

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 01/01/2025- 30/09/2025	Standalone 01/01/2025- 30/09/2025	Consolidated 01/01/2024- 30/09/2024	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	(549,047)	(571,892)	(1,342,393)	(1,312,649)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	632,581	627,764	688,635	683,996
Adjustments for finance costs	1,111,440	1,107,854	1,046,450	1,050,226
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates			(18,889)	
Adjustments for gain (loss) on disposals, property, plant and equipment	3,500	3,500		
Provision for employees' end of service benefits	23,546	23,546	(8,999)	(8,999)
Other adjustments to reconcile profit (loss)	4,288	11,519	(93,592)	(144,139)
Total adjustments to reconcile profit (loss)	1,768,355	1,767,183	1,651,383	1,581,084
Cash flows from (used in) operations before changes in working capital	1,219,308	1,195,291	308,990	268,435
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(366,868)	(366,868)	668,831	668,831
Adjustments for decrease (increase) in trade and other receivables	(2,159,807)	(2,209,413)	550,018	417,688
Adjustments for increase (decrease) in trade and other payables	(18,667)	23,449	(542,375)	(435,118)
Adjustments for decrease (increase) in other working capital items	12,471	12,144	815	20,907
Total adjustments to working capital changes	(2,532,871)	(2,540,688)	677,289	672,308
Cash flows from (used in) operations	(1,313,563)	(1,345,397)	986,279	940,743
Employees end of service benefits paid	(11,075)	(11,402)	(50,593)	(50,593)
Net cash flows from (used in) operating activities	(1,324,638)	(1,356,799)	935,686	890,150
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	3,500	3,500	18,889	18,889
Purchase of property, plant and equipment, classified as investing activities	225,937	225,936	168,828	168,828
Interest received			13	13
Net cash flows from (used in) investing activities	(222,437)	(222,436)	(149,926)	(149,926)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	1,675,551	1,675,551	5,797,644	5,797,644
Repayments of borrowings	234,369	234,369	5,571,821	5,571,821
Payments of lease liabilities			48,846	
Interest paid	484,770	484,770	908,695	908,695
Other inflows (outflows) of cash, classified as financing activities	611,178	611,178		
Net cash flows from (used in) financing activities	1,567,590	1,567,590	(731,718)	(682,872)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	20,515	(11,645)	54,042	57,352
Net increase (decrease) in cash and cash equivalents	20,515	(11,645)	54,042	57,352
Cash and cash equivalents at beginning of period	156,359	61,000	187,232	35,351
Cash and cash equivalents at end of period	176,874	49,355	241,274	92,703

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