

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2025-30/06/2025	01/01/2025-30/06/2025	01/01/2024-30/06/2024	01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	(447,202)	(446,969)	(260,260)	(259,345)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	117,770	117,770	129,011	129,011
Adjustments for finance costs	127,412	127,412	131,642	131,642
Provision for employees' end of service benefits	16,893	16,893	13,275	13,275
Other adjustments for non-cash items	5,578	5,578	8,791	8,791
Total adjustments to reconcile profit (loss)	267,653	267,653	282,719	282,719
Cash flows from (used in) operations before changes in working capital	(179,549)	(179,316)	22,459	23,374
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(128,168)	(128,168)	(50,464)	(50,464)
Adjustments for decrease (increase) in trade and other receivables	(44,104)	(44,968)	(197,092)	(197,092)
Adjustments for increase (decrease) in trade and other payables	425,905	426,061	577,329	576,414
Adjustments for decrease (increase) in other working capital items	(14,557)	(14,557)	(23,252)	(23,252)
Total adjustments to working capital changes	239,076	238,368	306,521	305,606
Cash flows from (used in) operations	59,527	59,052	328,980	328,980
Net cash flows from (used in) operating activities	59,527	59,052	328,980	328,980
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	130	130	4,883	4,883
Net cash flows from (used in) investing activities	(130)	(130)	(4,883)	(4,883)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	328,671	328,671	(230,868)	(230,868)
Payments of lease liabilities	1,834	1,834	2,162	2,162
Interest paid	125,579	125,579	129,480	129,480
Other inflows (outflows) of cash, classified as financing activities	334	334	(5,038)	(5,038)
Net cash flows from (used in) financing activities	201,592	201,592	(367,548)	(367,548)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	260,989	260,514	(43,451)	(43,451)
Net increase (decrease) in cash and cash equivalents	260,989	260,514	(43,451)	(43,451)
Cash and cash equivalents at beginning of period	(1,003,520)	(1,003,822)	(792,513)	(792,815)
Cash and cash equivalents at end of period	(742,531)	(743,308)	(835,964)	(836,266)

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