

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated	Standalone
	01/01/2025- 30/09/2025	01/01/2025- 30/09/2025
	Consolidated	Standalone
	01/01/2024- 30/09/2024	01/01/2024- 30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	(3,916,989)	(4,219,320)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,985,045	3,312,953
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	99,340	93,157
Adjustments for finance costs	3,504,465	2,270,706
Adjustments for losses (gains) on financial asset at fair value through profit and loss	359,134	359,134
Provision for employees' end of service benefits	40,458	23,728
Other adjustments for which cash effects are investing or financing cash flow	(122,678)	(122,678)
Other adjustments for non-cash items	(35,670)	(35,670)
Total adjustments to reconcile profit (loss)	8,830,094	5,877,602
Cash flows from (used in) operations before changes in working capital	4,913,105	1,658,282
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	727,874	1,408,657
Adjustments for decrease (increase) in trade and other receivables	(1,469,596)	(922,710)
Adjustments for increase (decrease) in trade and other payables	5,117,118	4,926,000
Total adjustments to working capital changes	4,375,396	5,411,947
Cash flows from (used in) operations	9,288,501	7,070,229
Income taxes paid (refund), classified as operating activities	(212,742)	0
Employees end of service benefits paid	(50,630)	(20,197)
Net cash flows from (used in) operating activities	9,025,129	7,050,032
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	426,880	414,090
Dividends received	122,678	122,678
Net cash flows from (used in) investing activities	(304,202)	(291,412)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	4,351,436	3,099,407
Payments of lease liabilities	389,782	331,142
Interest paid	3,595,831	3,409,899
Net cash flows from (used in) financing activities	(8,337,049)	(6,840,448)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	383,878	(81,828)
Net increase (decrease) in cash and cash equivalents	383,878	(81,828)
Cash and cash equivalents at beginning of period	1,697,338	400,807
Cash and cash equivalents at end of period	2,081,216	318,979

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