

INTERIM CONDENSED FINANCIAL STATEMENTS, 30/09/2025

OMINVEST

العمانية العالمية للتنمية والاستثمار (أومينفست)

Statement of Financial position, Order of liquidity	Thousands/Omani Rial/Unaudited					
	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 bank balances	220,975	3,588	199,655	2,077	203,466	3,650
Insurance contract assets	873	0	14,653	0	7,272	0
Reinsurance contract assets	76,157	0	99,685	0	97,015	0
Trade and other receivables	11,065	228	9,209	196	10,729	273
Due from subsidiaries, Associates and Joint venture		57,798		28,520		30,024
Investment securities	292,987	15,280	263,207	5,506	267,158	10,615
Investments in subsidiaries		450,540		445,033		449,229
Investments accounted for using equity method	580,522	320,043	538,041	294,519	550,690	298,835
Investment property	6,305	2,000	5,617	2,000	6,399	2,000
Property, plant and equipment	18,521	523	19,133	654	18,775	633
Intangible assets other than goodwill	13,807	0	14,744	0	14,433	0
Goodwill	36,291		36,291		36,291	
Other financial assets	46,037	2,497	52,035	1,686	38,702	3,929
Other non-financial assets	40,959	0	20,905	0	26,463	0
Total assets	1,344,499	852,497	1,273,175	780,191	1,277,393	799,188
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	93,571	93,571	66,837	66,837	66,837	66,837
Share premium	0	0	5,778	5,778	5,778	5,778
Treasury shares	0	0	0	0	0	0
Statutory reserve	22,279	22,279	22,279	22,279	22,279	22,279
Other reserves	10,993	10,061	8,917	11,125	12,358	12,119
Retained earnings (accumulated Losses)	70,213	67,851	84,991	84,063	90,819	89,075
Perpetual bonds	110,720	112,159	113,761	112,159	110,720	112,159
Other equity interest	13,367	13,367	13,367	13,367	13,367	13,367
Total equity attributable to owners of parent	321,143		315,930		322,158	
Non-controlling interests	87,459		75,488		79,622	
Total equity	408,602	319,288	391,418	315,608	401,780	321,614
LIABILITIES						
PROVISIONS						
Trade and other payables	65,078	45,548	66,162	42,571	48,438	45,481
Borrowings	593,841	486,681	539,516	421,282	553,913	431,113
Insurance Contract liabilities	254,371		242,586		234,866	
Reinsurance Contract liabilities	18,735		26,847		32,020	
Deferred tax liabilities	3,872	980	6,646	730	6,376	980
Total liabilities	935,897	533,209	881,757	464,583	875,613	477,574
Total equity and liabilities	1,344,499	852,497	1,273,175	780,191	1,277,393	799,188
Number of shares outstanding	935711596	935711596	668365426	668365426	668365426	668365426
Net assets per share	0.225	0.221	0.302	0.304	0.316	0.313

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Thousands/Omani Rial/Unaudited					
	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQUIVALENTS						
CASH						
Balances with banks	67,353	3,588	51,005	2,077	46,195	3,650
Total cash	67,353	3,588	51,005	2,077	46,195	3,650
CASH EQUIVALENTS						
Total cash and cash equivalents	67,353	3,588	51,005	2,077	46,195	3,650
Short-term deposits, not classified as cash equivalents	153,622		148,650		157,271	
Total cash and bank balances	220,975	3,588	199,655	2,077	203,466	3,650
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss	121,520	1,970	103,212	2,633	108,798	2,751
Financial assets at fair value through other comprehensive income	106,285	13,310	70,817	2,873	70,160	7,864
Financial assets at amortised cost	65,182	0	89,178	0	88,200	0
Total Investment securities	292,987	15,280	263,207	5,506	267,158	10,615
TRADE AND OTHER RECEIVABLES						
RECEIVABLES DUE FROM RELATED PARTIES						
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	2,059	228	1,487	196	3,735	273
Total prepayments and accrued income	2,059	228	1,487	196	3,735	273
Other receivables	9,006	0	7,722	0	6,994	0
Total trade and other receivables	11,065	228	9,209	196	10,729	273
INVENTORIES						
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
Investments in associates using equity method	580,522	320,043	538,041	294,519	550,690	298,835
Total investments accounted for using equity method	580,522	320,043	538,041	294,519	550,690	298,835
EQUITY						
OTHER RESERVES						
Revaluation surplus	111	111	165	165	111	111
Foreign currency translation reserve	(64)	(64)	(4)	(4)	(12)	(12)
Hedge reserve	(1,220)	(1,220)	1,082	1,082	1,749	1,749
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	3,070	2,138	(1,422)	786	1,414	1,175

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

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Contingency reserve	9,096	9,096	9,096	9,096	9,096	9,096
Total other reserves	10,993	10,061	8,917	11,125	12,358	12,119
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER PAYABLES						
PAYABLES DUE TO RELATED PARTIES						
ACCRUALS AND DEFERRED INCOME						
Other payables	65,078	45,548	66,162	42,571	48,438	45,481
Total trade and other payables	65,078	45,548	66,162	42,571	48,438	45,481
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						
Borrowings from banks and other financial institutions	593,841	486,681	539,516	421,282	553,913	431,113
Total borrowings	593,841	486,681	539,516	421,282	553,913	431,113

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