

01/01/2026-31/03/2026		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	452,097	7,163,829	172,751	7,336,580	7,788,677
Wakalah bank deposits	1,204,000	6,500,000	2,000,000	8,500,000	9,704,000
Receivables from PTF	1,270,500				1,270,500
Re Takaful arrangement assets		15,899,858	8,057,508	23,957,366	23,957,366
Other receivables and prepayments	363,978	981,674	391,143	1,372,817	1,736,795
Financial assets at fair value through other comprehensive income	775,355	8,057,858	1,751,530	9,809,388	10,584,743
Financial assets at amortised cost	6,109,451	6,049,189		6,049,189	12,158,640
Deferred tax asset	1,382,815				1,382,815
Investment property	1,725,000				1,725,000
Right-of-use assets	47,636				47,636
Property, plant and equipment	542,372				542,372
Intangible assets other than goodwill	384,602				384,602
Total assets	14,257,806	44,652,408	12,372,932	57,025,340	71,283,146
LIABILITIES, PARTICIPANTS' FUND AND EQ UTILITY					
LIABILITIES					
Takaful arrangement liabilities		40,596,380	16,637,392	57,233,772	57,233,772
Re-takaful arrangement liabilities			0		
Accounts and other payables	63,753	623,147	1,889,231	2,512,378	2,576,131
Payable to Takaful Operator		123,231	1,147,269	1,270,500	1,270,500
Borrowings	1,005,334				1,005,334
Lease liabilities	11,101				11,101
Provisions for employee benefits	187,032				187,032
Other non-financial liabilities	826,064				826,064
Total liabilities	2,093,284	41,342,758	19,673,892	61,016,650	63,109,934
PARTICIPANTS TAKAFUL FUND (PTF)					
Surplus/(deficit) in Participants Takaful Fund (PTF)		1,457,324	(7,352,491)	(5,895,167)	(5,895,167)
Investment fair value reserve		1,852,326	51,531	1,903,857	1,903,857
Participants Takaful Fund (PTF)		3,309,650	(7,300,960)	(3,991,310)	(3,991,310)
SHAREHOLDERS' EQ UTILITY					
EQ UTILITY ATTRIBUTABLE TO OWNERS OF PARENT					
Share capital	16,000,000				16,000,000
Retained earnings (Accumulated losses)	(11,813,900)				(11,813,900)
Other equity interest	6,000,000				6,000,000
Legal reserve	1,494,138				1,494,138
Investment fair value reserve	484,284				484,284
Total equity attributable to owners of parent	12,164,522			0	12,164,522
Total Shareholders' equity	12,164,522			0	12,164,522
Total liabilities, participant's takaful fund and equity	14,257,806	44,652,408	12,372,932	57,025,340	71,283,146

01/01/2025-31/03/2025		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	111,377	709,077	1,787,968	2,497,045	2,608,422
Wakalah bank deposits	5,204,000	10,700,000	1,500,000	12,200,000	17,404,000
Receivables from PTF	3,384,061				3,384,061
Re Takaful arrangement assets		7,013,066	6,525,753	13,538,819	13,538,819
Other receivables and prepayments	1,009,142	326,325	92,180	418,505	1,427,647
Financial assets at fair value through other comprehensive income	3,518,149	1,693,769		1,693,769	5,211,918
Financial assets at amortised cost	2,000,000	500,000		500,000	2,500,000
Deferred tax asset	1,211,053				1,211,053
Investment property	1,800,000				1,800,000
Right-of-use assets	111,657				111,657
Property, plant and equipment	433,677				433,677
Intangible assets other than goodwill	459,767				459,767
Total assets	19,242,883	20,942,237	9,905,901	30,848,138	50,091,021
LIABILITIES, PARTICIPANTS' FUND AND EQ UTILITY					
LIABILITIES					
Takaful arrangement liabilities		18,390,698	14,595,360	32,986,058	32,986,058
Re-takaful arrangement liabilities			6,122	6,122	6,122
Accounts and other payables	275,090	385,073	435,562	820,635	1,095,725
Payable to Takaful Operator		1,787,132	1,596,929	3,384,061	3,384,061
Wakala fee payable	763,998				763,998
Borrowings	4,540,693				4,540,693
Lease liabilities	151,501				151,501
Provisions for employee benefits	142,685				142,685
Total liabilities	5,873,967	20,562,903	16,633,973	37,196,876	43,070,843
PARTICIPANTS TAKAFUL FUND (PTF)					
Surplus/(deficit) in Participants Takaful Fund (PTF)		574,404	(6,728,072)	(6,153,668)	(6,153,668)
Investment fair value reserve		(195,070)		(195,070)	(195,070)
Participants Takaful Fund (PTF)		379,334	(6,728,072)	(6,348,738)	(6,348,738)
SHAREHOLDERS' EQ UTILITY					
EQ UTILITY ATTRIBUTABLE TO OWNERS OF PARENT					
Share capital	16,000,000				16,000,000
Retained earnings (Accumulated losses)	(10,540,261)				(10,540,261)
Other equity interest	6,000,000				6,000,000
Legal reserve	1,436,739				1,436,739
Investment fair value reserve	472,438				472,438
Total equity attributable to owners of parent	13,368,916			0	13,368,916
Total Shareholders' equity	13,368,916			0	13,368,916
Total liabilities, participant's takaful fund and equity	19,242,883	20,942,237	9,905,901	30,848,138	50,091,021

