

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/09/2025	Standalone 01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	(32,355)	(66,390)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	283,337	246,864
Adjustments for finance costs	58,066	30,170
Adjustments for finance income	1,588	3,519
Adjustments for gain (loss) on disposals, property, plant and equipment		4,300
Provision for employees' end of service benefits	21,082	15,911
Total adjustments to reconcile profit (loss)	360,897	285,126
Cash flows from (used in) operations before changes in working capital	328,542	218,736
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(32,313)	115,623
Adjustments for decrease (increase) in trade and other receivables	(29,930)	(242,346)
Adjustments for increase (decrease) in trade and other payables	97,367	(18,880)
Total adjustments to working capital changes	35,124	(145,603)
Cash flows from (used in) operations	363,666	73,133
Employees end of service benefits paid	(17,958)	(7,264)
Net cash flows from (used in) operating activities	345,708	65,869
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	29,920	
Purchase of property, plant and equipment, classified as investing activities	730,552	985,131
Interest received	1,588	4,300
Net cash flows from (used in) investing activities	(758,884)	(980,831)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	247,121	984,114
Payments of lease liabilities	72,000	72,000
Interest paid	32,503	1,435
Net cash flows from (used in) financing activities	142,618	910,679
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(270,558)	(4,283)
Net increase (decrease) in cash and cash equivalents	(270,558)	(4,283)
Cash and cash equivalents at beginning of period	404,907	638,973
Cash and cash equivalents at end of period	134,349	634,690