

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	311,061	357,017
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	273,288	271,641
Adjustments for increase (decrease) in employee benefit liabilities		3,817
Adjustments for finance costs	1,193,940	1,325,460
Adjustments for finance income	36,890	34,786
Other adjustments to reconcile profit (loss)	(2,232,379)	(2,411,860)
Total adjustments to reconcile profit (loss)	(802,041)	(845,728)
Cash flows from (used in) operations before changes in working capital	(490,980)	(488,711)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in trade and other receivables	123,973	(127,121)
Adjustments for increase (decrease) in trade and other payables	(210,772)	129,324
Adjustments for decrease (increase) in due from related parties	(14,883)	165,550
Adjustments for increase (decrease) in due to related parties	(88,524)	15,801
Adjustments for decrease (increase) in other working capital items	4,272,736	4,272,736
Total adjustments to working capital changes	4,082,530	4,456,290
Net cash flows from (used in) operations	3,591,550	3,967,579
Interest paid, classified as operating activities	(1,129,577)	(1,278,460)
Interest received	36,890	34,786
Net cash flows from (used in) operating activities	2,498,863	2,723,905
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	0	7,550
Net cash flows from (used in) investing activities	0	(7,550)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	1,637,081	1,572,882
Payments of lease liabilities	161,109	154,356
Dividends paid to equity holders of parent	1,467,032	1,467,032
Net cash flows from (used in) financing activities	(3,265,222)	(3,194,270)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(766,359)	(477,915)
Net increase (decrease) in cash and cash equivalents	(766,359)	(477,915)
Cash and cash equivalents at beginning of period	1,841,767	1,765,613
Cash and cash equivalents at end of period	1,075,408	1,286,361

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