

Income Statement - Function of expense	Thousands/Omani Rial/Audited			
	Consolidated 01/01/2021-31/12/2021	Standalone 01/01/2021-31/12/2021	Consolidated 01/01/2020-31/12/2020	Standalone 01/01/2020-31/12/2020
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
Revenue	187,949	177,382	208,922	196,940
Cost of sales	183,871	171,454	225,458	212,965
Gross profit	4,078	5,928	(16,536)	(16,025)
Other income	5,316	5,114	4,010	3,779
General and administrative expense	7,243	6,026	7,582	6,018
Profit (loss) from operating activities	2,151	5,016	(20,108)	(18,264)
Finance costs	3,705	3,557	5,173	4,987
Impairment loss (reversal) non-financial assets	0	250	0	0
Impairment (reversal of impairment) on financial assets	(2,999)	(3,425)	3,073	2,860
Share of profit (loss) of associates and joint ventures accounted for using equity method	(166)		174	
Profit (loss) before income tax, continuing operations	1,279	4,634	(28,180)	(26,111)
Income tax expense, continuing operations	24	0	88	0
Profit (loss) from continuing operations	1,255	4,634	(28,268)	(26,111)
Net Profit / (Loss) for the period	1,255	4,634	(28,268)	(26,111)
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	1,279		(28,269)	
Profit (loss), attributable to non-controlling interests	(24)		1	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.004	0.014	(0.097)	(0.090)
Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
Total basic earnings (loss) per share	0.004	0.014	(0.097)	(0.090)
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.004	0.014	(0.097)	(0.090)
Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
Total diluted earnings (loss) per share	0.004	0.014	(0.097)	(0.090)

Statement of comprehensive income - Net of tax	Thousands/Omani Rial/Audited			
	Consolidated 01/01/2021- 31/12/2021	Standalone 01/01/2021- 31/12/2021	Consolidated 01/01/2020- 31/12/2020	Standalone 01/01/2020- 31/12/2020
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the period	1,255	4,634	(28,268)	(26,111)
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Foreign currency translation	32	0	(18)	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	32	0	(18)	0
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS				
Total other comprehensive income	32	0	(18)	0
Total comprehensive income	1,287	4,634	(28,286)	(26,111)
COMPREHENSIVE INCOME ATTRIBUTABLE TO				

Analysis of Income and Expense - Function of Expense	Thousands/Omani Rial/Audited			
	Consolidated 01/01/2021-31/12/2021	Standalone 01/01/2021-31/12/2021	Consolidated 01/01/2020-31/12/2020	Standalone 01/01/2020-31/12/2020
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from rendering of services	12,808	3,362	13,989	2,865
Revenue from construction contracts	175,141	174,020	194,933	194,075
Total revenue	187,949	177,382	208,922	196,940
OTHER INCOME				
Miscellaneous income	5,316	5,114	4,010	3,779
Total other income	5,316	5,114	4,010	3,779
EXPENSES				
COST OF SALES				
Cost of material consumed	30,640	23,673	39,354	31,558
Employee benefit expenses	73,453	72,229	96,091	96,117
Fuel and electricity	11,474	10,652	12,856	12,025
Depreciation and amortisation	10,678	9,357	12,891	11,458
Inventory write-down	0	0	0	0
Repairs and maintenance	7,079	6,135	7,873	6,940
Other cost of goods sold	50,547	49,408	56,393	54,867
Total Cost of sales	183,871	171,454	225,458	212,965
SELLING, DISTRIBUTION AND MARKETING EXPENSES				
GENERAL AND ADMINISTRATIVE EXPENSES				
Employee benefit expenses	6,017	4,082	6,640	4,679
Depreciation and amortisation	1,026	988	1,043	967
Other expenses and fees	200	956	(101)	372
Total General and administrative expenses	7,243	6,026	7,582	6,018