

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	56,374	61,424
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	10,486	17,605
Adjustments for finance costs	200	362
Adjustments for finance income	24,815	21,525
Provision for employees' end of service benefits	7,823	17,411
Other adjustments to reconcile profit (loss)	(2,459)	(2,929)
Total adjustments to reconcile profit (loss)	(8,765)	10,924
Cash flows from (used in) operations before changes in working capital	47,609	72,348
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(39,395)	(48,561)
Adjustments for decrease (increase) in trade and other receivables	76,549	(16,290)
Adjustments for increase (decrease) in trade and other payables	10,199	(3,471)
Total adjustments to working capital changes	47,353	(68,322)
Cash flows from (used in) operations	94,962	4,026
Income taxes paid (refund), classified as operating activities	(24,044)	(24,228)
Employees end of service benefits paid		(7,424)
Net cash flows from (used in) operating activities	70,918	(27,626)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	486	3,523
Dividends received	2,459	2,929
Interest received	24,815	21,525
Other inflows (outflows) of cash, classified as investing activities	(105,815)	
Net cash flows from (used in) investing activities	(79,027)	20,931
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	400	456
Dividends paid	105,000	71,400
Interest paid	200	361
Net cash flows from (used in) financing activities	(105,600)	(72,217)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(113,709)	(78,912)
Net increase (decrease) in cash and cash equivalents	(113,709)	(78,912)
Cash and cash equivalents at beginning of period	563,264	441,938
Cash and cash equivalents at end of period	449,555	363,026

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