

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	331,779	(1,365,596)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	425,038	425,369
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		213,958
Adjustments for finance costs	21,790	19,575
Provision for employees' end of service benefits	16,403	16,809
Adjustments for undistributed profits of associates		(863,919)
Total adjustments to reconcile profit (loss)	463,231	1,539,630
Cash flows from (used in) operations before changes in working capital	795,010	174,034
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(4,663)	(17,946)
Adjustments for decrease (increase) in trade and other receivables	(1,639,711)	(69,770)
Adjustments for increase (decrease) in trade and other payables	697,434	512,950
Total adjustments to working capital changes	(946,940)	425,234
Cash flows from (used in) operations	(151,930)	599,268
Income taxes paid (refund), classified as operating activities	0	(140,857)
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities	203,592	
Employees end of service benefits paid	(8,361)	(23,200)
Other inflows (outflows) of cash, classified as operating activities	(21,790)	(18,934)
Net cash flows from (used in) operating activities	21,511	416,277
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	19,860	62,388
Net cash flows from (used in) investing activities	(19,860)	(62,388)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	50,250	50,250
Dividends paid	0	825,000
Net cash flows from (used in) financing activities	(50,250)	(875,250)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(48,599)	(521,361)
Net increase (decrease) in cash and cash equivalents	(48,599)	(521,361)
Cash and cash equivalents at beginning of period	254,502	647,768
Cash and cash equivalents at end of period	205,903	126,407

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