

Statement of Financial Position, Current, Non-current	Actuals/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	57,301,531	59,410,135	60,132,145
Intangible assets other than goodwill	178,564		
Right-of-use assets	222,618	371,738	234,675
Total non-current assets	57,702,713	59,781,873	60,366,820
CURRENT ASSETS			
Current inventories	5,017,782	4,164,649	4,495,535
Trade and other current receivables	6,176,997	10,359,491	11,801,106
Cash and bank balances	7,426,222	2,788,374	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	18,621,001	17,312,514	16,660,095
Total current assets	18,621,001	17,312,514	16,660,095
Total assets	76,323,714	77,094,387	77,026,915
EQUITY AND LIABILITIES			
EQUITY			
Share capital	16,000,000	16,000,000	16,000,000
Share premium	5,333,333	5,333,333	5,333,333
Other reserves	85,555	85,555	85,555
Retained earnings (Accumulated losses)	6,175,785	15,288,641	10,807,704
Total equity	27,594,673	36,707,529	32,226,592
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	16,535	12,733	13,580
Provision for abandonment and site restoration	4,810,627	4,273,651	4,602,678
Total non-current provisions	4,827,162	4,286,384	4,616,258
Borrowings, non-current	25,241,773		20,574,524
Non-current lease liabilities	825,921	805,019	815,431
Deferred tax liabilities	5,221,323	5,320,700	5,495,627
Total non-current liabilities	36,116,179	10,412,103	31,501,840
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	4,446,479	14,333,024	6,544,809
Borrowings, current	5,205,937	13,468,078	5,059,927
Current lease liabilities	27,640	10,767	11,267
Current tax liabilities, current	2,266,676	1,637,511	1,682,480
Contract liabilities, current/ Deferred current revenue	666,130	525,375	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	12,612,862	29,974,755	13,298,483
Total current liabilities	12,612,862	29,974,755	13,298,483
Total liabilities	48,729,041	40,386,858	44,800,323
Total equity and liabilities	76,323,714	77,094,387	77,026,915
Number of outstanding shares	160000000	160000000	160000000
Net assets per share	0.172	0.229	0.201

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/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	4,204,057	3,932,063	3,964,056
Other inventories	813,725	232,586	531,479
Total current inventories	5,017,782	4,164,649	4,495,535
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,935,701	8,998,861	9,822,309
Receivables due from related parties	62,732	64,988	64,997
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	224,287	512,398	339,433
Advances		121,924	140,882
Total prepayments and accrued income	224,287	634,322	480,315
Other receivables	1,166,781	867,971	1,645,989
Allowance for expected credit losses	212,504	206,651	212,504
Total trade and other current receivables	6,176,997	10,359,491	11,801,106
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	460	253	
Balances with banks	928,516	2,796,728	366,208
Total cash	928,976	2,796,981	366,208
CASH EQUIVALENTS			

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

Short-term deposits, classified as cash equivalents	6,500,000		
Total cash equivalents	6,500,000		
Total cash and cash equivalents	7,428,976	2,796,981	366,208
Allowance for expected credit losses	2,754	8,607	2,754
Total cash and bank balances	7,426,222	2,788,374	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	16,535	12,733	13,580
Total Non-current provisions for employee benefits	16,535	12,733	13,580
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	25,241,773		20,574,524
Total Borrowings, non current	25,241,773		20,574,524
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	5,205,937	13,468,078	5,059,927
Total Borrowings, current	5,205,937	13,468,078	5,059,927
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	176,507	2,425,679	2,343,155
Payables to related parties	321,180	6,823,490	1,702,086
ACCRUALS AND DEFERRED INCOME			
Accruals	3,948,792	5,083,855	2,499,568
Total accruals and deferred income	3,948,792	5,083,855	2,499,568
Total trade and other current payables	4,446,479	14,333,024	6,544,809
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			