

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 01/07/2024-31/03/2025	Standalone 01/07/2024-31/03/2025	Consolidated 01/07/2023-31/03/2024	Standalone 01/07/2023-31/03/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	(2,005,180)	(64,879)	(2,934,384)	(312,632)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,008,406	78,704	921,466	90,101
Adjustments for finance costs	1,210,994	743,786	1,403,970	641,057
Adjustments for gain (loss) on disposals, property, plant and equipment	(62,458)			
Provision for employees' end of service benefits	168	(11,355)	70,750	10,753
Net gains / (losses) from investments	(82,621)		(36,431)	(36,431)
Total adjustments to reconcile profit (loss)	2,364,647	893,756	2,432,617	778,342
Cash flows from (used in) operations before changes in working capital	359,467	828,877	(501,767)	465,710
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(333,050)	(243,471)	631,245	200,605
Adjustments for decrease (increase) in trade and other receivables	(1,963,987)	(915,627)	(2,133,267)	(2,535,043)
Adjustments for increase (decrease) in trade and other payables	3,805,388	943,749	5,171,469	2,408,466
Total adjustments to working capital changes	1,508,351	(215,349)	3,669,447	74,028
Cash flows from (used in) operations	1,867,818	613,528	3,167,680	539,738
Interest paid, classified as operating activities	(1,210,994)	(743,786)	(1,403,970)	(641,057)
Income taxes paid (refund), classified as operating activities	(33,024)	(33,024)	(40,327)	(40,327)
Employees end of service benefits paid	(77,193)	(25,078)	(83,130)	(8,262)
Net cash flows from (used in) operating activities	546,607	(188,360)	1,640,253	(149,908)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	648,529	105,323	738,312	1,415
Purchase of intangible assets, classified as investing activities	119,908		107,124	
Proceeds from sales of other long-term assets, classified as investing activities		102,530		
Net cash flows from (used in) investing activities	(768,437)	(2,793)	(845,436)	(1,415)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	451,008	303,354	498,715	498,715
Repayments of borrowings	492,140	434,973	2,014,177	44,739
Net cash flows from (used in) financing activities	(41,132)	(131,619)	(1,515,462)	453,976
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(262,962)	(322,772)	(720,645)	302,653
Net increase (decrease) in cash and cash equivalents	(262,962)	(322,772)	(720,645)	302,653
Cash and cash equivalents at beginning of period	569,240	481,914	1,378,610	62,071
Cash and cash equivalents at end of period	306,278	159,142	657,965	364,724

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