

	Actuals/Omani Rial/Reviewed			
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 for the period before taxation	846,190	1,058,813	901,847	903,668
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	469,509	388,771	368,843	349,845
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss			0	0
Adjustments for increase (decrease) in employee benefit liabilities	121,295	117,597	162,020	160,334
Adjustments for finance costs	692,272	687,573	559,976	559,976
Adjustments for gain (loss) on disposals, property, plant and equipment	160	160	(3,754)	(3,754)
Other adjustments for non-cash items	(105,333)	(103,138)	(2,648)	(459)
Total adjustments to reconcile profit (loss)	1,177,583	1,090,643	1,091,945	1,073,450
Cash flows from (used in) operations before changes in working capital	2,023,773	2,149,456	1,993,792	1,977,118
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(77,190)	(75,240)	(149,783)	(149,783)
Adjustment for decrease (increase) in trade and other receivables	(6,037,472)	(6,082,435)	(3,606,960)	(3,614,889)
Adjustments for increase (decrease) in trade and other payables	(3,885,719)	(4,139,948)	(10,955,711)	(10,971,883)
Total adjustments to working capital changes	(10,000,381)	(10,297,623)	(14,712,454)	(14,736,555)
Net cash flows from (used in) operations	(7,976,608)	(8,148,167)	(12,718,662)	(12,759,437)
Income taxes paid (refund)	(5,106)	0	0	0
Employees end of service benefits paid	(65,181)	(62,332)	(63,524)	(67,764)
Net cash flows from (used in) operating activities	(8,046,895)	(8,210,499)	(12,782,186)	(12,827,201)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment	1,100	1,100	116	116
Purchase of property, plant and equipment	602,202	270,882	263,818	261,908
Dividends received	105,333	103,138	2,648	459
Net cash flows from (used in) investing activities	(495,769)	(166,644)	(261,054)	(261,333)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	23,866,763	23,882,704	16,331,362	16,331,362
Repayments of borrowings	13,746,776	13,746,776	4,958,023	4,958,023
Payments of lease liabilities			0	
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				0
Interest paid	692,272	687,573	559,976	559,976
Net cash flows from (used in) financing activities	7,927,715	7,948,355	9,313,363	9,313,363
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(614,949)	(428,788)	(3,729,877)	(3,775,171)
Effect of exchange rate changes on cash and cash equivalents			0	0
Net increase (decrease) in cash and cash equivalents	(614,949)	(428,788)	(3,729,877)	(3,775,171)
Cash and cash equivalents at beginning of period	13,369,713	11,774,388	11,391,568	10,886,703
Cash and cash equivalents at end of period	12,754,764	11,345,600	7,661,691	7,111,532

Statement of cash flows, indirect method	English 01/01/2026-31/03/2026
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #4

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Cash and cash equivalents

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 29 Apr 2026

		Parent Company				Grou
			31 March 2026		31 December 2025	
		(un-audited)	(un-audited)	(audited)	(un-audited)	(u
Cash in hand		88,984	88,747	86,313	90,034	
Cash in bank		11,256,616	7,022,785	11,688,075	12,664,730	
		11,345,600	7,111,532	11,774,388	12,754,764	