

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	132,097,645	136,396,605	134,059,390
Right-of-use assets	1,605,347	1,654,742	1,630,045
Non-current finance lease receivables	30,334,057	33,471,603	31,674,585
Non-current derivative financial assets	629,363	2,266,688	1,366,552
Trade and other non-current receivables	2,876,309	1,685,502	2,870,308
Other non-current financial assets	969,850	872,701	932,551
Total non-current assets	168,512,571	176,347,841	172,533,431
CURRENT ASSETS			
Current inventories	5,402,572	5,373,540	5,501,376
Current finance lease receivable	3,339,812	3,103,401	3,205,488
Trade and other current receivables	9,354,654	8,646,205	6,307,118
Current derivative financial assets	177,513	639,322	385,438
Cash and bank balances	5,547,664	5,584,725	3,339,639
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	23,822,215	23,347,193	18,739,059
Total current assets	23,822,215	23,347,193	18,739,059
Total assets	192,334,786	199,695,034	191,272,490
EQUITY AND LIABILITIES			
EQUITY			
Share capital	22,224,000	22,224,000	22,224,000
Statutory reserve	1,225,563	1,079,778	1,225,563
Other reserves	685,844	2,470,107	1,489,192
Retained earnings (Accumulated losses)	31,332,836	30,141,749	29,738,386
Total equity	55,468,243	55,915,634	54,677,141
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	72,609	62,374	67,401
Provision for abandonment and site restoration	5,296,553	5,603,769	5,142,287
Total non-current provisions	5,369,162	5,666,143	5,209,688
Borrowings, non-current	97,325,935	106,559,722	100,368,951
Non-current lease liabilities	1,862,956	1,772,550	1,941,257
Deferred tax liabilities	12,726,463	12,514,466	12,635,411
Total non-current liabilities	117,284,516	126,512,881	120,155,307
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	11,346,742	9,332,608	8,410,163
Borrowings, current	8,213,026	7,800,774	8,008,830
Current lease liabilities	22,259	133,137	21,049
Total current liabilities other than liabilities included in disposal groups classified as held for sale	19,582,027	17,266,519	16,440,042
Total current liabilities	19,582,027	17,266,519	16,440,042
Total liabilities	136,866,543	143,779,400	136,595,349
Total equity and liabilities	192,334,786	199,695,034	191,272,490
Number of outstanding shares	22224000	22224000	22224000
Net assets per share	0.250	0.252	0.246

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			
Finished products/inventories	2,788,824	2,635,569	2,826,679
Spares and consumables	2,613,748	2,737,971	2,674,697
Total current inventories	5,402,572	5,373,540	5,501,376
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	8,446,779	7,822,084	5,168,648
Receivables due from related parties	40,410	16,706	60,878
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	112,787	76,531	388,341
Advances	153,315	163,948	95,517
Total prepayments and accrued income	266,102	240,479	483,858
Other receivables	604,704	568,008	597,075
Allowance for expected credit losses	3,341	1,072	3,341
Total trade and other current receivables	9,354,654	8,646,205	6,307,118
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	633	373	825

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

Balances with banks	5,551,438	5,278,204	3,343,221
Total cash	5,552,071	5,278,577	3,344,046
CASH EQ UIVALENTS			
Total cash and cash equivalents	5,552,071	5,278,577	3,344,046
Restricted cash		311,931	
Allowance for expected credit losses	4,407	5,783	4,407
Total cash and bank balances	5,547,664	5,584,725	3,339,639
OTHER CURRENT NON-FINANCIAL ASSETS			
EQ UITY			
RESERVES			
Hedge reserve	685,844	2,470,107	1,489,192
Total reserves	685,844	2,470,107	1,489,192
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	72,609	62,374	67,401
Total Non-current provisions for employee benefits	72,609	62,374	67,401
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	97,325,935	106,559,722	100,368,951
Total Borrowings, non current	97,325,935	106,559,722	100,368,951
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	8,213,026	7,800,774	8,008,830
Total Borrowings, current	8,213,026	7,800,774	8,008,830
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	4,025,131	7,598,153	2,561,496
Payables to related parties	304,133	311,931	371,271
ACCRUALS AND DEFERRED INCOME			
Accruals	6,245,819	677,326	4,588,860
Total accruals and deferred income	6,245,819	677,326	4,588,860
Other payables	771,659	745,198	888,536
Total trade and other current payables	11,346,742	9,332,608	8,410,163
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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