

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	21,214	(3,159)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,116	264
Adjustments for increase (decrease) in employee benefit liabilities	9	
Adjustments for finance costs	981	2,164
Other adjustments for non-cash items	184	72
Total adjustments to reconcile profit (loss)	2,290	2,500
Cash flows from (used in) operations before changes in working capital	23,504	(659)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(573)	
Adjustment for decrease (increase) in trade and other receivables	2,825	642
Adjustments for increase (decrease) in trade and other payables	(4,870)	1,977
Adjustments for decrease (increase) in due from related parties	128	
Total adjustments to working capital changes	(2,490)	2,619
Net cash flows from (used in) operations	21,014	1,960
Net cash flows from (used in) operating activities	21,014	1,960
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other inflows (outflows) of cash, classified as investing activities	0	0
Net cash flows from (used in) investing activities	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	17,341	0
Interest paid	981	2,164
Other inflows (outflows) of cash, classified as financing activities	(110)	(28)
Net cash flows from (used in) financing activities	(18,432)	(2,192)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,582	(232)
Net increase (decrease) in cash and cash equivalents	2,582	(232)
Cash and cash equivalents at beginning of period	841	1,110
Cash and cash equivalents at end of period	3,423	878

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