

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Audited		
	Standalone 30/09/2023	Standalone 30/09/2022	Standalone 31/12/2022
<b>STATEMENT OF FINANCIAL POSITION</b>			
<b>CONSOLIDATED AND SEPARATE</b>			
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Investment property	4,788,285	835,783	985,783
Right-of-use assets	8,543,434	9,145,340	8,645,236
Non-current derivative financial assets	0	4,868,563	4,638,938
Deferred tax asset	3,664,221	2,838,186	2,838,186
Financial assets at amortised cost, non current	1,004,589,702	952,708,755	966,580,395
<b>Total non-current assets</b>	<b>1,021,585,642</b>	<b>970,396,627</b>	<b>983,688,538</b>
<b>CURRENT ASSETS</b>			
Current inventories	2,482,417	2,055,712	2,127,206
Financial assets carried at amortized cost, current	28,125,307	32,035,902	32,582,564
Trade and other current receivables	29,043,221	47,483,041	30,535,994
Current derivative financial assets	0	3,929,138	5,224,757
Cash and bank balances	15,455,673	52,946,300	67,377,590
Other current non-financial assets	37,275	4,212,905	
<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>75,143,893</b>	<b>142,662,998</b>	<b>137,848,111</b>
<b>Total current assets</b>	<b>75,143,893</b>	<b>142,662,998</b>	<b>137,848,111</b>
<b>Total assets</b>	<b>1,096,729,535</b>	<b>1,113,059,625</b>	<b>1,121,536,649</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital	433,062,392	336,787,392	336,787,392
Statutory reserve	35,061,232	29,475,229	30,580,020
Other reserves	0	7,647,646	8,384,140
Retained earnings (Accumulated losses)	167,866,003	222,950,393	232,841,012
<b>Total equity</b>	<b>635,989,627</b>	<b>596,860,660</b>	<b>608,592,564</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
<b>NON-CURRENT PROVISIONS</b>			
Non-current provisions for employee benefits	726,410	650,702	556,772
<b>Total non-current provisions</b>	<b>726,410</b>	<b>650,702</b>	<b>556,772</b>
<b>Borrowings, non-current</b>			
Non-current lease liabilities	8,948,603	9,114,818	9,040,724
Deferred tax liabilities	46,708,803	39,556,372	41,808,891
Contract liabilities, non-current / Deferred non-current revenue	4,940,159	4,776,118	4,864,801
<b>Total non-current liabilities</b>	<b>382,052,291</b>	<b>411,408,610</b>	<b>413,797,057</b>
<b>CURRENT LIABILITIES</b>			
<b>CURRENT PROVISIONS</b>			
Trade and other current payables	69,136,725	73,563,279	67,923,076
<b>Borrowings, current</b>			
Current lease liabilities	9,255,985	30,869,616	30,869,616
Current tax liabilities, current	294,907	312,029	308,905
	0	45,431	45,431
<b>Total current liabilities other than liabilities included in disposal groups classified as held for sale</b>	<b>78,687,617</b>	<b>104,790,355</b>	<b>99,147,028</b>
<b>Total current liabilities</b>	<b>78,687,617</b>	<b>104,790,355</b>	<b>99,147,028</b>
<b>Total liabilities</b>	<b>460,739,908</b>	<b>516,198,965</b>	<b>512,944,085</b>
<b>Total equity and liabilities</b>	<b>1,096,729,535</b>	<b>1,113,059,625</b>	<b>1,121,536,649</b>

