

Statement of cash flows, indirect method	Thousands/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	5,298	5,770
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	5,255	5,399
Adjustments for increase (decrease) in employee benefit liabilities	74	165
Adjustments for finance costs	1,451	1,420
Adjustments for finance income	14	29
Adjustments for gain (loss) on disposals, property, plant and equipment	(393)	(78)
Adjustments for losses (gains) on disposal of other non-current assets	(34)	(2)
Other adjustments for non-cash items	(334)	(72)
Total adjustments to reconcile profit (loss)	6,791	6,959
Cash flows from (used in) operations before changes in working capital	12,089	12,729
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	357	(469)
Adjustment for decrease (increase) in trade and other receivables	(5,522)	(655)
Adjustments for increase (decrease) in trade and other payables	4,909	(3,300)
Total adjustments to working capital changes	(256)	(4,424)
Net cash flows from (used in) operations	11,833	8,305
Income taxes paid (refund)	(934)	0
Interest paid, classified as operating activities	(1,487)	(1,512)
Employees end of service benefits paid	(36)	(171)
Other inflows (outflows) of cash	461	130
Net cash flows from (used in) operating activities	9,837	6,752
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	8	5
Purchase of property, plant and equipment	8,942	2,260
Purchase of other long-term assets	1,620	1,507
Interest received	14	29
Other inflows (outflows) of cash, classified as investing activities	(850)	0
Net cash flows from (used in) investing activities	(11,390)	(3,733)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	18,999	39,050
Repayments of borrowings	4,685	24,348
Payments of lease liabilities	256	295
Dividends paid to equity holders of parent	13,001	17,306
Net cash flows from (used in) financing activities	1,057	(2,899)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(496)	120
Net increase (decrease) in cash and cash equivalents	(496)	120
Cash and cash equivalents at beginning of period	7,050	5,473
Cash and cash equivalents at end of period	6,554	5,593

Statement of cash flows, indirect method	English 01/01/2026-31/03/2026
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Material Non-cash transactions	Ref #1

1

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

Non cash transactions:	2026	2025
Following non cash transactions have been excluded from above cash flows:	٢٠٢٦	٢٠٢٥
Accruals for the property and equipment	416	1,754
Net movement in treasury shares	29	-