

**Statement of cash flows
for the year ended 31 December 2024**

	Notes	2024 RO'000s	2023 RO'000s
Cash flows from Operating activities			
Profit for the year		2,933	2,749
Adjustment for:			
Depreciation	5	2,556	2,518
Amortisation of right-of-use assets	6	7	7
Provision for end of service benefits	16	16	25
Finance costs	22	2,701	2,847
Finance income	23	(41)	(41)
Other income	20	(122)	-
Gain on disposal of property plant and equipment	20	(3)	-
Cash flows from operating activities before working capital changes		8,047	8,105
Change in trade and other receivables	7	(40)	57
Change in trade and other payables		67	(282)
Cash generated from operating activities		8,074	7,880
End of Service Benefits Paid	16	-	(10)
Net cash from generated from operating activities		8,074	7,870
Cash flows from Investing activity			
Additions to property, plant and equipment	5	(105)	(240)
Proceeds from property, plant and equipment	5	3	-
Net cash used in investing activity		(102)	(240)
Cash flows from Financing activities			
Long term loans – repaid	11	(3,785)	(3,631)
Finance cost paid	11	(2,453)	(2,564)
Repayment of lease liability	15	(15)	(15)
Repayment of shareholders bridge loan	13	(509)	(730)
Interest paid on shareholders bridge loan	11	(143)	(159)
Dividend distributed	9.3	(750)	(1,000)
Net cash used in financing activities		(7,655)	(8,099)
Net change in cash and cash equivalents		317	(469)
Cash and equivalents at the beginning of the year		1,969	2,438
Cash and cash equivalents at the end of the year	8	2,286	1,969

The accompanying notes 1 to 31 form an integral part of these financial statements.

The independent auditor's report is set out on pages 1 to 5.