

OMAN CABLES INDUSTRY (SAOG)
Unaudited Results for nine months period ended 30 September 2021

Board of Directors Reports

Oman Cables Industry (SAOG) "Oman Cables" has the pleasure in submitting the report on the performance of the parent company and the group for nine months period ended 30 September 2021.

Health and Safety of Employees:

The Group has completed the Covid 19 vaccination program for all employees and has extended the program to the families of the employees.

The Group is continuously focusing and executing various plans aimed at protecting the health and safety of the employees by engaging into extensive testing and sanitization programs under medical support during the current circumstances of Covid19.

Group Performance

The Sales of the Group for the nine months period ended 30 September 2021 were Rial Omani (RO) 169.1 million compared to RO 129.9 million for the same period last year, increase of 30.2%. The Group Net Profit after tax, for the period is RO 4.8 million compared to RO 2.2 million during the same period in 2020, increase of 117.5%. The EBITDA for the period was RO 8.4 million compared to RO 5.4 million during the same period in 2020, increase of 56.2%.

Oman Cables (Parent) Performance

The Sales of Oman Cables for the nine months period ended 30 September 2021 was RO 129.9 million compared to RO 99.1 million in the same period last year, increase of 31.1%.

The Net Profit after tax for the nine months period ended 30 September 2021 was RO 3.7 million as compared to RO 1.9 million for the same period in 2020, increase of 89.2%. The Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA) for the period was RO 6.1 million compared to RO 4.2 million during the same period in 2020, increase of 45.7%.

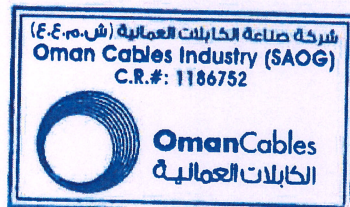
The recovery on business environment continues to be visible in the third quarter of the year with the support of increasing oil prices. Oman Cables continues to work on cost reduction plans and will take the necessary measures to improve the result facing difficult times because of the cost increase and availability of raw materials

**Oman Aluminum Processing Industries SPC, Sohar (OAPIL) (subsidiary) and
Associated Cables Private Ltd (ACPL), India (Subsidiary)**

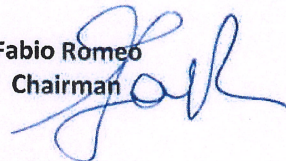
OAPIL was able to improve the sales mix with more value-added products which has helped improving the profitability. OAPIL continues to focus on the overhead cost reduction. Therefore, the results for the nine months period ended 30 September 2021 are better compared to the same period in 2020.

ACPL, in the third quarter of the year, continues to be severely impacted from Covid 19 and continues to suffer in the third quarter of 2021 as uncertain situation affects the cable market. The increase in the prices of raw material affects ACPL profitability. ACPL, supported by the Group, is applying cost reduction plans and projects to be more competitive in the cable market.

Oman Cables is recognizing the support extended by various Government Authorities and wish the best for our beloved Oman to further develop under the leadership of His Majesty Sultan Haitham bin Tariq.



Fabio Romeo
Chairman



Statement of Financial position, Current/ non-current

30/09/2021		
	Consolidated	Standalone
Consolidated and separate		
Assets		
Non-current assets		
Goodwill		
Property, plant and equipment	25,225.00	16,055.00
Exploration and evaluation assets		
Investment property		
Intangible assets other than goodwill	449.00	449.00
Right-of-use assets	3,336.00	2,342.00
Investments in subsidiaries	0.00	6,387.00
Investments in joint ventures	1,264.00	1,248.00
Investments in associates		
Investments accounted for using equity method		
Non-current biological assets		
Deferred tax assets	146.00	0.00
Current tax assets, non-current		
Trade and other non-current receivables		
Non-current financial assets at fair value through profit or loss		
Non-current financial assets at fair value through other comprehensive income		
Non-current financial assets at amortised cost		
Non-current portion of Derivative Financial Instruments		
Non-current receivables from related parties		
Other non-current financial assets		
Other non-current non-financial assets		
Total non-current assets	30,420.00	26,481.00
Current assets		
Current inventories	27,087.00	21,127.00

Current financial assets at fair value through profit or loss		
Current financial assets at fair value through other comprehensive income		
Current financial assets at amortised cost		
Trade and other current receivables	77,988.00	64,203.00
Current derivative financial assets		
Current tax assets, current		
Current biological assets		
Cash and bank balances	24,867.00	23,729.00
Other current financial assets		
Other current non-financial assets		
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	129,942.00	109,059.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners		
Total current assets	129,942.00	109,059.00
Total assets	160,362.00	135,540.00
Equity and liabilities		
Equity		
Issued capital	8,970.00	8,970.00
Share premium	978.00	978.00
Treasury shares		
Statutory reserve		
Other reserves	19,798.00	18,369.00
Retained earnings	77,061.00	74,258.00
Other equity interest		
Total equity attributable to owners of parent	106,807.00	
Non-controlling interests		
Total equity	106,807.00	102,575.00
Liabilities		
Non-current liabilities		
Non-current provisions		
Non-current provisions for employee benefits	1,412.00	1,256.00
Non-current provision for abandonment and site restoration		
Other non-current provisions		

Total non-current provisions	1,412.00	1,256.00
Trade and other non-current payables		
Borrowings, non current		
Non-current lease liabilities	3,234.00	2,313.00
Non-current government grants		
Non-current derivative financial liabilities		
Deferred tax liabilities	781.00	457.00
Current tax liabilities, non-current		
Contract liabilities, non-current/ Deferred non-current revenue		
Non-current payables to related parties		
Non-current net defined benefit liability		
Other non-current financial liabilities		
Other non-current non-financial liabilities		
Total non-current liabilities	5,427.00	4,026.00
Current liabilities		
Current provisions		
Current provisions for employee benefits		
Current provision for abandonment and site restoration		
Other current provisions		
Total current provisions		
Trade and other current payables	37,328.00	28,050.00
Borrowings, current	9,540.00	0.00
Current lease liabilities	262.00	172.00
Current derivative financial liabilities		
Current government grants		
Current tax liabilities, current	998.00	717.00
Current net defined benefit liability		
Other current financial liabilities		
Other current non-financial liabilities		
Total current liabilities other than liabilities included in disposal groups classified as held for sale	48,128.00	28,939.00
Liabilities included in disposal groups classified as held for sale		

