

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 for the period before taxation	29,621,515	32,433,806
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	453,234	524,590
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(789)	1,092
Adjustments for increase (decrease) in employee benefit liabilities	38,050	48,953
Adjustments for finance costs	10,920,243	12,307,492
Adjustments for finance income	(15,732,854)	(15,898,785)
Other adjustments to reconcile profit (loss)	(68,825)	(24,342)
Total adjustments to reconcile profit (loss)	27,074,767	28,756,570
Cash flows from (used in) operations before changes in working capital	56,696,282	61,190,376
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(3,075)	(77,902)
Adjustment for decrease (increase) in trade and other receivables	(2,904,920)	(841,946)
Adjustments for increase (decrease) in trade and other payables	4,475,630	(19,438,077)
Total adjustments to working capital changes	1,567,635	(20,357,925)
Net cash flows from (used in) operations	58,263,917	40,832,451
Interest paid, classified as operating activities	(10,356,798)	(11,800,092)
Interest received	398,681	388,190
Employees end of service benefits paid	(233,292)	
Other inflows (outflows) of cash	62,506	697,669
Net cash flows from (used in) operating activities	48,135,014	30,118,218
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	34,028	
Purchase of other long-term assets	30,566,383	17,212,660
Net cash flows from (used in) investing activities	(30,600,411)	(17,212,660)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments to acquire or redeem entity's shares	327,115	
Proceeds from borrowings	18,000,000	35,000,000
Repayments of borrowings	4,633,900	4,633,900
Payments of lease liabilities	394,363	392,716
Dividends paid to equity holders of parent	21,306,670	43,999,785
Net cash flows from (used in) financing activities	(8,662,048)	(14,026,401)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	8,872,555	(1,120,843)
Net increase (decrease) in cash and cash equivalents	8,872,555	(1,120,843)
Cash and cash equivalents at beginning of period	15,816,311	23,770,963
Cash and cash equivalents at end of period	24,688,866	22,650,120

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