

			Actuals/Omani Rial/Unaudited	
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 (loss) before tax	1,575,864	140,753	(1,815,220)	(1,874,339)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,334,660	1,610,919	1,718,123	1,082,756
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(190,741)	30,000	52,890	30,000
Adjustments for finance costs	1,070,873	758,153	1,228,633	829,799
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(876,372)	(876,372)	220,969	220,969
Provision for employees' end of service benefits	32,632	13,896	12,943	
Other adjustments for which cash effects are investing or financing cash flow	(142,558)	(142,558)	(122,678)	(122,678)
Other adjustments for non-cash items			(35,670)	(35,670)
Total adjustments to reconcile profit (loss)	2,228,494	1,394,038	3,075,210	2,005,176
Cash flows from (used in) operations before changes in working capital	3,804,358	1,534,791	1,259,990	130,837
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	196,566	355,000	1,031,569	1,555,134
Adjustments for decrease (increase) in trade and other receivables	(663,889)	7,341	(1,118,522)	(318,439)
Adjustments for increase (decrease) in trade and other payables	2,311,440	832,735	445,776	138,862
Total adjustments to working capital changes	1,844,117	1,195,076	358,823	1,375,557
Cash flows from (used in) operations	5,648,475	2,729,867	1,618,813	1,506,394
Income taxes paid (refund), classified as operating activities	(110,556)		(212,742)	
Employees end of service benefits paid	(55,847)	(21,664)	(20,234)	(2,942)
Net cash flows from (used in) operating activities	5,482,072	2,708,203	1,385,837	1,503,452
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	263,374	180,041	6,940	4,600
Net cash flows from (used in) investing activities	(263,374)	(180,041)	(6,940)	(4,600)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	3,609,020	2,463,288	1,172,401	827,044
Payments of lease liabilities	367,312	125,108		
Interest paid	519,596	431,109	1,076,308	830,207
Net cash flows from (used in) financing activities	(4,495,928)	(3,019,505)	(2,248,709)	(1,657,251)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	722,770	(491,343)	(869,812)	(158,399)
Net increase (decrease) in cash and cash equivalents	722,770	(491,343)	(869,812)	(158,399)
Cash and cash equivalents at beginning of period	3,810,901	1,125,202	1,697,338	400,807
Cash and cash equivalents at end of period	4,533,671	633,859	827,526	242,408