

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	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 (loss) before tax	141,509	151,037	(3,920)	7,258
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	6,498	41	6,212	56
Adjustments for finance costs	4,073	4,007	4,705	4,658
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates			17,906	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(159,836)	(159,836)	317	317
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments	1,822	1,822		
Provision for employees' end of service benefits	563		650	
Other adjustments for which cash effects are investing or financing cash flow	(972)	(972)	(972)	(972)
Total adjustments to reconcile profit (loss)	(147,852)	(154,938)	(6,994)	4,059
Cash flows from (used in) operations before changes in working capital	(6,343)	(3,901)	(10,914)	11,317
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	9,986		(12,719)	
Adjustments for decrease (increase) in trade accounts and other receivables	(9,640)	(11,727)	(39,134)	(26,484)
Adjustments for decrease (increase) in trade accounts and other payables	1,188,759	1,191,520	7,436	1,312
Adjustments for decrease (increase) in other working capital items	21,748	19,349	(19,747)	17,475
Total adjustments to working capital changes	1,210,853	1,199,142	(64,164)	(7,697)
Net cash flows from (used in) operations	1,204,510	1,195,241	(75,078)	3,620
Net cash flows from (used in) operating activities	1,204,510	1,195,241	(75,078)	3,620
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	13,126,256	13,126,256		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	14,319,920	14,319,920		
Purchase of intangible assets, classified as investing activities	801	237		
Proceeds from sales of other long-term assets, classified as investing activities			74,000	
Interest received, classified as investing activities	972	972	972	972
Other inflows (outflows) of cash, classified as investing activities	1,587	1,587		
Net cash flows from (used in) investing activities	(1,191,906)	(1,191,342)	74,972	972
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities, classified as financing activities	1,308			
Interest paid, classified as financing activities	4,073	4,007	4,705	4,658
Net cash flows from (used in) financing activities	(5,381)	(4,007)	(4,705)	(4,658)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,223	(108)	(4,811)	(66)
Net increase (decrease) in cash and cash equivalents	7,223	(108)	(4,811)	(66)
Cash and cash equivalents at beginning of period	14,135	543	24,247	492
Cash and cash equivalents at end of period	21,358	435	19,436	426

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