

	Actuals/Omani Rial/Unaudited					
Statement of Financial position, Order of liquidity	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bankbalances	65,499,648	7,344,272	1,169,656	804,774	112,925	44,503
Cash and balances, including balances with central bank	65,499,648	7,344,272	1,169,656	804,774	112,925	44,503
Reinsurance contract assets	30,643,758					
Trade and other receivables	34,610,906	19,887,123	914,338	6,782,617	799,334	7,340,657
Investment securities	96,635,211	42,876,700	38,291,552	22,509,358	40,012,428	23,804,639
Inventories	24,727,433	29,704	9,777			
Contract costs	188,777					
Investments in subsidiaries		34,470,068		227,311		1,077,819
Loan to subsidiary / Associate / Joint ventures		3,600,000		4,950,000		3,600,000
Investments in associates	265,500,421	265,500,421	177,248,960	177,248,960	179,940,978	179,940,978
Right-of-use assets	2,044,221					
Investment property	15,389,477	2,646,212	247,212	247,212	4,699,123	247,212
Property, plant and equipment	36,834,130	1,299,246	4,958,781	483,658	472,278	472,278
Intangible assets other than goodwill	849,026	212,796				
Deferred tax assets	4,216					
Other non-financial assets	(65,499,648)	(7,344,272)	(1,169,656)	(804,774)	(112,925)	(44,503)
Total assets	572,927,224	377,866,542	222,840,276	213,253,890	226,037,066	216,528,086
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	72,893,175	72,893,175	54,472,000	54,472,000	54,472,000	54,472,000
Statutory reserve	12,963,064	12,963,064	11,223,060	11,223,060	11,545,216	11,545,216
Other reserves	5,323,412	5,573,967	4,388,812	4,388,812	4,635,734	4,635,734
Retained earnings (accumulated Losses)	78,019,931	77,128,397	64,902,292	64,493,705	66,908,373	66,499,786
Total equity attributable to owners of parent	169,199,582		134,986,164		137,561,323	
Non-controlling interests	34,123,254					
Total equity	203,322,836	168,558,603	134,986,164	134,577,577	137,561,323	137,152,736
LIABILITIES						
PROVISIONS						
Provisions for employee benefits	2,670,381	458,726				180,817
Total provisions	2,670,381	458,726				180,817
Trade and other payables	38,953,211	18,559,213	1,498,422	1,291,757	2,074,479	1,768,137
Borrowings	232,385,352	190,250,638	86,346,291	77,384,556	86,370,019	77,408,285
Insurance Contract liabilities	90,863,454					
Reinsurance Contract liabilities	28,798					
Subordinated liabilities	2,242,596					
Current tax liabilities	300,143	10,072	9,399		31,245	18,111
Deferred tax liabilities	2,160,453	29,290				
Total liabilities	369,604,388	209,307,939	87,854,112	78,676,313	88,475,743	79,375,350
Total equity and liabilities	572,927,224	377,866,542	222,840,276	213,253,890	226,037,066	216,528,086
Number of shares outstanding	496056141	496056141	409246000	409246000	409246000	409246000
Net assets per share	0.341	0.340	0.344	0.344	0.336	0.335

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	399,545	1,000	2,931	1,000		
Balances with banks	65,100,103	7,343,272	436,725	73,774	112,925	44,503
Total cash	65,499,648	7,344,272	439,656	74,774	112,925	44,503
CASH EQ UIVALENTS						
Total cash and cash equivalents	65,499,648	7,344,272	439,656	74,774	112,925	44,503
Short-term deposits, not classified as cash equivalents			730,000	730,000		
Total cash and bank balances	65,499,648	7,344,272	1,169,656	804,774	112,925	44,503
Total cash and bank balances, including balances with central bank	65,499,648	7,344,272	1,169,656	804,774	112,925	44,503
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss	59,633,815	41,903,419	37,049,754	22,509,358	38,513,405	23,804,639
Financial assets at fair value through other comprehensive income	16,081,829		1,241,798		1,499,023	
Financial assets at amortised cost	20,919,567	973,281				
Total Investment securities	96,635,211	42,876,700	38,291,552	22,509,358	40,012,428	23,804,639
TRADE AND OTHER RECEIVABLES						
Trade receivables	29,852,078	10,296,214	474,684	138,601	349,334	43,234
RECEIVABLES DUE FROM RELATED PARTIES						
Receivables due from other related parties	4,725,404	9,309,032	302,040	6,644,016	307,628	7,297,423
Total Receivables due from related parties	4,725,404	9,309,032	302,040	6,644,016	307,628	7,297,423
PREPAYMENTS AND ACCRUED INCOME						
Accrued income/contract assets	33,424	281,877	137,614		142,372	
Total prepayments and accrued income	33,424	281,877	137,614		142,372	
Total trade and other receivables	34,610,906	19,887,123	914,338	6,782,617	799,334	7,340,657
INVENTORIES						
Raw materials	12,437,429					
Production supplies	4,775,752					
Work in progress	308,187					

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
10 Nov 2025

Finished goods	3,955,985		9,777			
Spare parts	3,750,637					
Other inventories		29,704				
Allowance for slow moving and obsolete inventories	500,557					
Total inventories	24,727,433	29,704	9,777			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
EQUITY						
OTHER RESERVES						
Special and general reserve	7,070,404	7,070,404	7,070,404	7,070,404	7,070,404	7,070,404
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(2,521,956)	(1,496,437)	(2,681,592)	(2,681,592)	(2,434,670)	(2,434,670)
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	774,964					
Total other reserves	5,323,412	5,573,967	4,388,812	4,388,812	4,635,734	4,635,734
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits	2,670,381	458,726				180,817
Total provisions for employee benefits	2,670,381	458,726				180,817
TRADE AND OTHER PAYABLES						
PAYABLES DUE TO RELATED PARTIES						
Payables due to other related parties	5,527,310	18,559,213			771,786	738,158
Total payables due to related parties	5,527,310	18,559,213			771,786	738,158
ACCRUALS AND DEFERRED INCOME						
Other payables	33,425,901		1,498,422	1,291,757	1,302,693	1,029,979
Total trade and other payables	38,953,211	18,559,213	1,498,422	1,291,757	2,074,479	1,768,137
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						
Borrowings from banks and other financial institutions	232,385,352	190,250,638	86,346,291	77,384,556	86,370,019	77,408,285
Total borrowings	232,385,352	190,250,638	86,346,291	77,384,556	86,370,019	77,408,285