

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 for the period before taxation	18,232	17,691
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	5,751	5,750
Adjustments for increase (decrease) in employee benefit liabilities	4	2
Adjustments for finance costs	3,057	3,839
Adjustments for finance income	96	209
Adjustments for gain (loss) on disposals, property, plant and equipment	4	
Other adjustments for non-cash items	(402)	(342)
Total adjustments to reconcile profit (loss)	8,310	9,040
Cash flows from (used in) operations before changes in working capital	26,542	26,731
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(16)	(80)
Adjustment for decrease (increase) in trade and other receivables	(2,632)	(4,722)
Adjustments for increase (decrease) in trade and other payables	3,101	3,447
Adjustments for decrease (increase) in due from related parties	1	21
Adjustments for increase (decrease) in due to related parties	(232)	(23)
Total adjustments to working capital changes	222	(1,357)
Net cash flows from (used in) operations	26,764	25,374
Income taxes paid (refund)	(2,471)	(2,033)
Net cash flows from (used in) operating activities	24,293	23,341
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	7	1
Purchase of property, plant and equipment	6	7
Interest received	35	135
Net cash flows from (used in) investing activities	36	129
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	3,755	2,454
Payments of lease liabilities	201	191
Dividends paid to equity holders of parent	1,350	2,025
Interest paid	2,692	3,343
Other inflows (outflows) of cash, classified as financing activities		(172)
Net cash flows from (used in) financing activities	(7,998)	(8,185)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	16,331	15,285
Net increase (decrease) in cash and cash equivalents	16,331	15,285
Cash and cash equivalents at beginning of period	4,661	8,290
Cash and cash equivalents at end of period	20,992	23,575

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