

			Actuals/Omani Rial/Unaudited	
Statement of cash flows, indirect method	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	6,593,374	4,899,956	6,563,230	4,647,291
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	869,982	568,015	823,591	530,941
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	39,466	39,466	5,358	4,853
Adjustments for finance costs	98,256	58,891		
Adjustments for finance income	952,391	773,984		
Adjustments for gain (loss) on disposals, property, plant and equipment	3,788	38		
Provision for employees' end of service benefits	95,880	75,438		
Adjustments for other provisions	285,000	285,000		
Adjustments for share-based payments	277,500	205,500		
Other adjustments to reconcile profit (loss)			(1,938,679)	160,977
Total adjustments to reconcile profit (loss)	709,905	458,288	(1,109,730)	696,771
Cash flows from (used in) operations before changes in working capital	7,303,279	5,358,244	5,453,500	5,344,062
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(23,126,611)	(20,616,573)		
Adjustments for decrease (increase) in trade and other receivables	(10,153,453)	(10,467,321)		
Adjustments for increase (decrease) in trade and other payables	19,068,158	18,014,811		
Total adjustments to working capital changes	(14,211,906)	(13,069,083)		
Cash flows from (used in) operations	(6,908,627)	(7,710,839)	5,453,500	5,344,062
Employees end of service benefits paid	(39,638)	(35,736)		
Net cash flows from (used in) operating activities	(6,948,265)	(7,746,575)	5,453,500	5,344,062
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	3,750		1,970	
Purchase of property, plant and equipment, classified as investing activities	997,926	184,014	157,661	62,434
Proceeds from sales of intangible assets, classified as investing activities			33,531	33,531
Interest received	936,534	773,984	1,126,944	982,025
Other inflows (outflows) of cash, classified as investing activities	1,381,386	454,902	3,160,567	4,000,000
Net cash flows from (used in) investing activities	1,323,744	1,044,872	4,165,351	4,953,122
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			242,470	
Payments of lease liabilities	79,783	53,908	137,554	92,554
Dividends paid	4,182,937	4,182,937		
Interest paid			130,918	111,990
Net cash flows from (used in) financing activities	(4,262,720)	(4,236,845)	(26,002)	(204,544)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(9,887,241)	(10,938,548)	9,592,849	10,092,640
Net increase (decrease) in cash and cash equivalents	(9,887,241)	(10,938,548)	9,592,849	10,092,640
Cash and cash equivalents at beginning of period	31,003,713	26,788,953	16,304,128	15,579,058
Cash and cash equivalents at end of period	21,116,472	15,850,405	25,896,977	25,671,698

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