

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	221,939,492	232,795,673	227,353,889
Right-of-use assets	562,557	588,682	575,529
Non-current derivative financial assets		107,923	23,883
Total non-current assets	222,502,049	233,492,278	227,953,301
CURRENT ASSETS			
Current inventories	5,961,396	5,941,445	5,850,540
Trade and other current receivables	11,569,735	10,389,777	9,347,309
Current derivative financial assets	43,835	434,725	96,339
Cash and bank balances	22,391,282	18,380,547	18,260,238
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	39,966,248	35,146,494	33,554,426
Total current assets	39,966,248	35,146,494	33,554,426
Total assets	262,468,297	268,638,772	261,507,727
EQUITY AND LIABILITIES			
EQUITY			
Share capital	95,457,195	95,457,195	95,457,195
Statutory reserve	20,271,408	18,014,872	19,122,105
Other reserves	13,325	445,853	95,567
Retained earnings (Accumulated losses)	69,010,687	56,338,440	58,666,965
Total equity	184,752,615	170,256,360	173,341,832
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Provision for abandonment and site restoration	892,019	838,197	864,581
Total non-current provisions	892,019	838,197	864,581
Borrowings, non-current	12,205,600	38,653,414	25,364,937
Non-current lease liabilities	652,980	613,122	632,424
Non-current derivative financial liabilities	26,347		
Deferred tax liabilities	24,041,698	24,558,380	24,320,577
Contract liabilities, non-current / Deferred non-current revenue	579,010	781,353	680,181
Total non-current liabilities	38,397,654	65,444,466	51,862,700
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	10,474,153	7,216,162	6,273,255
Borrowings, current	26,538,089	23,517,264	25,691,129
Current tax liabilities, current	2,305,786	2,204,520	4,338,811
Total current liabilities other than liabilities included in disposal groups classified as held for sale	39,318,028	32,937,946	36,303,195
Total current liabilities	39,318,028	32,937,946	36,303,195
Total liabilities	77,715,682	98,382,412	88,165,895
Total equity and liabilities	262,468,297	268,638,772	261,507,727
Number of outstanding shares	954571950	954571950	954571950
Net assets per share	0.194	0.178	0.182

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			
Spares and consumables	4,705,498	4,631,883	4,580,556
Other inventories	1,255,898	1,309,562	1,269,984
Total current inventories	5,961,396	5,941,445	5,850,540
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	9,164,672	8,266,435	6,618,430
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	345,039	376,398	25,503
Advances	1,682,365	1,576,908	1,560,476
Total prepayments and accrued income	2,027,404	1,953,306	1,585,979
Other receivables	401,594	193,971	1,166,835
Allowance for expected credit losses	23,935	23,935	23,935
Total trade and other current receivables	11,569,735	10,389,777	9,347,309
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	943	483	995
Balances with banks	8,589,148	5,694,085	1,382,431
Total cash	8,590,091	5,694,568	1,383,426
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents			5,392,800

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

Total cash equivalents	5,392,800		
Total cash and cash equivalents	8,590,091	5,694,568	6,776,226
Short-term deposits, not classified as cash equivalents	1,926,000	1,926,000	0
Restricted cash	11,875,191	10,759,979	11,484,012
Total cash and bank balances	22,391,282	18,380,547	18,260,238
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	13,325	445,853	95,567
Total reserves	13,325	445,853	95,567
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current	12,205,600	38,653,414	25,364,937
Total Borrowings, non current	12,205,600	38,653,414	25,364,937
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	26,538,089	23,517,264	25,691,129
Total Borrowings, current	26,538,089	23,517,264	25,691,129
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	2,825,497	265,216	159,179
Payables to related parties	1,938,170	1,952,911	1,627,054
ACCRUALS AND DEFERRED INCOME			
Accruals	4,760,652	4,068,236	3,616,754
Total accruals and deferred income	4,760,652	4,068,236	3,616,754
Other payables	949,834	929,799	870,268
Total trade and other current payables	10,474,153	7,216,162	6,273,255
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			