

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	193,532	203,745	201,173
Intangible assets other than goodwill	131	189	173
Right-of-use assets	3,452	4,079	4,081
Other non-current financial assets	2,687	15,706	1,050
Total non-current assets	199,802	223,719	206,477
CURRENT ASSETS			
Current inventories	28,510	27,724	28,416
Trade and other current receivables	49,620	41,113	42,951
Cash and bank balances	5,801	4,236	5,473
Other current financial assets	95	25	25
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	84,026	73,098	76,865
Total current assets	84,026	73,098	76,865
Total assets	283,828	296,817	283,342
EQUITY AND LIABILITIES			
EQUITY			
Share capital	77,020	77,020	77,020
Statutory reserve	13,338	11,785	12,405
Retained earnings (Accumulated losses)	47,983	51,315	56,895
Total equity	138,341	140,120	146,320
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	2,279	2,440	2,398
Total non-current provisions	2,279	2,440	2,398
Borrowings, non-current			
Non-current lease liabilities	2,720	2,117	3,178
Deferred tax liabilities	3,051	3,729	3,238
Contract liabilities, non-current / Deferred non-current revenue	819	1,080	1,058
Total non-current liabilities	83,284	74,810	83,889
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	27,433	45,501	30,912
Borrowings, current			
Current lease liabilities	859	2,234	1,012
Current tax liabilities, current	1,862	2,154	3,748
Contract liabilities, current/ Deferred current revenue	860	728	660
Total current liabilities other than liabilities included in disposal groups classified as held for sale	62,203	81,887	53,133
Total current liabilities	62,203	81,887	53,133
Total liabilities	145,487	156,697	137,022
Total equity and liabilities	283,828	296,817	283,342
Number of outstanding shares	770200000	770200000	770200000

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
OTHER CURRENT NON-FINANCIAL ASSETS			
CURRENT ASSETS			
INVENTORIES			
Spares and consumables	29,409	28,507	29,075
Allowance for slow moving and obsolete inventories	899	783	659
Total current inventories	28,510	27,724	28,416
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	30,670	27,228	29,009
Receivables due from related parties	6,725	5,186	2,348
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	879	862	481
Advances	224	463	185
Total prepayments and accrued income	1,103	1,325	666
Other receivables	11,306	7,542	11,112
Allowance for expected credit losses	184	168	184
Total trade and other current receivables	49,620	41,113	42,951
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	10	16	5
Balances with banks	5,791	4,220	5,468
Total cash	5,801	4,236	5,473
CASH EQUIVALENTS			

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
28 Jul 2025

Total cash and cash equivalents	5,801	4,236	5,473
Total cash and bank balances	5,801	4,236	5,473
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	2,279	2,440	2,398
Total Non-current provisions for employee benefits	2,279	2,440	2,398
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	74,415	65,444	74,017
Total Borrowings, non current	74,415	65,444	74,017
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	14,189	14,270	16,801
Other short term borrowings	17,000	17,000	0
Total Borrowings, current	31,189	31,270	16,801
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	15,719	32,294	15,770
Payables to related parties	454	459	689
ACCRUALS AND DEFERRED INCOME			
Other payables	11,260	12,748	14,453
Total trade and other current payables	27,433	45,501	30,912
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			