

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	Standalone 01/04/2025-31/03/2026	Standalone 01/04/2024-31/03/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	1,187,815	1,077,735
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	701,481	672,369
Adjustments for finance costs	62,723	62,429
Adjustments for finance income	39,874	10,890
Provision for employees' end of service benefits	94,032	89,850
Total adjustments to reconcile profit (loss)	818,362	813,758
Cash flows from (used in) operations before changes in working capital	2,006,177	1,891,493
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	111,145	(367,581)
Adjustments for decrease (increase) in trade and other receivables	(163,792)	195,520
Adjustments for increase (decrease) in trade and other payables	213,926	1,403,176
Total adjustments to working capital changes	161,279	1,231,115
Cash flows from (used in) operations	2,167,456	3,122,608
Interest paid, classified as operating activities	(20,930)	(20,578)
Income taxes paid (refund), classified as operating activities	(177,764)	(111,694)
Employees end of service benefits paid	(16,095)	(68,809)
Net cash flows from (used in) operating activities	1,952,667	2,921,527
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	1,525,495	551,805
Purchase of intangible assets, classified as investing activities	2,515	7,954
Proceeds from sales of other long-term assets, classified as investing activities	500,000	(900,000)
Cash advances and loans made to other parties, classified as investing activities	158,111	9,475
Interest received	39,874	10,890
Net cash flows from (used in) investing activities	(1,146,247)	(1,458,344)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	43,936	39,565
Dividends paid	500,000	250,000
Net cash flows from (used in) financing activities	(543,936)	(289,565)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	262,484	1,173,618
Net increase (decrease) in cash and cash equivalents	262,484	1,173,618
Cash and cash equivalents at beginning of period	1,120,818	(52,800)
Cash and cash equivalents at end of period	1,383,302	1,120,818