

	Actuals/Omani Rial/Reviewed					
Statement of Financial position, Order of liquidity	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bankbalances	1,982,017	965,428	2,300,604	778,083	2,155,379	412,139
Trade and other receivables	3,297,523	1,447,919	1,265,682	64,894	1,338,029	175,021
Investment securities	14,395,853	10,503,482	14,357,480	10,142,812	13,852,346	10,012,944
Inventories	231,612		266,572		292,582	
Investments in subsidiaries		3,240,042		3,868,284		3,630,363
Investments accounted for using equity method	16,846,944	14,920,489	16,589,346	14,738,809	17,049,614	15,241,212
Right-of-use assets	358,974		372,270		358,975	
Investment property	2,555,100	2,339,100	2,733,300	2,463,300	2,702,250	2,432,250
Property, plant and equipment	1,623,974	261,750	1,806,372	276,532	1,758,187	272,836
Deferred tax assets	46,505		61,071		46,507	
Total assets	41,338,502	33,678,210	39,752,697	32,332,714	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)	7,082,069	10,004,680	5,737,919	8,152,540	5,533,574	8,101,053
Total equity attributable to owners of parent	24,332,302		22,988,152		22,783,807	
Non-controlling interests	2,632,689		3,351,925		3,088,911	
Total equity	26,964,991	26,254,680	26,340,077	24,402,540	25,872,718	24,351,053
LIABILITIES						
PROVISIONS						
Provisions for employee benefits	130,287	33,303	144,431	26,477	149,214	28,197
Total provisions	130,287	33,303	144,431	26,477	149,214	28,197
Trade and other payables	3,454,624	724,839	1,855,036	612,767	2,281,394	670,144
Borrowings	10,035,561	6,313,914	10,320,658	6,599,050	10,497,505	6,775,897
Lease liabilities	401,565		400,615		401,564	
Deferred government grant	351,474	351,474	691,880	691,880	351,474	351,474
Total liabilities	14,373,511	7,423,530	13,412,620	7,930,174	13,681,151	7,825,712
Total equity and liabilities	41,338,502	33,678,210	39,752,697	32,332,714	39,553,869	32,176,765
Number of shares outstanding	121875000	121875000	121875000	121875000	121875000	121875000
Net assets per share	0.200	0.215	0.189	0.200	0.187	0.200

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Reviewed	
					Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UTITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	2,035	909	1,780	654	2,057	1,022
Balances with banks	1,979,982	964,519	2,298,824	777,429	2,153,322	411,117
Total cash	1,982,017	965,428	2,300,604	778,083	2,155,379	412,139
CASH EQ UIVALENTS						
Total cash and cash equivalents	1,982,017	965,428	2,300,604	778,083	2,155,379	412,139
Total cash and bank balances	1,982,017	965,428	2,300,604	778,083	2,155,379	412,139
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss	14,395,853	10,503,482	14,357,480	10,142,812	13,852,346	10,012,944
Total Investment securities	14,395,853	10,503,482	14,357,480	10,142,812	13,852,346	10,012,944
TRADE AND OTHER RECEIVABLES						
Trade receivables	884,016		1,167,079		1,247,139	
RECEIVABLES DUE FROM RELATED PARTIES						
Receivables due from other related parties	1,283,902	1,373,325	21,239		15,359	99,982
Total Receivables due from related parties	1,283,902	1,373,325	21,239		15,359	99,982
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	47,246	12,028	64,655	13,013	72,416	14,270
Total prepayments and accrued income	47,246	12,028	64,655	13,013	72,416	14,270
Other receivables	1,889,811	181,152	213,425	170,467	203,831	179,355
Allowance for expected credit losses	807,452	118,586	200,716	118,586	200,716	118,586
Total trade and other receivables	3,297,523	1,447,919	1,265,682	64,894	1,338,029	175,021
INVENTORIES						
Other inventories	231,612		266,572		292,582	
Total inventories	231,612		266,572		292,582	
INVESTMENTS ACCOUNTED FOR USING EQ UITY METHOD						
Investments in associates using equity method	16,846,944	14,920,489	16,589,346	14,738,809	17,049,614	15,241,212
Total investments accounted for using equity method	16,846,944	14,920,489	16,589,346	14,738,809	17,049,614	15,241,212
EQ UITY						
OTHER RESERVES						
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits	130,287	33,303	144,431	26,477	149,214	28,197
Total provisions for employee benefits	130,287	33,303	144,431	26,477	149,214	28,197
TRADE AND OTHER PAYABLES						
Trade payables	1,370,650	15,247	977,372	18,367	767,992	30,721
PAYABLES DUE TO RELATED PARTIES						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Nov 2025

Payables due to other related parties	25,109		26,436	2,500	25,136	300
Total payables due to related parties	25,109		26,436	2,500	25,136	300
ACCRUALS AND DEFERRED INCOME						
Interest / profit payable	495,140	495,140	373,475	373,475	415,688	415,688
Other payables	1,563,725	214,452	477,753	218,425	1,072,578	223,435
Total trade and other payables	3,454,624	724,839	1,855,036	612,767	2,281,394	670,144
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						
Borrowings from banks and other financial institutions	1,665,388	1,665,388	2,290,930	2,290,930	2,127,371	2,127,371
Bank Overdraft	68,647		68,608		68,608	
Other borrowings	8,301,526	4,648,526	7,961,120	4,308,120	8,301,526	4,648,526
Total borrowings	10,035,561	6,313,914	10,320,658	6,599,050	10,497,505	6,775,897