

Statement of Financial position, Order of liquidity	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
Cash and bank balances	2,283,650	1,682,273	1,786,866
Net investment in finance lease, working capital and factoring receivables	128,228,688	107,290,527	126,744,297
Financial assets at fair value through other comprehensive income	831,356	831,356	831,356
Property, plant and equipment	2,269,826	2,313,013	2,287,199
Non-current assets held for sale/disposal group held for sale	511,210	511,210	511,210
Right-of-use assets	122,981	0	139,886
Statutory deposit	250,000	250,000	250,000
Other financial assets	1,003,676	773,108	816,479
Total assets	135,501,387	113,651,487	133,367,293
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	35,612,729	35,612,729	35,612,729
Other reserves	9,177,056	9,601,967	9,076,540
Retained earnings (Accumulated Losses)	4,548,539	2,761,731	5,721,411
Total equity	49,338,324	47,976,427	50,410,680
LIABILITIES			
Accounts and other payables	13,287,821	9,529,733	7,732,292
Provisions for employee benefits	265,900	243,063	249,855
Borrowings	56,943,854	40,446,001	59,030,013
Corporate and other deposits	14,981,972	14,962,004	15,385,928
Current tax liabilities	658,858	469,601	533,867
Deferred tax liabilities	24,658	24,658	24,658
Total liabilities	86,163,063	65,675,060	82,956,613
Total equity and liabilities	135,501,387	113,651,487	133,367,293
Contingent liabilities	1,344,268	379,536	1,344,268
Net assets per share	0.139	0.135	0.142
Number of shares outstanding	356127298	356127298	356127298

Subclassifications of Assets, Liabilities and Equities, Order of Liquidity	Actuals/Omani Rial/Unaudited		
	Standalone 31/03/2026	Standalone 31/03/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
CASH AND BANK BALANCES			
CASH			
Cash on hand	19,268	12,648	11,808
Balances with banks	2,264,382	1,669,625	1,775,058
Total cash	2,283,650	1,682,273	1,786,866
CASH EQUIVALENTS			
Total cash and cash equivalents	2,283,650	1,682,273	1,786,866
Total cash and bank balances	2,283,650	1,682,273	1,786,866
INVESTMENTS IN ASSOCIATES			
INVESTMENTS IN JOINT VENTURES			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
EQUITY			
RESERVES			
Revaluation reserve	235,625	235,625	235,625
Special reserve for non-performing assets	2,564,574	2,368,989	2,534,886
Impairment reserve	369,944	1,307,187	369,944
Legal reserve	6,006,913	5,690,166	5,936,085
Total other reserves	9,177,056	9,601,967	9,076,540
LIABILITIES			
ACCOUNTS AND OTHER PAYABLES			
Trade payables	8,927,799	7,036,842	7,732,292
ACCRUALS AND DEFERRED INCOME			
Advances received	2,579,386		
Dividend payables	1,780,636	2,492,891	
Total account and other payable	13,287,821	9,529,733	7,732,292
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	265,900	243,063	249,855
Total provisions for employee benefits	265,900	243,063	249,855
BORROWINGS			
LOANS RECEIVED			
Borrowings from banks and other financial institutions	40,459,227	40,446,001	42,837,000
Total loans received	40,459,227	40,446,001	42,837,000
BONDS AND SUKUK ISSUED			
Bonds issued	16,484,627		16,193,013
Total Bonds and Sukuk Issued	16,484,627		16,193,013
Total borrowings	56,943,854	40,446,001	59,030,013

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