

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	(206,183)	15,253
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	112,851	93,065
Adjustments for finance costs	76,020	52,445
Adjustments for losses (gains) on financial asset at fair value through profit and loss	10,542	(157,194)
Provision for employees' end of service benefits	9,202	12,380
Total adjustments to reconcile profit (loss)	208,615	696
Cash flows from (used in) operations before changes in working capital	2,432	15,949
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(192,303)	(23,135)
Adjustments for decrease (increase) in trade and other receivables	(83,721)	(203,425)
Adjustments for increase (decrease) in trade and other payables	427,604	(20,124)
Total adjustments to working capital changes	151,580	(246,684)
Cash flows from (used in) operations	154,012	(230,735)
Interest paid, classified as operating activities	(76,020)	(52,445)
Employees end of service benefits paid	(27,357)	(23,657)
Net cash flows from (used in) operating activities	50,635	(306,837)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	437,943	71,165
Net cash flows from (used in) investing activities	(437,943)	(71,165)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	474,142	445,418
Net cash flows from (used in) financing activities	474,142	445,418
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	86,834	67,416
Net increase (decrease) in cash and cash equivalents	86,834	67,416
Cash and cash equivalents at beginning of period	62,010	62,656
Cash and cash equivalents at end of period	148,844	130,072