

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	Standalone 01/01/2025-31/12/2025	Standalone 01/01/2024-31/12/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	9,574,410	13,067,016
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	6,804,608	6,484,966
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(47,698)	(60,613)
Adjustments for finance costs	609,708	40,297
Adjustments for finance income	697,144	1,898,279
Adjustments for gain (loss) on disposals, property, plant and equipment	0	(23,045)
Provision for employees' end of service benefits	184,787	163,739
Adjustments for other provisions	229,825	69,541
Adjustments for undistributed profits of associates	111,614	236,179
Other adjustments for non-cash items	1,766,017	1,451,881
Total adjustments to reconcile profit (loss)	8,738,489	6,038,398
Cash flows from (used in) operations before changes in working capital	18,312,899	19,105,414
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	1,695,465	1,942,148
Adjustments for decrease (increase) in trade and other receivables	796,968	564,152
Adjustments for increase (decrease) in trade and other payables	2,657,048	(1,306,326)
Total adjustments to working capital changes	5,149,481	1,199,974
Cash flows from (used in) operations	23,462,380	20,305,388
Income taxes paid (refund), classified as operating activities	(2,067,766)	(1,091,755)
Employees end of service benefits paid	(243,362)	(63,257)
Net cash flows from (used in) operating activities	21,151,252	19,150,376
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	3,448,608	3,154,310
Dividends received	269,518	280,837
Interest received	688,051	1,938,582
Other inflows (outflows) of cash, classified as investing activities	0	36,910,132
Net cash flows from (used in) investing activities	(2,491,039)	35,975,241
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	1,231,628	76,766
Dividends paid	29,778,544	40,000,000
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	(12,349,959)	15,048,851
Net increase (decrease) in cash and cash equivalents	(12,349,959)	15,048,851
Cash and cash equivalents at beginning of period	32,222,941	17,174,090
Cash and cash equivalents at end of period	19,872,982	32,222,941