

	Actuals/Omani Rial/Reviewed			
Statement of cash flows, indirect method	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024	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	1,092,273	1,903,627	538,865	752,499
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	241,778	104,236	281,513	142,901
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	54,000			
Adjustments for finance costs	270,188	190,388	217,014	134,453
Adjustments for finance income	29,624	29,624	47	47
Adjustments for provision for expected credit losses of finance receivables	606,736		(1,770)	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(2,031,755)	(1,752,397)	(262,304)	(147,257)
Provision for employees' end of service benefits	21,558	5,106	15,619	7,713
Adjustments for undistributed profits of associates	722,798	121,031	674,304	672,992
Adjustments for dividend income	760,948	575,935	706,008	396,865
Other adjustments for non-cash items	499,641			
Total adjustments to reconcile profit (loss)	(1,851,224)	(2,179,257)	(1,130,287)	(932,094)
Cash flows from (used in) operations before changes in working capital	(758,951)	(275,630)	(591,422)	(179,595)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	60,970		179,840	
Adjustments for decrease (increase) in trade accounts and other receivables	(3,065,890)	(1,272,897)	45,588	10,100
Adjustments for decrease (increase) in trade accounts and other payables	1,173,251	54,693	(25,138)	(126,716)
Total adjustments to working capital changes	(1,831,669)	(1,218,204)	200,290	(116,616)
Net cash flows from (used in) operations	(2,590,620)	(1,493,834)	(391,132)	(296,211)
Other inflows (outflows) of cash, classified as operating activities	(40,485)		(14,560)	
Net cash flows from (used in) operating activities	(2,631,105)	(1,493,834)	(405,692)	(296,211)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	1,652,701	1,261,859	1,230,329	380,412
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	164,453		595,762	
Purchase of property, plant and equipment, classified as investing activities	14,414		1,662	
Dividends received, classified as investing activities	1,716,040	1,437,634	1,235,557	926,414
Net cash flows from (used in) investing activities	3,189,874	2,699,493	1,868,462	1,306,826
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings, classified as financing activities	31,180	31,180	49,984	49,984
Repayments of borrowings, classified as financing activities	493,162	493,162	388,972	388,972
Interest paid, classified as financing activities	270,188	190,388	217,014	134,453
Net cash flows from (used in) financing activities	(732,170)	(652,370)	(556,002)	(473,441)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(173,401)	553,289	906,768	537,174
Net increase (decrease) in cash and cash equivalents	(173,401)	553,289	906,768	537,174
Cash and cash equivalents at beginning of period	2,155,379	412,139	1,419,372	266,746
Cash and cash equivalents at end of period	1,982,017	965,428	2,300,604	778,083

Statement of cash flows, indirect method	English 01/07/2025-30/09/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #5

5

	30 September	30 September	31 December	30 September	Company 30 September	31 December
	2025	2024	2024	2025	2024	2024
	(Un-audited)	(Un-audited)	(Audited)	(Un-audited)	(Un-audited)	(Audited)
Cash on hand	2,035	1,780	2,057	909	654	1,022
Cash at bank	1,980,222	2,299,009	2,153,562	964,519	777,429	411,117
	1,982,257	2,300,789	2,155,619	965,428	778,083	412,139
Expected credit loss allowance	(240)	(185)	(240)	-	-	-
	1,982,017	2,300,604	2,155,379	965,428	778,083	412,139

	30 September	Group 30 September	31 December	30 September
	2025	2024	2024	2025
	(Un-audited)	(Un-audited)	(Audited)	(Un-audited)
Cash and bank balances	1,982,017	2,300,604	2,155,379	965,428
Bank overdrafts	(68,647)	(68,608)	(68,608)	-
Restricted bank balances	(92,424)	(92,424)	(92,424)	(92,424)
	1,820,946	2,139,572	1,994,347	873,004

Pa(a) For the purposes of the consolidated and separate condensed interim statement of cash flows, cash and cash equivalents comprise the following:

