

	Thousands/Omani Rial/Audited			
Statement of Financial position, Current/ non-current	Consolidated 31/12/2021	Standalone 31/12/2021	Consolidated 31/12/2020	Standalone 31/12/2020
STATEMENT OF FINANCIAL POSITION				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
Property, plant and equipment	27,128	22,130	35,922	30,857
Intangible assets other than goodwill	317	292	372	340
Right-of-use assets	2,706	2,519	1,104	801
Investments in subsidiaries	0	3,673	0	3,923
Investments in associates	4,965	5,466	5,099	5,466
Trade and other non-current receivables	12,417	12,417	11,060	11,060
Non-current financial assets at fair value through other comprehensive income	145	125	145	125
Total non-current assets	47,678	46,622	53,702	52,572
CURRENT ASSETS				
Current inventories	11,521	10,009	12,417	10,349
Trade and other current receivables	104,350	102,202	137,889	133,363
Cash and bank balances	17,479	16,178	6,790	4,848
Other current non-financial assets	43,723	42,112	35,195	34,157
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	177,073	170,501	192,291	182,717
Total current assets	177,073	170,501	192,291	182,717
Total assets	224,751	217,123	245,993	235,289
EQUITY AND LIABILITIES				
EQUITY				
Issued capital	29,065	29,065	41,522	41,522
Share premium	0	0	18,337	18,337
Statutory reserve	1,051	464	14,427	13,840
Other reserves	(306)		(338)	
Retained earnings (accumulated Losses)	(8,516)	(6,259)	(53,965)	(55,063)
Total equity attributable to owners of parent	21,294		19,983	
Non-controlling interests	883		907	
Total equity	22,177	23,270	20,890	18,636
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS				
Non-current provisions for employee benefits	12,212	11,965	13,154	12,940
Total non-current provisions	12,212	11,965	13,154	12,940
Borrowings, non current	11,561	11,528	10,819	10,732
Non-current lease liabilities	1,335	489	948	319
Deferred tax liabilities	361	0	363	0
Contract liabilities, non-current/ Deferred non-current revenue	6,743	6,743	5,530	5,530
Total non-current liabilities	32,212	30,725	30,814	29,521
CURRENT LIABILITIES				
CURRENT PROVISIONS				
Current provisions for employee benefits	5,682	5,611	6,271	6,187
Total current provisions	5,682	5,611	6,271	6,187
Trade and other current payables	93,223	86,873	96,157	89,911
Borrowings, current	35,666	35,385	47,015	46,711
Current lease liabilities	815	431	886	527
Current tax liabilities, current	1,406	1,340	1,428	1,340
Other current non-financial liabilities	33,570	33,488	42,532	42,456
Total current liabilities other than liabilities included in disposal groups classified as held for sale	170,362	163,128	194,289	187,132
Total current liabilities	170,362	163,128	194,289	187,132
Total liabilities	202,574	193,853	225,103	216,653
Total equity and liabilities	224,751	217,123	245,993	235,289
Number of outstanding shares	290650946	290650946	415215637	415215637
Net assets per share	0.073	0.080	0.048	0.045

			Thousands/Omani Rial/Audited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated	Standalone	Consolidated	Standalone
	31/12/2021	31/12/2021	31/12/2020	31/12/2020
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
EXPLORATION AND EVALUATION ASSETS				
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD				
INVESTMENT PROPERTIES				
INVESTMENT PROPERTIES AT COST				
INVESTMENT PROPERTIES AT FAIR VALUE				
OTHER NON-CURRENT NON-FINANCIAL ASSETS				
CURRENT ASSETS				
INVENTORIES				
Raw materials	12,383	10,432	12,913	10,770
Allowance for slow moving and obsolete inventories	862	423	496	421
Total inventories, current	11,521	10,009	12,417	10,349
TRADE AND OTHER CURRENT RECEIVABLES				
Accounts receivables	110,271	103,743	142,091	135,456
Receivables due from related parties	7,369	10,886	11,926	13,295
PREPAYMENTS, ADVANCES AND ACCRUED INCOME				
Prepayments	3,212	3,203	3,179	3,069

Advances	1,947	1,777	2,342	2,256
<b>Total prepayments and accrued income</b>	<b>5,159</b>	<b>4,980</b>	<b>5,521</b>	<b>5,325</b>
Other receivables	299	245	257	253
Allowance for expected credit losses	18,748	17,652	21,906	20,966
<b>Total trade and other current receivables</b>	<b>104,350</b>	<b>102,202</b>	<b>137,889</b>	<b>133,363</b>
<b>CASH AND CASH EQ UIVALENTS</b>				
<b>CASH</b>				
Cash on hand	168	161	39	31
Balances with banks	11,924	11,118	4,331	2,506
<b>Total cash</b>	<b>12,092</b>	<b>11,279</b>	<b>4,370</b>	<b>2,537</b>
<b>CASH EQ UIVALENTS</b>				
<b>Total cash and cash equivalents</b>	<b>12,092</b>	<b>11,279</b>	<b>4,370</b>	<b>2,537</b>
Short-term deposits, not classified as cash equivalents	5,392	4,904	2,423	2,314
Allowance for expected credit losses	5	5	3	3
<b>Total cash and bank balances</b>	<b>17,479</b>	<b>16,178</b>	<b>6,790</b>	<b>4,848</b>
<b>OTHER CURRENT NON-FINANCIAL ASSETS</b>				
Contract assets, current/ Accrued revenue, current	43,723	42,112	35,195	34,157
<b>Total other current non-financial assets</b>	<b>43,723</b>	<b>42,112</b>	<b>35,195</b>	<b>34,157</b>
<b>EQUITY</b>				
<b>OTHER RESERVES</b>				
Foreign currency translation reserve	(306)		(338)	
<b>Total reserves</b>	<b>(306)</b>		<b>(338)</b>	
<b>LIABILITIES</b>				
<b>NON-CURRENT LIABILITIES</b>				
<b>NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>				
Employee End of Term Benefits, non current	12,212	11,965	13,154	12,940
<b>Total non-current provisions for employee benefits</b>	<b>12,212</b>	<b>11,965</b>	<b>13,154</b>	<b>12,940</b>
<b>BORROWINGS, NON CURRENT</b>				
Borrowings from banks and other financial institutions, non current	11,561	11,528	10,819	10,732
<b>Total borrowings, non current</b>	<b>11,561</b>	<b>11,528</b>	<b>10,819</b>	<b>10,732</b>
<b>CURRENT LIABILITIES</b>				
<b>CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>				
Other Employee Benefits, current	5,682	5,611	6,271	6,187
<b>Total current provisions for employee benefits</b>	<b>5,682</b>	<b>5,611</b>	<b>6,271</b>	<b>6,187</b>
<b>TRADE AND OTHER CURRENT PAYABLES</b>				
Trade payable	76,111	68,533	79,412	70,798
Payables to related parties	2,388	4,896	4,200	7,707
<b>ACCRUALS AND DEFERRED INCOME</b>				
Accruals	7,425	6,378	11,100	9,965
<b>Total accruals and deferred income</b>	<b>7,425</b>	<b>6,378</b>	<b>11,100</b>	<b>9,965</b>
Other payables	7,299	7,066	1,445	1,441
<b>Total trade and other current payables</b>	<b>93,223</b>	<b>86,873</b>	<b>96,157</b>	<b>89,911</b>
<b>BORROWINGS, CURRENT</b>				
Borrowings from banks and other financial institutions, current	35,666	35,385	47,015	46,711
<b>Total borrowings, current</b>	<b>35,666</b>	<b>35,385</b>	<b>47,015</b>	<b>46,711</b>