

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	16,445	17,774
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	16,370	17,211
Adjustments for increase (decrease) in employee benefit liabilities	334	350
Adjustments for finance costs	4,600	4,517
Adjustments for finance income	200	177
Adjustments for gain (loss) on disposals, property, plant and equipment	73	324
Other adjustments to reconcile profit (loss)	(159)	(42)
Total adjustments to reconcile profit (loss)	20,872	21,535
Cash flows from (used in) operations before changes in working capital	37,317	39,309
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(394)	(5,085)
Adjustment for decrease (increase) in trade and other receivables	(4,906)	2,302
Adjustments for increase (decrease) in trade and other payables	(1,741)	2,314
Adjustments for decrease (increase) in other working capital items	(364)	(646)
Total adjustments to working capital changes	(7,405)	(1,115)
Net cash flows from (used in) operations	29,912	38,194
Income taxes paid (refund)	(1,556)	(2,757)
Interest paid, classified as operating activities	(4,200)	(3,925)
Employees end of service benefits paid	(441)	(183)
Other inflows (outflows) of cash	1,521	1,086
Net cash flows from (used in) operating activities	25,236	32,415
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	12	42
Purchase of property, plant and equipment	22,604	25,470
Purchase of intangible assets	70	10
Other inflows (outflows) of cash, classified as investing activities	45	79
Net cash flows from (used in) investing activities	(22,617)	(25,359)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	47,606	34,000
Repayments of borrowings	30,389	25,886
Payments of lease liabilities	768	1,954
Dividends paid to equity holders of parent	17,306	16,328
Other inflows (outflows) of cash, classified as financing activities	(305)	0
Net cash flows from (used in) financing activities	(1,162)	(10,168)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,457	(3,112)
Net increase (decrease) in cash and cash equivalents	1,457	(3,112)
Cash and cash equivalents at beginning of period	5,473	8,071
Cash and cash equivalents at end of period	6,930	4,959