

Statement of cash flows, indirect method			Actuals/Omani Rial/Unaudited	
	Consolidated 01/07/2025-31/03/2026	Standalone 01/07/2025-31/03/2026	Consolidated 01/01/2025-31/03/2025	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	(324,941)	657,561	(510,105)	36,885
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,051,188	233,883		
Adjustments for finance costs	1,702,542	719,749		
Adjustments for gain (loss) on disposals, property, plant and equipment	71,898	0		
Provision for employees' end of service benefits	10,938	21,610		
Total adjustments to reconcile profit (loss)	2,692,770	975,242		
Cash flows from (used in) operations before changes in working capital	2,367,829	1,632,803		
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	46,968	215,103		
Adjustments for decrease (increase) in trade and other receivables	(5,522,134)	(2,573,043)		
Adjustments for increase (decrease) in trade and other payables	7,192,515	2,778,052		
Total adjustments to working capital changes	1,717,349	420,112		
Cash flows from (used in) operations	4,085,178	2,052,915		
Interest paid, classified as operating activities	(1,702,542)	(719,749)		
Income taxes paid (refund), classified as operating activities	(41,689)	(41,689)		
Employees end of service benefits paid	(60,797)	(2,880)		
Net cash flows from (used in) operating activities	2,280,150	1,288,597		
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	71,898			
Purchase of property, plant and equipment, classified as investing activities	2,689,080	28,401		
Net cash flows from (used in) investing activities	(2,617,182)	(28,401)		
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	1,255,293	403,705		
Repayments of borrowings	55,896	1,027,976		
Payments of lease liabilities	(11,530)	(11,530)		
Net cash flows from (used in) financing activities	1,210,927	(612,741)		
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	873,895	647,455		
Net increase (decrease) in cash and cash equivalents	873,895	647,455		
Cash and cash equivalents at beginning of period	252,268	208,386		
Cash and cash equivalents at end of period	1,126,163	855,841	306,278	159,142

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 May 2026