

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/12/2025-28/02/2026	Standalone 01/12/2024-28/02/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	745,258	788,417
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	327,949	331,680
Adjustments for increase (decrease) in employee benefit liabilities	666	666
Adjustments for finance costs		275
Other adjustments for which cash effects are investing or financing cash flow	(128,832)	(113,194)
Total adjustments to reconcile profit (loss)	199,783	219,427
Cash flows from (used in) operations before changes in working capital	945,041	1,007,844
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	465	288
Adjustment for decrease (increase) in trade and other receivables	63,733	541,564
Adjustments for increase (decrease) in trade and other payables	198,906	74,982
Adjustments for increase (decrease) in due to related parties	(129,301)	543,880
Total adjustments to working capital changes	133,803	1,160,714
Net cash flows from (used in) operations	1,078,844	2,168,558
Income taxes paid (refund)	3,737	
Net cash flows from (used in) operating activities	1,082,581	2,168,558
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	4,318	5,037
Interest received	128,832	113,194
Net cash flows from (used in) investing activities	124,514	108,157
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities		6,000
Dividends paid to equity holders of parent	1,980,825	1,980,825
Net cash flows from (used in) financing activities	(1,980,825)	(1,986,825)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(773,730)	289,890
Net increase (decrease) in cash and cash equivalents	(773,730)	289,890
Cash and cash equivalents at beginning of period	13,814,256	11,367,923
Cash and cash equivalents at end of period	13,040,526	11,657,813

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
30 Mar 2026