

Statement of Financial position, Current/ non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 31/03/2022	Standalone 31/03/2022	Consolidated 31/03/2021	Standalone 31/03/2021	Consolidated 31/12/2021	Standalone 31/12/2021
<b>STATEMENT OF FINANCIAL POSITION</b>						
<b>CONSOLIDATED AND SEPARATE</b>						
<b>ASSETS</b>						
<b>NON-CURRENT ASSETS</b>						
Property, plant and equipment	26,877	22,191	33,302	28,550	27,128	22,130
Intangible assets other than goodwill	290	267	361	331	317	292
Right-of-use assets	3,188	3,029	906	632	2,706	2,519
Investments in subsidiaries	0	3,775	0	3,923	0	3,673
Investments in associates	4,817	5,466	5,164	5,466	4,965	5,466
Trade and other non-current receivables	13,388	13,388	12,458	12,458	12,417	12,417
Non-current financial assets at fair value through other comprehensive income	145	125	145	125	145	125
<b>Total non-current assets</b>	<b>48,705</b>	<b>48,241</b>	<b>52,336</b>	<b>51,485</b>	<b>47,678</b>	<b>46,622</b>
<b>CURRENT ASSETS</b>						
<b>Current inventories</b>	<b>12,321</b>	<b>10,832</b>	<b>13,513</b>	<b>11,646</b>	<b>11,521</b>	<b>10,009</b>
<b>Trade and other current receivables</b>	<b>93,876</b>	<b>90,716</b>	<b>135,886</b>	<b>131,664</b>	<b>104,350</b>	<b>102,202</b>
<b>Cash and bank balances</b>	<b>14,037</b>	<b>12,492</b>	<b>6,908</b>	<b>5,166</b>	<b>17,479</b>	<b>16,178</b>
<b>Other current non-financial assets</b>	<b>46,782</b>	<b>45,536</b>	<b>33,768</b>	<b>32,397</b>	<b>43,723</b>	<b>42,112</b>
<b>Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners</b>	<b>167,016</b>	<b>159,576</b>	<b>190,075</b>	<b>180,873</b>	<b>177,073</b>	<b>170,501</b>
<b>Total current assets</b>	<b>167,016</b>	<b>159,576</b>	<b>190,075</b>	<b>180,873</b>	<b>177,073</b>	<b>170,501</b>
<b>Total assets</b>	<b>215,721</b>	<b>207,817</b>	<b>242,411</b>	<b>232,358</b>	<b>224,751</b>	<b>217,123</b>
<b>EQUITY AND LIABILITIES</b>						
<b>EQUITY</b>						
Issued capital	29,065	29,065	41,522	41,522	29,065	29,065
Share premium	0	0	18,337	18,337	0	0
Statutory reserve	1,104	517	14,427	13,840	1,051	464
<b>Other reserves</b>	<b>(332)</b>		<b>(300)</b>		<b>(306)</b>	
Retained earnings (accumulated Losses)	(8,501)	(5,783)	(52,472)	(53,583)	(8,516)	(6,259)
<b>Total equity attributable to owners of parent</b>	<b>21,336</b>		<b>21,514</b>		<b>21,294</b>	
Non-controlling interests	880		910		883	
<b>Total equity</b>	<b>22,216</b>	<b>23,799</b>	<b>22,424</b>	<b>20,116</b>	<b>22,177</b>	<b>23,270</b>
<b>LIABILITIES</b>						
<b>NON-CURRENT LIABILITIES</b>						
<b>NON-CURRENT PROVISIONS</b>						
<b>Non-current provisions for employee benefits</b>	<b>12,069</b>	<b>11,810</b>	<b>12,768</b>	<b>12,550</b>	<b>12,212</b>	<b>11,965</b>
<b>Total non-current provisions</b>	<b>12,069</b>	<b>11,810</b>	<b>12,768</b>	<b>12,550</b>	<b>12,212</b>	<b>11,965</b>
<b>Borrowings, non current</b>	<b>12,351</b>	<b>12,277</b>	<b>10,101</b>	<b>10,014</b>	<b>11,561</b>	<b>11,528</b>
Non-current lease liabilities	1,371	595	877	204	1,335	489
Deferred tax liabilities	361	0	363	0	361	0
Contract liabilities, non-current/ Deferred non-current revenue	4,162	4,162	4,464	4,464	6,743	6,743
