

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	(178,715)	85,159	(182,906)	(44,381)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	693,480	46,833	599,940	51,788
Adjustments for increase (decrease) in employee benefit liabilities	18,861	15,971	10,276	7,315
Adjustments for provisions	(50,000)	(50,000)		
Adjustments for finance costs	215,493	45,857	154,491	31,672
Adjustments for finance income	13,149	8,664	19,706	12,463
Adjustments for gain (loss) on disposals, property, plant and equipment	0	0	(4,784)	(4,784)
Adjustments for losses (gains) on disposal of other non-current assets	98,166	14,049	86,808	14,050
Total adjustments to reconcile profit (loss)	962,851	64,046	836,593	97,146
Cash flows from (used in) operations before changes in working capital	784,136	149,205	653,687	52,765
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(93,668)	(43,598)	365,908	(41,254)
Adjustment for decrease (increase) in trade and other receivables	(478,536)	443,588	2,935,363	(161,275)
Adjustments for increase (decrease) in trade and other payables	(1,129,178)	(121,455)	(1,947,496)	178,854
Adjustments for decrease (increase) in due from related parties		(64,982)	33	94,367
Total adjustments to working capital changes	(1,701,382)	213,553	1,353,808	70,692
Net cash flows from (used in) operations	(917,246)	362,758	2,007,495	123,457
Income taxes paid (refund)	(38,850)		(79,414)	0
Dividends received	(55,256)	(55,256)	(45,704)	(45,704)
Employees end of service benefits paid	(8,631)	(8,631)	(1,546)	(1,000)
Net cash flows from (used in) operating activities	(1,019,983)	298,871	1,880,831	76,753
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment	0	0	10,267	10,267
Purchase of property, plant and equipment	413,519	27,421	420,139	75,409
Dividends received	55,256	55,256	45,704	45,704
Interest received	13,149	8,664	19,706	12,463
Other inflows (outflows) of cash, classified as investing activities			0	0
Net cash flows from (used in) investing activities	(345,114)	36,499	(344,462)	(6,975)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	1,839,194	(70,110)	0	262,713
Repayments of borrowings	37,921	16,563	168,835	0
Payments of lease liabilities	139,995	21,704	119,194	21,738
Interest paid	164,976	43,927	111,777	29,234
Net cash flows from (used in) financing activities	1,496,302	(152,304)	(399,806)	211,741
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	131,205	183,066	1,136,563	281,519
Effect of exchange rate changes on cash and cash equivalents	(189,598)		(3,461)	
Net increase (decrease) in cash and cash equivalents	(58,393)	183,066	1,133,102	281,519
Cash and cash equivalents at beginning of period	1,797,546	132,694	713,133	156,591
Cash and cash equivalents at end of period	1,739,153	315,760	1,846,235	438,110

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