

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2025-30/06/2025	Standalone 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024	Standalone 01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	38	205	380	863
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	5,923	5,201	4,973	4,186
Adjustments for finance costs	2,836	2,627	2,400	2,214
Adjustments for gain (loss) on disposals, property, plant and equipment	408	382	960	847
Provision for employees' end of service benefits	795	734	893	848
Adjustments for undistributed profits of associates	(106)		(190)	
Other adjustments for non-cash items	19,729	20,807	3,961	3,961
Other adjustments to reconcile profit (loss)	422	422	(442)	(408)
Total adjustments to reconcile profit (loss)	29,403	29,409	11,015	9,954
Cash flows from (used in) operations before changes in working capital	29,441	29,614	11,395	10,817
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	3,058	2,707	(153)	(21)
Adjustments for decrease (increase) in trade and other receivables	4,957	3,886	(7,919)	(6,096)
Adjustments for increase (decrease) in trade and other payables	(257)	655	13,004	11,374
Total adjustments to working capital changes	7,758	7,248	4,932	5,257
Cash flows from (used in) operations	37,199	36,862	16,327	16,074
Income taxes paid (refund), classified as operating activities	33	0	48	0
Employees end of service benefits paid	(1,531)	(1,448)	(813)	(789)
Net cash flows from (used in) operating activities	35,701	35,414	15,562	15,285
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of interests in associates	31	0	(3)	0
Proceeds from sales of property, plant and equipment, classified as investing activities	121	79	765	546
Purchase of property, plant and equipment, classified as investing activities	14,465	12,766	18,391	17,702
Purchase of intangible assets, classified as investing activities	10	1	43	36
Other inflows (outflows) of cash, classified as investing activities	(605)	(1,044)	1,244	1,320
Net cash flows from (used in) investing activities	(14,928)	(13,732)	(16,428)	(15,872)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	(27)	673	(9,631)	(9,710)
Payments of lease liabilities	432	326	578	452
Interest paid	2,836	2,627	2,400	2,214
Other inflows (outflows) of cash, classified as financing activities	(13,795)	(13,795)	(4,144)	(4,497)
Net cash flows from (used in) financing activities	(17,036)	(17,421)	2,509	2,547
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,737	4,261	1,643	1,960
Net increase (decrease) in cash and cash equivalents	3,737	4,261	1,643	1,960
Cash and cash equivalents at beginning of period	8,694	7,408	2,397	1,575
Cash and cash equivalents at end of period	12,431	11,669	4,040	3,535

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
13 Aug 2025