

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	2,499	1,243
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,405	2,359
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	70	28
Adjustments for increase (decrease) in employee benefit liabilities	10	11
Adjustments for provisions	6	6
Adjustments for finance costs	607	714
Adjustments for finance income	1	0
Total adjustments to reconcile profit (loss)	3,097	3,118
Cash flows from (used in) operations before changes in working capital	5,596	4,361
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(776)	1,162
Adjustment for decrease (increase) in trade and other receivables	(8,599)	(10,530)
Adjustments for increase (decrease) in trade and other payables	(1,839)	(9,897)
Total adjustments to working capital changes	(11,214)	(19,265)
Net cash flows from (used in) operations	(5,618)	(14,904)
Employees end of service benefits paid	0	(1)
Other inflows (outflows) of cash	(40)	(33)
Net cash flows from (used in) operating activities	(5,658)	(14,938)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	113	503
Interest received	1	
Net cash flows from (used in) investing activities	(112)	(503)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	8,000	22,000
Payments of lease liabilities	331	485
Dividends paid to equity holders of parent	4,000	3,700
Interest paid	607	714
Net cash flows from (used in) financing activities	3,062	17,101
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,708)	1,660
Net increase (decrease) in cash and cash equivalents	(2,708)	1,660
Cash and cash equivalents at beginning of period	6,138	7,203
Cash and cash equivalents at end of period	3,430	8,863

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