

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 (loss) before tax	(45,168)	(94,354)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	138,431	116,544
Adjustments for finance costs	30,789	16,978
Adjustments for finance income	901	1,619
Provision for employees' end of service benefits	12,544	10,368
Total adjustments to reconcile profit (loss)	180,863	142,271
Cash flows from (used in) operations before changes in working capital	135,695	47,917
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(79,070)	135,275
Adjustments for decrease (increase) in trade and other receivables	30,570	(148,300)
Adjustments for increase (decrease) in trade and other payables	75,642	90,841
Total adjustments to working capital changes	27,142	77,816
Cash flows from (used in) operations	162,837	125,733
Employees end of service benefits paid	(7,262)	(7,264)
Net cash flows from (used in) operating activities	155,575	118,469
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	415,762	577,610
Interest received	901	1,619
Net cash flows from (used in) investing activities	(414,861)	(575,991)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	155,069	473,980
Payments of lease liabilities	6,054	6,054
Interest paid	13,587	0
Net cash flows from (used in) financing activities	135,428	467,926
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(123,858)	10,404
Net increase (decrease) in cash and cash equivalents	(123,858)	10,404
Cash and cash equivalents at beginning of period	404,907	638,973
Cash and cash equivalents at end of period	281,049	649,377

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