

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	924,683	658,574
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	163,199	155,962
Adjustments for finance costs	42,264	59,401
Provision for employees' end of service benefits	33,356	23,684
Total adjustments to reconcile profit (loss)	238,819	239,047
Cash flows from (used in) operations before changes in working capital	1,163,502	897,621
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	65,484	99,550
Adjustments for decrease (increase) in trade and other receivables	(412,752)	8,497
Adjustments for increase (decrease) in trade and other payables	(726,620)	(412,166)
Total adjustments to working capital changes	(1,073,888)	(304,119)
Cash flows from (used in) operations	89,614	593,502
Income taxes paid (refund), classified as operating activities	(4,345)	
Net cash flows from (used in) operating activities	85,269	593,502
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	231,678	247,085
Net cash flows from (used in) investing activities	(231,678)	(247,085)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	119,515	583,805
Repayments of borrowings	425,750	133,088
Dividends paid	1,144,145	915,304
Interest paid	40,864	59,402
Net cash flows from (used in) financing activities	(1,491,244)	(523,989)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,637,653)	(177,572)
Net increase (decrease) in cash and cash equivalents	(1,637,653)	(177,572)
Cash and cash equivalents at beginning of period	2,176,048	778,992
Cash and cash equivalents at end of period	538,395	601,420