

Statement of Financial position, Order of liquidity	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/06/2025	30/06/2025	30/06/2024	30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bank balances	2,684,244	380,157	2,106,921	169,273	2,581,534	585,452
Trade and other receivables	173,009	159,606	166,747	113,301	316,774	231,214
Investment securities	12,304,497	12,304,497	12,225,495	12,225,495	11,958,011	11,958,011
Finance lease receivables	3,602,185		3,878,584		3,588,427	
Investments in subsidiaries		250,000		250,000		250,000
Property, plant and equipment	268,215	734	263,890	1,530	256,211	1,107
Deferred tax assets	23,067	23,067	39,463	39,463	23,067	23,067
Total assets	19,055,217	13,118,061	18,681,100	12,799,062	18,724,024	13,048,851
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	1,890,933	1,807,599	1,758,973	1,675,639	1,868,984	1,785,650
Other reserves	1,155,927	1,155,927	1,067,528	1,067,528	835,653	835,653
Retained earnings (accumulated Losses)	3,169,278	929,093	3,122,459	331,673	3,168,416	1,183,406
Total equity attributable to owners of parent	15,216,138	14,948,960	14,948,960	14,873,053	14,873,053	12,804,709
Total equity	15,216,138	12,892,619	14,948,960	12,074,840	14,873,053	12,804,709
LIABILITIES						
PROVISIONS						
Provisions for employee benefits	198,966	167,490	204,676	166,546	196,894	157,801
Total provisions	198,966	167,490	204,676	166,546	196,894	157,801
Trade and other payables	40,403	35,958	62,543	531,575	57,670	39,412
Lease liabilities	3,532,685		3,424,896		3,518,927	
Current tax liabilities	67,025	21,994	40,025	26,101	77,480	46,929
Total liabilities	3,839,079	225,442	3,732,140	724,222	3,850,971	244,142
Total equity and liabilities	19,055,217	13,118,061	18,681,100	12,799,062	18,724,024	13,048,851
Number of shares outstanding	90000000	90000000	90000000	90000000	90000000	90000000
Net assets per share	0.169	0.143	0.166	0.134	0.165	0.142

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated		Standalone		Actuals/Omani Rial/Unaudited	
	30/06/2025	30/06/2025	30/06/2024	30/06/2024	Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	868	368	1,351	409	1,110	716
Balances with banks	783,376	379,789	255,570	168,864	630,424	584,736
Total cash	784,244	380,157	256,921	169,273	631,534	585,452
CASH EQUIVALENTS						
Total cash and cash equivalents	784,244	380,157	256,921	169,273	631,534	585,452
Short-term deposits, not classified as cash equivalents	1,900,000	0	1,850,000	0	1,950,000	0
Total cash and bank balances	2,684,244	380,157	2,106,921	169,273	2,581,534	585,452
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss	586,771	586,771	627,156	627,156	557,564	557,564
Financial assets at fair value through other comprehensive income	8,516,472	8,516,472	8,399,121	8,399,121	8,200,105	8,200,105
Financial assets at amortised cost	3,201,254	3,201,254	3,199,218	3,199,218	3,200,342	3,200,342
Total Investment securities	12,304,497	12,304,497	12,225,495	12,225,495	11,958,011	11,958,011
TRADE AND OTHER RECEIVABLES						
Trade receivables	0	0	40,866	0	37,776	0
RECEIVABLES DUE FROM RELATED PARTIES						
PREPAYMENTS AND ACCRUED INCOME						
Prepayments	15,408	14,308	14,239	10,447	11,591	9,536
Advances	11,310	11,310	16,618	7,830	17,308	17,298
Total prepayments and accrued income	26,718	25,618	30,857	18,277	28,899	26,834
Dividend receivable	10,333	10,333	2,048	2,048	43,874	43,874
Other receivables	135,958	123,655	92,976	92,976	206,225	160,506
Total trade and other receivables	173,009	159,606	166,747	113,301	316,774	231,214
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	1,155,927	1,155,927	1,067,528	1,067,528	835,653	835,653
Total other reserves	1,155,927	1,155,927	1,067,528	1,067,528	835,653	835,653
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits	198,966	167,490	204,676	166,546	196,894	157,801
Total provisions for employee benefits	198,966	167,490	204,676	166,546	196,894	157,801
TRADE AND OTHER PAYABLES						
PAYABLES DUE TO RELATED PARTIES						
Due to subsidiaries, Associates and Joint venture	0	0	0	499,947	0	0
Total payables due to related parties	0	0	0	499,947	0	0
ACCRUALS AND DEFERRED INCOME						
Accruals	36,402	35,541	39,654	31,616	54,084	39,412
Total accruals and deferred income	36,402	35,541	39,654	31,616	54,084	39,412

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
07 Aug 2025

Other payables	4,001	417	22,889	12	3,586	0
Total trade and other payables	40,403	35,958	62,543	531,575	57,670	39,412
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						