

Statement of cash flows, indirect method	Actuals/Omani Rial/Reviewed			
	Consolidated 01/01/2025-31/03/2025	Standalone 01/01/2025-31/03/2025	Consolidated 01/01/2024-31/03/2024	Standalone 01/01/2024-31/03/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	(15,640)	227,112	969,294	925,797
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	80,588	34,745	97,564	51,344
Adjustments for finance costs	126,478	99,238	75,367	47,499
Adjustments for finance income	209	209	37	16
Adjustments for provision for expected credit losses of finance receivables	100,000		(600)	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(11,546)	(65,769)	(425,024)	(432,465)
Provision for employees' end of service benefits	9,630	1,683	10,522	4,290
Adjustments for undistributed profits of associates	154,055	67,376	303,222	304,058
Other adjustments to reconcile profit (loss)	(395,746)	(322,796)	(436,681)	(312,013)
Total adjustments to reconcile profit (loss)	(244,860)	(320,484)	(982,111)	(945,419)
Cash flows from (used in) operations before changes in working capital	(260,500)	(93,372)	(12,817)	(19,622)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	12,849		78,181	
Adjustments for decrease (increase) in trade accounts and other receivables	(342,485)	(428,231)	(491,628)	(307,642)
Adjustments for decrease (increase) in trade accounts and other payables	(99,845)	58,656	(218,174)	(106,708)
Total adjustments to working capital changes	(429,481)	(369,575)	(631,621)	(414,350)
Net cash flows from (used in) operations	(689,981)	(462,947)	(644,438)	(433,972)
Other inflows (outflows) of cash, classified as operating activities	(6,749)			
Net cash flows from (used in) operating activities	(696,730)	(462,947)	(644,438)	(433,972)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	105,973	15,489	261,110	43,043
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	164,453			
Purchase of property, plant and equipment, classified as investing activities	4,147		858	
Dividends received, classified as investing activities	489,347	323,005	564,076	312,029
Net cash flows from (used in) investing activities	426,720	338,494	824,328	355,072
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings, classified as financing activities	11,913	11,913	18,054	18,054
Repayments of borrowings, classified as financing activities	62,143	62,142	100,000	100,000
Interest paid, classified as financing activities	126,478	99,238	75,367	47,499
Net cash flows from (used in) financing activities	(176,708)	(149,467)	(157,313)	(129,445)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(446,718)	(273,920)	22,577	(208,345)
Net increase (decrease) in cash and cash equivalents	(446,718)	(273,920)	22,577	(208,345)
Cash and cash equivalents at beginning of period	2,155,379	412,139	1,419,372	266,746
Cash and cash equivalents at end of period	1,810,523	240,643	1,531,488	148,541

Statement of cash flows, indirect method	English 01/01/2025-31/03/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #5

5

Oman and Emirates Investment Holding Company SAOG

Notes to the consolidated and separate condensed interim financial statements
for the three-month period ended 31 March 2025

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 May 2025

(Expressed in Omani Rial)

6	Cash and cash equivalents	Group			Parent Company				
		31 March	31	31 December	31	31	31		
		2025	March	2024	March	March	December		
		2024			2025	2024	2024		
		(Un-audited)	(Un-audited)		(Audited)	(Un-audited)	(Un-audited)	(Audited)	
	Cash on hand	3,332		1,252		2,057	2,206	126	1,022
	Cash at bank	1,807,431		1,530,421		2,153,562	238,437	148,415	411,117
		1,810,763		1,531,673		2,155,619	240,643	148,541	412,139
	Expected credit loss allowance	(240)		(185)		(240)	-	-	-
		1,810,523		1,531,488		2,155,379	240,643	148,541	412,139

(a) For the purposes of the consolidated and separate condensed interim statement of cash flows, cash and cash equivalents comprise the following:

	Group			Parent Company		
	31 March 2025	31 March 2024	31 December 2024	31 March 2025	31 March 2024	31 December 2024
	(Un-audited)		(Un-audited)	(Audited)	(Un-audited)	(Un-audited)
						(Audited)
Cash and bank balances	1,810,523		1,531,488	2,155,379	240,643	148,541
Bank overdrafts	(170,470)		(183,683)	(68,608)	(102,424)	(115,976)
Restricted bank balances	(92,424)		(92,424)	(92,424)	(92,424)	(92,424)
	1,547,629		1,255,381	1,994,347	45,795	(59,859)
						319,715