

Statement of cash flows, indirect method	Consolidated	Standalone	Consolidated	Actuals/Omani Rial/Unaudited
	01/01/2025- 30/06/2025	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024	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	(316,216)	(29,647)	(653,846)	(165,750)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	188,160	64,202	188,487	66,233
Adjustments for increase (decrease) in employee benefit liabilities	35,029	23,736	77,021	70,051
Adjustments for finance costs	153,748	150,717	125,354	120,157
Adjustments for finance income		132,112		80,532
Adjustments for gain (loss) on disposals, property, plant and equipment	740	740		
Total adjustments to reconcile profit (loss)	376,197	105,803	390,862	175,909
Cash flows from (used in) operations before changes in working capital	59,981	76,156	(262,984)	10,159
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	16,593	9,192	8,224	1,998
Adjustment for decrease (increase) in trade and other receivables	193,243	184,396	61,281	57,130
Adjustments for increase (decrease) in trade and other payables	(174,378)	(24,408)	385,791	310,489
Total adjustments to working capital changes	35,458	169,180	455,296	369,617
Net cash flows from (used in) operations	95,439	245,336	192,312	379,776
Employees end of service benefits paid	(3,231)		(40,669)	(8,894)
Net cash flows from (used in) operating activities	92,208	245,336	151,643	370,882
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment	52,213	52,213		
Purchase of property, plant and equipment	37,128	13,907	22,051	9,063
Other inflows (outflows) of cash, classified as investing activities	(3,334)	(3,334)	(3,334)	(3,334)
Net cash flows from (used in) investing activities	11,751	34,972	(25,385)	(12,397)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		(4,000)		68,092
Proceeds from borrowings	16,264	16,264	73,265	73,265
Payments of lease liabilities	55,616	55,616	35,338	35,338
Proceeds from contributions of non-controlling interests		(309,539)		(470,109)
Interest paid	58,850	(76,293)	208,083	125,354
Other inflows (outflows) of cash, classified as financing activities	4,000	4,000	(11,330)	72,202
Net cash flows from (used in) financing activities	(94,202)	(272,598)	(181,486)	(417,242)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	9,757	7,710	(55,228)	(58,757)
Net increase (decrease) in cash and cash equivalents	9,757	7,710	(55,228)	(58,757)
Cash and cash equivalents at beginning of period	14,094	5,546	126,875	115,512
Cash and cash equivalents at end of period	23,851	13,256	71,647	56,755