

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	(196,256)	(331,780)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	869,852	818,928
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(4,866)	17,436
Adjustments for increase (decrease) in employee benefit liabilities	75,678	67,344
Adjustments for finance costs	3,071	68,624
Adjustments for finance income	103,649	96,050
Adjustments for gain (loss) on disposals, property, plant and equipment	2,943	14,891
Total adjustments to reconcile profit (loss)	837,143	861,391
Cash flows from (used in) operations before changes in working capital	640,887	529,611
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(44,515)	32,528
Adjustment for decrease (increase) in trade and other receivables	524,792	558,366
Adjustments for increase (decrease) in trade and other payables	(429,687)	(530,995)
Adjustments for decrease (increase) in due from related parties	(31,071)	(50,616)
Total adjustments to working capital changes	19,519	9,283
Net cash flows from (used in) operations	660,406	538,894
Employees end of service benefits paid	(138,488)	(126,048)
Net cash flows from (used in) operating activities	521,918	412,846
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	2,943	15,971
Purchase of property, plant and equipment	255,556	313,561
Interest paid	3,071	68,624
Interest received	137,178	402,219
Other inflows (outflows) of cash, classified as investing activities	0	681,074
Net cash flows from (used in) investing activities	(118,506)	717,079
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	350,000	2,450,000
Dividends paid to equity holders of parent	0	0
Net cash flows from (used in) financing activities	(350,000)	(2,450,000)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	53,412	(1,320,075)
Net increase (decrease) in cash and cash equivalents	53,412	(1,320,075)
Cash and cash equivalents at beginning of period	2,516,506	3,124,019
Cash and cash equivalents at end of period	2,569,918	1,803,944

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