

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/09/2024-28/02/2025	Standalone 01/09/2023-29/02/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	430,304	
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	131,550	
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	20,266	
Adjustments for increase (decrease) in employee benefit liabilities	26,862	
Adjustments for unrealised foreign exchange losses (gains)	9,350	
Adjustments for finance costs	0	
Adjustments for gain (loss) on disposals, property, plant and equipment	0	
Other adjustments for which cash effects are investing or financing cash flow	(122,343)	
Total adjustments to reconcile profit (loss)	65,685	
Cash flows from (used in) operations before changes in working capital	495,989	
WORKING CAPITAL CHANGES		
Adjustmentst for decrease (increase) in trade and other receivables	(1,573,072)	
Adjustments for increase (decrease) in trade and other payables	1,823,484	
Adjustments for increase (decrease) in due to related parties	0	
Adjustments for decrease (increase) in other working capital items	(229,114)	
Total adjustments to working capital changes	21,298	
Net cash flows from (used in) operations	517,287	
Income taxes paid (refund)	(11,861)	
Employees end of service benefits paid	(6,730)	
Net cash flows from (used in) operating activities	498,696	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows used in obtaining control of subsidiaries or other businesses	8,037,088	
Proceeds from sales of property, plant and equipment	0	
Purchase of property, plant and equipment	17,781	
Other inflows (outflows) of cash, classified as investing activities	7,444,439	
Net cash flows from (used in) investing activities	(610,430)	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Other inflows (outflows) of cash, classified as financing activities	0	
Net cash flows from (used in) financing activities	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(111,734)	
Net increase (decrease) in cash and cash equivalents	(111,734)	
Cash and cash equivalents at beginning of period	1,631,053	1,065,651
Cash and cash equivalents at end of period	1,519,318	