

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	8,112,050	2,471,202
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	561,928	514,508
Adjustments for finance costs	295,276	220,499
Adjustments for finance income	126,924	41,749
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(15,774)	(9,018)
Adjustments for gain (loss) on disposals, property, plant and equipment	(1,305)	
Provision for employees' end of service benefits	147,475	79,832
Total adjustments to reconcile profit (loss)	863,286	764,072
Cash flows from (used in) operations before changes in working capital	8,975,336	3,235,274
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	344,196	(2,313,294)
Adjustments for decrease (increase) in trade and other receivables	(6,306,507)	405,047
Adjustments for increase (decrease) in trade and other payables	(6,785,788)	6,449,874
Adjustments for decrease (increase) in other working capital items		56,677
Total adjustments to working capital changes	(12,748,099)	4,598,304
Cash flows from (used in) operations	(3,772,763)	7,833,578
Income taxes paid (refund), classified as operating activities	(1,093,601)	(200,958)
Employees end of service benefits paid	(19,513)	(35,184)
Net cash flows from (used in) operating activities	(4,885,877)	7,597,436
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	(207,463)	
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	4,025,657	522,878
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	1,450,000	2,500,500
Proceeds from sales of property, plant and equipment, classified as investing activities	336	
Purchase of property, plant and equipment, classified as investing activities	768,756	510,466
Purchase of intangible assets, classified as investing activities	25,487	
Interest received		41,749
Other inflows (outflows) of cash, classified as investing activities		(1,300,000)
Net cash flows from (used in) investing activities	1,989,213	(3,746,339)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	5,187,845	
Repayments of borrowings		675,187
Payments of lease liabilities		63,921
Dividends paid	3,164,754	651,222
Interest paid	168,351	157,807
Other inflows (outflows) of cash, classified as financing activities	1,388,593	279,104
Net cash flows from (used in) financing activities	3,243,333	(1,269,033)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	346,669	2,582,064
Net increase (decrease) in cash and cash equivalents	346,669	2,582,064
Cash and cash equivalents at beginning of period	560,503	878,133
Cash and cash equivalents at end of period	907,172	3,460,197

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