

Income Statement - Nature of expenses	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	01/04/2023-	01/04/2023-	01/04/2022-	01/04/2022-	01/01/2023-	01/01/2023-	Consolidated	Standalone
	30/06/2023	30/06/2023	30/06/2022	30/06/2022	30/06/2023	30/06/2023	01/01/2022-	01/01/2022-
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT OR LOSS								
Revenue	0	0	0	0	395,653,619	346,972,450	366,724,733	338,233,269
Other income	0	0	0	0	1,950,734	1,218,444	1,360,194	1,125,585
Cost of material consumed and goods sold	0	0	0	0	371,247,531	326,911,547	344,503,539	317,761,741
Service expenses	0	0	0	0	0	0	0	0
Employee benefits expense	0	0	0	0	3,696,697	3,459,945	3,509,782	3,114,247
Depreciation, depletion and amortisation	0	0	0	0	5,867,232	4,762,403	5,342,857	5,027,336
Other operating expenses	0	0	0	0	11,685,771	6,750,041	8,782,939	6,625,017
Royalty expense	0	0	0	0	0	0	300,323	300,323
Research and development expense	0	0	0	0	0	0	0	0
Other gains (losses)	0	0	0	0	0	0	0	0
Profit (loss) from operating activities	0	0	0	0	5,107,122	6,306,958	5,645,487	6,530,190
Investment income	0	0	0	0	0	0	0	0
Finance income	0	0	0	0	345,651	345,651	417,763	417,763
Finance costs	0	0	0	0	2,005,965	1,397,810	845,770	789,566
Impairment loss (reversal) of non-financial assets	0	0	0	0	327,298	298,682	577,448	608,271
Gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0	0	0	0	0	0	0
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	0	0	0	0	0	0	0	0
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	0	0	0	0	0	0	0	0
Hedging gains (losses) for hedge of group of items with offsetting risk positions	0	0	0	0	0	0	0	0
Provision expense (write back of provision)	0	0	0	0	0	0	0	0
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	0	(1,901,799)	0	(919,913)
Gains (losses) on net monetary position	0	0	0	0	0	0	0	0
Other non-operating gains (losses)	0	0	0	0	0	0	0	0
Profit (loss) before income tax	0	0	0	0	3,119,510	3,054,318	4,640,032	4,630,203
Income tax expense, continuing operations	0	0	0	0	808,607	743,415	848,954	839,125
Profit (loss) from continuing operations	0	0	0	0	2,310,903	2,310,903	3,791,078	3,791,078
Profit (loss) from discontinued operations	0	0	0	0	0	0	0	0
Profit (loss) for period	0	0	0	0	2,310,903	2,310,903	3,791,078	3,791,078
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	0	0	0	0	2,310,903	2,310,903	3,791,078	3,791,078
Profit (loss), attributable to non-controlling interests	0	0	0	0	0	0	0	0
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.000	0.000	0.000	0.000	36.000	0.000	59.000	0.000
Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total basic earnings (loss) per share	0.000	0.000	0.000	0.000	36.000	0.000	59.000	0.000
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.000	0.000	0.000	0.000	36.000	0.000	59.000	0.000
Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total diluted earnings (loss) per share	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Statement of comprehensive income - Net of tax	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	01/04/2023-	01/04/2023-	01/04/2022-	01/04/2022-	01/01/2023-	01/01/2023-	Consolidated	Standalone
	30/06/2023	30/06/2023	30/06/2022	30/06/2022	30/06/2023	30/06/2023	01/01/2022-	01/01/2022-
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Aug 2023

Net Profit / (Loss) for the Period	0	0	0	0	2,310,903	2,310,903	3,791,078	3,791,078
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Net change in fair value	0	0	0	0	0	0	0	0
Net transfer to consolidated income statement on disposal	0	0	0	0	0	0	0	0
Net transfer to consolidated income statement on impairment	0	0	0	0	0	0	0	0
Share of other comprehensive income of associates and joint ventures	0	0	0	0	0	0	0	0
Foreign currency translation	0	0	0	0	(98,855)	0	0	0
Reclassification adjustments on exchange differences on translation, net of tax	0	0	0	0	0	0	0	0
Changes in fair value of cash flow hedges	0	0	0	0	0	0	0	0
Net gain (loss) on hedge of a net investment	0	0	0	0	0	0	0	0
Reclassification adjustments on hedges of net investments in foreign operations	0	0	0	0	0	0	0	0
Miscellaneous other comprehensive income that will be reclassified to profit or loss	0	0	0	0	0	0	0	0
Total other comprehensive income that will be reclassified to profit or loss	0	0	0	0	(98,855)	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Revaluation of property, plant and equipment	0	0	0	0	0	0	0	0
Revaluation of lease hold property	0	0	0	0	0	0	0	0
Re-measurement gain (losses) on defined benefit plans	0	0	0	0	0	0	0	0
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	0	0	0	0	0	0	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	0	0	0	0	0	0	0	0
Miscellaneous other comprehensive income that will not be reclassified to profit or loss	0	0	0	0	0	0	0	0
Total other comprehensive income that will not be reclassified to profit or loss	0	0	0	0	0	0	0	0
Total other comprehensive income for the Period	0	0	0	0	(98,855)	0	0	0
Total comprehensive income for the Period	0	0	0	0	2,212,048	2,310,903	3,791,078	3,791,078
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	0		0		2,212,048		3,791,078	
Comprehensive income, attributable to non-controlling interests	0		0		0		0	

