

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	5,410	3,487
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	6,863	6,948
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(77)	(11)
Adjustments for increase (decrease) in employee benefit liabilities	18	21
Adjustments for provisions	22	27
Adjustments for finance costs	2,075	2,391
Adjustments for finance income	10	10
Total adjustments to reconcile profit (loss)	8,891	9,366
Cash flows from (used in) operations before changes in working capital	14,301	12,853
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	648	539
Adjustment for decrease (increase) in trade and other receivables	(93)	(9,994)
Adjustments for increase (decrease) in trade and other payables	(4,231)	(2,703)
Total adjustments to working capital changes	(3,676)	(12,158)
Net cash flows from (used in) operations	10,625	695
Income taxes paid (refund)	(863)	(910)
Employees end of service benefits paid	(85)	(1)
Other inflows (outflows) of cash	(31)	
Net cash flows from (used in) operating activities	9,646	(216)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	3,321	5,658
Interest received	10	10
Net cash flows from (used in) investing activities	(3,311)	(5,648)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	3,000	16,000
Payments of lease liabilities	1,962	1,982
Dividends paid to equity holders of parent	3,700	3,600
Interest paid	2,075	2,391
Net cash flows from (used in) financing activities	(4,737)	8,027
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,598	2,163
Net increase (decrease) in cash and cash equivalents	1,598	2,163
Cash and cash equivalents at beginning of period	7,203	3,997
Cash and cash equivalents at end of period	8,801	6,160

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