

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/09/2025	Standalone 01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	557,540	285,364
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,599,187	1,638,942
Adjustments for finance costs	(9,614)	(45,011)
Adjustments for finance income	11,739	15,348
Adjustments for losses (gains) on financial asset at fair value through profit and loss		(168,172)
Adjustments for gain (loss) on disposals, property, plant and equipment	17,714	6,180
Provision for employees' end of service benefits	73,139	69,839
Net gains / (losses) from investments	188,310	45,197
Total adjustments to reconcile profit (loss)	1,444,949	1,428,873
Cash flows from (used in) operations before changes in working capital	2,002,489	1,714,237
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(70,621)	(492,155)
Adjustments for decrease (increase) in trade and other receivables	(233,176)	1,046,940
Adjustments for increase (decrease) in trade and other payables	(448,124)	746,264
Total adjustments to working capital changes	(751,921)	1,301,049
Cash flows from (used in) operations	1,250,568	3,015,286
Income taxes paid (refund), classified as operating activities	0	(44,467)
Employees end of service benefits paid	(38,062)	(79,702)
Net cash flows from (used in) operating activities	1,212,506	2,891,117
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities		168,172
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities		(3,466,352)
Proceeds from sales of property, plant and equipment, classified as investing activities	17,714	14,421
Purchase of property, plant and equipment, classified as investing activities	46,498	139,704
Purchase of other long-term assets, classified as investing activities	9,869	
Dividends received	188,310	45,196
Interest paid	(11,739)	(15,348)
Net cash flows from (used in) investing activities	161,396	3,569,785
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings		2,650,078
Dividends paid	880,000	4,400,000
Interest paid	(9,614)	(45,011)
Net cash flows from (used in) financing activities	(870,386)	(7,005,067)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	503,516	(544,165)
Net increase (decrease) in cash and cash equivalents	503,516	(544,165)
Cash and cash equivalents at beginning of period	712,961	804,029
Cash and cash equivalents at end of period	1,216,477	259,864