

			Actuals/Omani Rial/Unaudited	
Statement of cash flows, indirect method	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 for the period before taxation	11,239,659	(2,736,844)	12,574,251	(3,557,696)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	31,825,474	59,667	31,063,145	59,003
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	31,416	(6,298)	93,965	0
Adjustments for increase (decrease) in employee benefit liabilities	38,220	12,424	33,087	16,318
Adjustments for finance costs	8,316,746	2,178,464	10,760,753	3,339,591
Adjustments for finance income	1,780,246	1,342,013	2,396,847	1,970,207
Other adjustments to reconcile profit (loss)	(566,902)		(422,264)	
Total adjustments to reconcile profit (loss)	37,864,708	902,244	39,131,839	1,444,705
Cash flows from (used in) operations before changes in working capital	49,104,367	(1,834,600)	51,706,090	(2,112,991)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	929,372		1,918,365	
Adjustment for decrease (increase) in trade and other receivables	(8,731,810)		(9,968,393)	
Adjustments for increase (decrease) in trade and other payables	1,034,317	(263,711)	(11,627,473)	285,148
Adjustments for decrease (increase) in due from related parties	5,587,649	1,711,726	0	(276,166)
Adjustments for increase (decrease) in due to related parties	2,298,593	13,086,315	0	2,761,431
Adjustments for decrease (increase) in other working capital items	(643,976)	126,780	2,857,140	(312,574)
Total adjustments to working capital changes	474,145	14,661,110	(16,820,361)	2,457,839
Net cash flows from (used in) operations	49,578,512	12,826,510	34,885,729	344,848
Income taxes paid (refund)	268	0	0	0
Interest paid, classified as operating activities	(3,546,810)	178,330	(8,615,646)	(1,249,665)
Employees end of service benefits paid	0	0	(13,247)	0
Net cash flows from (used in) operating activities	46,031,970	13,004,840	26,256,836	(904,817)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	19,896,836	16,858,121	937,056	516
Dividends received	0	0	0	0
Interest received	1,843,127	1,404,894	2,396,847	1,282,100
Other inflows (outflows) of cash, classified as investing activities	10,807,782	9,343,100	(292,823)	13,750,043
Net cash flows from (used in) investing activities	(7,245,927)	(6,110,127)	1,166,968	15,031,627
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	0	0	222,911,250	215,500,000
Repayments of borrowings	5,957,308	0	234,855,606	215,500,000
Payments of lease liabilities	23,204,737	358	21,540,750	0
Dividends paid to equity holders of parent	9,878,200	9,878,200	0	0
Other inflows (outflows) of cash, classified as financing activities	0	0	(248,809)	(248,809)
Net cash flows from (used in) financing activities	(39,040,245)	(9,878,558)	(33,733,915)	(248,809)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(254,202)	(2,983,845)	(6,310,111)	13,878,001
Net increase (decrease) in cash and cash equivalents	(254,202)	(2,983,845)	(6,310,111)	13,878,001
Cash and cash equivalents at beginning of period	33,957,332	14,492,661	43,761,540	4,454,468
Cash and cash equivalents at end of period	33,703,130	11,508,816	37,451,429	18,332,469

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