

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2026-31/03/2026	01/01/2026-31/03/2026	01/01/2025-31/03/2025	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	(94,784)	1,690	(93,590)	30,167
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	93,553	30,366	93,891	31,966
Adjustments for increase (decrease) in employee benefit liabilities	26,183	19,112	24,884	16,991
Adjustments for finance costs	81,541	15,160	83,852	17,769
Adjustments for gain (loss) on disposals, property, plant and equipment	150	150	740	740
Other adjustments to reconcile profit (loss)	(1,667)	(1,667)	(1,667)	(1,667)
Total adjustments to reconcile profit (loss)	199,460	62,821	200,220	64,319
Cash flows from (used in) operations before changes in working capital	104,676	64,511	106,630	94,486
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	2,825	1,434	(818)	(1,979)
Adjustment for decrease (increase) in trade and other receivables	13,979	16,226	19,725	11,489
Adjustments for increase (decrease) in trade and other payables	(2,439)	212	(27,926)	26,315
Total adjustments to working capital changes	14,365	17,872	(9,019)	35,825
Net cash flows from (used in) operations	119,041	82,383	97,611	130,311
Employees end of service benefits paid	(11,903)	(2,267)		
Net cash flows from (used in) operating activities	107,138	80,116	97,611	130,311
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	2,389	1,170	7,517	4,412
Proceeds from sales of other long-term assets	0	0	52,213	52,213
Net cash flows from (used in) investing activities	(2,389)	(1,170)	44,696	47,801
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	502,872	502,872		
Repayments of borrowings	557,642		(4,000)	(4,000)
Payments of lease liabilities	33,412	33,412	31,093	31,093
Proceeds from contributions of non-controlling interests				(4,000)
Interest paid	96,860	15,160	105,871	39,788
Other inflows (outflows) of cash, classified as financing activities	77,085	(534,009)		(99,353)
Net cash flows from (used in) financing activities	(107,957)	(79,709)	(132,964)	(170,234)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(3,208)	(763)	9,343	7,878
Net increase (decrease) in cash and cash equivalents	(3,208)	(763)	9,343	7,878
Cash and cash equivalents at beginning of period	31,014	20,981	14,094	5,546
Cash and cash equivalents at end of period	27,806	20,218	23,437	13,424