

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2025-30/06/2025	01/01/2025-30/06/2025	01/01/2024-30/06/2024	01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	634,129	561,111	637,966	559,147
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	26,137	1,202	21,191	1,158
Adjustments for increase (decrease) in employee benefit liabilities	50,889	3,568	47,008	5,274
Adjustments for share-based payments	(194,165)	(194,165)	(10,997)	(10,997)
Adjustments for finance costs	17,844	16,948	3,866	3,207
Adjustments for finance income	3,400	3,400	71,527	71,527
Adjustments for undistributed profits of associates	195,925	195,925	128,736	128,736
Adjustments for other fair value losses (gains)	76,484	76,484	(62,596)	(62,596)
Other adjustments to reconcile profit (loss)	0	(383,196)	0	(418,590)
Total adjustments to reconcile profit (loss)	(222,136)	(678,484)	(201,791)	(682,807)
Cash flows from (used in) operations before changes in working capital	411,993	(117,373)	436,175	(123,660)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(46,724)	0	(25,803)	0
Adjustments for decrease (increase) in trade and other receivables	(568,240)	(52,622)	(405,771)	(6,679)
Adjustments for increase (decrease) in trade and other payables	336,297	(4,115)	317,452	(244)
Adjustments for decrease (increase) in due from related parties	(407)	(253,596)	(176)	109,964
Adjustments for increase (decrease) in due to related parties	173,576	(7,592)	169,096	(13,325)
Total adjustments to working capital changes	(105,498)	(317,925)	54,798	89,716
Net cash flows from (used in) operations	306,495	(435,298)	490,973	(33,944)
Income taxes paid (refund)	(154,631)	0	(144,491)	0
Employees end of service benefits paid	(19,688)	(2,037)	(25,144)	(2,037)
Net cash flows from (used in) operating activities	132,176	(437,335)	321,338	(35,981)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	6,498	0	19,083	0
Dividends received	519,683	902,879	1,638,587	2,057,177
Interest paid	0	0	0	0
Interest received	3,400	3,400	71,527	71,527
Net cash flows from (used in) investing activities	516,585	906,279	1,691,031	2,128,704
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	651,168	651,168	0	0
Dividends paid to equity holders of parent	1,173,031	1,173,031	0	0
Interest paid	17,844	16,948	3,866	3,207
Net cash flows from (used in) financing activities	(539,707)	(538,811)	(3,866)	(3,207)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	109,054	(69,867)	2,008,503	2,089,516
Net increase (decrease) in cash and cash equivalents	109,054	(69,867)	2,008,503	2,089,516
Cash and cash equivalents at beginning of period	454,455	148,785	2,704,682	2,272,307
Cash and cash equivalents at end of period	563,509	78,918	4,713,185	4,361,823

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
05 Aug 2025