

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 for the period before taxation	(40,584)	(666,481)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,261,591	1,273,553
Adjustments for increase (decrease) in employee benefit liabilities	1,383	1,167
Adjustments for provisions	73,494	69,316
Adjustments for finance costs	439,185	411,291
Adjustments for finance income	8,751	
Other adjustments for non-cash items	(4,250)	(13,510)
Other adjustments to reconcile profit (loss)	(831,583)	(831,583)
Total adjustments to reconcile profit (loss)	931,069	910,234
Cash flows from (used in) operations before changes in working capital	890,485	243,753
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	61,891	(333,519)
Adjustment for decrease (increase) in trade and other receivables	(1,799,091)	1,488,284
Adjustments for increase (decrease) in trade and other payables	1,641,849	(1,629,447)
Total adjustments to working capital changes	(95,351)	(474,682)
Net cash flows from (used in) operations	795,134	(230,929)
Income taxes paid (refund)	(27,980)	
Net cash flows from (used in) operating activities	767,154	(230,929)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	540,878	59,470
Proceeds from sales of other long-term assets	4,250	13,510
Interest received	8,751	
Net cash flows from (used in) investing activities	(527,877)	(45,960)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings		1,000,000
Repayments of borrowings	2,700,000	
Payments of lease liabilities		1,209
Dividends paid to equity holders of parent	724,801	
Interest paid	314	2,959
Net cash flows from (used in) financing activities	(3,425,115)	995,832
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(3,185,838)	718,943
Net increase (decrease) in cash and cash equivalents	(3,185,838)	718,943
Cash and cash equivalents at beginning of period	7,339,379	366,208
Cash and cash equivalents at end of period	4,153,541	1,085,151

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