

	Actuals/Omani Rial/Reviewed			
Statement of cash flows, indirect method	Consolidated 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 (loss) before tax	(87,377)	672,900	1,149,723	1,159,405
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	161,182	69,491	195,098	102,656
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	54,000			
Adjustments for finance costs	256,765	201,602	147,930	92,823
Adjustments for finance income	4,774	4,774	16	16
Adjustments for provision for expected credit losses of finance receivables	1,106,377		(1,170)	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(867,913)	(703,295)	(306,189)	(286,619)
Provision for employees' end of service benefits	13,383	3,385	10,236	5,992
Adjustments for undistributed profits of associates	480,033	(120,275)	812,788	784,151
Adjustments for dividend income	710,161	559,161	548,953	396,865
Total adjustments to reconcile profit (loss)	(471,174)	(872,477)	(1,315,852)	(1,266,180)
Cash flows from (used in) operations before changes in working capital	(558,551)	(199,577)	(166,129)	(106,775)
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	32,022		201,795	
Adjustments for decrease (increase) in trade accounts and other receivables	(1,007,151)	(863,734)	(565,705)	(277,730)
Adjustments for decrease (increase) in trade accounts and other payables	1,468,877	138,565	(272,493)	(111,707)
Total adjustments to working capital changes	493,748	(725,169)	(636,403)	(389,437)
Net cash flows from (used in) operations	(64,803)	(924,746)	(802,532)	(496,212)
Other inflows (outflows) of cash, classified as operating activities	(6,749)		(14,560)	
Net cash flows from (used in) operating activities	(71,552)	(924,746)	(817,092)	(496,212)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	1,329,827	1,239,342	1,122,542	350,715
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	164,453		465,813	
Purchase of property, plant and equipment, classified as investing activities	12,577		855	
Dividends received, classified as investing activities	1,640,402	1,396,010	1,205,824	926,383
Net cash flows from (used in) investing activities	2,793,199	2,635,352	1,861,698	1,277,098
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings, classified as financing activities	22,398	22,398	34,667	34,667
Repayments of borrowings, classified as financing activities	305,066	305,066	201,270	201,270
Interest paid, classified as financing activities	256,765	201,602	147,930	92,823
Net cash flows from (used in) financing activities	(539,433)	(484,270)	(314,533)	(259,426)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,182,214	1,226,336	730,073	521,460
Net increase (decrease) in cash and cash equivalents	2,182,214	1,226,336	730,073	521,460
Cash and cash equivalents at beginning of period	2,155,379	412,139	1,419,372	266,746
Cash and cash equivalents at end of period	4,326,079	1,638,475	2,123,609	762,370

Statement of cash flows, indirect method	English
01/04/2025-30/06/2025	
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #5

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6 Cash and cash equivalents	Group	Parent Company
30 June	30 June	30 June
December	December	December

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 Aug 2025

	2025 (Un-audited)	2024 (Un-audited)	2024 (Audited)	2025 (Un-audited)	2024 (Un-audited)	2024 (Audited)
Cash on hand	2,092	3,091	2,057	966	1,965	1,022
Cash at bank	4,324,227	2,120,703	2,153,562	1,637,509	760,405	411,117
	4,326,319	2,123,794	2,155,619	1,638,475	762,370	412,139
Expected credit loss allowance	(240)	(185)	(240)	-	-	-
	4,326,079	2,123,609	2,155,379	1,638,475	762,370	412,139

	30 June 2025 (Un-audited)	Group 30 June 2024 (Un-audited)	December 2024 (Audited)	30 June 2025 (Un-audited)	(a) For the purposes of the consolidated and separate condensed interim statement of cash flows, cash and cash equivalents comprise the following: (U
Cash and bank balances	4,326,079	2,123,609	2,155,379	1,638,475	
Bank overdrafts	(57,094)	(68,308)	(68,608)	-	
Restricted bank balances	(92,424)	(92,424)	(92,424)	(92,424)	
	4,176,561	1,962,877	1,994,347	1,546,051	

