Statement of Financial position, Order of liquidity	Consolidated 30/09/2026	Thousands/Omani Rial/Unaudited Consolidated 30/09/2025	Consolidated 31/03/2026
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
Cash and bank balances	**422**	**1,066**	**176**
Trade and other receivables	**222**	**216**	**3,196**
Due from subsidiaries, Associates and Joint venture	23	0	7
Investment securities	**82,375**	**55,883**	**62,973**
Loan to subsidiary / Associate / Joint ventures	431	0	431
Investments accounted for using equity method	**28,838**	**30,651**	**28,263**
Property, plant and equipment	2	2,283	2,284
Total assets	**112,313**	**90,099**	**97,330**
EQUITY AND LIABILITIES			
EQUITY			
Issued capital	28,130	27,234	27,234
Statutory reserve	4,986	4,930	5,013
Other reserves	**24,805**	**6,484**	**12,108**
Retained earnings (accumulated Losses)	3,084	2,590	4,448
Total equity attributable to owners of parent	**61,005**	**41,238**	**48,803**
Total equity	**61,005**	**41,238**	**48,803**
LIABILITIES			
PROVISIONS			
Provisions for employee benefits	**21**	**28**	**29**
Other provisions	1,000	166	0
Total provisions	**1,021**	**194**	**29**
Trade and other payables	**219**	**121**	**170**
Borrowings	**50,068**	**48,546**	**48,328**
Total liabilities	**51,308**	**48,861**	**48,527**
Total equity and liabilities	**112,313**	**90,099**	**97,330**
Number of shares outstanding	307509519	298552931	298552931
Net assets per share	0.198	0.138	0.163

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Consolidated 30/09/2026	Thousands/Omani Rial/Unaudited Consolidated 30/09/2025	Consolidated 31/03/2026
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
CASH AND BANK BALANCES			
CASH AND CASH EQUIVALENTS			
CASH			
Balances with banks	422	1,066	176
Total cash	**422**	**1,066**	**176**
CASH EQUIVALENTS			
Total cash and cash equivalents	**422**	**1,066**	**176**
Total cash and bank balances	**422**	**1,066**	**176**
CREDIT FACILITIES			
INVESTMENTS IN SECURITIES			
Financial assets at fair value through profit or loss	18,208	4,498	11,416
Financial assets at fair value through other comprehensive income	64,167	51,385	51,557
Total Investment securities	**82,375**	**55,883**	**62,973**
TRADE AND OTHER RECEIVABLES			
RECEIVABLES DUE FROM RELATED PARTIES			
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	222	216	220
Total prepayments and accrued income	**222**	**216**	**220**
Dividend receivable			2,976
Total trade and other receivables	**222**	**216**	**3,196**
INVENTORIES			
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD			
Investments in associates using equity method	28,838	30,651	28,263
Total investments accounted for using equity method	**28,838**	**30,651**	**28,263**
EQUITY			
OTHER RESERVES			
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	23,636	5,235	11,027
Miscellaneous reserves	1,169	1,249	1,081
Total other reserves	**24,805**	**6,484**	**12,108**
LIABILITIES			
PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits	21	28	29
Total provisions for employee benefits	**21**	**28**	**29**
TRADE AND OTHER PAYABLES			
PAYABLES DUE TO RELATED PARTIES			
ACCRUALS AND DEFERRED INCOME			
Interest / profit payable	189	87	119
Other payables	30	34	51
Total trade and other payables	**219**	**121**	**170**
CUSTOMER AND OTHER DEPOSITS			
BORROWINGS			
Borrowings from banks and other financial institutions	41,868	43,546	39,828
Other islamic finance products	8,200	5,000	8,500

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 04 Nov 2026

Total borrowings	**50,068**	**48,546**	**48,328**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 04 Nov 2026