

	Actuals/Omani Rial/Unaudited			
Statement of cash flows, indirect method	Consolidated 01/01/2025-30/06/2025	Standalone 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024	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	(92,976)	(94,038)	(157,793)	(71,508)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	142,638	118,546	146,468	121,184
Adjustments for increase (decrease) in employee benefit liabilities	24,685	16,574	21,598	18,947
Adjustments for finance income	12,730	12,730	19,592	19,592
Total adjustments to reconcile profit (loss)	154,593	122,390	148,474	120,539
Cash flows from (used in) operations before changes in working capital	61,617	28,352	(9,319)	49,031
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	1,892,031	1,923,091	(446,479)	(440,123)
Adjustmentst for decrease (increase) in trade and other receivables	(503,927)	(540,053)	83,023	38,050
Adjustments for increase (decrease) in trade and other payables	(1,097,266)	(1,050,035)	458,581	427,430
Total adjustments to working capital changes	290,838	333,003	95,125	25,357
Net cash flows from (used in) operations	352,455	361,355	85,806	74,388
Income taxes paid (refund)	(4,777)		(13,713)	(12,590)
Employees end of service benefits paid	(119)	(119)	(14,270)	(14,123)
Net cash flows from (used in) operating activities	347,559	361,236	57,823	47,675
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	72,368	42,375	43,161	25,756
Interest received	12,730	12,730	19,592	19,592
Net cash flows from (used in) investing activities	(59,638)	(29,645)	(23,569)	(6,164)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	0	0	91,497	91,497
Payments of lease liabilities	(1,684)	(1,684)	4,333	4,333
Net cash flows from (used in) financing activities	1,684	1,684	(95,830)	(95,830)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	289,605	333,275	(61,576)	(54,319)
Net increase (decrease) in cash and cash equivalents	289,605	333,275	(61,576)	(54,319)
Cash and cash equivalents at beginning of period	983,736	779,872	1,267,042	1,201,879
Cash and cash equivalents at end of period	1,273,341	1,113,147	1,205,466	1,147,560

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