

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	70,216	87,297
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	16,016	26,192
Adjustments for finance costs	352	544
Adjustments for finance income	38,087	31,169
Provision for employees' end of service benefits	4,861	16,923
Total adjustments to reconcile profit (loss)	(16,858)	12,490
Cash flows from (used in) operations before changes in working capital	53,358	99,787
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(7,497)	(105,111)
Adjustments for decrease (increase) in trade and other receivables	39,827	(106,048)
Adjustments for increase (decrease) in trade and other payables	12,702	131,932
Total adjustments to working capital changes	45,032	(79,227)
Cash flows from (used in) operations	98,390	20,560
Income taxes paid (refund), classified as operating activities	(24,040)	(43,912)
Net cash flows from (used in) operating activities	74,350	(23,352)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	(105,815)	159,676
Proceeds from sales of property, plant and equipment, classified as investing activities	(1,611)	4,275
Other inflows (outflows) of cash, classified as investing activities	(138,663)	(18,831)
Net cash flows from (used in) investing activities	(246,089)	145,120
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	622	2,179
Dividends paid	105,000	71,400
Net cash flows from (used in) financing activities	(105,622)	(73,579)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(277,361)	48,189
Net increase (decrease) in cash and cash equivalents	(277,361)	48,189
Cash and cash equivalents at beginning of period	563,264	441,937
Cash and cash equivalents at end of period	285,903	490,128