

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	Standalone 01/01/2024-31/12/2024	Standalone 01/01/2023-31/12/2023
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	186,096	4,482,110
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,331,058	2,568,004
Adjustments for finance costs	255,691	530,729
Adjustments for finance income	331,283	1,897,177
Adjustments for losses (gains) on financial asset at fair value through profit and loss		(1,951,067)
Adjustments for gain (loss) on disposals, property, plant and equipment	6,180	
Provision for employees' end of service benefits	(20,204)	225,627
Adjustments for other provisions	220,000	219,456
Adjustments for unrealised foreign exchange losses (gains)	(17,496)	(17,951)
Other adjustments for non-cash items	(73,965)	0
Total adjustments to reconcile profit (loss)	2,357,621	(322,379)
Cash flows from (used in) operations before changes in working capital	2,543,717	4,159,731
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(303,196)	(874,999)
Adjustments for decrease (increase) in trade and other receivables	960,433	(907,170)
Adjustments for increase (decrease) in trade and other payables	588,126	(2,293,936)
Total adjustments to working capital changes	1,245,363	(4,076,105)
Cash flows from (used in) operations	3,789,080	83,626
Income taxes paid (refund), classified as operating activities	(44,467)	(1,062,388)
Employees end of service benefits paid	(93,201)	(33,618)
Net cash flows from (used in) operating activities	3,651,412	(1,012,380)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	(3,466,350)	(6,133,413)
Purchase of property, plant and equipment, classified as investing activities	179,964	258,019
Proceeds from sales of other long-term assets, classified as investing activities	14,408	
Purchase of other long-term assets, classified as investing activities	30,859	
Dividends received	146,378	140,378
Interest received	184,905	1,756,799
Other inflows (outflows) of cash, classified as investing activities	(69,637)	(7,804)
Net cash flows from (used in) investing activities	3,531,581	7,764,767
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	2,650,079	1,473,342
Payments of lease liabilities	188,034	209,622
Dividends paid	4,400,000	2,200,000
Other inflows (outflows) of cash, classified as financing activities	(35,948)	(318,900)
Net cash flows from (used in) financing activities	(7,274,061)	(4,201,864)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(91,068)	2,550,523
Net increase (decrease) in cash and cash equivalents	(91,068)	2,550,523
Cash and cash equivalents at beginning of period	804,029	(1,746,494)
Cash and cash equivalents at end of period	712,961	804,029