

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/06/2025	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	623,123	392,652
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,061,416	1,088,286
Adjustments for finance costs	(6,961)	(39,614)
Adjustments for finance income	6,139	14,348
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments	0	(168,172)
Adjustments for gain (loss) on disposals, property, plant and equipment	16,571	
Provision for employees' end of service benefits	51,534	46,023
Net gains / (losses) from investments	169,543	26,622
Total adjustments to reconcile profit (loss)	913,736	885,553
Cash flows from (used in) operations before changes in working capital	1,536,859	1,278,205
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	397,649	(677,746)
Adjustments for decrease (increase) in trade and other receivables	(1,198,401)	575,214
Adjustments for increase (decrease) in trade and other payables	155,114	1,112,264
Total adjustments to working capital changes	(645,638)	1,009,732
Cash flows from (used in) operations	891,221	2,287,937
Income taxes paid (refund), classified as operating activities	0	(44,467)
Employees end of service benefits paid	(20,030)	(50,388)
Net cash flows from (used in) operating activities	871,191	2,193,082
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities		(3,466,350)
Proceeds from sales of property, plant and equipment, classified as investing activities	16,571	
Purchase of property, plant and equipment, classified as investing activities	42,918	69,212
Proceeds from sales of intangible assets, classified as investing activities		168,172
Purchase of other long-term assets, classified as investing activities	9,867	
Dividends received	169,543	26,622
Interest received	6,139	14,348
Net cash flows from (used in) investing activities	139,468	3,606,280
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings		2,650,080
Dividends paid	880,000	4,400,000
Interest paid	(6,961)	(39,614)
Net cash flows from (used in) financing activities	(873,039)	(7,010,466)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	137,620	(1,211,104)
Net increase (decrease) in cash and cash equivalents	137,620	(1,211,104)
Cash and cash equivalents at beginning of period	712,961	804,029
Cash and cash equivalents at end of period	850,581	(407,075)

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