

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	227	1,270
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,168	2,241
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	0
Adjustments for increase (decrease) in employee benefit liabilities	160	160
Adjustments for finance costs	816	1,019
Adjustments for finance income	167	184
Adjustments for gain (loss) on disposals, property, plant and equipment	0	6
Adjustments for losses (gains) on disposal of other non-current assets	0	0
Adjustments for other fair value losses (gains)	50	30
Other adjustments for which cash effects are investing or financing cash flow	(168)	(79)
Other adjustments to reconcile profit (loss)	96	
Total adjustments to reconcile profit (loss)	2,955	3,181
Cash flows from (used in) operations before changes in working capital	3,182	4,451
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(1,072)	19
Adjustment for decrease (increase) in trade and other receivables	1,570	(2,873)
Adjustments for increase (decrease) in trade and other payables	1,373	710
Adjustments for decrease (increase) in due from related parties	55	4
Adjustments for increase (decrease) in due to related parties	(123)	(73)
Total adjustments to working capital changes	1,803	(2,213)
Net cash flows from (used in) operations	4,985	2,238
Income taxes paid (refund)		(127)
Employees end of service benefits paid	(115)	(92)
Net cash flows from (used in) operating activities	4,870	2,019
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows used in obtaining control of subsidiaries or other businesses	1,356	
Proceeds from sales of property, plant and equipment	2	6
Purchase of property, plant and equipment	361	
Purchase of intangible assets		834
Proceeds from sales of other long-term assets		270
Purchase of other long-term assets	150	
Dividends received	96	63
Interest received	26	
Other inflows (outflows) of cash, classified as investing activities	420	(8,492)
Net cash flows from (used in) investing activities	(1,323)	(8,987)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	8,192	9,000
Repayments of borrowings	2,856	2,121
Payments of lease liabilities	96	
Interest paid	689	665
Net cash flows from (used in) financing activities	4,551	6,214
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	8,098	(754)
Net increase (decrease) in cash and cash equivalents	8,098	(754)
Cash and cash equivalents at beginning of period	3,846	7,078
Cash and cash equivalents at end of period	11,944	6,324

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
07 May 2026