

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	(29,765)	(735)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,918	1,917
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	29,184	
Adjustments for increase (decrease) in employee benefit liabilities	1	1
Adjustments for finance costs	689	974
Adjustments for finance income	4	3
Adjustments for gain (loss) on disposals, property, plant and equipment	5	2
Other adjustments for non-cash items	(147)	(134)
Total adjustments to reconcile profit (loss)	31,636	2,753
Cash flows from (used in) operations before changes in working capital	1,871	2,018
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	162	120
Adjustments for increase (decrease) in trade and other payables	(904)	(538)
Adjustments for decrease (increase) in due from related parties	(10)	(8)
Adjustments for increase (decrease) in due to related parties	(346)	60
Total adjustments to working capital changes	(1,098)	(366)
Net cash flows from (used in) operations	773	1,652
Net cash flows from (used in) operating activities	773	1,652
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	10	5
Purchase of property, plant and equipment	36	6
Interest paid	(4)	(3)
Net cash flows from (used in) investing activities	(22)	2
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings		1,990
Payments of lease liabilities	79	125
Interest paid	588	835
Net cash flows from (used in) financing activities	(667)	(2,950)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	84	(1,296)
Net increase (decrease) in cash and cash equivalents	84	(1,296)
Cash and cash equivalents at beginning of period	4,226	4,661
Cash and cash equivalents at end of period	4,310	3,365

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