

| Statement of cash flows, indirect method | Thousands/Omani Rial/Unaudited | | | |
|--|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| | Consolidated 01/01/2022-31/03/2022 | Standalone 01/01/2022-31/03/2022 | Consolidated 01/01/2021-31/03/2021 | Standalone 01/01/2021-31/03/2021 |
| OTHER CASH FLOW INFORMATION | | | | |
| CONSOLIDATED AND SEPARATE | | | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | | | |
| Profit (loss) before tax | 65 | 529 | 1,507 | 1,480 |
| ADJUSTMENTS TO RECONCILE PROFIT (LOSS) | | | | |
| Adjustments for depreciation and amortisation expense | 2,656 | 2,297 | 3,068 | 2,721 |
| Adjustments for finance costs | 800 | 760 | 865 | 833 |
| Adjustments for gain (loss) on disposals, property, plant and equipment | 223 | 198 | 240 | 240 |
| Provision for employees' end of service benefits | 370 | 353 | 413 | 394 |
| Adjustments for other provisions | 0 | 0 | 0 | 0 |
| Adjustments for undistributed profits of associates | (122) | | 27 | |
| Other adjustments for non-cash items | (3,552) | (3,552) | (2,464) | (2,464) |
| Total adjustments to reconcile profit (loss) | 173 | (340) | 1,615 | 1,244 |
| Cash flows from (used in) operations before changes in working capital | 238 | 189 | 3,122 | 2,724 |
| WORKING CAPITAL CHANGES | | | | |
| Adjustments for decrease (increase) in inventories | (800) | (823) | (1,096) | (1,297) |
| Adjustments for decrease (increase) in trade and other receivables | 7,415 | 8,062 | 3,430 | 3,459 |
| Adjustments for increase (decrease) in trade and other payables | 98 | (859) | (1,032) | (526) |
| Total adjustments to working capital changes | 6,713 | 6,380 | 1,302 | 1,636 |
| Cash flows from (used in) operations | 6,951 | 6,569 | 4,424 | 4,360 |
| Income taxes paid (refund), classified as operating activities | (26) | 0 | (49) | 0 |
| Employees end of service benefits paid | (513) | (508) | (799) | (784) |
| Net cash flows from (used in) operating activities | 6,412 | 6,061 | 3,576 | 3,576 |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | | | |
| Other cash receipts from sales of interests in associates | (26) | | 38 | |
| Proceeds from sales of property, plant and equipment, classified as investing activities | 225 | 202 | 247 | 248 |
| Purchase of property, plant and equipment, classified as investing activities | 2,204 | 2,189 | 232 | 229 |
| Purchase of intangible assets, classified as investing activities | 1 | 1 | 15 | 15 |
| Other inflows (outflows) of cash, classified as investing activities | (270) | (244) | (703) | (45) |
| Net cash flows from (used in) investing activities | (2,276) | (2,232) | (665) | (41) |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | | | |
| Repayments of borrowings | 6,908 | 6,826 | 8,529 | 8,360 |
| Payments of lease liabilities | 220 | 188 | 242 | 209 |
| Interest paid | 800 | 760 | 865 | 833 |
| Other inflows (outflows) of cash, classified as financing activities | 546 | 481 | 6,177 | 6,177 |
| Net cash flows from (used in) financing activities | (7,382) | (7,293) | (3,459) | (3,225) |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | (3,246) | (3,464) | (548) | 310 |
| Net increase (decrease) in cash and cash equivalents | (3,246) | (3,464) | (548) | 310 |
| Cash and cash equivalents at beginning of period | 12,092 | 11,279 | 4,370 | 2,537 |
| Cash and cash equivalents at end of period | 8,846 | 7,815 | 3,822 | 2,847 |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 May 2022