

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	(76,431)	(39,245)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	59,039	56,058
Adjustments for finance costs	30,916	26,923
Provision for employees' end of service benefits	407	4,049
Total adjustments to reconcile profit (loss)	90,362	87,030
Cash flows from (used in) operations before changes in working capital	13,931	47,785
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	103,237	(94,470)
Adjustments for decrease (increase) in trade and other receivables	(104,063)	(132,092)
Adjustments for increase (decrease) in trade and other payables	234,633	195,490
Total adjustments to working capital changes	233,807	(31,072)
Cash flows from (used in) operations	247,738	16,713
Interest paid, classified as operating activities	30,916	(26,923)
Employees end of service benefits paid	(4,465)	(546)
Net cash flows from (used in) operating activities	274,189	(10,756)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	180,653	132,825
Other inflows (outflows) of cash, classified as investing activities	(117,290)	8,945
Net cash flows from (used in) investing activities	(297,943)	(123,880)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	104,933	132,036
Net cash flows from (used in) financing activities	104,933	132,036
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	81,179	(2,600)
Net increase (decrease) in cash and cash equivalents	81,179	(2,600)
Cash and cash equivalents at beginning of period	49,789	62,010
Cash and cash equivalents at end of period	73,601	59,410

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