

Statement of Financial position, Order of liquidity	Actuals/Omani Rial/Audited	
	Consolidated 31/03/2026	Consolidated 31/03/2025
STATEMENT OF FINANCIAL POSITION		
CONSOLIDATED AND SEPARATE		
ASSETS		
Cash and bank balances	562,188	273,470
Trade and other receivables	414,907	609,515
Investment securities	5,812,199	7,211,117
Inventories	191,999	1,234,000
Investments accounted for using equity method	4,311,497	4,678,656
Investment property	5,195,963	5,176,963
Other financial assets	64,464	69,642
Total assets	16,553,217	19,253,363
EQUITY AND LIABILITIES		
EQUITY		
Issued capital	8,500,000	8,500,000
Share premium	186,751	186,751
Statutory reserve	1,821,893	1,821,893
Other reserves	(364,174)	(348,996)
Retained earnings (accumulated Losses)	(4,575,320)	(2,754,599)
Total equity attributable to owners of parent	5,569,150	7,405,049
Total equity	5,569,150	7,405,049
LIABILITIES		
PROVISIONS		
Provisions for employee benefits	13,908	10,425
Total provisions	13,908	10,425
Trade and other payables	588,415	1,212,145
Borrowings	10,108,000	10,352,000
Deferred government grant	247,766	247,766
Current tax liabilities	25,978	25,978
Total liabilities	10,984,067	11,848,314
Total equity and liabilities	16,553,217	19,253,363
Number of shares outstanding	85000000	85000000
Net assets per share	0.066	0.087

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Actuals/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 EQUIVALENTS		
CASH		
Cash on hand	900	900
Balances with banks	561,288	272,570
Total cash	562,188	273,470
CASH EQUIVALENTS		
Total cash and cash equivalents	562,188	273,470
Total cash and bank balances	562,188	273,470
CREDIT FACILITIES		
INVESTMENTS IN SECURITIES		
Financial assets at fair value through profit or loss	5,812,199	7,211,117
Total investment securities	5,812,199	7,211,117
TRADE AND OTHER RECEIVABLES		
Trade receivables	109,686	71,631
RECEIVABLES DUE FROM RELATED PARTIES		
Receivables due from other related parties	30,390	252,051
Total Receivables due from related parties	30,390	252,051
PREPAYMENTS AND ACCRUED INCOME		
Prepayments	184,831	285,833
Total prepayments and accrued income	184,831	285,833
Dividend receivable	90,000	0
Total trade and other receivables	414,907	609,515
INVENTORIES		
Property intended for sale in ordinary course of business	191,999	1,234,000
Total inventories	191,999	1,234,000
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD		
Investments in associates using equity method	4,311,497	4,678,656
Total investments accounted for using equity method	4,311,497	4,678,656
EQUITY		
OTHER RESERVES		
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	(364,174)	(348,996)
Total other reserves	(364,174)	(348,996)
LIABILITIES		
PROVISIONS FOR EMPLOYEE BENEFITS		
Employee End of Term Benefits	13,908	10,425
Total provisions for employee benefits	13,908	10,425
TRADE AND OTHER PAYABLES		
Trade payables	21,616	35,113
PAYABLES DUE TO RELATED PARTIES		
Payables due to other related parties	263,955	845,044

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Total payables due to related parties	263,955	845,044
ACCRUALS AND DEFERRED INCOME		
Advances received	162,677	215,850
Other payables	140,167	116,138
Total trade and other payables	588,415	1,212,145
CUSTOMER AND OTHER DEPOSITS		
BORROWINGS		
Borrowings from banks and other financial institutions	10,108,000	10,352,000
Total borrowings	10,108,000	10,352,000