<b>Total non-current liabilities</b>	<b>30,314</b>	<b>28,844</b>	<b>28,573</b>	<b>27,232</b>	<b>32,212</b>	<b>30,725</b>
<b>CURRENT LIABILITIES</b>						
<b>CURRENT PROVISIONS</b>						
<b>Current provisions for employee benefits</b>	<b>5,391</b>	<b>5,311</b>	<b>6,097</b>	<b>6,038</b>	<b>5,682</b>	<b>5,611</b>
<b>Total current provisions</b>	<b>5,391</b>	<b>5,311</b>	<b>6,097</b>	<b>6,038</b>	<b>5,682</b>	<b>5,611</b>
<b>Trade and other current payables</b>	<b>93,809</b>	<b>86,600</b>	<b>96,077</b>	<b>90,247</b>	<b>93,223</b>	<b>86,873</b>
<b>Borrowings, current</b>	<b>28,155</b>	<b>27,825</b>	<b>45,382</b>	<b>45,209</b>	<b>35,666</b>	<b>35,385</b>
Current lease liabilities	1,129	811	692	444	815	431
Current tax liabilities, current	1,380	1,340	1,390	1,340	1,406	1,340
Other current non-financial liabilities	33,327	33,287	41,776	41,732	33,570	33,488
<b>Total current liabilities other than liabilities included in disposal groups classified as held for sale</b>	<b>163,191</b>	<b>155,174</b>	<b>191,414</b>	<b>185,010</b>	<b>170,362</b>	<b>163,128</b>
<b>Total current liabilities</b>	<b>163,191</b>	<b>155,174</b>	<b>191,414</b>	<b>185,010</b>	<b>170,362</b>	<b>163,128</b>
<b>Total liabilities</b>	<b>193,505</b>	<b>184,018</b>	<b>219,987</b>	<b>212,242</b>	<b>202,574</b>	<b>193,853</b>
<b>Total equity and liabilities</b>	<b>215,721</b>	<b>207,817</b>	<b>242,411</b>	<b>232,358</b>	<b>224,751</b>	<b>217,123</b>
Number of outstanding shares	290650946	290650946	415215637	415215637	290650946	290650946
Net assets per share	0.073	0.082	0.052	0.048	0.073	0.080

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 31/03/2022	Standalone 31/03/2022	Consolidated 31/03/2021	Standalone 31/03/2021	Consolidated 31/12/2021	Standalone 31/12/2021
<b>SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES</b>						
<b>CONSOLIDATED AND SEPARATE</b>						
<b>ASSETS</b>						
<b>NON-CURRENT ASSETS</b>						
<b>EXPLORATION AND EVALUATION ASSETS</b>						
<b>INVESTMENT ACCOUNTED FOR USING EQUITY METHOD</b>						
<b>INVESTMENT PROPERTIES</b>						
<b>INVESTMENT PROPERTIES AT COST</b>						
<b>INVESTMENT PROPERTIES AT FAIR VALUE</b>						
<b>OTHER NON-CURRENT NON-FINANCIAL ASSETS</b>						
<b>CURRENT ASSETS</b>						
<b>INVENTORIES</b>						
Raw materials	13,178	11,255	14,009	12,067	12,383	10,432
Allowance for slow moving and obsolete inventories	857	423	496	421	862	423
<b>Total inventories, current</b>	<b>12,321</b>	<b>10,832</b>	<b>13,513</b>	<b>11,646</b>	<b>11,521</b>	<b>10,009</b>
<b>TRADE AND OTHER CURRENT RECEIVABLES</b>						
Accounts receivables	97,577	89,688	135,683	129,372	110,271	103,743
Receivables due from related parties	6,211	10,243	11,806	13,247	7,369	10,886
<b>PREPAYMENTS, ADVANCES AND ACCRUED INCOME</b>						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
12 May 2022

Prepayments	4,251	4,183	3,419	3,293	3,212	3,203
Advances	2,859	2,577	2,384	2,216	1,947	1,777
<b>Total prepayments and accrued income</b>	<b>7,110</b>	<b>6,760</b>	<b>5,803</b>	<b>5,509</b>	<b>5,159</b>	<b>4,980</b>
Other receivables	305	256	1,351	1,349	299	245
