

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	135,646	154,960
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	209,003	186,441
Adjustments for finance costs	1,435	4,423
Provision for employees' end of service benefits	7,063	16,866
Adjustments for unrealised foreign exchange losses (gains)	(1,799)	(11,921)
Other adjustments to reconcile profit (loss)	81,288	
Total adjustments to reconcile profit (loss)	296,990	195,809
Cash flows from (used in) operations before changes in working capital	432,636	350,769
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	212,305	(135,910)
Adjustments for decrease (increase) in trade and other receivables	(598,653)	(1,255,835)
Adjustments for increase (decrease) in trade and other payables	(3,735)	763,762
Total adjustments to working capital changes	(390,083)	(627,983)
Cash flows from (used in) operations	42,553	(277,214)
Employees end of service benefits paid	(5,512)	(8,361)
Net cash flows from (used in) operating activities	37,041	(285,575)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	41,078	16,404
Net cash flows from (used in) investing activities	(41,078)	(16,404)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	207,953	150,000
Payments of lease liabilities	36,749	
Proceeds from contributions of non-controlling interests	0	
Dividends paid	220,000	
Other inflows (outflows) of cash, classified as financing activities	364	7,498
Net cash flows from (used in) financing activities	(48,432)	157,498
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(52,469)	(144,481)
Net increase (decrease) in cash and cash equivalents	(52,469)	(144,481)
Cash and cash equivalents at beginning of period	248,911	254,502
Cash and cash equivalents at end of period	196,442	110,021

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