

Statement of cash flows, indirect method		Actuals/Omani Rial/Unaudited	
		01/01/2026-30/09/2026	01/01/2025-30/09/2025
STATEMENT OF CASH FLOWS			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit before tax		296,821	58,627
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)			
Adjustments for finance costs		66,318	65,738
Adjustments for depreciation/amortization expense		11,397	8,551
Adjustments for provisions for employee end of term benefits		538	1,070
Adjustments for Realized (gains) losses on sale of financial assets at fair value through profit and loss		34,818	20,975
Adjustments for Unrealized (gains) losses from financial assets at fair value through profit and loss		33,632	10,108
Total adjustments to reconcile profit (loss)		146,703	106,442
WORKING CAPITAL CHANGES			
Adjustments for decrease (increase) in Trade and other receivables		(154,112)	(200,528)
Adjustments for decrease (increase) in accounts and other payables		376,804	120,700
Total adjustments to working capital changes		222,692	(79,828)
Net cash flows from (used in) operations		666,216	85,241
Net cash flows from (used in) operating activities		666,216	85,241
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of property, plant and equipment		5,590	8,740
Purchase of financial assets at fair value through profit or loss		56,074,334	16,455,624
Proceeds from sales of financial assets at fair value through profit or loss		55,927,731	16,564,303
Net cash flows from (used in) investing activities		(152,193)	99,939
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Finance cost paid		66,318	65,738
Net cash flows from (used in) financing activities		(66,318)	(65,738)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		447,705	119,442
Net increase (decrease) in cash and cash equivalents		447,705	119,442
Cash and cash equivalents at beginning of period		2,297,664	1,506,124
Cash and cash equivalents at end of period		2,734,641	1,856,670

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