

Statement of cash flows, indirect method	Actuals/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	437,088	(549,721)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,545,949	1,802,059
Adjustments for increase (decrease) in employee benefit liabilities	2,065	2,036
Adjustments for provisions	138,633	124,060
Adjustments for finance costs	830,242	474,484
Adjustments for losses (gains) on disposal of other non-current assets	(13,510)	
Other adjustments to reconcile profit (loss)	64,758	62,479
Total adjustments to reconcile profit (loss)	3,568,137	2,465,568
Cash flows from (used in) operations before changes in working capital	4,005,225	1,915,847
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(355,549)	(247,055)
Adjustment for decrease (increase) in trade and other receivables	5,352,143	(631,531)
Adjustments for increase (decrease) in trade and other payables	(1,841,265)	2,278,675
Total adjustments to working capital changes	3,155,329	1,400,089
Net cash flows from (used in) operations	7,160,554	3,315,936
Net cash flows from (used in) operating activities	7,160,554	3,315,936
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses	0	0
Purchase of property, plant and equipment	612,318	677,663
Purchase of intangible assets	198,404	
Proceeds from sales of other long-term assets	13,510	
Net cash flows from (used in) investing activities	(797,212)	(677,663)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	1,000,000	
Repayments of borrowings	2,411,975	1,817,401
Payments of lease liabilities	9,785	10,076
Interest paid	805,470	450,773
Net cash flows from (used in) financing activities	(2,227,230)	(2,278,250)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,136,112	360,023
Net increase (decrease) in cash and cash equivalents	4,136,112	360,023
Cash and cash equivalents at beginning of period	366,208	2,106,007
Cash and cash equivalents at end of period	4,502,320	2,466,030

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