

Statement of Financial Position, Current, Non-current	Actuals/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	58,280,042	60,203,077	60,132,145
Intangible assets other than goodwill	188,484		
Right-of-use assets	226,637	377,212	234,675
Total non-current assets	58,695,163	60,580,289	60,366,820
CURRENT ASSETS			
Current inventories	4,851,084	4,146,708	4,495,535
Trade and other current receivables	6,384,205	2,787,500	11,801,106
Cash and bank balances	4,499,566	2,457,423	363,454
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	15,734,855	9,391,631	16,660,095
Total current assets	15,734,855	9,391,631	16,660,095
Total assets	74,430,018	69,971,920	77,026,915
EQUITY AND LIABILITIES			
EQUITY			
Share capital	16,000,000	16,000,000	16,000,000
Statutory reserve	5,333,333	5,333,333	5,333,333
Other reserves	85,555	85,555	85,555
Retained earnings (Accumulated losses)	11,110,491	12,766,713	10,807,704
Total equity	32,529,379	34,185,601	32,226,592
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	15,645	11,887	13,580
Provision for abandonment and site restoration	4,741,311	4,211,622	4,602,678
Total non-current provisions	4,756,956	4,223,509	4,616,258
Borrowings, non-current	19,080,109		20,574,524
Non-current lease liabilities	814,045	793,164	815,431
Deferred tax liabilities	5,308,930	5,409,678	5,495,627
Total non-current liabilities	29,960,040	10,426,351	31,501,840
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	4,703,544	10,321,418	6,544,809
Borrowings, current	5,205,937	13,431,143	5,059,927
Current lease liabilities	27,640	10,767	11,267
Current tax liabilities, current	2,003,478	1,534,161	1,682,480
Contract liabilities, current/ Deferred current revenue		62,479	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	11,940,599	25,359,968	13,298,483
Total current liabilities	11,940,599	25,359,968	13,298,483
Total liabilities	41,900,639	35,786,319	44,800,323
Total equity and liabilities	74,430,018	69,971,920	77,026,915
Number of outstanding shares	160000000	160000000	160000000
Net assets per share	0.203	0.214	0.201

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/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	4,046,858	3,928,524	3,964,056
Other inventories	804,226	218,184	531,479
Total current inventories	4,851,084	4,146,708	4,495,535
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,902,915	1,728,699	9,822,309
Receivables due from related parties	65,018	116,717	64,997
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	96,676	332,206	339,433
Advances	10,763	2,000	140,882
Total prepayments and accrued income	107,439	334,206	480,315
Other receivables	1,521,337	814,529	1,645,989
Allowance for expected credit losses	212,504	206,651	212,504
Total trade and other current receivables	6,384,205	2,787,500	11,801,106
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand		333	
Balances with banks	4,502,320	2,465,697	366,208
Total cash	4,502,320	2,466,030	366,208
CASH EQUIVALENTS			

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

Total cash and cash equivalents	4,502,320	2,466,030	366,208
Allowance for expected credit losses	2,754	8,607	2,754
Total cash and bank balances	4,499,566	2,457,423	363,454
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Special and general reserve	85,555	85,555	85,555
Total reserves	85,555	85,555	85,555
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	15,645	11,887	13,580
Total Non-current provisions for employee benefits	15,645	11,887	13,580
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	19,080,109		20,574,524
Total Borrowings, non current	19,080,109		20,574,524
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	5,205,937	13,431,143	5,059,927
Total Borrowings, current	5,205,937	13,431,143	5,059,927
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	882,229	601,383	2,343,155
Payables to related parties	780,326	6,993,092	1,702,086
ACCRUALS AND DEFERRED INCOME			
Accruals	3,040,989	2,726,943	2,499,568
Total accruals and deferred income	3,040,989	2,726,943	2,499,568
Total trade and other current payables	4,703,544	10,321,418	6,544,809
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			