

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	(928,257)	173,420
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	757	1,054
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	
Adjustments for provision for expected credit losses of finance receivables	499,641	0
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(162,203)	53,428
Adjustments for gain (loss) on disposals, property, plant and equipment	0	0
Provision for employees' end of service benefits	132	(16,670)
Net gains / (losses) from investments	2,415	72,998
Adjustments for undistributed profits of associates	125,054	117,427
Adjustments for Other fair value losses (gains)	54,000	0
Other adjustments for non-cash items	0	0
Total adjustments to reconcile profit (loss)	264,858	(152,613)
Cash flows from (used in) operations before changes in working capital	(663,399)	20,807
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in trade accounts and other receivables	808,492	(198,773)
Adjustments for decrease (increase) in trade accounts and other payables	738,460	(80,896)
Total adjustments to working capital changes	1,546,952	(279,669)
Net cash flows from (used in) operations	883,553	(258,862)
Other inflows (outflows) of cash, classified as operating activities	0	0
Net cash flows from (used in) operating activities	883,553	(258,862)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	1,180	467
Proceeds from sales of intangible assets, classified as investing activities	0	0
Proceeds from sales of other long-term assets, classified as investing activities	90,485	771,828
Purchase of other long-term assets, classified as investing activities	164,453	465,813
Dividends received, classified as investing activities	0	0
Interest paid, classified as investing activities	(93,393)	(127,353)
Net cash flows from (used in) investing activities	18,245	432,901
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Other inflows (outflows) of cash, classified as financing activities	0	0
Net cash flows from (used in) financing activities	0	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	901,798	174,039
Net increase (decrease) in cash and cash equivalents	901,798	174,039
Cash and cash equivalents at beginning of period	1,628,996	1,063,513
Cash and cash equivalents at end of period	2,530,794	1,237,552

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