

Statement of Financial position, Order of liquidity	Actuals/Omani Rial/Unaudited		
	01/01/2026-30/09/2026	01/01/2025-30/09/2025	01/01/2025-31/12/2025
STATEMENT OF FINANCIAL POSITION			
ASSETS			
Cash and bank balances	2,734,641	1,856,670	2,297,664
Trade and other receivables	931,850	763,133	777,738
Financial assets at fair value through profit or loss	354,830	230,459	208,227
Financial assets at fair value through other comprehensive income	1,654,103	1,552,351	1,653,428
Investment properties	1,750,000	1,760,000	1,750,000
Property, plant and equipment	19,121	14,850	13,709
Intangible assets other than goodwill	10,366	13,344	21,587
Total assets	7,454,911	6,190,807	6,722,353
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	2,000,000	2,000,000	2,000,000
Statutory reserve	9,789	0	9,789
Other reserves	1,705,939	1,604,188	1,705,266
Retained earnings (Accumulated Losses)	(211,933)	(538,228)	(508,754)
Total equity	3,503,795	3,065,960	3,206,301
LIABILITIES			
Trade and other payables	2,810,739	1,864,757	2,433,935
Provisions for employee benefits	7,702	7,271	7,379
Borrowings	1,132,675	1,252,819	1,074,738
Total liabilities	3,951,116	3,124,847	3,516,052
Total equity and liabilities	7,454,911	6,190,807	6,722,353
Number of outstanding shares	20000000	20000000	20000000
Net assets per share	0.175	0.153	0.160

Subclassifications of assets, liabilities and equities - Order of Liquidity	Actuals/Omani Rial/Unaudited		
	30/09/2026	30/09/2025	31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
ASSETS			
CASH AND BANK BALANCES			
CASH			
Cash on hand	700	700	700
Balances with banks	2,733,941	1,855,970	2,296,964
Total cash	2,734,641	1,856,670	2,297,664
CASH EQUIVALENTS			
Total cash and cash equivalents	2,734,641	1,856,670	2,297,664
Total cash and bank balances	2,734,641	1,856,670	2,297,664
TRADE AND OTHER RECEIVABLES			
Trade receivables	931,850	763,133	777,738
RECEIVABLES DUE FROM RELATED PARTIES			
PREPAYMENTS AND ACCRUED INCOME			
Total trade and other receivables	931,850	763,133	777,738
INVESTMENTS IN ASSOCIATES			
INVESTMENTS IN JOINT VENTURES			
EQUITY			
RESERVES			
Revaluation reserve	862,859	862,859	862,859
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	843,080	741,329	842,407
Total other reserves	1,705,939	1,604,188	1,705,266
LIABILITIES			
ACCOUNTS AND OTHER PAYABLES			
Trade payables	1,935,792	1,692,606	2,039,458
PAYABLES DUE TO RELATED PARTIES			
Payables due to other related parties	853,343	164,212	351,731
Total payables due to related parties	853,343	164,212	351,731
ACCRUALS AND DEFERRED INCOME			
Accruals	21,604	7,939	35,203
Total accruals and deferred income	21,604	7,939	35,203
Other payables	0	0	7,543
Total account and other payable	2,810,739	1,864,757	2,433,935
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	7,702	7,271	7,379
Total provisions for employee benefits	7,702	7,271	7,379
BORROWINGS			
BANK BORROWINGS			
Bank overdraft	1,132,675	1,252,819	1,074,738
Total bank borrowings	1,132,675	1,252,819	1,074,738
BONDS AND SUKUK ISSUED			
Total borrowings	1,132,675	1,252,819	1,074,738

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
26 Oct 2026