

	Consolidated		Actuals/Omani Rial/Reviewed	
Statement of cash flows, indirect method	01/01/2024-	Standalone	Consolidated	Standalone
	30/06/2024	01/01/2024-	01/01/2023-	01/01/2023-
		30/06/2024	30/06/2023	30/06/2023
<b>STATEMENT OF CASH FLOWS</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>				
Profit for the period before taxation	2,570,217	2,444,387	3,119,510	3,054,318
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>				
Adjustments for depreciation and amortisation expense	6,162,680	4,668,118	5,867,232	4,762,403
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	0	0	0
Adjustments for increase (decrease) in employee benefit liabilities	68,071	61,685	33,883	31,505
Adjustments for provisions	220,489	277,800	226,984	200,433
Adjustments for unrealised foreign exchange losses (gains)	(134,701)	0	(98,855)	0
Adjustments for share-based payments	0	0	0	0
Adjustments for finance costs	2,339,763	1,350,917	2,005,965	1,397,810
Adjustments for finance income	419,956	584,900	345,651	345,651
Adjustments for gain (loss) on disposals, property, plant and equipment	106,099	106,099	16,903	16,903
Adjustments for losses (gains) on disposal of other non-current assets	(133,963)	0	0	0
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	0	0	0	0
Adjustments for undistributed profits of associates	0	0	0	0
Adjustments for other fair value losses (gains)	0	0	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0	0	0
Other adjustments for non-cash items	0	2,192,698	0	1,901,799
Other adjustments to reconcile profit (loss)	0	0	0	0
<b>Total adjustments to reconcile profit (loss)</b>	<b>7,996,284</b>	<b>7,860,219</b>	<b>7,672,655</b>	<b>7,931,396</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>10,566,501</b>	<b>10,304,606</b>	<b>10,792,165</b>	<b>10,985,714</b>
<b>WORKING CAPITAL CHANGES</b>				
Adjustments for decrease (increase) in inventories	1,202,614	663,326	6,169,231	(915,800)
Adjustments for decrease (increase) in trade and other receivables	4,370,840	10,896,666	366,121	288,588
Adjustments for increase (decrease) in trade and other payables	(5,550,251)	(6,664,257)	(15,796,124)	(4,249,126)
Adjustments for decrease (increase) in due from related parties	0	0	0	0
Adjustments for increase (decrease) in due to related parties	0	0	0	0
Adjustments for decrease (increase) in other working capital items	0	0	0	0
<b>Total adjustments to working capital changes</b>	<b>23,203</b>	<b>4,895,735</b>	<b>(9,260,772)</b>	<b>(4,876,338)</b>
<b>Net cash flows from (used in) operations</b>	<b>10,589,704</b>	<b>15,200,341</b>	<b>1,531,393</b>	<b>6,109,376</b>
Income taxes paid (refund)	(1,993,136)	(1,979,819)	(2,104,416)	(2,073,371)
Dividends received	0	0	0	0
Interest paid, classified as operating activities	(2,339,763)	(1,350,917)	(2,005,965)	(1,397,810)
Interest received	0	0	0	0
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.	0	0	0	0
Employees end of service benefits paid	(9,373)	(9,173)	(19,642)	(19,642)
Other inflows (outflows) of cash	0	0	0	0
<b>Net cash flows from (used in) operating activities</b>	<b>6,247,432</b>	<b>11,860,432</b>	<b>(2,598,630)</b>	<b>2,618,553</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>				
Cash flows from losing control of subsidiaries or other businesses	0	0	0	0
Cash flows used in obtaining control of subsidiaries or other businesses	0	0	0	1,667,241
Other cash receipts from sales of equity or debt instruments of other entities	0	0	0	0
Other cash payments to acquire equity or debt instruments of other entities	0	0	0	0
Other cash receipts from sales of interests in joint ventures	0	0	0	0
Other cash payments to acquire interests in joint ventures	0	0	0	0
Other cash receipts from sales of interests in associates, classified as investing activities	0	0	0	0
Other cash payments to acquire interests in associates, classified as investing activities	0	0	0	0
Proceeds from sales of property, plant and equipment	70,197	45,802	23,231	18,830
Purchase of property, plant and equipment	2,410,795	1,674,333	2,742,308	1,877,048
Proceeds from sales of intangible assets	0	0	0	0
Purchase of intangible assets	0	0	0	0
Proceeds from sales of other long-term assets	0	0	0	0
Purchase of other long-term assets	0	0	0	0
Proceeds from government grants	0	0	0	0
Cash advances and loans made to other parties	0	0	0	0
Cash receipts from repayment of advances and loans made to other parties	0	0	0	0
Dividends received	0	0	0	0
Interest paid	0	0	0	0
Interest received	419,956	584,900	345,651	345,651
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	0	0	0	0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	0	0	0	0
Other inflows (outflows) of cash, classified as investing activities	0	0	0	0
<b>Net cash flows from (used in) investing activities</b>	<b>(1,920,642)</b>	<b>(1,043,631)</b>	<b>(2,373,426)</b>	<b>(3,179,808)</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>				
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	0	0	0	0
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	0	0	0	0
Proceeds from issuing shares	0	0	0	0
Proceeds from issuing other equity instruments	0	0	0	0
Payments of other equity instruments	0	0	0	0
Payments to acquire or redeem entity's shares	0	0	0	0
Proceeds from borrowings	1,750,659	0	10,000,000	10,000,000
Repayments of borrowings	0	0	0	0
Payments of lease liabilities	891,339	1,865,623	686,108	1,179,648
Proceeds from government grants	0	0	0	0
Proceeds from contributions of non-controlling interests	0	0	0	0
Dividends paid to equity holders of parent	2,064,000	2,064,000	3,225,000	3,225,000
Dividends paid to non-controlling interests	0	0	0	0
Interest paid	0	0	0	0
Other inflows (outflows) of cash, classified as financing activities	0	(3,273,201)	0	(3,825,109)
<b>Net cash flows from (used in) financing activities</b>	<b>(1,204,680)</b>	<b>(7,202,824)</b>	<b>6,088,892</b>	<b>1,770,243</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>3,122,110</b>	<b>3,613,977</b>	<b>1,116,836</b>	<b>1,208,988</b>
Effect of exchange rate changes on cash and cash equivalents	(57,565)	0	0	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>3,064,545</b>	<b>3,613,977</b>	<b>1,116,836</b>	<b>1,208,988</b>

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Aug 2024

Cash and cash equivalents at beginning of period	27,176,275	22,600,449	13,777,568	9,340,468
Cash and cash equivalents at end of period	30,240,820	26,214,426	14,894,404	10,549,456