

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	859,538	659,299
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	296,257	336,101
Adjustments for increase (decrease) in employee benefit liabilities	49,060	37,465
Adjustments for finance costs	0	3,071
Adjustments for finance income	44,747	29,824
Adjustments for gain (loss) on disposals, property, plant and equipment	3,714	1,524
Other adjustments to reconcile profit (loss)	0	9,848
Total adjustments to reconcile profit (loss)	296,856	355,137
Cash flows from (used in) operations before changes in working capital	1,156,394	1,014,436
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	10,409	6,530
Adjustment for decrease (increase) in trade and other receivables	25,564	(154,129)
Adjustments for increase (decrease) in trade and other payables	(207,113)	92,263
Adjustments for decrease (increase) in due from related parties	(17,495)	71,184
Total adjustments to working capital changes	(188,635)	15,848
Net cash flows from (used in) operations	967,759	1,030,284
Employees end of service benefits paid	(27,009)	(3,503)
Net cash flows from (used in) operating activities	940,750	1,026,781
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	3,714	1,524
Purchase of property, plant and equipment	103,148	53,298
Interest paid	0	3,071
Interest received	44,747	13,613
Other inflows (outflows) of cash, classified as investing activities	(1,000,000)	0
Net cash flows from (used in) investing activities	(1,054,687)	(41,232)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	0	350,000
Net cash flows from (used in) financing activities	0	(350,000)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(113,937)	635,549
Net increase (decrease) in cash and cash equivalents	(113,937)	635,549
Cash and cash equivalents at beginning of period	2,316,723	2,516,505
Cash and cash equivalents at end of period	2,202,786	3,152,054

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 22 Apr 2026