

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	6,492	5,818
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	3,392	3,564
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	440	
Adjustments for increase (decrease) in employee benefit liabilities	45	31
Adjustments for provisions	28	(49)
Adjustments for finance costs	1,821	2,114
Adjustments for finance income	983	836
Adjustments for gain (loss) on disposals, property, plant and equipment	0	(17)
Total adjustments to reconcile profit (loss)	4,743	4,841
Cash flows from (used in) operations before changes in working capital	11,235	10,659
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	110	(962)
Adjustment for decrease (increase) in trade and other receivables	(6,014)	(12,497)
Adjustments for increase (decrease) in trade and other payables	(1,753)	1,417
Total adjustments to working capital changes	(7,657)	(12,042)
Net cash flows from (used in) operations	3,578	(1,383)
Income taxes paid (refund)	(688)	(1,225)
Employees end of service benefits paid	(34)	(16)
Net cash flows from (used in) operating activities	2,856	(2,624)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment		30
Purchase of property, plant and equipment	4,230	2,599
Interest received	983	836
Other inflows (outflows) of cash, classified as investing activities	2,000	(6,000)
Net cash flows from (used in) investing activities	(1,247)	(7,733)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	381,768	418,335
Repayments of borrowings	373,500	408,200
Payments of lease liabilities	905	966
Dividends paid to equity holders of parent	5,865	6,210
Interest paid	1,502	1,792
Net cash flows from (used in) financing activities	(4)	1,167
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,605	(9,190)
Net increase (decrease) in cash and cash equivalents	1,605	(9,190)
Cash and cash equivalents at beginning of period	21,970	42,389
Cash and cash equivalents at end of period	23,575	33,199

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