

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	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	3,523,924	3,706,454	3,217,043	3,287,765
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,082,386	446,270	1,032,281	424,460
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	249,258	203,018	161,923	142,095
Adjustments for finance costs	438,744	60,244		227,907
Adjustments for finance income			36,020	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(390,983)	(390,983)	250,000	250,000
Adjustments for gain (loss) on disposals, property, plant and equipment	(35,857)	(35,857)		
Provision for employees' end of service benefits	70,664	23,540	37,840	18,433
Adjustments for other provisions	100,429	96,565	14,451	
Net gains / (losses) from investments	166,236	(326,499)	133,458	(304,865)
Other adjustments for which cash effects are investing or financing cash flow	0	0	0	0
Other adjustments to reconcile profit (loss)	62,388		(140,121)	
Total adjustments to reconcile profit (loss)	1,482,507	801,010	1,186,896	1,367,760
Cash flows from (used in) operations before changes in working capital	5,006,431	4,507,464	4,403,939	4,655,525
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	462,218	545,557	8,024,389	8,351,969
Adjustments for decrease (increase) in trade and other receivables	(3,130,326)	(396,892)	(13,184,252)	(12,825,371)
Adjustments for increase (decrease) in trade and other payables	4,155,040	444,420	7,560,170	5,351,338
Total adjustments to working capital changes	1,486,932	593,085	2,400,307	877,936
Cash flows from (used in) operations	6,493,363	5,100,549	6,804,246	5,533,461
Interest paid, classified as operating activities	(1,017,094)	(638,594)	(305,957)	(569,884)
Income taxes paid (refund), classified as operating activities	(3,169)	(3,169)	(1,598,313)	(1,598,313)
Employees end of service benefits paid			(1,235)	(1,235)
Net cash flows from (used in) operating activities	5,473,100	4,458,786	4,898,741	3,364,029
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	800,236	1,300,235		
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	390,982	390,983	(250,000)	(250,000)
Purchase of property, plant and equipment, classified as investing activities	804,933	364,369	1,966,689	106,062
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities	0	0		
Interest received	578,350	578,350	341,977	341,977
Other inflows (outflows) of cash, classified as investing activities	53	53	9	9
Net cash flows from (used in) investing activities	(635,784)	(695,218)	(1,874,703)	(14,076)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			9,917,490	9,433,159
Repayments of borrowings	3,854,908	3,689,167		
Payments of lease liabilities	4,316	(3,965)	109,857	
Dividends paid	4,134,375	4,134,375	3,937,500	3,937,500
Other inflows (outflows) of cash, classified as financing activities	(77,184)	(77,184)	4,796,969	4,796,969
Net cash flows from (used in) financing activities	(8,070,783)	(7,896,761)	10,667,102	10,292,628
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(3,233,467)	(4,133,193)	13,691,140	13,642,581
Net increase (decrease) in cash and cash equivalents	(3,233,467)	(4,133,193)	13,691,140	13,642,581
Cash and cash equivalents at beginning of period	30,433,248	28,164,061	13,571,249	11,360,860
Cash and cash equivalents at end of period	27,199,781	24,030,868	27,262,389	25,003,441

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
06 May 2026