

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Consolidated 01/01/2025-30/09/2025	Consolidated 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	4,892	7,717
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	6,824	6,843
Adjustments for increase (decrease) in employee benefit liabilities	479	642
Adjustments for finance costs	3,142	3,561
Adjustments for finance income	538	512
Adjustments for gain (loss) on disposals, property, plant and equipment	11	5
Adjustments for other fair value losses (gains)	(26)	(4)
Other adjustments for which cash effects are investing or financing cash flow	(356)	(463)
Total adjustments to reconcile profit (loss)	9,514	10,062
Cash flows from (used in) operations before changes in working capital	14,406	17,779
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	861	(444)
Adjustment for decrease (increase) in trade and other receivables	(2,580)	6,890
Adjustments for increase (decrease) in trade and other payables	(2,186)	(5,426)
Adjustments for decrease (increase) in due from related parties	(88)	(43)
Adjustments for increase (decrease) in due to related parties	(69)	6
Total adjustments to working capital changes	(4,062)	983
Net cash flows from (used in) operations	10,344	18,762
Income taxes paid (refund)	(179)	(460)
Employees end of service benefits paid	(1,045)	(877)
Net cash flows from (used in) operating activities	9,120	17,425
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	11	48
Purchase of property, plant and equipment	1,717	4,010
Purchase of intangible assets		16
Proceeds from sales of other long-term assets		533
Purchase of other long-term assets	249	34
Dividends received	825	916
Interest received	136	90
Other inflows (outflows) of cash, classified as investing activities	(1,274)	1,331
Net cash flows from (used in) investing activities	(2,268)	(1,142)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	9,296	154
Repayments of borrowings	7,290	7,543
Dividends paid to equity holders of parent	7,092	7,092
Dividends paid to non-controlling interests	59	148
Interest paid	2,163	2,568
Other inflows (outflows) of cash, classified as financing activities		(200)
Net cash flows from (used in) financing activities	(7,308)	(17,397)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(456)	(1,114)
Net increase (decrease) in cash and cash equivalents	(456)	(1,114)
Cash and cash equivalents at beginning of period	7,078	9,873
Cash and cash equivalents at end of period	6,622	8,759

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