

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	1,382,872	1,245,665
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	314,180	340,605
Adjustments for finance costs	115,168	129,905
Provision for employees' end of service benefits	38,398	34,211
Total adjustments to reconcile profit (loss)	467,746	504,721
Cash flows from (used in) operations before changes in working capital	1,850,618	1,750,386
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	240,754	(88,251)
Adjustments for decrease (increase) in trade and other receivables	(119,219)	(297,915)
Adjustments for increase (decrease) in trade and other payables	(260,374)	104,394
Total adjustments to working capital changes	(138,839)	(281,772)
Cash flows from (used in) operations	1,711,779	1,468,614
Income taxes paid (refund), classified as operating activities	(304,589)	(196,972)
Net cash flows from (used in) operating activities	1,407,190	1,271,642
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	426,190	182,157
Net cash flows from (used in) investing activities	(426,190)	(182,157)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	283,806	588,700
Repayments of borrowings	266,355	623,829
Dividends paid	915,304	686,468
Interest paid	115,168	129,749
Net cash flows from (used in) financing activities	(1,013,021)	(851,346)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(32,021)	238,139
Net increase (decrease) in cash and cash equivalents	(32,021)	238,139
Cash and cash equivalents at beginning of period	778,992	355,589
Cash and cash equivalents at end of period	746,971	593,728

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