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Apr 2026

01/01/2025-31/12/2025		Actuals/Omani Rial/Unaudited			
Statement of Financial position		Statement of financial position of the managed Participants Takaful Fund (PTF)			
PARTICULARS	Takaful Institution	Family	General	Total	Grand total
ASSETS					
Cash and cash equivalents	1,065,409	3,228,046	843,298	4,071,344	5,136,753
Wakalah bank deposits	10,704,000	10,000,000	1,500,000	11,500,000	22,204,000
Receivables from PTF	1,265,104				1,265,104
Re Takaful arrangement assets		15,394,941	4,929,924	20,324,865	20,324,865
Other receivables and prepayments	151,494	851,035	1,040,560	1,891,595	2,043,089
Financial assets at fair value through other comprehensive income		3,698,258	3,023,156	6,721,414	6,721,414
Financial assets at amortised cost	2,968,379	4,405,473		4,405,473	7,373,852
Deferred tax asset	1,298,636				1,298,636
Investment property	1,725,000				1,725,000
Right-of-use assets	62,939				62,939
Property, plant and equipment	396,302				396,302
Intangible assets other than goodwill	403,191				403,191
Total assets	20,040,454	37,577,753	11,336,938	48,914,691	68,955,145
LIABILITIES, PARTICIPANTS' FUND AND EQ UITY					
LIABILITIES					
Takaful arrangement liabilities		34,312,437	16,633,546	50,945,983	50,945,983
Re-takaful arrangement liabilities			284,465	284,465	284,465
Accounts and other payables	836,936	972,667	408,424	1,381,091	2,218,027
Payable to Takaful Operator		442,225	822,879	1,265,104	1,265,104
Wakala fee payable	720,655				720,655
Lease liabilities	81,301				81,301
Provisions for employee benefits	168,939				168,939
Total liabilities	1,807,831	35,727,329	18,149,314	53,876,643	55,684,474
PARTICIPANTS TAKAFUL FUND (PTF)					
Surplus/(deficit) in Participants Takaful Fund (PTF)		1,539,044	(6,803,492)	(5,264,448)	(5,264,448)
Investment fair value reserve		311,380	(8,884)	302,496	302,496
Participants Takaful Fund (PTF)		1,850,424	(6,812,376)	(4,961,952)	(4,961,952)
SHAREHOLDERS' EQ UITY					
EQ UITY ATTRIBUTABLE TO OWNERS OF PARENT					
Share capital	16,000,000				16,000,000
Retained earnings (Accumulated losses)	(11,654,704)				(11,654,704)
Other equity interest	12,000,000				12,000,000
Legal reserve	1,494,138				1,494,138
Investment fair value reserve	393,189				393,189
Total equity attributable to owners of parent	18,232,623			0	18,232,623
Total Shareholders' equity	18,232,623			0	18,232,623
Total liabilities, participant's takaful fund and equity	20,040,454	37,577,753	11,336,938	48,914,691	68,955,145

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Apr 2026