

Statement of cash flows, indirect method	Thousands/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	1,654	1,408	(668)	(662)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	4,065	3,619	2,888	2,503
Adjustments for finance costs	1,558	1,422	1,454	1,332
Adjustments for gain (loss) on disposals, property, plant and equipment	231	228	380	333
Provision for employees' end of service benefits	443	399	378	350
Adjustments for undistributed profits of associates	(67)		(51)	
Other adjustments for non-cash items	(3,081)	(3,025)	1,216	2,187
Other adjustments to reconcile profit (loss)	317	317	0	0
Total adjustments to reconcile profit (loss)	3,138	2,504	5,607	6,039
Cash flows from (used in) operations before changes in working capital	4,792	3,912	4,939	5,377
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(1,201)	(1,002)	291	754
Adjustments for decrease (increase) in trade and other receivables	(13,469)	(13,090)	2,822	2,219
Adjustments for increase (decrease) in trade and other payables	6,691	7,146	11,040	10,541
Total adjustments to working capital changes	(7,979)	(6,946)	14,153	13,514
Cash flows from (used in) operations	(3,187)	(3,034)	19,092	18,891
Income taxes paid (refund), classified as operating activities	246	246	(10)	2
Employees end of service benefits paid	(620)	(603)	(794)	(734)
Net cash flows from (used in) operating activities	(3,561)	(3,391)	18,288	18,159
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	234	229	92	30
Purchase of property, plant and equipment, classified as investing activities	2,217	1,813	7,894	6,822
Purchase of intangible assets, classified as investing activities	3	3	6	1
Other inflows (outflows) of cash, classified as investing activities	(338)	(337)	(295)	(734)
Net cash flows from (used in) investing activities	(2,324)	(1,924)	(8,103)	(7,527)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	(6,676)	(6,824)	(1,906)	(1,938)
Payments of lease liabilities	870	783	274	185
Interest paid	1,558	1,422	1,454	1,332
Other inflows (outflows) of cash, classified as financing activities	4,842	3,988	(2,355)	(2,375)
Net cash flows from (used in) financing activities	9,090	8,607	(2,177)	(1,954)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,205	3,292	8,008	8,678
Net increase (decrease) in cash and cash equivalents	3,205	3,292	8,008	8,678
Cash and cash equivalents at beginning of period	8,539	7,879	8,694	7,408
Cash and cash equivalents at end of period	11,744	11,171	16,702	16,086

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