

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	369,795	(8,580)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(362,768)	
Total adjustments to reconcile profit (loss)	(362,768)	
Operating profit before changes in operating assets and liabilities	7,027	(8,580)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in trade accounts and other receivables	1,146,004	6,663
Adjustments for decrease (increase) in trade accounts and other payables	1,583	570
Adjustments for decrease (increase) in other working capital items		2,893
Total adjustments to working capital changes	1,147,587	10,126
Cash flows from (used in) operations	1,154,614	1,546
Income taxes paid (refund)	175	
Other inflows (outflows) of cash, classified as operating activities	(7,980)	
Net cash flows from (used in) operating activities	1,146,809	1,546
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash receipts from sales of equity or debt instruments of other entities	15,677	0
Interest received	8,934	0
Other inflows (outflows) of cash, classified as investing activities	(28)	0
Net cash flows from (used in) investing activities	24,583	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	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	1,171,392	1,546
Net increase (decrease) in cash and cash equivalents	1,171,392	1,546
Cash and cash equivalents at beginning of period	2,474,126	10,070
Cash and cash equivalents at end of period	3,645,517	11,616

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