

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Audited	
	01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	3,344,729	3,840,079	3,125,309	3,258,624
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,646,421	1,454,661	1,505,271	1,474,084
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	0	444,891	444,891
Adjustments for increase (decrease) in employee benefit liabilities	542,736	536,508	49,252	46,172
Adjustments for finance costs	2,499,694	2,487,614	2,758,786	2,758,724
Adjustments for gain (loss) on disposals, property, plant and equipment	7,905	7,905	38,165	38,165
Other adjustments for non-cash items	(773,993)	(906,585)	(882,593)	(925,176)
Total adjustments to reconcile profit (loss)	3,906,953	3,564,293	3,837,442	3,760,530
Cash flows from (used in) operations before changes in working capital	7,251,682	7,404,372	6,962,751	7,019,154
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(591,126)	(573,043)	(93,479)	(93,319)
Adjustment for decrease (increase) in trade and other receivables	(240,994)	(87,851)	1,227,724	1,514,023
Adjustments for increase (decrease) in trade and other payables	(2,123,989)	(2,450,259)	12,224,095	11,924,921
Adjustments for decrease (increase) in other working capital items	(6,268,443)	(6,268,443)	(5,840,684)	(5,840,684)
Total adjustments to working capital changes	(9,224,552)	(9,379,596)	7,517,656	7,504,941
Net cash flows from (used in) operations	(1,972,870)	(1,975,224)	14,480,407	14,524,095
Income taxes paid (refund)	(518,776)	(505,671)	(425,793)	(387,818)
Employees end of service benefits paid	(266,290)	(268,520)	(342,260)	(332,800)
Net cash flows from (used in) operating activities	(2,757,936)	(2,749,415)	13,712,354	13,803,477
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses		1,720,000		988,137
Other cash payments to acquire equity or debt instruments of other entities			235,824	
Proceeds from sales of property, plant and equipment	27,996	27,334	141,266	141,988
Purchase of property, plant and equipment	4,748,661	2,932,674	1,844,867	1,423,899
Purchase of other long-term assets				0
Dividends received	108,029	110,696	100,604	90,733
Other inflows (outflows) of cash, classified as investing activities	665,964	795,889	721,116	773,556
Net cash flows from (used in) investing activities	(3,946,672)	(3,718,755)	(1,117,705)	(1,405,759)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	39,899,407	38,625,723	43,110,193	43,110,193
Repayments of borrowings	27,282,254	27,282,254	42,063,616	42,063,616
Payments of lease liabilities	39,432			
Dividends paid to equity holders of parent	1,500,000	1,500,000	1,500,000	1,500,000
Dividends paid to non-controlling interests	25,000	0	0	0
Interest paid	2,499,694	2,487,614	2,758,786	2,758,724
Net cash flows from (used in) financing activities	8,553,027	7,355,855	(3,212,209)	(3,212,147)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,848,419	887,685	9,382,440	9,185,571
Effect of exchange rate changes on cash and cash equivalents	0	0	0	0
Net increase (decrease) in cash and cash equivalents	1,848,419	887,685	9,382,440	9,185,571
Cash and cash equivalents at beginning of period	11,391,568	10,886,703	2,009,128	1,701,132
Cash and cash equivalents at end of period	13,369,713	11,774,388	11,391,568	10,886,703

Statement of cash flows, indirect method	English 01/01/2025-31/12/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #7

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 22 Feb 2026

	Parent Company		Group
	Year ended 31 December 2024		Year ended 31 December 2024
	RO	RO	RO
Cash in hand	86,313	80,441	87,313
Balances with banks	11,688,075	10,806,262	13,282,400
	11,774,388	10,886,703	13,369,713