

Statement of cash flows, indirect method	Thousands/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 for the period before taxation	5,569	5,539	2,565	2,579
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	14,271	14,261	9,327	9,316
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	4	4	50	50
Adjustments for increase (decrease) in employee benefit liabilities	575	575	496	496
Adjustments for provisions	240	240	360	360
Adjustments for finance costs	1,620	1,619	697	696
Adjustments for finance income	1,146	1,146	1,336	1,336
Adjustments for gain (loss) on disposals, property, plant and equipment	0	0	15	15
Total adjustments to reconcile profit (loss)	15,564	15,553	9,579	9,567
Cash flows from (used in) operations before changes in working capital	21,133	21,092	12,144	12,146
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(740)	(740)	4	4
Adjustment for decrease (increase) in trade and other receivables	(2,809)	(2,809)	1,553	1,553
Adjustments for increase (decrease) in trade and other payables	(1,850)	(1,813)	938	931
Adjustments for decrease (increase) in other working capital items	4,733	4,733	(3,652)	(3,652)
Total adjustments to working capital changes	(666)	(629)	(1,157)	(1,164)
Net cash flows from (used in) operations	20,467	20,463	10,987	10,982
Income taxes paid (refund)	(1,414)	(1,413)	(883)	(883)
Employees end of service benefits paid	(391)	(391)	(395)	(395)
Other inflows (outflows) of cash	(1)	(1)	50	50
Net cash flows from (used in) operating activities	18,661	18,658	9,759	9,754
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment	0	0	15	15
Purchase of property, plant and equipment	3,171	3,171	7,805	7,805
Proceeds from sales of other long-term assets	10,000	10,000	0	0
Interest received	1,146	1,146	1,336	1,336
Other inflows (outflows) of cash, classified as investing activities	(6,077)	(6,077)	0	0
Net cash flows from (used in) investing activities	1,898	1,898	(6,454)	(6,454)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities	2,317	2,315	906	903
Dividends paid to equity holders of parent	1,798	1,798	1,798	1,798
Interest paid	1,228	1,227	698	697
Net cash flows from (used in) financing activities	(5,343)	(5,340)	(3,402)	(3,398)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	15,216	15,216	(97)	(98)
Net increase (decrease) in cash and cash equivalents	15,216	15,216	(97)	(98)
Cash and cash equivalents at beginning of period	2,308	2,308	5,606	5,606
Cash and cash equivalents at end of period	17,524	17,524	5,509	5,508

Statement of cash flows, indirect method	English 01/07/2025-30/09/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #1

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Movement of Allowance for expected credit losses on Cash & Cash Equivalent adjusted in

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2025

Cash flow - Refer Note 22 (ii) in notes to FS

	Consolidated 01/01/2025	Consolidated 01/01/2024	Standalone 01/01/2025	Standalone 01/01/2024
	-	-	-	-
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
Opening Balance	172.00	127.00	172.00	127.00
Closing Balance	171.00	177.00	171.00	177.00
Other inflows (outflows) of cash under	1.00	(50.00)	1.00	(50.00)
*Net cash flows from (used in) operating activities				