

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	3,030,768	1,583,142	(1,782,115)	(3,333,190)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	3,468,709	1,491,398	4,013,038	2,028,028
Adjustments for finance costs	574,545		626,898	189,582
Adjustments for finance income	759,018	759,018	979,696	979,696
Provision for employees' end of service benefits	209,248	206,739	147,663	141,949
Adjustments for other provisions	191,998	(69,122)	42,392	57,366
Total adjustments to reconcile profit (loss)	3,685,482	869,997	3,850,295	1,437,229
Cash flows from (used in) operations before changes in working capital	6,716,250	2,453,139	2,068,180	(1,895,961)
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	(832,071)	(835,816)	5,989,401	5,537,549
Adjustments for decrease (increase) in trade and other receivables	(1,178,764)	(636,102)	(2,130,768)	(757,484)
Adjustments for increase (decrease) in trade and other payables	628,379	326,058	(771,680)	(1,539,337)
Adjustments for decrease (increase) in other working capital items			0	0
Total adjustments to working capital changes	(1,382,456)	(1,145,860)	3,086,953	3,240,728
Cash flows from (used in) operations	5,333,794	1,307,279	5,155,133	1,344,767
Income taxes paid (refund), classified as operating activities	(299,498)		(753,183)	(714,563)
Employees end of service benefits paid	(186,759)	(174,766)	(163,033)	(163,033)
Net cash flows from (used in) operating activities	4,847,537	1,132,513	4,238,917	467,171
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	6,278,494	279,223	3,051,093	785,710
Proceeds from sales of other long-term assets, classified as investing activities	1,000,000	1,000,000	3,339,312	3,353,013
Purchase of other long-term assets, classified as investing activities	292,130	292,130		
Interest paid			0	
Interest received	759,018	759,018	979,696	979,696
Other inflows (outflows) of cash, classified as investing activities			0	0
Net cash flows from (used in) investing activities	(4,811,606)	1,187,665	1,267,915	3,546,999
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	9,873,789	5,139,487	1,090,877	1,065,703
Repayments of borrowings	2,590,707	2,590,707	3,339,713	3,540,000
Dividends paid			2,000,000	2,000,000
Interest paid	574,545		626,898	189,582
Other inflows (outflows) of cash, classified as financing activities			0	0
Net cash flows from (used in) financing activities	6,708,537	2,548,780	(4,875,734)	(4,663,879)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,744,468	4,868,958	631,098	(649,709)
Effect of exchange rate changes on cash and cash equivalents	39,254		5,942	0
Net increase (decrease) in cash and cash equivalents	6,783,722	4,868,958	637,040	(649,709)
Cash and cash equivalents at beginning of period	2,734,270	1,532,802	2,324,883	1,524,266
Cash and cash equivalents at end of period	9,517,991	6,401,760	2,961,922	874,557

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