

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	11,490,584	3,530,014
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	853,872	780,649
Adjustments for finance costs	441,991	330,314
Adjustments for finance income	161,150	111,103
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(24,768)	(41,555)
Adjustments for gain (loss) on disposals, property, plant and equipment		1,952
Provision for employees' end of service benefits	177,366	114,148
Total adjustments to reconcile profit (loss)	1,287,311	1,070,501
Cash flows from (used in) operations before changes in working capital	12,777,895	4,600,515
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(2,231,854)	(5,373,060)
Adjustments for decrease (increase) in trade and other receivables	(1,962,654)	(1,262,289)
Adjustments for increase (decrease) in trade and other payables	(3,129,368)	11,441,590
Adjustments for decrease (increase) in other working capital items	(88,950)	(19,215)
Total adjustments to working capital changes	(7,412,826)	4,787,026
Cash flows from (used in) operations	5,365,069	9,387,541
Income taxes paid (refund), classified as operating activities	(1,090,171)	(206,364)
Employees end of service benefits paid	(59,065)	(64,830)
Net cash flows from (used in) operating activities	4,215,833	9,116,347
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	(207,422)	
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	7,525,657	522,878
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	4,950,000	2,500,500
Proceeds from sales of property, plant and equipment, classified as investing activities	336	1,952
Purchase of property, plant and equipment, classified as investing activities	1,261,922	693,331
Purchase of intangible assets, classified as investing activities	68,983	
Interest received		111,103
Other inflows (outflows) of cash, classified as investing activities		(3,300,000)
Net cash flows from (used in) investing activities	1,452,510	(5,857,898)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	520,752	1,247,169
Payments of lease liabilities		105,745
Dividends paid	3,164,754	651,222
Interest paid	162,821	236,275
Other inflows (outflows) of cash, classified as financing activities	2,849,268	288,502
Net cash flows from (used in) financing activities	(999,059)	(1,951,909)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,669,284	1,306,540
Net increase (decrease) in cash and cash equivalents	4,669,284	1,306,540
Cash and cash equivalents at beginning of period	560,503	878,133
Cash and cash equivalents at end of period	5,229,787	2,184,673

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