

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	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 for the period before taxation	4,238,000	5,241,000	7,939,000	3,046,000
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	5,835,000		5,995,000	
Adjustments for increase (decrease) in employee benefit liabilities	6,000		9,000	
Adjustments for provisions	82,000		64,000	
Adjustments for share-based payments	57,000		31,000	
Adjustments for finance costs	1,681,000		1,815,000	
Other adjustments for non-cash items	4,000		6,000	
Total adjustments to reconcile profit (loss)	7,665,000		7,920,000	
Cash flows from (used in) operations before changes in working capital	11,903,000	5,241,000	15,859,000	3,046,000
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(22,000)		260,000	
Adjustment for decrease (increase) in trade and other receivables	(3,915,000)	(48,000)	(12,185,000)	(27,000)
Adjustments for increase (decrease) in trade and other payables	(9,731,000)	(13,000)	10,761,000	2,000
Adjustments for decrease (increase) in due from related parties	(9,000)	(11,000)	(6,000)	
Adjustments for increase (decrease) in due to related parties	(209,000)		1,016,000	
Adjustments for decrease (increase) in other working capital items	(750,000)			
Total adjustments to working capital changes	(14,636,000)	(72,000)	(154,000)	(25,000)
Net cash flows from (used in) operations	(2,733,000)	5,169,000	15,705,000	3,021,000
Income taxes paid (refund)	(1,451,000)	(14,000)	(3,015,000)	
Net cash flows from (used in) operating activities	(4,184,000)	5,155,000	12,690,000	3,021,000
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment			20,000	
Interest paid	(631,000)	1,030,000	1,851,000	
Interest received	417,000			
Other inflows (outflows) of cash, classified as investing activities			0	0
Net cash flows from (used in) investing activities	1,048,000	(1,030,000)	(1,871,000)	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	2,713,000		4,785,000	
Payments of lease liabilities	22,000		21,000	
Dividends paid to equity holders of parent		14,573,000	0	0
Interest paid	1,128,000		2,452,000	
Net cash flows from (used in) financing activities	(3,863,000)	(14,573,000)	(7,258,000)	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(6,999,000)	(10,448,000)	3,561,000	3,021,000
Net increase (decrease) in cash and cash equivalents	(6,999,000)	(10,448,000)	3,561,000	3,021,000
Cash and cash equivalents at beginning of period	24,480,000	14,693,000	7,910,000	46,000
Cash and cash equivalents at end of period	17,481,000	4,245,000	11,471,000	3,067,000

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