

			Actuals/Omani Rial/Unaudited	
Statement of cash flows, indirect method	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	20,844,421	14,917,930	20,793,907	14,728,796
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,428,913	1,571,902	2,355,008	1,572,908
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(54,007)	(54,472)	1,813	1,813
Other adjustments to reconcile profit (loss)	2,756,279	486,050	(10,288,797)	(9,472,079)
Total adjustments to reconcile profit (loss)	5,131,185	2,003,480	(7,931,976)	(7,897,358)
Cash flows from (used in) operations before changes in working capital	25,975,606	16,921,410	12,861,931	6,831,438
WORKING CAPITAL CHANGES				
Cash flows from (used in) operations	25,975,606	16,921,410	12,861,931	6,831,438
Income taxes paid (refund), classified as operating activities	(4,358,427)	(3,113,169)	(3,665,941)	(2,639,422)
Other inflows (outflows) of cash, classified as operating activities			(142,058)	(142,058)
Net cash flows from (used in) operating activities	21,617,179	13,808,241	9,053,932	4,049,958
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	3,882		733	733
Purchase of property, plant and equipment, classified as investing activities	927,044	537,125	1,077,151	737,633
Proceeds from sales of intangible assets, classified as investing activities	47,502	47,502	55,841	55,841
Interest received	3,028,323	2,582,275	1,959,614	1,508,881
Net cash flows from (used in) investing activities	2,152,663	2,092,652	939,037	827,822
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	(769,000)			
Payments of lease liabilities	182,554	92,554	240,174	172,674
Dividends paid	8,207,550	8,207,550	7,624,504	7,624,504
Interest paid	277,176	247,525	308,919	279,676
Other inflows (outflows) of cash, classified as financing activities	17,974,553	21,849,050	(16,778,698)	(11,920,760)
Net cash flows from (used in) financing activities	8,538,273	13,301,421	(24,952,295)	(19,997,614)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	32,308,115	29,202,314	(14,959,326)	(15,119,834)
Net increase (decrease) in cash and cash equivalents	32,308,115	29,202,314	(14,959,326)	(15,119,834)
Cash and cash equivalents at beginning of period	16,304,128	15,579,058	25,136,279	22,396,135
Cash and cash equivalents at end of period	48,612,242	44,781,371	10,176,953	7,276,301

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