

Statement of Financial Position, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	31/03/2022	31/03/2022	31/03/2021	31/03/2021	Consolidated 31/12/2021	Standalone 31/12/2021
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	56,324,234	41,945,390	53,655,423	52,228,088	56,773,800	42,747,082
Exploration and evaluation assets			0	0		
Right-of-use assets	23,930,368	14,768,237	20,466,362	13,662,576	24,584,118	15,823,742
Investments in subsidiaries		17,914,366		3,231,076		16,479,706
Investments in joint ventures			693,099	693,099		
Deferred tax asset	1,142,688	1,142,688	1,050,643	1,050,644	1,142,688	1,142,688
Total non-current assets	81,397,290	75,770,681	75,865,527	70,865,483	82,500,606	76,193,218
CURRENT ASSETS						
Current inventories	8,605,473	4,899,699	4,788,064	4,552,016	6,651,179	3,320,199
Trade and other current receivables	77,182,638	81,071,611	47,035,317	46,504,403	69,693,118	71,561,552
Cash and bank balances	41,319,327	38,346,525	44,432,385	42,871,541	12,874,149	9,462,902
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	127,107,438	124,317,835	96,255,766	93,927,960	89,218,446	84,344,653
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	440,504	440,504			451,517	451,517
Total current assets	127,547,942	124,758,339	96,255,766	93,927,960	89,669,963	84,796,170
Total assets	208,945,232	200,529,020	172,121,293	164,793,443	172,170,569	160,989,388
EQUITY AND LIABILITIES						
EQUITY						
Share capital	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000
Other reserves	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Retained earnings (Accumulated losses)	68,207,446	68,207,446	65,743,884	65,743,884	69,569,286	69,569,286
Total Equity attributable to shareholders of parent company	76,807,446	76,807,446	74,343,884	74,343,884	78,169,286	78,169,286
Non controlling interests	0	0	0	0	0	0
Total equity	76,807,446	76,807,446	74,343,884	74,343,884	78,169,286	78,169,286
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Provision for abandonment and site restoration	217,368	209,904	336,233	331,045	279,548	273,067
Total non-current provisions	217,368	209,904	336,233	331,045	279,548	273,067
Borrowings, non-current	35,000,000	35,000,000				
Non-current lease liabilities	20,832,420	12,612,261	16,150,140	9,748,444	21,071,872	12,974,276
Non-current net defined benefit liability			0	0		
Total non-current liabilities	56,049,788	47,822,165	16,486,373	10,079,489	21,351,420	13,247,343
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Other current provisions	200,245	200,245	200,245	200,245	200,245	200,245
Total current provisions	200,245	200,245	200,245	200,245	200,245	200,245
Trade and other current payables	70,285,785	70,227,167	51,556,887	50,874,789	66,585,476	63,737,101
Borrowings, current			25,000,000	25,000,000		
Current lease liabilities	2,553,429	2,491,168	3,658,492	3,459,472	3,077,707	3,005,916
Current derivative financial liabilities	41,880				131,108	
Current tax liabilities, current	1,629,452	1,603,622	875,412	835,564	1,351,680	1,325,850
Other current non-financial liabilities	1,377,207	1,377,207			1,303,647	1,303,647
Total current liabilities other than liabilities included in disposal groups classified as held for sale	76,087,998	75,899,409	81,291,036	80,370,070	72,649,863	69,572,759
Total current liabilities	76,087,998	75,899,409	81,291,036	80,370,070	72,649,863	69,572,759
Total liabilities	132,137,786	123,721,574	97,777,409	90,449,559	94,001,283	82,820,102
Total equity and liabilities	208,945,232	200,529,020	172,121,293	164,793,443	172,170,569	160,989,388
Net assets per share	1.191	1.191	1.153	1.153	1.212	1.212

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	31/03/2022	31/03/2022	31/03/2021	31/03/2021	Consolidated 31/12/2021	Standalone 31/12/2021
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
Tangible exploration and evaluation assets			0	0		
Total Exploration and Evaluation Assets			0	0		
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
OTHER CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	9,157,798	5,646,627	4,932,687	4,932,686	6,923,070	3,798,184
Spares and consumables	10,327	10,327	26,065	26,065	14,204	14,204
Other inventories	194,603		236,047		206,094	
Allowance for slow moving and obsolete inventories	757,255	757,255	406,735	406,735	492,189	492,189
Total current inventories	8,605,473	4,899,699	4,788,064	4,552,016	6,651,179	3,320,199
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	70,258,876	66,279,645	44,074,027	43,222,108	63,996,936	61,707,032
Receivables due from related parties	5,514,439	14,354,517	2,961,290	3,282,295	3,897,906	8,897,763

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 May 2022

PREPAYMENTS AND ACCRUED INCOME						
Prepayments	1,409,323	437,449			1,798,276	956,757
Total prepayments and accrued income	1,409,323	437,449			1,798,276	956,757
Total trade and other current receivables	77,182,638	81,071,611	47,035,317	46,504,403	69,693,118	71,561,552
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	95,355	20,979	61,087	21,607	97,788	21,741
Balances with banks	41,223,972	38,325,546	44,371,298	42,849,934	12,776,361	9,441,161
Total cash	41,319,327	38,346,525	44,432,385	42,871,541	12,874,149	9,462,902
CASH EQ UIVALENTS						
Total cash and cash equivalents	41,319,327	38,346,525	44,432,385	42,871,541	12,874,149	9,462,902
Total cash and bank balances	41,319,327	38,346,525	44,432,385	42,871,541	12,874,149	9,462,902
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Special and general reserve	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Total reserves	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	35,000,000	35,000,000				
Total Borrowings, non current	35,000,000	35,000,000				
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current			25,000,000	25,000,000		
Total Borrowings, current			25,000,000	25,000,000		
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	12,656,642	12,598,024	10,249,003	9,566,905	14,388,520	11,540,145
Payables to related parties	57,629,143	57,629,143	41,307,884	41,307,884	52,196,956	52,196,956
ACCRUALS AND DEFERRED INCOME						
Total trade and other current payables	70,285,785	70,227,167	51,556,887	50,874,789	66,585,476	63,737,101
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						