

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 for the period before taxation	15,807,682	14,807,130
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	422,761	224,911
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(10)	(1,178)
Adjustments for increase (decrease) in employee benefit liabilities	21,706	37,945
Adjustments for finance costs	5,768,492	5,328,479
Adjustments for finance income	(8,954,267)	(7,452,008)
Other adjustments to reconcile profit (loss)	(38,794)	(34,374)
Total adjustments to reconcile profit (loss)	15,128,422	13,007,791
Cash flows from (used in) operations before changes in working capital	30,936,104	27,814,921
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	106,225	33,566
Adjustment for decrease (increase) in trade and other receivables	(2,178,134)	(4,277,466)
Adjustments for increase (decrease) in trade and other payables	(41,041,263)	(4,475,020)
Total adjustments to working capital changes	(43,113,172)	(8,718,920)
Net cash flows from (used in) operations	(12,177,068)	19,096,001
Interest paid, classified as operating activities	(6,305,404)	(5,060,415)
Interest received	240,914	183,027
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.	0	0
Employees end of service benefits paid	0	(165,245)
Other inflows (outflows) of cash	35,000	11,881
Net cash flows from (used in) operating activities	(18,206,558)	14,065,249
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	1,345	12,413
Purchase of other long-term assets	26,273,890	7,986,781
Net cash flows from (used in) investing activities	(26,275,235)	(7,999,194)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from issuing other equity instruments	38,324	
Proceeds from borrowings	66,000,000	
Payments of lease liabilities	2,631,824	173,241
Dividends paid to equity holders of parent	12,368,262	
Dividends paid to non-controlling interests	11,883,232	
Net cash flows from (used in) financing activities	39,155,006	(173,241)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(5,326,787)	5,892,814
Net increase (decrease) in cash and cash equivalents	(5,326,787)	5,892,814
Cash and cash equivalents at beginning of period	21,780,811	15,816,311
Cash and cash equivalents at end of period	16,454,024	21,709,125