

| Statement of cash flows, indirect method                                                           | Thousands/Omani Rial/Unaudited |                           |
|----------------------------------------------------------------------------------------------------|--------------------------------|---------------------------|
|                                                                                                    | Consolidated                   | Standalone                |
|                                                                                                    | 01/01/2026-<br>31/03/2026      | 01/01/2026-<br>31/03/2026 |
|                                                                                                    | Consolidated                   | Standalone                |
|                                                                                                    | 01/01/2025-<br>31/03/2025      | 01/01/2025-<br>31/03/2025 |
| <b>STATEMENT OF CASH FLOWS</b>                                                                     |                                |                           |
| <b>CONSOLIDATED AND SEPARATE</b>                                                                   |                                |                           |
| <b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>                                              |                                |                           |
| Profit for the period before taxation                                                              | 15,331                         | 452                       |
| <b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>                                                      |                                |                           |
| Adjustments for depreciation and amortisation expense                                              | 31,251                         | 60                        |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss         | 49                             | (21)                      |
| Adjustments for increase (decrease) in employee benefit liabilities                                | 48                             | 17                        |
| Adjustments for finance costs                                                                      | 7,477                          | 3,817                     |
| Adjustments for finance income                                                                     | 1,776                          | 1,907                     |
| Adjustments for gain (loss) on disposals, property, plant and equipment                            | 1,269                          |                           |
| Other adjustments to reconcile profit (loss)                                                       | (500)                          | (4,918)                   |
| <b>Total adjustments to reconcile profit (loss)</b>                                                | <b>35,280</b>                  | <b>(2,952)</b>            |
| <b>Cash flows from (used in) operations before changes in working capital</b>                      | <b>50,611</b>                  | <b>(2,500)</b>            |
| <b>WORKING CAPITAL CHANGES</b>                                                                     |                                |                           |
| Adjustments for decrease (increase) in inventories                                                 | (680)                          | 929                       |
| Adjustments for decrease (increase) in trade and other receivables                                 | (9,110)                        | (8,732)                   |
| Adjustments for increase (decrease) in trade and other payables                                    | (2,769)                        | 3,333                     |
| Adjustments for decrease (increase) in other working capital items                                 | 1,401                          | (48,827)                  |
| <b>Total adjustments to working capital changes</b>                                                | <b>(11,158)</b>                | <b>13,485</b>             |
| <b>Net cash flows from (used in) operations</b>                                                    | <b>39,453</b>                  | <b>10,985</b>             |
| Interest paid, classified as operating activities                                                  | (845)                          | (24)                      |
| Employees end of service benefits paid                                                             | (1)                            |                           |
| <b>Net cash flows from (used in) operating activities</b>                                          | <b>38,607</b>                  | <b>10,961</b>             |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                                              |                                |                           |
| Cash flows used in obtaining control of subsidiaries or other businesses                           |                                | 13,282                    |
| Proceeds from sales of property, plant and equipment                                               | 42,985                         | 0                         |
| Purchase of property, plant and equipment                                                          | 81,344                         | 24,422                    |
| Dividends received                                                                                 |                                | 4,918                     |
| Interest received                                                                                  | 1,699                          | 1,830                     |
| Other inflows (outflows) of cash, classified as investing activities                               | 44,215                         | 39,929                    |
| <b>Net cash flows from (used in) investing activities</b>                                          | <b>7,555</b>                   | <b>8,973</b>              |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                                              |                                |                           |
| Repayments of borrowings                                                                           | 3,619                          | 5,957                     |
| Payments of lease liabilities                                                                      | 21,360                         | 1                         |
| Dividends paid to equity holders of parent                                                         | 28,877                         | 28,877                    |
| Other inflows (outflows) of cash, classified as financing activities                               | (32)                           | 9,878                     |
| <b>Net cash flows from (used in) financing activities</b>                                          | <b>(53,888)</b>                | <b>(28,878)</b>           |
| <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b> | <b>(7,726)</b>                 | <b>(8,944)</b>            |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                        | <b>(7,726)</b>                 | <b>(8,944)</b>            |
| <b>Cash and cash equivalents at beginning of period</b>                                            | <b>24,444</b>                  | <b>3,553</b>              |
| <b>Cash and cash equivalents at end of period</b>                                                  | <b>16,718</b>                  | <b>(5,391)</b>            |