

Statement of Financial position, Order of liquidity	Thousands/Omani Rial/Audited	
	Consolidated 31/03/2026	Consolidated 31/03/2025
STATEMENT OF FINANCIAL POSITION		
CONSOLIDATED AND SEPARATE		
ASSETS		
Cash and bank balances	176	485
Trade and other receivables	3,196	1,866
Due from subsidiaries, Associates and Joint venture	7	0
Investment securities	62,973	32,352
Loan to subsidiary / Associate / Joint ventures	431	0
Investments in associates	0	0
Investments accounted for using equity method	28,263	29,392
Property, plant and equipment	2,284	2,284
Total assets	97,330	66,379
EQUITY AND LIABILITIES		
EQUITY		
Issued capital	27,234	26,086
Statutory reserve	5,013	4,930
Other reserves	12,108	1,646
Retained earnings (accumulated Losses)	4,448	4,756
Total equity attributable to owners of parent	48,803	37,418
Total equity	48,803	37,418
LIABILITIES		
PROVISIONS		
Provisions for employee benefits	29	31
Total provisions	29	31
Trade and other payables	170	140
Borrowings	48,328	28,790
Total liabilities	48,527	28,961
Total equity and liabilities	97,330	66,379
Number of shares outstanding	298552931	287070126
Net assets per share	0.163	0.130

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Thousands/Omani Rial/Audited	
	Consolidated 31/03/2026	Consolidated 31/03/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES		
CONSOLIDATED AND SEPARATE		
ASSETS		
CASH AND BANK BALANCES		
CASH AND CASH EQ UIVALENTS		
CASH		
Balances with banks	176	485
Total cash	176	485
CASH EQ UIVALENTS		
Total cash and cash equivalents	176	485
Total cash and bank balances	176	485
CREDIT FACILITIES		
INVESTMENTS IN SECURITIES		
Financial assets at fair value through profit or loss	11,416	3,710
Financial assets at fair value through other comprehensive income	51,557	28,642
Total Investment securities	62,973	32,352
TRADE AND OTHER RECEIVABLES		
RECEIVABLES DUE FROM RELATED PARTIES		
PREPAYMENTS AND ACCRUED INCOME		
Prepayments	220	137
Total prepayments and accrued income	220	137
Dividend receivable	2,976	1,729
Total trade and other receivables	3,196	1,866
INVENTORIES		
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD		
Investments in associates using equity method	28,263	29,392
Total investments accounted for using equity method	28,263	29,392
EQUITY		
OTHER RESERVES		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	11,027	373
Miscellaneous reserves	1,081	1,273
Total other reserves	12,108	1,646
LIABILITIES		
PROVISIONS FOR EMPLOYEE BENEFITS		
Employee End of Term Benefits	29	31
Total provisions for employee benefits	29	31
TRADE AND OTHER PAYABLES		
PAYABLES DUE TO RELATED PARTIES		
ACCRUALS AND DEFERRED INCOME		
Interest / profit payable	119	86
Other payables	51	54
Total trade and other payables	170	140
CUSTOMER AND OTHER DEPOSITS		
BORROWINGS		
Borrowings from banks and other financial institutions	39,828	25,290
Other islamic finance products	8,500	3,500

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 08 Jun 2026

Total borrowings

48,328

28,790