

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	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	149,933	102,225	165,800	79,944
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	71,798	53,389	71,952	53,236
Adjustments for increase (decrease) in employee benefit liabilities	306	298	555	516
Adjustments for provisions	(517)	(517)	0	0
Adjustments for finance costs	6,544	6,443	6,407	6,314
Adjustments for finance income	1,602	1,610	2,081	2,217
Other adjustments for non-cash items	(8,170)	(37,850)	(12,878)	(7,985)
Other adjustments to reconcile profit (loss)	(77,955)	(33,654)	(89,427)	(40,905)
Total adjustments to reconcile profit (loss)	(9,596)	(13,501)	(25,472)	8,959
Cash flows from (used in) operations before changes in working capital	140,337	88,724	140,328	88,903
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	14,805	13,902	1,090	1,500
Adjustment for decrease (increase) in trade and other receivables	(24,993)	(29,018)	(62,491)	(65,970)
Adjustments for increase (decrease) in trade and other payables	(10,022)	(826)	(10,892)	3,299
Adjustments for decrease (increase) in due from related parties		5,097		4,826
Adjustments for decrease (increase) in other working capital items	5,029	5,029	1,492	1,492
Total adjustments to working capital changes	(15,181)	(5,816)	(70,801)	(54,853)
Net cash flows from (used in) operations	125,156	82,908	69,527	34,050
Employees end of service benefits paid	(205)	(205)	(504)	(474)
Net cash flows from (used in) operating activities	124,951	82,703	69,023	33,576
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	62,557	48,882	57,438	47,464
Cash receipts from repayment of advances and loans made to other parties				42,911
Interest received	1,019	986	1,501	1,474
Other inflows (outflows) of cash, classified as investing activities	8,367	40,925	8,284	8,284
Net cash flows from (used in) investing activities	(53,171)	(6,971)	(47,653)	5,205
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities	2,345	2,345	2,317	2,317
Dividends paid to equity holders of parent	57,675	57,675	57,680	57,680
Interest paid	4,255	4,255	5,571	5,571
Other inflows (outflows) of cash, classified as financing activities	(787)	(787)	2,873	2,871
Net cash flows from (used in) financing activities	(65,062)	(65,062)	(62,695)	(62,697)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,718	10,670	(41,325)	(23,916)
Net increase (decrease) in cash and cash equivalents	6,718	10,670	(41,325)	(23,916)
Cash and cash equivalents at beginning of period	159,836	127,773	160,154	111,270
Cash and cash equivalents at end of period	166,554	138,443	118,829	87,354