

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 (loss) before tax	(119)	(137)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	46	45
Adjustments for finance costs	27	27
Provision for employees' end of service benefits	22	2
Total adjustments to reconcile profit (loss)	95	74
Cash flows from (used in) operations before changes in working capital	(24)	(63)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	13	13
Adjustments for decrease (increase) in trade and other receivables	(3)	129
Adjustments for increase (decrease) in trade and other payables	28	18
Adjustments for decrease (increase) in other working capital items	(15)	(3)
Total adjustments to working capital changes	23	157
Cash flows from (used in) operations	(1)	94
Interest paid, classified as operating activities		(27)
Net cash flows from (used in) operating activities	(1)	67
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	0	3
Net cash flows from (used in) investing activities	0	(3)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	0	6
Net cash flows from (used in) financing activities	0	(6)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1)	58
Net increase (decrease) in cash and cash equivalents	(1)	58
Cash and cash equivalents at beginning of period	53	114
Cash and cash equivalents at end of period	52	172