

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	14,538	12,203
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	8,073	8,073
Adjustments for provisions	552	592
Adjustments for finance costs	3,807	4,827
Total adjustments to reconcile profit (loss)	12,432	13,492
Cash flows from (used in) operations before changes in working capital	26,970	25,695
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	68	(64)
Adjustment for decrease (increase) in trade and other receivables	(15,363)	(14,624)
Adjustments for increase (decrease) in trade and other payables	10,148	11,671
Total adjustments to working capital changes	(5,147)	(3,017)
Net cash flows from (used in) operations	21,823	22,678
Income taxes paid (refund)	(3,660)	(353)
Interest paid, classified as operating activities	(3,835)	(4,835)
Net cash flows from (used in) operating activities	14,328	17,490
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash receipts from sales of interests in associates, classified as investing activities	7,807	7,306
Net cash flows from (used in) investing activities	7,807	7,306
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings		0
Repayments of borrowings	17,953	17,723
Dividends paid to non-controlling interests	2,925	2,925
Other inflows (outflows) of cash, classified as financing activities	(104)	(507)
Net cash flows from (used in) financing activities	(20,982)	(21,155)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,153	3,641
Net increase (decrease) in cash and cash equivalents	1,153	3,641
Cash and cash equivalents at beginning of period	13,456	12,700
Cash and cash equivalents at end of period	14,609	16,341

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