

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	131,145,592	135,054,141	134,059,390
Right-of-use assets	1,592,999	1,642,394	1,630,045
Non-current finance lease receivables	29,667,718	32,652,844	31,674,585
Non-current derivative financial assets	504,340	676,978	1,366,552
Trade and other non-current receivables	2,923,470	1,623,178	2,870,308
Other non-current financial assets	1,019,078	902,626	932,551
Total non-current assets	166,853,197	172,552,161	172,533,431
CURRENT ASSETS			
Current inventories	5,408,255	5,357,109	5,501,376
Current finance lease receivable	3,570,002	3,167,401	3,205,488
Trade and other current receivables	8,433,346	7,838,309	6,307,118
Current derivative financial assets	142,250	190,942	385,438
Cash and bank balances	1,673,062	755,551	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	19,226,915	17,309,312	18,739,059
Total current assets	19,226,915	17,309,312	18,739,059
Total assets	186,080,112	189,861,473	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	549,601	812,636	1,489,192
Retained earnings (Accumulated losses)	31,275,900	30,161,372	29,738,386
Total equity	55,275,064	54,277,786	54,677,141
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	75,263	64,876	67,401
Provision for abandonment and site restoration	5,373,686	5,275,510	5,142,287
Total non-current provisions	5,448,949	5,340,386	5,209,688
Borrowings, non-current	92,403,484	100,335,659	100,368,951
Non-current lease liabilities	1,890,979	1,800,859	1,941,257
Deferred tax liabilities	12,798,306	12,315,972	12,635,411
Total non-current liabilities	112,541,718	119,792,876	120,155,307
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	9,857,949	7,652,173	8,410,163
Borrowings, current	8,383,122	8,005,501	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	18,263,330	15,790,811	16,440,042
Total current liabilities	18,263,330	15,790,811	16,440,042
Total liabilities	130,805,048	135,583,687	136,595,349
Total equity and liabilities	186,080,112	189,861,473	191,272,490
Number of outstanding shares	222240000	222240000	222240000
Net assets per share	0.249	0.244	0.246

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			
Finished products/inventories	2,773,681	2,602,182	2,826,679
Spares and consumables	2,634,574	2,754,927	2,674,697
Total current inventories	5,408,255	5,357,109	5,501,376
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	7,753,519	6,748,825	5,168,648
Receivables due from related parties	30,381	36,004	60,878
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	270,685	547,658	388,341
Advances	86,757	163,948	95,517
Total prepayments and accrued income	357,442	711,606	483,858
Other receivables	294,550	342,946	597,075
Allowance for expected credit losses	2,546	1,072	3,341
Total trade and other current receivables	8,433,346	7,838,309	6,307,118
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	585	328	825

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

Balances with banks	1,673,388	449,075	3,343,221
Total cash	1,673,973	449,403	3,344,046
CASH EQ UIVALENTS			
Total cash and cash equivalents	1,673,973	449,403	3,344,046
Restricted cash		311,931	
Allowance for expected credit losses	911	5,783	4,407
Total cash and bank balances	1,673,062	755,551	3,339,639
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	549,601	812,636	1,489,192
Total reserves	549,601	812,636	1,489,192
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	75,263	64,876	67,401
Total Non-current provisions for employee benefits	75,263	64,876	67,401
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	92,403,484	100,335,659	100,368,951
Total Borrowings, non current	92,403,484	100,335,659	100,368,951
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	8,383,122	8,005,501	8,008,830
Total Borrowings, current	8,383,122	8,005,501	8,008,830
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	3,989,718	5,957,634	2,561,496
Payables to related parties	84,285	312,181	371,271
ACCRUALS AND DEFERRED INCOME			
Accruals	5,064,724	717,911	4,588,860
Total accruals and deferred income	5,064,724	717,911	4,588,860
Other payables	719,222	664,447	888,536
Total trade and other current payables	9,857,949	7,652,173	8,410,163
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			