

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	3,653,427	3,696,632
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,506,045	1,506,290
Adjustments for provisions	11,025	11,025
Adjustments for finance costs	2,072,469	2,179,407
Total adjustments to reconcile profit (loss)	3,589,539	3,696,722
Cash flows from (used in) operations before changes in working capital	7,242,966	7,393,354
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(626,456)	1,011,967
Adjustment for decrease (increase) in trade and other receivables	(1,081,421)	(2,011,361)
Adjustments for increase (decrease) in trade and other payables	720,103	1,321,286
Total adjustments to working capital changes	(987,774)	321,892
Net cash flows from (used in) operations	6,255,192	7,715,246
Net cash flows from (used in) operating activities	6,255,192	7,715,246
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	387,423	68,000
Net cash flows from (used in) investing activities	(387,423)	(68,000)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	3,000,000	3,000,000
Repayments of borrowings	4,008,000	6,402,000
Payments of lease liabilities	0	10,000
Dividends paid to equity holders of parent	1,942,764	1,942,764
Interest paid	1,295,182	1,454,401
Net cash flows from (used in) financing activities	(4,245,946)	(6,809,165)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,621,823	838,081
Net increase (decrease) in cash and cash equivalents	1,621,823	838,081
Cash and cash equivalents at beginning of period	818,150	508,381
Cash and cash equivalents at end of period	2,439,973	1,346,462

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