

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	(2,192,445)	(1,529,031)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	990,119	993,221
Adjustments for increase (decrease) in employee benefit liabilities	6,166	6,058
Adjustments for finance costs	1,467,084	1,497,321
Adjustments for finance income	724,657	788,203
Other adjustments for non-cash items	(2,857)	
Total adjustments to reconcile profit (loss)	1,735,855	1,708,397
Cash flows from (used in) operations before changes in working capital	(456,590)	179,366
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	56,986	206,588
Adjustment for decrease (increase) in trade and other receivables	(546,532)	66,600
Adjustments for increase (decrease) in trade and other payables	34,658	(675,791)
Adjustments for decrease (increase) in other working capital items	(200,355)	49,612
Total adjustments to working capital changes	(655,243)	(352,991)
Net cash flows from (used in) operations	(1,111,833)	(173,625)
Net cash flows from (used in) operating activities	(1,111,833)	(173,625)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other inflows (outflows) of cash, classified as investing activities	1,497,312	1,497,311
Net cash flows from (used in) investing activities	1,497,312	1,497,311
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	3,109,523	2,904,215
Interest paid	1,330,453	1,288,671
Other inflows (outflows) of cash, classified as financing activities	68,120	68,490
Net cash flows from (used in) financing activities	(4,371,856)	(4,124,396)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(3,986,377)	(2,800,710)
Net increase (decrease) in cash and cash equivalents	(3,986,377)	(2,800,710)
Cash and cash equivalents at beginning of period	4,337,730	3,344,046
Cash and cash equivalents at end of period	351,353	543,335