

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 (loss) before tax	(307)	(94)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	91	91
Adjustments for finance costs	55	55
Provision for employees' end of service benefits	4	6
Total adjustments to reconcile profit (loss)	150	152
Cash flows from (used in) operations before changes in working capital	(157)	58
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	32	202
Adjustments for decrease (increase) in trade and other receivables	154	(100)
Adjustments for increase (decrease) in trade and other payables	99	(62)
Adjustments for decrease (increase) in other working capital items	2	3
Total adjustments to working capital changes	287	43
Cash flows from (used in) operations	130	101
Interest paid, classified as operating activities	(55)	(55)
Net cash flows from (used in) operating activities	75	46
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	11	0
Net cash flows from (used in) investing activities	(11)	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	10	10
Net cash flows from (used in) financing activities	(10)	(10)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	54	36
Net increase (decrease) in cash and cash equivalents	54	36
Cash and cash equivalents at beginning of period	114	89
Cash and cash equivalents at end of period	168	124