

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2025-30/06/2025	01/01/2025-30/06/2025	01/01/2024-30/06/2024	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	1,525,000	3,243,000	4,372,000	3,000,000
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	3,891,000		3,986,000	
Adjustments for increase (decrease) in employee benefit liabilities	4,000		8,000	
Adjustments for provisions	54,000		82,000	
Adjustments for finance costs	1,168,000		1,217,000	
Other adjustments for non-cash items	7,000		36,000	0
Total adjustments to reconcile profit (loss)	5,124,000		5,329,000	0
Cash flows from (used in) operations before changes in working capital	6,649,000	3,243,000	9,701,000	3,000,000
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	92,000		121,000	0
Adjustment for decrease (increase) in trade and other receivables	(5,172,000)	(17,000)	(5,631,000)	(33,000)
Adjustments for increase (decrease) in trade and other payables	(10,210,000)	(15,000)	11,148,000	7,000
Adjustments for decrease (increase) in due from related parties	(12,000)	(25,000)	(6,000)	0
Adjustments for increase (decrease) in due to related parties	(112,000)		993,000	0
Total adjustments to working capital changes	(15,414,000)	(57,000)	6,625,000	(26,000)
Net cash flows from (used in) operations	(8,765,000)	3,186,000	16,326,000	2,974,000
Income taxes paid (refund)	(1,452,000)	(14,000)	(3,015,000)	0
Net cash flows from (used in) operating activities	(10,217,000)	3,172,000	13,311,000	2,974,000
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment			5,000	
Interest received	294,000		172,000	0
Other inflows (outflows) of cash, classified as investing activities	(64,000)	(3,250,000)	(3,000,000)	(3,000,000)
Net cash flows from (used in) investing activities	230,000	(3,250,000)	(2,833,000)	(3,000,000)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	2,713,000		4,784,000	0
Payments of lease liabilities	13,000		14,000	0
Dividends paid to equity holders of parent		14,573,000	0	0
Interest paid	1,128,000		1,852,000	0
Other inflows (outflows) of cash, classified as financing activities	(2,000)		(1,000)	0
Net cash flows from (used in) financing activities	(3,856,000)	(14,573,000)	(6,651,000)	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(13,843,000)	(14,651,000)	3,827,000	(26,000)
Net increase (decrease) in cash and cash equivalents	(13,843,000)	(14,651,000)	3,827,000	(26,000)
Cash and cash equivalents at beginning of period	24,480,000	14,693,000	7,910,000	46,000
Cash and cash equivalents at end of period	10,637,000	42,000	11,727,000	20,000

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Aug 2025