

	Actuals/Omani Rial/Reviewed			
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 for the period before taxation	2,483,652	2,457,950	1,950,422	2,009,742
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,127,600	1,069,822	1,097,473	1,092,147
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	0	0	444,891	444,891
Adjustments for increase (decrease) in employee benefit liabilities	402,742	398,069	325,929	322,006
Adjustments for finance costs	1,786,576	1,786,478	2,117,872	2,107,683
Adjustments for gain (loss) on disposals, property, plant and equipment	(3,215)	(3,215)	(13,170)	(13,170)
Other adjustments for non-cash items	(95,562)	(102,008)	(90,132)	(83,236)
Total adjustments to reconcile profit (loss)	3,224,571	3,155,576	3,909,203	3,896,661
Cash flows from (used in) operations before changes in working capital	5,708,223	5,613,526	5,859,625	5,906,403
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(814,030)	(814,030)	(193,020)	(192,860)
Adjustment for decrease (increase) in trade and other receivables	(31,567,371)	(31,599,054)	(8,885,574)	(8,748,373)
Adjustments for increase (decrease) in trade and other payables	15,633,601	15,648,546	10,131,890	10,247,164
Total adjustments to working capital changes	(16,747,800)	(16,764,538)	1,053,296	1,305,931
Net cash flows from (used in) operations	(11,039,577)	(11,151,012)	6,912,921	7,212,334
Income taxes paid (refund)	(518,776)	(505,671)	(425,793)	(387,817)
Employees end of service benefits paid	(202,656)	(202,553)	(259,530)	(254,266)
Net cash flows from (used in) operating activities	(11,761,009)	(11,859,236)	6,227,598	6,570,251
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses				300,000
Other cash receipts from sales of equity or debt instruments of other entities			(120,654)	
Proceeds from sales of property, plant and equipment	4,998	4,241	18,293	18,293
Purchase of property, plant and equipment	2,588,887	2,586,352	978,755	976,943
Dividends received	95,562	102,008	90,132	83,236
Other inflows (outflows) of cash, classified as investing activities	1,100,000	1,100,000	0	0
Net cash flows from (used in) investing activities	(1,388,327)	(1,380,103)	(990,984)	(1,175,414)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	35,916,541	35,916,541	42,293,662	42,293,662
Repayments of borrowings	21,434,377	21,434,377	33,649,417	33,649,793
Dividends paid to equity holders of parent	1,500,000	1,500,000	1,500,000	1,500,000
Dividends paid to non-controlling interests	25,000			0
Interest paid	1,786,576	1,786,478	2,117,872	2,107,683
Net cash flows from (used in) financing activities	11,170,588	11,195,686	5,026,373	5,036,186
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,978,748)	(2,043,653)	10,262,987	10,431,023
Effect of exchange rate changes on cash and cash equivalents			0	0
Net increase (decrease) in cash and cash equivalents	(1,978,748)	(2,043,653)	10,262,987	10,431,023
Cash and cash equivalents at beginning of period	11,391,568	10,886,703	2,009,128	1,701,132
Cash and cash equivalents at end of period	9,412,820	8,843,050	12,272,114	12,132,155

Statement of cash flows, indirect method	English 01/07/2025-30/09/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #4

Cash and cash equivalent

	Parent Company			Group	
	30 Sep 2025 (un-audited)	30 Sep 2024 (audited)	31 December 2024 (un-audited)	30 Sep 2025 (un-audited)	30 Sep 2024 (audited)
Cash in hand	95,554	76,972	80,441	96,054	77,472
Cash at bank	8,747,496	12,055,183	10,806,262	9,316,766	12,194,642
	8,843,050	12,132,155	10,886,703	9,412,820	12,272,114