

Statement of Financial position, Current/ non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/06/2022	Standalone 30/06/2022	Consolidated 30/06/2021	Standalone 30/06/2021	Consolidated 31/12/2021	Standalone 31/12/2021
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	26,916	22,411	30,670	26,181	27,128	22,130
Intangible assets other than goodwill	267	245	365	337	317	292
Right-of-use assets	3,177	3,046	744	499	2,706	2,519
Investments in subsidiaries	0	3,775	0	3,923	0	3,673
Investments in associates	4,824	5,466	5,118	5,466	4,965	5,466
Trade and other non-current receivables	12,853	12,853	13,395	13,395	12,417	12,417
Non-current financial assets at fair value through other comprehensive income	145	125	145	125	145	125
Total non-current assets	48,182	47,921	50,437	49,926	47,678	46,622
CURRENT ASSETS						
Current inventories	12,223	10,712	13,210	11,351	11,521	10,009
Trade and other current receivables	88,830	86,519	142,046	138,056	104,350	102,202
Cash and bank balances	8,305	6,708	8,249	6,797	17,479	16,178
Other current non-financial assets	51,719	50,042	27,031	26,077	43,723	42,112
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	161,077	153,981	190,536	182,281	177,073	170,501
Total current assets	161,077	153,981	190,536	182,281	177,073	170,501
Total assets	209,259	201,902	240,973	232,207	224,751	217,123
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	29,065	29,065	29,065	29,065	29,065	29,065
Share premium	0	0	0	0	0	0
Statutory reserve	1,225	638	587	0	1,051	464
Other reserves	(375)		(281)		(306)	
Retained earnings (accumulated Losses)	(7,894)	(4,696)	(7,977)	(7,803)	(8,516)	(6,259)
Total equity attributable to owners of parent	22,021	21,394	21,394		21,294	
Non-controlling interests	886		914		883	
Total equity	22,907	25,007	22,308	21,262	22,177	23,270
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	12,154	11,759	12,624	12,395	12,212	11,965
Total non-current provisions	12,154	11,759	12,624	12,395	12,212	11,965
Borrowings, non current	6,315	6,272	9,984	9,928	11,561	11,528
Non-current lease liabilities	1,405	588	692	130	1,335	489
Deferred tax liabilities	361	0	363	0	361	0
Contract liabilities, non-current/ Deferred non-current revenue	7,664	7,664	3,257	3,257	6,743	6,743
Total non-current liabilities	27,899	26,283	26,920	25,710	32,212	30,725
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Current provisions for employee benefits	5,104	5,026	6,279	6,219	5,682	5,611
Total current provisions	5,104	5,026	6,279	6,219	5,682	5,611
Trade and other current payables	89,430	82,562	102,474	96,599	93,223	86,873
Borrowings, current	33,746	33,351	43,370	43,261	35,666	35,385
Current lease liabilities	1,236	815	677	385	815	431
Current tax liabilities, current	1,380	1,340	1,380	1,340	1,406	1,340
Other current non-financial liabilities	27,557	27,518	37,565	37,431	33,570	33,488
Total current liabilities other than liabilities included in disposal groups classified as held for sale	158,453	150,612	191,745	185,235	170,362	163,128
Total current liabilities	158,453	150,612	191,745	185,235	170,362	163,128
Total liabilities	186,352	176,895	218,665	210,945	202,574	193,853
Total equity and liabilities	209,259	201,902	240,973	232,207	224,751	217,123
Number of outstanding shares	290650946	290650946	290650946	290650946	290650946	290650946
Net assets per share	0.076	0.086	0.074	0.073	0.073	0.080

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/06/2022	Standalone 30/06/2022	Consolidated 30/06/2021	Standalone 30/06/2021	Consolidated 31/12/2021	Standalone 31/12/2021
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	12,915	10,970	13,957	11,772	12,383	10,432
Allowance for slow moving and obsolete inventories	692	258	747	421	862	423
Total inventories, current	12,223	10,712	13,210	11,351	11,521	10,009
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	83,507	76,531	134,942	128,788	110,271	103,743
Receivables due from related parties	6,083	10,397	12,459	14,348	7,369	10,886
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Aug 2022

Prepayments	3,801	3,735	2,935	2,828	3,212	3,203
Advances	4,851	4,224	2,523	1,986	1,947	1,777
Total prepayments and accrued income	8,652	7,959	5,458	4,814	5,159	4,980
Other receivables	334	282	2,098	2,073	299	245
Allowance for expected credit losses	9,746	8,650	12,911	11,967	18,748	17,652
Total trade and other current receivables	88,830	86,519	142,046	138,056	104,350	102,202
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	145	111	54	44	168	161
Balances with banks	3,430	2,244	4,087	3,273	11,924	11,118
Total cash	3,575	2,355	4,141	3,317	12,092	11,279
CASH EQUIVALENTS						
Total cash and cash equivalents	3,575	2,355	4,141	3,317	12,092	11,279
Short-term deposits, not classified as cash equivalents	4,736	4,359	4,111	3,483	5,392	4,904
Allowance for expected credit losses	6	6	3	3	5	5
Total cash and bank balances	8,305	6,708	8,249	6,797	17,479	16,178
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	51,719	50,042	27,031	26,077	43,723	42,112
Total other current non-financial assets	51,719	50,042	27,031	26,077	43,723	42,112
EQUITY						
OTHER RESERVES						
Foreign currency translation reserve	(375)		(281)		(306)	
Total reserves	(375)		(281)		(306)	
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	12,154	11,759	12,624	12,395	12,212	11,965
Total non-current provisions for employee benefits	12,154	11,759	12,624	12,395	12,212	11,965
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	6,315	6,272	9,984	9,928	11,561	11,528
Total borrowings, non current	6,315	6,272	9,984	9,928	11,561	11,528
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Other Employee Benefits, current	5,104	5,026	6,279	6,219	5,682	5,611
Total current provisions for employee benefits	5,104	5,026	6,279	6,219	5,682	5,611
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	76,300	68,787	85,882	77,644	76,111	68,533
Payables to related parties	1,387	2,679	3,242	6,704	2,388	4,896
ACCRUALS AND DEFERRED INCOME						
Accruals	6,740	6,315	9,962	9,051	7,425	6,378
Total accruals and deferred income	6,740	6,315	9,962	9,051	7,425	6,378
Other payables	5,003	4,781	3,388	3,200	7,299	7,066
Total trade and other current payables	89,430	82,562	102,474	96,599	93,223	86,873
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	33,746	33,351	43,370	43,261	35,666	35,385
Total borrowings, current	33,746	33,351	43,370	43,261	35,666	35,385