

Statement of cash flows, indirect method	Thousands/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	826	575	(1,900)	(1,067)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	9,126	7,983	7,580	6,520
Adjustments for finance costs	4,593	4,226	3,410	3,369
Adjustments for gain (loss) on disposals, property, plant and equipment	498	434	1,637	1,524
Provision for employees' end of service benefits	1,225	1,141	1,335	1,268
Adjustments for undistributed profits of associates	(120)		(289)	
Other adjustments for non-cash items	10,977	12,222	5,283	5,283
Other adjustments to reconcile profit (loss)	1,248	1,422	0	0
Total adjustments to reconcile profit (loss)	26,791	26,560	16,260	14,916
Cash flows from (used in) operations before changes in working capital	27,617	27,135	14,360	13,849
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	1,990	1,722	(460)	325
Adjustments for decrease (increase) in trade and other receivables	6,395	4,338	(15,222)	(13,047)
Adjustments for increase (decrease) in trade and other payables	(1,000)	(934)	20,685	17,219
Total adjustments to working capital changes	7,385	5,126	5,003	4,497
Cash flows from (used in) operations	35,002	32,261	19,363	18,346
Employees end of service benefits paid	(1,799)	(1,930)	(3,527)	(3,501)
Net cash flows from (used in) operating activities	33,203	30,331	15,836	14,845
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of interests in associates	31	0	(50)	0
Proceeds from sales of property, plant and equipment, classified as investing activities	455	143	1,368	1,234
Purchase of property, plant and equipment, classified as investing activities	23,296	19,815	22,322	21,713
Purchase of intangible assets, classified as investing activities	11	1	70	63
Other inflows (outflows) of cash, classified as investing activities	(8,755)	(9,194)	(530)	(409)
Net cash flows from (used in) investing activities	(31,576)	(28,867)	(21,604)	(20,951)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	(659)	(991)	(16,365)	(16,463)
Payments of lease liabilities	748	568	743	711
Interest paid	4,593	4,226	3,410	3,369
Other inflows (outflows) of cash, classified as financing activities	463	463	(1,885)	(1,783)
Net cash flows from (used in) financing activities	(4,219)	(3,340)	10,327	10,600
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,592)	(1,876)	4,559	4,494
Net increase (decrease) in cash and cash equivalents	(2,592)	(1,876)	4,559	4,494
Cash and cash equivalents at beginning of period	8,694	7,408	2,397	1,575
Cash and cash equivalents at end of period	6,102	5,532	6,956	6,069

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