

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2025-30/06/2025	Standalone 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024	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	(338,604)	(28,267)	(16,289)	(82,873)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,433,322	129,775	1,273,361	137,169
Adjustments for increase (decrease) in employee benefit liabilities	21,840	16,903	21,853	18,786
Adjustments for provisions	25,000	10,000		
Adjustments for finance costs	331,184	70,516	350,497	73,861
Adjustments for finance income	37,593	27,507	15,207	23,365
Adjustments for gain (loss) on disposals, property, plant and equipment	13,580	(4,784)	29,633	12,277
Total adjustments to reconcile profit (loss)	1,760,173	204,471	1,600,871	194,174
Cash flows from (used in) operations before changes in working capital	1,421,569	176,204	1,584,582	111,301
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	210,562	(63,622)	(183,249)	(139,265)
Adjustment for decrease (increase) in trade and other receivables	2,787,220	(54,512)	(87,262)	745,369
Adjustments for increase (decrease) in trade and other payables	(2,247,914)	(24,425)	(2,695,655)	(490,452)
Adjustments for decrease (increase) in due from related parties		346,965		28,269
Total adjustments to working capital changes	749,868	204,406	(2,966,166)	143,921
Net cash flows from (used in) operations	2,171,437	380,610	(1,381,584)	255,222
Income taxes paid (refund)	(155,384)	0	(201,833)	0
Dividends received	(68,114)	(68,114)	(50,305)	(50,305)
Employees end of service benefits paid	(15,801)	(11,805)	(53,943)	(47,325)
Net cash flows from (used in) operating activities	1,932,138	300,691	(1,687,665)	157,592
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses	518,158	897,829		
Other cash receipts from sales of equity or debt instruments of other entities			218,855	218,855
Proceeds from sales of property, plant and equipment	30,097	10,267	31,529	14,108
Purchase of property, plant and equipment	823,564	103,036	751,929	117,642
Dividends received	68,114	68,114	50,305	50,305
Interest received	37,593	27,507	15,207	23,365
Other inflows (outflows) of cash, classified as investing activities	0	0	(18,821)	0
Net cash flows from (used in) investing activities	(1,205,918)	(894,977)	(454,854)	188,991
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	869,624	712,962	1,159,776	
Repayments of borrowings				456,831
Payments of lease liabilities	247,317	36,947	194,687	26,631
Interest paid	243,389	65,751	269,287	68,867
Other inflows (outflows) of cash, classified as financing activities	(20,059)	(20,059)	208,087	
Net cash flows from (used in) financing activities	358,859	590,205	903,889	(552,329)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,085,079	(4,081)	(1,238,630)	(205,746)
Effect of exchange rate changes on cash and cash equivalents	31,996		244,210	
Net increase (decrease) in cash and cash equivalents	1,117,075	(4,081)	(994,420)	(205,746)
Cash and cash equivalents at beginning of period	713,133	156,591	1,883,098	385,830
Cash and cash equivalents at end of period	1,830,208	152,510	888,678	180,084

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