

Statement of Financial position, Order of liquidity	Thousands/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
Cash and bank balances	85,534	85,712	90,960
Net investment in finance lease, working capital and factoring receivables	134,142	119,771	132,077
Property, plant and equipment	863	987	899
Deferred tax assets	35		35
Statutory deposit	250	250	250
Other non-financial assets	1,530	801	940
Total assets	222,354	207,521	225,161
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	31,542	31,542	31,542
Share premium	1,382	1,382	1,382
Other reserves	15,313	15,606	15,313
Retained earnings (Accumulated Losses)	14,736	15,783	18,822
Total equity	62,973	64,313	67,059
LIABILITIES			
Accounts and other payables	16,539	13,504	12,601
Provisions for employee benefits	579	659	515
Borrowings	138,208	126,031	140,931
Corporate and other deposits	4,055	3,014	4,055
Total liabilities	159,381	143,208	158,102
Total equity and liabilities	222,354	207,521	225,161
Net assets per share	0.200	0.201	0.213
Number of shares outstanding	315417003	315417003	315417003

Subclassifications of Assets, Liabilities and Equities, Order of Liquidity	Thousands/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			
CASH AND BANK BALANCES			
CASH			
Cash on hand	7	19	4
Balances with banks	530	1,066	6,329
Total cash	537	1,085	6,333
CASH EQUIVALENTS			
Short-term deposits, classified as cash equivalents	85,000	85,000	85,000
Total cash equivalents	85,000	85,000	85,000
Total cash and cash equivalents	85,537	86,085	91,333
Less : Allowance for expected credit losses	3	373	373
Total cash and bank balances	85,534	85,712	90,960
INVESTMENTS IN ASSOCIATES			
INVESTMENTS IN JOINT VENTURES			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
EQUITY			
RESERVES			
Special reserve for non-performing assets	4,998	4,998	4,998
Hedging reserve	(199)	94	(199)
Legal reserve	10,514	10,514	10,514
Total other reserves	15,313	15,606	15,313
LIABILITIES			
ACCOUNTS AND OTHER PAYABLES			
Trade payables	8,916	9,733	9,064
ACCRUALS AND DEFERRED INCOME			
Other payables	7,623	3,771	3,537
Total account and other payable	16,539	13,504	12,601
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	47	45	33
Other Employee Benefits	532	614	482
Total provisions for employee benefits	579	659	515
BORROWINGS			
LOANS RECEIVED			
Borrowings from banks and other financial institutions	129,372	118,772	133,672
Total loans received	129,372	118,772	133,672
BONDS AND SUKUK ISSUED			
Bonds issued	8,836	7,259	7,259
Total Bonds and Sukuk Issued	8,836	7,259	7,259
Total borrowings	138,208	126,031	140,931

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