

Statement of cash flows, indirect method	Actuals/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	1,586,773	1,997,879
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	3,815,128	2,676,464
Adjustments for increase (decrease) in employee benefit liabilities	2,955	2,882
Adjustments for provisions	207,949	186,089
Adjustments for finance costs	1,289,918	693,445
Adjustments for losses (gains) on disposal of other non-current assets	(13,510)	
Other adjustments to reconcile profit (loss)	967,416	525,375
Total adjustments to reconcile profit (loss)	6,269,856	4,084,255
Cash flows from (used in) operations before changes in working capital	7,856,629	6,082,134
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(522,247)	(264,996)
Adjustment for decrease (increase) in trade and other receivables	5,322,823	(8,203,523)
Adjustments for increase (decrease) in trade and other payables	(2,545,621)	6,083,172
Total adjustments to working capital changes	2,254,955	(2,385,347)
Net cash flows from (used in) operations	10,111,584	3,696,787
Income taxes paid (refund)		(11,300)
Net cash flows from (used in) operating activities	10,111,584	3,685,487
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses	0	0
Purchase of property, plant and equipment	858,583	716,263
Purchase of intangible assets	198,404	
Proceeds from sales of other long-term assets	13,510	
Net cash flows from (used in) investing activities	(1,043,477)	(716,263)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	7,131,200	
Repayments of borrowings	2,411,975	1,817,401
Payments of lease liabilities	10,294	10,076
Dividends paid to non-controlling interests	5,908,800	
Interest paid	805,470	450,773
Net cash flows from (used in) financing activities	(2,005,339)	(2,278,250)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,062,768	690,974
Net increase (decrease) in cash and cash equivalents	7,062,768	690,974
Cash and cash equivalents at beginning of period	366,208	2,106,007
Cash and cash equivalents at end of period	7,428,976	2,796,981

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