

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	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 (loss) before tax	4,906,090	5,094,409	2,995,712	2,975,249
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,066,050	1,036,298	937,285	904,673
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	173,314	168,025	275,586	246,462
Adjustments for finance costs	628,615	598,800	948,962	899,403
Adjustments for finance income	80,191	80,191	53,084	53,084
Adjustments for gain (loss) on disposals, property, plant and equipment	(15,068)	(15,068)	(13,890)	(13,890)
Provision for employees' end of service benefits	179,458	146,584	186,599	179,579
Total adjustments to reconcile profit (loss)	1,982,314	1,884,584	2,309,238	2,190,923
Cash flows from (used in) operations before changes in working capital	6,888,404	6,978,993	5,304,950	5,166,172
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	3,932,110	3,852,202	(3,980,432)	(3,549,446)
Adjustments for decrease (increase) in trade and other receivables	(7,379,499)	(7,737,748)	(433,280)	787,332
Adjustments for increase (decrease) in trade and other payables	1,491,981	428,706	1,908,745	2,060,268
Total adjustments to working capital changes	(1,955,408)	(3,456,840)	(2,504,967)	(701,846)
Cash flows from (used in) operations	4,932,996	3,522,153	2,799,983	4,464,326
Income taxes paid (refund), classified as operating activities	(1,371,434)	(1,366,480)	(532,658)	(514,961)
Employees end of service benefits paid	(20,623)	(18,925)	(52,864)	(52,864)
Net cash flows from (used in) operating activities	3,540,939	2,136,748	2,214,461	3,896,501
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	1,952	1,952	0	0
Purchase of property, plant and equipment, classified as investing activities	11,402,647	499,894	6,849,375	4,846,767
Purchase of intangible assets, classified as investing activities	38,318	34,853	28,592	28,592
Cash advances and loans made to other parties, classified as investing activities	0	3,430,138	0	1,848,169
Interest received	80,191	80,191	53,084	53,084
Other inflows (outflows) of cash, classified as investing activities	(7,547)	(7,547)	(7,661)	(7,661)
Net cash flows from (used in) investing activities	(11,366,369)	(3,890,289)	(6,832,544)	(6,678,105)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	44,661,260	38,454,760	41,187,396	38,681,871
Repayments of borrowings	33,395,117	33,395,117	38,741,703	38,741,703
Payments of lease liabilities	29,033	2,480	31,005	9,128
Proceeds from contributions of non-controlling interests	309,568	0	462,042	0
Dividends paid	5,370,612	5,370,612	2,373,061	2,373,061
Interest paid	612,034	582,219	791,443	755,552
Net cash flows from (used in) financing activities	5,564,032	(895,668)	(287,774)	(3,197,573)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,261,398)	(2,649,209)	(4,905,857)	(5,979,177)
Net increase (decrease) in cash and cash equivalents	(2,261,398)	(2,649,209)	(4,905,857)	(5,979,177)
Cash and cash equivalents at beginning of period	7,182,785	6,516,915	10,753,793	9,692,215
Cash and cash equivalents at end of period	4,921,387	3,867,706	5,847,936	3,713,038

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