

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Order of liquidity	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bank balances	12,751,844	4,444,827	455,287	404,159	13,171,301	4,779,479
Cash and balances, including balances with central bank	12,751,844	4,444,827	455,287	404,159	13,171,301	4,779,479
Reinsurance contract assets	33,077,880				28,456,656	
Trade and other receivables	43,357,342	7,559,173	1,564,692	1,056,849	28,493,118	7,266,850
Due from subsidiaries, Associates and Joint venture		11,775,035	6,161,242	13,423,663	3,686,000	313,426
Investment securities	116,141,272	43,274,029	39,734,476	23,632,942	101,430,557	35,232,966
Inventories	16,556,932	13,139			16,510,090	11,098
Contract costs	82,904				414,608	
Investments in subsidiaries		33,387,902		765,692		33,069,849
Loan to subsidiary / Associate / Joint ventures		22,905,591		3,600,000		20,221,367
Investments accounted for using equity method	275,351,028	270,423,393	176,895,046	176,895,046	276,296,784	271,416,649
Right-of-use assets	2,615,699				2,745,666	
Investment property	20,202,489	2,691,423	4,675,908	247,212	20,086,384	2,691,423
Property, plant and equipment	21,822,569	1,077,513	461,307	461,307	22,230,778	1,152,530
Intangible assets other than goodwill	1,378,297	149,681			1,477,999	146,494
Other financial assets	44,968,902				55,202,868	
Other non-financial assets	(12,751,845)	(4,444,827)	(455,287)	(404,159)	(13,171,301)	(4,779,479)
Total assets	588,307,157	397,701,706	229,947,958	220,486,870	570,202,809	376,302,131
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	78,189,620	78,189,620	54,472,000	54,472,000	78,189,620	78,189,620
Treasury shares	16,707,733	9,005,580			16,967,929	9,005,580
Statutory reserve	11,545,216	11,545,216	11,919,314	11,919,314	11,545,216	11,545,216
Other reserves	12,090,304	12,014,502	2,751,320	2,751,320	7,411,911	7,411,759
Retained earnings (accumulated Losses)	97,432,245	86,667,881	70,275,252	69,866,666	82,779,211	72,572,909
Total equity attributable to owners of parent	182,549,652		139,417,886		162,958,029	
Non-controlling interests	36,257,161				34,253,514	
Total equity	218,806,813	179,411,639	139,417,886	139,009,300	197,211,543	160,713,924
LIABILITIES						
PROVISIONS						
Provisions for employee benefits	2,934,761	542,479	191,758	188,621	2,456,766	490,067
Total provisions	2,934,761	542,479	191,758	188,621	2,456,766	490,067
Trade and other payables	36,061,403	15,510,962	1,813,320	1,738,823	32,620,678	15,816,978
Borrowings	232,396,663	202,236,626	88,493,749	79,532,015	235,156,181	199,271,091
Insurance Contract liabilities	93,050,662				97,092,963	
Reinsurance Contract liabilities	330,739				32,205	
Lease liabilities	2,207,972				2,395,435	
Current tax liabilities	551,208		31,245	18,111	1,191,068	10,071
Deferred tax liabilities	1,966,936				2,045,970	
Total liabilities	369,500,344	218,290,067	90,530,072	81,477,570	372,991,266	215,588,207
Total equity and liabilities	588,307,157	397,701,706	229,947,958	220,486,870	570,202,809	376,302,131
Number of shares outstanding	496056141	496056141	409246316	409246316	496056141	496056141
Net assets per share	0.368	0.362	0.341	0.340	0.329	0.324

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	1,055,861	28,837	1,000	1,000	4,403,552	
Balances with banks	11,695,983	4,415,990	454,287	403,159	8,767,749	4,779,479
Total cash	12,751,844	4,444,827	455,287	404,159	13,171,301	4,779,479
CASH EQ UIVALENTS						
Total cash and cash equivalents	12,751,844	4,444,827	455,287	404,159	13,171,301	4,779,479
Total cash and bank balances	12,751,844	4,444,827	455,287	404,159	13,171,301	4,779,479
Total cash and bank balances, including balances with central bank	12,751,844	4,444,827	455,287	404,159	13,171,301	4,779,479
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss	71,747,737	42,455,460	38,344,282	23,632,942	57,140,573	34,371,127
Financial assets at fair value through other comprehensive income	20,087,876		1,390,194		20,379,181	
Financial assets at amortised cost	24,305,659	818,569			23,910,803	861,839
Total Investment securities	116,141,272	43,274,029	39,734,476	23,632,942	101,430,557	35,232,966
TRADE AND OTHER RECEIVABLES						
Trade receivables	23,465,764	3,996,020			20,880,674	4,353,842
RECEIVABLES DUE FROM RELATED PARTIES						
Receivables due from other related parties	3,219,089	1,007,129			331,426	
Total Receivables due from related parties	3,219,089	1,007,129			331,426	
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	15,771,146	2,556,024	1,422,320	1,056,849	8,837,836	2,573,540
Accrued income/contract assets			142,372		149,182	339,468
Total prepayments and accrued income	15,771,146	2,556,024	1,564,692	1,056,849	8,987,018	2,913,008
Other receivables	3,935,266					
Allowance for expected credit losses	3,033,923				1,706,000	
Total trade and other receivables	43,357,342	7,559,173	1,564,692	1,056,849	28,493,118	7,266,850

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 May 2026

INVENTORIES						
Raw materials	7,864,494				7,728,426	11,098
Production supplies	796,937	13,139			1,043,326	
Finished goods	4,395,784				4,355,528	
Spare parts	3,789,267				4,082,808	
Allowance for slow moving and obsolete inventories	289,550				699,998	
Total inventories	16,556,932	13,139			16,510,090	11,098
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
Investments in associates using equity method	275,351,028	270,423,393	176,895,046	176,895,046	276,296,784	271,416,649
Total investments accounted for using equity method	275,351,028	270,423,393	176,895,046	176,895,046	276,296,784	271,416,649
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	5,019,900	4,944,098	(4,319,084)	(4,319,084)	341,507	341,355
Total other reserves	12,090,304	12,014,502	2,751,320	2,751,320	7,411,911	7,411,759
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits	2,934,761	542,479	191,758	188,621	2,456,766	490,067
Total provisions for employee benefits	2,934,761	542,479	191,758	188,621	2,456,766	490,067
TRADE AND OTHER PAYABLES						
Trade payables	17,063,103	9,377,461			15,588,812	10,663,617
PAYABLES DUE TO RELATED PARTIES						
Payables due to other related parties	7,999,141		858,068	708,844	1,354,941	
Total payables due to related parties	7,999,141		858,068	708,844	1,354,941	
ACCRUALS AND DEFERRED INCOME						
Accruals	8,785,496	4,331,118	955,252	1,029,979	12,372,766	2,137,575
Total accruals and deferred income	8,785,496	4,331,118	955,252	1,029,979	12,372,766	2,137,575
Advances received	2,213,663	1,802,383			2,783,466	2,783,466
Other payables					520,693	232,320
Total trade and other payables	36,061,403	15,510,962	1,813,320	1,738,823	32,620,678	15,816,978
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						
Borrowings from banks and other financial institutions	232,396,663	202,236,626	88,493,749	79,532,015	235,156,181	199,271,091
Total borrowings	232,396,663	202,236,626	88,493,749	79,532,015	235,156,181	199,271,091