

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	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	(156,357)	2,645,985	(3,080,187)	(2,909)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,496,219	1,802,791	3,389,761	2,107,362
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	135,196	11,485	56,915	
Adjustments for finance costs	2,021,798	1,105,622	1,954,866	1,148,829
Adjustments for gain (loss) on disposals, property, plant and equipment			(32,828)	650
Provision for employees' end of service benefits	197,661	122,259	347,402	223,997
Net gains / (losses) from investments	2,775,698	2,775,698	106,737	106,737
Adjustments for undistributed profits of associates	(63,663)		7,776	
Total adjustments to reconcile profit (loss)	2,138,839	266,459	5,667,259	3,372,801
Cash flows from (used in) operations before changes in working capital	1,982,482	2,912,444	2,587,072	3,369,892
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(2,642,154)	1,360,609	174,149	(1,035,450)
Adjustments for decrease (increase) in trade and other receivables	3,876,017	943,938	(3,379,528)	(2,321,116)
Adjustments for increase (decrease) in trade and other payables	236,741	(3,892,864)	(9,572,244)	(3,651,154)
Adjustments for decrease (increase) in other working capital items	(317,835)	(317,835)	42,866	(60,906)
Total adjustments to working capital changes	1,152,769	(1,906,152)	(12,734,757)	(7,068,626)
Cash flows from (used in) operations	3,135,251	1,006,292	(10,147,685)	(3,698,734)
Income taxes paid (refund), classified as operating activities	(7,738)		(169,413)	
Employees end of service benefits paid	(136,821)	(92,870)	(227,396)	(83,679)
Net cash flows from (used in) operating activities	2,990,692	913,422	(10,544,494)	(3,782,413)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities			85,022	85,022
Purchase of property, plant and equipment, classified as investing activities	739,120	512,801	891,033	475,489
Dividends received	2,775,698	2,775,698	106,737	106,737
Other inflows (outflows) of cash, classified as investing activities	666,500	666,500		(2,041,064)
Net cash flows from (used in) investing activities	2,703,078	2,929,397	(699,274)	(2,324,794)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	(1,657,054)	(551,104)	15,856,307	12,287,432
Repayments of borrowings	2,124,246	1,955,000	4,794,469	4,614,594
Payments of lease liabilities	363,176	320,156	352,987	333,439
Interest paid	2,021,798	1,105,622	1,954,866	1,148,829
Net cash flows from (used in) financing activities	(6,166,274)	(3,931,882)	8,753,985	6,190,570
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(472,504)	(89,063)	(2,489,783)	83,363
Net increase (decrease) in cash and cash equivalents	(472,504)	(89,063)	(2,489,783)	83,363
Cash and cash equivalents at beginning of period	2,088,000	403,000	3,878,925	344,421
Cash and cash equivalents at end of period	1,615,294	313,659	1,389,142	427,786

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
09 Nov 2025