

	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2025- 30/09/2025	Standalone 01/01/2025- 30/09/2025	Consolidated 01/01/2024- 30/09/2024	Standalone 01/01/2024- 30/09/2024
Statement of cash flows, indirect method				
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	32,635	3,774	45,108	14,360
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	99,857	177	96,095	177
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	993	(7)	279	17
Adjustments for increase (decrease) in employee benefit liabilities	164	84	104	51
Adjustments for finance costs	23,932	6,425	29,901	8,461
Adjustments for finance income	3,546	3,044	7,165	5,310
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	1,768	0	942	0
Other adjustments for non-cash items			(131)	(25,020)
Total adjustments to reconcile profit (loss)	119,632	3,635	118,141	(21,624)
Cash flows from (used in) operations before changes in working capital	152,267	7,409	163,249	(7,264)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	2,597		1,280	
Adjustment for decrease (increase) in trade and other receivables	(5,985)		(8,554)	
Adjustments for increase (decrease) in trade and other payables	7,202	48,945	(20,371)	(7,901)
Adjustments for decrease (increase) in other working capital items	11,466	(101,331)	4,296	18,534
Total adjustments to working capital changes	15,280	(52,386)	(23,349)	10,633
Net cash flows from (used in) operations	167,547	(44,977)	139,900	3,369
Income taxes paid (refund)	(148)		(1)	
Interest paid, classified as operating activities	(18,750)	(6,331)	(25,477)	(4,852)
Employees end of service benefits paid	(48)	(46)	(119)	(43)
Net cash flows from (used in) operating activities	148,601	(51,354)	114,303	(1,526)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses		15,862		210
Proceeds from sales of property, plant and equipment	0		11	
Purchase of property, plant and equipment	158,605	69,676	26,662	21,613
Dividends received	0	14,263	285	25,020
Interest received	3,941	3,439	6,021	5,310
Other inflows (outflows) of cash, classified as investing activities	34,985	19,100	20,365	22,396
Net cash flows from (used in) investing activities	(119,679)	(48,736)	20	30,903
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	154,000	154,000	222,911	215,500
Repayments of borrowings	55,083	1,832	257,476	217,332
Payments of lease liabilities	70,525	1	68,022	
Dividends paid to equity holders of parent	61,169	61,169	20,000	20,000
Dividends paid to non-controlling interests	1,309	0	1,906	0
Other inflows (outflows) of cash, classified as financing activities	(79)	(39)	(249)	(249)
Net cash flows from (used in) financing activities	(34,165)	90,959	(124,742)	(22,081)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(5,243)	(9,131)	(10,419)	7,296
Net increase (decrease) in cash and cash equivalents	(5,243)	(9,131)	(10,419)	7,296
Cash and cash equivalents at beginning of period	33,957	14,493	43,762	4,454
Cash and cash equivalents at end of period	28,714	5,362	33,343	11,750

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
10 Nov 2025