

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 (loss) before tax	481,379	744,973
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	512,353	187,786
Adjustments for finance costs	4,911	3,845
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	(15,422)	45,401
Adjustments for losses (gains) on financial asset at fair value through profit and loss	231	11
Provision for employees' end of service benefits	11,801	(10,219)
Net gains / (losses) from investments	48,817	78,616
Adjustments for other fair value losses (gains)	(30,240)	(1,953)
Other adjustments for non-cash items		(27,822)
Total adjustments to reconcile profit (loss)	465,661	27,631
Cash flows from (used in) operations before changes in working capital	947,040	772,604
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(27,905)	478,188
Adjustments for decrease (increase) in trade and other receivables	557,743	(749,880)
Adjustments for increase (decrease) in trade and other payables	(475,277)	(528,311)
Total adjustments to working capital changes	54,561	(800,003)
Cash flows from (used in) operations	1,001,601	(27,399)
Income taxes paid (refund), classified as operating activities	(141,670)	(359,297)
Net cash flows from (used in) operating activities	859,931	(386,696)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	135,162	65,678
Purchase of intangible assets, classified as investing activities	744,664	547,258
Proceeds from government grants, classified as investing activities	(20,000)	27,822
Cash advances and loans made to other parties, classified as investing activities	874	
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities	7,000	
Interest received	48,817	78,616
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	30,240	1,953
Other inflows (outflows) of cash, classified as investing activities	1,350,000	400,000
Net cash flows from (used in) investing activities	535,357	(104,545)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	5,851	
Dividends paid	660,000	300,000
Other inflows (outflows) of cash, classified as financing activities	(4,911)	(3,870)
Net cash flows from (used in) financing activities	(670,762)	(303,870)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	724,526	(795,111)
Net increase (decrease) in cash and cash equivalents	724,526	(795,111)
Cash and cash equivalents at beginning of period	55,049	822,479
Cash and cash equivalents at end of period	779,575	27,368

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