

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Consolidated 01/01/2025-30/09/2025	Consolidated 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	280,724	209,274
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	439,476	436,154
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	43,677	46,698
Adjustments for unrealised foreign exchange losses (gains)	3,480	(17,500)
Adjustments for finance costs	151,869	151,264
Adjustments for finance income	10,370	9,862
Adjustments for gain (loss) on disposals, property, plant and equipment	1,177	(163)
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	28,881	4,564
Other adjustments for which cash effects are investing or financing cash flow	(30,947)	(9,637)
Other adjustments for non-cash items	(5,269)	(4,174)
Total adjustments to reconcile profit (loss)	561,858	588,542
Cash flows from (used in) operations before changes in working capital	842,582	797,816
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	41,820	(10,514)
Adjustment for decrease (increase) in trade and other receivables	(274,198)	(192,000)
Adjustments for increase (decrease) in trade and other payables	129,960	(82,394)
Adjustments for decrease (increase) in other working capital items	4,665	(4,352)
Total adjustments to working capital changes	(97,753)	(289,260)
Net cash flows from (used in) operations	744,829	508,556
Income taxes paid (refund)	(32,617)	(18,544)
Net cash flows from (used in) operating activities	712,212	490,012
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses	(25)	
Cash flows used in obtaining control of subsidiaries or other businesses	(1,916)	5,383
Other cash payments to acquire equity or debt instruments of other entities	2,889	5,626
Other cash payments to acquire interests in associates, classified as investing activities	14,472	1,822
Purchase of property, plant and equipment	312,208	223,205
Purchase of intangible assets	42,452	45,455
Dividends received	4,241	3,764
Interest received	5,380	4,616
Other inflows (outflows) of cash, classified as investing activities	(12,215)	(2,465)
Net cash flows from (used in) investing activities	(372,724)	(275,576)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	1,021,868	521,966
Repayments of borrowings	889,790	454,088
Payments of lease liabilities	58,404	60,118
Proceeds from contributions of non-controlling interests	1,263	
Dividends paid to equity holders of parent	41,250	41,205
Dividends paid to non-controlling interests	202,567	144,480
Interest paid	123,670	121,637
Other inflows (outflows) of cash, classified as financing activities	314	(1,640)
Net cash flows from (used in) financing activities	(292,236)	(301,202)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	47,252	(86,766)
Effect of exchange rate changes on cash and cash equivalents	(8,188)	(35,079)
Net increase (decrease) in cash and cash equivalents	39,064	(121,845)
Cash and cash equivalents at beginning of period	329,925	462,254
Cash and cash equivalents at end of period	373,312	349,696

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 13 Nov 2025

Statement of cash flows, indirect method	English
	01/07/2025-30/09/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Reconciliation for cash and cash equivalents	Ref #1

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Cash and bank balances

Cash and bank balances include the following cash and cash equivalents:

	Unaudited 30 Sep 2025	Audited 31 Dec 2024
Cash on hand and at banks	263,510	278,286
Short-term deposits with banks	109,799	51,637
Government certificates of deposits held by subsidiaries	3	2
Total Cash and cash equivalents as per XBRL	373,312	329,925
Expected credit loss	(13,762)	(30,561)
Total Cash and cash equivalents as per Balance Sheet	359,550	299,364
Bank overdraft	(8,324)	-
Cash at bank under lien and deposits with original maturity over 3 months	(15,649)	(2,852)
Government certificates of deposits with maturities exceeding three months held by subsidiaries	(3)	(2)
Total Cash and cash equivalents as per Cash Flow	335,574	296,510