| Statement of Financial position, Order of liquidity | Consolidated 30/06/2023 | Standalone 30/06/2023 | Consolidated 30/06/2022 | Standalone 30/06/2022 | Actuals/Omani Rial/Unaudited Consolidated 31/12/2022 | Standalone 31/12/2022 |
|---|---|---|---|---|---|---|
| **STATEMENT OF FINANCIAL POSITION** | | | | | | |
| **CONSOLIDATED AND SEPARATE** | | | | | | |
| **ASSETS** | | | | | | |
| **Cash and bank balances** | **3,943,202** | **2,406,580** | **2,793,912** | **1,664,997** | **4,030,401** | **1,940,081** |
| **Trade and other receivables** | **121,347** | **70,552** | **760,881** | **174,007** | **235,973** | **724,238** |
| **Investment securities** | **8,703,518** | **8,703,518** | **9,513,183** | **9,513,183** | **9,072,569** | **9,072,569** |
| Contract costs | 0 | | 283,139 | | 0 | |
| Finance lease receivables | 4,602,290 | 0 | 5,212,855 | 0 | 5,036,251 | 0 |
| Investments in subsidiaries | | 250,000 | | 250,000 | | 250,000 |
| Property, plant and equipment | 280,551 | 3,679 | 7,267 | 7,202 | 289,669 | 5,523 |
| Deferred tax assets | 39,463 | 39,463 | 54,467 | 54,467 | 39,463 | 39,463 |
| Other non-financial assets | | | 0 | | | |
| **Total assets** | **17,690,371** | **11,473,792** | **18,625,704** | **11,663,856** | **18,704,326** | **12,031,874** |
| **EQUITY AND LIABILITIES** | | | | | | |
| **EQUITY** | | | | | | |
| Issued capital | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 |
| Statutory reserve | 1,723,039 | 1,639,705 | 1,611,094 | 1,527,760 | 1,667,953 | 1,584,619 |
| **Other reserves** | **206,278** | **206,278** | **1,018,826** | **1,018,826** | **994,644** | **994,644** |
| Retained earnings (accumulated Losses) | 3,019,316 | 439,541 | 3,231,387 | (65,152) | 3,140,976 | 262,980 |
| **Total equity attributable to owners of parent** | **13,948,633** | | **14,861,307** | | **14,803,573** | |
| **Total equity** | **13,948,633** | **11,285,524** | **14,861,307** | **11,481,434** | **14,803,573** | **11,842,243** |
| **LIABILITIES** | | | | | | |
| **PROVISIONS** | | | | | | |
| **Provisions for employee benefits** | **164,906** | **132,574** | **149,947** | **120,375** | **155,074** | **124,586** |
| **Total provisions** | **164,906** | **132,574** | **149,947** | **120,375** | **155,074** | **124,586** |
| **Trade and other payables** | **98,800** | **36,349** | **100,242** | **34,010** | **112,586** | **36,215** |
| Lease liabilities | 3,440,726 | 0 | 3,456,205 | 0 | 3,551,098 | 0 |
| Current tax liabilities | 37,306 | 19,345 | 58,003 | 28,037 | 81,995 | 28,830 |
| **Total liabilities** | **3,741,738** | **188,268** | **3,764,397** | **182,422** | **3,900,753** | **189,631** |
| **Total equity and liabilities** | **17,690,371** | **11,473,792** | **18,625,704** | **11,663,856** | **18,704,326** | **12,031,874** |
| Number of shares outstanding | 90000000 | 90000000 | 90000000 | 90000000 | 90000000 | 90000000 |
| Net assets per share | 0.155 | 0.125 | 0.165 | 0.128 | 0.164 | 0.132 |

| Subclassifications of Assets, Liabilities and Equity, Order of Liquidity | Consolidated 30/06/2023 | Standalone 30/06/2023 | Consolidated 30/06/2022 | Standalone 30/06/2022 | Actuals/Omani Rial/Unaudited Consolidated 31/12/2022 | Standalone 31/12/2022 |
|---|---|---|---|---|---|---|
| **SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES** | | | | | | |
| **CONSOLIDATED AND SEPARATE** | | | | | | |
| **ASSETS** | | | | | | |
| **CASH AND BANK BALANCES** | | | | | | |
| **CASH AND CASH EQUIVALENTS** | | | | | | |
| **CASH** | | | | | | |
| Cash on hand | 966 | 586 | 1,028 | 417 | 957 | 557 |
