

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	4,150,297	4,111,644	4,279,474	1,479,077
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	365,575	21,160	286,715	20,534
Adjustments for finance costs	65,590	1,329	111,900	1,327
Adjustments for finance income	16,985	16,048	4,814	3,282
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(15,503)			
Adjustments for losses (gains) on disposal of other non-current assets			1,358	7
Provision for employees' end of service benefits	46,017	15,050	103,449	20,160
Other adjustments for which cash effects are investing or financing cash flow		(4,079,830)		
Total adjustments to reconcile profit (loss)	444,694	(4,058,339)	498,608	38,746
Cash flows from (used in) operations before changes in working capital	4,594,991	53,305	4,778,082	1,517,823
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(180,280)	(579,088)	(1,238,536)	929,788
Adjustments for decrease (increase) in trade and other receivables	2,947,805	2,073,501	(6,663,332)	(2,208,862)
Adjustments for increase (decrease) in trade and other payables	(3,502,041)	91,950	(1,538,135)	1,056,013
Adjustments for decrease (increase) in other working capital items	208,511	(2,120,571)		
Total adjustments to working capital changes	(526,005)	(534,208)	(9,440,003)	(223,061)
Cash flows from (used in) operations	4,068,986	(480,903)	(4,661,921)	1,294,762
Dividends received, classified as operating activities				(1,385,942)
Income taxes paid (refund), classified as operating activities	(9,187)		(571,399)	(15,720)
Employees end of service benefits paid	(19,416)			20,160
Net cash flows from (used in) operating activities	4,040,383	(480,903)	(5,233,320)	(86,740)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities			2,534,679	
Proceeds from sales of property, plant and equipment, classified as investing activities	290			
Purchase of property, plant and equipment, classified as investing activities	222,508	35,779	(62,281)	11,729
Purchase of intangible assets, classified as investing activities	41,923	25,894		
Dividends received		4,079,830		1,385,942
Interest received	16,985		4,814	3,282
Other inflows (outflows) of cash, classified as investing activities			(1,846)	0
Net cash flows from (used in) investing activities	(247,156)	4,018,157	2,599,928	1,377,495
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	782,726	(5,558)	3,730,943	(8,875)
Payments of lease liabilities	37,112			
Interest paid	65,590		111,900	1,327
Other inflows (outflows) of cash, classified as financing activities	(17,417)	14,719	300,000	300,000
Net cash flows from (used in) financing activities	662,607	9,161	3,919,043	289,798
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,455,834	3,546,415	1,285,651	1,580,553
Net increase (decrease) in cash and cash equivalents	4,455,834	3,546,415	1,285,651	1,580,553
Cash and cash equivalents at beginning of period	2,397,573	1,316,854	560,503	44,062
Cash and cash equivalents at end of period	6,853,407	4,863,269	1,846,153	1,624,615

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