

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2026- 30/06/2026	01/01/2026- 30/06/2026	01/01/2025- 30/06/2025	01/01/2025- 30/06/2025
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	(69,564)	1,464,372	1,612,525	1,782,594
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,762,760	1,293,007	1,360,785	1,340,799
Adjustments for finance costs	992,582	472,450	754,599	754,599
Provision for employees' end of service benefits	78,560	44,115	60,985	57,863
Total adjustments to reconcile profit (loss)	2,833,902	1,809,572	2,176,369	2,153,261
Cash flows from (used in) operations before changes in working capital	2,764,338	3,273,944	3,788,894	3,935,855
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	3,970,383	4,582,999	5,773,106	5,774,402
Adjustments for decrease (increase) in trade and other receivables	1,384,744	3,815,819	12,251,742	12,186,744
Adjustments for increase (decrease) in trade and other payables	(251,222)	(2,043,726)	(938,320)	(912,478)
Total adjustments to working capital changes	5,103,905	6,355,092	17,086,528	17,048,668
Cash flows from (used in) operations	7,868,243	9,629,036	20,875,422	20,984,523
Income taxes paid (refund), classified as operating activities	(338,143)	(338,120)	(231,408)	(230,935)
Net cash flows from (used in) operating activities	7,530,100	9,290,916	20,644,014	20,753,588
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities		400,000		
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	6,938,847	6,938,847		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	718,068	718,068		
Other cash payments to acquire interests in associates	184,587	184,587	0	
Proceeds from sales of property, plant and equipment, classified as investing activities		23,594,436		
Purchase of property, plant and equipment, classified as investing activities	184,416	168,722	11,302,723	11,166,652
Cash advances and loans made to other parties, classified as investing activities		7,650,491		
Net cash flows from (used in) investing activities	5,851,776	21,411,415	(11,302,723)	(11,166,652)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	10,415,254	26,141,355	7,790,008	7,790,008
Payments of lease liabilities	11,441	11,441	(8,018)	(8,018)
Dividends paid	3,747,784	3,747,784	1,249,261	1,249,261
Interest paid	992,582	472,450	754,599	754,599
Other inflows (outflows) of cash, classified as financing activities	0	0	18,779	18,779
Net cash flows from (used in) financing activities	(15,167,061)	(30,373,030)	(9,767,071)	(9,767,071)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,785,185)	329,301	(425,780)	(180,135)
Net increase (decrease) in cash and cash equivalents	(1,785,185)	329,301	(425,780)	(180,135)
Cash and cash equivalents at beginning of period	5,045,222	2,349,818	3,248,408	2,605,146
Cash and cash equivalents at end of period	3,260,038	2,679,118	2,822,631	2,425,009