| Balances with banks | 2,017,236 | 480,994 | 2,792,884 | 1,664,580 | 4,029,444 | 1,939,524 |
| **Total cash** | **2,018,202** | **481,580** | **2,793,912** | **1,664,997** | **4,030,401** | **1,940,081** |
| **CASH EQUIVALENTS** | | | | | | |
| Short-term deposits, classified as cash equivalents | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total cash equivalents** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Total cash and cash equivalents** | **2,018,202** | **481,580** | **2,793,912** | **1,664,997** | **4,030,401** | **1,940,081** |
| Short-term deposits, not classified as cash equivalents | 1,925,000 | 1,925,000 | | | | |
| **Total cash and bank balances** | **3,943,202** | **2,406,580** | **2,793,912** | **1,664,997** | **4,030,401** | **1,940,081** |
| **CREDIT FACILITIES** | | | | | | |
| **INVESTMENTS IN SECURITIES** | | | | | | |
| Financial assets at fair value through profit or loss | 432,826 | 432,826 | 107,490 | 107,490 | 95,244 | 95,244 |
| Financial assets at fair value through other comprehensive income | 7,627,521 | 7,627,521 | 9,405,693 | 9,405,693 | 8,977,325 | 8,977,325 |
| Financial assets at amortised cost | 643,171 | 643,171 | 0 | 0 | 0 | 0 |
| **Total Investment securities** | **8,703,518** | **8,703,518** | **9,513,183** | **9,513,183** | **9,072,569** | **9,072,569** |
| **TRADE AND OTHER RECEIVABLES** | | | | | | |
| Trade receivables | 62,965 | 15,610 | 677,625 | 95,661 | 41,104 | |
| **RECEIVABLES DUE FROM RELATED PARTIES** | | | | | | |
| **PREPAYMENTS AND ACCRUED INCOME** | | | | | | |
| Prepayments | 17,017 | 13,577 | 16,624 | 13,199 | 41,918 | 21,287 |
| **Total prepayments and accrued income** | **17,017** | **13,577** | **16,624** | **13,199** | **41,918** | **21,287** |
| Dividend receivable | 0 | 0 | 46,871 | 46,871 | 121,159 | 671,159 |
| Other receivables | 41,365 | 41,365 | 19,761 | 18,276 | 31,792 | 31,792 |
| **Total trade and other receivables** | **121,347** | **70,552** | **760,881** | **174,007** | **235,973** | **724,238** |
| **INVENTORIES** | | | | | | |
| **INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD** | | | | | | |
| **EQUITY** | | | | | | |
| **OTHER RESERVES** | | | | | | |
| Reserve of gains and losses on financial assets measured at fair value through other comprehensive income | 206,278 | 206,278 | 1,018,826 | 1,018,826 | 994,644 | 994,644 |
| **Total other reserves** | **206,278** | **206,278** | **1,018,826** | **1,018,826** | **994,644** | **994,644** |
| **LIABILITIES** | | | | | | |
| **PROVISIONS FOR EMPLOYEE BENEFITS** | | | | | | |
| Employee End of Term Benefits | 164,906 | 132,574 | 149,947 | 120,375 | 155,074 | 124,586 |
| **Total provisions for employee benefits** | **164,906** | **132,574** | **149,947** | **120,375** | **155,074** | **124,586** |
| **TRADE AND OTHER PAYABLES** | | | | | | |
| Trade payables | 44,597 | 0 | 42,866 | | 64,497 | |
| **PAYABLES DUE TO RELATED PARTIES** | | | | | | |
| **ACCRUALS AND DEFERRED INCOME** | | | | | | |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 02 Aug 2023

| | | | | | | |
|---|---|---|---|---|---|---|
| Accruals | 54,203 | 36,349 | 57,376 | 34,010 | 48,089 | 36,215 |
| **Total accruals and deferred income** | **54,203** | **36,349** | **57,376** | **34,010** | **48,089** | **36,215** |
| **Total trade and other payables** | **98,800** | **36,349** | **100,242** | **34,010** | **112,586** | **36,215** |
| **CUSTOMER AND OTHER DEPOSITS** | | | | | | |
| **BORROWINGS** | | | | | | |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 02 Aug 2023