

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	267,628	304,782
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	194,000	81,228
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	31,600	(10,590)
Adjustments for finance costs	13,170	3,587
Adjustments for finance income	0	(232)
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(1,344)	315
Provision for employees' end of service benefits	5,316	5,199
Net gains / (losses) from investments	14,890	25,155
Total adjustments to reconcile profit (loss)	227,852	54,816
Cash flows from (used in) operations before changes in working capital	495,480	359,598
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(22,847)	476,685
Adjustments for decrease (increase) in trade and other receivables	106,468	69,146
Adjustments for increase (decrease) in trade and other payables	19,952	(589,821)
Total adjustments to working capital changes	103,573	(43,990)
Cash flows from (used in) operations	599,053	315,608
Net cash flows from (used in) operating activities	599,053	315,608
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	173,297	6,313
Purchase of intangible assets, classified as investing activities	315,967	463,870
Interest received	14,890	25,155
Other inflows (outflows) of cash, classified as investing activities	9,023	800,000
Net cash flows from (used in) investing activities	(465,351)	354,972
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from issuing shares	330,000	
Proceeds from borrowings	244,225	
Payments of lease liabilities	2,926	2,925
Dividends paid	330,000	660,000
Interest paid	12,973	3,587
Net cash flows from (used in) financing activities	228,326	(666,512)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	362,028	4,068
Net increase (decrease) in cash and cash equivalents	362,028	4,068
Cash and cash equivalents at beginning of period	259,459	55,049
Cash and cash equivalents at end of period	621,287	59,117

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