

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	1,425	1,384
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,278	1,274
Adjustments for increase (decrease) in employee benefit liabilities	9	8
Adjustments for finance costs	1,246	1,356
Adjustments for finance income	23	19
Total adjustments to reconcile profit (loss)	2,510	2,619
Cash flows from (used in) operations before changes in working capital	3,935	4,003
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	(248)	(405)
Adjustments for increase (decrease) in trade and other payables	88	417
Total adjustments to working capital changes	(160)	12
Net cash flows from (used in) operations	3,775	4,015
Employees end of service benefits paid	(31)	0
Net cash flows from (used in) operating activities	3,744	4,015
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	9	15
Proceeds from sales of intangible assets	5	0
Net cash flows from (used in) investing activities	(4)	(15)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	1,892	1,859
Payments of lease liabilities	15	15
Dividends paid to equity holders of parent	400	375
Interest paid	1,190	1,314
Net cash flows from (used in) financing activities	(3,497)	(3,563)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	243	437
Net increase (decrease) in cash and cash equivalents	243	437
Cash and cash equivalents at beginning of period	2,286	1,969
Cash and cash equivalents at end of period	2,529	2,406

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