

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated	Standalone	Consolidated	Standalone
	01/01/2025-30/09/2025	01/01/2025-30/09/2025	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	2,061,837	2,271,703	648,043	764,327
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,067,891	2,031,063	1,948,874	1,947,773
Adjustments for finance costs	1,125,561	1,121,742	1,200,728	1,197,659
Provision for employees' end of service benefits	94,260	89,820	66,557	65,131
Total adjustments to reconcile profit (loss)	3,287,712	3,242,625	3,216,159	3,210,563
Cash flows from (used in) operations before changes in working capital	5,349,549	5,514,328	3,864,202	3,974,890
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	2,457,605	3,386,713	3,992,817	3,992,817
Adjustments for decrease (increase) in trade and other receivables	11,595,946	10,414,523	(4,070,703)	(3,616,804)
Adjustments for increase (decrease) in trade and other payables	222,123	(639,151)	2,240,021	320,472
Total adjustments to working capital changes	14,275,674	13,162,085	2,162,135	696,485
Cash flows from (used in) operations	19,625,223	18,676,413	6,026,337	4,671,375
Income taxes paid (refund), classified as operating activities	(231,408)	(230,935)		
Employees end of service benefits paid	(10,766)	(10,845)	(43,751)	(43,751)
Net cash flows from (used in) operating activities	19,383,049	18,434,633	5,982,586	4,627,624
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash payments to acquire interests in associates			2,475,494	2,475,494
Purchase of property, plant and equipment, classified as investing activities	12,298,396	12,101,326	5,837,099	5,564,679
Other inflows (outflows) of cash, classified as investing activities	39,274	39,274		
Net cash flows from (used in) investing activities	(12,259,122)	(12,062,052)	(8,312,593)	(8,040,173)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from issuing shares			12,500,000	12,500,000
Proceeds from borrowings			4,939,431	4,939,431
Repayments of borrowings	3,202,044	3,202,044		
Payments of lease liabilities	(21,362)	(21,362)	(112,500)	(112,500)
Dividends paid	1,249,261	1,249,261		
Interest paid	1,125,561	1,121,742	1,200,728	1,197,659
Other inflows (outflows) of cash, classified as financing activities	18,779	18,779		
Net cash flows from (used in) financing activities	(5,536,725)	(5,532,906)	16,351,203	16,354,272
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,587,202	839,675	14,021,196	12,941,723
Net increase (decrease) in cash and cash equivalents	1,587,202	839,675	14,021,196	12,941,723
Cash and cash equivalents at beginning of period	3,248,408	2,605,146	2,951,297	2,875,729
Cash and cash equivalents at end of period	4,835,610	3,444,820	16,972,494	15,817,449

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