

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/04/2025-30/09/2025	Standalone 01/04/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	460,228	315,574
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	342,414	329,957
Adjustments for finance costs	21,742	20,965
Provision for employees' end of service benefits	56,184	56,643
Total adjustments to reconcile profit (loss)	420,340	407,565
Cash flows from (used in) operations before changes in working capital	880,568	723,139
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	371,864	99,006
Adjustments for decrease (increase) in trade and other receivables	(795,586)	629,947
Adjustments for increase (decrease) in trade and other payables	465,868	101,308
Total adjustments to working capital changes	42,146	830,261
Cash flows from (used in) operations	922,714	1,553,400
Income taxes paid (refund), classified as operating activities	(177,596)	(111,694)
Employees end of service benefits paid	(9,302)	(42,511)
Net cash flows from (used in) operating activities	735,816	1,399,195
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	197,147	150,085
Cash advances and loans made to other parties, classified as investing activities	202,705	61,694
Other inflows (outflows) of cash, classified as investing activities		(100,000)
Net cash flows from (used in) investing activities	(399,852)	(311,779)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings		164,852
Payments of lease liabilities	21,951	19,091
Dividends paid	500,000	250,000
Net cash flows from (used in) financing activities	(521,951)	(433,943)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(185,987)	653,473
Net increase (decrease) in cash and cash equivalents	(185,987)	653,473
Cash and cash equivalents at beginning of period	1,120,818	138,673
Cash and cash equivalents at end of period	934,831	792,146

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