

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	63,080,062	64,663,890	64,198,714
Total non-current assets	63,080,062	64,663,890	64,198,714
CURRENT ASSETS			
Current inventories	2,679,335	2,180,549	2,064,304
Trade and other current receivables	2,389,121	3,311,132	1,307,700
Cash and bank balances	2,439,973	1,346,462	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	7,508,429	6,838,143	4,190,154
Total current assets	7,508,429	6,838,143	4,190,154
Total assets	70,588,491	71,502,033	68,388,868
EQUITY AND LIABILITIES			
EQUITY			
Share capital	7,039,000	7,039,000	7,039,000
Statutory reserve	2,258,000	2,050,000	1,947,000
Retained earnings (Accumulated losses)	4,004,171	4,071,753	3,148,206
Total equity	13,301,171	13,160,753	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	208,871	198,924	201,021
Total non-current provisions	221,081	208,692	213,231
Borrowings, non-current	43,706,064	47,253,333	45,674,409
Non-current lease liabilities	98,884	92,051	93,802
Deferred tax liabilities	4,965,660	4,288,889	4,490,518
Total non-current liabilities	48,991,689	51,842,965	50,471,960
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	2,589,349	2,931,471	1,158,902
Borrowings, current	5,633,926	3,563,844	4,620,800
Current lease liabilities	3,000	3,000	3,000
Current tax liabilities, current	69,356	0	0
Total current liabilities other than liabilities included in disposal groups classified as held for sale	8,295,631	6,498,315	5,782,702
Total current liabilities	8,295,631	6,498,315	5,782,702
Total liabilities	57,287,320	58,341,280	56,254,662
Total equity and liabilities	70,588,491	71,502,033	68,388,868
Number of outstanding shares	70390000	70390000	70390000
Net assets per share	0.189	0.187	0.172

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			
Raw materials	1,209,835	714,444	655,766
Spares and consumables	1,531,976	1,513,881	1,460,189
Allowance for slow moving and obsolete inventories	62,476	47,776	51,651
Total current inventories	2,679,335	2,180,549	2,064,304
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	2,231,761	2,098,848	932,096
Receivables due from related parties	8,204	867,895	12,889
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	8,655	203,582	134,005
Total prepayments and accrued income	8,655	203,582	134,005
Other receivables	140,501	140,807	228,710
Total trade and other current receivables	2,389,121	3,311,132	1,307,700
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	1,715	1,740	2,000
Balances with banks	2,438,258	1,344,722	816,150
Total cash	2,439,973	1,346,462	818,150
CASH EQUIVALENTS			
Total cash and cash equivalents	2,439,973	1,346,462	818,150
Total cash and bank balances	2,439,973	1,346,462	818,150
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			

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

RESERVES			
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	43,706,064	47,253,333	45,674,409
Total Borrowings, non current	43,706,064	47,253,333	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	2,000,000	0	1,000,000
Total Borrowings, current	5,633,926	3,563,844	4,620,800
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	468,513	732,186	97,738
Payables to related parties	8,172	0	62,608
ACCRUALS AND DEFERRED INCOME			
Accruals	2,112,664	2,199,285	998,556
Total accruals and deferred income	2,112,664	2,199,285	998,556
Total trade and other current payables	2,589,349	2,931,471	1,158,902
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			