

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 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	4,135,777	3,670,525	3,717,350	3,232,979
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,798,081	1,653,950	1,770,581	1,630,295
Adjustments for finance costs	1,245,208	1,226,286	1,278,087	1,256,635
Adjustments for undistributed profits of associates	450,176	450,176	377,015	377,015
Total adjustments to reconcile profit (loss)	2,593,113	2,430,060	2,671,653	2,509,915
Cash flows from (used in) operations before changes in working capital	6,728,890	6,100,585	6,389,003	5,742,894
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(221,711)	(145,302)	4,837,966	5,183,674
Adjustments for decrease (increase) in trade and other receivables	(1,334,837)	(1,358,961)	12,761	98,642
Adjustments for increase (decrease) in trade and other payables	(989,133)	(687,827)	2,189,928	2,170,120
Total adjustments to working capital changes	(2,545,681)	(2,192,090)	7,040,655	7,452,436
Cash flows from (used in) operations	4,183,209	3,908,495	13,429,658	13,195,330
Interest paid, classified as operating activities	(1,245,208)	(1,226,286)	(1,278,087)	(1,256,635)
Net cash flows from (used in) operating activities	2,938,001	2,682,209	12,151,571	11,938,695
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	473,082	433,009	1,929,376	1,729,165
Net cash flows from (used in) investing activities	(473,082)	(433,009)	(1,929,376)	(1,729,165)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	2,231,915	2,312,277	(8,483,475)	(8,407,529)
Dividends paid	2,400,000	2,400,000	1,200,000	1,200,000
Net cash flows from (used in) financing activities	(168,085)	(87,723)	(9,683,475)	(9,607,529)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,296,834	2,161,477	538,720	602,001
Net increase (decrease) in cash and cash equivalents	2,296,834	2,161,477	538,720	602,001
Cash and cash equivalents at beginning of period	624,384	536,960	(43,821)	(363,154)
Cash and cash equivalents at end of period	2,921,218	2,698,437	494,899	238,847

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