

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	62,531,631	63,697,507	62,967,226
Total non-current assets	62,531,631	63,697,507	62,967,226
CURRENT ASSETS			
Current inventories	3,507,199	2,563,949	3,527,789
Trade and other current receivables	1,253,969	1,354,129	1,407,012
Cash and bank balances	1,940,275	536,229	404,503
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	6,701,443	4,454,307	5,339,304
Total current assets	6,701,443	4,454,307	5,339,304
Total assets	69,233,074	68,151,814	68,306,530
EQUITY AND LIABILITIES			
EQUITY			
Share capital	7,039,000	7,039,000	7,039,000
Statutory reserve	2,183,000	1,947,000	2,183,000
Retained earnings (Accumulated losses)	1,706,694	1,476,965	3,330,032
Total equity	10,928,694	10,462,965	12,552,032
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	0	12,210	0
Provision for abandonment and site restoration	213,740	203,538	211,087
Total non-current provisions	213,740	215,748	211,087
Borrowings, non-current	42,030,795	45,754,262	42,010,797
Non-current lease liabilities	93,323	95,496	89,857
Deferred tax liabilities	4,781,784	4,361,808	4,902,615
Total non-current liabilities	47,119,642	50,427,314	47,214,356
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	2,448,900	2,694,691	1,803,105
Borrowings, current	8,732,838	4,563,844	6,733,537
Current lease liabilities	3,000	3,000	3,500
Total current liabilities other than liabilities included in disposal groups classified as held for sale	11,184,738	7,261,535	8,540,142
Total current liabilities	11,184,738	7,261,535	8,540,142
Total liabilities	58,304,380	57,688,849	55,754,498
Total equity and liabilities	69,233,074	68,151,814	68,306,530
Number of outstanding shares	70390000	70390000	70390000
Net assets per share	0.155	0.149	0.178

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			
Raw materials	2,013,225	1,081,700	1,993,548
Spares and consumables	1,563,800	1,538,101	1,600,792
Allowance for slow moving and obsolete inventories	69,826	55,852	66,551
Total current inventories	3,507,199	2,563,949	3,527,789
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	1,089,351	984,786	1,010,014
Receivables due from related parties	8,689	7,603	8,396
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	87,649	82,712	128,586
Total prepayments and accrued income	87,649	82,712	128,586
Other receivables	68,280	279,028	260,016
Total trade and other current receivables	1,253,969	1,354,129	1,407,012
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	1,859	2,000	1,483
Balances with banks	1,938,416	534,229	403,020
Total cash	1,940,275	536,229	404,503
CASH EQUIVALENTS			
Total cash and cash equivalents	1,940,275	536,229	404,503
Total cash and bank balances	1,940,275	536,229	404,503
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			

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

LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	0	12,210	0
Total Non-current provisions for employee benefits	0	12,210	0
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	42,030,795	45,754,262	42,010,797
Total Borrowings, non current	42,030,795	45,754,262	42,010,797
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	3,732,838	3,563,844	3,733,537
Other short term borrowings	5,000,000	1,000,000	3,000,000
Total Borrowings, current	8,732,838	4,563,844	6,733,537
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	154,312	277,542	384,486
Payables to related parties	8,171	0	8,171
ACCRUALS AND DEFERRED INCOME			
Accruals	2,286,417	2,417,149	1,410,448
Total accruals and deferred income	2,286,417	2,417,149	1,410,448
Total trade and other current payables	2,448,900	2,694,691	1,803,105
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			

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