Analysis of Income and Expense, Nature of Expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	01/04/2023-30/06/2023	01/04/2023-30/06/2023	01/04/2022-30/06/2022	01/04/2022-30/06/2022	01/01/2023-30/06/2023	01/01/2023-30/06/2023	01/01/2022-30/06/2022	01/01/2022-30/06/2022	01/01/2022-30/06/2022	01/01/2022-30/06/2022
ANALYSIS OF INCOME AND EXPENSE										
CONSOLIDATED AND SEPARATE										
REVENUE										
Revenue from sale of goods	0	0	0	0	395,653,619	346,972,450	366,724,733	338,233,269		
Sale of energy	0	0	0	0	0	0	0	0		
Room revenue	0	0	0	0	0	0	0	0		
Food and beverages	0	0	0	0	0	0	0	0		
Operation and maintenance revenue	0	0	0	0	0	0	0	0		
Revenue from rendering of services	0	0	0	0	0	0	0	0		
Revenue from construction contracts	0	0	0	0	0	0	0	0		
Royalty income	0	0	0	0	0	0	0	0		
License fee income	0	0	0	0	0	0	0	0		
Franchise fee income	0	0	0	0	0	0	0	0		
LEASE REVENUE										
Operating lease rentals	0	0	0	0	0	0	0	0		
Finance lease income	0	0	0	0	0	0	0	0		
Total lease revenue	0	0	0	0	0	0	0	0		
Other revenue	0	0	0	0	0	0	0	0		
Total revenue	0	0	0	0	395,653,619	346,972,450	366,724,733	338,233,269		
OTHER INCOME										
Interest income	0	0	0	0	0	0	0	0		
Revenue from dividends	0	0	0	0	0	0	0	0		
Gain (loss) on sale of non-financial assets	0	0	0	0	0	0	0	0		
Foreign exchanges gains (losses)	0	0	0	0	0	0	0	0		
Miscellaneous income	0	0	0	0	1,950,734	1,218,444	1,360,194	1,125,585		

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	0	0	0	0	1,950,734	1,218,444	1,360,194	1,125,585
Total other income	0	0	0	0	1,950,734	1,218,444	1,360,194	1,125,585
COST OF MATERIAL CONSUMED AND GOODS SOLD								
Raw materials and consumables used	0	0	0	0	0	0	0	0
Cost of merchandise sold	0	0	0	0	0	0	0	0
Cost of purchased energy sold	0	0	0	0	0	0	0	0
Packaging and dispatch charges	0	0	0	0	0	0	0	0
Increase (decrease) in inventories of finished goods and work in progress	0	0	0	0	0	0	0	0
Other cost of material consumed and goods sold	0	0	0	0	371,247,531	326,911,547	344,503,539	317,761,741
Total cost of material consumed and goods sold	0	0	0	0	371,247,531	326,911,547	344,503,539	317,761,741
SERVICE EXPENSES								
Operation and maintenance expenses	0	0	0	0	0	0	0	0
Insurance expenses	0	0	0	0	0	0	0	0
Professional fees expenses	0	0	0	0	0	0	0	0
Transportation expenses	0	0	0	0	0	0	0	0
Banks and similar charges	0	0	0	0	0	0	0	0
Energy transmission charges	0	0	0	0	0	0	0	0
Travel expenses	0	0	0	0	0	0	0	0
Communication expenses	0	0	0	0	0	0	0	0
Utilities expenses	0	0	0	0	0	0	0	0
Advertising expenses	0	0	0	0	0	0	0	0
Other service expenses	0	0	0	0	0	0	0	0
Total service expenses	0	0	0	0	0	0	0	0
EMPLOYEE BENEFIT EXPENSES								
Wages and salaries	0	0	0	0	3,234,801	3,012,788	3,226,922	2,837,954
Social security contributions	0	0	0	0	181,420	169,060	138,670	138,317
Other short-term employee benefits	0	0	0	0	0	0	0	0
Post-employment benefit expense, defined contribution plans	0	0	0	0	33,884	31,505	28,216	22,002
Post-employment benefit expense, defined benefit plans	0	0	0	0	0	0	0	0
Termination benefits expense	0	0	0	0	0	0	0	0
Other long-term employee benefits	0	0	0	0	0	0	0	0
Recruitment and training expenses	0	0	0	0	0	0	0	0
Other employee expense	0	0	0	0	246,592	246,592	115,974	115,974
Total employee benefits expense	0	0	0	0	3,696,697	3,459,945	3,509,782	3,114,247
OTHER OPERATING EXPENSES								
Director's remuneration and sitting fees	0	0	0	0	9,500	9,500	9,600	9,600
Head office expenses	0	0	0	0	0	0	0	0
Professional and consultants fees	0	0	0	0	0	0	0	0
Legal and professional expense	0	0	0	0	0	0	0	0
Registrations and renewals	0	0	0	0	0	0	0	0
Vehicle expenses	0	0	0	0	0	0	0	0
Printing and stationary	0	0	0	0	0	0	0	0
Advertisement and business promotion	0	0	0	0	0	0	0	0
Commission on sales	0	0	0	0	0	0	0	0
Sales promotion expenses	0	0	0	0	0	0	0	0
Advertising expenses	0	0	0	0	0	0	0	0
Miscellaneous other operating expense	0	0	0	0	11,676,271	6,740,541	8,773,339	6,615,417
Total other operating expenses	0	0	0	0	11,685,771	6,750,041	8,782,939	6,625,017

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