Total current liabilities	48,128.00	28,939.00
Total liabilities	53,555.00	32,965.00
Total equity and liabilities	160,362.00	135,540.00
Number of outstanding shares	89700000	89700000
Net assets per share		

31/12/2020		
	Consolidated	Standalone
Consolidated and separate		
Assets		
Non-current assets		
Goodwill		
Property, plant and equipment	27,013.00	17,278.00
Exploration and evaluation assets		
Investment property		
Intangible assets other than goodwill	490.00	490.00
Right-of-use assets	3,476.00	2,438.00
Investments in subsidiaries	0.00	6,387.00
Investments in joint ventures	1,270.00	1,255.00
Investments in associates		
Investments accounted for using equity method		
Non-current biological assets		
Deferred tax assets	35.00	0.00
Current tax assets, non-current		
Trade and other non-current receivables		
Non-current financial assets at fair value through profit or loss		
Non-current financial assets at fair value through other comprehensive income		
Non-current financial assets at amortised cost		
Non-current portion of Derivative Financial Instruments		
Non-current receivables from related parties		
Other non-current financial assets		
Other non-current non-financial assets		

Total non-current assets	32,284.00	27,848.00
Current assets		
Current inventories	15,835.00	11,611.00
Current financial assets at fair value through profit or loss		
Current financial assets at fair value through other comprehensive income		
Current financial assets at amortised cost		
Trade and other current receivables	55,880.00	48,398.00
Current derivative financial assets		
Current tax assets, current		
Current biological assets		
Cash and bank balances	31,434.00	31,402.00
Other current financial assets		
Other current non-financial assets		
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	103,149.00	91,411.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners		
Total current assets	103,149.00	91,411.00
Total assets	135,433.00	119,259.00
Equity and liabilities		
Equity		
Issued capital	8,970.00	8,970.00
Share premium	978.00	978.00
Treasury shares		
Statutory reserve		
Other reserves	21,174.00	19,109.00
Retained earnings	73,439.00	71,745.00
Other equity interest		
Total equity attributable to owners of parent	104,561.00	
Non-controlling interests		
Total equity	104,561.00	100,802.00
Liabilities		
Non-current liabilities		
Non-current provisions		

Non-current provisions for employee benefits	1,398.00	1,262.00
Non-current provision for abandonment and site restoration		
Other non-current provisions		
Total non-current provisions	1,398.00	1,262.00
Trade and other non-current payables		
Borrowings, non current		
Non-current lease liabilities	3,353.00	2,382.00
Non-current government grants		
Non-current derivative financial liabilities		
Deferred tax liabilities	961.00	621.00
Current tax liabilities, non-current		
Contract liabilities, non-current/ Deferred non-current revenue		
Non-current payables to related parties		
Non-current net defined benefit liability		
Other non-current financial liabilities		
Other non-current non-financial liabilities		
Total non-current liabilities	5,712.00	4,265.00
Current liabilities		
Current provisions		
Current provisions for employee benefits		
Current provision for abandonment and site restoration		
Other current provisions		
Total current provisions		
Trade and other current payables	19,347.00	13,122.00
Borrowings, current	4,622.00	0.00
Current lease liabilities	262.00	172.00
Current derivative financial liabilities		
Current government grants		
Current tax liabilities, current	929.00	898.00
Current net defined benefit liability		
Other current financial liabilities		
Other current non-financial liabilities		

Total current liabilities other than liabilities included in disposal groups classified as held for sale	25,160.00	14,192.00
Liabilities included in disposal groups classified as held for sale		
Total current liabilities	25,160.00	14,192.00
Total liabilities	30,872.00	18,457.00
Total equity and liabilities	135,433.00	119,259.00
Number of outstanding shares	89700000	89700000
Net assets per share		

30/09/2020		
	Consolidated	Standalone
Consolidated and separate		
Assets		
Non-current assets		
Goodwill		
Property, plant and equipment	28,236.00	18,273.00
Exploration and evaluation assets		
Investment property		
Intangible assets other than goodwill	0.00	0.00
Right-of-use assets	1,778.00	1,265.00
Investments in subsidiaries	0.00	6,387.00
Investments in joint ventures	1,274.00	1,259.00
Investments in associates		
Investments accounted for using equity method		
Non-current biological assets		
Deferred tax assets	0.00	0.00
Current tax assets, non-current		
Trade and other non-current receivables		
Non-current financial assets at fair value through profit or loss		
Non-current financial assets at fair value through other comprehensive income		
Non-current financial assets at amortised cost		
Non-current portion of Derivative Financial Instruments		
Non-current receivables from related parties		

Other non-current financial assets		
Other non-current non-financial assets		
Total non-current assets	31,288.00	27,184.00
Current assets		
Current inventories	22,121.00	18,090.00
Current financial assets at fair value through profit or loss		
Current financial assets at fair value through other comprehensive income		
Current financial assets at amortised cost		
Trade and other current receivables	62,012.00	57,172.00
Current derivative financial assets		
Current tax assets, current		
Current biological assets		
Cash and bank balances	15,458.00	15,087.00
Other current financial assets		
Other current non-financial assets		
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	99,591.00	90,349.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners		
Total current assets	99,591.00	90,349.00
Total assets	130,879.00	117,533.00
Equity and liabilities		
Equity		
Issued capital	8,970.00	8,970.00
Share premium	978.00	978.00
Treasury shares		
Statutory reserve		
Other reserves	20,794.00	18,240.00
Retained earnings	73,307.00	71,739.00
Other equity interest		
Total equity attributable to owners of parent	104,049.00	
Non-controlling interests		
Total equity	104,049.00	99,927.00
Liabilities		

