

Statement of cash flows, indirect method	Thousands/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	2,201	2,117
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,917	1,911
Adjustments for increase (decrease) in employee benefit liabilities	13	12
Adjustments for finance costs	1,859	2,021
Adjustments for finance income	34	30
Total adjustments to reconcile profit (loss)	3,755	3,914
Cash flows from (used in) operations before changes in working capital	5,956	6,031
WORKING CAPITAL CHANGES		
Adjustment for decrease (increase) in trade and other receivables	(193)	(366)
Adjustments for increase (decrease) in trade and other payables	136	404
Total adjustments to working capital changes	(57)	38
Net cash flows from (used in) operations	5,899	6,069
Employees end of service benefits paid	(31)	0
Net cash flows from (used in) operating activities	5,868	6,069
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	5	0
Purchase of property, plant and equipment	33	30
Net cash flows from (used in) investing activities	(28)	(30)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	2,898	2,829
Payments of lease liabilities	15	15
Dividends paid to equity holders of parent	400	375
Interest paid	1,732	1,913
Net cash flows from (used in) financing activities	(5,045)	(5,132)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	795	907
Net increase (decrease) in cash and cash equivalents	795	907
Cash and cash equivalents at beginning of period	2,286	1,969
Cash and cash equivalents at end of period	3,081	2,876

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