

| Statement of cash flows, indirect method                                                    | Actuals/Omani Rial/Unaudited          |                                     |                                       |                                     |
|---------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
|                                                                                             | Consolidated<br>01/01/2025-30/06/2025 | Standalone<br>01/01/2025-30/06/2025 | Consolidated<br>01/01/2024-30/06/2024 | Standalone<br>01/01/2024-30/06/2024 |
| STATEMENT OF CASH FLOWS                                                                     |                                       |                                     |                                       |                                     |
| CONSOLIDATED AND SEPARATE                                                                   |                                       |                                     |                                       |                                     |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES                                              |                                       |                                     |                                       |                                     |
| Profit (loss) before tax                                                                    | (521,874)                             | (535,226)                           | (1,012,413)                           | (994,165)                           |
| ADJUSTMENTS TO RECONCILE PROFIT (LOSS)                                                      |                                       |                                     |                                       |                                     |
| Adjustments for depreciation and amortisation expense                                       | 414,398                               | 397,965                             | 438,402                               | 436,936                             |
| Adjustments for finance costs                                                               | 741,602                               | 739,977                             | 683,018                               | 688,785                             |
| Adjustments for gain (loss) on disposals, property, plant and equipment                     | 3,500                                 | 3,500                               |                                       |                                     |
| Provision for employees' end of service benefits                                            | 15,549                                | 15,549                              | 16,969                                | 16,969                              |
| Other adjustments to reconcile profit (loss)                                                | (9,117)                               | 8,278                               | (89,718)                              | (159,249)                           |
| Total adjustments to reconcile profit (loss)                                                | 1,158,932                             | 1,158,269                           | 1,048,671                             | 983,441                             |
| Cash flows from (used in) operations before changes in working capital                      | 637,058                               | 623,043                             | 36,258                                | (10,724)                            |
| WORKING CAPITALCHANGES                                                                      |                                       |                                     |                                       |                                     |
| Adjustments for decrease (increase) in inventories                                          | (353,789)                             | (353,789)                           | 90,726                                | 90,726                              |
| Adjustments for decrease (increase) in trade and other receivables                          | (1,751,005)                           | (1,672,015)                         | 319,763                               | 441,355                             |
| Adjustments for increase (decrease) in trade and other payables                             | 411,610                               | 439,199                             | 37,103                                | 28,731                              |
| Adjustments for decrease (increase) in other working capital items                          | 10,427                                | 10,326                              | (4,839)                               | 1,464                               |
| Total adjustments to working capital changes                                                | (1,682,757)                           | (1,576,279)                         | 442,753                               | 562,276                             |
| Cash flows from (used in) operations                                                        | (1,045,699)                           | (953,236)                           | 479,011                               | 551,552                             |
| Employees end of service benefits paid                                                      | (5,122)                               | (5,223)                             | (23,272)                              | (23,272)                            |
| Net cash flows from (used in) operating activities                                          | (1,050,821)                           | (958,459)                           | 455,739                               | 528,280                             |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES                                              |                                       |                                     |                                       |                                     |
| Proceeds from sales of property, plant and equipment, classified as investing activities    | 3,500                                 | 3,500                               | 18,467                                | 18,467                              |
| Purchase of property, plant and equipment, classified as investing activities               | 88,899                                | 88,898                              | 101,373                               | 101,373                             |
| Purchase of intangible assets, classified as investing activities                           | 0                                     | 0                                   |                                       | 0                                   |
| Proceeds from government grants, classified as investing activities                         |                                       |                                     |                                       | 0                                   |
| Interest paid                                                                               | 0                                     |                                     |                                       |                                     |
| Interest received                                                                           | 0                                     | 0                                   | 13                                    | 13                                  |
| Net cash flows from (used in) investing activities                                          | (85,399)                              | (85,398)                            | (82,893)                              | (82,893)                            |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES                                              |                                       |                                     |                                       |                                     |
| Proceeds from borrowings                                                                    | 1,333,565                             | 1,333,565                           | 5,884,204                             | 5,884,204                           |
| Repayments of borrowings                                                                    | 147,867                               | 147,867                             | 5,728,912                             | 5,728,912                           |
| Interest paid                                                                               | 315,351                               | 315,351                             | 605,471                               | 605,471                             |
| Other inflows (outflows) of cash, classified as financing activities                        | 204,814                               | 204,814                             |                                       |                                     |
| Net cash flows from (used in) financing activities                                          | 1,075,161                             | 1,075,161                           | (450,179)                             | (450,179)                           |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | (61,059)                              | 31,304                              | (77,333)                              | (4,792)                             |
| Net increase (decrease) in cash and cash equivalents                                        | (61,059)                              | 31,304                              | (77,333)                              | (4,792)                             |
| Cash and cash equivalents at beginning of period                                            | 156,359                               | 61,000                              | 187,232                               | 35,350                              |
| Cash and cash equivalents at end of period                                                  | 95,302                                | 92,304                              | 109,899                               | 30,558                              |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
30 Jul 2025