

Statement of cash flows, direct method	Actuals/Omani Rial/Audited	
	Consolidated 01/04/2025-31/03/2026	Consolidated 01/04/2024-31/03/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
CLASSES OF CASH RECEIPTS FROM OPERATING ACTIVITIES		
Receipts from investment rental and other income	878,199	1,763,882
CLASSES OF CASH PAYMENTS FROM OPERATING ACTIVITIES		
Payments to and on behalf of employees	(833,613)	(475,498)
Net cash flows from (used in) operations	44,586	1,288,384
Income taxes paid (refund), classified as operating activities		(5,088)
Net cash flows from (used in) operating activities	44,586	1,283,296
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	1,000,000	68,200
Purchase of property, plant and equipment, classified as investing activities	0	8,568
Proceeds from sales of intangible assets, classified as investing activities		1,982,955
Purchase of intangible assets, classified as investing activities		3,093,741
Proceeds from sales of other long-term assets, classified as investing activities		489,983
Purchase of other long-term assets, classified as investing activities	0	
Other inflows (outflows) of cash, classified as investing activities	0	0
Net cash flows from (used in) investing activities	1,000,000	(561,171)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings, classified as financing activities	244,000	148,000
Payments of lease liabilities, classified as financing activities	(39,988)	17,006
Interest paid, classified as financing activities	551,856	562,872
Net cash flows from (used in) financing activities	(755,868)	(727,878)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	288,718	(5,753)
Net increase (decrease) in cash and cash equivalents	288,718	(5,753)
Cash and cash equivalents at beginning of period	273,470	279,223
Cash and cash equivalents at end of period	562,188	273,470