

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2025- 30/06/2025	Standalone 01/01/2025- 30/06/2025	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	(2,846,611)	(3,174,922)	(4,670,170)	(2,479,540)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	3,306,806	2,194,015	3,360,104	2,131,774
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	61,450	63,157	113,509	60,000
Adjustments for finance costs	2,387,038	1,569,447	2,891,323	2,067,039
Adjustments for losses (gains) on financial asset at fair value through profit and loss	483,299	483,299	(59,347)	(59,347)
Provision for employees' end of service benefits	26,722		29,226	
Other adjustments for which cash effects are investing or financing cash flow	(122,678)	(122,678)	(143,321)	(143,321)
Other adjustments for non-cash items	(35,670)	(35,670)		
Total adjustments to reconcile profit (loss)	6,106,967	4,151,570	6,191,494	4,056,145
Cash flows from (used in) operations before changes in working capital	3,260,356	976,648	1,521,324	1,576,605
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	748,076	1,119,718	682,219	(1,003,517)
Adjustments for decrease (increase) in trade and other receivables	(1,977,684)	(374,853)	2,281,052	669,354
Adjustments for increase (decrease) in trade and other payables	2,277,256	1,622,995	609,000	3,317,930
Total adjustments to working capital changes	1,047,648	2,367,860	3,572,271	2,983,767
Cash flows from (used in) operations	4,308,004	3,344,508	5,093,595	4,560,372
Income taxes paid (refund), classified as operating activities	(212,742)		(48,240)	
Employees end of service benefits paid	(26,325)	(8,284)	(75,857)	(20,067)
Net cash flows from (used in) operating activities	4,068,937	3,336,224	4,969,498	4,540,305
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	334,753	330,681	(1,462,531)	164,786
Dividends received	122,678	122,678	143,321	143,321
Net cash flows from (used in) investing activities	(212,075)	(208,003)	1,605,852	(21,465)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	1,482,349	1,518,306	2,274,680	983,619
Payments of lease liabilities			197,936	163,680
Interest paid	2,205,221	1,759,190	3,376,059	2,520,802
Net cash flows from (used in) financing activities	(3,687,570)	(3,277,496)	(5,848,675)	(3,668,101)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	169,292	(149,275)	726,675	850,739
Net increase (decrease) in cash and cash equivalents	169,292	(149,275)	726,675	850,739
Cash and cash equivalents at beginning of period	1,697,338	400,807	1,687,943	411,727
Cash and cash equivalents at end of period	1,866,630	251,532	2,414,618	1,262,466

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