

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	17,927	6,357
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	18,208	6,414
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	1,621	1,478
Adjustments for finance costs	137	100
Adjustments for finance income	16,655	12,111
Provision for employees' end of service benefits	3,832	6,926
Net gains / (losses) from investments	1,148	1,151
Total adjustments to reconcile profit (loss)	5,995	1,656
Cash flows from (used in) operations before changes in working capital	23,922	8,013
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	29,247	(34,698)
Adjustments for decrease (increase) in trade and other receivables	(3,740)	(34,429)
Adjustments for increase (decrease) in trade and other payables	(33,352)	96,521
Total adjustments to working capital changes	(7,845)	27,394
Cash flows from (used in) operations	16,077	35,407
Income taxes paid (refund), classified as operating activities		(24,043)
Employees end of service benefits paid	(1,624)	
Net cash flows from (used in) operating activities	14,453	11,364
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Dividends received	1,148	1,151
Interest received	16,655	12,111
Net cash flows from (used in) investing activities	17,803	13,262
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	1,088	228
Dividends paid		105,000
Interest paid	548	100
Other inflows (outflows) of cash, classified as financing activities	(90,000)	
Net cash flows from (used in) financing activities	(91,636)	(105,328)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(59,380)	(80,702)
Net increase (decrease) in cash and cash equivalents	(59,380)	(80,702)
Cash and cash equivalents at beginning of period	414,183	563,264
Cash and cash equivalents at end of period	354,803	482,562

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