

Statement of Financial Position, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	819,136	366,047	878,043	388,469	866,412	385,459
Exploration and evaluation assets	13,896	7,077	5,967	2,055	8,362	2,820
Intangible assets other than goodwill			1			
Right-of-use assets	42,846	42,846	25,355	23,934	22,267	22,267
Investments in subsidiaries		1,793		194,462		128,745
Investments in joint ventures			8,389			
Investments accounted for using equity method	18,235	0			10,647	0
Non-current finance lease receivables	197,939	197,939	211,199	211,199	204,858	204,858
Deferred tax asset			146	146		
Current tax assets, non-current	998	256	0	0	998	256
Other non-current non-financial assets	32,730	32,730	38,108	38,108	30,990	30,990
Total non-current assets	1,125,780	648,688	1,167,208	858,373	1,144,534	775,395
CURRENT ASSETS						
Current inventories	62,172	52,851	66,033	56,670	76,665	67,814
Current finance lease receivable	10,090	10,090	9,248	9,248	12,682	12,682
Trade and other current receivables	165,833	174,097	464,463	324,890	257,235	218,896
Cash and bank balances	161,219	140,088	136,896	92,522	160,154	111,270
Other current non-financial assets	7,690	7,690	7,690	7,690	7,690	7,690
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	407,004	384,816	684,330	491,020	514,426	418,352
Total current assets	407,004	384,816	684,330	491,020	514,426	418,352
Total assets	1,532,784	1,033,504	1,851,538	1,349,393	1,658,960	1,193,747
EQUITY AND LIABILITIES						
EQUITY						
Share capital	80,000	80,000	80,000	80,000	80,000	80,000
Treasury shares	1,224	1,224				
Statutory reserve	29,948	29,948	15,431	14,915	17,094	17,094
Other reserves	123,877	136,213	124,437	137,106	123,877	136,213
Retained earnings (Accumulated losses)	720,305	247,737	697,041	365,630	691,409	327,165
Total Equity attributable to shareholders of parent company	952,906		916,909		912,380	
Total equity	952,906	492,674	916,909	597,651	912,380	560,472
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	1,009	937	1,085	1,027	995	956
Provision for abandonment and site restoration	35,840	29,821	43,026	40,634	42,532	36,792
Total non-current provisions	36,849	30,758	44,111	41,661	43,527	37,748
Borrowings, non-current	383,325	383,325	382,617	382,617	382,806	382,806
Non-current lease liabilities	16,663	16,663	11,063	11,063	11,062	11,062
Contract liabilities, non-current / Deferred non-current revenue	3,938	3,907	3,339	3,339	4,783	4,783
Total non-current liabilities	440,775	434,653	441,130	438,680	442,178	436,399
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	129,181	97,710	477,738	252,705	288,028	186,296
Borrowings, current				49,423		
Current lease liabilities	6,159	6,159	6,031	6,031	4,963	4,963
Current tax liabilities, current	3,763	2,308	9,730	4,903	11,411	5,617
Total current liabilities other than liabilities included in disposal groups classified as held for sale	139,103	106,177	493,499	313,062	304,402	196,876
Total current liabilities	139,103	106,177	493,499	313,062	304,402	196,876
Total liabilities	579,878	540,830	934,629	751,742	746,580	633,275
Total equity and liabilities	1,532,784	1,033,504	1,851,538	1,349,393	1,658,960	1,193,747
Number of outstanding shares	8000000	8000000	8000000	8000000	8000000	8000000
Net assets per share	0.119	0.062	0.115	0.075	0.114	0.070

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Thousands/Omani Rial/Unaudited					
	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
Tangible exploration and evaluation assets	13,896	7,077	5,967	2,055	8,362	2,820
Total Exploration and Evaluation Assets	13,896	7,077	5,967	2,055	8,362	2,820
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
Investments in joint ventures accounted for using equity method	18,235	0			10,647	0
Total investments accounted for using equity method	18,235	0			10,647	0
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, non-current/ Accrued revenue, non-current	32,730	32,730	38,108	38,108	30,990	30,990
Total Other non-current non-financial assets	32,730	32,730	38,108	38,108	30,990	30,990
CURRENT ASSETS						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Nov 2025

INVENTORIES						
Spares and consumables	60,653	51,437	64,810	55,735	72,204	63,346
Other inventories	2,754	2,649	2,458	2,172	5,697	5,704
Allowance for slow moving and obsolete inventories	1,235	1,235	1,235	1,237	1,236	1,236
Total current inventories	62,172	52,851	66,033	56,670	76,665	67,814
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	22,465	8,515	0		34,910	9,180
Receivables due from related parties	82,541	118,886	118,467	160,438	93,519	167,171
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	7,056	6,026	986	106	5,365	350
Total prepayments and accrued income	7,056	6,026	986	106	5,365	350
Other receivables	54,029	40,928	345,268	164,604	123,699	42,453
Allowance for expected credit losses	258	258	258	258	258	258
Total trade and other current receivables	165,833	174,097	464,463	324,890	257,235	218,896
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	164	164	158	158	149	149
Balances with banks	161,055	139,924	136,738	92,364	160,005	111,121
Total cash	161,219	140,088	136,896	92,522	160,154	111,270
CASH EQ UIVALENTS						
Total cash and cash equivalents	161,219	140,088	136,896	92,522	160,154	111,270
Total cash and bank balances	161,219	140,088	136,896	92,522	160,154	111,270
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, current/ Accrued revenue, current	7,690	7,690	7,690	7,690	7,690	7,690
Total other current non-financial assets	7,690	7,690	7,690	7,690	7,690	7,690
EQ UTITY						
RESERVES						
Special and general reserve			103,041	103,041		
Foreign currency translation reserve			(1,194)	(816)		
Hedge reserve	0	0	1,554	1,554	0	0
Other reserves	123,877	136,213	21,036	33,327	123,877	136,213
Total reserves	123,877	136,213	124,437	137,106	123,877	136,213
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,009	937	1,085	1,027	995	956
Total Non-current provisions for employee benefits	1,009	937	1,085	1,027	995	956
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	383,325	383,325	382,617	382,617	382,806	382,806
Total Borrowings, non current	383,325	383,325	382,617	382,617	382,806	382,806
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
loans from other related parties				49,423		
Total Borrowings, current				49,423		
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	67,666	52,562	397,923	183,586	216,617	70,022
Payables to related parties	8,224	850	3,871	5,568	351	50,089
ACCRUALS AND DEFERRED INCOME						
Accruals	28,053	22,278	56,019	44,968	45,701	40,904
Total accruals and deferred income	28,053	22,278	56,019	44,968	45,701	40,904
Other payables	25,238	22,020	19,925	18,583	25,359	25,281
Total trade and other current payables	129,181	97,710	477,738	252,705	288,028	186,296
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Nov 2025