

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/09/2025	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	(762,367)	31,354
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,142	1,531
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	
Adjustments for provision for expected credit losses of finance receivables	499,641	0
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(276,619)	(82,592)
Adjustments for gain (loss) on disposals, property, plant and equipment	0	0
Provision for employees' end of service benefits	(13,230)	(15,330)
Net gains / (losses) from investments	2,739	85,686
Adjustments for undistributed profits of associates	211,445	17,365
Adjustments for Other fair value losses (gains)	54,000	0
Other adjustments for non-cash items	0	0
Total adjustments to reconcile profit (loss)	50,750	(199,442)
Cash flows from (used in) operations before changes in working capital	(711,617)	(168,088)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in trade accounts and other receivables	(865,893)	(119,941)
Adjustments for decrease (increase) in trade accounts and other payables	553,825	197,950
Total adjustments to working capital changes	(312,068)	78,009
Net cash flows from (used in) operations	(1,023,685)	(90,079)
Other inflows (outflows) of cash, classified as operating activities	0	0
Net cash flows from (used in) operating activities	(1,023,685)	(90,079)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	1,180	467
Proceeds from sales of intangible assets, classified as investing activities	0	0
Proceeds from sales of other long-term assets, classified as investing activities	390,842	(595,762)
Purchase of other long-term assets, classified as investing activities	164,453	(904,918)
Dividends received, classified as investing activities	0	0
Interest paid, classified as investing activities	(93,392)	0
Net cash flows from (used in) investing activities	318,601	308,689
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Other inflows (outflows) of cash, classified as financing activities	0	0
Net cash flows from (used in) financing activities	0	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(705,084)	218,610
Net increase (decrease) in cash and cash equivalents	(705,084)	218,610
Cash and cash equivalents at beginning of period	1,628,996	1,063,513
Cash and cash equivalents at end of period	923,911	1,282,123

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
27 Oct 2025