

01/01/2025-30/06/2025		Actuals/Omani Rial/Unaudited			
Statement of Financial position		Statement of financial position of the managed Participants Takaful Fund (PTF)			
	Takaful Institution	Family	General	Total	Grand total
PARTICULARS					
ASSETS					
Cash and cash equivalents	776,420	854,061	2,539,320	3,393,381	4,169,801
Wakalah bank deposits	5,204,000	9,500,000	1,500,000	11,000,000	16,204,000
Receivables from PTF	3,583,359				3,583,359
Qard Hasan receivable from PTF	0				
Takaful arrangement assets		0	20,128	20,128	20,128
Re Takaful arrangement assets		9,301,333	8,380,754	17,682,087	17,682,087
Takaful Service acquisition service income receivable	419,636				419,636
Other receivables and prepayments	897,902	0	3,198,126	3,198,126	4,096,028
Financial assets at fair value through profit or loss		0			
Financial assets at fair value through other comprehensive income	1,021,172	4,295,537		4,295,537	5,316,709
Financial assets at amortised cost	2,000,000	1,527,900		1,527,900	3,527,900
Deferred tax asset	835,500				835,500
Investment property	1,800,000				1,800,000
Right-of-use assets	95,417				95,417
Property, plant and equipment	447,878				447,878
Intangible assets other than goodwill	449,887				449,887
Total assets	17,531,171	25,478,831	15,638,328	41,117,159	58,648,330
LIABILITIES, PARTICIPANTS' FUND AND EQ UTILITY					
LIABILITIES					
Takaful arrangement liabilities		19,376,254	19,110,755	38,487,009	38,487,009
Accounts and other payables	372,424	4,346,884	0	4,346,884	4,719,308
Payable to PTF		2,551,855	1,031,506	3,583,361	3,583,361
Takaful Service acquisition service income payable	744,824				744,824
Borrowings	2,043,114				2,043,114
Lease liabilities	81,301				81,301
Provisions for employee benefits	147,198				147,198
Total liabilities	3,388,861	26,274,993	20,142,261	46,417,254	49,806,115
PARTICIPANTS TAKAFUL FUND (PTF)					
Surplus/(deficit) in Participants Takaful Fund (PTF)		(700,208)	(4,503,933)	(5,204,141)	(5,204,141)
Investment fair value reserve		(95,954)		(95,954)	(95,954)
Participants Takaful Fund (PTF)		(796,162)	(4,503,933)	(5,300,095)	(5,300,095)
SHAREHOLDERS' EQ UTILITY					
EQ UTILITY ATTRIBUTABLE TO OWNERS OF PARENT					
Share capital	16,000,000				16,000,000
Retained earnings (Accumulated losses)	(9,772,540)				(9,772,540)
Other equity interest	6,000,000				6,000,000
Legal reserve	1,436,739				1,436,739
Investment fair value reserve	478,111				478,111
Total equity attributable to owners of parent	14,142,310			0	14,142,310
Total Shareholders' equity	14,142,310			0	14,142,310
Total liabilities, participant's takaful fund and equity	17,531,171	25,478,831	15,638,328	41,117,159	58,648,330

01/01/2024-30/06/2024		Actuals/Omani Rial/Unaudited			
Statement of Financial position		Statement of financial position of the managed Participants Takaful Fund (PTF)			
	Takaful Institution	Family	General	Total	Grand total
PARTICULARS					
ASSETS					
Cash and cash equivalents	594,517	640,485	1,506,281	2,146,766	2,741,283
Wakalah bank deposits	5,754,000	10,750,000	1,750,000	12,500,000	18,254,000
Receivables from PTF	4,026,076				4,026,076
Re Takaful arrangement assets		6,591,226	7,345,482	13,936,708	13,936,708
Takaful Service acquisition service income receivable	1,245,913				1,245,913
Other receivables and prepayments	848,203	0	8,475,100	8,475,100	9,323,303
Financial assets at fair value through other comprehensive income		405,829		405,829	405,829
Financial assets at amortised cost	2,000,000	744,732		744,732	2,744,732
Deferred tax asset	1,128,073				1,128,073
Right-of-use assets	1,421,715				1,421,715
Property, plant and equipment	428,864				428,864
Intangible assets other than goodwill	507,267				507,267
Total assets	17,954,628	19,132,272	19,076,863	38,209,135	56,163,763
LIABILITIES, PARTICIPANTS' FUND AND EQ UTILITY					
LIABILITIES					
Takaful arrangement liabilities		8,514,708	23,133,916	31,648,624	31,648,624
Re-takaful arrangement liabilities			636,626	636,626	636,626
Accounts and other payables	82,713	9,064,474	0	9,064,474	9,147,187
Payable to Takaful Operator		3,274,745	751,331	4,026,076	4,026,076
Wakala fee payable	0				
Takaful Service acquisition service income payable	1,457,068				1,457,068
Borrowings	1,017,130				1,017,130
Lease liabilities	743,082				743,082
Provisions for employee benefits	132,598				132,598
Total liabilities	3,432,591	20,853,927	24,521,873	45,375,800	48,808,391
PARTICIPANTS TAKAFUL FUND (PTF)					
Surplus/(deficit) in Participants Takaful Fund (PTF)		(1,724,533)	(5,445,010)	(7,169,543)	(7,169,543)
Investment fair value reserve		2,878		2,878	2,878
Participants Takaful Fund (PTF)		(1,721,655)	(5,445,010)	(7,166,665)	(7,166,665)
SHAREHOLDERS' EQ UTILITY					
EQ UTILITY ATTRIBUTABLE TO OWNERS OF PARENT					
Share capital	16,000,000				16,000,000
Share premium	0				
Retained earnings (Accumulated losses)	(8,914,702)				(8,914,702)
Other equity interest	6,000,000				6,000,000

