

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	354,286	425,077
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	518,419	529,523
Adjustments for finance costs	(1,285)	(2,692)
Adjustments for finance income	10,653	3,610
Adjustments for gain (loss) on disposals, property, plant and equipment	10,619	16,571
Provision for employees' end of service benefits	20,878	21,469
Net gains / (losses) from investments	13,419	15,976
Total adjustments to reconcile profit (loss)	503,321	512,143
Cash flows from (used in) operations before changes in working capital	857,607	937,220
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	631,236	718,141
Adjustments for decrease (increase) in trade and other receivables	(473,815)	(1,750,993)
Adjustments for increase (decrease) in trade and other payables	26,609	442,443
Total adjustments to working capital changes	184,030	(590,409)
Cash flows from (used in) operations	1,041,637	346,811
Employees end of service benefits paid	0	(12,096)
Net cash flows from (used in) operating activities	1,041,637	334,715
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	31,701	2,826
Proceeds from sales of other long-term assets, classified as investing activities	10,619	16,571
Purchase of other long-term assets, classified as investing activities	3,081,201	
Dividends received	13,419	15,977
Interest received	10,653	3,610
Net cash flows from (used in) investing activities	(3,078,211)	33,332
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Dividends paid	660,000	880,000
Interest paid	(1,285)	(2,692)
Net cash flows from (used in) financing activities	(658,715)	(877,308)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,695,289)	(509,261)
Net increase (decrease) in cash and cash equivalents	(2,695,289)	(509,261)
Cash and cash equivalents at beginning of period	2,054,006	712,961
Cash and cash equivalents at end of period	(641,283)	203,700