

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	61,785	422,994
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	242,711	224,760
Adjustments for finance costs	106,126	94,602
Adjustments for gain (loss) on disposals, property, plant and equipment	2,619	
Provision for employees' end of service benefits	26,721	90,519
Total adjustments to reconcile profit (loss)	372,939	409,881
Cash flows from (used in) operations before changes in working capital	434,724	832,875
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	680,082	(45,820)
Adjustments for decrease (increase) in trade and other receivables	(1,003,858)	(1,788,218)
Adjustments for increase (decrease) in trade and other payables	213,141	673,081
Total adjustments to working capital changes	(110,635)	(1,160,957)
Cash flows from (used in) operations	324,089	(328,082)
Income taxes paid (refund), classified as operating activities	0	0
Employees end of service benefits paid	(12,545)	(26,398)
Net cash flows from (used in) operating activities	311,544	(354,480)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of other long-term assets, classified as investing activities	2,619	0
Purchase of other long-term assets, classified as investing activities	106,108	234,366
Other inflows (outflows) of cash, classified as investing activities		(100,000)
Net cash flows from (used in) investing activities	(103,489)	(334,366)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	51,221	(1,431,258)
Payments of lease liabilities	70,152	61,679
Dividends paid	0	1,000,000
Interest paid	70,269	60,385
Net cash flows from (used in) financing activities	(191,642)	309,194
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	16,413	(379,652)
Net increase (decrease) in cash and cash equivalents	16,413	(379,652)
Cash and cash equivalents at beginning of period	221,787	910,071
Cash and cash equivalents at end of period	238,200	530,419