

Statement of Financial position, Order of liquidity	Actuals/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	875,401	1,398,363	1,047,085
Trade and other receivables	379,956	844,670	460,576
Investment securities	3,844,501	3,859,148	3,631,192
Investments in associates	2,005,378	1,690,758	2,031,566
Investment property	212,000	270,000	212,000
Property, plant and equipment	2,624	4,152	3,101
Deferred tax assets	0	46,507	0
Total assets	7,319,860	8,113,598	7,385,520
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	7,002,996	7,002,996	7,002,996
Statutory reserve	1,000,233	1,000,233	1,000,233
Retained earnings (accumulated Losses)	(2,290,295)	(1,129,144)	(2,319,041)
Total equity	5,712,934	6,874,085	5,684,188
LIABILITIES			
PROVISIONS			
Provisions for employee benefits	16,677	28,488	16,329
Other provisions	1,340,251	700,000	1,272,183
Total provisions	1,356,928	728,488	1,288,512
Trade and other payables	249,998	503,411	412,820
Current tax liabilities	0	7,614	0
Total liabilities	1,606,926	1,239,513	1,701,332
Total equity and liabilities	7,319,860	8,113,598	7,385,520
Number of shares outstanding	70029960	70029960	70029960
Net assets per share	0.082	0.098	0.081

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Actuals/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 AND CASH EQUIVALENTS			
CASH			
Cash on hand	500	500	500
Balances with banks	874,901	1,397,863	1,046,585
Total cash	875,401	1,398,363	1,047,085
CASH EQUIVALENTS			
Total cash and cash equivalents	875,401	1,398,363	1,047,085
Total cash and bank balances	875,401	1,398,363	1,047,085
CREDIT FACILITIES			
INVESTMENTS IN SECURITIES			
Financial assets at fair value through profit or loss	3,844,501	3,859,148	3,631,192
Total Investment securities	3,844,501	3,859,148	3,631,192
TRADE AND OTHER RECEIVABLES			
Trade receivables	682,687	682,929	682,756
RECEIVABLES DUE FROM RELATED PARTIES			
Receivables due from other related parties		108,304	
Total Receivables due from related parties		108,304	
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	12,814	19,805	5,974
Accrued income/contract assets		13,002	0
Total prepayments and accrued income	12,814	32,807	5,974
Other receivables	367,142	96,823	454,602
Allowance for expected credit losses	682,687	76,193	682,756
Total trade and other receivables	379,956	844,670	460,576
INVENTORIES			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
EQUITY			
OTHER RESERVES			
LIABILITIES			
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	16,677	28,488	16,329
Total provisions for employee benefits	16,677	28,488	16,329
TRADE AND OTHER PAYABLES			
Trade payables	176,439	392,549	342,943
PAYABLES DUE TO RELATED PARTIES			
Payables due to other related parties	0	2,373	0
Total payables due to related parties	0	2,373	0
ACCRUALS AND DEFERRED INCOME			
Other payables	73,559	108,489	69,877
Total trade and other payables	249,998	503,411	412,820
CUSTOMER AND OTHER DEPOSITS			
BORROWINGS			

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