

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	182,233	86,000
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	139,042	141,056
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	13,209	
Adjustments for finance costs		7,799
Adjustments for gain (loss) on disposals, property, plant and equipment	(1,173)	(4,045)
Provision for employees' end of service benefits	22,680	17,861
Total adjustments to reconcile profit (loss)	176,104	170,761
Cash flows from (used in) operations before changes in working capital	358,337	256,761
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	132,553	(78,809)
Adjustments for decrease (increase) in trade and other receivables	(134,308)	(432,169)
Adjustments for increase (decrease) in trade and other payables	56,773	54,300
Total adjustments to working capital changes	55,018	(456,678)
Cash flows from (used in) operations	413,355	(199,917)
Employees end of service benefits paid	(19,807)	(1,661)
Net cash flows from (used in) operating activities	393,548	(201,578)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	73,712	111,894
Net cash flows from (used in) investing activities	(73,712)	(111,894)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings		(600,000)
Payments of lease liabilities	7,754	8,649
Dividends paid	324,359	324,359
Net cash flows from (used in) financing activities	(332,113)	266,992
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(12,277)	(46,480)
Net increase (decrease) in cash and cash equivalents	(12,277)	(46,480)
Cash and cash equivalents at beginning of period	405,745	251,409
Cash and cash equivalents at end of period	393,468	204,930

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