

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	91,356	132,227
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	117,757	136,681
Adjustments for finance costs	548,310	597,813
Adjustments for finance income	10,460	9,659
Other adjustments to reconcile profit (loss)	(1,019,833)	(1,110,005)
Total adjustments to reconcile profit (loss)	(364,226)	(385,170)
Cash flows from (used in) operations before changes in working capital	(272,870)	(252,943)
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	(80,460)	90,289
Adjustments for increase (decrease) in trade and other payables	67,748	(142,123)
Adjustments for decrease (increase) in due from related parties	(28,344)	(33,683)
Adjustments for increase (decrease) in due to related parties	8,854	(61,197)
Adjustments for decrease (increase) in other working capital items	2,124,565	2,124,565
Total adjustments to working capital changes	2,092,363	1,977,851
Net cash flows from (used in) operations	1,819,493	1,724,908
Interest paid, classified as operating activities	(64,643)	(68,570)
Interest received	10,460	9,659
Employees end of service benefits paid	(33,726)	0
Net cash flows from (used in) operating activities	1,731,584	1,665,997
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	0	0
Net cash flows from (used in) investing activities	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	0	0
Payments of lease liabilities	82,591	80,378
Dividends paid to equity holders of parent	1,467,032	1,467,032
Net cash flows from (used in) financing activities	(1,549,623)	(1,547,410)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	181,961	118,587
Net increase (decrease) in cash and cash equivalents	181,961	118,587
Cash and cash equivalents at beginning of period	1,808,951	1,842,278
Cash and cash equivalents at end of period	1,990,913	1,960,354

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