

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	(14)	(132)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	590	560
Adjustments for increase (decrease) in employee benefit liabilities	2	9
Adjustments for provisions	23	36
Adjustments for finance costs	240	542
Total adjustments to reconcile profit (loss)	855	1,147
Cash flows from (used in) operations before changes in working capital	841	1,015
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	70	
Adjustment for decrease (increase) in trade and other receivables	332	3,471
Adjustments for increase (decrease) in trade and other payables	504	(177)
Adjustments for decrease (increase) in due from related parties	(1,295)	(210)
Total adjustments to working capital changes	(389)	3,084
Net cash flows from (used in) operations	452	4,099
Net cash flows from (used in) operating activities	452	4,099
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	0	0
Net cash flows from (used in) investing activities	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	(189)	1,790
Payments of lease liabilities	219	542
Proceeds from government grants	(100)	(16)
Net cash flows from (used in) financing activities	(130)	(2,348)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	322	1,751
Net increase (decrease) in cash and cash equivalents	322	1,751
Cash and cash equivalents at beginning of period	3,514	841
Cash and cash equivalents at end of period	3,836	2,592

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