

Statement of cash flows, indirect method		Actuals/Omani Rial/Unaudited	
		01/01/2026-31/03/2026	01/01/2025-31/03/2025
STATEMENT OF CASH FLOWS			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit before tax		176,498	(7,416)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)			
Adjustments for finance costs		23,045	15,767
Adjustments for Impairment Losses (reversal) from property, plant and equipment		5,319	3,022
Adjustments for provisions for employee end of term benefits		431	633
Adjustments for Realized (gains) losses on sale of financial assets at fair value through profit and loss		1,496	20,701
Total adjustments to reconcile profit (loss)		30,291	40,123
WORKING CAPITAL CHANGES			
Adjustments for decrease (increase) in Trade and other receivables		(413,933)	(22,580)
Adjustments for decrease (increase) in accounts and other payables		3,708,210	(526,885)
Total adjustments to working capital changes		3,294,277	(549,465)
Net cash flows from (used in) operations		3,501,066	(516,758)
Net cash flows from (used in) operating activities		3,501,066	(516,758)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of property, plant and equipment		0	0
Purchase of financial assets at fair value through profit or loss		11,384,299	2,307,836
Proceeds from sales of financial assets at fair value through profit or loss		11,337,003	2,289,323
Net cash flows from (used in) investing activities		(47,296)	(18,513)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Finance cost paid		23,045	15,767
Net cash flows from (used in) financing activities		(23,045)	(15,767)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		3,430,725	(551,038)
Net increase (decrease) in cash and cash equivalents		3,430,725	(551,038)
Cash and cash equivalents at beginning of period		2,297,664	106,124
Cash and cash equivalents at end of period		5,631,676	1,033,411

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