

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	522,568	560,955
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	205,048	109,390
Adjustments for increase (decrease) in employee benefit liabilities	34,490	25,986
Adjustments for finance costs	36,753	
Adjustments for finance income	15,038	13,692
Total adjustments to reconcile profit (loss)	261,253	121,684
Cash flows from (used in) operations before changes in working capital	783,821	682,639
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(285)	2,169
Adjustment for decrease (increase) in trade and other receivables	166,558	(138,129)
Adjustments for increase (decrease) in trade and other payables	(177,755)	(134,790)
Total adjustments to working capital changes	(11,482)	(270,750)
Net cash flows from (used in) operations	772,339	411,889
Employees end of service benefits paid	(6,565)	(7,193)
Net cash flows from (used in) operating activities	765,774	404,696
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	36,661	55,163
Interest received	15,038	13,692
Net cash flows from (used in) investing activities	(21,623)	(41,471)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings		44,445
Dividends paid to equity holders of parent	685,664	
Interest paid	36,753	
Other inflows (outflows) of cash, classified as financing activities		500,000
Net cash flows from (used in) financing activities	(722,417)	455,555
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	21,734	818,780
Net increase (decrease) in cash and cash equivalents	21,734	818,780
Cash and cash equivalents at beginning of period	1,744,219	1,303,743
Cash and cash equivalents at end of period	1,765,953	2,122,523

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