

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	(631,700)	(631,258)	(1,074,073)	(1,073,151)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	176,267	176,267	202,484	202,484
Adjustments for finance costs	180,864	180,864	197,566	197,566
Provision for employees' end of service benefits	25,102	25,102	21,702	21,702
Total adjustments to reconcile profit (loss)	382,233	382,233	421,752	421,752
Cash flows from (used in) operations before changes in working capital	(249,467)	(249,025)	(652,321)	(651,399)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(181,353)	(181,353)	217,625	217,625
Adjustments for decrease (increase) in trade and other receivables	(177,833)	(177,833)	123,769	123,769
Adjustments for increase (decrease) in trade and other payables	466,014	465,572	651,556	650,634
Total adjustments to working capital changes	106,828	106,386	992,950	992,028
Cash flows from (used in) operations	(142,639)	(142,639)	340,629	340,629
Employees end of service benefits paid	(17,646)	(17,646)	(25,621)	(25,621)
Net cash flows from (used in) operating activities	(160,285)	(160,285)	315,008	315,008
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	19,780	19,780	(153,715)	(153,715)
Net cash flows from (used in) investing activities	(19,780)	(19,780)	153,715	153,715
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	190,095	190,095	(401,797)	(401,797)
Payments of lease liabilities	(1,250)	(1,250)	7,588	7,588
Interest paid	180,864	180,864	197,536	197,536
Net cash flows from (used in) financing activities	10,481	10,481	(606,921)	(606,921)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(169,584)	(169,584)	(138,198)	(138,198)
Net increase (decrease) in cash and cash equivalents	(169,584)	(169,584)	(138,198)	(138,198)
Cash and cash equivalents at beginning of period	39,655	39,655		
Cash and cash equivalents at end of period	50,568	50,267	(930,709)	(931,011)

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Nov 2025