

Statement of Financial Position, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone	Actuals/Omani Rial/Unaudited	
	30/06/2023	30/06/2023	30/06/2022	30/06/2022	Consolidated 31/12/2022	Standalone 31/12/2022
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Goodwill	0	0	0	0	0	0
Property, plant and equipment	54,677,807	39,584,390	55,694,427	41,112,483	54,869,466	40,330,336
Exploration and evaluation assets	0	0	0	0	0	0
Investment property	0	0	0	0	0	0
Intangible assets other than goodwill	0	0	0	0	0	0
Right-of-use assets	38,825,563	17,927,298	23,510,426	14,232,803	38,973,167	16,516,995
Investments in subsidiaries	0	23,911,388	0	18,767,674	0	23,495,335
Investments in associates	0	0	0	0	0	0
Investments in joint ventures	0	0	0	0	0	0
Investments accounted for using equity method	0	0	0	0	0	0
Non-current finance lease receivables	0	0	0	0	0	0
Non-current derivative financial assets	0	0	0	0	0	0
Deferred tax asset	1,723,524	1,723,524	1,142,688	1,142,688	1,723,524	1,723,524
Current tax assets, non-current	0	0	0	0	0	0
Trade and other non-current receivables	0	0	0	0	0	0
Financial assets at fair value through profit or loss, non-current	0	0	0	0	0	0
Financial assets at fair value through other comprehensive income, non current	0	0	0	0	0	0
Financial assets at amortised cost, non current	0	0	0	0	0	0
Non-current receivables from related parties	0	0	0	0	0	0
Non-current inventories	0	0	0	0	0	0
Other non-current financial assets	0	0	0	0	0	0
Other non-current non-financial assets	0	0	0	0	0	0
Total non-current assets	95,226,894	83,146,600	80,347,541	75,255,648	95,566,157	82,066,190
CURRENT ASSETS						
Current inventories	9,010,195	5,556,783	8,086,257	5,397,694	15,080,482	4,542,884
Financial assets at fair value through profit or loss, Current	0	0	0	0	0	0
Financial assets at Fair Value through other comprehensive income, current	0	0	0	0	0	0
Financial assets carried at amortized cost, current	0	0	0	0	0	0
Current finance lease receivable	0	0	0	0	0	0
Trade and other current receivables	101,189,928	90,203,663	90,687,877	86,363,021	101,881,977	86,965,674
Current tax assets, current	0	0	0	0	0	0
Current derivative financial assets	0	0	0	0	0	0
Cash and bank balances	14,894,404	10,549,456	43,825,458	40,383,981	13,777,568	9,340,468
Other current financial assets	690,833	0	0	0	269,305	0
Other current non-financial assets	0	0	0	0	0	0
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	125,785,360	106,309,902	142,599,592	132,144,696	131,009,332	100,849,026
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	316,613	316,613	407,467	407,467	316,613	316,613
Total current assets	126,101,973	106,626,515	143,007,059	132,552,163	131,325,945	101,165,639
Total assets	221,328,867	189,773,115	223,354,600	207,807,811	226,892,102	183,231,829
EQUITY AND LIABILITIES						
EQUITY						
Share capital	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000	6,450,000
Share premium	0	0	0	0	0	0
Treasury shares	0	0	0	0	0	0
Statutory reserve	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Other reserves	(98,855)	0	0	0	0	0
Retained earnings (Accumulated losses)	72,979,342	72,979,342	70,780,364	70,780,364	73,893,439	73,893,439
Other equity interest	0	0	0	0	0	0
Total Equity attributable to shareholders of parent company	81,480,487	79,380,364	79,380,364	79,380,364	82,493,439	82,493,439
Total equity	81,480,487	81,579,342	79,380,364	79,380,364	82,493,439	82,493,439
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	212,861	198,935	177,418	168,971	198,620	187,072
Provision for abandonment and site restoration	0	0	0	0	0	0
Other non-current provisions	0	0	0	0	0	0
Total non-current provisions	212,861	198,935	177,418	168,971	198,620	187,072
Borrowings, non-current	20,000,000	20,000,000	0	0	0	0
Non-current lease liabilities	34,658,999	14,783,328	20,757,077	12,417,340	32,887,868	12,742,117
Non-current government grants	0	0	0	0	0	0
Non-current derivative financial liabilities	0	0	0	0	0	0
Trade and other non-current payables	0	0	0	0	0	0
Deferred tax liabilities	0	0	0	0	0	0
Current tax liabilities, non-current	0	0	0	0	0	0
Contract liabilities, non-current / Deferred non-current revenue	0	0	0	0	0	0
Due to related parties, non-current	0	0	0	0	0	0
Non-current net defined benefit liability	0	0	0	0	0	0
Other non-current financial liabilities	0	0	0	0	0	0
Other non-current non-financial liabilities	0	0	0	0	0	0
Total non-current liabilities	54,871,860	34,982,263	20,934,495	12,586,311	33,086,488	12,929,189
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	0	0	0	0	0	0
Current provision for abandonment and site restoration	0	0	0	0	0	0
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

