

Income Statement - Function of expense	Consolidated		Actuals/Omani Rial/Audited	
	01/01/2021-31/12/2021	Standalone 01/01/2021-31/12/2021	Consolidated 01/01/2020-31/12/2020	Standalone 01/01/2020-31/12/2020
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	73,686,228	69,290,408	63,962,261	63,441,144
Cost of sales	47,180,881	43,014,081	36,986,326	36,645,125
Gross profit	26,505,347	26,276,327	26,975,935	26,796,019
Other income	852,340	741,570	83,391	83,391
General and administrative expense	4,609,212	3,548,395	3,644,713	3,604,275
Selling, distribution and marketing expenses	15,790,602	14,308,370	14,207,084	13,977,285
Profit (loss) from operating activities	6,957,873	9,161,132	9,207,529	9,297,850
Finance income	1,495,918	1,713,592	1,447,941	1,447,941
Impairment loss (reversal) non-financial assets	(411,500)	(450,000)	502,569	499,721
Profit (loss) before income tax, continuing operations	8,865,291	11,324,724	10,152,901	10,246,070
Income tax expense, continuing operations	1,795,680	1,714,953	1,567,703	1,565,153
Profit (loss) from continuing operations	7,069,611	9,609,771	8,585,198	8,680,917
Net Profit / (Loss) for the period	7,069,611	9,609,771	8,585,198	8,680,917
PROFIT (LOSS), ATTRIBUTABLE TO				
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.141	0.192	0.172	0.174
DILUTED EARNINGS PER SHARE				

Statement of comprehensive income - Net of tax	Consolidated		Actuals/Omani Rial/Audited	
	01/01/2021- 31/12/2021	Standalone 01/01/2021- 31/12/2021	Consolidated 01/01/2020- 31/12/2020	Standalone 01/01/2020- 31/12/2020
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	7,069,611	9,609,771	8,585,198	8,680,917
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Foreign currency translation	(237,663)	(237,663)		
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(237,663)	(237,663)		
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS				
Total other comprehensive income	(237,663)	(237,663)		
Total comprehensive income	6,831,948	9,609,771	8,585,198	8,680,917
COMPREHENSIVE INCOME ATTRIBUTABLE TO				

Analysis of Income and Expense - Function of Expense	Consolidated		Actuals/Omani Rial/Audited	
	01/01/2021-31/12/2021	Standalone 01/01/2021-31/12/2021	Consolidated 01/01/2020-31/12/2020	Standalone 01/01/2020-31/12/2020
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from sale of goods	73,686,228	69,290,408	63,962,261	63,441,144
Total revenue	73,686,228	69,290,408	63,962,261	63,441,144
OTHER INCOME				
Miscellaneous income	852,340	741,570	83,391	83,391
Total other income	852,340	741,570	83,391	83,391
EXPENSES				
COST OF SALES				
Cost of material consumed	40,026,913	37,001,546	31,622,636	31,394,683
Employee benefit expenses	2,442,503	2,254,602	1,912,710	1,912,710
Depreciation and amortisation	1,670,408	1,360,575	1,350,465	1,252,224
Other cost of goods sold	3,041,057	2,397,358	2,100,515	2,085,508
Total Cost of sales	47,180,881	43,014,081	36,986,326	36,645,125
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
Packaging and dispatch charges	2,397,516	2,396,422	2,015,469	2,010,675
Employee benefit expense	6,983,956	6,727,218	6,675,601	6,549,885
Depreciation and amortisation	1,771,218	724,802	762,286	742,645
Advertising expense	3,909,902	3,762,798	4,029,231	4,019,313
Other selling and distribution expenses	728,010	697,130	724,497	654,767
Total selling, distribution and marketing expenses	15,790,602	14,308,370	14,207,084	13,977,285
GENERAL AND ADMINISTRATIVE EXPENSES				
Rent and utility expenses	82,252	45,628	71,354	71,354
Employee benefit expenses	2,613,453	2,522,204	2,469,879	2,469,879
Director's remuneration and sitting fees	185,200	185,200	200,000	200,000
Depreciation and amortisation	518,632	213,990	178,916	178,916
Professional and consultants fees	43,717	25,700	29,304	24,000
Other expenses and fees	1,165,958	555,673	695,260	660,126
Total General and administrative expenses	4,609,212	3,548,395	3,644,713	3,604,275