

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Reviewed	
	01/01/2024-30/09/2024	Standalone 01/01/2024-30/09/2024	01/01/2023-30/09/2023	Standalone 01/01/2023-30/09/2023
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	5,397,918	5,232,154	5,571,745	5,474,664
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	9,279,422	6,974,428	8,877,927	7,125,903
Adjustments for increase (decrease) in employee benefit liabilities	79,873	70,278	49,344	45,059
Adjustments for provisions	435,726	511,313	458,275	433,249
Adjustments for unrealised foreign exchange losses (gains)	(189,051)		(186,318)	
Adjustments for finance costs	3,489,060	1,952,498	3,152,284	2,127,173
Adjustments for finance income	711,577	973,601	503,005	503,005
Adjustments for gain (loss) on disposals, property, plant and equipment	112,293	112,293	(29,073)	(29,073)
Adjustments for losses (gains) on disposal of other non-current assets	(157,363)			
Other adjustments for non-cash items		2,979,836		3,591,481
Total adjustments to reconcile profit (loss)	12,113,797	11,402,459	11,877,580	12,848,933
Cash flows from (used in) operations before changes in working capital	17,511,715	16,634,613	17,449,325	18,323,597
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	1,921,531	1,186,227	6,197,883	(2,133,687)
Adjustment for decrease (increase) in trade and other receivables	(3,691,092)	3,633,869	(20,194,515)	(11,606,070)
Adjustments for increase (decrease) in trade and other payables	(733,716)	(5,565,615)	(9,933,069)	1,444,433
Total adjustments to working capital changes	(2,503,277)	(745,519)	(23,929,701)	(12,295,324)
Net cash flows from (used in) operations	15,008,438	15,889,094	(6,480,376)	6,028,273
Income taxes paid (refund)	(2,087,958)	(1,979,819)	(2,079,240)	(2,073,370)
Interest paid, classified as operating activities	(3,489,060)	(1,952,498)	(3,152,284)	(2,127,173)
Employees end of service benefits paid	(10,025)	(9,173)	(37,352)	(33,534)
Net cash flows from (used in) operating activities	9,421,395	11,947,604	(11,749,252)	1,794,196
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses				1,345,936
Proceeds from sales of property, plant and equipment	76,040	71,317	35,755	31,354
Purchase of property, plant and equipment	3,581,155	2,258,697	3,976,251	2,689,411
Interest received	711,577	973,601	503,005	503,005
Net cash flows from (used in) investing activities	(2,793,538)	(1,213,779)	(3,437,491)	(3,500,988)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	953,849		10,000,000	10,000,000
Payments of lease liabilities	4,159,042	2,526,398	1,041,479	1,905,089
Dividends paid to equity holders of parent	2,064,000	2,064,000	3,225,000	3,225,000
Other inflows (outflows) of cash, classified as financing activities		(5,055,863)		(11,695,804)
Net cash flows from (used in) financing activities	(5,269,193)	(9,646,261)	5,733,521	(6,825,893)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,358,664	1,087,564	(9,453,222)	(8,532,685)
Effect of exchange rate changes on cash and cash equivalents	(82,347)			
Net increase (decrease) in cash and cash equivalents	1,276,317	1,087,564	(9,453,222)	(8,532,685)
Cash and cash equivalents at beginning of period	27,176,275	22,600,449	13,777,568	9,340,468
Cash and cash equivalents at end of period	28,452,592	23,688,013	4,324,346	807,783