

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	01/01/2025-30/06/2025	01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit before tax	(33,578)	9,031
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for finance costs	41,904	22,493
Adjustments for depreciation/amortization expense	5,490	4,441
Adjustments for provisions for employee end of term benefits	962	1,266
Adjustments for Unrealized (gains) losses from financial assets at fair value through profit and loss	10,780	12,949
Total adjustments to reconcile profit (loss)	59,136	41,149
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in Trade and other receivables	(1,242,375)	(147,826)
Adjustments for decrease (increase) in accounts and other payables		588,717
Total adjustments to working capital changes	(1,242,375)	440,891
Net cash flows from (used in) operations	(1,216,817)	491,071
Net cash flows from (used in) operating activities	(1,216,817)	491,071
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	2,612	5,830
Purchase of financial assets at fair value through profit or loss		1,984,678
Proceeds from sales of financial assets at fair value through profit or loss	10,771,000	1,867,120
Net cash flows from (used in) investing activities	10,768,388	(123,388)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Finance cost paid	41,904	22,493
Net cash flows from (used in) financing activities	(41,904)	(22,493)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	9,509,667	345,190
Net increase (decrease) in cash and cash equivalents	9,509,667	345,190
Cash and cash equivalents at beginning of period	1,506,124	460,165
Cash and cash equivalents at end of period	1,700,520	763,513

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
28 Jul 2025