

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	6,786,145	10,444,384
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	5,072,866	4,800,222
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(61,508)	(76,711)
Adjustments for finance costs	455,743	21,217
Adjustments for finance income	536,993	1,509,443
Adjustments for gain (loss) on disposals, property, plant and equipment	0	(19,464)
Provision for employees' end of service benefits	128,781	123,502
Adjustments for other provisions	170,272	111,762
Net gains / (losses) from investments	101,225	147,594
Other adjustments for non-cash items	574,677	35,766
Other adjustments to reconcile profit (loss)	338,223	492,637
Total adjustments to reconcile profit (loss)	6,040,836	3,870,822
Cash flows from (used in) operations before changes in working capital	12,826,981	14,315,206
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	674,295	(51,240)
Adjustments for decrease (increase) in trade and other receivables	300,669	331,030
Adjustments for increase (decrease) in trade and other payables	(286,898)	(1,336,527)
Total adjustments to working capital changes	688,066	(1,056,737)
Cash flows from (used in) operations	13,515,047	13,258,469
Income taxes paid (refund), classified as operating activities	(2,067,766)	(1,110,344)
Employees end of service benefits paid	(155,255)	(37,396)
Net cash flows from (used in) operating activities	11,292,026	12,110,729
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	2,850,021	1,947,131
Dividends received	269,518	279,550
Interest received	573,585	535,903
Other inflows (outflows) of cash, classified as investing activities	0	36,946,797
Net cash flows from (used in) investing activities	(2,006,918)	35,815,119
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Dividends paid	29,778,544	40,000,000
Other inflows (outflows) of cash, classified as financing activities	(1,231,628)	(76,766)
Net cash flows from (used in) financing activities	(31,010,172)	(40,076,766)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(21,725,064)	7,849,082
Net increase (decrease) in cash and cash equivalents	(21,725,064)	7,849,082
Cash and cash equivalents at beginning of period	32,222,941	17,174,090
Cash and cash equivalents at end of period	10,497,877	25,023,172