

	Actuals/Omani Rial/Unaudited			
Statement of cash flows, indirect method	Consolidated 01/01/2026- 31/03/2026	Standalone 01/01/2026- 31/03/2026	Consolidated 01/01/2025- 31/03/2025	Standalone 01/01/2025- 31/03/2025
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	309,095	316,963	167,709	137,368
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	8,683	627	13,101	601
Adjustments for increase (decrease) in employee benefit liabilities	33,443	1,784	25,038	1,784
Adjustments for share-based payments	(9,703)	(9,703)	(22,021)	(22,021)
Adjustments for finance costs	4,271	1,230	1,324	716
Adjustments for finance income	4,727	4,727	2,189	2,189
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	156,557	156,557	0	0
Adjustments for undistributed profits of associates	107,789	107,789	133,653	133,653
Adjustments for other fair value losses (gains)	(141,869)	(141,869)	116,359	116,359
Other adjustments to reconcile profit (loss)		41,606		(161,984)
Total adjustments to reconcile profit (loss)	(374,248)	(375,398)	(2,041)	(200,387)
Cash flows from (used in) operations before changes in working capital	(65,153)	(58,435)	165,668	(63,019)
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	(20,284)	0	(70,519)	0
Adjustmentst for decrease (increase) in trade and other receivables	(155,158)	(112,540)	220,307	81,187
Adjustments for increase (decrease) in trade and other payables	(103,374)	(622)	31,614	(1,211)
Adjustments for decrease (increase) in due from related parties	3,722	78,368	3,284	337,355
Adjustments for increase (decrease) in due to related parties	78,896	(146,658)	70,963	(137,175)
Total adjustments to working capital changes	(196,198)	(181,452)	255,649	280,156
Net cash flows from (used in) operations	(261,351)	(239,887)	421,317	217,137
Other inflows (outflows) of cash	(7,262)	(1,019)	(9,491)	(1,019)
Net cash flows from (used in) operating activities	(268,613)	(240,906)	411,826	216,118
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities	104,076	104,076		
Other cash receipts from sales of interests in associates, classified as investing activities	532,169	532,169		
Purchase of property, plant and equipment	7,638	0	765	0
Dividends received	0	0	22,021	184,005
Interest received	4,727	4,727	2,189	2,189
Net cash flows from (used in) investing activities	633,334	640,972	23,445	186,194
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	678,157	678,157	0	0
Dividends paid to equity holders of parent	1,564,040	1,564,040		
Interest paid	4,271	1,230	1,324	716
Net cash flows from (used in) financing activities	(890,154)	(887,113)	(1,324)	(716)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(525,433)	(487,047)	433,947	401,596
Net increase (decrease) in cash and cash equivalents	(525,433)	(487,047)	433,947	401,596
Cash and cash equivalents at beginning of period	1,104,286	661,315	454,455	148,785
Cash and cash equivalents at end of period	578,853	174,268	888,402	550,381

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 May 2026