

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	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 for the period before taxation	(338,861)	(95,729)	193,501	(108,192)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,156,675	192,761	2,041,242	204,157
Adjustments for increase (decrease) in employee benefit liabilities	32,075	24,683	32,955	26,680
Adjustments for provisions	25,000	10,000		
Adjustments for finance costs	487,163	123,948	545,767	110,238
Adjustments for finance income	57,405	36,722	29,324	38,905
Adjustments for gain (loss) on disposals, property, plant and equipment	19,765	(4,784)	42,241	15,770
Other adjustments to reconcile profit (loss)	(62,691)	(68,114)	(50,305)	(50,305)
Total adjustments to reconcile profit (loss)	2,561,052	251,340	2,498,094	236,095
Cash flows from (used in) operations before changes in working capital	2,222,191	155,611	2,691,595	127,903
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	483,547	(80,197)	(275,305)	(66,281)
Adjustment for decrease (increase) in trade and other receivables	4,368,079	102,262	(671,773)	194,352
Adjustments for increase (decrease) in trade and other payables	(2,572,294)	(3,445)	(1,721,676)	(306,321)
Adjustments for decrease (increase) in due from related parties		261,145		33,062
Total adjustments to working capital changes	2,279,332	279,765	(2,668,754)	(145,188)
Net cash flows from (used in) operations	4,501,523	435,376	22,841	(17,285)
Income taxes paid (refund)	(215,284)		(291,345)	
Dividends received	68,114	68,114	50,305	50,305
Employees end of service benefits paid	(15,798)	(11,803)	(64,106)	(55,439)
Net cash flows from (used in) operating activities	4,338,555	491,687	(282,305)	(22,419)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses	518,191	897,829		100,000
Proceeds from sales of property, plant and equipment	43,731	10,268	44,512	17,954
Purchase of property, plant and equipment	1,339,521	161,295	1,277,651	145,748
Interest received	57,405	36,722	29,324	38,905
Other inflows (outflows) of cash, classified as investing activities	(20,061)	(20,061)	218,853	218,853
Net cash flows from (used in) investing activities	(1,776,637)	(1,032,195)	(984,962)	29,964
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings		663,543	1,286,501	
Repayments of borrowings	791,375			167,300
Payments of lease liabilities	372,285	46,467	323,159	32,630
Interest paid	350,619	117,077	416,080	102,900
Other inflows (outflows) of cash, classified as financing activities	(27,750)		1,294	
Net cash flows from (used in) financing activities	(1,542,029)	499,999	548,556	(302,830)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,019,889	(40,509)	(718,711)	(295,285)
Effect of exchange rate changes on cash and cash equivalents	57,997		282,076	
Net increase (decrease) in cash and cash equivalents	1,077,886	(40,509)	(436,635)	(295,285)
Cash and cash equivalents at beginning of period	713,133	156,591	1,883,098	385,830
Cash and cash equivalents at end of period	1,791,019	116,082	1,446,463	90,545

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