

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2026-31/03/2026	Standalone 01/01/2025-31/03/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	(10,049)	17,310
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	142,760	137,573
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		0
Adjustments for increase (decrease) in employee benefit liabilities	7,333	6,752
Adjustments for provisions		0
Adjustments for unrealised foreign exchange losses (gains)		0
Adjustments for share-based payments		0
Adjustments for finance costs	57,182	49,098
Adjustments for finance income		7
Adjustments for gain (loss) on disposals, property, plant and equipment		0
Adjustments for losses (gains) on disposal of other non-current assets		0
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		0
Adjustments for undistributed profits of associates		0
Adjustments for other fair value losses (gains)		0
Other adjustments for which cash effects are investing or financing cash flow		0
Other adjustments for non-cash items		0
Other adjustments to reconcile profit (loss)		0
Total adjustments to reconcile profit (loss)	207,275	193,416
Cash flows from (used in) operations before changes in working capital	197,226	210,726
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(4,076)	5,608
Adjustment for decrease (increase) in trade and other receivables	73,675	(271,404)
Adjustments for increase (decrease) in trade and other payables	(227,389)	127,737
Adjustments for decrease (increase) in due from related parties	0	(1,900)
Adjustments for increase (decrease) in due to related parties	6,137	33,166
Adjustments for decrease (increase) in other working capital items		0
Total adjustments to working capital changes	(151,653)	(106,793)
Net cash flows from (used in) operations	45,573	103,933
Income taxes paid (refund)		0
Dividends received		0
Interest paid, classified as operating activities		0
Interest received		0
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.		0
Employees end of service benefits paid	(2,019)	(1,319)
Net cash flows from (used in) operating activities	43,554	102,614
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses		0
Cash flows used in obtaining control of subsidiaries or other businesses		0
Other cash receipts from sales of equity or debt instruments of other entities		0
Other cash payments to acquire equity or debt instruments of other entities		0
Other cash receipts from sales of interests in joint ventures		0
Other cash payments to acquire interests in joint ventures		0
Other cash receipts from sales of interests in associates, classified as investing activities		0
Other cash payments to acquire interests in associates, classified as investing activities		0
Proceeds from sales of property, plant and equipment		0
Purchase of property, plant and equipment	68,954	7,799
Proceeds from sales of intangible assets		0
Purchase of intangible assets		0
Proceeds from sales of other long-term assets		0
Purchase of other long-term assets		0
Proceeds from government grants		0
Cash advances and loans made to other parties		0
Cash receipts from repayment of advances and loans made to other parties		0
Dividends received		0
Interest paid		0
Interest received		7
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		0
Other inflows (outflows) of cash, classified as investing activities		0
Net cash flows from (used in) investing activities	(68,954)	(7,792)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		0
Proceeds from issuing shares		0
Proceeds from issuing other equity instruments		0
Payments of other equity instruments		0
Payments to acquire or redeem entity's shares		0
Proceeds from borrowings	210,078	0
Repayments of borrowings		0
Payments of lease liabilities		0
Proceeds from government grants		0
Proceeds from contributions of non-controlling interests		0
Dividends paid to equity holders of parent		0
Interest paid	57,182	49,098
Other inflows (outflows) of cash, classified as financing activities		0
Net cash flows from (used in) financing activities	152,896	(49,098)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	127,496	45,724
Net increase (decrease) in cash and cash equivalents	127,496	45,724
Cash and cash equivalents at beginning of period	29,704	53,031
Cash and cash equivalents at end of period	24,741	72,614

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Apr 2026