

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	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	694,980	231,323	405,012	254,755
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	12,297	516	11,110	226
Adjustments for finance costs	135,585		137,236	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	17,440	17,440	(3,347)	(3,347)
Adjustments for (gain) loss on investments carried at amortised cost	(331)	(331)		
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments			0	
Provision for employees' end of service benefits	16,314	12,527	16,986	14,460
Total adjustments to reconcile profit (loss)	181,305	30,152	161,985	11,339
Cash flows from (used in) operations before changes in working capital	876,285	261,475	566,997	266,094
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in trade accounts and other receivables	150,250	101,937	(186,098)	39,029
Adjustments for decrease (increase) in finance leases	(58,485)		639,880	
Adjustments for decrease (increase) in trade accounts and other payables	(28,053)	(10,024)	(17,692)	276
Adjustments for decrease (increase) in other working capital items	165,486	51,728	(1,464,052)	(600,635)
Total adjustments to working capital changes	229,198	143,641	(1,027,962)	(561,330)
Net cash flows from (used in) operations	1,105,483	405,116	(460,965)	(295,236)
Income taxes paid (refund), classified as operating activities	(75,033)	(44,482)	(68,827)	(27,553)
Net cash flows from (used in) operating activities	1,030,450	360,634	(529,792)	(322,789)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	20,172	120	1,435	1,435
Purchase of intangible assets, classified as investing activities	7,560	7,560		
Net cash flows from (used in) investing activities	(27,732)	(7,680)	(1,435)	(1,435)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities, classified as financing activities	151,865		200,837	
Dividends paid, classified as financing activities	450,000	450,000	450,000	450,000
Net cash flows from (used in) financing activities	(601,865)	(450,000)	(650,837)	(450,000)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	400,853	(97,046)	(1,182,064)	(774,224)
Net increase (decrease) in cash and cash equivalents	400,853	(97,046)	(1,182,064)	(774,224)
Cash and cash equivalents at beginning of period	631,534	585,452	1,443,098	966,133
Cash and cash equivalents at end of period	1,032,387	488,406	261,034	191,909