

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	8,372,600	6,354,980
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	580,878	579,103
Adjustments for finance costs	201,477	216,240
Adjustments for losses (gains) on financial asset at fair value through profit and loss	22,857	209,262
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments	(371,461)	(853,775)
Provision for employees' end of service benefits	167,781	322,791
Adjustments for unrealised foreign exchange losses (gains)	1,094	141,398
Adjustments for undistributed profits of associates		742,090
Other adjustments for non-cash items		(236,166)
Other adjustments to reconcile profit (loss)		(363,237)
Total adjustments to reconcile profit (loss)	602,626	(726,474)
Cash flows from (used in) operations before changes in working capital	8,975,226	5,628,506
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(7,858)	34,762
Adjustments for decrease (increase) in trade accounts and other receivables	2,829,373	180,712
Adjustments for decrease (increase) in derivative financial assets	(34,141,625)	(32,555,562)
Adjustments for increase (decrease) in derivative financial liabilities	33,377,702	32,896,901
Adjustments for decrease (increase) in trade accounts and other payables	97,396	(163,976)
Adjustments for decrease (increase) in other working capital items	(9,511)	10,496
Total adjustments to working capital changes	2,145,477	403,333
Net cash flows from (used in) operations	11,120,703	6,031,839
Other inflows (outflows) of cash, classified as operating activities	(58,142)	(27,046)
Net cash flows from (used in) operating activities	11,062,561	6,004,793
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	2,035	1,044
Purchase of property, plant and equipment, classified as investing activities	(559,588)	139,077
Other inflows (outflows) of cash, classified as investing activities	687,352	531,272
Net cash flows from (used in) investing activities	1,248,975	393,239
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities, classified as financing activities	(11,839)	11,304
Dividends paid, classified as financing activities	(1,600,000)	800,000
Interest paid, classified as financing activities	(201,477)	216,240
Other inflows (outflows) of cash, classified as financing activities	1,500,000	248,691
Net cash flows from (used in) financing activities	3,313,316	(778,853)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	15,624,852	5,619,179
Effect of exchange rate changes on cash and cash equivalents		7,232,418
Net increase (decrease) in cash and cash equivalents	15,624,852	12,851,597
Cash and cash equivalents at beginning of period	15,004,320	7,232,418
Cash and cash equivalents at end of period	24,630,791	13,214,834

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
14 Aug 2025