

Statement of Financial position, Order of liquidity	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
Cash and bank balances	259	2,050	2,059
Net investment in finance lease, working capital and factoring receivables	97,517	91,641	100,781
Financial assets at fair value through profit or loss	776	505	0
Investment properties	667	696	681
Property, plant and equipment	2,195	2,242	2,273
Deferred tax assets	398	485	398
Statutory deposit	250	250	250
Other non-financial assets	501	350	365
Total assets	102,563	98,219	106,807
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	30,715	30,715	30,715
Other reserves	8,242	9,776	7,147
Retained earnings (Accumulated Losses)	118	(2,118)	1,190
Total equity	39,075	38,373	39,052
LIABILITIES			
Accounts and other payables	4,778	8,234	8,946
Provisions for employee benefits	100	123	92
Borrowings	32,800	32,302	34,265
Corporate and other deposits	25,810	19,187	24,452
Total liabilities	63,488	59,846	67,755
Total equity and liabilities	102,563	98,219	106,807
Net assets per share	0.127	0.125	0.127
Number of shares outstanding	307146	307146	307146

Subclassifications of Assets, Liabilities and Equities, Order of Liquidity	Thousands/Omani Rial/Unaudited		
	Standalone 30/06/2025	Standalone 30/06/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
CASH AND BANK BALANCES			
CASH			
Cash on hand	21	11	5
Balances with banks	238	2,039	2,054
Total cash	259	2,050	2,059
CASH EQUIVALENTS			
Total cash and cash equivalents	259	2,050	2,059
Total cash and bank balances	259	2,050	2,059
INVESTMENTS IN ASSOCIATES			
INVESTMENTS IN JOINT VENTURES			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
Investment properties completed	667	696	681
Total investment properties at cost	667	696	681
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	667	696	681
EQUITY			
RESERVES			
Impairment reserve	5,033	6,650	3,938
Legal reserve	3,209	3,126	3,209
Total other reserves	8,242	9,776	7,147
LIABILITIES			
ACCOUNTS AND OTHER PAYABLES			
Trade payables	3,037	6,347	7,124
ACCRUALS AND DEFERRED INCOME			
Accruals	618	703	498
Total accruals and deferred income	618	703	498
Advances received	299	469	452
Interest / profit payable	490	562	506
Other payables	334	153	366
Total account and other payable	4,778	8,234	8,946
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	100	123	92
Total provisions for employee benefits	100	123	92
BORROWINGS			
LOANS RECEIVED			
Borrowings from banks and other financial institutions	32,800	32,302	34,265
Total loans received	32,800	32,302	34,265
BONDS AND SUKUK ISSUED			
Total borrowings	32,800	32,302	34,265

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
30 Jul 2025