

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	191,932	202,574	201,173
Intangible assets other than goodwill	174	178	173
Right-of-use assets	3,220	4,881	4,081
Other non-current financial assets	14,680	3,846	1,050
Total non-current assets	210,006	211,479	206,477
CURRENT ASSETS			
Current inventories	28,450	28,531	28,416
Trade and other current receivables	48,221	40,729	42,951
Cash and bank balances	6,930	4,959	5,473
Other current financial assets	77	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	83,678	74,244	76,865
Total current assets	83,678	74,244	76,865
Total assets	293,684	285,723	283,342
EQUITY AND LIABILITIES			
EQUITY			
Share capital	77,020	77,020	77,020
Share premium	(195)	0	0
Treasury shares	110	0	0
Statutory reserve	13,802	12,220	12,405
Other reserves	(314)	0	0
Retained earnings (Accumulated losses)	52,157	55,230	56,895
Total equity	142,360	144,470	146,320
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	2,291	2,385	2,398
Total non-current provisions	2,291	2,385	2,398
Borrowings, non-current	75,941	75,922	74,017
Non-current lease liabilities	2,525	4,726	3,178
Deferred tax liabilities	2,760	4,245	3,238
Contract liabilities, non-current / Deferred non-current revenue	1,562	1,207	1,058
Total non-current liabilities	85,079	88,485	83,889
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	29,087	31,375	30,912
Borrowings, current	32,094	17,483	16,801
Current lease liabilities	833	293	1,012
Current derivative financial liabilities	369	0	0
Current tax liabilities, current	2,918	2,877	3,748
Contract liabilities, current/ Deferred current revenue	944	740	660
Total current liabilities other than liabilities included in disposal groups classified as held for sale	66,245	52,768	53,133
Total current liabilities	66,245	52,768	53,133
Total liabilities	151,324	141,253	137,022
Total equity and liabilities	293,684	285,723	283,342
Number of outstanding shares	770200000	770200000	770200000

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 30/09/2025	Standalone 30/09/2024	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	29,469	29,374	29,075
Allowance for slow moving and obsolete inventories	1,019	843	659
Total current inventories	28,450	28,531	28,416
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	30,165	25,662	29,009
Receivables due from related parties	4,822	5,075	2,348
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	913	900	481
Advances	257	605	185
Total prepayments and accrued income	1,170	1,505	666
Other receivables	12,248	8,655	11,112
Allowance for expected credit losses	184	168	184
Total trade and other current receivables	48,221	40,729	42,951
CASH AND CASH EQUIVALENTS			
CASH			

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

Cash on hand	5	9	5
Balances with banks	6,925	4,950	5,468
Total cash	6,930	4,959	5,473
CASH EQ UIVALENTS			
Total cash and cash equivalents	6,930	4,959	5,473
Total cash and bank balances	6,930	4,959	5,473
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	(314)	0	0
Total reserves	(314)	0	0
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	2,291	2,385	2,398
Total Non-current provisions for employee benefits	2,291	2,385	2,398
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	75,941	75,922	74,017
Total Borrowings, non current	75,941	75,922	74,017
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	15,094	17,483	16,801
Other short term borrowings	17,000	0	0
Total Borrowings, current	32,094	17,483	16,801
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	18,209	16,610	15,770
Payables to related parties	769	819	689
ACCRUALS AND DEFERRED INCOME			
Other payables	10,109	13,946	14,453
Total trade and other current payables	29,087	31,375	30,912
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			