

Statement of Financial Position, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/09/2022	30/09/2022	30/09/2021	30/09/2021	31/12/2021	31/12/2021
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	54,873,858	40,359,731	55,901,724	53,766,569	56,773,800	42,747,082
Exploration and evaluation assets			0	0		
Right-of-use assets	23,597,227	14,190,763	24,027,678	16,452,971	24,584,118	15,823,742
Investments in subsidiaries		19,644,478		5,507,858		16,479,706
Investments in associates			583,593	583,593		
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	79,613,773	75,337,660	81,563,639	77,361,635	82,500,606	76,193,218
CURRENT ASSETS						
Current inventories	11,521,758	5,623,790	7,397,560	7,131,958	6,651,179	3,320,199
Trade and other current receivables	107,262,538	100,811,165	69,130,407	68,578,904	69,693,118	71,561,552
Cash and bank balances	34,016,631	30,422,065	43,461,891	40,868,561	12,874,149	9,462,902
Other current financial assets	371,675	371,675			451,517	451,517
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	153,172,602	137,228,695	119,989,858	116,579,423	89,669,963	84,796,170
Total current assets	153,172,602	137,228,695	119,989,858	116,579,423	89,669,963	84,796,170
Total assets	232,786,375	212,566,355	201,553,497	193,941,058	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)	73,077,662	73,077,662	68,593,092	68,593,092	69,569,286	69,569,286
Total Equity attributable to shareholders of parent company	81,677,662	81,677,662	77,193,092	77,193,092	78,169,286	78,169,286
Total equity	81,677,662	81,677,662	77,193,092	77,193,092	78,169,286	78,169,286
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	188,931	179,501	249,554	243,907	279,548	273,067
Total non-current provisions	188,931	179,501	249,554	243,907	279,548	273,067
Non-current lease liabilities	20,872,368	12,503,022	19,182,064	12,745,517	21,071,872	12,974,276
Total non-current liabilities	21,061,299	12,682,523	19,431,618	12,989,424	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	85,263,503	73,484,520	69,684,627	69,011,540	67,889,123	65,040,748
Borrowings, current	40,000,000	40,000,000	30,000,000	30,000,000		
Current lease liabilities	2,898,665	2,836,404	4,172,236	3,675,078	3,077,707	3,005,916
Current derivative financial liabilities					131,108	
Current tax liabilities, current	1,685,001	1,685,001	871,679	871,679	1,351,680	1,325,850
Total current liabilities other than liabilities included in disposal groups classified as held for sale	130,047,414	118,206,170	104,928,787	103,758,542	72,649,863	69,572,759
Total current liabilities	130,047,414	118,206,170	104,928,787	103,758,542	72,649,863	69,572,759
Total liabilities	151,108,713	130,888,693	124,360,405	116,747,966	94,001,283	82,820,102
Total equity and liabilities	232,786,375	212,566,355	201,553,497	193,941,058	172,170,569	160,989,388
Number of outstanding shares	6450000	6450000	6450000	6450000	6450000	6450000
Net assets per share	1.266	1.266	1.198	1.198	1.212	1.212

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/09/2022	30/09/2022	30/09/2021	30/09/2021	31/12/2021	31/12/2021
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
Intangible 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						
Spares and consumables	3,873	3,873	26,065	26,065	14,204	14,204
Other inventories	12,242,747	6,344,779	7,641,887	7,376,285	7,129,164	3,798,184
Allowance for slow moving and obsolete inventories	724,862	724,862	270,392	270,392	492,189	492,189
Total current inventories	11,521,758	5,623,790	7,397,560	7,131,958	6,651,179	3,320,199
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	94,696,805	85,535,533	4,011,342	4,434,183	63,996,936	61,707,032
Receivables due from related parties	4,923,297	14,374,670	64,055,975	63,660,430	3,897,906	8,897,763
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	7,196,842	900,962	1,063,090	484,291	1,798,276	956,757
Total prepayments and accrued income	7,196,842	900,962	1,063,090	484,291	1,798,276	956,757
Other receivables	445,594					
Total trade and other current receivables	107,262,538	100,811,165	69,130,407	68,578,904	69,693,118	71,561,552

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 10 Nov 2022

CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	53,999	21,598	81,748	21,418	97,788	21,741
Balances with banks	33,962,632	30,400,467	43,380,143	40,847,143	12,776,361	9,441,161
Total cash	34,016,631	30,422,065	43,461,891	40,868,561	12,874,149	9,462,902
CASH EQUIVALENTS						
Total cash and cash equivalents	34,016,631	30,422,065	43,461,891	40,868,561	12,874,149	9,462,902
Total cash and bank balances	34,016,631	30,422,065	43,461,891	40,868,561	12,874,149	9,462,902
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
RESERVES						
Other reserves	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						
Employee End of Term Benefits, non current	188,931	179,501	249,554	243,907	279,548	273,067
Total Non-current provisions for employee benefits	188,931	179,501	249,554	243,907	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	30,000,000	30,000,000		
Total Borrowings, current	40,000,000	40,000,000	30,000,000	30,000,000		
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	14,595,189	2,816,207	4,600,549	4,221,167	7,924,277	5,290,358
Payables to related parties	62,726,254	62,726,254	52,368,370	52,368,370	52,196,956	52,196,956
ACCRUALS AND DEFERRED INCOME						
Accruals	5,692,171	5,692,170	12,715,708	12,422,003	4,990,801	4,776,345
Total accruals and deferred income	5,692,171	5,692,170	12,715,708	12,422,003	4,990,801	4,776,345
Other payables	2,249,889	2,249,889			2,777,089	2,777,089
Total trade and other current payables	85,263,503	73,484,520	69,684,627	69,011,540	67,889,123	65,040,748
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						