

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 for the period before taxation	(688,393)	(198,525)	(1,089,015)	(353,810)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	283,266	96,493	279,531	99,056
Adjustments for increase (decrease) in employee benefit liabilities	45,156	30,485	86,030	75,955
Adjustments for finance costs	232,471	217,863	192,278	183,849
Adjustments for finance income		196,404		123,253
Adjustments for gain (loss) on disposals, property, plant and equipment	840	840		
Total adjustments to reconcile profit (loss)	560,053	147,597	557,839	235,607
Cash flows from (used in) operations before changes in working capital	(128,340)	(50,928)	(531,176)	(118,203)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	15,717	4,509	8,368	1,437
Adjustment for decrease (increase) in trade and other receivables	(226,720)	(190,385)	206,717	169,965
Adjustments for increase (decrease) in trade and other payables	105,646	208,742	(52,928)	107,103
Total adjustments to working capital changes	(105,357)	22,866	162,157	278,505
Net cash flows from (used in) operations	(233,697)	(28,062)	(369,019)	160,302
Employees end of service benefits paid	(4,594)	(1,079)	(44,352)	(11,893)
Net cash flows from (used in) operating activities	(238,291)	(29,141)	(413,371)	148,409
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment	60,552	60,552		
Purchase of property, plant and equipment	39,077	15,856	28,601	10,209
Other inflows (outflows) of cash, classified as investing activities	(5,001)	(5,001)	(5,001)	(5,001)
Net cash flows from (used in) investing activities	16,474	39,695	(33,602)	(15,210)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	63,783	63,783	571,704	571,704
Repayments of borrowings	(531,842)	531,842	(68,092)	68,092
Payments of lease liabilities	71,023	71,023	68,327	68,327
Proceeds from contributions of non-controlling interests		620,510		(576,809)
Interest paid	232,471	21,459	192,278	60,596
Other inflows (outflows) of cash, classified as financing activities	(72,454)	(72,454)	(39,785)	(39,785)
Net cash flows from (used in) financing activities	219,677	(12,485)	339,406	(241,905)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,140)	(1,931)	(107,567)	(108,706)
Net increase (decrease) in cash and cash equivalents	(2,140)	(1,931)	(107,567)	(108,706)
Cash and cash equivalents at beginning of period	14,094	5,546	126,875	115,512
Cash and cash equivalents at end of period	11,954	3,615	19,308	6,806

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