

Statement of Financial position, Order of liquidity	Thousands/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	2,166	613	2,460
Net investment in finance lease, working capital and factoring receivables	103,890	100,351	102,446
Financial assets at fair value through other comprehensive income	4,297	776	4,298
Investment properties	645	674	652
Property, plant and equipment	2,120	2,236	2,150
Deferred tax assets		398	
Statutory deposit	250	250	250
Other non-financial assets	682	445	492
Total assets	114,050	105,743	112,748
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	30,715	30,715	30,715
Other reserves	5,572	7,206	5,573
Retained earnings (Accumulated Losses)	2,908	1,052	3,118
Total equity	39,195	38,973	39,406
LIABILITIES			
Accounts and other payables	5,396	6,363	4,449
Provisions for employee benefits	120	99	123
Borrowings	31,748	38,862	30,112
Corporate and other deposits	37,390	21,446	38,510
Deferred tax liabilities	201		148
Total liabilities	74,855	66,770	73,342
Total equity and liabilities	114,050	105,743	112,748
Net assets per share	0.128	0.127	0.128
Number of shares outstanding	307146	307146	307146

Subclassifications of Assets, Liabilities and Equities, Order of Liquidity	Thousands/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			
Cash on hand	8	6	5
Balances with banks	2,158	607	2,455
Total cash	2,166	613	2,460
CASH EQUIVALENTS			
Total cash and cash equivalents	2,166	613	2,460
Total cash and bank balances	2,166	613	2,460
INVESTMENTS IN ASSOCIATES			
INVESTMENTS IN JOINT VENTURES			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
Investment properties completed	645	674	652
Total investment properties at cost	645	674	652
INVESTMENT PROPERTIES AT FAIR VALUE			
Total Investment Properties	645	674	652
EQUITY			
RESERVES			
Cumulative changes in fair value	(5)		(4)
Impairment reserve	2,282	3,997	2,282
Legal reserve	3,295	3,209	3,295
Total other reserves	5,572	7,206	5,573
LIABILITIES			
ACCOUNTS AND OTHER PAYABLES			
Trade payables	3,806	4,756	3,082
ACCRUALS AND DEFERRED INCOME			
Accruals	249	463	226
Total accruals and deferred income	249	463	226
Advances received	211	377	211
Interest / profit payable	636	503	596
Other payables	494	264	334
Total account and other payable	5,396	6,363	4,449
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	120	99	123
Total provisions for employee benefits	120	99	123
BORROWINGS			
LOANS RECEIVED			
Borrowings from banks and other financial institutions	31,748	38,862	30,112
Total loans received	31,748	38,862	30,112
BONDS AND SUKUK ISSUED			
Total borrowings	31,748	38,862	30,112

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