

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	4,179,852	3,514,580
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,932,637	1,890,668
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(18,863)	(61,259)
Adjustments for finance costs	142,329	152,427
Adjustments for finance income	181,541	376,193
Provision for employees' end of service benefits	46,452	65,569
Adjustments for other provisions	47,944	62,228
Net gains / (losses) from investments	53,419	43,738
Other adjustments for non-cash items	0	223,062
Total adjustments to reconcile profit (loss)	1,915,539	1,912,764
Cash flows from (used in) operations before changes in working capital	6,095,391	5,427,344
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(1,091,779)	769,410
Adjustments for decrease (increase) in trade and other receivables	(1,009,163)	(634,144)
Adjustments for increase (decrease) in trade and other payables	(2,127,794)	(1,041,442)
Total adjustments to working capital changes	(4,228,736)	(906,176)
Cash flows from (used in) operations	1,866,655	4,521,168
Employees end of service benefits paid	(26,821)	(72,562)
Net cash flows from (used in) operating activities	1,839,834	4,448,606
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	415,518	504,503
Dividends received	181	7,093
Interest received	181,073	433,022
Net cash flows from (used in) investing activities	(234,264)	(64,388)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	1,231,628	1,231,628
Dividends paid	5,442,463	29,778,544
Net cash flows from (used in) financing activities	(6,674,091)	(31,010,172)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(5,068,521)	(26,625,954)
Net increase (decrease) in cash and cash equivalents	(5,068,521)	(26,625,954)
Cash and cash equivalents at beginning of period	19,872,982	32,222,941
Cash and cash equivalents at end of period	14,804,461	5,596,987

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