

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	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	(42,015)	(17,594)	(97,318)	(56,571)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	18,948	169	18,427	170
Adjustments for finance costs	13,211	12,948	13,879	13,688
Adjustments for finance income	2,917	2,917	2,917	2,917
Adjustments for losses (gains) on financial asset at fair value through profit and loss	4,749	4,749	(4,359)	(6,511)
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments			19,762	19,762
Adjustments for losses (gains) on disposal of other non-current assets	(26,105)			
Adjustments for other provisions	2,002			
Adjustments for Other fair value losses (gains)			(6,643)	
Adjustments for dividend income	23,238			
Other adjustments to reconcile profit (loss)	(15,590)	(15,590)		
Total adjustments to reconcile profit (loss)	(28,940)	(641)	38,149	24,192
Cash flows from (used in) operations before changes in working capital	(70,955)	(18,235)	(59,169)	(32,379)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(17,604)		(7,461)	
Adjustments for decrease (increase) in trade accounts and other receivables	(21,762)	(10,697)	(22,057)	(6,410)
Adjustments for decrease (increase) in finance leases				24,678
Adjustments for decrease (increase) in trade accounts and other payables	178,105	193,752	60,478	55,873
Adjustments for decrease (increase) in other working capital items	3,271	46,046	(22,287)	45,480
Total adjustments to working capital changes	142,010	229,101	8,673	119,621
Net cash flows from (used in) operations	71,055	210,866	(50,496)	87,242
Income taxes paid (refund), classified as operating activities	(1,809)			
Other inflows (outflows) of cash, classified as operating activities	(2,436)	(2,436)		
Net cash flows from (used in) operating activities	66,810	208,430	(50,496)	87,242
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities				48,750
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	5,609,772	5,609,772	721,699	684,426
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	5,806,786	5,806,786	696,973	696,973
Proceeds from sales of property, plant and equipment, classified as investing activities	110,000		35,000	
Purchase of property, plant and equipment, classified as investing activities	5,691		3,205	
Purchase of intangible assets, classified as investing activities	534			
Interest received, classified as investing activities	2,917	2,917	2,917	2,917
Other inflows (outflows) of cash, classified as investing activities	23,238			
Net cash flows from (used in) investing activities	(67,084)	(194,097)	59,438	(58,380)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from contributions of non-controlling interests			26,250	
Interest paid, classified as financing activities	13,211	12,948	13,879	13,688
Net cash flows from (used in) financing activities	(13,211)	(12,948)	12,371	(13,688)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(13,485)	1,385	21,313	15,174
Net increase (decrease) in cash and cash equivalents	(13,485)	1,385	21,313	15,174
Cash and cash equivalents at beginning of period	(199,762)	(223,517)	(232,926)	(243,614)
Cash and cash equivalents at end of period	(213,247)	(222,132)	(211,613)	(228,440)

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