

Statement of Financial position, Order of liquidity	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/06/2026	30/06/2026	30/06/2025	30/06/2025	31/12/2025	31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bank balances	1,934,331	329,925	2,684,244	380,157	3,286,957	756,903
Trade and other receivables	146,691	128,955	173,009	159,606	235,901	116,788
Due from subsidiaries, Associates and Joint venture						500,000
Investment securities	13,618,212	13,618,212	12,304,497	12,304,497	13,261,236	13,261,236
Finance lease receivables	6,513,504	0	3,602,185	0	6,896,567	0
Investments in subsidiaries		250,000		250,000		250,000
Property, plant and equipment	251,288	212	268,215	734	259,724	454
Intangible assets other than goodwill	4,722	4,722	0	0	6,607	6,607
Deferred tax assets	29,661	29,661	23,067	23,067	29,661	29,661
Other financial assets	1,519,614	760,337	0	0	0	0
Total assets	24,018,023	15,122,024	19,055,217	13,118,061	23,976,653	14,921,649
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	1,988,923	1,905,589	1,890,933	1,807,599	1,967,453	1,884,119
Other reserves	2,892,119	2,892,119	1,155,927	1,155,927	2,307,606	2,307,606
Retained earnings (accumulated Losses)	5,705,850	1,261,133	3,169,278	929,093	6,028,790	1,635,675
Total equity attributable to owners of parent	19,586,892	15,216,138	15,216,138	12,892,619	19,303,849	14,827,400
Total equity	19,586,892	15,058,841	15,216,138	12,892,619	19,303,849	14,827,400
LIABILITIES						
PROVISIONS						
Provisions for employee benefits	64,582	31,623	198,966	167,490	58,252	25,984
Total provisions	64,582	31,623	198,966	167,490	58,252	25,984
Trade and other payables	24,331	22,762	40,403	35,958	29,122	27,384
Lease liabilities	3,933,667		3,532,685		4,060,065	
Current tax liabilities	17,905	8,798	67,025	21,994	134,719	40,881
Deferred tax liabilities	390,646		0		390,646	
Total liabilities	4,431,131	63,183	3,839,079	225,442	4,672,804	94,249
Total equity and liabilities	24,018,023	15,122,024	19,055,217	13,118,061	23,976,653	14,921,649
Number of shares outstanding	90000000	90000000	90000000	90000000	90000000	90000000
Net assets per share	0.218	0.167	0.169	0.143	0.214	0.165

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/06/2026	30/06/2026	30/06/2025	30/06/2025	31/12/2025	31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand		1,066		868		380
Balances with banks		81,831		62,791		57,153
Total cash		82,897		63,659		57,521
CASH EQUIVALENTS						
Short-term deposits, classified as cash equivalents		851,434		720,585		322,636
Total cash equivalents		851,434		720,585		322,636
Total cash and cash equivalents		934,331		784,244		1,386,957
Short-term deposits, not classified as cash equivalents		1,000,000		1,900,000		1,900,000
Total cash and bank balances		1,934,331		2,684,244		3,286,957
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss		626,330		586,771		586,771
Financial assets at fair value through other comprehensive income		10,077,832		8,516,472		8,516,472
Financial assets at amortised cost		2,914,050		3,201,254		3,201,254
Total Investment securities		13,618,212		12,304,497		13,261,236
TRADE AND OTHER RECEIVABLES						
RECEIVABLES DUE FROM RELATED PARTIES						
PREPAYMENTS AND ACCRUED INCOME						
Prepayments		15,572		15,408		14,309
Advances		16,214		11,310		11,310
Accrued income/contract assets		75,314		86,092		74,829
Total prepayments and accrued income		107,100		112,810		100,448
Dividend receivable		20,985		10,333		10,333
Other receivables		18,606		49,866		48,825
Total trade and other receivables		146,691		173,009		159,606
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		2,892,119		1,155,927		1,155,927
Total other reserves		2,892,119		1,155,927		2,307,606
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits		64,582		198,966		167,490
Total provisions for employee benefits		64,582		198,966		167,490
TRADE AND OTHER PAYABLES						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 Aug 2026

PAYABLES DUE TO RELATED PARTIES						
ACCRUALS AND DEFERRED INCOME						
Accruals	24,222	22,653	36,402	35,541	29,122	27,384
Total accruals and deferred income	24,222	22,653	36,402	35,541	29,122	27,384
Other payables	109	109	4,001	417		0
Total trade and other payables	24,331	22,762	40,403	35,958	29,122	27,384
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						