

Statement of cash flows, indirect method	Actuals/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 (loss) before tax	28,746	(216,669)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	477	376
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(134,703)	56,637
Provision for employees' end of service benefits	348	(718)
Net gains / (losses) from investments	0	2,415
Adjustments for undistributed profits of associates	(26,188)	(24,252)
Other adjustments for which cash effects are investing or financing cash flow		100,000
Other adjustments for non-cash items		0
Total adjustments to reconcile profit (loss)	(107,690)	178,132
Cash flows from (used in) operations before changes in working capital	(78,944)	(38,537)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in trade accounts and other receivables	80,621	57,384
Adjustments for increase (decrease) in derivative financial liabilities	(94,754)	(267,724)
Adjustments for decrease (increase) in trade accounts and other payables		0
Total adjustments to working capital changes	(14,133)	(210,340)
Net cash flows from (used in) operations	(93,077)	(248,877)
Other inflows (outflows) of cash, classified as operating activities	0	0
Net cash flows from (used in) operating activities	(93,077)	(248,877)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	0	1,180
Proceeds from sales of intangible assets, classified as investing activities	0	0
Proceeds from sales of other long-term assets, classified as investing activities	0	90,486
Purchase of other long-term assets, classified as investing activities	78,607	164,453
Dividends received, classified as investing activities	0	93,392
Net cash flows from (used in) investing activities	(78,607)	18,245
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	(171,684)	(230,632)
Net increase (decrease) in cash and cash equivalents	(171,684)	(230,632)
Cash and cash equivalents at beginning of period	1,047,085	1,628,996
Cash and cash equivalents at end of period	875,401	1,398,363

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