

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/12/2024-31/08/2025	Standalone 01/12/2023-31/08/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	2,412,972	2,519,120
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	982,777	774,721
Adjustments for increase (decrease) in employee benefit liabilities	2,027	2,344
Adjustments for finance costs	603	1,471
Other adjustments for which cash effects are investing or financing cash flow	(330,164)	(309,915)
Total adjustments to reconcile profit (loss)	655,243	468,621
Cash flows from (used in) operations before changes in working capital	3,068,215	2,987,741
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	15,968	(1,330)
Adjustment for decrease (increase) in trade and other receivables	445,356	(718,236)
Adjustments for increase (decrease) in trade and other payables	169,151	26,245
Adjustments for decrease (increase) in due from related parties		23,374
Adjustments for increase (decrease) in due to related parties	357,980	522,018
Total adjustments to working capital changes	988,455	(147,929)
Net cash flows from (used in) operations	4,056,670	2,839,812
Income taxes paid (refund)	(303,919)	(418,660)
Net cash flows from (used in) operating activities	3,752,751	2,421,152
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	85,329	609,330
Interest received	345,626	325,377
Net cash flows from (used in) investing activities	260,297	(283,953)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	18,000	18,000
Dividends paid to equity holders of parent	1,980,825	1,980,825
Net cash flows from (used in) financing activities	(1,998,825)	(1,998,825)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,014,223	138,374
Net increase (decrease) in cash and cash equivalents	2,014,223	138,374
Cash and cash equivalents at beginning of period	11,367,923	10,806,532
Cash and cash equivalents at end of period	13,382,144	10,944,906