Non-current liabilities		
Non-current provisions		
Non-current provisions for employee benefits	1,397.00	1,267.00
Non-current provision for abandonment and site restoration		
Other non-current provisions		
Total non-current provisions	1,397.00	1,267.00
Trade and other non-current payables		
Borrowings, non current		
Non-current lease liabilities	1,767.00	1,289.00
Non-current government grants		
Non-current derivative financial liabilities		
Deferred tax liabilities	795.00	483.00
Current tax liabilities, non-current		
Contract liabilities, non-current/ Deferred non-current revenue		
Non-current payables to related parties		
Non-current net defined benefit liability		
Other non-current financial liabilities		
Other non-current non-financial liabilities		
Total non-current liabilities	3,959.00	3,039.00
Current liabilities		
Current provisions		
Current provisions for employee benefits		
Current provision for abandonment and site restoration		
Other current provisions		
Total current provisions		
Trade and other current payables	18,517.00	13,805.00
Borrowings, current	3,492.00	0.00
Current lease liabilities	157.00	112.00
Current derivative financial liabilities		
Current government grants		
Current tax liabilities, current	705.00	650.00
Current net defined benefit liability		

Other current financial liabilities		
Other current non-financial liabilities		
Total current liabilities other than liabilities included in disposal groups classified as held for sale	22,871.00	14,567.00
Liabilities included in disposal groups classified as held for sale		
Total current liabilities	22,871.00	14,567.00
Total liabilities	26,830.00	17,606.00
Total equity and liabilities	130,879.00	117,533.00
Number of outstanding shares	89700000	89700000
Net assets per share		

Income Statement - Function of expense

01/07/2021 - 30/09/2021		
	Consolidated	Standalone
Consolidated and separate		
Profit (loss)		
Revenue	59,083.00	46,139.00
Cost of sales	54,735.00	42,791.00
Gross profit	4,348.00	3,348.00
Other income	63.00	56.00
General and administrative expense	1,191.00	956.00
Selling, distribution and marketing expenses	1,661.00	1,108.00
Other expenses		
Other operating gains (losses)		
Profit (loss) from operating activities	1,559.00	1,340.00
Finance income	212.00	213.00
Finance costs	239.00	166.00
Impairment loss (reversal) non-financial assets	45.00	39.00
Impairment (reversal of impairment) on financial assets		
Gain (loss) arising from derecognition of financial assets measured at amortised cost		
Share of profit (loss) of associates and joint ventures accounted for using equity method		
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category		
Hedging gains (losses) for hedge of group of items with offsetting risk positions		
Other non operating incomes expenses		
Gains (losses) on net monetary position		
Profit (loss) before income tax, continuing operations	1,487.00	1,348.00
Income tax expense, continuing operations	126.00	95.00
Profit (loss) from continuing operations	1,361.00	1,253.00
Profit (loss) from discontinued operations		

Net Profit / (Loss) for the period	1,361.00	1,253.00
Profit (loss), attributable to		
Profit (loss), attributable to owners of parent		
Profit (loss), attributable to non-controlling interests		
Basic and diluted earnings per share		
Basic earnings per share		
Basic earnings (loss) per share from continuing operations		
Basic earnings (loss) per share from discontinued operations		
Total basic earnings (loss) per share		
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations		
Diluted earnings (loss) per share from discontinued operations		
Total diluted earnings (loss) per share		

01/07/2020 - 30/09/2020		
	Consolidated	Standalone
Consolidated and separate		
Profit (loss)		
Revenue	38,649.00	29,544.00
Cost of sales	36,176.00	27,507.00
Gross profit	2,473.00	2,037.00
Other income	122.00	56.00
General and administrative expense	1,426.00	1,194.00
Selling, distribution and marketing expenses	874.00	630.00
Other expenses		
Other operating gains (losses)		
Profit (loss) from operating activities	295.00	269.00
Finance income	55.00	48.00
Finance costs	117.00	72.00
Impairment loss (reversal) non-financial assets	50.00	39.00
Impairment (reversal of impairment) on financial assets		
Gain (loss) arising from derecognition of financial assets measured at amortised cost		

Share of profit (loss) of associates and joint ventures accounted for using equity method		
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category		
Hedging gains (losses) for hedge of group of items with offsetting risk positions		
Other non operating incomes expenses		
Gains (losses) on net monetary position		
Profit (loss) before income tax, continuing operations	183.00	206.00
Income tax expense, continuing operations	16.00	31.00
Profit (loss) from continuing operations	167.00	175.00
Profit (loss) from discontinued operations		
Net Profit / (Loss) for the period	167.00	175.00
Profit (loss), attributable to		
Profit (loss), attributable to owners of parent		
Profit (loss), attributable to non-controlling interests		
Basic and diluted earnings per share		
Basic earnings per share		
Basic earnings (loss) per share from continuing operations		
Basic earnings (loss) per share from discontinued operations		
Total basic earnings (loss) per share		
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations		
Diluted earnings (loss) per share from discontinued operations		
Total diluted earnings (loss) per share		

01/01/2021 - 30/09/2021		
	Consolidated	Standalone
Consolidated and separate		
Profit (loss)		
Revenue	169,137.00	129,920.00
Cost of sales	156,560.00	120,842.00
Gross profit	12,577.00	9,078.00

Other income	283.00	236.00
General and administrative expense	3,440.00	2,737.00
Selling, distribution and marketing expenses	3,449.00	2,229.00
Other expenses		
Other operating gains (losses)		
Profit (loss) from operating activities	5,971.00	4,348.00
Finance income	358.00	357.00
Finance costs	591.00	350.00
Impairment loss (reversal) non-financial assets	135.00	114.00
Impairment (reversal of impairment) on financial assets		
Gain (loss) arising from derecognition of financial assets measured at amortised cost		
Share of profit (loss) of associates and joint ventures accounted for using equity method		
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category		
Hedging gains (losses) for hedge of group of items with offsetting risk positions		
Other non operating incomes expenses		
Gains (losses) on net monetary position		
Profit (loss) before income tax, continuing operations	5,603.00	4,241.00
Income tax expense, continuing operations	815.00	562.00
Profit (loss) from continuing operations	4,788.00	3,679.00
Profit (loss) from discontinued operations		
Net Profit / (Loss) for the period	4,788.00	3,679.00
Profit (loss), attributable to		
Profit (loss), attributable to owners of parent		
Profit (loss), attributable to non-controlling interests		
Basic and diluted earnings per share		
Basic earnings per share		
Basic earnings (loss) per share from continuing operations		
Basic earnings (loss) per share from discontinued operations		
Total basic earnings (loss) per share		
Diluted earnings per share		

