

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	8,614	8,455
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	3,834	3,832
Adjustments for increase (decrease) in employee benefit liabilities	3	1
Adjustments for finance costs	2,012	2,530
Adjustments for finance income	10	70
Adjustments for gain (loss) on disposals, property, plant and equipment	4	0
Other adjustments for non-cash items	(268)	(228)
Total adjustments to reconcile profit (loss)	5,567	6,065
Cash flows from (used in) operations before changes in working capital	14,181	14,520
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	34	(84)
Adjustment for decrease (increase) in trade and other receivables	(3,720)	(6,266)
Adjustments for increase (decrease) in trade and other payables	2,310	3,352
Adjustments for decrease (increase) in due from related parties	(1)	18
Adjustments for increase (decrease) in due to related parties	403	(17)
Total adjustments to working capital changes	(974)	(2,997)
Net cash flows from (used in) operations	13,207	11,523
Income taxes paid (refund)	(2,471)	(2,033)
Net cash flows from (used in) operating activities	10,736	9,490
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	7	1
Purchase of property, plant and equipment	6	6
Interest received	6	72
Net cash flows from (used in) investing activities	7	67
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	3,755	2,454
Payments of lease liabilities	121	116
Dividends paid to equity holders of parent	1,350	2,025
Interest paid	1,818	2,269
Other inflows (outflows) of cash, classified as financing activities	0	(172)
Net cash flows from (used in) financing activities	(7,044)	(7,036)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,699	2,521
Net increase (decrease) in cash and cash equivalents	3,699	2,521
Cash and cash equivalents at beginning of period	4,661	8,290
Cash and cash equivalents at end of period	8,360	10,811

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