

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/09/2025	Standalone 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	21,294	(4,644)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,673	397
Adjustments for increase (decrease) in employee benefit liabilities	9	
Adjustments for finance costs	1,235	2,934
Other adjustments for non-cash items	275	105
Total adjustments to reconcile profit (loss)	3,192	3,436
Cash flows from (used in) operations before changes in working capital	24,486	(1,208)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	573	
Adjustment for decrease (increase) in trade and other receivables	(2,884)	982
Adjustments for increase (decrease) in trade and other payables	(4,436)	2,903
Total adjustments to working capital changes	(6,747)	3,885
Net cash flows from (used in) operations	17,739	2,677
Net cash flows from (used in) operating activities	17,739	2,677
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	4,363	0
Net cash flows from (used in) investing activities	4,363	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	17,388	282
Interest paid	1,235	2,934
Other inflows (outflows) of cash, classified as financing activities	(110)	
Net cash flows from (used in) financing activities	(18,733)	(3,216)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,369	(539)
Net increase (decrease) in cash and cash equivalents	3,369	(539)
Cash and cash equivalents at beginning of period	841	1,110
Cash and cash equivalents at end of period	4,210	571