

Statement of Financial Position, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	129,096,523	133,078,518	130,074,295
Right-of-use assets	1,568,301	1,617,697	1,580,649
Non-current finance lease receivables	27,233,139	30,830,042	28,144,372
Non-current derivative financial assets	505,331	877,627	361,583
Trade and other non-current receivables	2,642,510	2,737,929	2,550,098
Other non-current financial assets	1,032,697	962,475	984,600
Total non-current assets	162,078,501	170,104,288	163,695,597
CURRENT ASSETS			
Current inventories	5,390,352	5,294,788	5,447,338
Current finance lease receivable	3,540,775	3,272,431	3,467,758
Trade and other current receivables	7,454,566	6,293,361	6,848,108
Current derivative financial assets	142,529	247,536	101,985
Cash and bank balances	350,660	538,928	4,336,819
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	16,878,882	15,647,044	20,202,008
Total current assets	16,878,882	15,647,044	20,202,008
Total assets	178,957,383	185,751,332	183,897,605
EQUITY AND LIABILITIES			
EQUITY			
Share capital	22,224,000	22,224,000	22,224,000
Statutory reserve	1,269,353	1,225,563	1,269,353
Other reserves	550,682	956,388	394,033
Retained earnings (Accumulated losses)	27,905,430	28,123,318	30,132,493
Total equity	51,949,465	52,529,269	54,019,879
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	87,809	73,459	81,643
Provision for abandonment and site restoration	5,338,681	5,219,420	5,259,786
Total non-current provisions	5,426,490	5,292,879	5,341,429
Borrowings, non-current	89,190,673	97,296,709	92,432,051
Non-current lease liabilities	1,946,724	1,969,280	1,919,003
Deferred tax liabilities	12,587,882	12,627,424	12,525,621
Total non-current liabilities	109,151,769	117,186,292	112,218,104
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	9,286,124	7,804,382	9,251,467
Borrowings, current	8,547,766	8,210,340	8,385,896
Current lease liabilities	22,259	21,049	22,259
Total current liabilities other than liabilities included in disposal groups classified as held for sale	17,856,149	16,035,771	17,659,622
Total current liabilities	17,856,149	16,035,771	17,659,622
Total liabilities	127,007,918	133,222,063	129,877,726
Total equity and liabilities	178,957,383	185,751,332	183,897,605
Number of outstanding shares	22224000	22224000	22224000
Net assets per share	0.234	0.236	0.243

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	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	2,701,236	2,632,832	2,673,836
Other inventories	2,689,116	2,661,956	2,773,502
Total current inventories	5,390,352	5,294,788	5,447,338
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	6,455,428	5,125,006	6,046,689
Receivables due from related parties	70,149	69,927	80,462
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	440,239	267,562	321,444
Advances	91,321	136,760	57,858
Total prepayments and accrued income	531,560	404,322	379,302
Other receivables	400,037	697,447	344,201
Allowance for expected credit losses	2,608	3,341	2,546
Total trade and other current receivables	7,454,566	6,293,361	6,848,108
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	386	776	409

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
22 Apr 2026

Balances with banks	350,967	542,559	4,337,321
Total cash	351,353	543,335	4,337,730
CASH EQ UIVALENTS			
Total cash and cash equivalents	351,353	543,335	4,337,730
Allowance for expected credit losses	693	4,407	911
Total cash and bank balances	350,660	538,928	4,336,819
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	550,682	956,388	394,033
Total reserves	550,682	956,388	394,033
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	87,809	73,459	81,643
Total Non-current provisions for employee benefits	87,809	73,459	81,643
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	89,190,673	97,296,709	92,432,051
Total Borrowings, non current	89,190,673	97,296,709	92,432,051
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	8,547,766	8,210,340	8,385,896
Total Borrowings, current	8,547,766	8,210,340	8,385,896
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	3,547,112	5,638,894	3,280,887
Payables to related parties	124,235	304,133	166,381
ACCRUALS AND DEFERRED INCOME			
Accruals	5,310,284	1,578,657	4,754,006
Total accruals and deferred income	5,310,284	1,578,657	4,754,006
Other payables	304,493	282,698	1,050,193
Total trade and other current payables	9,286,124	7,804,382	9,251,467
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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