

INTERIM CONDENSED FINANCIAL STATEMENTS, 30/09/2025

(OQ BASE INDUSTRIES (SFZ

أوكيو للصناعات الأساسية- المنطقة الحرة بصلالة

			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	32,336,639	31,245,476	13,804,995	21,396,009
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	25,377,418	16,821,750	24,611,834	16,457,596
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(229,850)	(229,850)	5,280,267	(43,349)
Adjustments for finance costs	14,889,001	7,699,058	21,208,041	7,739,015
Adjustments for finance income	5,914,914	3,268,943	3,716,487	1,691,820
Provision for employees' end of service benefits	191,922	163,792	(410,991)	(65,712)
Adjustments for other provisions	30,402,720		30,423,639	
Total adjustments to reconcile profit (loss)	64,716,297	21,185,807	77,396,303	22,395,730
Cash flows from (used in) operations before changes in working capital	97,052,936	52,431,283	91,201,298	43,791,739
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(2,570,489)	(1,550,105)	(2,760,888)	(2,100,193)
Adjustments for decrease (increase) in trade and other receivables	6,051,586	4,306,617	17,828,559	11,040,031
Adjustments for increase (decrease) in trade and other payables	(4,936,264)	(5,939,190)	(18,090,662)	(7,120,349)
Total adjustments to working capital changes	(1,455,167)	(3,182,678)	(3,022,991)	1,819,489
Cash flows from (used in) operations	95,597,769	49,248,605	88,178,307	45,611,228
Employees end of service benefits paid	(110,145)	(90,042)	(183,556)	(172,659)
Other inflows (outflows) of cash, classified as operating activities	(19,384,993)			
Net cash flows from (used in) operating activities	76,102,631	49,158,563	87,994,751	45,438,569
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	5,563,151	2,696,983	3,690,832	2,943,163
Interest received	5,010,961	3,268,943	3,716,487	1,691,820
Other inflows (outflows) of cash, classified as investing activities	(107,859,961)	(77,100,000)	68,510,824	36,026,144
Net cash flows from (used in) investing activities	(108,412,151)	(76,528,040)	68,536,479	34,774,801
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	13,977,670	3,383,600	22,713,765	13,444,580
Payments of lease liabilities	130,080	128,445	560,036	388,255
Dividends paid	32,693,195	32,693,195		
Interest paid	15,194,909	7,731,008	25,153,471	12,053,879
Other inflows (outflows) of cash, classified as financing activities	3,863,328		10,176,572	4,894,565
Net cash flows from (used in) financing activities	(58,132,526)	(43,936,248)	(38,250,700)	(20,992,149)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(90,442,046)	(71,305,725)	118,280,530	59,221,221
Net increase (decrease) in cash and cash equivalents	(90,442,046)	(71,305,725)	118,280,530	59,221,221
Cash and cash equivalents at beginning of period	167,313,791	112,516,721	24,534,268	12,142,612
Cash and cash equivalents at end of period	76,871,745	41,210,996	142,814,798	71,363,833

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