

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	(191,711)	347,348
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	328,916	319,209
Adjustments for increase (decrease) in employee benefit liabilities	58,193	72,068
Adjustments for finance costs	26,754	10,155
Adjustments for finance income	28,667	21,424
Total adjustments to reconcile profit (loss)	385,196	380,008
Cash flows from (used in) operations before changes in working capital	193,485	727,356
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(10,499)	(42,879)
Adjustment for decrease (increase) in trade and other receivables	76,208	150,153
Adjustments for increase (decrease) in trade and other payables	(426,028)	(514,267)
Total adjustments to working capital changes	(360,319)	(406,993)
Net cash flows from (used in) operations	(166,834)	320,363
Income taxes paid (refund)	(20,751)	
Employees end of service benefits paid	(14,231)	(15,268)
Net cash flows from (used in) operating activities	(201,816)	305,095
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	3,011,751	176,063
Interest received	28,667	21,424
Net cash flows from (used in) investing activities	(2,983,084)	(154,639)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	2,396,843	
Repayments of borrowings	46,332	399,389
Dividends paid to equity holders of parent	342,832	342,832
Interest paid	26,754	10,155
Other inflows (outflows) of cash, classified as financing activities	500,000	
Net cash flows from (used in) financing activities	2,480,925	(752,376)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(703,975)	(601,920)
Net increase (decrease) in cash and cash equivalents	(703,975)	(601,920)
Cash and cash equivalents at beginning of period	1,303,743	1,282,259
Cash and cash equivalents at end of period	599,768	680,339

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