Allowance for expected credit losses	17,327	16,231	18,757	17,813	18,748	17,652
<b>Total trade and other current receivables</b>	<b>93,876</b>	<b>90,716</b>	<b>135,886</b>	<b>131,664</b>	<b>104,350</b>	<b>102,202</b>
<b>CASH AND CASH EQUIVALENTS</b>						
<b>CASH</b>						
Cash on hand	102	84	68	38	168	161
Balances with banks	8,744	7,731	3,754	2,809	11,924	11,118
<b>Total cash</b>	<b>8,846</b>	<b>7,815</b>	<b>3,822</b>	<b>2,847</b>	<b>12,092</b>	<b>11,279</b>
<b>CASH EQUIVALENTS</b>						
<b>Total cash and cash equivalents</b>	<b>8,846</b>	<b>7,815</b>	<b>3,822</b>	<b>2,847</b>	<b>12,092</b>	<b>11,279</b>
Short-term deposits, not classified as cash equivalents	5,197	4,683	3,089	2,322	5,392	4,904
Allowance for expected credit losses	6	6	3	3	5	5
<b>Total cash and bank balances</b>	<b>14,037</b>	<b>12,492</b>	<b>6,908</b>	<b>5,166</b>	<b>17,479</b>	<b>16,178</b>
<b>OTHER CURRENT NON-FINANCIAL ASSETS</b>						
Contract assets, current/ Accrued revenue, current	46,782	45,536	33,768	32,397	43,723	42,112
<b>Total other current non-financial assets</b>	<b>46,782</b>	<b>45,536</b>	<b>33,768</b>	<b>32,397</b>	<b>43,723</b>	<b>42,112</b>
<b>EQUITY</b>						
<b>OTHER RESERVES</b>						
Foreign currency translation reserve	(332)		(300)		(306)	
<b>Total reserves</b>	<b>(332)</b>		<b>(300)</b>		<b>(306)</b>	
<b>LIABILITIES</b>						
<b>NON-CURRENT LIABILITIES</b>						
<b>NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>						
Employee End of Term Benefits, non current	12,069	11,810	12,768	12,550	12,212	11,965
<b>Total non-current provisions for employee benefits</b>	<b>12,069</b>	<b>11,810</b>	<b>12,768</b>	<b>12,550</b>	<b>12,212</b>	<b>11,965</b>
<b>BORROWINGS, NON CURRENT</b>						
Borrowings from banks and other financial institutions, non current	12,351	12,277	10,101	10,014	11,561	11,528
<b>Total borrowings, non current</b>	<b>12,351</b>	<b>12,277</b>	<b>10,101</b>	<b>10,014</b>	<b>11,561</b>	<b>11,528</b>
<b>CURRENT LIABILITIES</b>						
<b>CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>						
Other Employee Benefits, current	5,391	5,311	6,097	6,038	5,682	5,611
<b>Total current provisions for employee benefits</b>	<b>5,391</b>	<b>5,311</b>	<b>6,097</b>	<b>6,038</b>	<b>5,682</b>	<b>5,611</b>
<b>TRADE AND OTHER CURRENT PAYABLES</b>						
Trade payable	81,343	72,947	81,106	72,697	76,111	68,533
Payables to related parties	1,677	3,543	3,353	6,896	2,388	4,896
<b>ACCRUALS AND DEFERRED INCOME</b>						
Accruals	6,310	5,736	10,138	9,190	7,425	6,378
<b>Total accruals and deferred income</b>	<b>6,310</b>	<b>5,736</b>	<b>10,138</b>	<b>9,190</b>	<b>7,425</b>	<b>6,378</b>
Other payables	4,479	4,374	1,480	1,464	7,299	7,066
<b>Total trade and other current payables</b>	<b>93,809</b>	<b>86,600</b>	<b>96,077</b>	<b>90,247</b>	<b>93,223</b>	<b>86,873</b>
<b>BORROWINGS, CURRENT</b>						
Borrowings from banks and other financial institutions, current	28,155	27,825	45,382	45,209	35,666	35,385
<b>Total borrowings, current</b>	<b>28,155</b>	<b>27,825</b>	<b>45,382</b>	<b>45,209</b>	<b>35,666</b>	<b>35,385</b>

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
12 May 2022