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Aug 2023

Trade and other current payables	77,308,296	66,445,182	78,867,904	71,972,688	92,851,532	70,212,337
Borrowings, current	0	0	40,000,000	40,000,000	10,000,000	10,000,000
Current lease liabilities	4,794,007	4,000,247	2,629,053	2,566,792	4,459,257	3,669,467
Current government grants	0	0	0	0	0	0
Current derivative financial liabilities	0	0	241,128	0	0	0
Current tax liabilities, current	998,905	890,769	1,101,411	1,101,411	2,294,714	2,220,725
Contract liabilities, current/ Deferred current revenue	0	0	0	0	0	0
Current net defined benefit liability	0	0	0	0	0	0
Other current financial liabilities	1,675,067	1,675,067	0	0	1,506,427	1,506,427
Other current non-financial liabilities	0	0	0	0	0	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	84,976,520	73,211,510	123,039,741	115,841,136	111,312,175	87,809,201
Liabilities included in disposal groups classified as held for sale	0	0	0	0	0	0
Total current liabilities	84,976,520	73,211,510	123,039,741	115,841,136	111,312,175	87,809,201
Total liabilities	139,848,380	108,193,773	143,974,236	128,427,447	144,398,663	100,738,390
Total equity and liabilities	221,328,867	189,773,115	223,354,600	207,807,811	226,892,102	183,231,829
Number of outstanding shares	64500000	64500000	64500000	64500000	64500000	64500000
Net assets per share	1.263	1.265	1.231	1.231	1.279	1.279

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/06/2023	30/06/2023	30/06/2022	30/06/2022	31/12/2022	31/12/2022
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
Tangible exploration and evaluation assets	0	0	0	0	0	0
Intangible exploration and evaluation assets	0	0	0	0	0	0
Total Exploration and Evaluation Assets	0	0	0	0	0	0
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
Investment properties completed	0	0	0	0	0	0
Investment properties under construction or development	0	0	0	0	0	0
Total investment properties at cost	0	0	0	0	0	0
INVESTMENT PROPERTIES AT FAIR VALUE						
Investment properties completed	0	0	0	0	0	0
Investment properties under construction or development	0	0	0	0	0	0
Total investment properties at fair value	0	0	0	0	0	0
Total Investment Properties	0	0	0	0	0	0
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
Investments in associates using equity method	0	0	0	0	0	0
Investments in joint ventures accounted for using equity method	0	0	0	0	0	0
Total investments accounted for using equity method	0	0	0	0	0	0
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, non-current/ Accrued revenue, non-current	0	0	0	0	0	0
Contract costs, non-current	0	0	0	0	0	0
Non-current net defined benefit asset	0	0	0	0	0	0
Miscellaneous non-current non-financial assets	0	0	0	0	0	0
Total Other non-current non-financial assets	0	0	0	0	0	0
CURRENT ASSETS						
INVENTORIES						
Raw materials	0	0	0	0	0	0
Production supplies	0	0	0	0	0	0
Inventories in transit	0	0	0	0	0	0
Food and beverage	0	0	0	0	0	0
Work in progress	0	0	0	0	0	0
Finished products/inventories	264,509	0	230,325	0	353,700	0
Spares and consumables	167	167	7,395	7,395	526	526
Other inventories	9,297,067	6,067,400	8,785,898	6,327,660	15,376,748	5,151,241
Allowance for slow moving and obsolete inventories	551,548	510,784	937,361	937,361	650,492	608,883
Total current inventories	9,010,195	5,556,783	8,086,257	5,397,694	15,080,482	4,542,884
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	84,556,612	72,277,301	77,059,099	68,840,926	87,059,967	74,549,121
Receivables due from related parties	10,089,325	15,702,721	4,083,116	11,513,754	3,516,329	11,877,612
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	4,148,269	899,254	3,508,432	784,266	11,505,803	704,941
Advances	0	0	0	0	0	0
Fees and Commission income receivable	0	0	0	0	0	0
Total prepayments and accrued income	4,148,269	899,254	3,508,432	784,266	11,505,803	704,941
Other receivables	7,966,153	6,807,815	10,076,008	9,262,853	5,044,381	5,018,896
Allowance for expected credit losses	5,570,431	5,483,428	4,038,778	4,038,778	5,244,503	5,184,896
Total trade and other current receivables	101,189,928	90,203,663	90,687,877	86,363,021	101,881,977	86,965,674
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	420,069	6,557	403,617	24,396	840,175	6,367
Balances with banks	14,474,335	10,542,899	43,421,841	40,359,585	12,937,393	9,334,101
Total cash	14,894,404	10,549,456	43,825,458	40,383,981	13,777,568	9,340,468
CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents	0	0	0	0	0	0
Short-term investments, classified as cash equivalents	0	0	0	0	0	0
Other banking arrangements, classified as cash equivalents	0	0	0	0	0	0
Other cash and cash equivalents	0	0	0	0	0	0
Total cash equivalents	0	0	0	0	0	0
Total cash and cash equivalents	14,894,404	10,549,456	43,825,458	40,383,981	13,777,568	9,340,468

