

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	1,463,917	1,253,584	1,949,491	1,653,408
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	936,734	864,846	877,952	806,233
Adjustments for finance costs	609,684	603,779	698,820	689,515
Adjustments for finance income	40,711	40,711	46,029	46,029
Adjustments for undistributed profits of associates	36,203	36,203	230,051	230,051
Total adjustments to reconcile profit (loss)	1,469,504	1,391,711	1,300,692	1,219,668
Cash flows from (used in) operations before changes in working capital	2,933,421	2,645,295	3,250,183	2,873,076
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	2,334,065	2,460,137	1,716,033	1,913,664
Adjustments for decrease (increase) in trade and other receivables	(4,652,318)	(4,443,555)	(315,303)	(198,439)
Adjustments for increase (decrease) in trade and other payables	3,971,471	3,713,894	86,491	(73,198)
Total adjustments to working capital changes	1,653,218	1,730,476	1,487,221	1,642,027
Cash flows from (used in) operations	4,586,639	4,375,771	4,737,404	4,515,103
Interest paid, classified as operating activities	(609,684)	(603,779)	(698,820)	(689,515)
Interest received, classified as operating activities	40,711	40,711	46,029	46,029
Net cash flows from (used in) operating activities	4,017,666	3,812,703	4,084,613	3,871,617
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	3,326,886	3,189,303	259,413	231,896
Net cash flows from (used in) investing activities	(3,326,886)	(3,189,303)	(259,413)	(231,896)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	3,310,704	3,310,702		
Repayments of borrowings			1,823,862	1,784,287
Dividends paid	3,240,000	3,240,000	2,400,000	2,400,000
Net cash flows from (used in) financing activities	70,704	70,702	(4,223,862)	(4,184,287)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	761,484	694,102	(398,662)	(544,566)
Net increase (decrease) in cash and cash equivalents	761,484	694,102	(398,662)	(544,566)
Cash and cash equivalents at beginning of period	1,077,900	765,227	624,384	536,961
Cash and cash equivalents at end of period	1,839,384	1,459,329	225,722	(7,605)

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