

			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 for the period before taxation	7,538,885	7,383,665	5,397,918	5,232,154
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	9,682,493	6,752,119	9,279,422	6,974,428
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	1,086,083	1,068,791	591,009	607,493
Adjustments for increase (decrease) in employee benefit liabilities	54,676	43,316	79,873	70,278
Adjustments for provisions			(62,088)	
Adjustments for unrealised foreign exchange losses (gains)			(189,051)	
Adjustments for finance costs	4,229,046	2,621,183	3,489,060	1,952,498
Adjustments for finance income	2,030,414	1,990,063	711,577	973,601
Adjustments for gain (loss) on disposals, property, plant and equipment	30,171	30,173	112,293	112,293
Adjustments for losses (gains) on disposal of other non-current assets	(71,168)		(157,363)	
Adjustments for other fair value losses (gains)	(8,259)	(8,259)		
Other adjustments for non-cash items	(159,009)	3,071,403	(93,195)	2,883,656
Total adjustments to reconcile profit (loss)	12,753,277	11,528,317	12,113,797	11,402,459
Cash flows from (used in) operations before changes in working capital	20,292,162	18,911,982	17,511,715	16,634,613
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	(1,121,629)	(96,490)	1,921,531	1,186,227
Adjustmentst for decrease (increase) in trade and other receivables	(36,933,887)	(30,744,395)	(3,691,092)	3,633,869
Adjustments for increase (decrease) in trade and other payables	1,252,687	(2,891,856)	(733,716)	(5,565,615)
Total adjustments to working capital changes	(36,802,829)	(33,732,741)	(2,503,277)	(745,519)
Net cash flows from (used in) operations	(16,510,667)	(14,820,759)	15,008,438	15,889,094
Income taxes paid (refund)	(2,079,890)	(1,880,711)	(2,087,958)	(1,979,819)
Interest paid, classified as operating activities	(4,229,046)	(2,621,183)	(3,489,060)	(1,952,498)
Employees end of service benefits paid	(2,615)	(2,198)	(10,025)	(9,173)
Net cash flows from (used in) operating activities	(22,822,218)	(19,324,851)	9,421,395	11,947,604
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash payments to acquire interests in joint ventures	166,111	166,111		
Proceeds from sales of property, plant and equipment	35,253	35,255	76,040	71,317
Purchase of property, plant and equipment	4,143,826	2,959,936	3,581,155	2,258,697
Cash advances and loans made to other parties		(14,292,508)		5,055,863
Interest received	2,030,414	1,990,063	711,577	973,601
Net cash flows from (used in) investing activities	(2,244,270)	13,191,779	(2,793,538)	(6,269,642)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			953,849	
Payments of lease liabilities	3,616,877	2,712,874	4,159,042	2,526,398
Dividends paid to equity holders of parent	3,225,000	3,225,000	2,064,000	2,064,000
Net cash flows from (used in) financing activities	(6,841,877)	(5,937,874)	(5,269,193)	(4,590,398)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(31,908,365)	(12,070,946)	1,358,664	1,087,564
Effect of exchange rate changes on cash and cash equivalents	(26,593)		(82,347)	
Net increase (decrease) in cash and cash equivalents	(31,934,958)	(12,070,946)	1,276,317	1,087,564
Cash and cash equivalents at beginning of period	97,332,313	71,058,563	27,176,275	22,600,449
Cash and cash equivalents at end of period	65,397,355	58,987,618	28,452,592	23,688,013