

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	448,354	638,293
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	217,918	212,890
Adjustments for increase (decrease) in employee benefit liabilities	40,384	52,482
Adjustments for finance costs	895	8,745
Adjustments for finance income	21,770	16,792
Total adjustments to reconcile profit (loss)	237,427	257,325
Cash flows from (used in) operations before changes in working capital	685,781	895,618
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	33,160	(18,450)
Adjustment for decrease (increase) in trade and other receivables	63,675	139,281
Adjustments for increase (decrease) in trade and other payables	(344,835)	(471,565)
Total adjustments to working capital changes	(248,000)	(350,734)
Net cash flows from (used in) operations	437,781	544,884
Income taxes paid (refund)	(20,751)	
Employees end of service benefits paid	(12,664)	(2,070)
Net cash flows from (used in) operating activities	404,366	542,814
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	1,223,817	75,321
Interest received	21,770	16,792
Net cash flows from (used in) investing activities	(1,202,047)	(58,529)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	974,804	
Repayments of borrowings		230,000
Dividends paid to equity holders of parent	342,832	342,832
Interest paid	895	8,745
Other inflows (outflows) of cash, classified as financing activities	500,000	
Net cash flows from (used in) financing activities	1,131,077	(581,577)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	333,396	(97,292)
Net increase (decrease) in cash and cash equivalents	333,396	(97,292)
Cash and cash equivalents at beginning of period	1,303,743	1,282,259
Cash and cash equivalents at end of period	1,637,139	1,184,967