

	Actuals/Omani Rial/Unaudited			
Statement of cash flows, indirect method	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	7,893,538	8,148,388	4,595,597	4,634,458
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,799,425	1,751,503	1,449,977	1,400,926
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	482,965	420,916	538,022	445,404
Adjustments for finance costs	919,284	872,470	1,369,011	1,288,749
Adjustments for finance income	111,378	111,378	73,099	73,099
Adjustments for gain (loss) on disposals, property, plant and equipment	(31,337)	(19,652)	(17,799)	(17,799)
Provision for employees' end of service benefits	272,482	209,319	342,671	333,699
Total adjustments to reconcile profit (loss)	3,394,115	3,162,482	3,644,381	3,413,478
Cash flows from (used in) operations before changes in working capital	11,287,653	11,310,870	8,239,978	8,047,936
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	2,968,128	3,618,841	3,135,690	3,625,064
Adjustments for decrease (increase) in trade and other receivables	(4,227,569)	(5,183,439)	(11,063,564)	(9,354,504)
Adjustments for increase (decrease) in trade and other payables	4,947,290	3,837,814	970,046	445,678
Total adjustments to working capital changes	3,687,849	2,273,216	(6,957,828)	(5,283,762)
Cash flows from (used in) operations	14,975,502	13,584,086	1,282,150	2,764,174
Income taxes paid (refund), classified as operating activities	(1,371,435)	(1,366,480)	(532,657)	(514,961)
Employees end of service benefits paid	(64,479)	(62,782)	(54,141)	(54,141)
Net cash flows from (used in) operating activities	13,539,588	12,154,824	695,352	2,195,072
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	1,952	1,952	2,857	2,857
Purchase of property, plant and equipment, classified as investing activities	19,135,359	974,477	11,538,593	5,372,438
Purchase of intangible assets, classified as investing activities	45,612	42,147	29,142	29,142
Cash advances and loans made to other parties, classified as investing activities	0	1,338,273	0	3,003,275
Interest received	111,378	111,378	73,099	73,099
Other inflows (outflows) of cash, classified as investing activities	(11,361)	(11,361)	(11,512)	(11,512)
Net cash flows from (used in) investing activities	(19,079,002)	(2,252,928)	(11,503,291)	(8,340,411)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	74,449,535	58,862,622	67,060,786	62,595,035
Repayments of borrowings	65,772,200	65,772,200	60,806,837	60,806,837
Payments of lease liabilities	43,788	7,497	40,602	7,784
Proceeds from contributions of non-controlling interests	309,568	0	750,819	0
Dividends paid	5,370,612	5,370,612	2,373,061	2,373,061
Interest paid	946,716	892,201	1,240,853	1,196,074
Net cash flows from (used in) financing activities	2,625,787	(13,179,888)	3,350,252	(1,788,721)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,913,627)	(3,277,992)	(7,457,687)	(7,934,060)
Net increase (decrease) in cash and cash equivalents	(2,913,627)	(3,277,992)	(7,457,687)	(7,934,060)
Cash and cash equivalents at beginning of period	7,182,785	6,516,915	10,753,793	9,692,215
Cash and cash equivalents at end of period	4,269,158	3,238,923	3,296,106	1,758,155

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