

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	3,404	1,824
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,573	4,536
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	22	(31)
Adjustments for increase (decrease) in employee benefit liabilities	12	14
Adjustments for provisions	14	17
Adjustments for finance costs	1,402	1,577
Adjustments for finance income	0	7
Total adjustments to reconcile profit (loss)	6,023	6,106
Cash flows from (used in) operations before changes in working capital	9,427	7,930
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	1,499	347
Adjustment for decrease (increase) in trade and other receivables	(6,798)	(909)
Adjustments for increase (decrease) in trade and other payables	(8,643)	(4,891)
Total adjustments to working capital changes	(13,942)	(5,453)
Net cash flows from (used in) operations	(4,515)	2,477
Income taxes paid (refund)	(863)	(912)
Interest received	0	7
Employees end of service benefits paid	(1)	(1)
Other inflows (outflows) of cash	(31)	0
Net cash flows from (used in) operating activities	(5,410)	1,571
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	2,518	4,557
Net cash flows from (used in) investing activities	(2,518)	(4,557)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	14,000	13,000
Payments of lease liabilities	1,543	1,503
Dividends paid to equity holders of parent	3,700	3,600
Interest paid	1,402	1,577
Net cash flows from (used in) financing activities	7,355	6,320
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(573)	3,334
Net increase (decrease) in cash and cash equivalents	(573)	3,334
Cash and cash equivalents at beginning of period	7,203	3,997
Cash and cash equivalents at end of period	6,630	7,331

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