

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	19,536	18,609
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	6,128	6,124
Adjustments for finance costs	3,259	4,066
Adjustments for finance income	78	165
Adjustments for gain (loss) on disposals, property, plant and equipment	1	0
Other adjustments for non-cash items	(446)	(381)
Total adjustments to reconcile profit (loss)	8,862	9,644
Cash flows from (used in) operations before changes in working capital	28,398	28,253
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	44	(100)
Adjustment for decrease (increase) in trade and other receivables	(3,464)	(4,362)
Adjustments for increase (decrease) in trade and other payables	91	2,508
Adjustments for increase (decrease) in due to related parties	3,671	270
Total adjustments to working capital changes	342	(1,684)
Net cash flows from (used in) operations	28,740	26,569
Income taxes paid (refund)	(2,571)	(2,360)
Net cash flows from (used in) operating activities	26,169	24,209
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	2	1
Purchase of property, plant and equipment	171	10
Interest received	23	88
Net cash flows from (used in) investing activities	(146)	79
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	(2,230)	(100)
Repayments of borrowings	2,323	1,947
Payments of lease liabilities	172	178
Dividends paid to equity holders of parent	1,429	3,215
Interest paid	2,844	3,470
Other inflows (outflows) of cash, classified as financing activities	0	(199)
Net cash flows from (used in) financing activities	(8,998)	(9,109)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	17,025	15,179
Net increase (decrease) in cash and cash equivalents	17,025	15,179
Cash and cash equivalents at beginning of period	2,619	6,958
Cash and cash equivalents at end of period	19,644	22,137

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