

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-30/06/2026	Standalone 01/01/2025-30/06/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	1,412,240	437,088
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,536,066	2,545,949
Adjustments for increase (decrease) in employee benefit liabilities	1,383	2,065
Adjustments for provisions	146,989	138,633
Adjustments for finance costs	883,145	830,242
Adjustments for finance income	14,242	
Adjustments for gain (loss) on disposals, property, plant and equipment	4,250	13,510
Other adjustments to reconcile profit (loss)	64,758	64,758
Total adjustments to reconcile profit (loss)	3,613,849	3,568,137
Cash flows from (used in) operations before changes in working capital	5,026,089	4,005,225
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	71,657	(355,549)
Adjustment for decrease (increase) in trade and other receivables	(4,041,784)	5,352,143
Adjustments for increase (decrease) in trade and other payables	3,080,637	(1,841,265)
Total adjustments to working capital changes	(889,490)	3,155,329
Net cash flows from (used in) operations	4,136,599	7,160,554
Income taxes paid (refund)	(272,059)	
Net cash flows from (used in) operating activities	3,864,540	7,160,554
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	872,380	612,318
Purchase of intangible assets		198,404
Proceeds from sales of other long-term assets	4,250	13,510
Interest received	14,242	
Net cash flows from (used in) investing activities	(853,888)	(797,212)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings		1,000,000
Repayments of borrowings	5,257,988	2,411,975
Payments of lease liabilities	8,492	9,785
Dividends paid to non-controlling interests	724,801	
Interest paid	864,525	805,470
Net cash flows from (used in) financing activities	(6,855,806)	(2,227,230)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(3,845,154)	4,136,112
Net increase (decrease) in cash and cash equivalents	(3,845,154)	4,136,112
Cash and cash equivalents at beginning of period	7,339,379	366,208
Cash and cash equivalents at end of period	3,494,225	4,502,320

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
21 Jul 2026