

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 01/01/2025-30/06/2025	Standalone 01/01/2025-30/06/2025	Consolidated 01/01/2024-30/06/2024	Standalone 01/01/2024-30/06/2024
<b>STATEMENT OF CASH FLOWS</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>				
Profit (loss) before tax	539,245	239,039	368,989	276,162
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>				
Adjustments for depreciation and amortisation expense	8,049	373	8,979	1,723
Adjustments for finance costs	89,284		90,539	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	18,637	18,637	23,775	23,775
Adjustments for (gain) loss on investments carried at amortised cost	(912)	(912)	(960)	(960)
Provision for employees' end of service benefits	13,081	9,689	13,311	11,267
<b>Total adjustments to reconcile profit (loss)</b>	<b>128,139</b>	<b>27,787</b>	<b>135,644</b>	<b>35,805</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>667,384</b>	<b>266,826</b>	<b>504,633</b>	<b>311,967</b>
<b>WORKING CAPITAL CHANGES</b>				
Adjustments for decrease (increase) in trade accounts and other receivables	143,765	71,609	24,013	13,539
Adjustments for decrease (increase) in finance leases	0		384,187	
Adjustments for decrease (increase) in trade accounts and other payables	(17,266)	(3,453)	(2,695)	(7,811)
Adjustments for decrease (increase) in other working capital items	4,185	(45,815)	(1,485,514)	(635,567)
<b>Total adjustments to working capital changes</b>	<b>130,684</b>	<b>22,341</b>	<b>(1,080,009)</b>	<b>(629,839)</b>
<b>Net cash flows from (used in) operations</b>	<b>798,068</b>	<b>289,167</b>	<b>(575,376)</b>	<b>(317,872)</b>
Income taxes paid (refund), classified as operating activities	(75,033)	(44,482)	(68,827)	(27,553)
Other inflows (outflows) of cash, classified as operating activities	(11,009)			
<b>Net cash flows from (used in) operating activities</b>	<b>712,026</b>	<b>244,685</b>	<b>(644,203)</b>	<b>(345,425)</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>				
Purchase of property, plant and equipment, classified as investing activities	20,052	0	1,435	1,435
<b>Net cash flows from (used in) investing activities</b>	<b>(20,052)</b>	<b>0</b>	<b>(1,435)</b>	<b>(1,435)</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>				
Payments of lease liabilities, classified as financing activities	89,284		90,539	
Dividends paid, classified as financing activities	450,000	450,000	450,000	450,000
Other inflows (outflows) of cash, classified as financing activities	20	20		
<b>Net cash flows from (used in) financing activities</b>	<b>(539,264)</b>	<b>(449,980)</b>	<b>(540,539)</b>	<b>(450,000)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>152,710</b>	<b>(205,295)</b>	<b>(1,186,177)</b>	<b>(796,860)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>152,710</b>	<b>(205,295)</b>	<b>(1,186,177)</b>	<b>(796,860)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>631,534</b>	<b>585,452</b>	<b>1,443,098</b>	<b>966,133</b>
<b>Cash and cash equivalents at end of period</b>	<b>784,244</b>	<b>380,157</b>	<b>256,921</b>	<b>169,273</b>

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
07 Aug 2025