

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited			
	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024	Standalone 01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	6,048,933	5,370,574	5,258,698	4,643,107
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,745,933	2,528,596	2,690,192	2,477,351
Adjustments for finance costs	1,938,429	1,906,926	2,043,305	2,011,656
Adjustments for finance income	139,201	139,201	145,347	145,347
Adjustments for undistributed profits of associates	716,049	716,049	512,437	512,437
Total adjustments to reconcile profit (loss)	3,829,112	3,580,272	4,075,713	3,831,223
Cash flows from (used in) operations before changes in working capital	9,878,045	8,950,846	9,334,411	8,474,330
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(1,274,252)	(1,381,358)	2,828,595	3,088,085
Adjustments for decrease (increase) in trade and other receivables	(691,605)	(483,981)	(218,723)	336,967
Adjustments for increase (decrease) in trade and other payables	(1,572,048)	(1,320,873)	1,696,323	1,720,035
Total adjustments to working capital changes	(3,537,905)	(3,186,212)	4,306,195	5,145,087
Cash flows from (used in) operations	6,340,140	5,764,634	13,640,606	13,619,417
Interest paid, classified as operating activities	(1,938,429)	(1,906,926)	(2,043,305)	(2,011,656)
Interest received, classified as operating activities	139,201	139,201	145,347	145,347
Net cash flows from (used in) operating activities	4,540,912	3,996,909	11,742,648	11,753,108
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	2,176,683	2,136,609	2,442,582	2,370,967
Net cash flows from (used in) investing activities	(2,176,683)	(2,136,609)	(2,442,582)	(2,370,967)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	1,010,798	1,131,153		
Repayments of borrowings			6,546,524	6,431,947
Dividends paid	2,400,000	2,400,000	1,200,000	1,200,000
Net cash flows from (used in) financing activities	(1,389,202)	(1,268,847)	(7,746,524)	(7,631,947)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	975,027	591,453	1,553,542	1,750,194
Net increase (decrease) in cash and cash equivalents	975,027	591,453	1,553,542	1,750,194
Cash and cash equivalents at beginning of period	624,384	536,960	(43,821)	(363,154)
Cash and cash equivalents at end of period	1,599,411	1,128,413	1,509,721	1,387,040

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