

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	6,883,659	2,930,887
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	309,498	288,433
Adjustments for finance costs	95,999	112,973
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	687,535	
Adjustments for provision for expected credit losses of finance receivables	(1,708,462)	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(226,213)	529,706
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments		(138,255)
Provision for employees' end of service benefits	101,778	65,535
Adjustments for other provisions	(118,083)	(118,083)
Net gains / (losses) from investments		564,781
Adjustments for unrealised foreign exchange losses (gains)	38,533	(1,196)
Total adjustments to reconcile profit (loss)	(2,194,485)	174,332
Cash flows from (used in) operations before changes in working capital	4,689,174	3,105,219
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(135)	14,403
Adjustments for decrease (increase) in trade accounts and other receivables	(14,458,420)	(1,468,250)
Adjustments for decrease (increase) in instalment finance receivables	2,722,061	
Adjustments for decrease (increase) in trade accounts and other payables	16,745,197	5,573,003
Adjustments for decrease (increase) in other working capital items	27,906	(66,307)
Total adjustments to working capital changes	5,036,609	4,052,849
Net cash flows from (used in) operations	9,725,783	7,158,068
Interest paid, classified as operating activities		(12,465)
Other inflows (outflows) of cash, classified as operating activities	(256,509)	
Net cash flows from (used in) operating activities	9,469,274	7,145,603
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	26,633	
Purchase of property, plant and equipment, classified as investing activities	361,759	166,165
Dividends received, classified as investing activities	596,826	441,611
Net cash flows from (used in) investing activities	261,700	275,446
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities, classified as financing activities	13,445	13,447
Dividends paid, classified as financing activities	3,600,000	
Interest paid, classified as financing activities	95,999	112,973
Net cash flows from (used in) financing activities	(3,709,444)	(126,420)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,021,530	7,294,629
Net increase (decrease) in cash and cash equivalents	6,021,530	7,294,629
Cash and cash equivalents at beginning of period	26,345,496	15,004,320
Cash and cash equivalents at end of period	32,367,027	22,298,948