

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	570	530
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	865	867
Adjustments for finance costs	734	771
Adjustments for finance income	28	24
Adjustments for gain (loss) on disposals, property, plant and equipment	7	
Total adjustments to reconcile profit (loss)	1,564	1,614
Cash flows from (used in) operations before changes in working capital	2,134	2,144
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	(132)	109
Adjustments for increase (decrease) in trade and other payables	(82)	(122)
Total adjustments to working capital changes	(214)	(13)
Net cash flows from (used in) operations	1,920	2,131
Net cash flows from (used in) operating activities	1,920	2,131
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	7	0
Purchase of property, plant and equipment	2	0
Interest paid	1,341	1,436
Interest received	28	24
Other inflows (outflows) of cash, classified as investing activities	0	1,320
Net cash flows from (used in) investing activities	(1,308)	(92)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	2,144	2,106
Payments of lease liabilities	6	5
Net cash flows from (used in) financing activities	(2,150)	(2,111)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,538)	(72)
Net increase (decrease) in cash and cash equivalents	(1,538)	(72)
Cash and cash equivalents at beginning of period	2,440	848
Cash and cash equivalents at end of period	902	776