

			Actuals/Omani Rial/Unaudited	
Statement of cash flows, indirect method	Consolidated 01/01/2025- 30/09/2025	Standalone 01/01/2025- 30/09/2025	Consolidated 01/01/2024- 30/09/2024	Standalone 01/01/2024- 30/09/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	14,730,542	14,178,475	5,184,225	5,172,304
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	168,176	99,394	109,364	39,718
Adjustments for finance costs	30,999			
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	12,813,767	13,367,585	10,808,017	10,808,017
Adjustments for provision for expected credit losses of finance receivables			46,084	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(4,387,965)	(3,896,804)		688,868
Adjustments for (gain) loss on investments carried at amortised cost	(676,447)	(115,339)	710,596	7,180
Provision for employees' end of service benefits	28,998			
Net gains / (losses) from investments	(20,915)	(7,788)		
Adjustments for dividend income	(5,838,742)	(5,845,481)	(6,782,983)	(7,033,598)
Other adjustments for non-cash items	(2,845,561)	(2,845,561)		
Other adjustments to reconcile profit (loss)	(78,429)	1,011,368	18,021	960,583
Total adjustments to reconcile profit (loss)	(14,714,339)	(13,261,258)	(3,140,969)	(2,078,070)
Cash flows from (used in) operations before changes in working capital	16,203	917,217	2,043,256	3,094,234
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(7,956,084)	(2,449)		
Adjustments for decrease (increase) in trade accounts and other receivables	(5,310,371)	(6,881,734)	(76,487)	(207,952)
Adjustments for decrease (increase) in trade accounts and other payables	8,165,241	4,801,336	649,500	765,748
Adjustments for decrease (increase) in insurance contract assets	(53,818)			
Adjustments for decrease (increase) in reinsurance contract assets	(512,197)			
Adjustments for increase (decrease) in insurance contract liabilities	7,163,697			
Adjustments for increase (decrease) in reinsurance contract liabilities	5			
Total adjustments to working capital changes	1,496,473	(2,082,847)	573,013	557,796
Net cash flows from (used in) operations	1,512,676	(1,165,630)	2,616,269	3,652,030
Income taxes paid (refund), classified as operating activities	(146,184)	(8,040)	(164,756)	(106,901)
Net cash flows from (used in) operating activities	1,366,492	(1,173,670)	2,451,513	3,545,129
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	178,055	178,055	1,685,468	873,321
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities			206,253	100,003
Other cash receipts from sales of interests in associates	3,400,000	3,400,000		
Proceeds from sales of property, plant and equipment, classified as investing activities	634,810	7,598		
Purchase of property, plant and equipment, classified as investing activities	318,744	4,536	4,816	4,816
Purchase of intangible assets, classified as investing activities	44,733	31,025		
Purchase of other long-term assets, classified as investing activities	5,000			
Other inflows (outflows) of cash, classified as investing activities	58,646,179	6,598,560		
Net cash flows from (used in) investing activities	62,490,567	10,148,652	1,474,399	768,502
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings, classified as financing activities	6,269,405			
Repayments of borrowings, classified as financing activities	4,716,805	1,675,213	3,618,812	3,618,812
Payments of lease liabilities, classified as financing activities	22,936			
Dividends paid, classified as financing activities			1,023,116	1,023,116
Net cash flows from (used in) financing activities	1,529,664	(1,675,213)	(4,641,928)	(4,641,928)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	65,386,723	7,299,769	(716,016)	(328,297)
Net increase (decrease) in cash and cash equivalents	65,386,723	7,299,769	(716,016)	(328,297)
Cash and cash equivalents at beginning of period	112,925	44,503	1,155,672	403,071
Cash and cash equivalents at end of period	65,499,648	7,344,272	439,656	74,774