Thousands/Omani Rial/Reviewed

| Statement of cash flows, indirect method | Consolidated 01/01/2026-30/09/2026 | Standalone 01/01/2026-30/09/2026 | Consolidated 01/01/2025-30/09/2025 | Standalone 01/01/2025-30/09/2025 |
|---|---|---|---|---|
| **STATEMENT OF CASH FLOWS** | | | | |
| **CONSOLIDATED AND SEPARATE** | | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | | | |
| **Profit for the period before taxation** | **619,568** | **446,814** | **513,470** | **257,061** |
| **ADJUSTMENTS TO RECONCILE PROFIT (LOSS)** | | | | |
| Adjustments for depreciation and amortisation expense | 203,006 | 145,496 | 220,055 | 163,402 |
| Adjustments for increase (decrease) in employee benefit liabilities | 219 | 203 | 167 | 134 |
| Adjustments for provisions | 1,820 | 0 | | 0 |
| Adjustments for finance costs | 19,280 | 18,971 | 19,047 | 18,092 |
| Adjustments for finance income | 7,692 | 7,521 | 7,293 | 7,683 |
| Adjustments for undistributed profits of associates | 7,048 | 0 | 7,588 | 0 |
| Other adjustments for non-cash items | (14,923) | (142,319) | (26,964) | (26,957) |
| Other adjustments to reconcile profit (loss) | (319,030) | (154,444) | (274,048) | (127,514) |
| **Total adjustments to reconcile profit (loss)** | **(124,368)** | **(139,614)** | **(76,624)** | **19,474** |
| **Cash flows from (used in) operations before changes in working capital** | **495,200** | **307,200** | **436,846** | **276,535** |
| **WORKING CAPITAL CHANGES** | | | | |
| Adjustments for decrease (increase) in inventories | 12,473 | 11,985 | 14,493 | 14,963 |
| Adjustmenst for decrease (increase) in trade and other receivables | (31,077) | (55,259) | 90,178 | (973) |
| Adjustments for increase (decrease) in trade and other payables | (37,658) | (9,241) | (144,145) | (73,884) |
| Adjustments for decrease (increase) in due from related parties | 0 | 25,344 | 0 | 44,548 |
| Adjustments for increase (decrease) in due to related parties | 0 | 0 | 0 | 0 |
| Adjustments for decrease (increase) in other working capital items | 924 | 924 | (845) | (876) |
| **Total adjustments to working capital changes** | **(55,338)** | **(26,247)** | **(40,319)** | **(16,222)** |
| **Net cash flows from (used in) operations** | **439,862** | **280,953** | **396,527** | **260,313** |
| Income taxes paid (refund) | (3,416) | (599) | (10,350) | (4,468) |
| Employees end of service benefits paid | (205) | (205) | (153) | (153) |
| **Net cash flows from (used in) operating activities** | **436,241** | **280,149** | **386,024** | **255,692** |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | | | |
| Purchase of property, plant and equipment | 200,867 | 162,508 | 198,681 | 168,614 |
| Cash advances and loans made to other parties | | 1,327 | | (126,952) |
| Dividends received | 0 | 127,396 | 0 | 0 |
| Interest received | 5,868 | 5,696 | 5,553 | 5,463 |
| Other inflows (outflows) of cash, classified as investing activities | (32,496) | (32,495) | 24,852 | 25,332 |
| **Net cash flows from (used in) investing activities** | **(227,495)** | **(63,238)** | **(168,276)** | **(10,867)** |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | | | |
| Payments of lease liabilities | 5,034 | 5,034 | 6,797 | 6,797 |
| Proceeds from government grants | 0 | 0 | 0 | 0 |
| Proceeds from contributions of non-controlling interests | 0 | 0 | 0 | 0 |
| Dividends paid to equity holders of parent | 192,322 | 192,322 | 195,118 | 195,118 |
| Dividends paid to non-controlling interests | 0 | 0 | 0 | 0 |
| Interest paid | 15,583 | 15,576 | 17,405 | 16,729 |
| Other inflows (outflows) of cash, classified as financing activities | 0 | 0 | 2,637 | 2,637 |
| **Net cash flows from (used in) financing activities** | **(212,939)** | **(212,932)** | **(216,683)** | **(216,007)** |
| **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | **(4,193)** | **3,979** | **1,065** | **28,818** |
| **Net increase (decrease) in cash and cash equivalents** | **(4,193)** | **3,979** | **1,065** | **28,818** |
| **Cash and cash equivalents at beginning of period** | **159,836** | **127,773** | **160,154** | **111,270** |
| **Cash and cash equivalents at end of period** | **155,643** | **131,752** | **161,219** | **140,088** |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2026