

Income Statement - Nature of expenses	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Reviewed	
	01/04/2024-	01/04/2024-	01/04/2023-	01/04/2023-	01/01/2024-	01/01/2024-	Consolidated	Standalone
	30/06/2024	30/06/2024	30/06/2023	30/06/2023	30/06/2024	30/06/2024	01/01/2023-	01/01/2023-
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT OR LOSS								
Revenue	195,273,913	175,009,226	193,959,453	173,442,621	387,142,302	347,955,334	395,653,619	346,972,450
Other income	736,779	567,080	1,230,323	591,687	2,027,938	1,195,934	1,950,734	1,218,444
Cost of material consumed and goods sold	182,467,934	164,264,792	181,447,990	162,681,166	362,845,814	327,529,235	371,247,531	326,911,547
Service expenses	0	0	0	0	0	0	0	0
Employee benefits expense	2,339,124	1,865,650	1,834,356	1,690,755	4,637,305	3,799,091	3,696,697	3,459,945
Depreciation, depletion and amortisation	3,153,502	2,379,432	3,285,546	2,431,790	6,162,680	4,668,118	5,867,232	4,762,403
Other operating expenses	5,518,896	3,787,521	6,105,231	3,691,876	10,706,796	7,425,457	11,685,771	6,750,041
Royalty expense	0	0	0	0	0	0	0	0
Research and development expense	0	0	0	0	0	0	0	0
Other gains (losses)	(93,241)	(173,778)	(75,372)	(201,500)	(327,621)	(326,265)	(327,298)	(298,682)
Profit (loss) from operating activities	2,437,995	3,105,133	2,441,281	3,337,221	4,490,024	5,403,102	4,779,824	6,008,276
Investment income	0	0	0	0	0	0	0	0
Finance income	200,674	298,859	180,821	180,821	419,956	584,900	345,651	345,651
Finance costs	1,201,041	682,210	1,272,030	733,553	2,339,763	1,350,917	2,005,965	1,397,810
Impairment loss (reversal) of non-financial assets	0	0	0	0	0	0	0	0
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	0	0	0
Gains (losses) on net monetary position	0	0	0	0	0	0	0	0
Other non-operating gains (losses)	0	(1,360,311)	0	(1,470,540)	0	(2,192,698)	0	(1,901,799)
Profit (loss) before income tax	1,437,628	1,361,471	1,350,072	1,313,949	2,570,217	2,444,387	3,119,510	3,054,318
Income tax expense, continuing operations	483,661	407,504	453,794	417,671	820,630	694,800	808,607	743,415
Profit (loss) from continuing operations	953,967	953,967	896,278	896,278	1,749,587	1,749,587	2,310,903	2,310,903
Profit (loss) from discontinued operations	0	0	0	0	0	0	0	0
Profit (loss) for period	953,967	953,967	896,278	896,278	1,749,587	1,749,587	2,310,903	2,310,903
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	953,967		896,278		1,749,587		2,310,903	
Profit (loss), attributable to non-controlling interests	0		0		0		0	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.015	0.015	0.014	0.014	0.027	0.027	0.036	0.036
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	0.015	0.015	0.014	0.014	0.027	0.027	0.036	0.036
DILUTED EARNINGS PER SHARE								
Diluted earnings (loss) per share from continuing operations	0.015	0.015	0.014	0.014	0.027	0.027	0.036	0.036
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	0.015	0.015	0.014	0.014	0.027	0.027	0.036	0.036

Statement of comprehensive income - Net of tax	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Reviewed	
	01/04/2024-	01/04/2024-	01/04/2023-	01/04/2023-	01/01/2024-	01/01/2024-	Consolidated	Standalone
	30/06/2024	30/06/2024	30/06/2023	30/06/2023	30/06/2024	30/06/2024	30/06/2023	30/06/2023
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Aug 2024

Net Profit / (Loss) for the Period	953,967	953,967	896,278	896,278	1,749,587	1,749,587	2,310,903	2,310,903
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	(112,508)	0	(98,855)	0	(224,645)	0	(98,855)	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	(112,508)	0	(98,855)	0	(224,645)	0	(98,855)	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	(112,508)	0	(98,855)	0	(224,645)	0	(98,855)	0
Total comprehensive income for the Period	841,459	953,967	797,423	896,278	1,524,942	1,749,587	2,212,048	2,310,903
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	841,459		797,423		1,524,942		2,212,048	
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/Reviewed	
	01/04/2024-30/06/2024	01/04/2024-30/06/2024	01/04/2023-30/06/2023	01/04/2023-30/06/2023	01/01/2024-30/06/2024	01/01/2024-30/06/2024	01/01/2023-30/06/2023	01/01/2023-30/06/2023		
ANALYSIS OF INCOME AND EXPENSE										
CONSOLIDATED AND SEPARATE										
REVENUE										
Revenue from sale of goods	195,273,913	175,009,226	193,959,453	173,442,621	387,142,302	347,955,334	395,653,619	346,972,450		
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	195,273,913	175,009,226	193,959,453	173,442,621	387,142,302	347,955,334	395,653,619	346,972,450		
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	736,779	567,080	1,230,323	591,687	2,027,938	1,195,934	1,950,734	1,218,444		

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Aug 2024

Total other income	736,779	567,080	1,230,323	591,687	2,027,938	1,195,934	1,950,734	1,218,444
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	182,467,934	164,264,792	181,447,990	162,681,166	362,845,814	327,529,235	371,247,531	326,911,547
Total cost of material consumed and goods sold	182,467,934	164,264,792	181,447,990	162,681,166	362,845,814	327,529,235	371,247,531	326,911,547
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	2,127,830	1,683,712	1,648,319	1,513,200	4,136,593	3,353,488	3,234,801	3,012,788
Social security contributions	108,664	84,387	84,576	77,201	236,860	188,137	181,420	169,060
Other short-term employee benefits	0	0	0	0	0	0	0	0
Post-employment benefit expense, defined contribution plans	0	0	0	0	0	0	0	0
Post-employment benefit expense, defined benefit plans	0	0	0	0	0	0	0	0
Termination benefits expense	18,908	13,829	18,154	17,047	68,071	61,685	33,884	31,505
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	83,722	83,722	83,307	83,307	195,781	195,781	246,592	246,592
Total employee benefits expense	2,339,124	1,865,650	1,834,356	1,690,755	4,637,305	3,799,091	3,696,697	3,459,945
OTHER OPERATING EXPENSES								
Director's remuneration and sitting fees	10,500	10,500	9,500	9,500	19,300	19,300	9,500	9,500
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	220,409	187,713	340,998	269,605	457,725	408,914	518,526	437,720
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	5,287,987	3,589,308	5,754,733	3,412,771	10,229,771	6,997,243	11,157,745	6,302,821
Total other operating expenses	5,518,896	3,787,521	6,105,231	3,691,876	10,706,796	7,425,457	11,685,771	6,750,041

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Aug 2024