

Income Statement - Nature of expenses	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/07/2023-30/09/2023	01/07/2023-30/09/2023	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2023-30/09/2023	01/01/2023-30/09/2023	01/01/2023-30/09/2023	01/01/2023-30/09/2023
PROFIT OR LOSS										
CONSOLIDATED AND SEPARATE PROFIT OR LOSS										
Revenue	211,926,152	187,526,101	212,881,790	191,098,524	599,068,454	535,481,435	608,535,409	538,070,974		
Other income	104,588	729,282	941,667	525,143	2,132,526	1,925,216	2,892,401	1,743,587		
Cost of material consumed and goods sold	196,530,369	175,695,123	198,582,092	178,907,977	559,376,183	503,224,358	569,829,623	505,819,524		
Employee benefits expense	2,309,784	1,903,959	1,891,581	1,712,372	6,947,089	5,703,050	5,588,278	5,172,317		
Depreciation, depletion and amortisation	3,116,742	2,306,310	3,010,695	2,363,500	9,279,422	6,974,428	8,877,927	7,125,903		
Other operating expenses	6,125,080	4,280,978	6,861,501	3,921,393	16,831,876	11,706,435	18,547,272	10,671,434		
Other gains (losses)	(263,388)	(281,228)	(36,388)	(36,388)	(591,009)	(607,493)	(363,686)	(335,070)		
Profit (loss) from operating activities	3,685,377	3,787,785	3,441,200	4,682,037	8,175,401	9,190,887	8,221,024	10,690,313		
Finance income	291,621	388,701	157,354	157,354	711,577	973,601	503,005	503,005		
Finance costs	1,149,297	601,581	1,146,319	729,363	3,489,060	1,952,498	3,152,284	2,127,173		
Other non-operating gains (losses)		(787,138)		(1,689,682)		(2,979,836)		(3,591,481)		
Profit (loss) before income tax	2,827,701	2,787,767	2,452,235	2,420,346	5,397,918	5,232,154	5,571,745	5,474,664		
Income tax expense, continuing operations	576,932	536,998	648,395	616,506	1,397,562	1,231,798	1,457,002	1,359,921		
Profit (loss) from continuing operations	2,250,769	2,250,769	1,803,840	1,803,840	4,000,356	4,000,356	4,114,743	4,114,743		
Profit (loss) for period	2,250,769	2,250,769	1,803,840	1,803,840	4,000,356	4,000,356	4,114,743	4,114,743		
PROFIT (LOSS), ATTRIBUTABLE TO										
Profit (loss), attributable to owners of parent	2,250,769		1,803,840		4,000,356		4,114,743			
BASIC AND DILUTED EARNINGS PER SHARE										
BASIC EARNINGS PER SHARE										
Basic earnings (loss) per share from continuing operations	0.035	0.035	0.028	0.028	0.062	0.062	0.064	0.064		
Total basic earnings (loss) per share	0.035	0.035	0.028	0.028	0.062	0.062	0.064	0.064		
DILUTED EARNINGS PER SHARE										
Diluted earnings (loss) per share from continuing operations	0.035	0.035	0.028	0.028	0.062	0.062	0.064	0.064		
Total diluted earnings (loss) per share	0.035	0.035	0.028	0.028	0.062	0.062	0.064	0.064		

Statement of comprehensive income - Net of tax	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/07/2023-30/09/2023	01/07/2023-30/09/2023	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2023-30/09/2023	01/01/2023-30/09/2023	01/01/2023-30/09/2023	01/01/2023-30/09/2023
STATEMENT OF COMPREHENSIVE INCOME										
CONSOLIDATED AND SEPARATE										
Net Profit / (Loss) for the Period	2,250,769	2,250,769	1,803,840	1,803,840	4,000,356	4,000,356	4,114,743	4,114,743		
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Foreign currency translation	(88,806)		(186,318)		(313,451)		(186,318)			
Total other comprehensive income that will be reclassified to profit or loss	(88,806)		(186,318)		(313,451)		(186,318)			
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS										
Total other comprehensive income for the Period	(88,806)		(186,318)		(313,451)		(186,318)			
Total comprehensive income for the Period	2,161,963	2,250,769	1,617,522	1,803,840	3,686,905	4,000,356	3,928,425	4,114,743		
COMPREHENSIVE INCOME ATTRIBUTABLE TO										
Comprehensive income, attributable to owners of parent	2,161,963		1,617,522		3,686,905		3,928,425			

Analysis of Income and Expense, Nature of Expense	Consolidated		Standalone		Consolidated		Standalone		Actuals/Omani Rial/Reviewed	
	01/07/2024-30/09/2024	01/07/2024-30/09/2024	01/07/2023-30/09/2023	01/07/2023-30/09/2023	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2023-30/09/2023	01/01/2023-30/09/2023	01/01/2023-30/09/2023	01/01/2023-30/09/2023
ANALYSIS OF INCOME AND EXPENSE										
CONSOLIDATED AND SEPARATE										

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 14 Nov 2024

REVENUE								
Revenue from sale of goods	211,926,152	187,526,101	212,881,790	191,098,524	599,068,454	535,481,435	608,535,409	538,070,974
LEASE REVENUE								
Total revenue	211,926,152	187,526,101	212,881,790	191,098,524	599,068,454	535,481,435	608,535,409	538,070,974
OTHER INCOME								
Miscellaneous income	104,588	729,282	941,667	525,143	2,132,526	1,925,216	2,892,401	1,743,587
Total other income	104,588	729,282	941,667	525,143	2,132,526	1,925,216	2,892,401	1,743,587
COST OF MATERIAL CONSUMED AND GOODS SOLD								
Other cost of material consumed and goods sold	196,530,369	175,695,123	198,582,092	178,907,977	559,376,183	503,224,358	569,829,623	505,819,524
Total cost of material consumed and goods sold	196,530,369	175,695,123	198,582,092	178,907,977	559,376,183	503,224,358	569,829,623	505,819,524
SERVICE EXPENSES								
EMPLOYEE BENEFIT EXPENSES								
Wages and salaries	2,091,022	1,715,007	1,699,044	1,524,928	6,227,615	5,068,495	4,933,845	4,537,716
Social security contributions	114,804	88,203	83,831	80,645	351,664	276,340	265,251	249,705
Other long-term employee benefits	11,802	8,593	15,461	13,554	79,873	70,278	49,345	45,059
Other employee expense	92,156	92,156	93,245	93,245	287,937	287,937	339,837	339,837
Total employee benefits expense	2,309,784	1,903,959	1,891,581	1,712,372	6,947,089	5,703,050	5,588,278	5,172,317
OTHER OPERATING EXPENSES								
Director's remuneration and sitting fees	10,800	10,800			30,100	30,100	9,500	9,500
Advertisement and business promotion	318,886	288,175	378,630	336,051	776,611	697,089	897,156	773,771
Miscellaneous other operating expense	5,795,394	3,982,003	6,482,871	3,585,342	16,025,165	10,979,246	17,640,616	9,888,163
Total other operating expenses	6,125,080	4,280,978	6,861,501	3,921,393	16,831,876	11,706,435	18,547,272	10,671,434