Diluted earnings (loss) per share from continuing operations		
Diluted earnings (loss) per share from discontinued operations		
Total diluted earnings (loss) per share		

01/01/2020 - 30/09/2020		
	Consolidated	Standalone
Consolidated and separate		
Profit (loss)		
Revenue	129,890.00	99,116.00
Cost of sales	120,990.00	92,259.00
Gross profit	8,900.00	6,857.00
Other income	228.00	187.00
General and administrative expense	3,704.00	3,062.00
Selling, distribution and marketing expenses	2,648.00	1,575.00
Other expenses		
Other operating gains (losses)		
Profit (loss) from operating activities	2,776.00	2,407.00
Finance income	186.00	176.00
Finance costs	341.00	183.00
Impairment loss (reversal) non-financial assets	138.00	113.00
Impairment (reversal of impairment) on financial assets		
Gain (loss) arising from derecognition of financial assets measured at amortised cost		
Share of profit (loss) of associates and joint ventures accounted for using equity method		
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category		
Hedging gains (losses) for hedge of group of items with offsetting risk positions		
Other non operating incomes expenses		
Gains (losses) on net monetary position		
Profit (loss) before income tax, continuing operations	2,483.00	2,287.00
Income tax expense, continuing operations	282.00	343.00
Profit (loss) from continuing operations	2,201.00	1,944.00

Profit (loss) from discontinued operations		
Net Profit / (Loss) for the period	2,201.00	1,944.00
Profit (loss), attributable to		
Profit (loss), attributable to owners of parent		
Profit (loss), attributable to non-controlling interests		
Basic and diluted earnings per share		
Basic earnings per share		
Basic earnings (loss) per share from continuing operations		
Basic earnings (loss) per share from discontinued operations		
Total basic earnings (loss) per share		
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations		
Diluted earnings (loss) per share from discontinued operations		
Total diluted earnings (loss) per share		

Statement of cash flows, indirect method

01/01/2021 - 30/09/2021		
	Consolidated	Standalone
Consolidated and separate		
Cash flows from (used in) operating activities		
Profit (loss) before tax	5,603.00	4,241.00
Adjustments to reconcile profit (loss)		
Adjustments for depreciation and amortisation expense	2,574.00	1,828.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		
Adjustments for finance costs		
Adjustments for finance income		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		
Adjustments for losses (gains) on financial asset at fair value through profit and loss		
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments		
Adjustments for gain (loss) on disposals, property, plant and equipment		
Adjustments for losses (gains) on disposal of other non-current assets		
Provision for employees' end of service benefits		
Adjustments for other provisions		
Net gains / (losses) from investments		
Adjustments for share-based payments		
Adjustments for unrealised foreign exchange losses (gains)		
Adjustments for undistributed profits of associates		
Adjustments for other fair value losses (gains)		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments for non-cash items		
Other adjustments to reconcile profit (loss)		
Total adjustments to reconcile profit (loss)	2,574.00	1,828.00
Cash flows from (used in) operations before changes in working capital	8,177.00	6,069.00
Working capital changes		
Adjustments for decrease (increase) in inventories		

Adjustments for decrease (increase) in trade and other receivables		
Adjustments for increase (decrease) in trade and other payables		
Adjustments for decrease (increase) in other working capital items	(17,951.00)	(12,479.00)
Total adjustments to working capital changes	(17,951.00)	(12,479.00)
Cash flows from (used in) operations	(9,774.00)	(6,410.00)
Dividends received, classified as operating activities		
Interest paid, classified as operating activities		
Interest received, classified as operating activities		
Income taxes paid (refund), classified as operating activities	805.00	776.00
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities		
Employees end of service benefits paid		
Other inflows (outflows) of cash, classified as operating activities		
Net cash flows from (used in) operating activities	(8,969.00)	(5,634.00)
Cash flows from (used in) investing activities		
Cash flows from losing control of subsidiaries or other businesses, classified as investing activities		
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities		
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities		
Other cash receipts from sales of interests in joint ventures, classified as investing activities		
Other cash payments to acquire interests in joint ventures, classified as investing activities		
Other cash receipts from sales of interests in associates		
Other cash payments to acquire interests in associates		
Proceeds from sales of property, plant and equipment, classified as investing activities	8.00	8.00
Purchase of property, plant and equipment, classified as investing activities	747.00	564.00
Proceeds from sales of intangible assets, classified as investing activities	7.00	7.00
Purchase of intangible assets, classified as investing activities		
Proceeds from sales of other long-term assets, classified as investing activities		
Purchase of other long-term assets, classified as investing activities		
Proceeds from government grants, classified as investing activities		
Cash advances and loans made to other parties, classified as investing activities		
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities		
Dividends received		

Interest paid		
Interest received		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Other inflows (outflows) of cash, classified as investing activities		
Net cash flows from (used in) investing activities	(732.00)	(549.00)
Cash flows from (used in) financing activities		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from borrowings	4,956.00	0.00
Repayments of borrowings	50.00	
Payments of lease liabilities	261.00	171.00
Proceeds from government grants		
Proceeds from contributions of non-controlling interests		
Dividends paid	1,166.00	1,166.00
Interest paid	345.00	153.00
Other inflows (outflows) of cash, classified as financing activities		
Net cash flows from (used in) financing activities	3,134.00	(1,490.00)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(6,567.00)	(7,673.00)
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	(6,567.00)	(7,673.00)
Cash and cash equivalents at beginning of period	31,434.00	31,402.00
Cash and cash equivalents at end of period	24,867.00	23,729.00

01/01/2020 - 30/09/2020		
	Consolidated	Standalone
Consolidated and separate		
Cash flows from (used in) operating activities		

