

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	557,535	891,394
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	459,039	395,548
Adjustments for finance costs	189,510	129,960
Adjustments for gain (loss) on disposals, property, plant and equipment	2,952	3,952
Provision for employees' end of service benefits	118,760	76,444
Total adjustments to reconcile profit (loss)	764,357	598,000
Cash flows from (used in) operations before changes in working capital	1,321,892	1,489,394
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(371,487)	(1,826,146)
Adjustments for decrease (increase) in trade and other receivables	(996,353)	(179,880)
Adjustments for increase (decrease) in trade and other payables	721,777	1,452,905
Total adjustments to working capital changes	(646,063)	(553,121)
Cash flows from (used in) operations	675,829	936,273
Income taxes paid (refund), classified as operating activities	(310,653)	(206,412)
Employees end of service benefits paid	(63,609)	(37,675)
Net cash flows from (used in) operating activities	301,567	692,186
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	2,952	3,952
Purchase of property, plant and equipment, classified as investing activities	412,474	169,903
Other inflows (outflows) of cash, classified as investing activities	(101,966)	
Net cash flows from (used in) investing activities	(511,488)	(165,951)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	(1,133,863)	290,776
Payments of lease liabilities	119,907	115,592
Dividends paid	1,000,000	500,000
Interest paid	121,148	96,338
Net cash flows from (used in) financing activities	(107,192)	(1,002,706)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(317,113)	(476,471)
Net increase (decrease) in cash and cash equivalents	(317,113)	(476,471)
Cash and cash equivalents at beginning of period	910,071	1,322,204
Cash and cash equivalents at end of period	883,116	845,733