

Statement of cash flows, indirect method	Thousands/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 for the period before taxation	7,541	8,696
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	48,310	49,341
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	2,037	2,320
Adjustments for increase (decrease) in employee benefit liabilities	253	(182)
Adjustments for provisions	0	0
Adjustments for unrealised foreign exchange losses (gains)	0	0
Adjustments for share-based payments	535	590
Adjustments for finance costs	2,209	2,589
Adjustments for finance income	4	4
Adjustments for gain (loss) on disposals, property, plant and equipment	(53)	(45)
Adjustments for losses (gains) on disposal of other non-current assets	0	0
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	0	0
Adjustments for undistributed profits of associates	0	0
Adjustments for other fair value losses (gains)	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0
Other adjustments for non-cash items	0	0
Other adjustments to reconcile profit (loss)	(2)	(9)
Total adjustments to reconcile profit (loss)	53,391	54,690
Cash flows from (used in) operations before changes in working capital	60,932	63,386
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	4,648	(190)
Adjustment for decrease (increase) in trade and other receivables	(7,932)	11,491
Adjustments for increase (decrease) in trade and other payables	(8,155)	(19,796)
Adjustments for decrease (increase) in due from related parties	0	0
Adjustments for increase (decrease) in due to related parties	0	0
Adjustments for decrease (increase) in other working capital items	4,430	923
Total adjustments to working capital changes	(7,009)	(7,572)
Net cash flows from (used in) operations	53,923	55,814
Income taxes paid (refund)	(1,248)	(201)
Dividends received	0	0
Interest paid, classified as operating activities	(1,936)	(2,428)
Interest received	0	0
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.	0	0
Employees end of service benefits paid	(45)	(33)
Other inflows (outflows) of cash	(635)	(522)
Net cash flows from (used in) operating activities	50,059	52,630
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	36,094	31,417
Proceeds from sales of intangible assets	0	0
Purchase of intangible assets	6,592	7,078
Interest received	4	4
Net cash flows from (used in) investing activities	(42,682)	(38,491)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	47,000	47,000
Repayments of borrowings	40,605	45,815
Payments of lease liabilities	6,419	6,789
Proceeds from government grants	0	0
Proceeds from contributions of non-controlling interests	0	0
Dividends paid to equity holders of parent	7,505	9,569
Net cash flows from (used in) financing activities	(7,529)	(15,173)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(152)	(1,034)
Net increase (decrease) in cash and cash equivalents	(152)	(1,034)
Cash and cash equivalents at beginning of period	3,921	3,422
Cash and cash equivalents at end of period	3,769	2,388

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