

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit before tax	1,130	1,081
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation expense	38	37
Adjustments for impairment losses (reversal) on lease receivables	56	184
Total adjustments to reconcile profit (loss)	94	221
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in instalment finance receivables	(2,492)	3,949
Adjustments for decrease (increase) in Trade and other receivables	(590)	606
Adjustments for decrease (increase) in Trade and other payables	3,833	1,172
Total adjustments to working capital changes	751	5,727
Net cash flows from (used in) operations	1,975	7,029
Net cash flows from (used in) operating activities	1,975	7,029
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	1	3
Net cash flows from (used in) investing activities	(1)	(3)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayment of deposits		8
Proceeds from short-term loans	56,400	40,500
Repayments of current borrowings	60,700	46,400
Dividends paid	3,470	2,839
Net cash flows from (used in) financing activities	(7,770)	(8,747)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(5,796)	(1,721)
Net increase (decrease) in cash and cash equivalents	(5,796)	(1,721)
Cash and cash equivalents at beginning of period	91,333	87,806
Cash and cash equivalents at end of period	85,537	86,085

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