

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	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	1,592,928	556,204	552,017	401,170
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	736,132	590,262	1,177,358	773,984
Adjustments for finance costs	559,199	371,334	642,254	364,122
Provision for employees' end of service benefits	124,966	63,594	84,290	56,972
Adjustments for other provisions	122,369	(65,496)	24,792	21,195
Net gains / (losses) from investments			195,698	195,698
Adjustments for undistributed profits of associates	(47,500)	0	(11,950)	
Other adjustments for non-cash items			(138,745)	
Total adjustments to reconcile profit (loss)	1,590,166	959,694	1,606,201	1,020,575
Cash flows from (used in) operations before changes in working capital	3,183,094	1,515,898	2,158,218	1,421,745
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(54,531)	1,141,169	4,249,230	2,412,678
Adjustments for decrease (increase) in trade and other receivables	362,938	(3,072,809)	(2,303,122)	(1,502,697)
Adjustments for increase (decrease) in trade and other payables	913,701	1,558,581	(972,564)	(1,575,221)
Total adjustments to working capital changes	1,222,108	(373,059)	973,544	(665,240)
Cash flows from (used in) operations	4,405,202	1,142,839	3,131,762	756,505
Employees end of service benefits paid			(42,005)	(38,273)
Net cash flows from (used in) operating activities	4,405,202	1,142,839	3,089,757	718,232
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	42,100	10,168	266,510	207,485
Dividends received	436,829	436,829	195,698	195,698
Net cash flows from (used in) investing activities	394,729	426,661	(70,812)	(11,787)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			(2,383,202)	57,578
Repayments of borrowings	4,747,125	1,028,812		
Payments of lease liabilities	185,447	168,061	36,762	95,785
Interest paid	559,198	371,333	715,619	364,122
Net cash flows from (used in) financing activities	(5,491,770)	(1,568,206)	(3,135,583)	(402,329)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(691,839)	1,294	(116,638)	304,116
Effect of exchange rate changes on cash and cash equivalents	1,181,803	97,668	2,088,000	402,723
Net increase (decrease) in cash and cash equivalents	489,964	98,962	1,971,362	706,839
Cash and cash equivalents at beginning of period	1,836,000	469,000	2,088,000	403,000
Cash and cash equivalents at end of period	489,964	98,962	1,971,158	706,838

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 May 2026