

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	(773,768)	(828,770)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	503,368	502,177
Adjustments for provisions	3,675	3,675
Adjustments for finance costs	665,543	683,159
Total adjustments to reconcile profit (loss)	1,172,586	1,189,011
Cash flows from (used in) operations before changes in working capital	398,818	360,241
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	18,265	(503,520)
Adjustment for decrease (increase) in trade and other receivables	153,493	(46,229)
Adjustments for increase (decrease) in trade and other payables	4,176	879,939
Total adjustments to working capital changes	175,934	330,190
Net cash flows from (used in) operations	574,752	690,431
Net cash flows from (used in) operating activities	574,752	690,431
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	67,598	970
Net cash flows from (used in) investing activities	(67,598)	(970)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	2,000,000	0
Dividends paid to equity holders of parent	971,382	971,382
Net cash flows from (used in) financing activities	1,028,618	(971,382)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,535,772	(281,921)
Net increase (decrease) in cash and cash equivalents	1,535,772	(281,921)
Cash and cash equivalents at beginning of period	404,503	818,150
Cash and cash equivalents at end of period	1,940,275	536,229

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 30 Apr 2026