

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/09/2025	Standalone 01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit before tax	3,025	2,952
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation expense	112	112
Adjustments for gain (loss) on disposals, property, plant and equipment		1
Adjustments for impairment losses (reversal) on lease receivables	893	1,372
Total adjustments to reconcile profit (loss)	1,005	1,483
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in instalment finance receivables	327	4,595
Adjustments for decrease (increase) in Trade and other receivables	2,407	2,755
Adjustments for decrease (increase) in Trade and other payables	566	524
Total adjustments to working capital changes	3,300	7,874
Net cash flows from (used in) operations	7,330	12,309
Income taxes refund (paid)	(628)	(554)
Net cash flows from (used in) operating activities	6,702	11,755
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	38	115
Proceeds from sales of property, plant and equipment		1
Net cash flows from (used in) investing activities	(38)	(114)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from deposits	3,105	2,000
Repayment of deposits	3,021	2,245
Repayments of long-term loans		35,000
Proceeds from short-term loans	199,300	152,950
Repayments of current borrowings	205,800	133,000
Dividends paid	2,839	2,538
Net cash flows from (used in) financing activities	(9,255)	(17,833)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,591)	(6,192)
Net increase (decrease) in cash and cash equivalents	(2,591)	(6,192)
Cash and cash equivalents at beginning of period	87,806	91,533
Cash and cash equivalents at end of period	85,215	85,341

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
23 Oct 2025