

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	170,738	207,324	201,753
Right-of-use assets	2,805	3,028	2,861
Non-current derivative financial assets	70	55	146
Non-current inventories	0	0	0
Total non-current assets	173,613	210,407	204,760
CURRENT ASSETS			
Current inventories	2,700	2,709	2,700
Trade and other current receivables	7,930	7,166	7,935
Current derivative financial assets	112	403	160
Cash and bank balances	4,310	3,365	4,226
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	15,052	13,643	15,021
Total current assets	15,052	13,643	15,021
Total assets	188,665	224,050	219,781
EQUITY AND LIABILITIES			
EQUITY			
Share capital	67,489	67,489	67,489
Statutory reserve	13,070	11,540	13,070
Other reserves	(331)	(455)	(233)
Retained earnings (Accumulated losses)	32,703	48,744	58,752
Total equity	112,931	127,318	139,078
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	20	13	19
Provision for abandonment and site restoration	406	318	400
Total non-current provisions	426	331	419
Borrowings, non-current	19,686	37,848	19,611
Non-current lease liabilities	3,387	3,548	3,469
Non-current derivative financial liabilities	270	515	303
Deferred tax liabilities	20,078	24,638	24,547
Total non-current liabilities	43,847	66,880	48,349
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	9,323	8,349	10,555
Borrowings, current	18,541	17,784	18,541
Current lease liabilities	113	100	110
Current derivative financial liabilities	302	478	277
Current tax liabilities, current	3,608	3,141	2,871
Total current liabilities other than liabilities included in disposal groups classified as held for sale	31,887	29,852	32,354
Total current liabilities	31,887	29,852	32,354
Total liabilities	75,734	96,732	80,703
Total equity and liabilities	188,665	224,050	219,781
Number of outstanding shares	674887430	674887430	674887430
Net assets per share	0.168	0.189	0.206

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			
CURRENT ASSETS			
INVENTORIES			
Other inventories	2,700	2,709	2,700
Total current inventories	2,700	2,709	2,700
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	6,008	6,108	5,956
Receivables due from related parties	167	20	157
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	173	186	324
Advances	8	3	21
Total prepayments and accrued income	181	189	345
Other receivables	1,574	849	1,477
Total trade and other current receivables	7,930	7,166	7,935
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	1	0	1
Balances with banks	4,309	3,365	4,225
Total cash	4,310	3,365	4,226

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

CASH EQUIVALENTS			
Total cash and cash equivalents	4,310	3,365	4,226
Total cash and bank balances	4,310	3,365	4,226
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	(331)	(455)	(233)
Total reserves	(331)	(455)	(233)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	20	13	19
Total Non-current provisions for employee benefits	20	13	19
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	19,686	37,848	19,611
Total Borrowings, non current	19,686	37,848	19,611
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	18,541	17,784	18,541
Other short term borrowings	0	0	0
Total Borrowings, current	18,541	17,784	18,541
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	7,042	6,318	8,326
Payables to related parties	896	498	550
ACCRUALS AND DEFERRED INCOME			
Accruals	1,385	1,533	1,679
Total accruals and deferred income	1,385	1,533	1,679
Total trade and other current payables	9,323	8,349	10,555
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			