

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2026-31/03/2026	01/01/2026-31/03/2026	01/01/2025-31/03/2025	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	105,680	121,138	19,936	15,016
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	57,286	51,090	71,489	59,371
Adjustments for increase (decrease) in employee benefit liabilities	(15,828)	(18,413)	12,567	8,706
Adjustments for finance income	5,548	5,548	7,207	7,207
Total adjustments to reconcile profit (loss)	35,910	27,129	76,849	60,870
Cash flows from (used in) operations before changes in working capital	141,590	148,267	96,785	75,886
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(46,811)	(57,769)	397,209	439,122
Adjustment for decrease (increase) in trade and other receivables	46,026	280,841	(1,031,397)	(1,068,260)
Adjustments for increase (decrease) in trade and other payables	(208,146)	(457,069)	89,647	103,204
Total adjustments to working capital changes	(208,931)	(233,997)	(544,541)	(525,934)
Net cash flows from (used in) operations	(67,341)	(85,730)	(447,756)	(450,048)
Income taxes paid (refund)	225			
Employees end of service benefits paid	(864)			
Net cash flows from (used in) operating activities	(67,980)	(85,730)	(447,756)	(450,048)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	65,948	3,883	20,493	6,045
Interest received	5,548	5,548	7,207	7,207
Net cash flows from (used in) investing activities	(60,400)	1,665	(13,286)	1,162
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities	(5,717)	(5,717)	2,906	2,908
Net cash flows from (used in) financing activities	5,717	5,717	(2,906)	(2,908)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(122,663)	(78,348)	(463,948)	(451,794)
Net increase (decrease) in cash and cash equivalents	(122,663)	(78,348)	(463,948)	(451,794)
Cash and cash equivalents at beginning of period	1,501,934	1,263,031	983,736	779,872
Cash and cash equivalents at end of period	1,379,271	1,184,683	519,788	328,078

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