

Statement of cash flows, indirect method	Actuals/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	171,341	353,147
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	430,312	371,404
Adjustments for finance costs	17,075	52,315
Adjustments for gain (loss) on disposals, property, plant and equipment	1,809	(11,458)
Provision for employees' end of service benefits	31,151	27,868
Total adjustments to reconcile profit (loss)	476,729	463,045
Cash flows from (used in) operations before changes in working capital	648,070	816,192
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	487,213	273,452
Adjustments for decrease (increase) in trade and other receivables	(33,830)	41,311
Adjustments for increase (decrease) in trade and other payables	(623,427)	(270,142)
Total adjustments to working capital changes	(170,044)	44,621
Cash flows from (used in) operations	478,026	860,813
Interest paid, classified as operating activities	6,319	(28,685)
Income taxes paid (refund), classified as operating activities	(79,437)	(103,921)
Employees end of service benefits paid	(21,351)	(38,415)
Net cash flows from (used in) operating activities	383,557	689,792
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	11,806	
Purchase of property, plant and equipment, classified as investing activities	297,910	137,277
Net cash flows from (used in) investing activities	(286,104)	(137,277)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	300,000	(378,750)
Payments of lease liabilities	25,947	23,520
Dividends paid	324,359	389,230
Net cash flows from (used in) financing activities	(50,306)	(791,500)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	47,147	(238,985)
Net increase (decrease) in cash and cash equivalents	47,147	(238,985)
Cash and cash equivalents at beginning of period	251,409	550,413
Cash and cash equivalents at end of period	298,555	311,428