

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 for the period before taxation	45,844,657	45,027,408
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	691,696	756,075
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(798)	2,264
Adjustments for increase (decrease) in employee benefit liabilities	10,433	57,251
Adjustments for unrealised foreign exchange losses (gains)		(347,749)
Adjustments for finance costs	16,353,628	19,124,785
Adjustments for finance income	(24,141,080)	(25,023,432)
Other adjustments to reconcile profit (loss)	(100,392)	(33,246)
Total adjustments to reconcile profit (loss)	41,095,647	44,582,812
Cash flows from (used in) operations before changes in working capital	86,940,304	89,610,220
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(118,053)	(115,481)
Adjustment for decrease (increase) in trade and other receivables	(3,750,194)	236,752
Adjustments for increase (decrease) in trade and other payables	(2,773,884)	(16,976,884)
Total adjustments to working capital changes	(6,642,131)	(16,855,613)
Net cash flows from (used in) operations	80,298,173	72,754,607
Interest paid, classified as operating activities	(10,364,512)	(11,814,835)
Interest received	688,091	671,947
Employees end of service benefits paid	(265,340)	(47,084)
Other inflows (outflows) of cash	80,007	844,730
Net cash flows from (used in) operating activities	70,436,419	62,409,365
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	119,901	
Purchase of property, plant and equipment	54,332	0
Proceeds from sales of other long-term assets	55,450	
Purchase of other long-term assets	35,552,419	31,344,505
Other inflows (outflows) of cash, classified as investing activities	(1,700,000)	
Net cash flows from (used in) investing activities	(37,131,400)	(31,344,505)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments to acquire or redeem entity's shares	315,898	0
Proceeds from borrowings	18,000,000	35,000,000
Repayments of borrowings	4,633,900	4,633,900
Payments of lease liabilities	614,306	600,621
Dividends paid to equity holders of parent	21,306,670	43,999,785
Net cash flows from (used in) financing activities	(8,870,774)	(14,234,306)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	24,434,245	16,830,554
Net increase (decrease) in cash and cash equivalents	24,434,245	16,830,554
Cash and cash equivalents at beginning of period	15,816,311	23,770,963
Cash and cash equivalents at end of period	40,250,556	40,601,517