

	Actuals/Omani Rial/Unaudited			
Statement of cash flows, indirect method	Consolidated	Standalone	Consolidated	Standalone
	01/01/2026- 31/03/2026	01/01/2026- 31/03/2026	01/01/2025- 31/03/2025	01/01/2025- 31/03/2025
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	2,137,630	2,631,091	2,513,827	2,650,869
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	756,610	731,228	515,971	509,126
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	36,891	41,968	102,092	97,846
Adjustments for finance costs	225,947	179,680	254,663	230,479
Adjustments for finance income	30,079	30,079	41,918	41,918
Adjustments for gain (loss) on disposals, property, plant and equipment	(5,469)	(5,469)	(7,521)	(7,521)
Provision for employees' end of service benefits	201,006	201,006	106,885	94,441
Total adjustments to reconcile profit (loss)	1,195,844	1,129,272	945,214	897,495
Cash flows from (used in) operations before changes in working capital	3,333,474	3,760,363	3,459,041	3,548,364
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	3,719,426	3,971,048	5,836,017	5,873,241
Adjustments for decrease (increase) in trade and other receivables	(7,953,554)	(6,431,839)	(4,203,069)	(4,244,604)
Adjustments for increase (decrease) in trade and other payables	(797,564)	(2,473,497)	(294,985)	(284,651)
Total adjustments to working capital changes	(5,031,692)	(4,934,288)	1,337,963	1,343,986
Cash flows from (used in) operations	(1,698,218)	(1,173,925)	4,797,004	4,892,350
Income taxes paid (refund), classified as operating activities	(10,909)	0	(4,954)	0
Employees end of service benefits paid	(28,743)	(27,786)	(2,136)	(438)
Net cash flows from (used in) operating activities	(1,737,870)	(1,201,711)	4,789,914	4,891,912
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	0	0	0	0
Purchase of property, plant and equipment, classified as investing activities	4,588,624	350,286	5,378,720	219,797
Purchase of intangible assets, classified as investing activities	11,610	11,610	21,499	18,213
Cash advances and loans made to other parties, classified as investing activities	0	385,000	0	1,238,273
Interest received	30,079	30,079	41,918	41,918
Other inflows (outflows) of cash, classified as investing activities	0	0	(2,571)	(2,571)
Net cash flows from (used in) investing activities	(4,570,155)	(716,817)	(5,360,872)	(1,436,936)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	25,470,569	20,477,769	23,088,588	19,513,619
Repayments of borrowings	10,852,456	10,852,456	16,594,385	16,594,385
Payments of lease liabilities	11,631	8,765	14,516	1,240
Proceeds from contributions of non-controlling interests	0	0	309,568	0
Dividends paid	4,995,918	4,995,918	5,370,612	5,370,612
Interest paid	717,923	179,680	208,979	237,171
Net cash flows from (used in) financing activities	8,892,641	4,440,950	1,209,664	(2,689,789)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,584,616	2,522,422	638,706	765,187
Net increase (decrease) in cash and cash equivalents	2,584,616	2,522,422	638,706	765,187
Cash and cash equivalents at beginning of period	6,934,398	6,004,853	7,182,785	6,516,915
Cash and cash equivalents at end of period	9,519,014	8,527,275	7,821,491	7,282,102

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