

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2025-30/06/2025	Standalone 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024	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	1,169,332	551,978	(1,388,494)	(2,321,638)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,257,212	1,001,656	2,658,751	1,362,211
Adjustments for finance costs	330,257		425,980	138,413
Adjustments for finance income	501,819	501,819	652,879	652,879
Provision for employees' end of service benefits	311,142	307,780	105,630	103,043
Adjustments for other provisions	199,100	(54,316)	(957)	10,000
Total adjustments to reconcile profit (loss)	2,595,892	753,301	2,536,525	960,788
Cash flows from (used in) operations before changes in working capital	3,765,224	1,305,279	1,148,031	(1,360,850)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	80,298	156,420	4,018,476	4,177,356
Adjustments for decrease (increase) in trade and other receivables	(2,119,535)	(1,041,749)	(2,651,926)	(1,565,091)
Adjustments for increase (decrease) in trade and other payables	(937,244)	(247,309)	1,707,045	442,882
Adjustments for decrease (increase) in other working capital items			0	0
Total adjustments to working capital changes	(2,976,481)	(1,132,638)	3,073,595	3,055,147
Cash flows from (used in) operations	788,743	172,641	4,221,626	1,694,297
Income taxes paid (refund), classified as operating activities	(299,411)	0	(753,183)	(714,563)
Employees end of service benefits paid	(269,334)	(257,341)	(136,202)	(136,202)
Net cash flows from (used in) operating activities	219,998	(84,700)	3,332,241	843,532
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	581,704	98,651	1,773,221	763,597
Proceeds from sales of other long-term assets, classified as investing activities	1,000,000	1,000,000	3,339,312	3,354,186
Purchase of other long-term assets, classified as investing activities	(292,130)	(292,130)		
Interest received	501,819	501,819	652,879	652,879
Other inflows (outflows) of cash, classified as investing activities			0	0
Net cash flows from (used in) investing activities	1,212,245	1,695,298	2,218,970	3,243,468
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	4,407,559	3,383,042	1,933,787	1,902,259
Repayments of borrowings	319,315	1,718,459	3,468,575	3,540,000
Dividends paid			2,000,000	2,000,000
Interest paid	330,257		425,980	138,413
Other inflows (outflows) of cash, classified as financing activities			0	0
Net cash flows from (used in) financing activities	3,757,987	1,664,583	(3,960,768)	(3,776,154)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,190,230	3,275,181	1,590,443	310,846
Effect of exchange rate changes on cash and cash equivalents	38,970		(1,538)	
Net increase (decrease) in cash and cash equivalents	5,229,200	3,275,181	1,588,905	310,846
Cash and cash equivalents at beginning of period	2,734,270	1,532,802	2,324,883	1,524,266
Cash and cash equivalents at end of period	7,379,211	4,223,723	3,913,788	1,835,112

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
21 Jul 2025