

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	295,526	262,629
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	47,887	35,361
Adjustments for finance costs	12,444	20,234
Adjustments for gain (loss) on disposals, property, plant and equipment	1,048	
Provision for employees' end of service benefits	7,424	18,391
Adjustments for other provisions	9,828	8,356
Total adjustments to reconcile profit (loss)	76,535	82,342
Cash flows from (used in) operations before changes in working capital	372,061	344,971
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	65,890	(78,707)
Adjustments for decrease (increase) in trade and other receivables	145	(246,535)
Adjustments for increase (decrease) in trade and other payables	(132,715)	124,521
Total adjustments to working capital changes	(66,680)	(200,721)
Cash flows from (used in) operations	305,381	144,250
Income taxes paid (refund), classified as operating activities	(51,504)	
Employees end of service benefits paid	(15,909)	(4,584)
Net cash flows from (used in) operating activities	237,968	139,666
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	1,048	
Purchase of property, plant and equipment, classified as investing activities	53,587	20,229
Other inflows (outflows) of cash, classified as investing activities		(25,565)
Net cash flows from (used in) investing activities	(52,539)	(45,794)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	12,737	190,168
Payments of lease liabilities	8,230	7,548
Dividends paid	163,941	80,363
Interest paid	6,861	14,492
Net cash flows from (used in) financing activities	(191,769)	(292,571)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(6,340)	(198,699)
Net increase (decrease) in cash and cash equivalents	(6,340)	(198,699)
Cash and cash equivalents at beginning of period	148,748	211,051
Cash and cash equivalents at end of period	142,408	12,352

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