

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Audited	
	Standalone 31/12/2025	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION		
CONSOLIDATED AND SEPARATE		
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	56,126,755	60,132,145
Intangible assets other than goodwill	178,012	
Right-of-use assets	38,064	234,675
Total non-current assets	56,342,831	60,366,820
CURRENT ASSETS		
Current inventories	5,362,550	4,495,535
Trade and other current receivables	4,881,394	11,801,106
Cash and bank balances	7,331,637	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	17,575,581	16,660,095
Total current assets	17,575,581	16,660,095
Total assets	73,918,412	77,026,915
EQUITY AND LIABILITIES		
EQUITY		
Share capital	16,000,000	16,000,000
Statutory reserve	5,333,333	5,333,333
Other reserves	85,555	85,555
Retained earnings (Accumulated losses)	6,154,379	10,807,704
Total equity	27,573,267	32,226,592
LIABILITIES		
NON-CURRENT LIABILITIES		
NON-CURRENT PROVISIONS		
Non-current provisions for employee benefits	17,424	13,580
Provision for abandonment and site restoration	4,879,943	4,602,678
Total non-current provisions	4,897,367	4,616,258
Borrowings, non-current	23,404,638	20,574,524
Non-current lease liabilities	609,160	815,431
Deferred tax liabilities	5,056,475	5,495,627
Total non-current liabilities	33,967,640	31,501,840
CURRENT LIABILITIES		
CURRENT PROVISIONS		
Trade and other current payables	3,428,437	6,544,809
Borrowings, current	7,945,727	5,059,927
Current lease liabilities	68,848	11,267
Current tax liabilities, current	934,493	1,682,480
Total current liabilities other than liabilities included in disposal groups classified as held for sale	12,377,505	13,298,483
Total current liabilities	12,377,505	13,298,483
Total liabilities	46,345,145	44,800,323
Total equity and liabilities	73,918,412	77,026,915
Number of outstanding shares	160000000	160000000
Net assets per share	0.172	0.201

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Audited	
	Standalone 31/12/2025	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	3,980,935	3,964,056
Other inventories	1,381,615	531,479
Total current inventories	5,362,550	4,495,535
TRADE AND OTHER CURRENT RECEIVABLES		
Accounts receivables	3,784,623	9,822,309
Receivables due from related parties	247,771	64,997
PREPAYMENTS AND ACCRUED INCOME		
Prepayments	111,125	339,433
Advances	0	140,882
Total prepayments and accrued income	111,125	480,315
Other receivables	1,430,680	1,645,989
Allowance for expected credit losses	692,805	212,504
Total trade and other current receivables	4,881,394	11,801,106
CASH AND CASH EQUIVALENTS		
CASH		
Cash on hand	500	0
Balances with banks	7,338,879	366,208
Total cash	7,339,379	366,208
CASH EQUIVALENTS		

Total cash and cash equivalents	7,339,379	366,208
Allowance for expected credit losses	7,742	2,754
Total cash and bank balances	7,331,637	363,454
OTHER CURRENT NON-FINANCIAL ASSETS		
EQUITY		
RESERVES		
Special and general reserve	85,555	85,555
Total reserves	85,555	85,555
LIABILITIES		
NON-CURRENT LIABILITIES		
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS		
Employee End of Term Benefits, non current	17,424	13,580
Total Non-current provisions for employee benefits	17,424	13,580
BORROWINGS, NON CURRENT		
Borrowings from banks and other financial institutions, non current	23,404,638	20,574,524
Total Borrowings, non current	23,404,638	20,574,524
CURRENT LIABILITIES		
BORROWINGS, CURRENT		
Borrowings from banks and other financial institutions, current	5,245,727	5,059,927
Other short term borrowings	2,700,000	0
Total Borrowings, current	7,945,727	5,059,927
TRADE AND OTHER CURRENT PAYABLES		
Accounts payable	28,457	2,343,155
Payables to related parties	288,658	1,702,086
ACCRUALS AND DEFERRED INCOME		
Accruals	3,111,322	2,499,568
Total accruals and deferred income	3,111,322	2,499,568
Total trade and other current payables	3,428,437	6,544,809
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT		