

					Actuals/Omani Rial/Unaudited	
Statement of Financial position, Order of liquidity	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bankbalances	799,503	401,915	1,183,522	186,352	1,386,957	756,903
Trade and other receivables	449,579	861,170	581,134	376,297	235,901	616,788
Investment securities	13,487,419	13,487,419	11,781,684	11,781,684	13,261,236	13,261,236
Finance lease receivables	6,589,919	0	3,454,138	0	6,896,567	0
Investments in subsidiaries		250,000		250,000		250,000
Property, plant and equipment	255,431	255	267,001	920	259,724	454
Intangible assets other than goodwill	5,675	5,675	0	0	6,607	6,607
Deferred tax assets	29,661	29,661	23,067	23,067	29,661	29,661
Other financial assets	2,880,510	553,549	1,000,000	0	1,900,000	0
Total assets	24,497,697	15,589,644	18,290,546	12,618,320	23,976,653	14,921,649
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Statutory reserve	1,983,288	1,899,954	1,892,527	1,809,193	1,967,453	1,884,119
Other reserves	2,773,696	2,773,696	611,365	611,365	2,307,606	2,307,606
Retained earnings (accumulated Losses)	5,627,276	1,210,417	3,058,972	943,433	6,028,790	1,635,676
Total equity attributable to owners of parent	19,384,260		14,562,864		19,303,849	
Total equity	19,384,260	14,884,067	14,562,864	12,363,991	19,303,849	14,827,401
LIABILITIES						
PROVISIONS						
Provisions for employee benefits	62,940	30,285	195,767	164,683	58,252	25,984
Total provisions	62,940	30,285	195,767	164,683	58,252	25,984
Trade and other payables	640,187	634,411	37,819	33,772	29,122	27,383
Lease liabilities	3,880,755	0	3,384,637	0	4,060,065	0
Current tax liabilities	138,909	40,881	109,459	55,874	134,719	40,881
Deferred tax liabilities	390,646	0	0	0	390,646	0
Liabilities included in disposal groups classified as held for sale		0				
Total liabilities	5,113,437	705,577	3,727,682	254,329	4,672,804	94,248
Total equity and liabilities	24,497,697	15,589,644	18,290,546	12,618,320	23,976,653	14,921,649
Number of shares outstanding	90000000	90000000	90000000	90000000	90000000	90000000
Net assets per share	0.215	0.165	0.162	0.137	0.214	0.165

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Actuals/Omani Rial/Unaudited	
					Consolidated 31/12/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UTITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	925	488	494	161	380	290
Balances with banks	196,349	192,333	73,404	73,025	77,040	79,134
Total cash	197,274	192,821	73,898	73,186	77,420	79,424
CASH EQ UIVALENTS						
Short-term deposits, classified as cash equivalents	602,229	209,094	1,109,624	113,166	1,309,537	677,479
Total cash equivalents	602,229	209,094	1,109,624	113,166	1,309,537	677,479
Total cash and cash equivalents	799,503	401,915	1,183,522	186,352	1,386,957	756,903
Total cash and bank balances	799,503	401,915	1,183,522	186,352	1,386,957	756,903
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss	612,298	612,298	608,864	608,864	626,160	626,160
Financial assets at fair value through other comprehensive income	9,961,833	9,961,833	7,971,910	7,971,910	9,645,386	9,645,386
Financial assets at amortised cost	2,913,288	2,913,288	3,200,910	3,200,910	2,989,690	2,989,690
Total Investment securities	13,487,419	13,487,419	11,781,684	11,781,684	13,261,236	13,261,236
TRADE AND OTHER RECEIVABLES						
Trade receivables	1,800	0	163,190	0	56,433	0
RECEIVABLES DUE FROM RELATED PARTIES						
Receivables due from other related parties	0	500,000	0		0	500,000
Total Receivables due from related parties	0	500,000	0		0	500,000
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	13,328	11,165	12,369	10,599	11,326	8,976
Advances	7,500	7,500	17,164	17,150	11,250	11,250
Total prepayments and accrued income	20,828	18,665	29,533	27,749	22,576	20,226
Dividend receivable	266,497	266,497	251,298	251,298	0	0
Other receivables	160,454	76,008	137,113	97,250	156,892	96,562
Total trade and other receivables	449,579	861,170	581,134	376,297	235,901	616,788
INVENTORIES						
INVESTMENTS ACCOUNTED FOR USING EQ UTILITY METHOD						
EQ UTILITY						
OTHER RESERVES						
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	2,773,696	2,773,696	611,365	611,365	2,307,606	2,307,606
Total other reserves	2,773,696	2,773,696	611,365	611,365	2,307,606	2,307,606
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits	62,940	30,285	195,767	164,683	58,252	25,984
Total provisions for employee benefits	62,940	30,285	195,767	164,683	58,252	25,984

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
12 May 2026

TRADE AND OTHER PAYABLES						
PAYABLES DUE TO RELATED PARTIES						
ACCRUALS AND DEFERRED INCOME						
Accruals	100,187	94,411	37,819	33,772	29,122	27,383
<b>Total accruals and deferred income</b>	<b>100,187</b>	<b>94,411</b>	<b>37,819</b>	<b>33,772</b>	<b>29,122</b>	<b>27,383</b>
Dividend payables	540,000	540,000	0	0	0	0
<b>Total trade and other payables</b>	<b>640,187</b>	<b>634,411</b>	<b>37,819</b>	<b>33,772</b>	<b>29,122</b>	<b>27,383</b>
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						