

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	62,599	(22,618)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	100,629	86,883
Adjustments for finance costs	22,251	11,836
Adjustments for finance income	743	448
Provision for employees' end of service benefits	4,468	3,849
Total adjustments to reconcile profit (loss)	126,605	102,120
Cash flows from (used in) operations before changes in working capital	189,204	79,502
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(57,373)	(33,297)
Adjustments for decrease (increase) in trade and other receivables	100,425	77,906
Adjustments for increase (decrease) in trade and other payables	(8,041)	31,671
Total adjustments to working capital changes	35,011	76,280
Cash flows from (used in) operations	224,215	155,782
Net cash flows from (used in) operating activities	224,215	155,782
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	85,005	212,433
Interest received	743	448
Net cash flows from (used in) investing activities	(84,262)	(211,985)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	(28,082)	11,865
Payments of lease liabilities	27,600	24,000
Interest paid	14,303	4,238
Net cash flows from (used in) financing activities	(69,985)	(16,373)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	69,968	(72,576)
Net increase (decrease) in cash and cash equivalents	69,968	(72,576)
Cash and cash equivalents at beginning of period	291,087	404,907
Cash and cash equivalents at end of period	361,055	332,331

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