

Statement of cash flows, indirect method	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				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	239,422	129,547	264,772	149,654
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	220,055	163,402	204,251	146,695
Adjustments for increase (decrease) in employee benefit liabilities	167	134	409	136
Adjustments for provisions	0	0	7,167	7,167
Adjustments for finance costs	18,360	18,081	7,475	7,350
Adjustments for finance income	7,293	7,683	7,850	7,895
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	7,588	0	5,364	5,364
Other adjustments for non-cash items	(27,808)	(27,833)	(17,349)	(24,526)
Other adjustments to reconcile profit (loss)			10,670	
Total adjustments to reconcile profit (loss)	195,893	146,101	199,409	123,563
Cash flows from (used in) operations before changes in working capital	435,315	275,648	464,181	273,217
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	14,493	14,963	9,268	8,454
Adjustment for decrease (increase) in trade and other receivables	116,254	25,103	(262,701)	(58,895)
Adjustments for decrease (increase) in due from related parties	0	44,548	0	(3,813)
Adjustments for increase (decrease) in due to related parties	0	0	0	(33,959)
Adjustments for decrease (increase) in other working capital items	(158,847)	(88,587)	176,998	44,260
Total adjustments to working capital changes	(28,100)	(3,973)	(76,435)	(43,953)
Net cash flows from (used in) operations	407,215	271,675	387,746	229,264
Income taxes paid (refund)	(10,350)	(4,468)	(78,528)	(76,667)
Employees end of service benefits paid	(153)	(153)	(333)	(269)
Net cash flows from (used in) operating activities	396,712	267,054	308,885	152,328
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment	198,681	168,614	184,595	145,428
Cash receipts from repayment of advances and loans made to other parties		126,952		
Dividends received				8,327
Interest received	5,438	5,348	5,816	5,816
Other inflows (outflows) of cash, classified as investing activities		480		
Net cash flows from (used in) investing activities	(193,243)	(35,834)	(178,779)	(131,285)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings			382,617	382,617
Repayments of borrowings			88,770	88,770
Payments of lease liabilities	(6,797)	(6,797)	6,497	6,497
Dividends paid to equity holders of parent	195,118	195,118	115,350	115,350
Interest paid	16,718	16,718	3,992	3,992
Other inflows (outflows) of cash, classified as financing activities	2,637	2,637	(399,931)	(302,511)
Net cash flows from (used in) financing activities	(202,402)	(202,402)	(231,923)	(134,503)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,067	28,818	(101,817)	(113,460)
Net increase (decrease) in cash and cash equivalents	1,067	28,818	(101,817)	(113,460)
Cash and cash equivalents at beginning of period	160,154	111,270	238,713	205,982
Cash and cash equivalents at end of period	161,219	140,088	136,896	92,522

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