Statement of Financial position, Order of liquidity	Consolidated 31/12/2023	Standalone 31/12/2023	Actuals/Omani Rial/Audited Consolidated 31/12/2022	Standalone 31/12/2022
STATEMENT OF FINANCIAL POSITION				
CONSOLIDATED AND SEPARATE				
ASSETS				
Cash and bank balances	**1,443,098**	**966,133**	**4,030,401**	**1,940,081**
Trade and other receivables	**190,759**	**126,841**	**235,973**	**724,238**
Investment securities	**10,659,198**	**10,659,198**	**9,072,569**	**9,072,569**
Finance lease receivables	4,373,068		5,036,251	
Investments in subsidiaries		250,000		250,000
Investments accounted for using equity method		**0**		**0**
Property, plant and equipment	271,434	1,818	289,669	5,523
Deferred tax assets	39,463	39,463	39,463	39,463
Other financial assets	1,500,000			
Total assets	**18,477,020**	**12,043,453**	**18,704,326**	**12,031,874**
EQUITY AND LIABILITIES				
EQUITY				
Issued capital	9,000,000	9,000,000	9,000,000	9,000,000
Statutory reserve	1,733,722	1,650,388	1,667,953	1,584,619
Other reserves	**608,092**	**608,092**	**994,644**	**994,644**
Retained earnings (accumulated Losses)	3,272,138	560,255	3,140,976	262,980
Total equity attributable to owners of parent	**14,613,952**		**14,803,573**	
Total equity	**14,613,952**	**11,818,735**	**14,803,573**	**11,842,243**
LIABILITIES				
PROVISIONS				
Provisions for employee benefits	**191,365**	**155,279**	**155,074**	**124,586**
Total provisions	**191,365**	**155,279**	**155,074**	**124,586**
Trade and other payables	**65,236**	**39,439**	**112,586**	**36,215**
Lease liabilities	3,535,193		3,551,098	
Current tax liabilities	71,274	30,000	81,995	28,830
Total liabilities	**3,863,068**	**224,718**	**3,900,753**	**189,631**
Total equity and liabilities	**18,477,020**	**12,043,453**	**18,704,326**	**12,031,874**

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated 31/12/2023	Standalone 31/12/2023	Actuals/Omani Rial/Audited 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	1,304	786	957	557
Balances with banks	1,441,794	965,347	4,029,444	1,939,524
Total cash	**1,443,098**	**966,133**	**4,030,401**	**1,940,081**
CASH EQUIVALENTS				
Total cash and cash equivalents	**1,443,098**	**966,133**	**4,030,401**	**1,940,081**
Total cash and bank balances	**1,443,098**	**966,133**	**4,030,401**	**1,940,081**
CREDIT FACILITIES				
INVESTMENTS IN SECURITIES				
Financial assets at fair value through profit or loss	416,074	416,074	95,244	95,244
Financial assets at fair value through other comprehensive income	7,948,096	7,948,096	8,977,325	8,977,325
Financial assets at amortised cost	2,295,028	2,295,028		
Total Investment securities	**10,659,198**	**10,659,198**	**9,072,569**	**9,072,569**
TRADE AND OTHER RECEIVABLES				
Trade receivables	53,022		41,104	
RECEIVABLES DUE FROM RELATED PARTIES				
Due from subsidiaries, Associates and Joint venture		0		0
Total Receivables due from related parties		**0**		**0**
PREPAYMENTS AND ACCRUED INCOME				
Prepayments	17,505	10,501	15,288	9,137
Advances	12,206	12,150	26,630	12,150
Accrued income/contract assets	42,344	38,508	4,407	4,407
Total prepayments and accrued income	**72,055**	**61,159**	**46,325**	**25,694**
Dividend receivable	3,269	3,269	121,159	671,159
Other receivables	62,413	62,413	27,385	27,385
Total trade and other receivables	**190,759**	**126,841**	**235,973**	**724,238**
INVENTORIES				
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD				
Investments in associates using equity method		0		0
Total investments accounted for using equity method		**0**		**0**
EQUITY				
OTHER RESERVES				
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	608,092	608,092	994,644	994,644
Total other reserves	**608,092**	**608,092**	**994,644**	**994,644**
LIABILITIES				
PROVISIONS FOR EMPLOYEE BENEFITS				
Employee End of Term Benefits	191,365	155,279	155,074	124,586
Total provisions for employee benefits	**191,365**	**155,279**	**155,074**	**124,586**
TRADE AND OTHER PAYABLES				
Trade payables			64,497	
PAYABLES DUE TO RELATED PARTIES				

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 21 Feb 2024

ACCRUALS AND DEFERRED INCOME				
Accruals	48,812	39,427	41,796	34,795
Total accruals and deferred income	**48,812**	**39,427**	**41,796**	**34,795**
Dividend payables				0
Other payables	16,424	12	6,293	1,420
Total trade and other payables	**65,236**	**39,439**	**112,586**	**36,215**
CUSTOMER AND OTHER DEPOSITS				
BORROWINGS				