Profit (loss) before tax	2,483.00	2,287.00
Adjustments to reconcile profit (loss)		
Adjustments for depreciation and amortisation expense	2,747.00	1,865.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		
Adjustments for finance costs		
Adjustments for finance income		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		
Adjustments for losses (gains) on financial asset at fair value through profit and loss		
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments		
Adjustments for gain (loss) on disposals, property, plant and equipment		
Adjustments for losses (gains) on disposal of other non-current assets		
Provision for employees' end of service benefits		
Adjustments for other provisions		
Net gains / (losses) from investments		
Adjustments for share-based payments		
Adjustments for unrealised foreign exchange losses (gains)		
Adjustments for undistributed profits of associates		
Adjustments for other fair value losses (gains)		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments for non-cash items		
Other adjustments to reconcile profit (loss)		
Total adjustments to reconcile profit (loss)	2,747.00	1,865.00
Cash flows from (used in) operations before changes in working capital	5,230.00	4,152.00
Working capital changes		
Adjustments for decrease (increase) in inventories		
Adjustments for decrease (increase) in trade and other receivables		
Adjustments for increase (decrease) in trade and other payables		
Adjustments for decrease (increase) in other working capital items	367.00	(1,102.00)
Total adjustments to working capital changes	367.00	(1,102.00)
Cash flows from (used in) operations	5,597.00	3,050.00
Dividends received, classified as operating activities		
Interest paid, classified as operating activities		

Interest received, classified as operating activities		
Income taxes paid (refund), classified as operating activities	1,358.00	1,358.00
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities		
Employees end of service benefits paid		
Other inflows (outflows) of cash, classified as operating activities		
Net cash flows from (used in) operating activities	6,955.00	4,408.00
Cash flows from (used in) investing activities		
Cash flows from losing control of subsidiaries or other businesses, classified as investing activities		
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities		
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities		
Other cash receipts from sales of interests in joint ventures, classified as investing activities		
Other cash payments to acquire interests in joint ventures, classified as investing activities		
Other cash receipts from sales of interests in associates		
Other cash payments to acquire interests in associates		
Proceeds from sales of property, plant and equipment, classified as investing activities	0.00	0.00
Purchase of property, plant and equipment, classified as investing activities	680.00	315.00
Proceeds from sales of intangible assets, classified as investing activities	(90.00)	(90.00)
Purchase of intangible assets, classified as investing activities		
Proceeds from sales of other long-term assets, classified as investing activities		
Purchase of other long-term assets, classified as investing activities		
Proceeds from government grants, classified as investing activities		
Cash advances and loans made to other parties, classified as investing activities		
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities		
Dividends received		
Interest paid		
Interest received		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Other inflows (outflows) of cash, classified as investing activities		
Net cash flows from (used in) investing activities	(770.00)	(405.00)

Cash flows from (used in) financing activities		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from borrowings		0.00
Repayments of borrowings	1,798.00	
Payments of lease liabilities	196.00	151.00
Proceeds from government grants		
Proceeds from contributions of non-controlling interests		
Dividends paid	3,140.00	3,140.00
Interest paid	234.00	97.00
Other inflows (outflows) of cash, classified as financing activities	(30.00)	(32.00)
Net cash flows from (used in) financing activities	(5,398.00)	(3,420.00)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	787.00	583.00
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	787.00	583.00
Cash and cash equivalents at beginning of period	14,671.00	14,504.00
Cash and cash equivalents at end of period	15,458.00	15,087.00

List of Notes to Financial Statements

01/07/2021 - 30/09/2021		
	English	Arabic
Notes and other explanatory information		
Disclosure of legal status and principal activities	Ref #15	Ref #16
Disclosure of basis of preparation		
Disclosure of basis of consolidation		
Disclosure of significant accounting policies	Ref #17	Ref #18
Disclosure of changes in accounting policies		
Disclosure of going concern		
Disclosure of standards issued but not yet effective		
Disclosure of standards issued and effective in current period	Ref #19	Ref #20
Disclosure of accounting judgements and estimates		
Disclosure of segmental analysis	Ref #21	Ref #22
Disclosure of cash and cash equivalents		
Disclosure of Financial assets at fair value through profit or loss		
Disclosure of Accounts receivables		
Disclosure of financial assets at fair value through other comprehensive income		
Disclosure of financial assets carried at amortised cost		
Disclosure of Investments in associates		
Disclosure of investment property		
Disclosure of property, plant and equipment		
Disclosure of exploration and evaluation assets		
Disclosure of right-of-use assets		
Disclosure of intangible assets		
Disclosure of goodwill		
Disclosure of other assets		
Disclosure of issued capital		
Disclosure of Reserves		
Disclosure of other equity components		

Disclosure of Accounts and other payables		
Disclosure of Provisions for employee benefits		
Disclosure of lease liabilities		
Disclosure of borrowings		
Disclosure of other liabilities		
Disclosure of income from fees and commissions		
Disclosure of Interest / finance income		
Disclosure of net investment income		
Disclosure of other income		
Disclosure of revenue		
Disclosure of salaries and employees expenses		
Disclosure of general and administrative expense		
Disclosure of Depreciation/Amortization expense		
Disclosure of finance cost		
Disclosure of provisions		
Disclosure of Provision for abandonment and site restoration		
Disclosure of Impairment losses		
Disclosure of other expenses		
Disclosure of taxes and deferred taxes		
Disclosure of related party		
Disclosure of fiduciary assets		
Disclosure of financial risk management		
Disclosure of capital risk management objectives		
Disclosure of credit risk		
Disclosure of liquidity risk		
Disclosure of market risk		
Disclosure of operational risk management		
Disclosure of fair value measurement of financial instruments		
Disclosure of derivative financial instruments		
Disclosure of basic and diluted earnings per share		
Disclosure of net assets per share		
Disclosure of contingent liabilities	Ref #23	Ref #24

Disclosure of restatement of prior period financial statement	Ref #25	Ref #26
Other disclosures	Ref #27	Ref #28

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Oman Cables Industry SAOG (“the company / the parent company”) is registered in the Sultanate of Oman as a public joint stock company. The company’s principal activity is the manufacture and sale of electrical cables and conductors.

The Company holds 100% (2019: 51%) shareholding in Oman Aluminium Processing Industries SPC (“the subsidiary”) which was incorporated in the Sultanate of Oman in the year 2008 and commenced its operations from July 2010. On 5 December 2019 the “Company” acquired 49% shares making it a wholly owned subsidiary.

The Company holds 100% (2019: 100%) shares in Associated Cables Private Limited, India (“the subsidiary”) which was registered in India in July 1973.

