

			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 (loss) before tax	18,986,779	15,868,831	3,740,977	3,740,977
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,020,925	98,009	34,671	11,456
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(15,360)	(15,360)		
Adjustments for finance costs	3,506,886	2,766,697	1,515,284	1,483,569
Adjustments for finance income	59,059	259,837	8,217	152,656
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	1,210,238			
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(10,979,425)	(10,349,593)	(9,029)	(6,358)
Adjustments for (gain) loss on investments carried at amortised cost	(124,624)			
Provision for employees' end of service benefits	519,159	53,795	8,513	7,804
Adjustments for undistributed profits of associates	6,541,201	6,493,701	4,555,308	4,555,308
Adjustments for dividend income	2,126,405	1,525,711	(1,062,505)	1,051,208
Other adjustments for which cash effects are investing or financing cash flow		(1,315,464)		183,473
Total adjustments to reconcile profit (loss)	(16,009,342)	(17,041,165)	(1,951,581)	(4,079,228)
Cash flows from (used in) operations before changes in working capital	2,977,437	(1,172,334)	1,789,396	(338,251)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(46,842)	(2,041)		
Adjustments for decrease (increase) in trade accounts and other receivables	(3,902,111)	535,896	(2,037,695)	310,548
Adjustments for decrease (increase) in trade accounts and other payables	2,277,134	(763,127)	77,913	(53,043)
Adjustments for decrease (increase) in other assets	331,704			
Adjustments for increase (decrease) in insurance contract liabilities	(4,042,301)			
Adjustments for increase (decrease) in reinsurance contract liabilities	298,534			
Total adjustments to working capital changes	(5,083,882)	(229,272)	(1,959,782)	257,505
Net cash flows from (used in) operations	(2,106,445)	(1,401,606)	(170,386)	(80,746)
Income taxes paid (refund), classified as operating activities	(639,860)	(10,071)		
Other inflows (outflows) of cash, classified as operating activities	(52,405)	(1,383)		
Net cash flows from (used in) operating activities	(2,798,710)	(1,413,060)	(170,386)	(80,746)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities		3,116,076		127,000
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	(3,627,739)	2,265,220	20,630	
Other cash receipts from sales of interests in associates	1,546,000	1,546,000		
Purchase of property, plant and equipment, classified as investing activities	2,985	2,985	509	509
Purchase of intangible assets, classified as investing activities	(69,267)	3,188		
Other inflows (outflows) of cash, classified as investing activities	10,548,756			
Net cash flows from (used in) investing activities	8,533,299	688,971	20,121	(127,509)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings, classified as financing activities	25,479,152	25,479,152	2,100,000	2,100,000
Repayments of borrowings, classified as financing activities	25,788,557	22,323,019		
Payments of lease liabilities, classified as financing activities	301,612			
Dividends paid, classified as financing activities	2,036,142			
Interest paid, classified as financing activities	3,506,887	2,766,696	1,607,373	1,532,089
Net cash flows from (used in) financing activities	(6,154,046)	389,437	492,627	567,911
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(419,457)	(334,652)	342,362	359,656
Net increase (decrease) in cash and cash equivalents	(419,457)	(334,652)	342,362	359,656
Cash and cash equivalents at beginning of period	13,171,301	4,779,479	112,925	44,503
Cash and cash equivalents at end of period	12,751,844	4,444,827	455,287	404,159

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