

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	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	(262,409)	527,055	1,359,812	1,335,736
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	904,754	670,942	666,637	661,292
Adjustments for finance costs	515,099	192,133	448,097	448,056
Provision for employees' end of service benefits	60,256	23,531	50,037	49,141
Other adjustments to reconcile profit (loss)			(20)	(20)
Total adjustments to reconcile profit (loss)	1,480,109	886,606	1,164,751	1,158,469
Cash flows from (used in) operations before changes in working capital	1,217,700	1,413,661	2,524,563	2,494,205
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(803,002)	(201,770)	5,433,395	5,437,503
Adjustments for decrease (increase) in trade and other receivables	(146,865)	2,296,453	4,686,564	4,899,064
Adjustments for increase (decrease) in trade and other payables	4,017,192	2,090,277	(848,053)	(855,754)
Total adjustments to working capital changes	3,067,325	4,184,960	9,271,906	9,480,813
Cash flows from (used in) operations	4,285,025	5,598,621	11,796,469	11,975,018
Income taxes paid (refund), classified as operating activities	(23)		(231,408)	(230,935)
Net cash flows from (used in) operating activities	4,285,002	5,598,621	11,565,061	11,744,083
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	6,826,293	6,826,293		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	605,924	605,924		
Other cash payments to acquire interests in associates	127,185	127,185		
Proceeds from sales of property, plant and equipment, classified as investing activities		23,594,436		
Purchase of property, plant and equipment, classified as investing activities	72,585	64,369	1,521,656	1,385,585
Cash advances and loans made to other parties, classified as investing activities		7,072,321		
Net cash flows from (used in) investing activities	6,020,599	22,550,930	(1,521,656)	(1,385,585)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	162,450	16,121,177	9,054,351	9,054,351
Payments of lease liabilities	(45,802)	(45,802)	(8,917)	(8,917)
Dividends paid	3,747,784	3,747,784	0	0
Interest paid	515,099	192,133	448,097	448,056
Other inflows (outflows) of cash, classified as financing activities	0	0	18,779	18,779
Net cash flows from (used in) financing activities	(4,379,531)	(20,015,292)	(9,474,752)	(9,474,711)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,926,070	8,134,259	568,653	883,787
Net increase (decrease) in cash and cash equivalents	5,926,070	8,134,259	568,653	883,787
Cash and cash equivalents at beginning of period	5,045,222	2,349,818	3,248,408	2,605,146
Cash and cash equivalents at end of period	10,971,292	10,484,078	3,817,060	3,488,934

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
14 May 2026