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شركة صناعة الكابلات العمانية (ش.م.ع.ع) (الشركة "أو" الشركة الأم") مسجلة في سلطنة عمان كشركة مساهمة عامة. النشاط الرئيسي للشركة هو تصنيع وبيع الكابلات الكهربائية والموصلات. 100% تمتلك الشركة حصة بنسبة (2019: 51%) في الشركة العمانية لصناعات الألمنيوم ش م م ("الشركة التابعة") 2008 التي تم تأسيسها في سلطنة عمان في عام 2010 وبدأت عملياتها في يوليو 5. في 2019 ديسمبر % من الأسهم لتصبح شركة تابعة مملوكة بالكامل 49 استحوذت الشركة على .

تمتلك الشركة نسبة 100% (2019 100%) من رأسمال شركة أسوسياتد كابلز برايفت ليمتد (شركة تابعة). سجلت شركة أسوسياتد كابلز برايفت ليمتد في الهند في يوليو 1973

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2. SIGNIFICANT ACCOUNTING POLICIES

a. The accounting policies applied in this interim condensed financial statement are the same accounting policies as applied to audited Financial Statements for the company as included in the audit report issued on 28 January 2021.

b. Estimates & Judgements

The interim condensed consolidated financial statements for this period are prepared in accordance with IAS 34 which required management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates. In preparing these condensed consolidated interim financial statements, the significant judgments made by management in applying the accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements as at and for the year ended 31 December 2020.

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2.

السياسات المحاسبية الرئيسية

أ - السياسات المحاسبية المتبعة في اعداد هذه البيانات المالية المرحلية الموحدة . هي نفسها التي تم أتباعها عند اعداد البيانات المالية الموحدة والمدققة بتاريخ 28 يناير 2021.

ب- التقديرات والأحكام

تم إعداد البيانات المالية المرحلية الموحدة لهذه الفترة وفقاً لمعيار المحاسبة الدولي 34 الذي يتطلب من الإدارة إصدار أحكام وتقديرات وافتراضات وفقاً للسياسات المحاسبية حول قيم الاصول والالتزامات، والايادات والمصروفات. قد تختلف النتائج الفعلية عن هذه التقديرات. عند إعداد هذه البيانات المالية المرحلية الموحدة، فإن الأحكام الهامة التي اتخذتها الإدارة في تطبيق السياسات المحاسبية. مطابقة لتلك التي اتخذتها عند اعداد البيانات المالية للسنة المنتهية في 31 ديسمبر 2020.

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The condensed interim financial statements have been prepared in accordance with IAS 34 ‘Interim Financial Reporting’. They do not include all of the information required for full annual financial statements and should be read in conjunction with the financial statements for the year ended 31 December 2020.

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تقرير موجز

لقد تم إعداد هذه التقارير المالية المرحلية وفقاً لمعيار المحاسبة الدولي رقم 34، ولم يأخذ في الحسبان كل المتطلبات اللازمة لإعداد البيانات المالية السنوية، كما يجب أن تقرأ هذه البيانات المالية بتزامن مع البيانات المالية للعام المنتهي في 31 ديسمبر 2020م .

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SEGMENTAL REPORTING

Management has determined the operating segments based on the reports reviewed by the key decision makers (Board of directors) that are used to make strategic decisions. The Group is engaged in one business segment which is manufacturing and sale

of electrical cables and conductors as per different specifications based on market requirements. A substantial portion of the products are sold for use within Middle East and North Africa (MENA) and international markets.

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تقارير القطاعات

تعمل المجموعة في قطاع واحد وهو تصنيع وبيع الكابلات الكهربائية والموصلات وفقاً لمواصفات مختلفة لتلبية احتياجات السوق. جزء كبير من المنتجات يتم بيعه للإستخدام في الشرق الأوسط وشمال أفريقيا والأسواق الدولية، وبالتالي لم يتم توفير معلومات عن القطاعات بالنسبة لمنتجات الشركة الأم والشركة التابعة.

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CONTINGENT LIABILITIES

	As on 30 September 2021 Group	As on 30 September 2021 Parent Company	As on 31 December 2020 Group	As on 31 December 2020 Parent Company
	RO' 000	RO' 000	RO' 000	RO' 000
Letters of credit	12,300	6,140	9,843	3,683
Letters of guarantee	12,694	12,100	12,222	11,860
	-----	-----	-----	-----
	24,994	18,240	22,065	15,543
	=====	=====	=====	=====

CAPITAL COMMITMENT

Capital Commitments authorized and contracted as on 30 September 2021 is RO 1.131 million (Parent Company RO 0.885 million) compared to RO 1.143 million (Parent Company RO 0.937million) as on 31 December 2020

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التزامات طارئة:

تغيرات المخصصات خلال الفترة يمكن تحليلها كما يلي:

31 ديسمبر 2020	31 ديسمبر 2020	30 سبتمبر 2120	30 سبتمبر 2120	البي-ان
الشركة الأم	المجموعة	الشركة الأم	المجموعة	
الفرع	الفرع	الفرع	الفرع	
3,683	9,843	6,140	12,300	خطابات اعتماد
11,860	12,222	12,100	12,694	خطابات ضمان
15,543	22,065	18,240	24,994	اجمالي

ارتباطات رأسمالية:

كانت الارتباطات الرأسمالية حتى 30 سبتمبر 2021م 1.131 مليون ريال عماني (الشركة الأم 0.885 مليون ريال) مقارنة مع 1.143 مليون ريال عماني (الشركة الأم 0.937 مليون ريال عماني) كما هو في 31 ديسمبر 2020م.

COMPARATIVES

Certain comparative figures have been reclassified to confirm with the presentation adopted in these financial statements.

الأرقام المقارنة:

تم إعادة تصنيف بعض الأرقام المقارنة لتناسب مع الطريقة المستخدمة لعرض هذه القوائم المالية

NON-RECURRING ITEMS

Costs that occur on a one-time basis and are unlikely to occur again in the normal course of business are reported as non-recurring items. During this period, OCI incurred a cost of RO 0.529 million for restructuring actions at management level.

