

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	13,495,874	13,468,255
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	5,565,119	5,569,293
Adjustments for provisions	27,438	26,384
Adjustments for finance costs	1,719,834	2,693,857
Adjustments for finance income	322,511	416,274
Other adjustments for non-cash items	(101,171)	(98,995)
Total adjustments to reconcile profit (loss)	6,888,709	7,774,265
Cash flows from (used in) operations before changes in working capital	20,384,583	21,242,520
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(110,856)	(145,889)
Adjustment for decrease (increase) in trade and other receivables	(2,221,488)	(1,135,231)
Adjustments for increase (decrease) in trade and other payables	4,448,598	1,072,456
Total adjustments to working capital changes	2,116,254	(208,664)
Net cash flows from (used in) operations	22,500,837	21,033,856
Income taxes paid (refund)	(4,300,239)	(3,782,403)
Interest paid, classified as operating activities	(1,831,293)	(3,187,380)
Net cash flows from (used in) operating activities	16,369,305	14,064,073
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	137,750	235,360
Interest received	321,573	276,909
Other inflows (outflows) of cash, classified as investing activities	(2,317,179)	4,929,801
Net cash flows from (used in) investing activities	(2,133,356)	4,971,350
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	12,422,084	12,280,924
Dividends paid to equity holders of parent		2,386,430
Net cash flows from (used in) financing activities	(12,422,084)	(14,667,354)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,813,865	4,368,069
Net increase (decrease) in cash and cash equivalents	1,813,865	4,368,069
Cash and cash equivalents at beginning of period	6,776,226	1,326,499
Cash and cash equivalents at end of period	8,590,091	5,694,568

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