

	Consolidated	Standalone	Consolidated	Actuals/Omani Rial/Unaudited
Statement of cash flows, indirect method	01/01/2025- 30/06/2025	01/01/2025- 30/06/2025	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	4,446,254	4,351,397	2,570,217	2,444,387
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	6,357,240	4,488,919	6,162,680	4,668,118
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	495,995	495,273	327,621	326,265
Adjustments for increase (decrease) in employee benefit liabilities	36,041	29,179	68,071	61,685
Adjustments for provisions	(56,982)	(48,550)	(107,132)	(48,465)
Adjustments for unrealised foreign exchange losses (gains)			(134,701)	
Adjustments for finance costs	2,675,425	1,647,557	2,339,763	1,350,917
Adjustments for finance income	1,289,332	1,264,882	419,956	584,900
Adjustments for gain (loss) on disposals, property, plant and equipment	14,736	14,736	106,099	106,099
Adjustments for losses (gains) on disposal of other non-current assets	(36,533)	(19,272)	(133,963)	
Other adjustments for non-cash items	42,451	1,947,596		2,192,698
Total adjustments to reconcile profit (loss)	8,209,569	7,261,084	7,996,284	7,860,219
Cash flows from (used in) operations before changes in working capital	12,655,823	11,612,481	10,566,501	10,304,606
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(86,886)	73,653	1,202,614	663,326
Adjustment for decrease (increase) in trade and other receivables	(26,665,453)	(13,109,957)	4,370,840	10,896,666
Adjustments for increase (decrease) in trade and other payables	(3,406,798)	(7,901,650)	(5,550,251)	(6,664,257)
Total adjustments to working capital changes	(30,159,137)	(20,937,954)	23,203	4,895,735
Net cash flows from (used in) operations	(17,503,314)	(9,325,473)	10,589,704	15,200,341
Income taxes paid (refund)	(2,073,851)	(1,880,712)	(1,993,136)	(1,979,819)
Interest paid, classified as operating activities	(2,675,425)	(1,647,557)	(2,339,763)	(1,350,917)
Employees end of service benefits paid	(418)	0	(9,373)	(9,173)
Net cash flows from (used in) operating activities	(22,253,008)	(12,853,742)	6,247,432	11,860,432
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash payments to acquire interests in joint ventures	66,111	66,111		
Proceeds from sales of property, plant and equipment	19,820	19,820	70,197	45,802
Purchase of property, plant and equipment	2,998,026	2,012,256	2,410,795	1,674,333
Cash advances and loans made to other parties		(9,833,778)		3,273,201
Interest received	1,289,332	1,264,882	419,956	584,900
Net cash flows from (used in) investing activities	(1,754,985)	9,040,113	(1,920,642)	(4,316,832)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			1,750,659	
Payments of lease liabilities	2,227,503	1,898,845	891,339	1,865,623
Dividends paid to equity holders of parent	3,225,000	3,225,000	2,064,000	2,064,000
Net cash flows from (used in) financing activities	(5,452,503)	(5,123,845)	(1,204,680)	(3,929,623)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(29,460,496)	(8,937,474)	3,122,110	3,613,977
Effect of exchange rate changes on cash and cash equivalents	(132,683)		(57,565)	
Net increase (decrease) in cash and cash equivalents	(29,593,179)	(8,937,474)	3,064,545	3,613,977
Cash and cash equivalents at beginning of period	97,332,313	71,058,563	27,176,275	22,600,449
Cash and cash equivalents at end of period	67,739,134	62,121,089	30,240,820	26,214,426

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