

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 for the period before taxation	3,610,022	3,563,456	1,348,911	1,300,620
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	3,406,660	2,175,005	3,097,968	2,233,052
Adjustments for increase (decrease) in employee benefit liabilities	17,174	9,017	22,289	19,309
Adjustments for finance costs	1,478,250	832,329	1,340,030	858,996
Adjustments for finance income	717,266	707,482	604,343	592,116
Adjustments for gain (loss) on disposals, property, plant and equipment	81,160	81,160	(8,382)	19,299
Adjustments for losses (gains) on disposal of other non-current assets	(91,869)	(91,869)		
Adjustments for undistributed profits of associates			(35,791)	(35,791)
Other adjustments to reconcile profit (loss)	1,021,052	2,020,928	26,929	1,089,937
Total adjustments to reconcile profit (loss)	5,032,841	4,156,768	3,927,046	3,625,670
Cash flows from (used in) operations before changes in working capital	8,642,863	7,720,224	5,275,957	4,926,290
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	(2,474,018)	(2,257,759)	104,289	237,463
Adjustmenst for decrease (increase) in trade and other receivables	(8,969,902)	(6,477,534)	(18,398,444)	(18,091,682)
Adjustments for increase (decrease) in trade and other payables	5,916,940	4,392,919	2,374,885	2,120,663
Total adjustments to working capital changes	(5,526,980)	(4,342,374)	(15,919,270)	(15,733,556)
Net cash flows from (used in) operations	3,115,883	3,377,850	(10,643,313)	(10,807,266)
Income taxes paid (refund)			(79,958)	(61,841)
Interest paid, classified as operating activities	(1,478,250)	(832,329)	(1,373,691)	(858,996)
Interest received				0
Net cash flows from (used in) operating activities	1,637,633	2,545,521	(12,096,962)	(11,728,103)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses		821,360		
Proceeds from sales of property, plant and equipment	488,860	488,860	19,680	19,680
Purchase of property, plant and equipment	3,248,688	1,184,725	1,201,054	913,017
Proceeds from sales of other long-term assets	416,741			
Cash advances and loans made to other parties		1,265,904		1,174,919
Interest received	717,266	707,482	604,343	592,116
Other inflows (outflows) of cash, classified as investing activities				358,246
Net cash flows from (used in) investing activities	(1,625,821)	(1,658,906)	(577,031)	(1,117,894)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings			40,000,000	40,000,000
Payments of lease liabilities	785,267	1,431,188	893,034	1,258,757
Dividends paid to equity holders of parent	3,870,000	3,870,000	3,225,000	3,225,000
Net cash flows from (used in) financing activities	(4,655,267)	(5,301,188)	(44,118,034)	(44,483,757)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(4,643,455)	(4,414,573)	(56,792,027)	(57,329,754)
Effect of exchange rate changes on cash and cash equivalents		0	(238,352)	0
Net increase (decrease) in cash and cash equivalents	(4,643,455)	(4,414,573)	(57,030,379)	(57,329,754)
Cash and cash equivalents at beginning of period	82,235,129	77,478,047	97,093,961	71,058,563
Cash and cash equivalents at end of period	77,591,674	73,063,474	40,301,934	13,728,809

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