

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	756	685
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	644	639
Adjustments for increase (decrease) in employee benefit liabilities	5	4
Adjustments for finance costs	569	627
Adjustments for finance income	9	12
Total adjustments to reconcile profit (loss)	1,209	1,258
Cash flows from (used in) operations before changes in working capital	1,965	1,943
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	73	37
Adjustments for increase (decrease) in trade and other payables	(35)	(7)
Total adjustments to working capital changes	38	30
Net cash flows from (used in) operations	2,003	1,973
Employees end of service benefits paid	0	0
Net cash flows from (used in) operating activities	2,003	1,973
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	0	8
Net cash flows from (used in) investing activities	0	(8)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	832	944
Payments of lease liabilities	15	15
Interest paid	509	575
Net cash flows from (used in) financing activities	(1,356)	(1,534)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	647	431
Net increase (decrease) in cash and cash equivalents	647	431
Cash and cash equivalents at beginning of period	2,352	2,286
Cash and cash equivalents at end of period	2,999	2,717