

	Actuals/Omani Rial/Audited			
Income Statement - Function of expense	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	63,369,118	40,870,748	96,742,923	69,476,554
Cost of sales	45,513,796	29,801,659	67,260,218	47,276,554
Gross profit	17,855,322	11,069,089	29,482,705	22,200,000
Other income	237,146	150,842	777,841	470,137
General and administrative expense	4,878,466	3,617,187	5,178,993	3,736,490
Selling, distribution and marketing expenses	16,873,809	13,430,904	18,071,575	14,654,990
Profit (loss) from operating activities	(3,659,807)	(5,828,160)	7,009,978	4,278,657
Finance income	1,294,585	1,294,585	1,594,653	1,594,003
Finance costs	854,513	231,936	1,281,868	604,760
Profit (loss) before income tax, continuing operations	(3,219,735)	(4,765,511)	7,322,763	5,267,900
Income tax expense, continuing operations	(444,465)	(778,760)	1,005,183	788,928
Profit (loss) from continuing operations	(2,775,270)	(3,986,751)	6,317,580	4,478,972
Net Profit / (Loss) for the period	(2,775,270)	(3,986,751)	6,317,580	4,478,972
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	(2,775,270)		6,317,580	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	(0.056)	(0.080)	0.126	0.090
Total basic earnings (loss) per share	(0.060)	(0.080)	0.130	0.090
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	(0.056)	(0.080)	0.126	0.090
Total diluted earnings (loss) per share	(0.060)	(0.080)	0.130	0.090

	Actuals/Omani Rial/Audited			
Statement of comprehensive income - Net of tax	Consolidated	Standalone	Consolidated	Standalone
	01/01/2024- 31/12/2024	01/01/2024- 31/12/2024	01/01/2023- 31/12/2023	01/01/2023- 31/12/2023
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	(2,775,270)	(3,986,751)	6,317,580	4,478,972
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX				
Foreign currency translation	(23,020)		483,457	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(23,020)		483,457	
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS				
Total other comprehensive income	(23,020)		483,457	
Total comprehensive income	(2,798,290)	(3,986,751)	6,801,037	4,478,972
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	(2,798,290)		6,801,037	

Analysis of Income and Expense - Function of Expense	Actuals/Omani Rial/Audited			
	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	63,369,118	40,870,748	96,742,923	69,476,554
Total revenue	63,369,118	40,870,748	96,742,923	69,476,554
OTHER INCOME				
Miscellaneous income	237,146	150,842	777,841	470,137
Total other income	237,146	150,842	777,841	470,137
EXPENSES				
COST OF SALES				
Cost of material consumed	36,663,158	23,837,756	57,204,024	40,811,495
Employee benefit expenses	2,493,927	1,805,766	3,079,700	2,352,112
Depreciation and amortisation	3,154,691	1,948,640	2,885,158	1,606,456
Other cost of goods sold	3,202,020	2,209,497	4,091,336	2,506,491
Total Cost of sales	45,513,796	29,801,659	67,260,218	47,276,554
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Packaging and dispatch charges	1,029,011	775,336	1,538,590	1,299,549
Employee benefit expense	7,074,697	5,333,161	8,846,114	6,790,096
Depreciation and amortisation	1,938,725	858,267	1,545,506	803,591
Commission on sales	0	0	0	0
Sales promotion expenses	0	0	0	0
Advertising expense	2,769,319	4,195,410	1,612,541	3,076,627
Other selling and distribution expenses	4,062,057	2,268,730	4,528,824	2,685,127
Total selling, distribution and marketing expenses	16,873,809	13,430,904	18,071,575	14,654,990
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	117,216	52,511	102,118	53,706
Employee benefit expenses	2,963,610	2,173,099	3,495,288	2,417,123
Director's remuneration and sitting fees	198,400	198,400	192,200	192,200
Expected credit losses - trade and other receivables	(199,864)	9,480	(263,772)	0
Depreciation and amortisation	521,051	254,929	457,840	272,909
Head office expenses	20,380	5,056	42,675	9,082
Professional and consultants fees	0	0	0	0

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 26 Feb 2025

Legal and professional expense	97,213	28,915	98,404	24,770
Registrations and renewals	0	0	0	0
Vehicle expenses	0	0	0	0
Printing and stationary	10,689	6,096	10,125	6,665
Advertisement and business promotion	0	0	0	0
Recruitment and training expenses	0	0	0	0
Other expenses and fees	1,149,771	888,701	1,044,115	760,035
Total General and administrative expenses	4,878,466	3,617,187	5,178,993	3,736,490