

	<u>Actuals/Omani Rial/Unaudited</u>			
	Consolidated	Standalone	Consolidated	Standalone
Statement of cash flows, indirect method	01/01/2025- 30/06/2025	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024	01/01/2024- 30/06/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	511,824	417,704	(1,575,343)	553,473
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,698,457	1,221,002	2,271,469	1,414,781
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	47,251	1,000	(364,724)	(295,727)
Adjustments for finance costs	1,281,885	737,140	1,309,753	761,995
Adjustments for gain (loss) on disposals, property, plant and equipment			(35,791)	
Provision for employees' end of service benefits	132,670	89,709	184,220	96,156
Net gains / (losses) from investments	195,698	195,698	106,737	106,737
Adjustments for undistributed profits of associates	(62,783)		4,645	
Total adjustments to reconcile profit (loss)	3,027,348	1,853,153	3,325,127	1,870,468
Cash flows from (used in) operations before changes in working capital	3,539,172	2,270,857	1,749,784	2,423,941
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	4,881,587	3,006,872	(3,747,066)	(1,920,667)
Adjustments for decrease (increase) in trade and other receivables	4,021,749	1,916,321	(3,446,782)	(2,003,381)
Adjustments for increase (decrease) in trade and other payables	(4,865,593)	(6,479,092)	(8,346,117)	(2,372,597)
Adjustments for decrease (increase) in other working capital items	697,014	239,406	87,327	(127,664)
Total adjustments to working capital changes	4,734,757	(1,316,493)	(15,452,638)	(6,424,309)
Cash flows from (used in) operations	8,273,929	954,364	(13,702,854)	(4,000,368)
Income taxes paid (refund), classified as operating activities			(169,413)	
Employees end of service benefits paid	(87,643)	(67,725)	(180,193)	(74,390)
Net cash flows from (used in) operating activities	8,186,286	886,639	(14,052,460)	(4,074,758)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	392,528	271,028	647,553	292,012
Interest received	195,698	195,698	106,737	106,737
Other inflows (outflows) of cash, classified as investing activities	666,500	666,500		(2,041,064)
Net cash flows from (used in) investing activities	469,670	591,170	(540,816)	(2,226,339)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	(6,207,105)	(58,661)	19,059,451	11,692,679
Repayments of borrowings	859,828	485,948	4,587,124	4,311,012
Payments of lease liabilities	228,228	199,552	244,809	217,973
Interest paid	1,281,885	737,140	1,309,753	761,995
Net cash flows from (used in) financing activities	(8,577,046)	(1,481,301)	12,917,765	6,401,699
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	78,910	(3,492)	(1,675,511)	100,602
Effect of exchange rate changes on cash and cash equivalents	2,087,796	402,723	3,878,925	344,421
Net increase (decrease) in cash and cash equivalents	2,166,706	399,231	2,203,414	445,023
Cash and cash equivalents at beginning of period	2,088,000	403,000	3,878,925	344,421
Cash and cash equivalents at end of period	2,166,706	399,231	2,203,414	445,023

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
10 Aug 2025