

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	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	(2,162,000)	1,578,000	(959,000)	2,999,000
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,761,000		1,947,000	
Adjustments for increase (decrease) in employee benefit liabilities	(65,000)		3,000	
Adjustments for provisions	24,000		27,000	
Adjustments for finance costs	510,000		578,000	
Adjustments for finance income	114,000			
Other adjustments for non-cash items	16,000		10,000	
Other adjustments to reconcile profit (loss)		(1,539,000)		
Total adjustments to reconcile profit (loss)	2,132,000	(1,539,000)	2,565,000	
Cash flows from (used in) operations before changes in working capital	(30,000)	39,000	1,606,000	2,999,000
WORKING CAPITAL CHANGES				
Adjustment for decrease (increase) in trade and other receivables	(1,321,000)	(1,483,000)	(1,465,000)	(3,155,000)
Adjustments for increase (decrease) in trade and other payables	10,531,000	4,977,000	(1,818,000)	(29,000)
Adjustments for decrease (increase) in due from related parties	(2,000)	(54,000)	(73,000)	9,000
Adjustments for increase (decrease) in due to related parties	647,000	(5,000)	(212,000)	
Total adjustments to working capital changes	9,855,000	3,435,000	(3,568,000)	(3,175,000)
Net cash flows from (used in) operations	9,825,000	3,474,000	(1,962,000)	(176,000)
Interest received			(549,000)	
Net cash flows from (used in) operating activities	9,825,000	3,474,000	(2,511,000)	(176,000)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Interest received	0	0	0	0
Net cash flows from (used in) investing activities	0	0	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities	32,000		9,000	
Interest paid	20,000			
Net cash flows from (used in) financing activities	(52,000)		(9,000)	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	9,773,000	3,474,000	(2,520,000)	(176,000)
Effect of exchange rate changes on cash and cash equivalents	12,747,000	5,335,000	24,480,000	14,693,000
Net increase (decrease) in cash and cash equivalents	22,520,000	8,809,000	21,960,000	14,517,000
Cash and cash equivalents at beginning of period	12,747,000	5,335,000	24,480,000	14,693,000
Cash and cash equivalents at end of period	17,520,000	5,348,000	21,792,000	14,680,000

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