

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated	Standalone
	01/09/2025- 28/02/2026	01/09/2025- 28/02/2026
	Consolidated	Standalone
	01/12/2024- 28/02/2025	01/12/2024- 28/02/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	521,857	521,248
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	129,293	129,293
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	33,681	33,681
Adjustments for increase (decrease) in employee benefit liabilities	28,033	28,033
Adjustments for unrealised foreign exchange losses (gains)	(4,356)	(4,356)
Adjustments for finance costs	0	0
Adjustments for gain (loss) on disposals, property, plant and equipment	0	0
Other adjustments for which cash effects are investing or financing cash flow	(145,831)	(145,221)
Total adjustments to reconcile profit (loss)	40,820	41,430
Cash flows from (used in) operations before changes in working capital	562,677	562,678
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	(1,714,820)	(1,714,820)
Adjustments for increase (decrease) in trade and other payables	1,975,120	1,975,121
Adjustments for increase (decrease) in due to related parties	5,026	5,026
Adjustments for decrease (increase) in other working capital items	139,224	139,224
Total adjustments to working capital changes	404,550	404,551
Net cash flows from (used in) operations	967,227	967,229
Income taxes paid (refund)	(109,432)	(109,432)
Employees end of service benefits paid	(1,304)	(1,304)
Net cash flows from (used in) operating activities	856,491	856,493
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows used in obtaining control of subsidiaries or other businesses	0	0
Other cash payments to acquire interests in associates, classified as investing activities	(1)	
Proceeds from sales of property, plant and equipment	0	0
Purchase of property, plant and equipment	45,863	45,863
Other inflows (outflows) of cash, classified as investing activities	26,733	26,733
Net cash flows from (used in) investing activities	(19,129)	(19,130)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	0	0
Dividends paid to equity holders of parent	0	0
Other inflows (outflows) of cash, classified as financing activities	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	837,362	837,363
Net increase (decrease) in cash and cash equivalents	837,362	837,363
Cash and cash equivalents at beginning of period	1,445,604	1,445,514
Cash and cash equivalents at end of period	1,634,970	1,634,880
	1,519,318	1,519,318