

					Actuals/Omani Rial/Reviewed	
Statement of Financial position, Order of liquidity	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bankbalances	4,326,079	1,638,475	2,123,609	762,370	2,155,379	412,139
Trade and other receivables	1,238,779	1,038,754	1,599,351	352,705	1,338,029	175,021
Investment securities	13,554,885	9,476,898	14,380,971	10,311,871	13,852,346	10,012,944
Inventories	260,560		244,614		292,582	
Investments in subsidiaries		3,155,109		3,941,020		3,630,363
Investments accounted for using equity method	16,604,180	14,764,116	16,600,477	14,777,232	17,049,614	15,241,212
Right-of-use assets	358,974		372,269		358,975	
Investment property	2,586,150	2,370,150	2,764,350	2,494,350	2,702,250	2,432,250
Property, plant and equipment	1,671,684	265,445	1,860,932	285,727	1,758,187	272,836
Deferred tax assets	46,507		61,069		46,507	
Total assets	40,647,798	32,708,947	40,007,642	32,925,275	39,553,869	32,176,765
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	12,187,500	12,187,500	12,187,500	12,187,500	12,187,500	12,187,500
Statutory reserve	5,062,733	4,062,500	5,062,733	4,062,500	5,062,733	4,062,500
Retained earnings (accumulated Losses)	5,958,077	8,773,953	6,253,652	8,559,446	5,533,574	8,101,053
Total equity attributable to owners of parent	23,208,310		23,503,885		22,783,807	
Non-controlling interests	2,577,031		3,447,050		3,088,911	
Total equity	25,785,341	25,023,953	26,950,935	24,809,446	25,872,718	24,351,053
LIABILITIES						
PROVISIONS						
Provisions for employee benefits	155,848	31,582	139,047	24,756	149,214	28,197
Total provisions	155,848	31,582	139,047	24,756	149,214	28,197
Trade and other payables	3,750,247	808,709	1,332,422	627,759	2,281,394	670,144
Borrowings	10,554,797	6,844,703	11,184,622	7,463,314	10,848,979	7,127,371
Lease liabilities	401,565		400,616		401,564	
Total liabilities	14,862,457	7,684,994	13,056,707	8,115,829	13,681,151	7,825,712
Total equity and liabilities	40,647,798	32,708,947	40,007,642	32,925,275	39,553,869	32,176,765
Number of shares outstanding	121875000	121875000	121875000	121875000	121875000	121875000
Net assets per share	0.190	0.205	0.193	0.204	0.187	0.200

					Actuals/Omani Rial/Reviewed	
Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated 30/06/2025	Standalone 30/06/2025	Consolidated 30/06/2024	Standalone 30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	2,092	966	3,091	1,965	2,057	1,022
Balances with banks	4,323,987	1,637,509	2,120,518	760,405	2,153,322	411,117
Total cash	4,326,079	1,638,475	2,123,609	762,370	2,155,379	412,139
CASH EQ UIVALENTS						
Total cash and cash equivalents	4,326,079	1,638,475	2,123,609	762,370	2,155,379	412,139
Total cash and bank balances	4,326,079	1,638,475	2,123,609	762,370	2,155,379	412,139
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss	13,554,885	9,476,898	14,380,971	10,311,871	13,852,346	10,012,944
Total Investment securities	13,554,885	9,476,898	14,380,971	10,311,871	13,852,346	10,012,944
TRADE AND OTHER RECEIVABLES						
Trade receivables	898,381		1,521,001		1,247,139	
RECEIVABLES DUE FROM RELATED PARTIES						
Receivables due from other related parties	866,632	952,293	15,165	275,236	15,359	99,982
Total Receivables due from related parties	866,632	952,293	15,165	275,236	15,359	99,982
PREPAYMENTS AND ACCRUED INCOME						
Prepay ments	73,586	20,197	65,696	21,649	72,416	14,270
Total prepayments and accrued income	73,586	20,197	65,696	21,649	72,416	14,270
Other receivables	207,632	184,850	198,805	174,406	203,831	179,355
Allowance for expected credit losses	807,452	118,586	201,316	118,586	200,716	118,586
Total trade and other receivables	1,238,779	1,038,754	1,599,351	352,705	1,338,029	175,021
INVENTORIES						
Other inventories	260,560		244,614		292,582	
Total inventories	260,560		244,614		292,582	
INVESTMENTS ACCOUNTED FOR USING EQ UITY METHOD						
Investments in associates using equity method	16,604,180	14,764,116	16,600,477	14,777,232	17,049,614	15,241,212
Total investments accounted for using equity method	16,604,180	14,764,116	16,600,477	14,777,232	17,049,614	15,241,212
EQ UITY						
OTHER RESERVES						
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits	155,848	31,582	139,047	24,756	149,214	28,197
Total provisions for employee benefits	155,848	31,582	139,047	24,756	149,214	28,197
TRADE AND OTHER PAYABLES						
Trade payables	1,586,482	44,972	690,768	21,488	767,992	30,721
PAYABLES DUE TO RELATED PARTIES						
Payables due to other related parties	27,409		23,028	407	25,136	300

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 Aug 2025

Total payables due to related parties	27,409	23,028	407	25,136	300
ACCRUALS AND DEFERRED INCOME					
Interest / profit payable	544,898	544,898	373,656	373,656	415,688
Other payables	1,591,458	218,839	244,970	232,208	1,072,578
Total trade and other payables	3,750,247	808,709	1,332,422	627,759	2,281,394
CUSTOMER AND OTHER DEPOSITS					
BORROWINGS					
Borrowings from banks and other financial institutions	1,844,703	1,844,703	2,463,314	2,463,314	2,127,371
Bank Overdraft	57,094		68,308		68,608
Other borrowings	8,653,000	5,000,000	8,653,000	5,000,000	8,653,000
Total borrowings	10,554,797	6,844,703	11,184,622	7,463,314	10,848,979