

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	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 for the period before taxation	850,928	754,695	961,134	851,873
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	39,095	1,803	34,714	1,736
Adjustments for increase (decrease) in employee benefit liabilities	77,718	5,352	71,645	7,058
Adjustments for share-based payments	(224,616)	(224,616)	(10,997)	(10,997)
Adjustments for finance costs	28,691	26,204	4,700	3,673
Adjustments for finance income	4,333	4,333	124,849	124,849
Adjustments for undistributed profits of associates	175,305	175,305	94,999	94,999
Adjustments for other fair value losses (gains)	(57,132)	(57,132)	(230,133)	(230,133)
Other adjustments to reconcile profit (loss)		(493,630)		(580,570)
Total adjustments to reconcile profit (loss)	(315,882)	(921,657)	(349,919)	(1,029,081)
Cash flows from (used in) operations before changes in working capital	535,046	(166,962)	611,215	(177,208)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(135,611)	0	5,175	0
Adjustment for decrease (increase) in trade and other receivables	(698,650)	87,457	(144,312)	(2,956)
Adjustments for increase (decrease) in trade and other payables	567,198	(1,570)	(29,699)	1,583
Adjustments for decrease (increase) in due from related parties	3,284	(189,274)	3,073	48,279
Adjustments for increase (decrease) in due to related parties	260,346	(7,236)	253,895	(11,319)
Total adjustments to working capital changes	(3,433)	(110,623)	88,132	35,587
Net cash flows from (used in) operations	531,613	(277,585)	699,347	(141,621)
Income taxes paid (refund)	(154,631)	0	(144,491)	0
Employees end of service benefits paid	(41,492)	(3,056)	(55,657)	(3,056)
Net cash flows from (used in) operating activities	335,490	(280,641)	499,199	(144,677)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment	5,843	0	0	0
Purchase of property, plant and equipment	16,606	0	52,795	0
Dividends received	550,134	1,043,764	1,638,587	2,219,157
Interest received	4,333	4,333	124,849	124,849
Other inflows (outflows) of cash, classified as investing activities	186,811	186,811	0	0
Net cash flows from (used in) investing activities	730,515	1,234,908	1,710,641	2,344,006
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	236,514	236,514	0	0
Dividends paid to equity holders of parent	1,173,031	1,173,031	0	0
Interest paid	28,691	26,204	4,700	3,673
Net cash flows from (used in) financing activities	(965,208)	(962,721)	(4,700)	(3,673)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	100,797	(8,454)	2,205,140	2,195,656
Net increase (decrease) in cash and cash equivalents	100,797	(8,454)	2,205,140	2,195,656
Cash and cash equivalents at beginning of period	454,455	148,785	2,704,683	2,272,307
Cash and cash equivalents at end of period	555,252	140,331	4,909,823	4,467,963

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
10 Nov 2025