

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	20,041,163	19,438,846
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	8,391,888	8,391,113
Adjustments for provisions	41,157	39,576
Adjustments for finance costs	2,475,044	3,937,211
Adjustments for finance income	532,889	659,111
Other adjustments for non-cash items	(151,756)	(149,581)
Total adjustments to reconcile profit (loss)	10,223,444	11,559,208
Cash flows from (used in) operations before changes in working capital	30,264,607	30,998,054
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(170,671)	(340,755)
Adjustment for decrease (increase) in trade and other receivables	(22,973)	341,842
Adjustments for increase (decrease) in trade and other payables	5,087,433	2,649,415
Total adjustments to working capital changes	4,893,789	2,650,502
Net cash flows from (used in) operations	35,158,396	33,648,556
Income taxes paid (refund)	(4,300,239)	(3,782,403)
Interest paid, classified as operating activities	(3,289,011)	(3,594,149)
Net cash flows from (used in) operating activities	27,569,146	26,272,004
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	373,540	350,991
Interest received	663,968	845,141
Other inflows (outflows) of cash, classified as investing activities	116,142	6,131,768
Net cash flows from (used in) investing activities	406,570	6,625,918
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	25,691,129	23,517,265
Dividends paid to non-controlling interests		2,386,430
Net cash flows from (used in) financing activities	(25,691,129)	(25,903,695)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,284,587	6,994,227
Net increase (decrease) in cash and cash equivalents	2,284,587	6,994,227
Cash and cash equivalents at beginning of period	6,776,226	1,326,499
Cash and cash equivalents at end of period	9,060,813	8,320,726

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