

			<u>Actuals/Omani Rial/Unaudited</u>	
Statement of cash flows, indirect method	Consolidated	Standalone	Consolidated	Standalone
	01/01/2025- 30/06/2025	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024	01/01/2024- 30/06/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	13,417,474	9,763,565	13,142,947	9,092,231
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,632,453	1,056,382	1,592,330	1,067,840
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(50,624)	(51,106)	(2,906)	(2,906)
Other adjustments to reconcile profit (loss)	(613,029)	325,139	(2,500,638)	(661,937)
Total adjustments to reconcile profit (loss)	968,800	1,330,415	(911,214)	402,997
Cash flows from (used in) operations before changes in working capital	14,386,274	11,093,980	12,231,733	9,495,228
WORKING CAPITAL CHANGES				
Cash flows from (used in) operations	14,386,274	11,093,980	12,231,733	9,495,228
Income taxes paid (refund), classified as operating activities	4,392,173	3,113,169	3,665,941	2,639,422
Net cash flows from (used in) operating activities	18,778,447	14,207,149	15,897,674	12,134,650
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	3,882		733	733
Purchase of property, plant and equipment, classified as investing activities	498,770	227,475	500,915	357,298
Proceeds from sales of intangible assets, classified as investing activities	47,502	47,502	55,841	55,841
Interest received	1,639,313	1,353,976	843,129	581,048
Net cash flows from (used in) investing activities	1,191,927	1,174,003	398,788	280,324
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			769,000	
Repayments of borrowings	769,000			
Payments of lease liabilities	182,554	92,554	131,337	86,337
Dividends paid	8,207,550	8,207,550	7,624,504	7,624,504
Interest paid	177,653	164,290	209,115	188,636
Other inflows (outflows) of cash, classified as financing activities	5,906,095	5,698,187	(22,921,901)	(17,203,369)
Net cash flows from (used in) financing activities	(3,430,662)	(2,766,207)	(30,117,857)	(25,102,846)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	16,539,712	12,614,945	(13,821,395)	(12,687,872)
Net increase (decrease) in cash and cash equivalents	16,539,712	12,614,945	(13,821,395)	(12,687,872)
Cash and cash equivalents at beginning of period	16,304,128	15,579,058	25,136,279	22,396,135
Cash and cash equivalents at end of period	32,843,840	28,194,003	11,314,884	9,708,263