

Statement of Financial position, Current/ non-current			Actuals/Omani Rial/Audited	
	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				
Goodwill	13,284,198	0	613,714	0
Property, plant and equipment	43,244,689	27,623,624	27,014,287	26,804,459
Intangible assets other than goodwill	0			
Right-of-use assets	70,275	0	11,845	11,845
Investments in subsidiaries		730,039		730,000
Deferred tax assets	803,556	0	132,698	132,698
Non-current financial assets at fair value through profit or loss	13,765	13,765	13,765	13,765
Non-current financial assets at amortised cost	0	0	23,901,720	23,901,720
Total non-current assets	57,416,483	28,367,428	51,688,029	51,594,487
CURRENT ASSETS				
Current inventories	13,867,380	10,438,706	6,763,483	6,677,934
Current financial assets at fair value through other comprehensive income				0
Current financial assets at amortised cost	26,881,407	50,611,108	16,930,385	16,930,385
Trade and other current receivables	13,376,021	11,899,292	13,790,260	14,277,376
Cash and bank balances	18,471,181	17,460,881	11,890,039	11,821,985
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	72,595,989	90,409,987	49,374,167	49,707,680
Total current assets	72,595,989	90,409,987	49,374,167	49,707,680
Total assets	130,012,472	118,777,415	101,062,196	101,302,167
EQUITY AND LIABILITIES				
EQUITY				
Issued capital	5,000,000	5,000,000	5,000,000	5,000,000
Statutory reserve	1,684,800	1,666,667	1,668,770	1,666,667
Other reserves	2,262,337	2,500,000	2,500,000	2,500,000
Retained earnings (accumulated Losses)	64,524,606	67,179,993	59,971,025	60,070,222
Total equity attributable to owners of parent	73,471,743		69,139,795	
Total equity	73,471,743	76,346,660	69,139,795	69,236,889
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS				
Non-current provisions for employee benefits	1,355,610	1,343,409	1,272,862	1,268,239
Total non-current provisions	1,355,610	1,343,409	1,272,862	1,268,239
Borrowings, non current	1,589,161	0	2,731,780	2,731,780
Non-current lease liabilities	37,241			
Deferred tax liabilities	98,989	98,989	0	0
Total non-current liabilities	3,081,001	1,442,398	4,004,642	4,000,019
CURRENT LIABILITIES				
CURRENT PROVISIONS				
Trade and other current payables	22,611,703	15,372,825	18,837,651	18,981,754
Borrowings, current	29,279,871	24,097,142	7,656,154	7,656,154
Current lease liabilities	33,034		11,845	11,845
Current tax liabilities, current	1,535,120	1,518,390	1,412,109	1,415,506
Total current liabilities other than liabilities included in disposal groups classified as held for sale	53,459,728	40,988,357	27,917,759	28,065,259
Total current liabilities	53,459,728	40,988,357	27,917,759	28,065,259
Total liabilities	56,540,729	42,430,755	31,922,401	32,065,278
Total equity and liabilities	130,012,472	118,777,415	101,062,196	101,302,167
Number of outstanding shares	50000000	50000000	50000000	50000000
Net assets per share	1.469	1.527	1.383	1.385

Subclassifications of Assets, Liabilities and Equity, Current, Non-current			Actuals/Omani Rial/Audited	
	Consolidated 31/12/2021	Standalone 31/12/2021	Consolidated 31/12/2020	Standalone 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	6,354,588	4,733,966	3,010,166	3,010,166
Finished goods	4,605,963	4,256,939	2,366,191	2,280,642
Current spare parts	2,602,446	682,190	517,751	517,751
Other inventories	982,979	982,979	975,160	975,160
Allowance for slow moving and obsolete inventories	678,596	217,368	105,785	105,785
Total inventories, current	13,867,380	10,438,706	6,763,483	6,677,934
TRADE AND OTHER CURRENT RECEIVABLES				
Accounts receivables	14,565,686	7,441,709	7,682,416	7,502,328
PREPAYMENTS, ADVANCES AND ACCRUED INCOME				
Prepayments	179,359	179,359	284,912	272,867
Advances	1,209,049	946,785	3,009,470	2,983,963
Total prepayments and accrued income	1,388,408	1,126,144	3,294,382	3,256,830
Other receivables	4,331,166	4,257,370	4,214,708	4,916,616

Allowance for expected credit losses	6,909,239	925,931	1,401,246	1,398,398
Total trade and other current receivables	13,376,021	11,899,292	13,790,260	14,277,376
CASH AND CASH EQ UIVALENTS				
CASH				
Cash on hand	180,879	176,914	17,674	17,054
Balances with banks	9,805,582	8,799,247	1,000,556	933,122
Total cash	9,986,461	8,976,161	1,018,230	950,176
CASH EQ UIVALENTS				
Short-term deposits, classified as cash equivalents	8,556,488	8,556,488	10,871,809	10,871,809
Total cash equivalents	8,556,488	8,556,488	10,871,809	10,871,809
Total cash and cash equivalents	18,542,949	17,532,649	11,890,039	11,821,985
Allowance for expected credit losses	71,768	71,768		
Total cash and bank balances	18,471,181	17,460,881	11,890,039	11,821,985
OTHER CURRENT NON-FINANCIAL ASSETS				
EQUITY				
OTHER RESERVES				
Special and general reserve	2,500,000	2,500,000	2,500,000	2,500,000
Foreign currency translation reserve	(237,663)			
Total reserves	2,262,337	2,500,000	2,500,000	2,500,000
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS				
Employee End of Term Benefits, non current	1,355,610	1,343,409	1,272,862	1,268,239
Total non-current provisions for employee benefits	1,355,610	1,343,409	1,272,862	1,268,239
BORROWINGS, NON CURRENT				
Borrowings from banks and other financial institutions, non current	1,589,161	0	2,731,780	2,731,780
Other borrowings, non current		0		
Total borrowings, non current	1,589,161	0	2,731,780	2,731,780
CURRENT LIABILITIES				
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS				
TRADE AND OTHER CURRENT PAYABLES				
Trade payable	11,677,618	4,691,328	4,905,416	4,887,956
ACCRUALS AND DEFERRED INCOME				
Accruals	3,324,201	3,253,207	3,669,526	3,731,089
Total accruals and deferred income	3,324,201	3,253,207	3,669,526	3,731,089
Other payables	7,609,884	7,428,290	10,262,709	10,362,709
Total trade and other current payables	22,611,703	15,372,825	18,837,651	18,981,754
BORROWINGS, CURRENT				
Borrowings from banks and other financial institutions, current	29,279,871	24,097,142	7,656,154	7,656,154
Total borrowings, current	29,279,871	24,097,142	7,656,154	7,656,154