

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	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
<b>STATEMENT OF CASH FLOWS</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>				
Profit (loss) before tax	186,283	158,348	397,937	244,373
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>				
Adjustments for depreciation and amortisation expense	5,225	1,131	3,910	187
Adjustments for finance costs	52,131		44,099	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	13,862	13,862	(3,457)	(3,457)
Adjustments for (gain) loss on investments carried at amortised cost	(721)	(721)	(567)	(567)
Provision for employees' end of service benefits	4,688	4,301	9,882	6,882
Net gains / (losses) from investments	(123)	(123)	0	0
<b>Total adjustments to reconcile profit (loss)</b>	<b>75,308</b>	<b>18,696</b>	<b>53,867</b>	<b>3,045</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>261,591</b>	<b>177,044</b>	<b>451,804</b>	<b>247,418</b>
<b>WORKING CAPITAL CHANGES</b>				
Adjustments for decrease (increase) in trade accounts and other receivables	(213,678)	(244,382)	(264,360)	(145,082)
Adjustments for decrease (increase) in finance leases	127,338	0	0	0
Adjustments for decrease (increase) in trade accounts and other payables	71,087	67,050	(19,860)	(5,640)
Adjustments for decrease (increase) in other working capital items	(781,661)	(354,700)	(45,806)	(45,814)
<b>Total adjustments to working capital changes</b>	<b>(796,914)</b>	<b>(532,032)</b>	<b>(330,026)</b>	<b>(196,536)</b>
<b>Net cash flows from (used in) operations</b>	<b>(535,323)</b>	<b>(354,988)</b>	<b>121,778</b>	<b>50,882</b>
Other inflows (outflows) of cash, classified as operating activities			(11,009)	
<b>Net cash flows from (used in) operating activities</b>	<b>(535,323)</b>	<b>(354,988)</b>	<b>110,769</b>	<b>50,882</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>				
Other inflows (outflows) of cash, classified as investing activities	0	0	935,300	0
<b>Net cash flows from (used in) investing activities</b>	<b>0</b>	<b>0</b>	<b>935,300</b>	<b>0</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>				
Payments of lease liabilities, classified as financing activities	52,131	0	44,099	0
Dividends paid, classified as financing activities	0	0	450,000	450,000
Other inflows (outflows) of cash, classified as financing activities	0	0	18	18
<b>Net cash flows from (used in) financing activities</b>	<b>(52,131)</b>	<b>0</b>	<b>(494,081)</b>	<b>(449,982)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(587,454)</b>	<b>(354,988)</b>	<b>551,988</b>	<b>(399,100)</b>
Effect of exchange rate changes on cash and cash equivalents	0	0	0	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(587,454)</b>	<b>(354,988)</b>	<b>551,988</b>	<b>(399,100)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>1,386,957</b>	<b>756,903</b>	<b>631,534</b>	<b>585,452</b>
<b>Cash and cash equivalents at end of period</b>	<b>799,503</b>	<b>401,915</b>	<b>1,183,522</b>	<b>186,352</b>