

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	2,153,007	1,696,187
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	472,668	513,736
Adjustments for finance costs	161,550	194,470
Adjustments for gain (loss) on disposals, property, plant and equipment	476	
Provision for employees' end of service benefits	50,171	42,170
Total adjustments to reconcile profit (loss)	683,913	750,376
Cash flows from (used in) operations before changes in working capital	2,836,920	2,446,563
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	250,410	(51,600)
Adjustments for decrease (increase) in trade and other receivables	24,860	(239,929)
Adjustments for increase (decrease) in trade and other payables	(329,659)	(105,680)
Total adjustments to working capital changes	(54,389)	(397,209)
Cash flows from (used in) operations	2,782,531	2,049,354
Income taxes paid (refund), classified as operating activities	(304,589)	(196,972)
Net cash flows from (used in) operating activities	2,477,942	1,852,382
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	476	
Purchase of property, plant and equipment, classified as investing activities	686,093	330,960
Net cash flows from (used in) investing activities	(685,617)	(330,960)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	1,065,562	525,617
Payments of lease liabilities	0	235
Dividends paid	915,304	686,468
Interest paid	161,550	194,235
Net cash flows from (used in) financing activities	(2,142,416)	(1,406,555)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(350,091)	114,867
Net increase (decrease) in cash and cash equivalents	(350,091)	114,867
Cash and cash equivalents at beginning of period	778,992	355,589
Cash and cash equivalents at end of period	428,901	470,456