

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	9,463	8,976
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,085	4,083
Adjustments for finance costs	2,181	2,684
Adjustments for finance income	8	52
Adjustments for gain (loss) on disposals, property, plant and equipment	1	0
Other adjustments for non-cash items	(297)	(254)
Total adjustments to reconcile profit (loss)	5,960	6,461
Cash flows from (used in) operations before changes in working capital	15,423	15,437
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	38	(40)
Adjustment for decrease (increase) in trade and other receivables	(5,022)	(6,341)
Adjustments for increase (decrease) in trade and other payables	3,753	2,404
Adjustments for decrease (increase) in due from related parties	6	0
Adjustments for increase (decrease) in due to related parties	235	188
Total adjustments to working capital changes	(990)	(3,789)
Net cash flows from (used in) operations	14,433	11,648
Income taxes paid (refund)	(2,571)	(2,360)
Net cash flows from (used in) operating activities	11,862	9,288
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	2	1
Purchase of property, plant and equipment	171	8
Interest received	8	58
Net cash flows from (used in) investing activities	(161)	51
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	550	3,130
Repayments of borrowings	2,323	1,947
Payments of lease liabilities	73	71
Dividends paid to equity holders of parent	1,429	3,215
Interest paid	1,972	2,389
Other inflows (outflows) of cash, classified as financing activities	0	(199)
Net cash flows from (used in) financing activities	(5,247)	(4,691)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,454	4,648
Net increase (decrease) in cash and cash equivalents	6,454	4,648
Cash and cash equivalents at beginning of period	2,619	6,958
Cash and cash equivalents at end of period	9,073	11,606

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