

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	1,866,218	2,294,628
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	2,978,675	2,998,528
Adjustments for increase (decrease) in employee benefit liabilities	7,862	9,981
Adjustments for provisions	(14,397)	2,993
Adjustments for finance costs	4,680,790	4,850,411
Adjustments for finance income	2,132,332	2,407,554
Adjustments for losses (gains) on disposal of other non-current assets		(11,857)
Adjustments for other fair value losses (gains)		(259,172)
Total adjustments to reconcile profit (loss)	5,520,598	5,183,330
Cash flows from (used in) operations before changes in working capital	7,386,816	7,477,958
WORKING CAPITALCHANGES		
Adjustments for decrease (increase) in inventories	93,121	180,550
Adjustment for decrease (increase) in trade and other receivables	(2,304,559)	(2,413,838)
Adjustments for increase (decrease) in trade and other payables	1,437,745	2,012,970
Adjustments for decrease (increase) in other working capital items	39,889	(570,968)
Total adjustments to working capital changes	(733,804)	(791,286)
Net cash flows from (used in) operations	6,653,012	6,686,672
Net cash flows from (used in) operating activities	6,653,012	6,686,672
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	27,833	
Proceeds from sales of other long-term assets		11,857
Purchase of other long-term assets		27,050
Other inflows (outflows) of cash, classified as investing activities	3,708,925	4,491,936
Net cash flows from (used in) investing activities	3,681,092	4,476,743
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	7,688,101	10,027,263
Payments of lease liabilities	49,068	48,209
Interest paid	4,342,423	5,722,404
Other inflows (outflows) of cash, classified as financing activities	75,415	705,697
Net cash flows from (used in) financing activities	(12,004,177)	(15,092,179)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,670,073)	(3,928,764)
Net increase (decrease) in cash and cash equivalents	(1,670,073)	(3,928,764)
Cash and cash equivalents at beginning of period	3,344,046	4,378,167
Cash and cash equivalents at end of period	1,673,973	449,403

Statement of cash flows, indirect method	English 01/07/2025-30/09/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #1

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Description	30-Sep-2025	30-Sep-2024
Cash and cash equivalents as above	1,669,566	443,620
Add: restricted cash	-	311,931

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27 Oct 2025

Less: allowance for expected credit losses	3,496	-
Cash and cash equivalents - 30 SEPTEMBER	1,673,062	755,550