Statement of Financial position, Current/ non-current	Consolidated 31/12/2022	Standalone 31/12/2022	Actuals/Omani Rial/Audited Consolidated 31/12/2021	Standalone 31/12/2021
STATEMENT OF FINANCIAL POSITION				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
Property, plant and equipment	289,669	5,523	6,673	6,564
Investments in subsidiaries	0	250,000	0	250,000
Finance lease receivables, non-current	4,373,168	0	5,036,251	0
Deferred tax assets	39,463	39,463	54,467	54,467
Trade and other non-current receivables	**0**	**0**	**0**	**0**
Non-current financial assets at fair value through profit or loss	95,244	95,244	119,019	119,019
Non-current financial assets at fair value through other comprehensive income	8,977,325	8,977,325	9,364,698	9,364,698
Non-current financial assets at amortised cost	0	0	0	0
Other non-current non-financial assets	**0**	**0**	**282,569**	**0**
Total non-current assets	**13,774,869**	**9,367,555**	**14,863,677**	**9,794,748**
CURRENT ASSETS				
Cash and bank balances	**4,030,401**	**1,940,081**	**3,135,671**	**1,644,140**
Trade and other current receivables	**235,973**	**724,238**	**101,526**	**29,016**
Current finance lease receivables	663,083	0	558,064	0
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	**4,929,457**	**2,664,319**	**3,795,261**	**1,673,156**
Total current assets	**4,929,457**	**2,664,319**	**3,795,261**	**1,673,156**
Total assets	**18,704,326**	**12,031,874**	**18,658,938**	**11,467,904**
EQUITY AND LIABILITIES				
EQUITY				
Issued capital	9,000,000	9,000,000	9,000,000	9,000,000
Statutory reserve	1,667,953	1,584,619	1,504,461	1,421,127
Other reserves	**994,644**	**994,644**	**895,393**	**895,393**
Retained earnings (accumulated Losses)	3,140,976	262,980	3,378,381	(648,349)
Total equity attributable to owners of parent	**14,803,573**		**14,778,235**	
Total equity	**14,803,573**	**11,842,243**	**14,778,235**	**10,668,171**
LIABILITIES				
NON-CURRENT LIABILITIES				
NON-CURRENT PROVISIONS				
Trade and other non-current payables	**0**	**0**	**0**	**0**
Non-current lease liabilities	3,535,193		3,551,098	
Total non-current liabilities	**3,535,193**	**0**	**3,551,098**	**0**
CURRENT LIABILITIES				
CURRENT PROVISIONS				
Current provisions for employee benefits	**155,074**	**124,586**	**140,701**	**112,867**
Total current provisions	**155,074**	**124,586**	**140,701**	**112,867**
Trade and other current payables	**112,586**	**36,215**	**105,006**	**680,895**
Current lease liabilities	15,905		15,073	
Current tax liabilities, current	81,995	28,830	68,825	5,971
Total current liabilities	**365,560**	**189,631**	**329,605**	**799,733**
Total liabilities	**3,900,753**	**189,631**	**3,880,703**	**799,733**
Total equity and liabilities	**18,704,326**	**12,031,874**	**18,658,938**	**11,467,904**
Number of shares outstanding	90000000	90000000	90000000	90000000
Net assets per share	0.164	0.132	0.164	0.119

Subclassifications of Assets,Liabilities and Equity, Current, Non-current	Consolidated 31/12/2022	Standalone 31/12/2022	Actuals/Omani Rial/Audited Consolidated 31/12/2021	Standalone 31/12/2021
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES				
CONSOLIDATED AND SEPARATE				
ASSETS				
NON-CURRENT ASSETS				
OTHER NON-CURRENT NON-FINANCIAL ASSETS				
Contract costs, non-current	0	0	282,569	0
Total Other non-current non-financial assets	**0**	**0**	**282,569**	**0**
TRADE AND OTHER NON-CURRENT RECEIVABLES				
Trade receivables	0	0	0	0
RECEIVABLES DUE FROM RELATED PARTIES				
Total trade and other non-current receivables	**0**	**0**	**0**	**0**
CURRENT ASSETS				
CASH AND BANK BALANCES				
CASH				
Cash on hand	957	557	945	151
Balances with banks	326,337	222,685	916,750	405,979
Total cash	**327,294**	**223,242**	**917,695**	**406,130**
CASH EQUIVALENTS				
Short-term deposits, classified as cash equivalents	3,703,107	1,716,839	2,217,976	1,238,010
Total cash equivalents	**3,703,107**	**1,716,839**	**2,217,976**	**1,238,010**
Total cash and cash equivalents	**4,030,401**	**1,940,081**	**3,135,671**	**1,644,140**
Total cash and bank balances	**4,030,401**	**1,940,081**	**3,135,671**	**1,644,140**
TRADE AND OTHER RECEIVABLES				
Trade receivables	41,104	0	70,148	4,418
RECEIVABLES DUE FROM RELATED PARTIES				
Due from subsidiaries, Associates and Joint venture	0	550,000	0	0
Receivables due from other related parties	700	700	1,200	1,200

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Feb 2023

Total Receivables due from related parties	**700**	**550,700**	**1,200**	**1,200**
PREPAYMENTS AND ACCRUED INCOME				
Prepayments	29,744	9,137	14,974	8,329
Advances	12,174	12,150	13,775	13,770
Contract assets, current/ Accrued revenue, current	147,048	147,048	0	0
Total prepayments and accrued income	**188,966**	**168,335**	**28,749**	**22,099**
Other receivables	5,203	5,203	1,429	1,299
Total trade and other current receivables	**235,973**	**724,238**	**101,526**	**29,016**
INVENTORIES				
OTHER CURRENT NON-FINANCIAL ASSETS				
EQUITY				
OTHER RESERVES				
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	994,644	994,644	895,393	895,393
Total other reserves	**994,644**	**994,644**	**895,393**	**895,393**
LIABILITIES				
NON-CURRENT LIABILITIES				
TRADE AND OTHER NON-CURRENT PAYABLES				
PAYABLES DUE TO RELATED PARTIES				
Due to subsidiaries, Associates and Joint venture	0	0	0	0
Total payables due to related parties	**0**	**0**	**0**	**0**
Contract liabilities /Deferred revenue	0		0	
Other payables	0		0	
Total trade and other non-current payables	**0**	**0**	**0**	**0**
PROVISIONS FOR EMPLOYEE BENEFITS, NON CURRENT				
BORROWINGS, NON CURRENT				
CURRENT LIABILITIES				
TRADE AND OTHER CURRENT PAYABLES				
PAYABLES DUE TO RELATED PARTIES				
Due to subsidiaries, Associates and Joint venture				636,484
Total payables due to related parties				**636,484**
ACCRUALS AND DEFERRED INCOME CLASSIFIED AS CURRENT				
Contract liabilities, current/ Deferred current revenue	41,689		21,559	
Total accruals and deferred income classified as current	**41,689**		**21,559**	
Other payables	70,897	36,215	83,447	44,411
Total trade and other current payables	**112,586**	**36,215**	**105,006**	**680,895**
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT				
Employee End of Term Benefits, current	155,074	124,586	140,701	112,867
Other Employee Benefits, current	0	0	0	
Total provisions for employee benefits, current	**155,074**	**124,586**	**140,701**	**112,867**
BORROWINGS, CURRENT				