

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 for the period before taxation	(374,029)	(438,744)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	276,947	303,481
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	0
Adjustments for increase (decrease) in employee benefit liabilities	12,240	2,271
Adjustments for provisions	0	0
Adjustments for unrealised foreign exchange losses (gains)	0	0
Adjustments for share-based payments	0	0
Adjustments for finance costs	100,697	84,503
Adjustments for finance income	13	14
Adjustments for gain (loss) on disposals, property, plant and equipment	0	6,299
Adjustments for losses (gains) on disposal of other non-current assets	0	0
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	0	0
Adjustments for undistributed profits of associates	0	0
Adjustments for other fair value losses (gains)	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0
Other adjustments for non-cash items	0	0
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to reconcile profit (loss)	389,871	383,942
Cash flows from (used in) operations before changes in working capital	15,842	(54,802)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	17,010	(4,789)
Adjustment for decrease (increase) in trade and other receivables	21,604	(119,417)
Adjustments for increase (decrease) in trade and other payables	(64,190)	222,785
Adjustments for decrease (increase) in due from related parties	(4,145)	9,429
Adjustments for increase (decrease) in due to related parties	21,944	205,000
Adjustments for decrease (increase) in other working capital items	0	0
Total adjustments to working capital changes	(7,777)	313,008
Net cash flows from (used in) operations	8,065	258,206
Income taxes paid (refund)	0	0
Dividends received	0	0
Interest paid, classified as operating activities	0	0
Interest received	0	0
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.	0	0
Employees end of service benefits paid	(5,246)	(1,649)
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities	2,819	256,557
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses	0	0
Cash flows used in obtaining control of subsidiaries or other businesses	0	0
Other cash receipts from sales of equity or debt instruments of other entities	0	0
Other cash payments to acquire equity or debt instruments of other entities	0	0
Other cash receipts from sales of interests in joint ventures	0	0
Other cash payments to acquire interests in joint ventures	0	0
Other cash receipts from sales of interests in associates, classified as investing activities	0	0
Other cash payments to acquire interests in associates, classified as investing activities	0	0
Proceeds from sales of property, plant and equipment	0	6,300
Purchase of property, plant and equipment	15,921	60,088
Proceeds from sales of intangible assets	0	0
Purchase of intangible assets	0	0
Proceeds from sales of other long-term assets	0	0
Purchase of other long-term assets	0	0

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

Proceeds from government grants	0	0
Cash advances and loans made to other parties	0	0
Cash receipts from repayment of advances and loans made to other parties	0	0
Dividends received	0	0
Interest paid	0	0
Interest received	13	14
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	0	0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	0	0
Other inflows (outflows) of cash, classified as investing activities	0	0
Net cash flows from (used in) investing activities	(15,908)	(53,774)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	0	0
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	0	0
Proceeds from issuing shares	0	0
Proceeds from issuing other equity instruments	0	0
Payments of other equity instruments	0	0
Payments to acquire or redeem entity's shares	0	0
Proceeds from borrowings	30,851	0
Repayments of borrowings	0	0
Payments of lease liabilities	0	0
Proceeds from government grants	0	0
Proceeds from contributions of non-controlling interests	0	0
Dividends paid to equity holders of parent	0	0
Dividends paid to non-controlling interests	0	0
Interest paid	100,697	84,503
Other inflows (outflows) of cash, classified as financing activities	0	0
Net cash flows from (used in) financing activities	(69,846)	(84,503)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(82,935)	118,280
Net increase (decrease) in cash and cash equivalents	(82,935)	118,280
Cash and cash equivalents at beginning of period	53,031	79,272
Cash and cash equivalents at end of period	46,186	156,210

Statement of cash flows, indirect method	English
	01/04/2025-30/06/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Material Non-cash transactions	Ref #1
Reconciliation for cash and cash equivalents	Ref #2

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Nil

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10. Cash and cash equivalents

Cash at bank	39,235	44,091
Call deposits	3,435	5,422
Cash in hand	3,515	3,518

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

Cash and bank balances	46,186	53,031
17. Bank Overdraft		
Bank Overdraft	481,012	404,921

The Company has obtained overdraft facility for a sanctioned amount of RO 500,000 (2024: RO 500,000) from a commercial bank carrying interest at 6.25% per annum (2024: 7% per annum).