

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	91,932	320,015
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	285,494	247,349
Adjustments for finance costs	24,228	37,472
Adjustments for gain (loss) on disposals, property, plant and equipment	(6,499)	(5,454)
Provision for employees' end of service benefits	25,023	20,750
Total adjustments to reconcile profit (loss)	341,244	311,025
Cash flows from (used in) operations before changes in working capital	433,176	631,040
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	102,369	230,256
Adjustments for decrease (increase) in trade and other receivables	(26,328)	(228,310)
Adjustments for increase (decrease) in trade and other payables	(377,221)	(220,277)
Total adjustments to working capital changes	(301,180)	(218,331)
Cash flows from (used in) operations	131,996	412,709
Interest paid, classified as operating activities	(8,630)	(21,708)
Income taxes paid (refund), classified as operating activities	(79,437)	(103,921)
Employees end of service benefits paid	(12,785)	(37,971)
Net cash flows from (used in) operating activities	31,144	249,109
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	178,243	70,558
Net cash flows from (used in) investing activities	(178,243)	(70,558)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	(500,000)	152,500
Payments of lease liabilities	17,298	15,864
Dividends paid	324,359	389,230
Net cash flows from (used in) financing activities	158,343	(557,594)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	11,244	(379,043)
Net increase (decrease) in cash and cash equivalents	11,244	(379,043)
Cash and cash equivalents at beginning of period	251,409	550,413
Cash and cash equivalents at end of period	262,653	171,370