

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/06/2025	Standalone 01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	10,988	12,656
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	10,831	11,496
Adjustments for increase (decrease) in employee benefit liabilities	265	273
Adjustments for finance costs	2,983	2,983
Adjustments for finance income	146	111
Adjustments for gain (loss) on disposals, property, plant and equipment	7	357
Other adjustments to reconcile profit (loss)	(142)	337
Total adjustments to reconcile profit (loss)	13,784	14,621
Cash flows from (used in) operations before changes in working capital	24,772	27,277
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(334)	(4,218)
Adjustment for decrease (increase) in trade and other receivables	(7,342)	731
Adjustments for increase (decrease) in trade and other payables	(4,646)	16,172
Adjustments for decrease (increase) in other working capital items	673	541
Total adjustments to working capital changes	(11,649)	13,226
Net cash flows from (used in) operations	13,123	40,503
Income taxes paid (refund)	(622)	(2,757)
Interest paid, classified as operating activities	(3,012)	(2,124)
Employees end of service benefits paid	(384)	(51)
Other inflows (outflows) of cash	377	720
Net cash flows from (used in) operating activities	9,482	36,291
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	12	28
Purchase of property, plant and equipment	6,164	33,835
Interest received	146	111
Other inflows (outflows) of cash, classified as investing activities	(82)	(98)
Net cash flows from (used in) investing activities	(6,088)	(33,794)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	42,753	17,000
Repayments of borrowings	27,967	5,578
Payments of lease liabilities	546	1,426
Dividends paid to equity holders of parent	17,306	16,328
Net cash flows from (used in) financing activities	(3,066)	(6,332)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	328	(3,835)
Net increase (decrease) in cash and cash equivalents	328	(3,835)
Cash and cash equivalents at beginning of period	5,473	8,071
Cash and cash equivalents at end of period	5,801	4,236

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
28 Jul 2025