

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2025-30/06/2025	Standalone 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024	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	2,916	2,896	1,890	1,900
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	9,484	9,477	5,803	5,795
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	4	4	50	50
Adjustments for increase (decrease) in employee benefit liabilities	443	443	378	378
Adjustments for provisions	102	102	206	206
Adjustments for unrealised foreign exchange losses (gains)	0	0	17	17
Adjustments for finance costs	1,101	1,100	318	317
Adjustments for finance income	747	747	863	863
Total adjustments to reconcile profit (loss)	10,387	10,379	5,909	5,900
Cash flows from (used in) operations before changes in working capital	13,303	13,275	7,799	7,800
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(532)	(532)	124	124
Adjustment for decrease (increase) in trade and other receivables	(4,357)	(4,357)	3,864	3,864
Adjustments for increase (decrease) in trade and other payables	(3,335)	(3,311)	(1,902)	(1,905)
Adjustments for decrease (increase) in other working capital items	3,199	3,199	(1,617)	(1,617)
Total adjustments to working capital changes	(5,025)	(5,001)	469	466
Net cash flows from (used in) operations	8,278	8,274	8,268	8,266
Income taxes paid (refund)	(1,403)	(1,403)	(883)	(884)
Employees end of service benefits paid	(332)	(332)	(304)	(304)
Other inflows (outflows) of cash	(1)	(1)	50	50
Net cash flows from (used in) operating activities	6,542	6,538	7,131	7,128
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	1,974	1,974	4,891	4,891
Proceeds from sales of other long-term assets	10,000	10,000	0	0
Interest received	747	747	863	863
Other inflows (outflows) of cash, classified as investing activities	(5,000)	(5,000)	0	0
Net cash flows from (used in) investing activities	3,773	3,773	(4,028)	(4,028)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities	842	840	753	751
Dividends paid to equity holders of parent	1,798	1,798	1,798	1,798
Interest paid	253	252	318	317
Net cash flows from (used in) financing activities	(2,893)	(2,890)	(2,869)	(2,866)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,422	7,421	234	234
Net increase (decrease) in cash and cash equivalents	7,422	7,421	234	234
Cash and cash equivalents at beginning of period	2,308	2,308	5,606	5,606
Cash and cash equivalents at end of period	9,730	9,729	5,840	5,840

Statement of cash flows, indirect method	English 01/04/2025-30/06/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #1

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Movement of Allowance for expected credit losses on Cash & Cash Equivalent adjusted in Cash flow -

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 Aug 2025

Refer Note 22 (ii) in notes to FS

	Consolidated 01/01/2025 - 30/06/2025	Consolidated 01/01/2024 - 30/06/2024	Standalone 01/01/2025 - 30/06/2025	Standalone 01/01/2024 - 30/06/2024
Opening Balance	172.00	127.00	172.00	127.00
Closing Balance	171.00	177.00	171.00	177.00
Other inflows (outflows) of cash under	1.00	(50.00)	1.00	(50.00)
*Net cash flows from (used in)				
operating activities				