

			Actuals/Omani Rial/Unaudited	
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	7,584,889	8,345,663	5,910,240	6,741,942
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,992,366	1,406,445	3,142,962	1,335,956
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	474,918	390,930	236,905	72,014
Adjustments for finance costs			3,642,502	1,969,939
Adjustments for finance income	3,906,877	1,979,257	674,053	932,217
Adjustments for gain (loss) on disposals, property, plant and equipment	(5,095)	(5,095)	717	717
Provision for employees' end of service benefits	50,380	44,205	190,830	53,937
Net gains / (losses) from investments	472,641	(1,378,102)	(374,923)	(1,862,755)
Adjustments for other fair value losses (gains)			(69,882)	
Other adjustments for which cash effects are investing or financing cash flow	(6,664)	(20,159)	47,545	
Other adjustments for non-cash items				13,096
Total adjustments to reconcile profit (loss)	(863,423)	1,225,361	6,891,015	4,374,763
Cash flows from (used in) operations before changes in working capital	6,721,466	9,571,024	12,801,255	11,116,705
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	4,931,743	4,902,148	(9,509,509)	(10,161,523)
Adjustments for decrease (increase) in trade and other receivables	(5,331,331)	(4,506,142)	(9,323,582)	(12,725,056)
Adjustments for increase (decrease) in trade and other payables	(664,915)		13,397,718	13,596,385
Adjustments for decrease (increase) in other working capital items		(3,320,497)	(5,264,096)	(4,534,988)
Total adjustments to working capital changes	(1,064,503)	(2,924,491)	(10,699,469)	(13,825,182)
Cash flows from (used in) operations	5,656,963	6,646,533	2,101,786	(2,708,477)
Interest paid, classified as operating activities	2,497,055	569,435	(3,900,666)	(1,969,939)
Income taxes paid (refund), classified as operating activities	(1,636,848)	(1,598,313)	(767,634)	(668,557)
Employees end of service benefits paid	(13,519)	(13,519)	(31,689)	(9,077)
Net cash flows from (used in) operating activities	6,503,651	5,604,136	(2,598,203)	(5,356,050)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	(32,264)		415,034	240,000
Other cash payments to acquire interests in joint ventures, classified as investing activities			240,000	
Proceeds from sales of property, plant and equipment, classified as investing activities	(5,095)	(5,095)	82,550	82,550
Purchase of property, plant and equipment, classified as investing activities	5,038,123	690,038	1,525,401	937,989
Proceeds from sales of other long-term assets, classified as investing activities			1,582,031	1,582,031
Dividends received			36,978	36,978
Interest received	1,409,820	1,409,822	932,217	932,217
Other inflows (outflows) of cash, classified as investing activities	499,999	499,999		
Net cash flows from (used in) investing activities	(3,101,135)	1,214,688	453,341	1,455,787
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	12,482,234	12,482,234	6,306,837	6,306,837
Repayments of borrowings	(895,842)		1,669,581	
Payments of lease liabilities	(87,652)	2,657	109,723	9,278
Dividends paid	3,937,500	3,937,500	1,745,100	1,745,100
Other inflows (outflows) of cash, classified as financing activities	1,807,281	(127,998)	424,370	
Net cash flows from (used in) financing activities	11,335,509	8,414,079	3,206,803	4,552,459
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	14,738,025	15,232,903	1,061,941	652,196
Net increase (decrease) in cash and cash equivalents	14,738,025	15,232,903	1,061,941	652,196
Cash and cash equivalents at beginning of period	13,571,249	11,360,860	12,907,715	11,904,343
Cash and cash equivalents at end of period	28,309,274	26,593,763	13,969,656	12,556,539