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Audited		
	Standalone 30/09/2023	Standalone 30/09/2022	Standalone 31/12/2022
<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 PROPERTIES</b>			
<b>INVESTMENT PROPERTIES AT COST</b>			
Investment properties completed	4,788,285	835,783	985,783
<b>Total investment properties at cost</b>	<b>4,788,285</b>	<b>835,783</b>	<b>985,783</b>
<b>INVESTMENT PROPERTIES AT FAIR VALUE</b>			
<b>Total Investment Properties</b>	<b>4,788,285</b>	<b>835,783</b>	<b>985,783</b>
<b>INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD</b>			
<b>OTHER CURRENT NON-FINANCIAL ASSETS</b>			
<b>CURRENT ASSETS</b>			
<b>INVENTORIES</b>			
Spares and consumables	2,498,736	2,086,372	2,161,656
Allowance for slow moving and obsolete inventories	16,319	30,660	34,450
<b>Total current inventories</b>	<b>2,482,417</b>	<b>2,055,712</b>	<b>2,127,206</b>
<b>TRADE AND OTHER CURRENT RECEIVABLES</b>			
Accounts receivables	23,799,679	22,773,007	11,350,422
Receivables due from related parties	1,101,068	16,593,943	11,476,880
<b>PREPAYMENTS AND ACCRUED INCOME</b>			
Advances	2,143,178	6,448,710	5,460,468
<b>Total prepayments and accrued income</b>	<b>2,143,178</b>	<b>6,448,710</b>	<b>5,460,468</b>
Other receivables	1,999,296	1,983,713	2,248,224
Allowance for expected credit losses		316,332	
<b>Total trade and other current receivables</b>	<b>29,043,221</b>	<b>47,483,041</b>	<b>30,535,994</b>
<b>CASH AND CASH EQUIVALENTS</b>			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Dec 2023

<b>CASH</b>			
Cash on hand	13,850	10,432	8,035
Balances with banks	15,441,823	34,335,868	48,769,555
<b>Total cash</b>	<b>15,455,673</b>	<b>34,346,300</b>	<b>48,777,590</b>
<b>CASH EQUIVALENTS</b>			
<b>Total cash and cash equivalents</b>	<b>15,455,673</b>	<b>34,346,300</b>	<b>48,777,590</b>
Short-term deposits, not classified as cash equivalents	0	18,600,000	18,600,000
<b>Total cash and bank balances</b>	<b>15,455,673</b>	<b>52,946,300</b>	<b>67,377,590</b>
<b>OTHER CURRENT NON-FINANCIAL ASSETS</b>			
Contract assets, current/ Accrued revenue, current	37,275	4,212,905	
<b>Total other current non-financial assets</b>	<b>37,275</b>	<b>4,212,905</b>	
<b>EQUITY</b>			
<b>RESERVES</b>			
Hedge reserve	0	7,647,646	8,384,140
<b>Total reserves</b>	<b>0</b>	<b>7,647,646</b>	<b>8,384,140</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
<b>NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS</b>			
Employee End of Term Benefits, non current	726,410	650,702	556,772
<b>Total Non-current provisions for employee benefits</b>	<b>726,410</b>	<b>650,702</b>	<b>556,772</b>
<b>BORROWINGS, NON CURRENT</b>			
Borrowings from banks and other financial institutions, non current	320,728,316	219,709,796	219,925,065
Loans from shareholders	0	137,600,804	137,600,804
<b>Total Borrowings, non current</b>	<b>320,728,316</b>	<b>357,310,600</b>	<b>357,525,869</b>
<b>CURRENT LIABILITIES</b>			
<b>BORROWINGS, CURRENT</b>			
Borrowings from banks and other financial institutions, current	9,255,985	30,869,616	30,869,616
<b>Total Borrowings, current</b>	<b>9,255,985</b>	<b>30,869,616</b>	<b>30,869,616</b>
<b>TRADE AND OTHER CURRENT PAYABLES</b>			
Accounts payable	41,430,758	49,018,577	39,639,481
Payables to related parties	115,017	16,187,170	10,856,208
<b>ACCRUALS AND DEFERRED INCOME</b>			
Deferred income	11,550,762		4,524,332
Accruals	7,562,632	6,535,381	10,457,910
<b>Total accruals and deferred income</b>	<b>19,113,394</b>	<b>6,535,381</b>	<b>14,982,242</b>
Other payables	8,477,556	1,822,151	2,445,145
<b>Total trade and other current payables</b>	<b>69,136,725</b>	<b>73,563,279</b>	<b>67,923,076</b>
<b>PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT</b>			