

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	5,601,284	7,014,782
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	3,355,128	3,171,065
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(73,160)	(73,696)
Adjustments for finance costs	304,774	11,143
Adjustments for finance income	441,865	1,154,742
Provision for employees' end of service benefits	106,307	95,617
Adjustments for other provisions	145,615	18,788
Net gains / (losses) from investments	33,278	104,209
Other adjustments to reconcile profit (loss)	675,461	516,481
Total adjustments to reconcile profit (loss)	4,038,982	2,480,447
Cash flows from (used in) operations before changes in working capital	9,640,266	9,495,229
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(1,210,745)	983,283
Adjustments for decrease (increase) in trade and other receivables	713,972	797,590
Adjustments for increase (decrease) in trade and other payables	(309,119)	(1,260,894)
Total adjustments to working capital changes	(805,892)	519,979
Cash flows from (used in) operations	8,834,374	10,015,208
Income taxes paid (refund), classified as operating activities	(2,067,766)	(1,110,344)
Employees end of service benefits paid	(125,803)	(9,543)
Net cash flows from (used in) operating activities	6,640,805	8,895,321
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	1,986,374	841,344
Dividends received	263,437	279,549
Interest received	495,346	420,509
Other inflows (outflows) of cash, classified as investing activities	0	22,000,000
Net cash flows from (used in) investing activities	(1,227,591)	21,858,714
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	1,231,628	76,766
Dividends paid	29,778,544	40,000,000
Net cash flows from (used in) financing activities	(31,010,172)	(40,076,766)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(25,596,958)	(9,322,731)
Net increase (decrease) in cash and cash equivalents	(25,596,958)	(9,322,731)
Cash and cash equivalents at beginning of period	32,222,941	17,174,090
Cash and cash equivalents at end of period	6,625,983	7,851,359

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