

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	2,596	1,272
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,367	1,141
Adjustments for increase (decrease) in employee benefit liabilities	17	16
Adjustments for provisions	0	10
Adjustments for finance costs	613	536
Adjustments for finance income	207	266
Adjustments for gain (loss) on disposals, property, plant and equipment	19	0
Other adjustments for non-cash items	(292)	0
Other adjustments to reconcile profit (loss)	(23)	0
Total adjustments to reconcile profit (loss)	1,456	1,437
Cash flows from (used in) operations before changes in working capital	4,052	2,709
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(1,719)	(708)
Adjustment for decrease (increase) in trade and other receivables	(3,636)	(9,730)
Adjustments for increase (decrease) in trade and other payables	(1,177)	(1,468)
Total adjustments to working capital changes	(6,532)	(11,906)
Net cash flows from (used in) operations	(2,480)	(9,197)
Employees end of service benefits paid	0	(15)
Net cash flows from (used in) operating activities	(2,480)	(9,212)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash payments to acquire interests in associates, classified as investing activities	125	
Proceeds from sales of property, plant and equipment	19	57
Purchase of property, plant and equipment	959	1,000
Purchase of intangible assets	205	
Interest received	207	266
Other inflows (outflows) of cash, classified as investing activities	(2,000)	0
Net cash flows from (used in) investing activities	(3,063)	(677)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	176,225	129,384
Repayments of borrowings	161,158	132,764
Payments of lease liabilities	288	343
Dividends paid to equity holders of parent	5,865	0
Interest paid	507	428
Net cash flows from (used in) financing activities	8,407	(4,151)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,864	(14,040)
Net increase (decrease) in cash and cash equivalents	2,864	(14,040)
Cash and cash equivalents at beginning of period	12,059	21,970
Cash and cash equivalents at end of period	14,923	7,930

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