

	Actuals/Omani Rial/Unaudited			
Statement of cash flows, indirect method	Consolidated	Standalone	Consolidated	Standalone
	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	1,612,525	1,782,594	309,468	357,810
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,360,785	1,340,799	1,305,821	1,304,720
Adjustments for finance costs	754,599	754,599	672,845	672,845
Provision for employees' end of service benefits	60,985	57,863	2,186	1,547
Total adjustments to reconcile profit (loss)	2,176,369	2,153,261	1,980,852	1,979,112
Cash flows from (used in) operations before changes in working capital	3,788,894	3,935,855	2,290,320	2,336,922
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	5,773,106	5,774,402	(1,739,514)	(1,739,514)
Adjustments for decrease (increase) in trade and other receivables	12,275,384	12,210,386	(2,777,057)	(2,308,889)
Adjustments for increase (decrease) in trade and other payables	(938,320)	(912,478)	3,713,466	2,672,574
Total adjustments to working capital changes	17,110,170	17,072,310	(803,105)	(1,375,829)
Cash flows from (used in) operations	20,899,064	21,008,165	1,487,215	961,093
Income taxes paid (refund), classified as operating activities	(231,408)	(230,935)		
Net cash flows from (used in) operating activities	20,667,656	20,777,230	1,487,215	961,093
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash payments to acquire interests in associates			4,325,179	4,325,179
Purchase of property, plant and equipment, classified as investing activities	11,302,723	11,166,652	3,210,601	2,957,573
Other inflows (outflows) of cash, classified as investing activities	(23,642)	(23,642)		
Net cash flows from (used in) investing activities	(11,326,365)	(11,190,294)	(7,535,780)	(7,282,752)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			6,168,305	6,168,305
Repayments of borrowings	7,790,008	7,790,008		
Payments of lease liabilities	(8,018)	(8,018)	(37,500)	(37,500)
Dividends paid	1,249,261	1,249,261		
Interest paid	754,599	754,599	672,845	672,845
Other inflows (outflows) of cash, classified as financing activities	18,779	18,779		
Net cash flows from (used in) financing activities	(9,767,071)	(9,767,071)	5,532,960	5,532,960
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(425,780)	(180,135)	(515,605)	(788,699)
Net increase (decrease) in cash and cash equivalents	(425,780)	(180,135)	(515,605)	(788,699)
Cash and cash equivalents at beginning of period	3,248,408	2,605,146	2,951,297	2,875,729
Cash and cash equivalents at end of period	2,822,629	2,425,009	2,435,690	2,087,029

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