

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	31,769	28,767
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	12,112	12,113
Adjustments for increase (decrease) in employee benefit liabilities	4	6
Adjustments for provisions	819	889
Adjustments for finance costs	5,522	7,025
Total adjustments to reconcile profit (loss)	18,457	20,033
Cash flows from (used in) operations before changes in working capital	50,226	48,800
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(43)	(118)
Adjustment for decrease (increase) in trade and other receivables	(11,774)	(10,119)
Adjustments for increase (decrease) in trade and other payables	11,744	10,408
Total adjustments to working capital changes	(73)	171
Net cash flows from (used in) operations	50,153	48,971
Income taxes paid (refund)	(3,660)	(353)
Interest paid, classified as operating activities	(3,835)	(4,835)
Net cash flows from (used in) operating activities	42,658	43,783
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other inflows (outflows) of cash, classified as investing activities	(13,995)	(11,458)
Net cash flows from (used in) investing activities	(13,995)	(11,458)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	17,953	17,723
Dividends paid to non-controlling interests	8,044	7,679
Other inflows (outflows) of cash, classified as financing activities	(105)	(518)
Net cash flows from (used in) financing activities	(26,102)	(25,920)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,561	6,405
Net increase (decrease) in cash and cash equivalents	2,561	6,405
Cash and cash equivalents at beginning of period	13,456	12,700
Cash and cash equivalents at end of period	16,017	19,105

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