

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/12/2025-31/05/2026	Standalone 01/03/2025-31/05/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	1,495,872	817,928
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	655,362	
Adjustments for increase (decrease) in employee benefit liabilities	1,347	
Other adjustments for which cash effects are investing or financing cash flow	(257,489)	
Total adjustments to reconcile profit (loss)	399,220	
Cash flows from (used in) operations before changes in working capital	1,895,092	
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	4,266	
Adjustment for decrease (increase) in trade and other receivables	109,250	
Adjustments for increase (decrease) in trade and other payables	(74,674)	
Adjustments for decrease (increase) in due from related parties	20,000	
Adjustments for increase (decrease) in due to related parties	(374,589)	
Total adjustments to working capital changes	(315,747)	
Net cash flows from (used in) operations	1,579,345	
Income taxes paid (refund)	(469,759)	
Net cash flows from (used in) operating activities	1,109,586	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	14,790	
Interest received	257,489	
Net cash flows from (used in) investing activities	242,699	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Dividends paid to equity holders of parent	1,980,825	
Net cash flows from (used in) financing activities	(1,980,825)	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(628,540)	
Net increase (decrease) in cash and cash equivalents	(628,540)	
Cash and cash equivalents at beginning of period	13,814,256	
Cash and cash equivalents at end of period	13,185,716	11,991,057

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
24 Jun 2026