

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	Standalone 01/01/2025-31/12/2025	Standalone 01/01/2024-31/12/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	1,561,528	2,885,638
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	5,083,018	3,639,969
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	(729,890)
Adjustments for increase (decrease) in employee benefit liabilities	3,844	3,729
Adjustments for provisions	762,554	248,119
Adjustments for finance costs	1,779,407	1,015,489
Adjustments for gain (loss) on disposals, property, plant and equipment	13,510	
Other adjustments for which cash effects are investing or financing cash flow	(68,648)	
Other adjustments for non-cash items	0	(39,138)
Other adjustments to reconcile profit (loss)	117,354	(301,286)
Total adjustments to reconcile profit (loss)	7,664,019	3,836,992
Cash flows from (used in) operations before changes in working capital	9,225,547	6,722,630
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(867,015)	(595,882)
Adjustment for decrease (increase) in trade and other receivables	6,322,057	(9,349,704)
Adjustments for increase (decrease) in trade and other payables	(3,116,823)	(1,497,939)
Total adjustments to working capital changes	2,338,219	(11,443,525)
Net cash flows from (used in) operations	11,563,766	(4,720,895)
Income taxes paid (refund)	(1,493,192)	(11,300)
Net cash flows from (used in) operating activities	10,070,574	(4,732,195)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	13,510	
Purchase of property, plant and equipment	906,798	1,169,123
Purchase of intangible assets	209,426	0
Interest received	68,648	
Net cash flows from (used in) investing activities	(1,034,066)	(1,169,123)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	10,651,340	26,648,800
Repayments of borrowings	5,059,923	15,816,852
Payments of lease liabilities	16,540	11,022
Dividends paid to equity holders of parent	5,908,800	5,148,800
Interest paid	1,729,414	968,063
Other inflows (outflows) of cash, classified as financing activities		(542,544)
Net cash flows from (used in) financing activities	(2,063,337)	4,161,519
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,973,171	(1,739,799)
Net increase (decrease) in cash and cash equivalents	6,973,171	(1,739,799)
Cash and cash equivalents at beginning of period	366,208	2,106,007
Cash and cash equivalents at end of period	7,339,379	366,208