

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	Standalone 01/04/2024-31/03/2025	Standalone 01/04/2023-31/03/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	1,077,735	850,457
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	672,369	620,896
Adjustments for finance costs	62,429	61,800
Adjustments for finance income	10,890	0
Adjustments for gain (loss) on disposals, property, plant and equipment	0	2,571
Provision for employees' end of service benefits	89,850	132,029
Other adjustments to reconcile profit (loss)		890
Total adjustments to reconcile profit (loss)	813,758	813,044
Cash flows from (used in) operations before changes in working capital	1,891,493	1,663,501
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(367,581)	(356,704)
Adjustments for decrease (increase) in trade and other receivables	186,045	(620,720)
Adjustments for increase (decrease) in trade and other payables	1,403,176	(164,830)
Total adjustments to working capital changes	1,221,640	(1,142,254)
Cash flows from (used in) operations	3,113,133	521,247
Interest paid, classified as operating activities	(20,578)	(20,030)
Income taxes paid (refund), classified as operating activities	(111,694)	(2,816)
Employees end of service benefits paid	(68,809)	(58,325)
Net cash flows from (used in) operating activities	2,912,052	440,076
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	0	2,571
Purchase of property, plant and equipment, classified as investing activities	551,805	375,730
Proceeds from sales of intangible assets, classified as investing activities	(7,954)	(10,222)
Other inflows (outflows) of cash, classified as investing activities	(900,000)	
Net cash flows from (used in) investing activities	(1,459,759)	(383,381)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings		192,363
Repayments of borrowings	192,363	
Payments of lease liabilities	39,565	38,172
Dividends paid	250,000	250,000
Other inflows (outflows) of cash, classified as financing activities	10,890	0
Net cash flows from (used in) financing activities	(471,038)	(95,809)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	981,255	(39,114)
Net increase (decrease) in cash and cash equivalents	981,255	(39,114)
Cash and cash equivalents at beginning of period	139,563	178,677
Cash and cash equivalents at end of period	1,120,818	139,563