

	Actuals/Omani Rial/Audited			
Statement of cash flows, indirect method	Consolidated 01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	4,710,872	2,661,278	(3,219,735)	(4,765,511)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	4,693,785	1,978,048	5,503,262	3,061,836
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(82,693)	17,120	(199,864)	9,480
Adjustments for finance costs	845,991	78,750	855,962	231,936
Adjustments for finance income	1,109,382	1,109,382	1,294,585	1,294,585
Adjustments for gain (loss) on disposals, property, plant and equipment	657,495	657,495	(9,986)	0
Provision for employees' end of service benefits	183,090	178,668	258,204	252,160
Adjustments for other provisions	68,006	20,687	177,631	131,998
Other adjustments for non-cash items	131,377		106,665	0
Total adjustments to reconcile profit (loss)	4,072,679	506,396	5,417,261	2,392,825
Cash flows from (used in) operations before changes in working capital	8,783,551	3,167,674	2,197,526	(2,372,686)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(728,507)	299,428	5,375,183	4,583,436
Adjustments for decrease (increase) in trade and other receivables	(11,539,080)	(904,310)	50,660	512,012
Adjustments for increase (decrease) in trade and other payables	11,167,052	1,128,583	(227,714)	39,579
Adjustments for decrease (increase) in other working capital items			0	0
Total adjustments to working capital changes	(1,100,535)	523,701	5,198,129	5,135,027
Cash flows from (used in) operations	7,683,016	3,691,375	7,395,655	2,762,341
Income taxes paid (refund), classified as operating activities	(425,057)		(1,112,206)	(714,363)
Employees end of service benefits paid	(219,382)	(207,071)	(591,298)	(582,982)
Net cash flows from (used in) operating activities	7,038,577	3,484,304	5,692,151	1,464,796
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	1,022,067	1,021,075	35,864	0
Purchase of property, plant and equipment, classified as investing activities	7,689,462	476,627	3,694,905	552,710
Purchase of intangible assets, classified as investing activities	292,130	292,130		
Proceeds from sales of other long-term assets, classified as investing activities			3,353,077	3,353,077
Interest received	516,560	516,560	1,294,585	1,294,585
Net cash flows from (used in) investing activities	(6,442,965)	768,878	988,621	4,094,952
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	7,202,432	1,461,269		
Repayments of borrowings			3,305,292	3,319,667
Payments of lease liabilities	130,843		98,499	0
Dividends paid			1,999,609	1,999,609
Interest paid	845,991	78,750	855,962	231,936
Other inflows (outflows) of cash, classified as financing activities			0	0
Net cash flows from (used in) financing activities	6,225,598	1,382,519	(6,259,362)	(5,551,212)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,821,210	5,635,701	421,410	8,536
Effect of exchange rate changes on cash and cash equivalents	10,817		(12,023)	0
Net increase (decrease) in cash and cash equivalents	6,832,027	5,635,701	409,387	8,536
Cash and cash equivalents at beginning of period	2,734,270	1,532,802	2,324,883	1,524,266
Cash and cash equivalents at end of period	9,566,297	7,168,503	2,734,270	1,532,802

Statement of cash flows, indirect method	English 01/01/2025-31/12/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Material Non-cash transactions	Ref #7

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 26 Feb 2026

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The non cash transaction related to adjustments made to the right of use assets and related accumulated amortization which are adjusted during the year. Further the related adjustment has been made in the lease liability as well.