

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 01/01/2025- 30/06/2025	Standalone 01/01/2025- 30/06/2025	Consolidated 01/01/2024- 30/06/2024	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	(14,403)	(6,601)	(55,844)	(13,353)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	12,543	113	12,246	113
Adjustments for finance costs	7,289	9,420	9,420	9,280
Adjustments for finance income	1,945	1,945	1,945	1,945
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(3,981)	(3,981)	(6,244)	(8,275)
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments	3,809	3,809	1,354	2,613
Adjustments for gain (loss) on disposals, property, plant and equipment	26,105	0	0	0
Total adjustments to reconcile profit (loss)	(8,390)	7,416	14,831	1,786
Cash flows from (used in) operations before changes in working capital	(22,793)	815	(41,013)	(11,567)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(14,771)	0	(7,493)	0
Adjustments for decrease (increase) in trade accounts and other receivables	(56,800)	(3,306)	(3,306)	(6,447)
Adjustments for decrease (increase) in finance leases	0	28,653	0	(10,769)
Adjustments for decrease (increase) in trade accounts and other payables	(6,329)	(9,810)	180,045	185,460
Adjustments for decrease (increase) in other working capital items	(1,137)	(2,436)	(23,327)	36,219
Total adjustments to working capital changes	(79,037)	13,101	145,919	204,463
Net cash flows from (used in) operations	(101,830)	13,916	104,906	192,896
Net cash flows from (used in) operating activities	(101,830)	13,916	104,906	192,896
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	0	0	0	48,750
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	544,109	544,109	394,994	366,771
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	540,128	540,128	507,779	507,779
Purchase of property, plant and equipment, classified as investing activities	5,529	0	1,620	0
Interest received, classified as investing activities	1,945	1,945	1,945	1,945
Net cash flows from (used in) investing activities	397	5,926	(112,460)	(187,813)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from contributions of non-controlling interests	0	0	26,250	0
Interest paid, classified as financing activities	7,289	7,183	9,420	9,280
Net cash flows from (used in) financing activities	(7,289)	(7,183)	16,830	(9,280)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(108,722)	12,659	9,276	(4,197)
Net increase (decrease) in cash and cash equivalents	(108,722)	12,659	9,276	(4,197)
Cash and cash equivalents at beginning of period	(199,762)	(223,517)	(232,926)	(243,614)
Cash and cash equivalents at end of period	(199,028)	(215,945)	(223,650)	(247,811)