

Income Statement - Function of expense			Actuals/Omani Rial/Audited	
	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023	Consolidated 01/01/2022-31/12/2022	Standalone 01/01/2022-31/12/2022
<b>PROFIT OR LOSS</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
<b>PROFIT (LOSS)</b>				
Revenue	96,742,923	69,476,554	95,004,170	76,863,585
Cost of sales	67,260,218	47,276,554	64,343,096	49,541,368
Gross profit	29,482,705	22,200,000	30,661,074	27,322,217
Other income	1,090,626	1,459,380	831,569	1,321,286
General and administrative expense	5,436,116	3,729,841	6,056,018	3,754,378
Selling, distribution and marketing expenses	17,807,803	14,654,990	17,625,736	16,045,592
Profit (loss) from operating activities	7,329,412	5,274,549	7,810,889	8,843,533
Impairment (reversal of impairment) on financial assets	6,649	6,649	(1,177,841)	(305,712)
Profit (loss) before income tax, continuing operations	7,322,763	5,267,900	8,988,730	9,149,245
Income tax expense, continuing operations	1,005,183	788,928	1,291,156	1,370,408
Profit (loss) from continuing operations	6,317,580	4,478,972	7,697,574	7,778,837
Net Profit / (Loss) for the period	6,317,580	4,478,972	7,697,574	7,778,837
<b>PROFIT (LOSS), ATTRIBUTABLE TO</b>				
Profit (loss), attributable to owners of parent	6,317,580		7,697,574	
Profit (loss), attributable to non-controlling interests	0		0	
<b>BASIC AND DILUTED EARNINGS PER SHARE</b>				
<b>BASIC EARNINGS PER SHARE</b>				
Total basic earnings (loss) per share	0.126	0.090	0.154	0.156
<b>DILUTED EARNINGS PER SHARE</b>				
Total diluted earnings (loss) per share	0.126	0.090	0.154	0.156

Statement of comprehensive income - Net of tax			Actuals/Omani Rial/Audited	
	Consolidated 01/01/2023- 31/12/2023	Standalone 01/01/2023- 31/12/2023	Consolidated 01/01/2022- 31/12/2022	Standalone 01/01/2022- 31/12/2022
<b>STATEMENT OF COMPREHENSIVE INCOME</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
Net Profit / (Loss) for the period	6,317,580	4,478,972	7,697,574	7,778,837
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX</b>				
Foreign currency translation			483,457	192,452
Total other comprehensive income that will be reclassified to profit or loss, net of tax			483,457	192,452
<b>OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS</b>				
Total other comprehensive income			483,457	192,452
Total comprehensive income	6,801,037	4,478,972	7,890,026	7,778,837
<b>COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>				
Comprehensive income, attributable to owners of parent	6,801,037		7,890,026	
Comprehensive income, attributable to non-controlling interests	0		0	

Analysis of Income and Expense - Function of Expense			Actuals/Omani Rial/Audited	
	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023	Consolidated 01/01/2022-31/12/2022	Standalone 01/01/2022-31/12/2022
<b>ANALYSIS OF INCOME AND EXPENSE</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
<b>REVENUE</b>				
Revenue from sale of goods	96,742,923	69,476,554	95,004,170	76,863,585
Total revenue	96,742,923	69,476,554	95,004,170	76,863,585
<b>OTHER INCOME</b>				
Interest income	312,785	989,243	327,669	873,949
Miscellaneous income	777,841	470,137	503,900	447,337
Total other income	1,090,626	1,459,380	831,569	1,321,286
<b>EXPENSES</b>				
<b>COST OF SALES</b>				
Cost of material consumed	57,204,024	40,811,495	55,927,059	43,399,263
Employee benefit expenses	3,079,700	2,352,112	2,906,085	2,313,557
Depreciation and amortisation	2,885,158	1,606,456	2,358,079	1,463,637
Other cost of goods sold	4,091,336	2,506,491	3,151,873	2,364,911
Total Cost of sales	67,260,218	47,276,554	64,343,096	49,541,368
<b>SELLING, DISTRIBUTION AND MARKETING EXPENSES</b>				
Packaging and dispatch charges	3,015,053	2,634,735	3,800,560	2,845,228
Employee benefit expense	8,846,114	6,790,096	8,949,175	7,309,609
Depreciation and amortisation	1,471,616	803,591	1,176,765	686,141
Advertising expense	1,612,541	3,076,627	2,246,739	4,138,244
Other selling and distribution expenses	2,862,479	1,349,941	1,452,497	1,066,370
Total selling, distribution and marketing expenses	17,807,803	14,654,990	17,625,736	16,045,592
<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>				
Employee benefit expenses	3,495,288	2,367,123	3,210,091	2,508,856
Director's remuneration and sitting fees	242,200	242,200	185,200	185,200
Depreciation and amortisation	432,452	272,909	385,801	216,532
Legal and professional expense	98,404	24,770	97,412	24,000
Printing and stationary	10,125	6,665	10,745	6,240
Other expenses and fees	1,157,647	816,174	2,166,769	813,550
Total General and administrative expenses	5,436,116	3,729,841	6,056,018	3,754,378