Statement of changes in equity	Equity 01/01/2025-31/12/2025	Share capital 01/01/2025-31/12/2025	Head office account 01/01/2025-31/12/2025	Share premium under Equity 01/01/2025-31/12/2025	Special Reserves under Equity 01/01/2025-31/12/2025	Cumulative changes in fair value of securities 01/01/2025-31/12/2025	Legal reserve 01/01/2025-31/12/2025	Contingency reserve 01/01/2025-31/12/2025	Insurance finance reserves 01/01/2025-31/12/2025	Reinsurance finance reserves 01/01/2025-31/12/2025	Revaluation reserve 01/01/2025-31/12/2025	Foreign exchange fluctuation reserve 01/01/2025-31/12/2025	Revaluation reserve in equity accounted investees 01/01/2025-31/12/2025	Accumulated profit/ losses 01/01/2025-31/12/2025	Equity attributable to shareholders of parent company 01/01/2025-31/12/2025	Non-controlling interests 01/01/2025-31/12/2025	Capital reserve 01/01/2025-31/12/2025	Actuals/Omani Rial/Audited General Reserves under Equity 01/01/2025-31/12/2025
STATEMENT OF CHANGES IN EQ UITY																		
STATEMENT OF CHANGES IN EQ UITY																		
Equity at beginning of period	**121,706,306**	**39,837,434**	**0**	**29,176,468**	**4,700,000**	**4,714,625**	**9,775,095**	**17,576,121**	**0**	**0**	**352,345**	**(59,528)**	**0**	**(4,437,581)**	**101,634,979**	**20,071,327**	**0**	**0**
CHANGES IN EQ UITY																		
Net profit for the period	**14,214,970**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**12,770,126**	**12,770,126**	**1,444,844**	**0**	**0**
COMPREHENSIVE INCOME																		
Insurance finance income/expenses from insurance contracts issued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance income/expenses from reinsurance contracts held	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other movement	3,804,015	0	0	0	0	3,297,056	0	0	0	0	0	(78,700)	0	(3,182)	3,215,174	588,841	0	0
Total other comprehensive income	**3,804,015**	**0**	**0**	**0**	**0**	**3,297,056**	**0**	**0**	**0**	**0**	**0**	**(78,700)**	**0**	**(3,182)**	**3,215,174**	**588,841**	**0**	**0**
Total comprehensive income	**18,018,985**	**0**	**0**	**0**	**0**	**3,297,056**	**0**	**0**	**0**	**0**	**0**	**(78,700)**	**0**	**12,766,944**	**15,985,300**	**2,033,685**	**0**	**0**
Issue of bonus shares	0															0		
Purchase of treasury shares	0															0		
Sale of treasury shares	0															0		
Incremental depreciation	0															0		
Ownership changes in a subsidiary	0															0		
Transfer to voluntary reserves	0						1,277,021							(1,277,021)	0	0		
Transfer to reserve	0															0		
Disposal of financial assets at fair value through other comprehensive income - equity instruments	0					(2,629,806)								2,629,806	0	0		
Dividends	282,000													282,000	282,000	0		
Dividends to non-controlling interests	0															0		
Effects from additional shares in subsidiaries	0															0		
Non-controlling interest arising on acquisition of a subsidiary	0															0		
Changes in non-controlling interests	0															0		
Transfer of cash flow hedging gains/losses upon recognition of non-financial hedging items	0															0		
Other changes	(146,556)													(146,556)	(146,556)	0		
Total increase (decrease) in equity	**17,590,429**	**0**	**0**	**0**	**0**	**667,250**	**1,277,021**	**0**	**0**	**0**	**0**	**(78,700)**	**0**	**13,691,173**	**15,556,744**	**2,033,685**	**0**	**0**
Equity at end of period	**139,296,735**	**39,837,434**	**0**	**29,176,468**	**4,700,000**	**5,381,875**	**11,052,116**	**17,576,121**	**0**	**0**	**352,345**	**(138,228)**	**0**	**9,253,592**	**117,191,723**	**22,105,012**	**0**	**0**