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Jul 2025

Legal reserve	1,436,739			1,436,739
Investment fair value reserve		0		
Total equity attributable to owners of parent	14,522,037	0	0	14,522,037
Total Shareholders' equity	14,522,037	0	0	14,522,037
Total liabilities, participant's takaful fund and equity	17,954,628	19,132,272	19,076,863	38,209,135
Net assets per share attributable to shareholders	0.039			0.039

01/01/2024-31/12/2024	Actuals/Omani Rial/Unaudited				
Statement of Financial position	Statement of financial position of the managed Participants Takaful Fund (PTF)				
	Takaful Institution	Family	General	Total	Grand total
PARTICULARS					
ASSETS					
Cash and cash equivalents	1,240,209	1,563,872	305,835	1,869,707	3,109,916
Wakalah bank deposits	5,204,000	10,700,000	2,300,000	13,000,000	18,204,000
Receivables from PTF	3,402,991				3,402,991
Re Takaful arrangement assets		8,641,862	8,090,317	16,732,179	16,732,179
Takaful Service acquisition service income receivable	1,225,070				1,225,070
Other receivables and prepayments	895,359	0	7,879,667	7,879,667	8,775,026
Financial assets at fair value through other comprehensive income		1,764,574		1,764,574	1,764,574
Financial assets at amortised cost	2,000,000	500,000		500,000	2,500,000
Deferred tax asset	1,038,461				1,038,461
Investment property	1,800,000				1,800,000
Right-of-use assets	126,172				126,172
Property, plant and equipment	398,649				398,649
Intangible assets other than goodwill	485,185				485,185
Total assets	17,816,096	23,170,308	18,575,819	41,746,127	59,562,223
LIABILITIES, PARTICIPANTS' FUND AND EQ UITY					
LIABILITIES					
Takaful arrangement liabilities		14,445,328	21,879,115	36,324,443	36,324,443
Re-takaful arrangement liabilities			231,713	231,713	231,713
Accounts and other payables	286,996	8,444,227		8,444,227	8,731,223
Payable to PTF	0	1,840,214	1,562,777	3,402,991	3,402,991
Takaful Service acquisition service income payable	1,202,823				1,202,823
Borrowings	1,504,345				1,504,345
Lease liabilities	151,501				151,501
Provisions for employee benefits	118,210				118,210
Total liabilities	3,263,875	24,729,769	23,673,605	48,403,374	51,667,249
PARTICIPANTS TAKAFUL FUND (PTF)					
Surplus/(deficit) in Participants Takaful Fund (PTF)		(1,432,545)	(5,097,786)	(6,530,331)	(6,530,331)
Investment fair value reserve		(126,916)		(126,916)	(126,916)
Participants Takaful Fund (PTF)		(1,559,461)	(5,097,786)	(6,657,247)	(6,657,247)
SHAREHOLDERS' EQ UITY					
EQ UITY ATTRIBUTABLE TO OWNERS OF PARENT					
Share capital	16,000,000				16,000,000
Retained earnings (Accumulated losses)	(9,341,457)				(9,341,457)
Other equity interest	6,000,000				6,000,000
Legal reserve	1,436,739				1,436,739
Investment fair value reserve	456,939				456,939
Total equity attributable to owners of parent	14,552,221			0	14,552,221
Total Shareholders' equity	14,552,221			0	14,552,221
Total liabilities, participant's takaful fund and equity	17,816,096	23,170,308	18,575,819	41,746,127	59,562,223