

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	(716,228)	(845,070)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	418,216	451,200
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		0
Adjustments for increase (decrease) in employee benefit liabilities	17,353	10,022
Adjustments for provisions		0
Adjustments for unrealised foreign exchange losses (gains)		0
Adjustments for share-based payments		0
Adjustments for finance costs	151,006	129,892
Adjustments for finance income	13	20
Adjustments for gain (loss) on disposals, property, plant and equipment		8,787
Adjustments for losses (gains) on disposal of other non-current assets		0
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		0
Adjustments for undistributed profits of associates		0
Adjustments for other fair value losses (gains)		0
Other adjustments for which cash effects are investing or financing cash flow		0
Other adjustments for non-cash items		0
Other adjustments to reconcile profit (loss)		0
Total adjustments to reconcile profit (loss)	586,562	582,307
Cash flows from (used in) operations before changes in working capital	(129,666)	(262,763)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	13,675	(10,142)
Adjustment for decrease (increase) in trade and other receivables	95,430	(186,643)
Adjustments for increase (decrease) in trade and other payables	(92,869)	361,066
Adjustments for decrease (increase) in due from related parties	38,440	8,287
Adjustments for increase (decrease) in due to related parties	(51,761)	505,000
Adjustments for decrease (increase) in other working capital items		0
Total adjustments to working capital changes	2,915	677,568
Net cash flows from (used in) operations	(126,751)	414,805
Income taxes paid (refund)		0
Dividends received		0
Interest paid, classified as operating activities		0
Interest received		0
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.		0
Employees end of service benefits paid	(23,918)	(5,667)
Net cash flows from (used in) operating activities	(150,669)	409,138
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses		0
Cash flows used in obtaining control of subsidiaries or other businesses		0
Other cash receipts from sales of equity or debt instruments of other entities		0
Other cash payments to acquire equity or debt instruments of other entities		0
Other cash receipts from sales of interests in joint ventures		0
Other cash payments to acquire interests in joint ventures		0
Other cash receipts from sales of interests in associates, classified as investing activities		0
Other cash payments to acquire interests in associates, classified as investing activities		0
Proceeds from sales of property, plant and equipment		8,788
Purchase of property, plant and equipment	16,446	98,426
Proceeds from sales of intangible assets		0
Purchase of intangible assets		0
Proceeds from sales of other long-term assets		0
Purchase of other long-term assets		0
Proceeds from government grants		0
Cash advances and loans made to other parties		0
Cash receipts from repayment of advances and loans made to other parties		0
Dividends received		0
Interest paid		0
Interest received	13	20
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		0
Other inflows (outflows) of cash, classified as investing activities		0
Net cash flows from (used in) investing activities	(16,433)	(89,618)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		0
Proceeds from issuing shares		0
Proceeds from issuing other equity instruments		0
Payments of other equity instruments		0
Payments to acquire or redeem entity's shares		0
Proceeds from borrowings	295,248	0
Repayments of borrowings		0
Payments of lease liabilities		0
Proceeds from government grants		0
Proceeds from contributions of non-controlling interests		0
Dividends paid to equity holders of parent		0
Dividends paid to non-controlling interests		0
Interest paid	151,006	129,892
Other inflows (outflows) of cash, classified as financing activities		0
Net cash flows from (used in) financing activities	144,242	(129,892)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(22,860)	189,628
Net increase (decrease) in cash and cash equivalents	(22,860)	189,628
Cash and cash equivalents at beginning of period	(351,890)	79,272
Cash and cash equivalents at end of period	(374,752)	75,263

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

