

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	6,123,324	5,785,859
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,772,360	2,770,195
Adjustments for provisions	14,962	13,718
Adjustments for finance costs	501,786	934,098
Adjustments for finance income	159,577	190,494
Other adjustments for non-cash items	(50,586)	(50,585)
Total adjustments to reconcile profit (loss)	3,078,945	3,476,932
Cash flows from (used in) operations before changes in working capital	9,202,269	9,262,791
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(143,795)	98,379
Adjustment for decrease (increase) in trade and other receivables	(14,660)	(747,773)
Adjustments for increase (decrease) in trade and other payables	1,900,876	3,324,100
Total adjustments to working capital changes	1,742,421	2,674,706
Net cash flows from (used in) operations	10,944,690	11,937,497
Interest paid, classified as operating activities	(907,265)	(1,843,854)
Net cash flows from (used in) operating activities	10,037,425	10,093,643
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	207,215	55,839
Interest received	290,656	321,573
Other inflows (outflows) of cash, classified as investing activities	2,776,364	(391,179)
Net cash flows from (used in) investing activities	2,859,805	(125,445)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings		3,000,000
Repayments of borrowings	13,269,045	12,422,084
Net cash flows from (used in) financing activities	(13,269,045)	(9,422,084)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(371,815)	546,114
Net increase (decrease) in cash and cash equivalents	(371,815)	546,114
Cash and cash equivalents at beginning of period	5,228,043	6,776,226
Cash and cash equivalents at end of period	4,856,228	7,322,340

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