Thousands/Omani Rial/Reviewed

Statement of Financial Position, Current, Non-current	Consolidated 30/09/2026	Standalone 30/09/2026	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	862,677	431,262	819,136	366,047	856,067	403,434
Exploration and evaluation assets	**18,679**	**10,301**	**13,896**	**7,077**	**15,043**	**7,321**
Intangible assets other than goodwill	47	47				
Right-of-use assets	31,781	31,781	42,846	42,846	42,773	42,773
Investments in subsidiaries		3,920		1,793		1,793
Investments accounted for using equity method	**59,052**	**0**	**18,235**		**52,004**	**0**
Non-current finance lease receivables	191,027	191,027	197,939	197,939	197,939	197,939
Deferred tax asset	1,528	110	998	256	1,691	267
Other non-current non-financial assets	**25,197**	**25,197**	**32,730**	**32,730**	**23,697**	**23,697**
Total non-current assets	**1,189,988**	**693,645**	**1,125,780**	**648,688**	**1,189,214**	**677,224**
CURRENT ASSETS						
Current inventories	**61,033**	**51,303**	**62,172**	**52,851**	**73,216**	**62,998**
Current finance lease receivable	3,456	3,456	10,090	10,090	6,919	6,919
Trade and other current receivables	**131,430**	**175,897**	**165,833**	**174,097**	**101,610**	**148,039**
Cash and bank balances	**213,316**	**189,425**	**161,219**	**140,088**	**159,836**	**127,773**
Other current non-financial assets	**9,613**	**9,613**	**7,690**	**7,690**	**9,613**	**9,613**
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	**418,848**	**429,694**	**407,004**	**384,816**	**351,194**	**355,342**
Total current assets	**418,848**	**429,694**	**407,004**	**384,816**	**351,194**	**355,342**
Total assets	**1,608,836**	**1,123,339**	**1,532,784**	**1,033,504**	**1,540,408**	**1,032,566**
EQUITY AND LIABILTIES						
EQUITY						
Share capital	80,000	80,000	80,000	80,000	80,000	80,000
Treasury shares	11,573	11,573	1,224	1,224	10,316	10,316
Statutory reserve	26,667	26,667	29,948	29,948	26,667	26,667
Other reserves	**123,877**	**136,213**	**123,877**	**136,213**	**123,877**	**136,213**
Retained earnings (Accumulated losses)	771,326	291,388	720,306	247,737	685,089	211,393
Total Equity attributable to shareholders of parent company	**990,297**		**952,907**		**905,317**	
Total equity	**990,297**	**522,695**	**952,907**	**492,674**	**905,317**	**443,957**
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	**1,078**	**986**	**1,009**	**937**	**1,064**	**988**
Provision for abandonment and site restoration	83,972	76,668	35,840	29,821	75,318	68,725
Total non-current provisions	**85,050**	**77,654**	**36,849**	**30,758**	**76,382**	**69,713**
Borrowings, non-current	**161,820**	**161,820**	**383,325**	**383,325**	**190,360**	**190,360**
Non-current lease liabilities	13,051	13,051	16,663	16,663	17,558	17,558
Contract liabilities, non-current / Deferred non-current revenue	1,372	1,372	3,938	3,907	448	448
Total non-current liabilities	**261,293**	**253,897**	**440,775**	**434,653**	**284,748**	**278,079**
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	**126,303**	**118,084**	**129,180**	**97,710**	**144,736**	**108,100**
Borrowings, current	**221,088**	**221,088**			**192,250**	**192,250**
Current lease liabilities	5,466	5,466	6,159	6,159	8,143	8,143
Current tax liabilities, current	4,389	2,109	3,763	2,308	5,214	2,037
Total current liabilities other than liabilities included in disposal groups classified as held for sale	**357,246**	**346,747**	**139,102**	**106,177**	**350,343**	**310,530**
Total current liabilities	**357,246**	**346,747**	**139,102**	**106,177**	**350,343**	**310,530**
Total liabilities	**618,539**	**600,644**	**579,877**	**540,830**	**635,091**	**588,609**
Total equity and liabilities	**1,608,836**	**1,123,339**	**1,532,784**	**1,033,504**	**1,540,408**	**1,032,566**
Number of outstanding shares	8000000	8000000	8000000	8000000	8000000	8000000
Net assets per share	0.124	0.065	0.119	0.062	0.113	0.055

