

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 for the period before taxation	1,324,374	1,268,750
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,004,881	1,004,905
Adjustments for provisions	7,350	7,350
Adjustments for finance costs	1,394,376	1,483,549
Total adjustments to reconcile profit (loss)	2,406,607	2,495,804
Cash flows from (used in) operations before changes in working capital	3,730,981	3,764,554
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(532,340)	748,428
Adjustment for decrease (increase) in trade and other receivables	(1,623,401)	(2,035,605)
Adjustments for increase (decrease) in trade and other payables	887,970	542,411
Total adjustments to working capital changes	(1,267,771)	(744,766)
Net cash flows from (used in) operations	2,463,210	3,019,788
Net cash flows from (used in) operating activities	2,463,210	3,019,788
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	387,323	63,500
Net cash flows from (used in) investing activities	(387,323)	(63,500)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	3,000,000	2,500,000
Repayments of borrowings	3,008,386	3,402,400
Dividends paid to equity holders of parent	971,382	971,382
Interest paid	1,294,581	1,421,000
Net cash flows from (used in) financing activities	(2,274,349)	(3,294,782)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(198,462)	(338,494)
Net increase (decrease) in cash and cash equivalents	(198,462)	(338,494)
Cash and cash equivalents at beginning of period	818,150	508,381
Cash and cash equivalents at end of period	619,688	169,887

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