Statement of changes in equity	Equity 01/01/2024-31/12/2024	Share capital 01/01/2024-31/12/2024	Head office account 01/01/2024-31/12/2024	Share premium under Equity 01/01/2024-31/12/2024	Special Reserves under Equity 01/01/2024-31/12/2024	Cumulative changes in fair value of securities 01/01/2024-31/12/2024	Legal reserve 01/01/2024-31/12/2024	Contingency reserve 01/01/2024-31/12/2024	Insurance finance reserves 01/01/2024-31/12/2024	Reinsurance finance reserves 01/01/2024-31/12/2024	Revaluation reserve 01/01/2024-31/12/2024	Foreign exchange fluctuation reserve 01/01/2024-31/12/2024	Revaluation reserve in equity accounted investees 01/01/2024-31/12/2024	Accumulated profit/ losses 01/01/2024-31/12/2024	Equity attributable to shareholders of parent company 01/01/2024-31/12/2024	Non-controlling interests 01/01/2024-31/12/2024	Capital reserve 01/01/2024-31/12/2024	Actuals/Omani Rial/Audited General Reserves under Equity 01/01/2024-31/12/2024
STATEMENT OF CHANGES IN EQ UITY																		
STATEMENT OF CHANGES IN EQ UITY																		
Equity at beginning of period	**124,574,699**	**39,837,434**	**0**	**29,176,468**	**0**	**3,336,100**	**9,775,095**	**17,576,121**	**0**	**0**	**352,345**	**(60,693)**	**0**	**7,220,268**	**107,213,138**	**17,361,561**	**0**	**0**
CHANGES IN EQ UITY																		
Net profit for the period	**(5,017,267)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(6,620,806)**	**(6,620,806)**	**1,603,539**	**0**	**0**
COMPREHENSIVE INCOME																		
Insurance finance income/expenses from insurance contracts issued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance income/expenses from reinsurance contracts held	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other movement	2,294,308	0	0	0	0	1,186,916	0	0	0	0	0	1,165	0	0	1,188,081	1,106,227	0	0
Total other comprehensive income	**2,294,308**	**0**	**0**	**0**	**0**	**1,186,916**	**0**	**0**	**0**	**0**	**0**	**1,165**	**0**	**0**	**1,188,081**	**1,106,227**	**0**	**0**
Total comprehensive income	**(2,722,959)**	**0**	**0**	**0**	**0**	**1,186,916**	**0**	**0**	**0**	**0**	**0**	**1,165**	**0**	**(6,620,806)**	**(5,432,725)**	**2,709,766**	**0**	**0**
Issue of bonus shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incremental depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ownership changes in a subsidiary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to voluntary reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposal of financial assets at fair value through other comprehensive income - equity instruments	0	0	0	0	0	191,609	0	0	0	0	0	0	0	(191,609)	0	0	0	0
Dividends	0	0	0	0	(4,700,000)	0	0	0	0	0	0	0	0	4,700,000	0	0	0	0
Dividends to non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Effects from additional shares in subsidiaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-controlling interest arising on acquisition of a subsidiary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer of cash flow hedging gains/losses upon recognition of non-financial hedging items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other changes	(145,434)	0	0	0	0	0	0	0	0	0	0	0	0	(145,434)	(145,434)	0	0	0
Total increase (decrease) in equity	**(2,868,393)**	**0**	**0**	**0**	**4,700,000**	**1,378,525**	**0**	**0**	**0**	**0**	**0**	**1,165**	**0**	**(11,657,849)**	**(5,578,159)**	**2,709,766**	**0**	**0**
Equity at end of period	**121,706,306**	**39,837,434**	**0**	**29,176,468**	**4,700,000**	**4,714,625**	**9,775,095**	**17,576,121**	**0**	**0**	**352,345**	**(59,528)**	**0**	**(4,437,581)**	**101,634,979**	**20,071,327**	**0**	**0**

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 23 Feb 2026