Thousands/Omani Rial/Reviewed

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2026	Standalone 30/09/2026	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 31/12/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
Tangible exploration and evaluation assets	18,679	10,301	13,896	7,077	15,043	7,321
Total Exploration and Evaluation Assets	**18,679**	**10,301**	**13,896**	**7,077**	**15,043**	**7,321**
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	59,052	0	18,235		52,004	0
Total investments accounted for using equity method	**59,052**	**0**	**18,235**		**52,004**	**0**
OTHER CURRENT NON-FINANCIAL ASSETS						
Contract assets, non-current/ Accrued revenue, non-current	25,197	25,197	32,730	32,730	23,697	23,697
Total Other non-current non-financial assets	**25,197**	**25,197**	**32,730**	**32,730**	**23,697**	**23,697**
CURRENT ASSETS						
INVENTORIES						
Spares and consumables	55,005	46,018	60,653	51,437	60,936	52,015

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2026

Other inventories	7,069	6,326	2,754	2,649	13,611	12,314
Allowance for slow moving and obsolete inventories	1,041	1,041	1,235	1,235	1,331	1,331
Total current inventories	**61,033**	**51,303**	**62,172**	**52,851**	**73,216**	**62,998**
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	15,750	896	22,465	8,515	36,261	2,857
Receivables due from related parties	75,167	104,853	82,541	118,886	41,700	104,312
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	1,012	995	7,056	6,026	4,474	4,436
Total prepayments and accrued income	**1,012**	**995**	**7,056**	**6,026**	**4,474**	**4,436**
Other receivables	39,759	69,411	54,029	40,928	19,433	36,692
Allowance for expected credit losses	258	258	258	258	258	258
Total trade and other current receivables	**131,430**	**175,897**	**165,833**	**174,097**	**101,610**	**148,039**
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	98	102	164	164	151	152
Balances with banks	155,545	131,650	161,055	139,924	159,685	127,621
Total cash	**155,643**	**131,752**	**161,219**	**140,088**	**159,836**	**127,773**
CASH EQ UIVALENTS						
Total cash and cash equivalents	**155,643**	**131,752**	**161,219**	**140,088**	**159,836**	**127,773**
Short-term deposits, not classified as cash equivalents	57,673	57,673				
Total cash and bankbalances	**213,316**	**189,425**	**161,219**	**140,088**	**159,836**	**127,773**
OTHER CURRENT NON-FINANCIALASSETS						
Contract assets, current/ Accrued revenue, current	9,613	9,613	7,690	7,690	9,613	9,613
Total other current non-financial assets	**9,613**	**9,613**	**7,690**	**7,690**	**9,613**	**9,613**
EQ UITY						
RESERVES						
Hedge reserve	0	0			0	0
Other reserves	123,877	136,213	123,877	136,213	123,877	136,213
Total reserves	**123,877**	**136,213**	**123,877**	**136,213**	**123,877**	**136,213**
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,078	986	1,009	937	1,064	988
Total Non-current provisions for employee benefits	**1,078**	**986**	**1,009**	**937**	**1,064**	**988**
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	161,820	161,820	383,325	383,325	190,360	190,360
Total Borrowings, non current	**161,820**	**161,820**	**383,325**	**383,325**	**190,360**	**190,360**
CURRENT LIABILITIES						
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	221,088	221,088			192,250	192,250
Total Borrowings, current	**221,088**	**221,088**			**192,250**	**192,250**
TRADE AND OTHER CURRENT PAYABLES						
Accounts payable	19,563	21,990	67,666	52,562	64,165	33,203
Payables to related parties	18,586	19,091	8,224	850	4,778	5,300
ACCRUALS AND DEFERRED INCOME						
Accruals	69,986	62,090	28,053	22,278	43,982	40,707
Total accruals and deferred income	**69,986**	**62,090**	**28,053**	**22,278**	**43,982**	**40,707**
Other payables	18,168	14,913	25,237	22,020	31,811	28,890
Total trade and other current payables	**126,303**	**118,084**	**129,180**	**97,710**	**144,736**	**108,100**
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2026