

Statement of cash flows, indirect method		Actuals/Omani Rial/Unaudited	
		01/01/2026-30/06/2026	01/01/2025-30/06/2025
STATEMENT OF CASH FLOWS			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit before tax		264,381	(33,578)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)			
Adjustments for finance costs		44,056	41,904
Adjustments for Impairment Losses (reversal) from property, plant and equipment		8,279	5,490
Adjustments for provisions for employee end of term benefits		216	962
Adjustments for Realized (gains) losses on sale of financial assets at fair value through profit and loss		32,623	10,780
Total adjustments to reconcile profit (loss)		85,174	59,136
WORKING CAPITAL CHANGES			
Adjustments for decrease (increase) in Trade and other receivables		(926,906)	(1,242,375)
Adjustments for decrease (increase) in accounts and other payables		(70,967)	1,147,985
Total adjustments to working capital changes		(997,873)	(94,390)
Net cash flows from (used in) operations		(648,318)	(68,832)
Net cash flows from (used in) operating activities		(648,318)	(68,832)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of property, plant and equipment		477	2,612
Purchase of financial assets at fair value through profit or loss		40,258,892	10,631,174
Proceeds from sales of financial assets at fair value through profit or loss		40,216,031	10,771,000
Net cash flows from (used in) investing activities		(43,338)	137,214
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Finance cost paid		44,056	41,904
Net cash flows from (used in) financing activities		(44,056)	(41,904)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		(735,712)	26,478
Net increase (decrease) in cash and cash equivalents		(735,712)	26,478
Cash and cash equivalents at beginning of period		2,297,664	1,506,124
Cash and cash equivalents at end of period		1,719,970	1,700,520

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