

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	63,580,625	65,161,047	64,198,714
Total non-current assets	63,580,625	65,161,047	64,198,714
CURRENT ASSETS			
Current inventories	2,589,494	2,449,163	2,064,304
Trade and other current receivables	2,931,401	3,335,376	1,307,700
Cash and bank balances	619,688	169,887	818,150
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	6,140,583	5,954,426	4,190,154
Total current assets	6,140,583	5,954,426	4,190,154
Total assets	69,721,208	71,115,473	68,388,868
EQUITY AND LIABILITIES			
EQUITY			
Share capital	7,039,000	7,039,000	7,039,000
Statutory reserve	2,060,000	1,814,000	1,947,000
Retained earnings (Accumulated losses)	3,194,198	2,921,789	3,148,206
Total equity	12,293,198	11,774,789	12,134,206
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	12,210	9,768	12,210
Provision for abandonment and site restoration	206,354	196,528	201,021
Total non-current provisions	218,564	206,296	213,231
Borrowings, non-current	43,698,951	47,262,839	45,674,409
Non-current lease liabilities	97,190	101,347	93,802
Deferred tax liabilities	4,684,619	4,219,054	4,490,518
Total non-current liabilities	48,699,324	51,789,536	50,471,960
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	2,091,760	1,484,304	1,158,902
Borrowings, current	6,633,926	6,063,844	4,620,800
Current lease liabilities	3,000	3,000	3,000
Total current liabilities other than liabilities included in disposal groups classified as held for sale	8,728,686	7,551,148	5,782,702
Total current liabilities	8,728,686	7,551,148	5,782,702
Total liabilities	57,428,010	59,340,684	56,254,662
Total equity and liabilities	69,721,208	71,115,473	68,388,868
Number of outstanding shares	70390000	70390000	70390000
Net assets per share	0.175	0.167	0.172

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			
Raw materials	1,116,458	994,158	655,766
Spares and consumables	1,531,837	1,499,106	1,460,189
Allowance for slow moving and obsolete inventories	58,801	44,101	51,651
Total current inventories	2,589,494	2,449,163	2,064,304
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	2,782,941	2,662,447	932,096
Receivables due from related parties	14,857	567,255	12,889
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	11,473	13,440	134,005
Total prepayments and accrued income	11,473	13,440	134,005
Other receivables	122,130	92,234	228,710
Total trade and other current receivables	2,931,401	3,335,376	1,307,700
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	2,000	1,798	2,000
Balances with banks	617,688	168,089	816,150
Total cash	619,688	169,887	818,150
CASH EQUIVALENTS			
Total cash and cash equivalents	619,688	169,887	818,150
Total cash and bank balances	619,688	169,887	818,150
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			

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

LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	12,210	9,768	12,210
Total Non-current provisions for employee benefits	12,210	9,768	12,210
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	43,698,951	47,262,839	45,674,409
Total Borrowings, non current	43,698,951	47,262,839	45,674,409
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	3,633,926	3,563,844	3,620,800
Other short term borrowings	3,000,000	2,500,000	1,000,000
Total Borrowings, current	6,633,926	6,063,844	4,620,800
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	81,534	10,248	97,738
Payables to related parties	8,171	0	62,608
ACCRUALS AND DEFERRED INCOME			
Accruals	2,002,055	1,474,056	998,556
Total accruals and deferred income	2,002,055	1,474,056	998,556
Total trade and other current payables	2,091,760	1,484,304	1,158,902
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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