

Statement of cash flows, indirect method		Actuals/Omani Rial/Unaudited	
		01/01/2025-30/09/2025	01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit for the period before taxation		3,867,482	653,094
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)			
Realised/unrealised (loss)/ gain on investments at FVTPL, FVOCI, Amortised cost- net		(871,075)	(85,956)
Provision for expected credit loss of financial assets		36,164	82,170
Provision for employees' end of service benefits		121,226	58,897
interest income net of amortization		(1,446,862)	(1,683,125)
Adjustments for finance costs		571,279	679,248
Adjustments for dividend income		966,366	585,396
Adjustments for depreciation expense		228,555	228,733
Adjustments for Gain/ (loss) on disposal of property, plant and equipment		7,171	0
Adjustments for decrease (increase) in trade accounts receivable		1,303,408	(633,703)
Adjustments for fair value losses (gains)		(2,327,709)	(246,334)
Total adjustments to reconcile profit (loss)		(3,358,551)	(2,185,466)
CHANGES IN WORKING CAPITAL			
Others receivables and prepayments		(480,203)	(149,782)
other liabilities and accruals		491,509	348,281
Total increase (decrease) in working capital		11,306	198,499
Net cash flows from (used in) operations		520,237	(1,333,873)
Employees end of service benefits paid		(37,047)	(50,371)
Income taxes paid		(237,484)	(130,905)
Net cash flows from (used in) operating activities		245,706	(1,515,149)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceed from sale of investments carried at fair value through profit or loss		14,651,305	4,828,179
Purchase of investments carried at fair value through profit or loss		15,264,867	6,880,905
Purchase of property, plant and equipment		109,056	180,734
Proceeds from disposal of property and equipment		9,952	0
Interest income received from Bank deposits, bonds and securities		1,113,792	1,327,617
Dividends received		966,366	585,396
Maturity of deposits			4,550,000
Net cash flows from (used in) investing activities		1,367,492	4,229,553
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Dividends paid		2,500,000	3,000,000
Lease rental paid		(61,896)	(37,020)
Other inflows (outflows) of cash, classified as financing activities		600,189	853,877
Net cash flows from (used in) financing activities		(1,961,707)	(2,183,143)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		(348,509)	531,261
Net increase (decrease) in cash and cash equivalents		(348,509)	531,261
Cash and cash equivalents at beginning of period		805,428	(335,155)
Cash and cash equivalents at end of period		456,919	196,106

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