

Statement of cash flows, indirect method	Actuals/Omani Rial/U audited	
	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	337,123	(1,450,435)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	560,034	559,871
Adjustments for finance costs	29,038	28,668
Provision for employees' end of service benefits	26,203	21,285
Adjustments for unrealised foreign exchange losses (gains)	(5,322)	
Other adjustments for which cash effects are investing or financing cash flow		897,655
Total adjustments to reconcile profit (loss)	609,953	1,507,479
Cash flows from (used in) operations before changes in working capital	947,076	57,044
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(8,093)	(321,015)
Adjustments for decrease (increase) in trade and other receivables	(1,226,874)	(82,653)
Adjustments for increase (decrease) in trade and other payables	232,824	869,528
Total adjustments to working capital changes	(1,002,143)	465,860
Cash flows from (used in) operations	(55,067)	522,904
Income taxes paid (refund), classified as operating activities		(140,857)
Employees end of service benefits paid	(21,952)	(30,857)
Net cash flows from (used in) operating activities	(77,019)	351,190
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	78,456	75,377
Purchase of property, plant and equipment, classified as investing activities	26,830	65,298
Net cash flows from (used in) investing activities	(105,286)	(140,675)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Dividends paid		825,000
Other inflows (outflows) of cash, classified as financing activities	(11,626)	282,318
Net cash flows from (used in) financing activities	(11,626)	(542,682)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(193,931)	(332,167)
Net increase (decrease) in cash and cash equivalents	(193,931)	(332,167)
Cash and cash equivalents at beginning of period	254,502	647,768
Cash and cash equivalents at end of period	31,860	315,601