DIVIDEND

As proposed by the Board of Directors, a dividend of 13% on paid up share capital, i.e. 13 baisa per share amounting to RO 1,166,100 for the year 2020, was approved by the shareholders in the Annual General Meeting (2019 – 35% on paid up share capital for 2019 i.e. 35 baisa per share amounting to RO 3,139,500). The dividend was paid in April 2021.

RELATED PARTY TRANSACTIONS

	30 September 2021 Group RO'000	30 September 2021 Parent company RO'000	31 December 2020 Group RO'000	31 December 2020 Parent company RO'000
Purchases and other expenses:				
Shareholders	1,233	1,233	2,147	2,147
Subsidiaries	--	5,690	--	3,937
Total	1,233	6,923	2,147	6,084
Sales and other income:				
Shareholders	7,461	7461	13,592	13,592
Subsidiaries	--	129	--	116
Other related party	--	--	--	--
Total	7,461	7,590	13,592	13,708

Loans, Advances, Receivables Due, Provisions and Write-offs

Loans, advances and receivables due from related parties or holders of 10% or more of the company's shares, or their family members, minus all provisions and write-offs which have been made on these accounts at any time, are further analyzed as follows:

	30 September 2021 Group RO'000	30 September 2021 Parent company RO'000	31 December 2020 Group RO'000	31 December 2020 Parent company RO'000
Due from Related party	6,459	3,599	7,160	4,695
Provisions	--	--	--	--
Write-offs	--	--	--	--
Receivable from related parties	6,459	3,599	7,160	4,695

Due to Related party	406	445	668	665
Payable to related parties	406	445	668	665

BORROWINGS

The Parent Company and Group does not have any Long-term borrowings as on 30 September 2021 and also as on 31 December 2020.

SUBSEQUENT EVENTS

No material events subsequent to the interim period, took place after 30 September 2021.

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عمليات ذات طبيعة غير متكررة

تكاليف العمليات ذات الطبيعة غير متكررة حدثت لمرة واحدة ومن غير المحتمل أن تحدث مرة أخرى في سياق العمل العادي يتم الإبلاغ عن هذا النوع من العمليات كبنود غير متكررة خلال الفترة ، تكبدت شركة صناعة الكابلات العمانية(ش.م.ع.ع) تكلفة قدرها 0.592 مليون ريال عماني لإجراءات إعادة الهيكلة على مستوى الإدارة.

الأرباح للسهم الواحد

موافقة في اجتماع الجمعية العمومية على توزيع ارباح نقدية بقيمة 0.013 بيسة للسهم (13% من رأس المال) وذلك عن سنة 2020 بأجمالي مبلغ 1,166,100 ريال عماني كما تم توزيع سنة 2020 ارباح نقدية بقيمة 0.035 بيسة للسهم عن سنة 2019 (35% من رأس المال) بأجمالي المبلغ وهو 3,139,500 ريال عماني. وقد تم تحويل مبلغ الارباح في ابريل 2021 .

معاملات مع اطراف ذات علاقة

31 ديسمبر 2020	31 ديسمبر 2020	30 سبتمبر 2120	30 سبتمبر 2120	
الشركة الأم	المجموعة	الشركة الأم	المجموعة	
الف.ر.ع	الف.ر.ع	الف.ر.ع	الف.ر.ع	
				المشتريات و مصاريف أخرى
-	-	-	-	شركات شقيقة
2,147	2,147	1,233	1,233	المساهمون
3,937	-	5,690	-	شركات تابعة
6,084	2,147	6,923	1,233	الإجمالي
				المبيعات و إيرادات أخرى
13,592	13,592	7,461	7,461	المساهمون
116	-	129	-	شركات تابعة
-	-	-	-	اطراف ذات علاقة آخرين
13,708	13,592	7,590	7,461	الإجمالي

•

القروض، الدفعات المسبقة، السلف، المخصصات والشطب: القروض والدفعات المسبقة و السلف الممنوحة للأطراف ذات العلاقة أو المالكين ل10% من أسهم الشركة أو أكثر أو لأفراد أسرهم، ناقص كل المخصصات والشطب الذي تم إجراؤه على تلك الحسابات في أي وقت يمكن تحليلها كما يلي:

31 ديسمبر 2020	31 ديسمبر 2020	30 سبتمبر 2120	30 سبتمبر 2120	البيان
الشركة الأم	المجموعة	الشركة الأم	المجموعة	
الف.ر.ع	الف.ر.ع	الف.ر.ع	الف.ر.ع	
4,695	7,160	3,599	6,459	مستحقات من اطراف ذات علاقة
-	-	-	-	مخصصات
-	-	-	-	مشطوبات
4,695	7,160	3,599	6,459	مستحق من أطراف ذات علاقة
665	668	445	406	مستحقات لأشخاص ذات علاقة
665	668	445	406	الإجمالي

القروض:

ليس لدى الشركة الأم والمجموعة أي قروض طويلة الأجل كما في 30 سبتمبر 2021 وأيضاً كما في 31 ديسمبر 2020.

- الحوادث اللاحقة بعد تاريخ اعداد هذه البيانات:

ليس هناك أي حادثة هامة تذكر بعد ان أعدت هذه البيانات المالية لهذة الفترة بعد 30 سبتمبر 2021م.

- الأرقام المقارنة:

تم اعادة تصنيف بعض الأرقام المقارنة لتناسب مع الطريقة المستخدمة لعرض هذه القوائم المالية.

