

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited			
	Consolidated 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	(5,568)	(5,578)	(57)	(67)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	4,624	4,619	4,797	4,793
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	0	4	4
Adjustments for increase (decrease) in employee benefit liabilities	(297)	(297)	317	317
Adjustments for provisions	141	141	83	83
Adjustments for unrealised foreign exchange losses (gains)	2	2	(34)	(34)
Adjustments for finance costs	407	407	557	556
Adjustments for finance income	488	488	395	395
Total adjustments to reconcile profit (loss)	4,389	4,384	5,329	5,324
Cash flows from (used in) operations before changes in working capital	(1,179)	(1,194)	5,272	5,257
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	3	3	(142)	(142)
Adjustment for decrease (increase) in trade and other receivables	(4,857)	(4,857)	(3,269)	(3,269)
Adjustments for increase (decrease) in trade and other payables	6,490	6,502	(1,685)	(1,672)
Adjustments for decrease (increase) in other working capital items	3,312	3,312	3,435	3,435
Total adjustments to working capital changes	4,948	4,960	(1,661)	(1,648)
Net cash flows from (used in) operations	3,769	3,766	3,611	3,609
Employees end of service benefits paid	(49)	(49)	(235)	(235)
Other inflows (outflows) of cash	0	0	(1)	(1)
Net cash flows from (used in) operating activities	3,720	3,717	3,375	3,373
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	162	162	1,462	1,462
Interest received	488	488	395	395
Net cash flows from (used in) investing activities	326	326	(1,067)	(1,067)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities	1,923	1,921	541	540
Dividends paid to equity holders of parent	2,698	2,698	1,798	1,798
Interest paid	12	12	4	4
Net cash flows from (used in) financing activities	(4,633)	(4,631)	(2,343)	(2,342)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(587)	(588)	(35)	(36)
Net increase (decrease) in cash and cash equivalents	(587)	(588)	(35)	(36)
Cash and cash equivalents at beginning of period	20,771	20,771	2,308	2,308
Cash and cash equivalents at end of period	20,184	20,183	2,273	2,272

Statement of cash flows, indirect method	English 01/01/2026-31/03/2026
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #1

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Consolidated	Consolidated	Standalone	Standalone
2026	2025	2026	2025

Cash and cash equivalents at beginning of period

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 May 2026

As per Unaudited Financials	20,671.00	2,136.00	20,671.00	2,136.00
As per XBRL iTool	20,771.00	2,308.00	20,771.00	2,308.00
Difference	(100.00)	(172.00)	(100.00)	(172.00)
Recon				
Allowance for expected credit losses on Cash & Cash Equivalent Netted off in Cash flow as per Unaudited Financials	100.00	172.00	100.00	172.00
Net Impact	100.00	172.00	100.00	172.00

	Consolidated 2026	Consolidated 2025	Standalone 2026	Standalone 2025
Cash and cash equivalents at end of period				
As per Unaudited Financials	20,084.00	2,102.00	20,083.00	2,101.00
As per XBRL iTool	20,184.00	2,273.00	20,183.00	2,272.00
Difference	(100.00)	(171.00)	(100.00)	(171.00)
Recon				
Allowance for expected credit losses on Cash & Cash Equivalent Netted off in Cash flow as per Unaudited Financials	-	-	-	-
Net Impact	-	-	-	-

**Movement of Allowance for expected credit losses on Cash & Cash Equivalent adjusted in Cash flow -
Refer Note 22 (ii) in notes to FS**

	Consolidated 2026	Consolidated 2025	Standalone 2026	Standalone 2025
Opening Balance	100.00	172.00	100.00	172.00
Closing Balance	100.00	171.00	100.00	171.00
Other inflows (outflows) of cash under	-	1.00	-	1.00
*Net cash flows from (used in) operating activities				