

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2026-30/06/2026	01/01/2026-30/06/2026	01/01/2025-30/06/2025	01/01/2025-30/06/2025
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	284,204	223,495	539,245	239,039
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	10,382	2,187	8,049	373
Adjustments for finance costs	105,042		89,284	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(170)	(170)	18,637	18,637
Adjustments for (gain) loss on investments carried at amortised cost	(1,483)	(1,483)	(912)	(912)
Provision for employees' end of service benefits	6,330	5,639	13,081	9,689
Net gains / (losses) from investments	(123)	(123)		
Total adjustments to reconcile profit (loss)	120,224	6,296	128,139	27,787
Cash flows from (used in) operations before changes in working capital	404,428	229,791	667,384	266,826
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in trade accounts and other receivables	89,209	(12,167)	143,765	71,608
Adjustments for decrease (increase) in finance leases	256,666		(1)	
Adjustments for decrease (increase) in trade accounts and other payables	(4,770)	(4,600)	(17,266)	(3,453)
Adjustments for decrease (increase) in other working capital items	0	0	0	0
Total adjustments to working capital changes	341,105	(16,767)	126,498	68,155
Net cash flows from (used in) operations	745,533	213,024	793,882	334,981
Income taxes paid (refund), classified as operating activities	(134,719)	(40,881)	(75,033)	(44,482)
Other inflows (outflows) of cash, classified as operating activities	(418,341)	(59,064)	(6,824)	(45,815)
Net cash flows from (used in) operating activities	192,473	113,079	712,025	244,684
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	60	60	20,052	0
Net cash flows from (used in) investing activities	(60)	(60)	(20,052)	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities, classified as financing activities	105,042		89,284	
Dividends paid, classified as financing activities	540,000	540,000	450,000	450,000
Other inflows (outflows) of cash, classified as financing activities	3	3	21	21
Net cash flows from (used in) financing activities	(645,039)	(539,997)	(539,263)	(449,979)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(452,626)	(426,978)	152,710	(205,295)
Net increase (decrease) in cash and cash equivalents	(452,626)	(426,978)	152,710	(205,295)
Cash and cash equivalents at beginning of period	1,386,957	756,903	631,534	585,452
Cash and cash equivalents at end of period	934,331	329,925	784,244	380,157