

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 (loss) before tax	390,592	391,421
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	72,955	55,314
Adjustments for finance costs	18,920	28,672
Adjustments for gain (loss) on disposals, property, plant and equipment	3,905	
Provision for employees' end of service benefits	11,118	22,003
Adjustments for other provisions	14,266	11,119
Total adjustments to reconcile profit (loss)	113,354	117,108
Cash flows from (used in) operations before changes in working capital	503,946	508,529
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	178,752	(90,987)
Adjustments for decrease (increase) in trade and other receivables	17,115	(233,765)
Adjustments for increase (decrease) in trade and other payables	(129,828)	125,455
Total adjustments to working capital changes	66,039	(199,297)
Cash flows from (used in) operations	569,985	309,232
Income taxes paid (refund), classified as operating activities	(51,504)	
Employees end of service benefits paid	(17,747)	(4,584)
Net cash flows from (used in) operating activities	500,734	304,648
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment, classified as investing activities	3,905	
Purchase of property, plant and equipment, classified as investing activities	55,553	162,765
Net cash flows from (used in) investing activities	(51,648)	(162,765)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	12,618	88,811
Payments of lease liabilities	12,345	11,321
Dividends paid	163,941	80,363
Interest paid	10,528	20,048
Net cash flows from (used in) financing activities	(199,432)	(200,543)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	249,654	(58,660)
Net increase (decrease) in cash and cash equivalents	249,654	(58,660)
Cash and cash equivalents at beginning of period	148,748	211,051
Cash and cash equivalents at end of period	398,402	152,390

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