

Consolidated Statement of Cash Flows for the year ended **31 December 2025**

		2025 USD'000	2024 USD'000
Operating Activities			
Profit for the year before tax		1,539,844	1,745,309
Adjustments for:			
Depreciation on property, plant and equipment	6	449,384	524,116
Impairment of property, plant and equipment	6	1,441	3,082
Depreciation on right-of-use assets	8(a)	3,609	4,786
Amortisation of intangible assets	7	23,321	23,748
Provision for slow moving and obsolete inventory	9	2,677	7,220
Provision for (reversal of) expected credit losses on trade receivable	10a	811	(3,195)
Provision for expected credit losses on prepayments and other receivable	10b	-	169
Provision for (reversal of) expected credit losses on employee receivables	10c	752	-
Loss on modification of lease liability		16	650
Gain on disposal of plant, property and equipment		(13)	-
End of service benefits charge	16	7,484	8,310
Provision for other retirement benefit		-	-
Unrealised foreign exchange (gain) loss		(294)	396
Finance costs		175,924	206,870
Finance income		(23,718)	(28,554)
Net cash flow from operating activities before changes in working capital		2,181,238	2,492,907
Changes in working capital:			
Decrease / (increase) in trade receivables		48,518	(60,051)
Increase in amounts due from related parties		(81,648)	(29,826)
Decrease / (increase) in inventories		114,501	(2,787)
Increase in prepayments and other receivables		(23,603)	(2,246)
Increase / (decrease) in amounts due to related parties		54,615	(45,347)

		2025 USD'000	2024 USD'000
Increase in trade and other payables		10,166	6,566
Increase in accruals		11,658	38,240
Increase in contract liabilities		53	1,212
Cash generated from operating activities		2,315,498	2,398,668
End of service benefits paid	16	(4,927)	(8,004)
Tax paid		(389,595)	(477,512)
Net cash generated from operating activities		1,920,976	1,913,152
Investing Activities			
Payments for purchase of property, plant and equipment	6	(275,687)	(160,124)
Proceeds from lease receivable, net	8(b)	5,551	6,349
Proceeds from disposal of property, plant and equipment		13	-
Payments for purchase of intangible assets		(32,546)	(7,259)
Interest income received		17,939	23,170
Net cash used in investing activities		(284,730)	(137,864)
Financing Activities			
Repayment of lease liabilities		(9,808)	(8,904)
Repayments of borrowings	17	-	(200,000)
Proceeds from receivables discounting agreement	17	10,680	-
Payment of dividends	12(b)	(1,312,080)	(1,307,024)
Purchase of Treasury shares	31	(157,855)	-
Payment of interest on bank loan		(161,769)	(191,839)
Net cash used in financing activities		(1,630,832)	(1,707,767)
Changes in translation reserve		2,981	(2,936)
Net Increase in Cash and Cash Equivalents		8,395	64,585
Cash and cash equivalents at beginning of the year		418,506	353,921
Cash and cash equivalents at end of the year	11	426,901	418,506