

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	531,432	586,723
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	641,849	541,653
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	7,460	12,110
Adjustments for increase (decrease) in employee benefit liabilities	56,873	50,134
Adjustments for finance costs	3,071	63,985
Adjustments for finance income	71,244	88,140
Adjustments for gain (loss) on disposals, property, plant and equipment	1,524	14,891
Total adjustments to reconcile profit (loss)	636,485	564,851
Cash flows from (used in) operations before changes in working capital	1,167,917	1,151,574
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(10,209)	32,785
Adjustment for decrease (increase) in trade and other receivables	467,178	501,088
Adjustments for increase (decrease) in trade and other payables	(260,843)	(341,423)
Adjustments for decrease (increase) in due from related parties	21,086	(39,214)
Total adjustments to working capital changes	217,212	153,236
Net cash flows from (used in) operations	1,385,129	1,304,810
Interest paid, classified as operating activities	(3,071)	(63,985)
Interest received	77,488	373,939
Employees end of service benefits paid	(74,684)	(24,317)
Other inflows (outflows) of cash		0
Net cash flows from (used in) operating activities	1,384,862	1,590,447
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	146,330	244,644
Proceeds from sales of intangible assets	1,524	14,891
Other inflows (outflows) of cash, classified as investing activities	(49,000)	
Net cash flows from (used in) investing activities	(193,806)	(229,753)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	350,000	350,000
Net cash flows from (used in) financing activities	(350,000)	(350,000)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	841,056	1,010,694
Net increase (decrease) in cash and cash equivalents	841,056	1,010,694
Cash and cash equivalents at beginning of period	2,516,506	3,124,019
Cash and cash equivalents at end of period	3,357,562	4,134,713

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