

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	1,202,397	465,610	852,478	833,753
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,655,993	640,329	1,632,495	624,695
Adjustments for finance costs	1,458,402	138,869	1,904,392	177,607
Adjustments for finance income	12,239	12,239	18,724	18,724
Adjustments for gain (loss) on disposals, property, plant and equipment	14,574	0	3,700	3,700
Provision for employees' end of service benefits	39,112	6,226	45,846	21,274
Net gains / (losses) from investments	156,813		16,013	
Adjustments for unrealised foreign exchange losses (gains)	1,338		4,560	
Other adjustments for non-cash items	2,949			
Total adjustments to reconcile profit (loss)	2,974,168	773,185	3,548,856	801,152
Cash flows from (used in) operations before changes in working capital	4,176,565	1,238,795	4,401,334	1,634,905
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(585,612)	(83,839)	(574,467)	(438,105)
Adjustments for decrease (increase) in trade and other receivables	3,680,197	817,001	254,975	80,464
Adjustments for increase (decrease) in trade and other payables	(2,417,057)	240,048	853,179	(8,297)
Total adjustments to working capital changes	677,528	973,210	533,687	(365,938)
Cash flows from (used in) operations	4,854,093	2,212,005	4,935,021	1,268,967
Income taxes paid (refund), classified as operating activities	(219,078)	(219,078)	(258,999)	(258,999)
Employees end of service benefits paid	(14,276)	0	(9,970)	(1,365)
Net cash flows from (used in) operating activities	4,620,739	1,992,927	4,666,052	1,008,603
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	15,754	0	3,700	3,700
Purchase of property, plant and equipment, classified as investing activities	2,608,097	2,448,786	465,605	239,072
Interest received	12,239	12,239	18,724	18,724
Net cash flows from (used in) investing activities	(2,580,104)	(2,436,547)	(443,181)	(216,648)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	4,027,184	1,551,491	3,089,749	627,948
Repayments of borrowings	4,583,047	822,127	4,383,781	483,776
Payments of lease liabilities	38,512	12,300	61,399	38,020
Dividends paid	1,251,405	1,251,405	1,430,177	1,430,177
Interest paid	1,425,570	138,869	1,809,327	148,442
Net cash flows from (used in) financing activities	(3,271,350)	(673,210)	(4,594,935)	(1,472,467)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,230,715)	(1,116,830)	(372,064)	(680,512)
Net increase (decrease) in cash and cash equivalents	(1,230,715)	(1,116,830)	(372,064)	(680,512)
Cash and cash equivalents at beginning of period	1,666,356	1,268,740	1,761,537	1,501,357
Cash and cash equivalents at end of period	435,641	151,910	1,389,473	820,845

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