

			Actuals/Omani Rial/Unaudited	
Statement of cash flows, indirect method	Consolidated 01/07/2025- 31/12/2025	Standalone 01/07/2025- 31/12/2025	Consolidated 01/07/2024- 31/12/2024	Standalone 01/07/2024- 31/12/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	(175,962)	399,009	(1,495,076)	(101,765)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	693,092	57,944	649,595	45,987
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	4,148	4,148	14,604	4,148
Adjustments for finance costs	1,141,020	500,584	1,252,738	497,490
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(98,535)		(60,295)
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(71,898)	0	0	0
Provision for employees' end of service benefits	1,527	11,926	(72,495)	(31,948)
Adjustments for undistributed profits of associates			(82,621)	(82,621)
Total adjustments to reconcile profit (loss)	1,767,889	673,137	1,927,063	658,593
Cash flows from (used in) operations before changes in working capital	1,591,927	1,072,146	431,987	556,828
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	625,545	692,646	33,907	206,786
Adjustments for decrease (increase) in trade and other receivables	(4,692,843)	(1,996,111)	(1,452,900)	(858,675)
Adjustments for increase (decrease) in trade and other payables	5,393,602	1,861,146	2,769,165	622,433
Total adjustments to working capital changes	1,326,304	557,681	1,350,172	(29,456)
Cash flows from (used in) operations	2,918,231	1,629,827	1,782,159	527,372
Interest paid, classified as operating activities	(1,141,020)	(500,584)	(1,252,738)	(497,490)
Income taxes paid (refund), classified as operating activities	(33,600)	(33,600)	(26,238)	(26,238)
Employees end of service benefits paid	(60,796)	(2,880)	(12,663)	(2,500)
Net cash flows from (used in) operating activities	1,682,815	1,092,763	490,520	1,144
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	71,898			
Purchase of property, plant and equipment, classified as investing activities	2,614,178	23,521	475,969	65,450
Purchase of intangible assets, classified as investing activities			75,762	
Net cash flows from (used in) investing activities	(2,542,280)	(23,521)	(551,731)	(65,450)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	(1,221,275)	702,980	(155,177)	(170,090)
Net cash flows from (used in) financing activities	1,221,275	(702,980)	155,177	170,090
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	361,810	366,262	93,966	105,784
Net increase (decrease) in cash and cash equivalents	361,810	366,262	93,966	105,784
Cash and cash equivalents at beginning of period	252,268	208,386	569,240	481,915
Cash and cash equivalents at end of period	614,078	574,648	663,206	587,699