

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	594,811	1,434,735
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	693,510	591,161
Adjustments for finance costs	302,327	197,894
Adjustments for gain (loss) on disposals, property, plant and equipment	2,952	3,952
Provision for employees' end of service benefits	145,857	98,823
Total adjustments to reconcile profit (loss)	1,138,742	883,926
Cash flows from (used in) operations before changes in working capital	1,733,553	2,318,661
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(176,289)	(2,348,500)
Adjustments for decrease (increase) in trade and other receivables	(1,353,076)	(448,149)
Adjustments for increase (decrease) in trade and other payables	259,730	1,383,748
Total adjustments to working capital changes	(1,269,635)	(1,412,901)
Cash flows from (used in) operations	463,918	905,760
Income taxes paid (refund), classified as operating activities	(310,653)	(206,412)
Employees end of service benefits paid	(66,685)	(59,938)
Net cash flows from (used in) operating activities	86,580	639,410
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of other long-term assets, classified as investing activities	2,952	3,952
Purchase of other long-term assets, classified as investing activities	760,612	292,728
Net cash flows from (used in) investing activities	(757,660)	(288,776)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	(1,069,749)	81,260
Payments of lease liabilities	195,029	167,574
Dividends paid	1,000,000	500,000
Interest paid	196,877	148,270
Net cash flows from (used in) financing activities	(322,157)	(897,104)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(993,237)	(546,470)
Net increase (decrease) in cash and cash equivalents	(993,237)	(546,470)
Cash and cash equivalents at beginning of period	910,071	1,322,204
Cash and cash equivalents at end of period	333,346	775,734