

Statement of Financial Position, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/06/2022	30/06/2022	30/06/2021	30/06/2021	31/12/2021	31/12/2021
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	55,694,427	41,112,483	59,547,048	57,780,621	56,773,800	42,747,082
Right-of-use assets	23,510,426	14,232,803	20,195,135	13,183,013	24,584,118	15,823,742
Investments in subsidiaries		18,767,674		4,352,110		16,479,706
Investments in associates			623,514	623,514		
Deferred tax asset	1,142,688	1,142,688	1,050,644	1,050,644	1,142,688	1,142,688
Total non-current assets	80,347,541	75,255,648	81,416,341	76,989,902	82,500,606	76,193,218
CURRENT ASSETS						
Current inventories	8,086,257	5,397,694	5,050,370	4,833,335	6,651,179	3,320,199
Trade and other current receivables	90,687,877	86,363,021	61,758,231	60,861,703	69,693,118	71,561,552
Cash and bank balances	43,825,458	40,383,981	36,167,187	34,081,989	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	142,599,592	132,144,696	102,975,788	99,777,027	89,218,446	84,344,653
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	407,467	407,467			451,517	451,517
Total current assets	143,007,059	132,552,163	102,975,788	99,777,027	89,669,963	84,796,170
Total assets	223,354,600	207,807,811	184,392,129	176,766,929	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
Statutory reserve	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Retained earnings (Accumulated losses)	70,780,364	70,780,364	66,882,808	66,882,808	69,569,286	69,569,286
Total Equity attributable to shareholders of parent company	79,380,364	79,380,364	75,482,808	75,482,808	78,169,286	78,169,286
Total equity	79,380,364	79,380,364	75,482,808	75,482,808	78,169,286	78,169,286
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	177,418	168,971	264,039	258,215	279,548	273,067
Total non-current provisions	177,418	168,971	264,039	258,215	279,548	273,067
Non-current lease liabilities	20,757,077	12,417,340	20,019,620	13,528,875	21,071,872	12,974,276
Total non-current liabilities	20,934,495	12,586,311	20,283,659	13,787,090	21,351,420	13,247,343
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	78,867,904	71,972,688	58,836,467	57,985,204	67,889,123	65,040,748
Borrowings, current	40,000,000	40,000,000	25,000,000	25,000,000		
Current lease liabilities	2,629,053	2,566,792	3,941,168	3,742,148	3,077,707	3,005,916
Current derivative financial liabilities	241,128				131,108	
Current tax liabilities, current	1,101,411	1,101,411	647,782	569,434	1,351,680	1,325,850
Other current non-financial liabilities	200,245	200,245	200,245	200,245	200,245	200,245
Total current liabilities other than liabilities included in disposal groups classified as held for sale	123,039,741	115,841,136	88,625,662	87,497,031	72,649,863	69,572,759
Total current liabilities	123,039,741	115,841,136	88,625,662	87,497,031	72,649,863	69,572,759
Total liabilities	143,974,236	128,427,447	108,909,321	101,284,121	94,001,283	82,820,102
Total equity and liabilities	223,354,600	207,807,811	184,392,129	176,766,929	172,170,569	160,989,388
Number of outstanding shares	64500000	64500000	64500000	64500000	64500000	64500000
Net assets per share	1.231	1.231	1.154	1.154	1.212	1.212

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/06/2022	30/06/2022	30/06/2021	30/06/2021	31/12/2021	31/12/2021
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
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						
Finished products/inventories	8,785,898	6,327,660	5,077,662	5,077,662	6,923,070	3,798,184
Spares and consumables	7,395	7,395	26,065	26,065	14,204	14,204
Other inventories	230,325		217,035		206,094	
Allowance for slow moving and obsolete inventories	937,361	937,361	270,392	270,392	492,189	492,189
Total current inventories	8,086,257	5,397,694	5,050,370	4,833,335	6,651,179	3,320,199
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	77,059,099	68,840,926	56,596,112	56,160,407	64,950,205	63,362,337
Receivables due from related parties	4,083,116	11,513,754	3,364,523	3,668,323	3,897,906	8,897,763
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	3,508,432	784,266	1,797,596	1,032,973	1,798,276	956,757
Total prepayments and accrued income	3,508,432	784,266	1,797,596	1,032,973	1,798,276	956,757
Other receivables	10,076,008	9,262,853			2,552,111	1,819,252
Allowance for expected credit losses	4,038,778	4,038,778			3,505,380	3,474,557
Total trade and other current receivables	90,687,877	86,363,021	61,758,231	60,861,703	69,693,118	71,561,552
CASH AND CASH EQUIVALENTS						
CASH						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 07 Aug 2022

Cash on hand	403,617	24,396	80,398	21,932	97,788	21,741
Balances with banks	43,421,841	40,359,585	36,086,789	34,060,057	12,776,361	9,441,161
Total cash	43,825,458	40,383,981	36,167,187	34,081,989	12,874,149	9,462,902
CASH EQ UIVALENTS						
Total cash and cash equivalents	43,825,458	40,383,981	36,167,187	34,081,989	12,874,149	9,462,902
Total cash and bank balances	43,825,458	40,383,981	36,167,187	34,081,989	12,874,149	9,462,902
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	177,418	168,971	264,039	258,215	279,548	273,067
Total Non-current provisions for employee benefits	177,418	168,971	264,039	258,215	279,548	273,067
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	40,000,000	40,000,000	25,000,000	25,000,000		
Total Borrowings, current	40,000,000	40,000,000	25,000,000	25,000,000		
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	10,530,432	3,635,217	5,106,090	4,761,901	7,924,277	5,290,358
Payables to related parties	61,715,342	61,715,342	42,885,019	42,885,019	52,196,956	52,196,956
ACCRUALS AND DEFERRED INCOME						
Accruals	4,472,558	4,472,557	10,845,358	10,338,284	4,990,801	4,776,345
Total accruals and deferred income	4,472,558	4,472,557	10,845,358	10,338,284	4,990,801	4,776,345
Other payables	2,149,572	2,149,572			2,777,089	2,777,089
Total trade and other current payables	78,867,904	71,972,688	58,836,467	57,985,204	67,889,123	65,040,748
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						