

Statement of cash flows, indirect method	Thousands/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	(439)	(229)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	136	137
Adjustments for finance costs	83	84
Provision for employees' end of service benefits	9	8
Total adjustments to reconcile profit (loss)	228	229
Cash flows from (used in) operations before changes in working capital	(211)	0
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	61	180
Adjustments for decrease (increase) in trade and other receivables	179	142
Adjustments for increase (decrease) in trade and other payables	80	(85)
Adjustments for decrease (increase) in other working capital items	(19)	14
Total adjustments to working capital changes	301	251
Cash flows from (used in) operations	90	251
Interest paid, classified as operating activities	(83)	(84)
Net cash flows from (used in) operating activities	7	167
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	13	1
Net cash flows from (used in) investing activities	(13)	(1)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	15	15
Net cash flows from (used in) financing activities	(15)	(15)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(21)	151
Net increase (decrease) in cash and cash equivalents	(21)	151
Cash and cash equivalents at beginning of period	114	89
Cash and cash equivalents at end of period	93	240