

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	192,884	196,524	189,737
Intangible assets other than goodwill	119	152	147
Right-of-use assets	3,438	3,688	3,020
Other non-current non-financial assets	16,066	2,551	13,709
Total non-current assets	212,507	202,915	206,613
CURRENT ASSETS			
Current inventories	26,779	28,765	27,136
Trade and other current receivables	49,282	43,606	43,731
Cash and bank balances	6,554	5,593	7,050
Other current non-financial assets	217	25	160
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	82,832	77,989	78,077
Total current assets	82,832	77,989	78,077
Total assets	295,339	280,904	284,690
EQUITY AND LIABILITIES			
EQUITY			
Share capital	77,020	77,020	77,020
Share premium	(68)	0	(90)
Treasury shares	58	0	65
Statutory reserve	14,618	12,896	14,172
Other reserves	(210)	0	(360)
Retained earnings (Accumulated losses)	46,504	44,001	55,492
Total equity	137,806	133,917	146,169
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	2,253	2,392	2,215
Total non-current provisions	2,253	2,392	2,215
Borrowings, non-current	85,185	75,223	71,993
Non-current lease liabilities	2,641	2,905	2,343
Non-current derivative financial liabilities	193	0	304
Deferred tax liabilities	2,501	3,139	2,532
Contract liabilities, non-current / Deferred non-current revenue	1,781	976	1,651
Total non-current liabilities	94,554	84,635	81,038
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	27,376	25,766	22,921
Borrowings, current	28,182	30,297	27,060
Current lease liabilities	903	901	822
Current derivative financial liabilities	54	0	120
Current tax liabilities, current	5,330	4,714	5,367
Contract liabilities, current/ Deferred current revenue	1,134	674	1,193
Total current liabilities other than liabilities included in disposal groups classified as held for sale	62,979	62,352	57,483
Total current liabilities	62,979	62,352	57,483
Total liabilities	157,533	146,987	138,521
Total equity and liabilities	295,339	280,904	284,690
Number of outstanding shares	770200000	770200000	770200000

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
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			
Contract costs, non-current	832	62	95
Miscellaneous non-current non-financial assets	15,234	2,489	13,614
Total Other non-current non-financial assets	16,066	2,551	13,709
CURRENT ASSETS			
INVENTORIES			
Spares and consumables	27,772	29,544	28,129
Allowance for slow moving and obsolete inventories	993	779	993
Total current inventories	26,779	28,765	27,136
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	30,334	23,705	25,887
Receivables due from related parties	5,049	4,872	3,969
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	293	328	480
Advances	1,176	237	1,125
Total prepayments and accrued income	1,469	565	1,605
Other receivables	12,616	14,648	12,456

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Apr 2026

Allowance for expected credit losses	186	184	186
Total trade and other current receivables	49,282	43,606	43,731
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	15	15	15
Balances with banks	6,539	5,578	7,035
Total cash	6,554	5,593	7,050
CASH EQUIVALENTS			
Total cash and cash equivalents	6,554	5,593	7,050
Total cash and bank balances	6,554	5,593	7,050
OTHER CURRENT NON-FINANCIAL ASSETS			
Contract costs, current	217	25	160
Total other current non-financial assets	217	25	160
EQUITY			
RESERVES			
Hedge reserve	(210)	0	(360)
Total reserves	(210)	0	(360)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	2,253	2,392	2,215
Total Non-current provisions for employee benefits	2,253	2,392	2,215
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	85,185	75,223	71,993
Total Borrowings, non current	85,185	75,223	71,993
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	18,182	13,297	17,060
Other short term borrowings	10,000	17,000	10,000
Total Borrowings, current	28,182	30,297	27,060
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	18,571	13,971	13,743
Payables to related parties	672	755	641
ACCRUALS AND DEFERRED INCOME			
Other payables	8,133	11,040	8,537
Total trade and other current payables	27,376	25,766	22,921
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			