

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	3,938	3,555
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,266	2,374
Adjustments for increase (decrease) in employee benefit liabilities	38	24
Adjustments for provisions	(3)	(80)
Adjustments for finance costs	1,174	1,307
Adjustments for finance income	539	492
Other adjustments for non-cash items	115	
Total adjustments to reconcile profit (loss)	3,051	3,133
Cash flows from (used in) operations before changes in working capital	6,989	6,688
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	531	(34)
Adjustment for decrease (increase) in trade and other receivables	(10,886)	(2,636)
Adjustments for increase (decrease) in trade and other payables	(3,766)	(957)
Total adjustments to working capital changes	(14,121)	(3,627)
Net cash flows from (used in) operations	(7,132)	3,061
Income taxes paid (refund)	(687)	(1,225)
Employees end of service benefits paid	(34)	(16)
Net cash flows from (used in) operating activities	(7,853)	1,820
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	57	13
Purchase of property, plant and equipment	2,587	2,079
Interest received	539	492
Other inflows (outflows) of cash, classified as investing activities		(2,000)
Net cash flows from (used in) investing activities	(1,991)	(3,574)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	129,384	285,493
Repayments of borrowings	127,091	296,235
Payments of lease liabilities	629	665
Dividends paid to equity holders of parent	5,866	6,210
Interest paid	960	1,093
Net cash flows from (used in) financing activities	(5,162)	(18,710)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(15,006)	(20,464)
Net increase (decrease) in cash and cash equivalents	(15,006)	(20,464)
Cash and cash equivalents at beginning of period	21,970	42,389
Cash and cash equivalents at end of period	6,964	21,925

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