

Statement of cash flows, indirect method	Consolidated	Standalone	Consolidated	Actuals/Omani Rial/Unaudited
	01/01/2026-31/03/2026	01/01/2026-31/03/2026	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 (loss) before tax	242,965	58,906	(96,161)	(170,056)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,160,591	480,293	1,107,549	505,513
Adjustments for finance costs	158,652		196,833	32,750
Adjustments for finance income	269,301	269,301	285,408	285,408
Adjustments for gain (loss) on disposals, property, plant and equipment	(552)	(552)		
Provision for employees' end of service benefits	96,860	96,860	165,961	164,592
Adjustments for other provisions	(50,400)	16,899	(2,207)	(73,454)
Total adjustments to reconcile profit (loss)	1,096,954	325,303	1,182,728	343,993
Cash flows from (used in) operations before changes in working capital	1,339,919	384,209	1,086,567	173,937
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	535,578	195,463	(107,786)	200,102
Adjustments for decrease (increase) in trade and other receivables	10,529,838	1,614,337	881,299	1,558,688
Adjustments for increase (decrease) in trade and other payables	(12,463,875)	(2,773,844)	(2,574,807)	(2,532,624)
Total adjustments to working capital changes	(1,398,459)	(964,044)	(1,801,294)	(773,834)
Cash flows from (used in) operations	(58,540)	(579,835)	(714,727)	(599,897)
Employees end of service benefits paid	(2,896)	0	(161,032)	(161,032)
Net cash flows from (used in) operating activities	(61,436)	(579,835)	(875,759)	(760,929)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	20,000	20,000		
Purchase of property, plant and equipment, classified as investing activities	339,679	89,480	423,022	82,337
Proceeds from sales of other long-term assets, classified as investing activities			2,000,000	2,000,000
Purchase of other long-term assets, classified as investing activities			200,000	200,000
Interest received	269,301	269,301	285,408	285,408
Net cash flows from (used in) investing activities	(50,378)	199,821	1,662,386	2,003,071
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			1,459,059	
Repayments of borrowings	193,372	627,812		776,046
Dividends paid	700,000	700,000		
Interest paid	158,652		196,833	32,750
Net cash flows from (used in) financing activities	(1,052,024)	(1,327,812)	1,262,226	(808,796)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,163,838)	(1,707,826)	2,048,853	433,346
Effect of exchange rate changes on cash and cash equivalents	(654)		14,513	
Net increase (decrease) in cash and cash equivalents	(1,164,492)	(1,707,826)	2,063,366	433,346
Cash and cash equivalents at beginning of period	9,566,297	7,168,503	2,734,270	1,532,802
Cash and cash equivalents at end of period	8,401,805	5,460,677	4,797,636	1,966,148

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