

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Consolidated 01/01/2026-31/03/2026	Consolidated 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	5,514	2,231
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	15,012	15,791
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	909	1,082
Adjustments for increase (decrease) in employee benefit liabilities	34	129
Adjustments for provisions	0	0
Adjustments for unrealised foreign exchange losses (gains)	0	0
Adjustments for share-based payments	223	92
Adjustments for finance costs	720	751
Adjustments for finance income	1	1
Adjustments for gain (loss) on disposals, property, plant and equipment	0	0
Adjustments for losses (gains) on disposal of other non-current assets	0	0
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	0	0
Adjustments for undistributed profits of associates	0	0
Adjustments for other fair value losses (gains)	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0
Other adjustments for non-cash items	0	0
Other adjustments to reconcile profit (loss)	(43)	14
Total adjustments to reconcile profit (loss)	16,854	17,858
Cash flows from (used in) operations before changes in working capital	22,368	20,089
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	242	1,362
Adjustment for decrease (increase) in trade and other receivables	(15,073)	(14,357)
Adjustments for increase (decrease) in trade and other payables	(9,877)	(19,366)
Adjustments for decrease (increase) in due from related parties	0	0
Adjustments for increase (decrease) in due to related parties	0	0
Adjustments for decrease (increase) in other working capital items	2,265	2,291
Total adjustments to working capital changes	(22,443)	(30,070)
Net cash flows from (used in) operations	(75)	(9,981)
Income taxes paid (refund)	0	0
Dividends received	0	0
Interest paid, classified as operating activities	(931)	(1,101)
Interest received	0	0
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.	0	0
Employees end of service benefits paid	(802)	(21)
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities	(1,808)	(11,103)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	9,865	6,250
Proceeds from sales of intangible assets	0	0
Purchase of intangible assets	257	935
Interest received	1	1
Net cash flows from (used in) investing activities	(10,121)	(7,184)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	30,000	43,000
Repayments of borrowings	8,835	14,135
Payments of lease liabilities	3,463	4,323
Proceeds from government grants	0	0
Proceeds from contributions of non-controlling interests	0	0
Dividends paid to equity holders of parent	7,505	7,505
Net cash flows from (used in) financing activities	10,197	17,037
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,732)	(1,250)
Net increase (decrease) in cash and cash equivalents	(1,732)	(1,250)
Cash and cash equivalents at beginning of period	4,967	3,921
Cash and cash equivalents at end of period	3,235	2,671