

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	211,873	171,371
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	24,683	23,087
Adjustments for finance costs	5,176	6,367
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(9,274)	
Adjustments for gain (loss) on disposals, property, plant and equipment		1,048
Provision for employees' end of service benefits	16,230	3,532
Adjustments for other provisions	(26,547)	(4,890)
Total adjustments to reconcile profit (loss)	10,268	27,048
Cash flows from (used in) operations before changes in working capital	222,141	198,419
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	367,098	39,548
Adjustments for decrease (increase) in trade and other receivables	51,286	(44,465)
Adjustments for increase (decrease) in trade and other payables	(357,786)	(117,977)
Total adjustments to working capital changes	60,598	(122,894)
Cash flows from (used in) operations	282,739	75,525
Employees end of service benefits paid	(375)	(14,386)
Net cash flows from (used in) operating activities	282,364	61,139
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities		1,048
Purchase of property, plant and equipment, classified as investing activities	9,746	52,286
Net cash flows from (used in) investing activities	(9,746)	(51,238)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	385	14,386
Payments of lease liabilities	4,115	4,115
Dividends paid	220,296	163,941
Interest paid	2,469	3,580
Net cash flows from (used in) financing activities	(226,495)	(157,250)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	46,123	(147,349)
Net increase (decrease) in cash and cash equivalents	46,123	(147,349)
Cash and cash equivalents at beginning of period	76,494	148,748
Cash and cash equivalents at end of period	122,617	1,399