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Aug 2023

Short-term deposits, not classified as cash equivalents	0	0	0	0	0	0
Restricted cash	0	0	0	0	0	0
Allowance for expected credit losses	0	0	0	0	0	0
Total cash and bank balances	14,894,404	10,549,456	43,825,458	40,383,981	13,777,568	9,340,468
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	0	0	0	0	0	0
Contract costs, current	0	0	0	0	0	0
Current net defined benefit asset	0	0	0	0	0	0
Miscellaneous current non-financial assets	0	0	0	0	0	0
Total other current non-financial assets	0	0	0	0	0	0
EQUITY						
RESERVES						
Special and general reserve	0	0	0	0	0	0
Revaluation reserve	0	0	0	0	0	0
Foreign currency translation reserve	(98,855)	0	0	0	0	0
Hedge reserve	0	0	0	0	0	0
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	0	0	0	0	0	0
Reserve of share-based payments	0	0	0	0	0	0
Reserve of remeasurements of defined benefit plans	0	0	0	0	0	0
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	0	0	0	0	0	0
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	0	0	0	0	0	0
Other reserves	0	0	0	0	0	0
Total reserves	(98,855)	0	0	0	0	0
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	212,861	198,935	177,418	168,971	198,620	187,072
Other Employee Benefits, non current	0	0	0	0	0	0
Total Non-current provisions for employee benefits	212,861	198,935	177,418	168,971	198,620	187,072
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	20,000,000	20,000,000	0	0	0	0
Loans from shareholders	0	0	0	0	0	0
loans from other related parties	0	0	0	0	0	0
Other borrowings, non current	0	0	0	0	0	0
Total Borrowings, non current	20,000,000	20,000,000	0	0	0	0
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	0	0	40,000,000	40,000,000	10,000,000	10,000,000
Loans from shareholders	0	0	0	0	0	0
loans from other related parties	0	0	0	0	0	0
Other short term borrowings	0	0	0	0	0	0
Total Borrowings, current	0	0	40,000,000	40,000,000	10,000,000	10,000,000
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	19,027,391	8,164,277	17,152,562	10,257,346	33,031,187	10,391,992
Payables to related parties	58,280,905	58,280,905	61,715,342	61,715,342	59,820,345	59,820,345
ACCRUALS AND DEFERRED INCOME						
Deferred income	0	0	0	0	0	0
Accruals	0	0	0	0	0	0
Total accruals and deferred income	0	0	0	0	0	0
Dividend payables	0	0	0	0	0	0
Other payables	0	0	0	0	0	0
Total trade and other current payables	77,308,296	66,445,182	78,867,904	71,972,688	92,851,532	70,212,337
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						
Employee End of Term Benefits, current	0	0	0	0	0	0
Other Employee Benefits, current	0	0	0	0	0	0
Total provisions for employee benefits, current	0	0	0	0	0	0