

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	(1,757)	(2,105)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,120	4,147
Adjustments for increase (decrease) in employee benefit liabilities	1	2
Adjustments for provisions	165	167
Adjustments for finance costs	1,425	1,891
Total adjustments to reconcile profit (loss)	5,711	6,207
Cash flows from (used in) operations before changes in working capital	3,954	4,102
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	265	88
Adjustment for decrease (increase) in trade and other receivables	(2,270)	(1,982)
Adjustments for increase (decrease) in trade and other payables	47	(3,144)
Total adjustments to working capital changes	(1,958)	(5,038)
Net cash flows from (used in) operations	1,996	(936)
Net cash flows from (used in) operating activities	1,996	(936)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other inflows (outflows) of cash, classified as investing activities	(5,268)	(845)
Net cash flows from (used in) investing activities	(5,268)	(845)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Dividends paid to non-controlling interests	2,925	2,925
Other inflows (outflows) of cash, classified as financing activities	(105)	(104)
Net cash flows from (used in) financing activities	(3,030)	(3,029)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(6,302)	(4,810)
Net increase (decrease) in cash and cash equivalents	(6,302)	(4,810)
Cash and cash equivalents at beginning of period	17,191	13,456
Cash and cash equivalents at end of period	10,889	8,646

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