

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	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	(353,127)	(352,685)	(318,928)	(318,702)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	58,977	58,977	65,129	65,129
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	0	0	0
Adjustments for finance costs	161,851	161,851	66,921	66,921
Adjustments for losses (gains) on financial asset at fair value through profit and loss	0	0	0	0
Provision for employees' end of service benefits	8,581	8,581	8,170	8,170
Total adjustments to reconcile profit (loss)	229,409	229,409	140,220	140,220
Cash flows from (used in) operations before changes in working capital	(123,718)	(123,276)	(178,708)	(178,482)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	141,022	141,022	(73,599)	(73,598)
Adjustments for decrease (increase) in trade and other receivables	(115,164)	(115,164)	241,127	241,127
Adjustments for increase (decrease) in trade and other payables	(73,474)	(73,474)	185,050	184,827
Total adjustments to working capital changes	(47,616)	(47,616)	352,578	352,356
Cash flows from (used in) operations	(171,334)	(170,892)	173,870	173,874
Employees end of service benefits paid	(7,816)	(7,816)	(3,357)	(3,357)
Net cash flows from (used in) operating activities	(179,150)	(178,708)	170,513	170,517
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	2,000,000	2,000,000	0	0
Purchase of property, plant and equipment, classified as investing activities	10,351	10,351	130	130
Net cash flows from (used in) investing activities	(2,010,351)	(2,010,351)	(130)	(130)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	31,852	32,293	93,524	93,524
Payments of lease liabilities	7,846	7,846	583	583
Interest paid	79,202	79,202	66,004	66,004
Other inflows (outflows) of cash, classified as financing activities	3,743	3,743	(917)	(917)
Net cash flows from (used in) financing activities	(115,157)	(115,598)	(161,028)	(161,028)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,304,658)	(2,304,657)	9,355	9,359
Net increase (decrease) in cash and cash equivalents	(2,304,658)	(2,304,657)	9,355	9,359
Cash and cash equivalents at beginning of period	1,451,343	1,451,041	(1,003,520)	(1,003,821)
Cash and cash equivalents at end of period	(852,951)	(853,252)	(994,166)	(994,468)