Statement of changes in equity

01/01/2021 - 30/09/2021						
	Total equity attributable to owners of parent	Issued capital	Issued capital	Other reserves	Other reserves	
	Consolidated	Consolidated	Standalone	Consolidated	Standalone	
Statement of changes in equity						
Equity at beginning of period (before adjustments)	104,561.00	8,970.00	8,970.00	21,174.00		19,109.00
Adjustments for restatements						
Equity at beginning of period (after adjustments)	104,561.00	8,970.00	8,970.00	21,174.00		19,109.00
Changes in equity						
Comprehensive income						
Net Profit / (Loss) for the period	4,788.00					
Other comprehensive income	(1,376.00)			(1,376.00)		(740.00)
Total comprehensive income	3,412.00			(1,376.00)		(740.00)
Issue of bonus shares						
Purchase of treasury shares						
Sale of treasury shares						
Incremental depreciation						
Ownership changes in a subsidiary						
Transfer to voluntary reserves						
Transfer to reserve						
Transfer of gain / loss on disposal of financial assets at fair value through other comprehensive income - equity instruments						
Dividends	1,166.00					
Dividends to non-controlling interests						
Effects from additional shares in subsidiaries						
Non-controlling interest arising on acquisition of a subsidiary						
Changes in non-controlling interests						
Total increase (decrease) in equity	2,246.00			(1,376.00)		(740.00)
Equity at end of period	106,807.00	8,970.00	8,970.00	19,798.00		18,369.00

01/01/2021 - 30/09/2021					
	Retained earnings		Share premium		Consolidated
	Consolidated	Standalone	Consolidated	Standalone	
Statement of changes in equity					
Equity at beginning of period (before adjustments)	104,561.00				
Adjustments for restatements					
Equity at beginning of period (after adjustments)	104,561.00				
Changes in equity					
Comprehensive income					
Net Profit / (Loss) for the period	4,788.00				
Other comprehensive income	(1,376.00)				
Total comprehensive income	3,412.00				
Issue of bonus shares					
Purchase of treasury shares					
Sale of treasury shares					
Incremental depreciation					
Ownership changes in a subsidiary					
Transfer to voluntary reserves					
Transfer to reserve					
Transfer of gain / loss on disposal of financial assets at fair value through other comprehensive income - equity instruments					
Dividends	1,166.00				
Dividends to non-controlling interests					
Effects from additional shares in subsidiaries					
Non-controlling interest arising on acquisition of a subsidiary					
Changes in non-controlling interests					
Total increase (decrease) in equity	2,246.00				
Equity at end of period	106,807.00				

01/01/2021 - 30/09/2021	
	Standalone
Statement of changes in equity	

Equity at beginning of period (before adjustments)	100,802.00
Adjustments for restatements	
Equity at beginning of period (after adjustments)	100,802.00
Changes in equity	
Comprehensive income	
Net Profit / (Loss) for the period	3,679.00
Other comprehensive income	(740.00)
Total comprehensive income	2,939.00
Issue of bonus shares	
Purchase of treasury shares	
Sale of treasury shares	
Incremental depreciation	
Ownership changes in a subsidiary	
Transfer to voluntary reserves	
Transfer to reserve	
Transfer of gain / loss on disposal of financial assets at fair value through other comprehensive income - equity instruments	
Dividends	1,166.00
Dividends to non-controlling interests	
Effects from additional shares in subsidiaries	
Non-controlling interest arising on acquisition of a subsidiary	
Changes in non-controlling interests	
Total increase (decrease) in equity	1,773.00
Equity at end of period	102,575.00

01/01/2020 - 30/09/2020					
	Total equity attributable to owners of parent	Issued capital	Issued capital	Other reserves	Other reserves
	Consolidated	Consolidated	Standalone	Consolidated	Standalone
Statement of changes in equity					
Equity at beginning of period (before adjustments)	103,735.00	8,970.00	8,970.00	19,285.00	17,120.00
Adjustments for restatements					
Equity at beginning of period (after adjustments)	103,735.00	8,970.00	8,970.00	19,285.00	17,120.00
Changes in equity					

Changes in equity					
Comprehensive income					
Net Profit / (Loss) for the period	2,201.00				
Other comprehensive income	1,509.00			1,509.00	1,120.00
Total comprehensive income	3,710.00			1,509.00	1,120.00
Issue of bonus shares					
Purchase of treasury shares					
Sale of treasury shares					
Incremental depreciation					
Ownership changes in a subsidiary					
Transfer to voluntary reserves					
Transfer to reserve					
Transfer of gain / loss on disposal of financial assets at fair value through other comprehensive income - equity instruments					
Dividends					
Dividends to non-controlling interests	3,140.00				
Effects from additional shares in subsidiaries					
Non-controlling interest arising on acquisition of a subsidiary					
Changes in non-controlling interests	(256.00)				
Total increase (decrease) in equity	314.00			1,509.00	1,120.00
Equity at end of period	104,049.00	8,970.00	8,970.00	20,794.00	18,240.00

01/01/2020 - 30/09/2020					
	Retained earnings	Retained earnings	Share premium	Share premium	Consolidated
	Consolidated	Standalone	Consolidated	Standalone	
Statement of changes in equity					
Equity at beginning of period (before adjustments)	103,735.00				
Adjustments for restatements					
Equity at beginning of period (after adjustments)	103,735.00				
Changes in equity					
Comprehensive income					
Net Profit / (Loss) for the period	2,201.00				
Other comprehensive income	1,509.00				

Total comprehensive income	3,710.00			
Issue of bonus shares				
Purchase of treasury shares				
Sale of treasury shares				
Incremental depreciation				
Ownership changes in a subsidiary				
Transfer to voluntary reserves				
Transfer to reserve				
Transfer of gain / loss on disposal of financial assets at fair value through other comprehensive income - equity instruments				
Dividends				
Dividends to non-controlling interests	3,140.00			
Effects from additional shares in subsidiaries				
Non-controlling interest arising on acquisition of a subsidiary				
Changes in non-controlling interests	(256.00)			
Total increase (decrease) in equity	314.00			
Equity at end of period	104,049.00			

01/01/2020 - 30/09/2020	
	Standalone
Statement of changes in equity	
Equity at beginning of period (before adjustments)	100,003.00
Adjustments for restatements	
Equity at beginning of period (after adjustments)	100,003.00
Changes in equity	
Comprehensive income	
Net Profit / (Loss) for the period	1,944.00
Other comprehensive income	1,120.00
Total comprehensive income	3,064.00
Issue of bonus shares	
Purchase of treasury shares	
Sale of treasury shares	

Incremental depreciation	
Ownership changes in a subsidiary	
Transfer to voluntary reserves	
Transfer to reserve	
Transfer of gain / loss on disposal of financial assets at fair value through other comprehensive income - equity instruments	
Dividends	3,140.00
Dividends to non-controlling interests	
Effects from additional shares in subsidiaries	
Non-controlling interest arising on acquisition of a subsidiary	
Changes in non-controlling interests	
Total increase (decrease) in equity	(76.00)
Equity at end of period	99,927.00