

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2026	Standalone 30/06/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	54,540,765	58,280,042	56,126,755
Intangible assets other than goodwill	157,069	188,484	178,012
Right-of-use assets	36,970	226,637	38,064
Total non-current assets	54,734,804	58,695,163	56,342,831
CURRENT ASSETS			
Current inventories	5,290,893	4,851,084	5,362,550
Trade and other current receivables	8,858,420	6,384,205	4,881,394
Cash and bank balances	3,486,483	4,499,566	7,331,637
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	17,635,796	15,734,855	17,575,581
Total current assets	17,635,796	15,734,855	17,575,581
Total assets	72,370,600	74,430,018	73,918,412
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)	6,639,872	11,110,491	6,154,379
Total equity	28,058,760	32,529,379	27,573,267
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	18,807	15,645	17,424
Provision for abandonment and site restoration	5,026,932	4,741,311	4,879,943
Total non-current provisions	5,045,739	4,756,956	4,897,367
Borrowings, non-current	20,637,272	19,080,109	23,404,638
Non-current lease liabilities	630,045	814,045	609,160
Deferred tax liabilities	4,856,348	5,308,930	5,056,475
Total non-current liabilities	31,169,404	29,960,040	33,967,640
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	6,508,760	4,703,544	3,428,437
Borrowings, current	5,510,764	5,205,937	7,945,727
Current lease liabilities	58,405	27,640	68,848
Current tax liabilities, current	1,064,507	2,003,478	934,493
Total current liabilities other than liabilities included in disposal groups classified as held for sale	13,142,436	11,940,599	12,377,505
Total current liabilities	13,142,436	11,940,599	12,377,505
Total liabilities	44,311,840	41,900,639	46,345,145
Total equity and liabilities	72,370,600	74,430,018	73,918,412
Number of outstanding shares	160000000	160000000	160000000
Net assets per share	0.175	0.203	0.172

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 30/06/2026	Standalone 30/06/2025	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			
Spares and consumables	3,935,381	4,046,858	3,980,935
Other inventories	1,355,512	804,226	1,381,615
Total current inventories	5,290,893	4,851,084	5,362,550
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	7,460,795	4,902,915	3,784,623
Receivables due from related parties	467,800	65,018	247,771
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	351,170	96,676	111,125
Advances		10,763	
Total prepayments and accrued income	351,170	107,439	111,125
Other receivables	1,271,460	1,521,337	1,430,680
Allowance for expected credit losses	692,805	212,504	692,805
Total trade and other current receivables	8,858,420	6,384,205	4,881,394
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	91		500
Balances with banks	494,134	1,502,320	4,638,879
Total cash	494,225	1,502,320	4,639,379
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	3,000,000	3,000,000	2,700,000

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
21 Jul 2026

Total cash equivalents	3,000,000	3,000,000	2,700,000
Total cash and cash equivalents	3,494,225	4,502,320	7,339,379
Allowance for expected credit losses	7,742	2,754	7,742
Total cash and bank balances	3,486,483	4,499,566	7,331,637
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	18,807	15,645	17,424
Total Non-current provisions for employee benefits	18,807	15,645	17,424
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	20,637,272	19,080,109	23,404,638
Total Borrowings, non current	20,637,272	19,080,109	23,404,638
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	5,510,764	5,205,937	5,245,727
Other short term borrowings			2,700,000
Total Borrowings, current	5,510,764	5,205,937	7,945,727
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	81,663	882,229	28,457
Payables to related parties	672,457	780,326	288,658
ACCRUALS AND DEFERRED INCOME			
Accruals	5,754,640	3,040,989	3,111,322
Total accruals and deferred income	5,754,640	3,040,989	3,111,322
Total trade and other current payables	6,508,760	4,703,544	3,428,437
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			