

Statement of cash flows, indirect method	Actuals/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	448,210	521,606
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	409,882	406,978
Adjustments for increase (decrease) in employee benefit liabilities		(68,236)
Adjustments for finance costs	1,779,595	1,951,139
Adjustments for finance income	56,316	51,954
Other adjustments to reconcile profit (loss)	(3,322,620)	(3,590,441)
Total adjustments to reconcile profit (loss)	(1,189,459)	(1,352,514)
Cash flows from (used in) operations before changes in working capital	(741,249)	(830,908)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in trade and other receivables	598	13,036
Adjustments for increase (decrease) in trade and other payables	(154,776)	(217,649)
Adjustments for decrease (increase) in due from related parties	9,218	142,879
Adjustments for increase (decrease) in due to related parties	(94,028)	165,030
Adjustments for decrease (increase) in other working capital items	6,444,514	6,444,513
Total adjustments to working capital changes	6,205,526	6,547,809
Net cash flows from (used in) operations	5,464,277	5,716,901
Interest paid, classified as operating activities	(1,196,369)	(1,350,154)
Interest received	56,316	51,954
Net cash flows from (used in) operating activities	4,324,224	4,418,701
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	0	7,550
Net cash flows from (used in) investing activities	0	(7,550)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	1,637,081	1,572,882
Payments of lease liabilities	242,887	232,689
Dividends paid to equity holders of parent	1,467,032	1,467,032
Net cash flows from (used in) financing activities	(3,347,000)	(3,272,603)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	977,224	1,138,548
Net increase (decrease) in cash and cash equivalents	977,224	1,138,548
Cash and cash equivalents at beginning of period	1,841,767	1,764,276
Cash and cash equivalents at end of period	2,818,991	2,902,824

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