

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	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	(72,632)	(79,564)	(267,221)	(276,779)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	211,991	211,258	198,569	195,218
Adjustments for finance costs	336,814	336,235	369,034	368,194
Adjustments for gain (loss) on disposals, property, plant and equipment			3,500	3,500
Provision for employees' end of service benefits	19,176	19,176	8,303	8,303
Other adjustments to reconcile profit (loss)	(31,104)	(25,907)	(16,815)	(13,497)
Total adjustments to reconcile profit (loss)	536,877	540,762	555,591	554,718
Cash flows from (used in) operations before changes in working capital	464,245	461,198	288,370	277,939
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(250,716)	(250,716)	145,079	145,079
Adjustments for decrease (increase) in trade and other receivables	(1,611,249)	(1,655,661)	(1,144,513)	(1,017,718)
Adjustments for increase (decrease) in trade and other payables	286,352	241,277	728,224	689,664
Total adjustments to working capital changes	(1,575,613)	(1,665,100)	(271,210)	(182,975)
Cash flows from (used in) operations	(1,111,368)	(1,203,902)	17,160	94,964
Employees end of service benefits paid	(1,124)	(1,345)	(2,477)	(2,477)
Net cash flows from (used in) operating activities	(1,112,492)	(1,205,247)	14,683	92,487
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	10,413	10,413	3,500	3,500
Purchase of property, plant and equipment, classified as investing activities	103,168	103,167	36,154	36,154
Net cash flows from (used in) investing activities	(92,755)	(92,754)	(32,654)	(32,654)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	2,121,726	2,121,726	(79,826)	(79,826)
Repayments of borrowings	1,082,967	1,082,967	29,895	29,895
Interest paid	56,509	56,509	173,452	172,612
Other inflows (outflows) of cash, classified as financing activities	16,092	16,092	201,021	201,021
Net cash flows from (used in) financing activities	998,342	998,342	(82,152)	(81,312)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(206,905)	(299,659)	(100,123)	(21,479)
Net increase (decrease) in cash and cash equivalents	(206,905)	(299,659)	(100,123)	(21,479)
Cash and cash equivalents at beginning of period	591,358	489,858	156,359	61,000
Cash and cash equivalents at end of period	384,453	190,199	56,236	39,521