

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	214,103,112	224,645,982	216,661,808
Right-of-use assets	542,920	569,080	549,369
Non-current derivative financial assets		0	
Total non-current assets	214,646,032	225,215,062	217,211,177
CURRENT ASSETS			
Current inventories	6,133,869	5,752,161	5,990,074
Trade and other current receivables	10,127,573	9,964,003	10,243,992
Current derivative financial assets		48,423	
Cash and bank balances	14,795,934	19,197,531	17,944,113
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	31,057,376	34,962,118	34,178,179
Total current assets	31,057,376	34,962,118	34,178,179
Total assets	245,703,408	260,177,180	251,389,356
EQUITY AND LIABILITIES			
EQUITY			
Share capital	95,457,195	95,457,195	95,457,195
Statutory reserve	21,971,693	19,616,382	21,451,391
Other reserves	(5,525)	21,496	(20,571)
Retained earnings (Accumulated losses)	76,676,681	63,115,462	71,993,959
Total equity	194,100,044	178,210,535	188,881,974
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Provision for abandonment and site restoration	934,419	878,299	919,457
Total non-current provisions	934,419	878,299	919,457
Borrowings, non-current		12,150,747	
Non-current lease liabilities	684,483	642,702	673,536
Non-current derivative financial liabilities		15,343	
Deferred tax liabilities	23,645,609	24,163,126	23,792,056
Contract liabilities, non-current / Deferred non-current revenue	427,253	629,596	477,839
Total non-current liabilities	25,691,764	38,479,813	25,862,888
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Trade and other current payables	7,917,711	8,622,467	6,461,867
Borrowings, current	12,284,841	29,538,089	25,526,520
Current derivative financial liabilities	5,699		22,160
Current tax liabilities, current	5,703,349	5,326,276	4,633,947
Total current liabilities other than liabilities included in disposal groups classified as held for sale	25,911,600	43,486,832	36,644,494
Total current liabilities	25,911,600	43,486,832	36,644,494
Total liabilities	51,603,364	81,966,645	62,507,382
Total equity and liabilities	245,703,408	260,177,180	251,389,356
Number of outstanding shares	954571950	954571950	954571950
Net assets per share	0.203	0.187	0.198

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			
Spares and consumables	4,704,054	4,403,554	4,690,514
Other inventories	1,429,815	1,348,607	1,299,560
Total current inventories	6,133,869	5,752,161	5,990,074
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	7,385,349	7,078,782	7,173,777
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	70,459	242,117	27,524
Advances	1,502,499	1,603,894	1,580,943
Total prepayments and accrued income	1,572,958	1,846,011	1,608,467
Other receivables	1,193,201	1,063,145	1,485,683
Allowance for expected credit losses	23,935	23,935	23,935
Total trade and other current receivables	10,127,573	9,964,003	10,243,992
CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	780	995	827
Balances with banks	4,855,448	7,321,345	1,375,216
Total cash	4,856,228	7,322,340	1,376,043
CASH EQUIVALENTS			

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

Short-term deposits, classified as cash equivalents			3,852,000
Total cash equivalents			3,852,000
Total cash and cash equivalents	4,856,228	7,322,340	5,228,043
Restricted cash	9,939,706	11,875,191	12,716,070
Total cash and bank balances	14,795,934	19,197,531	17,944,113
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
RESERVES			
Hedge reserve	(5,525)	21,496	(20,571)
Total reserves	(5,525)	21,496	(20,571)
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
BORROWINGS, NON CURRENT			
Borrowings from banks and other financial institutions, non current		12,150,747	
Total Borrowings, non current		12,150,747	
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
Borrowings from banks and other financial institutions, current	12,284,841	29,538,089	25,526,520
Total Borrowings, current	12,284,841	29,538,089	25,526,520
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	283,288	1,993,930	162,666
Payables to related parties	3,492,332	2,761,091	1,830,867
ACCRUALS AND DEFERRED INCOME			
Accruals	3,326,101	3,147,863	3,626,523
Total accruals and deferred income	3,326,101	3,147,863	3,626,523
Dividend payables		0	
Other payables	815,990	719,583	841,811
Total trade and other current payables	7,917,711	8,622,467	6,461,867
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			