

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	205,464	212,903	209,182
Right-of-use assets	2,971	3,180	3,084
Non-current derivative financial assets	344	1,400	652
Total non-current assets	208,779	217,483	212,918
CURRENT ASSETS			
Current inventories	2,676	2,632	2,710
Trade and other current receivables	11,137	11,759	7,144
Cash and bank balances	8,360	10,811	4,661
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	22,173	25,202	14,515
Total current assets	22,173	25,202	14,515
Total assets	230,952	242,685	227,433
EQUITY AND LIABILITIES			
EQUITY			
Share capital	67,489	67,489	67,489
Statutory reserve	11,540	10,130	11,540
Other reserves	(16)	99	(572)
Retained earnings (Accumulated losses)	56,114	50,461	50,108
Total equity	135,127	128,179	128,565
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	15	11	12
Provision for abandonment and site restoration	324	364	314
Total non-current provisions	339	375	326
Borrowings, non-current	35,806	53,510	37,739
Non-current lease liabilities	3,549	3,682	3,626
Non-current derivative financial liabilities	363	1,284	1,325
Deferred tax liabilities	24,675	24,763	24,657
Total non-current liabilities	64,732	83,614	67,673
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	11,485	11,413	8,802
Borrowings, current	18,167	18,247	19,774
Current lease liabilities	103	91	147
Current tax liabilities, current	1,338	1,141	2,472
Total current liabilities other than liabilities included in disposal groups classified as held for sale	31,093	30,892	31,195
Total current liabilities	31,093	30,892	31,195
Total liabilities	95,825	114,506	98,868
Total equity and liabilities	230,952	242,685	227,433
Number of outstanding shares	674887430	674887430	674887430
Net assets per share	0.200	0.190	0.191

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			
Other inventories	2,676	2,632	2,710
Total current inventories	2,676	2,632	2,710
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	10,017	10,330	5,306
Receivables due from related parties	13	14	12
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	75	535	338
Advances	2	3	0
Total prepayments and accrued income	77	538	338
Other receivables	1,030	877	1,488
Total trade and other current receivables	11,137	11,759	7,144
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	0		0
Balances with banks	5,188	10,811	4,661
Total cash	5,188	10,811	4,661
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	3,172	0	

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Total cash equivalents	3,172	0	
Total cash and cash equivalents	8,360	10,811	4,661
Total cash and bank balances	8,360	10,811	4,661
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	(16)	99	(572)
Total reserves	(16)	99	(572)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	15	11	12
Total Non-current provisions for employee benefits	15	11	12
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	35,806	53,510	37,739
Total Borrowings, non current	35,806	53,510	37,739
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	18,167	18,247	17,784
Other short term borrowings	0	0	1,990
Total Borrowings, current	18,167	18,247	19,774
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	8,489	8,679	6,475
Payables to related parties	961	581	558
ACCRUALS AND DEFERRED INCOME			
Accruals	2,035	2,153	1,769
Total accruals and deferred income	2,035	2,153	1,769
Total trade and other current payables	11,485	11,413	8,802
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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