

	Actuals/Omani Rial/Unaudited			
	Consolidated	Standalone	Consolidated	Standalone
Statement of cash flows, indirect method	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	5,326,118	5,822,959	4,408,681	4,913,611
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,453,084	984,383	2,189,666	893,890
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	415,169	358,768	277,553	164,683
Adjustments for finance costs	2,276,022	1,281,795	2,377,447	1,293,516
Adjustments for finance income	574,309	849,192	253,421	438,514
Adjustments for gain (loss) on disposals, property, plant and equipment	(5,095)	(5,095)		
Provision for employees' end of service benefits	59,834	29,386	103,219	44,262
Net gains / (losses) from investments	348,303	(785,015)	(145,217)	(1,106,196)
Total adjustments to reconcile profit (loss)	4,286,592	2,595,250	4,839,681	3,064,033
Cash flows from (used in) operations before changes in working capital	9,612,710	8,418,209	9,248,362	7,977,644
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	10,288,491	10,565,776	1,320,296	1,172,133
Adjustments for decrease (increase) in trade and other receivables	(10,631,119)	(10,211,843)	(7,865,901)	(8,796,616)
Adjustments for increase (decrease) in trade and other payables	(2,024,578)	(3,686,567)	8,933,066	9,500,662
Total adjustments to working capital changes	(2,367,206)	(3,332,634)	2,387,461	1,876,179
Cash flows from (used in) operations	7,245,504	5,085,575	11,635,823	9,853,823
Income taxes paid (refund), classified as operating activities	(1,636,848)	(1,598,313)	(761,515)	(668,556)
Employees end of service benefits paid	(2,746)	(2,746)		
Net cash flows from (used in) operating activities	5,605,910	3,484,516	10,874,308	9,185,267
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities			240,301	240,302
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	349,999	349,999	1,413,244	1,413,244
Purchase of property, plant and equipment, classified as investing activities	4,057,704	476,447	1,509,094	787,938
Interest paid	2,276,022	1,281,795	2,377,447	1,293,516
Interest received	574,309	849,192	253,421	438,514
Net cash flows from (used in) investing activities	(5,409,418)	(559,051)	(2,460,177)	(469,998)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	19,277,569	16,728,152		
Repayments of borrowings			9,241,819	8,934,603
Payments of lease liabilities	125,292	2,657	94,555	9,278
Dividends paid	3,937,500	3,937,500	1,745,100	1,745,100
Other inflows (outflows) of cash, classified as financing activities			240,000	
Net cash flows from (used in) financing activities	15,214,777	12,787,995	(10,841,474)	(10,688,981)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	15,411,269	15,713,460	(2,427,343)	(1,973,712)
Net increase (decrease) in cash and cash equivalents	15,411,269	15,713,460	(2,427,343)	(1,973,712)
Cash and cash equivalents at beginning of period	13,571,249	11,360,860	12,907,716	11,904,343
Cash and cash equivalents at end of period	28,982,518	27,074,320	10,480,373	9,930,631

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