

Statement of Financial position, Order of liquidity	Actuals/Omani Rial/Unaudited		
	01/01/2026-31/03/2026	01/01/2025-31/03/2025	01/01/2025-31/12/2025
STATEMENT OF FINANCIAL POSITION			
ASSETS			
Cash and bank balances	5,631,676	1,033,411	2,297,664
Trade and other receivables	1,191,671	785,185	777,738
Financial assets at fair value through profit or loss	255,527	357,652	208,227
Financial assets at fair value through other comprehensive income	1,653,428	1,544,724	1,653,428
Investment properties	1,750,000	1,760,000	1,750,000
Property, plant and equipment	12,339	8,575	13,709
Intangible assets other than goodwill	17,634	16,409	21,587
Total assets	10,512,275	5,505,956	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	1,705,266	1,596,562	1,705,266
Retained earnings (Accumulated Losses)	(332,256)	(604,271)	(508,754)
Total equity	3,382,799	2,992,291	3,206,301
LIABILITIES			
Trade and other payables	6,142,145	1,209,233	2,433,935
Provisions for employee benefits	7,810	11,850	7,379
Borrowings	979,521	1,292,582	1,074,738
Total liabilities	7,129,476	2,513,665	3,516,052
Total equity and liabilities	10,512,275	5,505,956	6,722,353
Number of outstanding shares	20000000	20000000	20000000
Net assets per share	0.169	0.150	0.160

Subclassifications of assets, liabilities and equities - Order of Liquidity	Actuals/Omani Rial/Unaudited		
	31/03/2026	31/03/2025	31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
ASSETS			
CASH AND BANK BALANCES			
CASH			
Cash on hand	700	700	700
Balances with banks	5,630,976	1,032,711	2,296,964
Total cash	5,631,676	1,033,411	2,297,664
CASH EQUIVALENTS			
Total cash and cash equivalents	5,631,676	1,033,411	2,297,664
Total cash and bank balances	5,631,676	1,033,411	2,297,664
TRADE AND OTHER RECEIVABLES			
Trade receivables	1,034,383	615,449	702,245
RECEIVABLES DUE FROM RELATED PARTIES			
Receivables due from other related parties	61	0	17,333
Total Receivables due from related parties	61	0	17,333
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	31,821	35,636	10,539
Accrued income	125,406	134,100	47,621
Total prepayments and accrued income	157,227	169,736	58,160
Total trade and other receivables	1,191,671	785,185	777,738
INVESTMENTS IN ASSOCIATES			
INVESTMENTS IN JOINT VENTURES			
EQUITY			
RESERVES			
Revaluation reserve	862,859	862,859	862,859
Other miscellaneous reserves	842,407	733,703	842,407
Total other reserves	1,705,266	1,596,562	1,705,266
LIABILITIES			
ACCOUNTS AND OTHER PAYABLES			
Trade payables	3,948,162	1,152,781	2,039,458
PAYABLES DUE TO RELATED PARTIES			
Payables due to other related parties	2,137,408	28,835	351,731
Total payables due to related parties	2,137,408	28,835	351,731
ACCRUALS AND DEFERRED INCOME			
Accruals	18,919	11,724	35,203
Total accruals and deferred income	18,919	11,724	35,203
Other payables	37,656	15,893	7,543
Total account and other payable	6,142,145	1,209,233	2,433,935
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	7,810	11,850	7,379
Total provisions for employee benefits	7,810	11,850	7,379
BORROWINGS			
BANK BORROWINGS			
Bank overdraft	979,521	1,292,582	1,074,738
Total bank borrowings	979,521	1,292,582	1,074,738
BONDS AND SUKUK ISSUED			
Total borrowings	979,521	1,292,582	1,074,738

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