

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/04/2025-31/12/2025	Standalone 01/04/2024-31/12/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	935,957	799,900
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	525,042	501,191
Adjustments for finance costs	0	31,428
Provision for employees' end of service benefits	75,724	73,848
Total adjustments to reconcile profit (loss)	600,766	606,467
Cash flows from (used in) operations before changes in working capital	1,536,723	1,406,367
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	46,938	(51,284)
Adjustments for decrease (increase) in trade and other receivables	(892,908)	(800,430)
Adjustments for increase (decrease) in trade and other payables	777,877	1,223,500
Total adjustments to working capital changes	(68,093)	371,786
Cash flows from (used in) operations	1,468,630	1,778,153
Income taxes paid (refund), classified as operating activities	(177,596)	(111,694)
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities	(14,504)	
Employees end of service benefits paid		(61,088)
Net cash flows from (used in) operating activities	1,276,530	1,605,371
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	661,009	222,882
Cash advances and loans made to other parties, classified as investing activities	367,600	132,306
Other inflows (outflows) of cash, classified as investing activities	0	(400,000)
Net cash flows from (used in) investing activities	(1,028,609)	(755,188)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings		2,265
Dividends paid	500,000	250,000
Interest paid	2,598	28,633
Net cash flows from (used in) financing activities	(502,598)	(280,898)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(254,677)	569,285
Net increase (decrease) in cash and cash equivalents	(254,677)	569,285
Cash and cash equivalents at beginning of period	1,120,818	139,563
Cash and cash equivalents at end of period	866,189	708,848