

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/09/2024-31/05/2025	Standalone 01/09/2023-31/05/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	565,473	660,849
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	200,672	203,090
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	34,693	45,097
Adjustments for increase (decrease) in employee benefit liabilities	41,082	43,202
Adjustments for unrealised foreign exchange losses (gains)	5,459	(5,282)
Adjustments for finance costs	0	0
Adjustments for gain (loss) on disposals, property, plant and equipment	19	203
Other adjustments for which cash effects are investing or financing cash flow	(129,841)	(339,396)
Total adjustments to reconcile profit (loss)	152,046	(53,492)
Cash flows from (used in) operations before changes in working capital	717,519	607,357
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	(152,712)	(1,316,572)
Adjustments for increase (decrease) in trade and other payables	1,011,892	1,044,059
Adjustments for increase (decrease) in due to related parties	4,000	0
Adjustments for decrease (increase) in other working capital items	566,122	(300,422)
Total adjustments to working capital changes	1,429,302	(572,935)
Net cash flows from (used in) operations	2,146,821	34,422
Income taxes paid (refund)	(191,024)	(123,924)
Employees end of service benefits paid	(6,730)	(34,486)
Net cash flows from (used in) operating activities	1,949,067	(123,988)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows used in obtaining control of subsidiaries or other businesses	8,863,634	0
Proceeds from sales of property, plant and equipment	(19)	350
Purchase of property, plant and equipment	94,281	54,506
Other inflows (outflows) of cash, classified as investing activities	7,457,703	26,869
Net cash flows from (used in) investing activities	(1,500,231)	(27,287)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	0	0
Dividends paid to equity holders of parent	0	0
Net cash flows from (used in) financing activities	0	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	448,836	(151,275)
Net increase (decrease) in cash and cash equivalents	448,836	(151,275)
Cash and cash equivalents at beginning of period	1,631,053	1,065,651
Cash and cash equivalents at end of period	2,079,927	914,376