

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	490,734	1,063,674
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	606,765	371,933
Adjustments for finance costs	27,879	4,652
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	(54,369)	61,840
Adjustments for losses (gains) on financial asset at fair value through profit and loss	0	(632)
Adjustments for gain (loss) on disposals, property, plant and equipment	22,148	
Provision for employees' end of service benefits	11,981	(7,089)
Net gains / (losses) from investments	64,044	123,817
Adjustments for other fair value losses (gains)	(30,240)	(1,953)
Other adjustments for non-cash items	230	
Other adjustments to reconcile profit (loss)		(27,822)
Total adjustments to reconcile profit (loss)	584,792	153,432
Cash flows from (used in) operations before changes in working capital	1,075,526	1,217,106
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	456,875	610,423
Adjustments for decrease (increase) in trade and other receivables	147,524	(407,478)
Adjustments for increase (decrease) in trade and other payables	(415,105)	(369,264)
Total adjustments to working capital changes	189,294	(166,319)
Cash flows from (used in) operations	1,264,820	1,050,787
Income taxes paid (refund), classified as operating activities	(141,670)	(359,297)
Other inflows (outflows) of cash, classified as operating activities	(20,001)	(105,000)
Net cash flows from (used in) operating activities	1,103,149	586,490
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	642,528	263,886
Purchase of intangible assets, classified as investing activities	1,268,839	946,725
Proceeds from government grants, classified as investing activities	0	27,822
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities	11,900	
Interest received	64,044	123,817
Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	(30,240)	(1,953)
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	22,148	
Other inflows (outflows) of cash, classified as investing activities	1,350,000	400,000
Net cash flows from (used in) investing activities	(433,035)	(657,019)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	(398,713)	0
Proceeds from borrowings	753,644	0
Payments of lease liabilities	8,776	0
Dividends paid	660,000	300,000
Other inflows (outflows) of cash, classified as financing activities	(27,879)	(4,652)
Net cash flows from (used in) financing activities	(341,724)	(304,652)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	328,390	(375,181)
Net increase (decrease) in cash and cash equivalents	328,390	(375,181)
Cash and cash equivalents at beginning of period	55,049	822,469
Cash and cash equivalents at end of period	383,975	447,286