

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	12,896,058	7,856,156
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	884,246	862,709
Adjustments for finance costs	295,683	318,001
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(825,048)	333,102
Provision for employees' end of service benefits	192,046	494,522
Adjustments for other provisions		822,129
Net gains / (losses) from investments	1,149,980	901,353
Adjustments for unrealised foreign exchange losses (gains)	(17,311)	
Adjustments for undistributed profits of associates	1,414,470	1,133,992
Other adjustments for which cash effects are investing or financing cash flow	(354,249)	(354,249)
Other adjustments to reconcile profit (loss)		144,555
Total adjustments to reconcile profit (loss)	(2,389,083)	585,424
Cash flows from (used in) operations before changes in working capital	10,506,975	8,441,580
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	5,077	(6,508)
Adjustments for decrease (increase) in trade accounts and other receivables	(4,703,044)	(204,773)
Adjustments for decrease (increase) in trade accounts and other payables	13,269,056	7,172,931
Adjustments for decrease (increase) in other working capital items	(1,220,302)	195,082
Total adjustments to working capital changes	7,350,787	7,156,732
Net cash flows from (used in) operations	17,857,762	15,598,312
Income taxes paid (refund), classified as operating activities		(543)
Other inflows (outflows) of cash, classified as operating activities	(79,512)	(48,792)
Net cash flows from (used in) operating activities	17,778,250	15,548,977
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash payments to acquire interests in associates		94,000
Proceeds from sales of property, plant and equipment, classified as investing activities	2,035	7,729
Purchase of property, plant and equipment, classified as investing activities	1,220,397	283,739
Dividends received, classified as investing activities	977,770	531,272
Net cash flows from (used in) investing activities	(240,592)	161,262
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings, classified as financing activities	1,500,000	248,693
Payments of lease liabilities, classified as financing activities	10,133	7,121
Dividends paid, classified as financing activities	1,600,000	800,000
Other inflows (outflows) of cash, classified as financing activities	(295,683)	(318,001)
Net cash flows from (used in) financing activities	(405,816)	(876,429)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	17,131,842	14,833,810
Net increase (decrease) in cash and cash equivalents	17,131,842	14,833,810
Cash and cash equivalents at beginning of period	15,004,320	7,232,418
Cash and cash equivalents at end of period	32,136,158	22,066,228