

| Statement of cash flows, indirect method | Actuals/Omani Rial/Audited | |
|---|-------------------------------------|-------------------------------------|
| | Standalone 01/01/2024-31/12/2024 | Standalone 01/01/2023-31/12/2023 |
| STATEMENT OF CASH FLOWS | | |
| CONSOLIDATED AND SEPARATE | | |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES | | |
| Profit (loss) before tax | 19,263 | (169,305) |
| ADJUSTMENTS TO RECONCILE PROFIT (LOSS) | | |
| Adjustments for depreciation and amortisation expense | 332,768 | 344,447 |
| Adjustments for finance costs | 43,666 | 38,324 |
| Adjustments for finance income | 3,977 | 15,857 |
| Adjustments for gain (loss) on disposals, property, plant and equipment | 11,400 | |
| Provision for employees' end of service benefits | 21,668 | 43,388 |
| Adjustments for other provisions | (36,017) | (13,986) |
| Other adjustments to reconcile profit (loss) | 63,022 | 78,544 |
| Total adjustments to reconcile profit (loss) | 409,730 | 474,860 |
| Cash flows from (used in) operations before changes in working capital | 428,993 | 305,555 |
| WORKING CAPITAL CHANGES | | |
| Adjustments for decrease (increase) in inventories | 24,248 | (266,608) |
| Adjustments for decrease (increase) in trade and other receivables | (215,349) | 82,936 |
| Adjustments for increase (decrease) in trade and other payables | 35,166 | (13,208) |
| Total adjustments to working capital changes | (155,935) | (196,880) |
| Cash flows from (used in) operations | 273,058 | 108,675 |
| Income taxes paid (refund), classified as operating activities | | (1,043) |
| Employees end of service benefits paid | (9,136) | (2,871) |
| Net cash flows from (used in) operating activities | 263,922 | 104,761 |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES | | |
| Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities | (474,758) | 15,112 |
| Purchase of property, plant and equipment, classified as investing activities | 1,428,361 | 309,888 |
| Proceeds from sales of intangible assets, classified as investing activities | 11,400 | 16,484 |
| Interest received | 3,977 | 15,857 |
| Net cash flows from (used in) investing activities | (938,226) | (292,659) |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES | | |
| Proceeds from borrowings | 1,059,985 | |
| Payments of lease liabilities | 96,000 | 96,000 |
| Dividends paid | | 156,250 |
| Interest paid | 8,634 | |
| Net cash flows from (used in) financing activities | 955,351 | (252,250) |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 281,047 | (440,148) |
| Net increase (decrease) in cash and cash equivalents | 281,047 | (440,148) |
| Cash and cash equivalents at beginning of period | 123,860 | 564,008 |
| Cash and cash equivalents at end of period | 404,907 | 123,860 |