

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2024-30/09/2024	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	2,039,295	2,003,112	(1,830,948)	(1,723,163)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	216,296	180,332	220,094	181,493
Adjustments for increase (decrease) in employee benefit liabilities	34,450	21,990	33,592	29,101
Adjustments for finance income	18,637	18,637	29,021	29,021
Total adjustments to reconcile profit (loss)	232,109	183,685	224,665	181,573
Cash flows from (used in) operations before changes in working capital	2,271,404	2,186,797	(1,606,283)	(1,541,590)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(182,120)	(101,409)	(272,181)	(253,449)
Adjustment for decrease (increase) in trade and other receivables	36,997	54,127	677,579	1,445,810
Adjustments for increase (decrease) in trade and other payables	(2,599,207)	(2,523,035)	1,465,379	462,443
Total adjustments to working capital changes	(2,744,330)	(2,570,317)	1,870,777	1,654,804
Net cash flows from (used in) operations	(472,926)	(383,520)	264,494	113,214
Income taxes paid (refund)	(4,777)		(13,713)	(12,590)
Employees end of service benefits paid	(119)	(119)	(17,317)	(16,725)
Net cash flows from (used in) operating activities	(477,822)	(383,639)	233,464	83,899
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	47,424	53,739	156,923	85,209
Interest received	18,637	18,637	29,021	29,021
Net cash flows from (used in) investing activities	(28,787)	(35,102)	(127,902)	(56,188)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings			148,959	148,959
Payments of lease liabilities	18,144	18,144	(259)	(259)
Net cash flows from (used in) financing activities	(18,144)	(18,144)	(148,700)	(148,700)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(524,753)	(436,885)	(43,138)	(120,989)
Net increase (decrease) in cash and cash equivalents	(524,753)	(436,885)	(43,138)	(120,989)
Cash and cash equivalents at beginning of period	983,737	779,872	1,267,042	1,201,879
Cash and cash equivalents at end of period	458,984	342,987	1,223,904	1,080,890

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