Income Statement - Nature of expenses	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023	Consolidated 01/01/2022-31/12/2022	Standalone 01/01/2022-31/12/2022
				Actuals/Omani Rial/Audited
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
REVENUE				
Income from investments in securities	**672,303**	**1,033,724**	**515,185**	**1,931,685**
Other income	**126,570**	**101,655**	**117,892**	**85,815**
Other operating expenses	**469,000**	**443,164**	**416,728**	**381,240**
Profit (loss) from operating activities	**329,873**	**692,215**	**216,349**	**1,636,260**
Finance income	422,434		510,106	
Finance costs	**190,689**	**5,758**	**187,857**	**2,093**
Profit (loss) before income tax	**561,618**	**686,457**	**538,598**	**1,634,167**
Income tax expense, continuing operations	70,040	28,766	52,413	(752)
Profit (loss) from continuing operations	**491,578**	**657,691**	**486,185**	**1,634,919**
Profit (loss) for period	**491,578**	**657,691**	**486,185**	**1,634,919**
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	491,578		486,185	
Profit (loss), attributable to non-controlling interests	0		0	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.005	0.007	0.005	0.018
Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
Total basic earnings (loss) per share	0.005	0.007	0.005	0.018
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.005	0.007	0.005	0.018
Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
Total diluted earnings (loss) per share	0.005	0.007	0.005	0.018

Statement of comprehensive income - Net of tax	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023	Consolidated 01/01/2022-31/12/2022	Standalone 01/01/2022-31/12/2022
				Actuals/Omani Rial/Audited
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Profit (loss)	**491,578**	**657,691**	**486,185**	**1,634,919**
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS, NET OF TAX				
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS, NET OF TAX				
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	(341,430)	(341,430)	(113,845)	(113,845)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	**(341,430)**	**(341,430)**	**(113,845)**	**(113,845)**
Total other comprehensive income	**(341,430)**	**(341,430)**	**(113,845)**	**(113,845)**
Total comprehensive income	**150,148**	**316,261**	**372,340**	**1,521,074**
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	150,148		372,340	
Comprehensive income, attributable to non-controlling interests	0		0	

Analysis of Income and Expense, Nature of Expense	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023	Consolidated 01/01/2022-31/12/2022	Standalone 01/01/2022-31/12/2022
				Actuals/Omani Rial/Audited
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
PREMIUM EARNED				
NET INTEREST INCOME				
INCOME FROM INVESTMENTS IN SECURITIES				
Realized gains (losses) on sale of financial assets at fair value through profit and loss	41,957	41,957		
Unrealized gains (losses) from financial assets at fair value through profit and loss	37,409	37,409	(23,775)	(23,775)
Interest income	196,233	157,654	71,435	37,942
Revenue from dividends	396,704	796,704	467,525	1,917,518
Total income from investments in securities	**672,303**	**1,033,724**	**515,185**	**1,931,685**
OTHER INCOME				
Miscellaneous income	126,570	101,655	117,892	85,815
Total other income	**126,570**	**101,655**	**117,892**	**85,815**
NET INSURANCE CLAIMS INCURRED				
COST OF MATERIAL CONSUMED				
OTHER EXPENSES BY NATURE				
Salaries and employees expenses	318,974	318,974	243,036	243,036
General and administrative expense	59,493	51,288	56,729	53,506
Depreciation/Amortization expense	18,232	3,702	28,146	3,719
MSM fees and charges	10,800	10,900	10,800	10,900
Insurance charges	9,815	9,815	9,050	9,050
Director's remuneration and sitting fees	30,100	30,100	40,300	40,300
Professional and consultants fees	1,695	1,695	7,709	4,657
Legal and professional expense	14,400	12,650	14,163	12,388
Registrations and renewals	2,840	1,389	5,535	2,424
Printing and stationary	378	378		
Advertisment and business promotion	2,273	2,273	1,260	1,260
Total other operating expenses	**469,000**	**443,164**	**416,728**	**381,240**
FINANCE COST				
Other finance cost	190,689	5,758	187,857	2,093

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

Total finance costs	**190,689**	**5,758**	**187,857**	**2,093**
IMPAIRMENT LOSS (REVERSAL) OF NON-FINANCIAL ASSETS				