

|                                                                                                       |                           |                           | Actuals/Omani Rial/Unaudited |                           |
|-------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
|                                                                                                       | Consolidated              | Standalone                | Consolidated                 | Standalone                |
| Statement of cash flows, indirect method                                                              | 01/01/2025-<br>30/09/2025 | 01/01/2025-<br>30/09/2025 | 01/01/2024-<br>30/09/2024    | 01/01/2024-<br>30/09/2024 |
| STATEMENT OF CASH FLOWS                                                                               |                           |                           |                              |                           |
| CONSOLIDATED AND SEPARATE                                                                             |                           |                           |                              |                           |
| CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES                                                        |                           |                           |                              |                           |
| Profit (loss) before tax                                                                              | 1,521,650                 | 543,250                   | 1,351,815                    | 1,301,774                 |
| ADJUSTMENTS TO RECONCILE PROFIT (LOSS)                                                                |                           |                           |                              |                           |
| Adjustments for depreciation and amortisation expense                                                 | 2,487,431                 | 963,982                   | 2,446,295                    | 936,913                   |
| Adjustments for finance costs                                                                         | 2,193,317                 | 206,251                   | 2,837,785                    | 264,119                   |
| Adjustments for finance income                                                                        | 13,963                    | 13,963                    | 23,455                       | 23,455                    |
| Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates | 143,325                   |                           | 154,110                      |                           |
| Adjustments for gain (loss) on disposals, property, plant and equipment                               | (9,592)                   | 1,697                     | 4,700                        | 4,700                     |
| Provision for employees' end of service benefits                                                      | 48,434                    | 2,966                     | 66,955                       | 31,910                    |
| Adjustments for unrealised foreign exchange losses (gains)                                            | 24,197                    |                           | 5,778                        |                           |
| Total adjustments to reconcile profit (loss)                                                          | 4,605,683                 | 1,157,539                 | 5,174,548                    | 1,204,787                 |
| Cash flows from (used in) operations before changes in working capital                                | 6,127,333                 | 1,700,789                 | 6,526,363                    | 2,506,561                 |
| WORKING CAPITAL CHANGES                                                                               |                           |                           |                              |                           |
| Adjustments for decrease (increase) in inventories                                                    | (1,053,117)               | (493,712)                 | (675,031)                    | (429,733)                 |
| Adjustments for decrease (increase) in trade and other receivables                                    | 2,958,756                 | 277,672                   | (808,428)                    | (682,687)                 |
| Adjustments for increase (decrease) in trade and other payables                                       | (1,974,520)               | 736,064                   | 726,766                      | (532,862)                 |
| Total adjustments to working capital changes                                                          | (68,881)                  | 520,024                   | (756,693)                    | (1,645,282)               |
| Cash flows from (used in) operations                                                                  | 6,058,452                 | 2,220,813                 | 5,769,670                    | 861,279                   |
| Income taxes paid (refund), classified as operating activities                                        | (219,078)                 | (219,078)                 | (258,998)                    | (258,998)                 |
| Employees end of service benefits paid                                                                | (26,324)                  | (6,455)                   | (17,845)                     | (3,887)                   |
| Net cash flows from (used in) operating activities                                                    | 5,813,050                 | 1,995,280                 | 5,492,827                    | 598,394                   |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES                                                        |                           |                           |                              |                           |
| Proceeds from sales of property, plant and equipment, classified as investing activities              | 22,254                    | 6,500                     | 356,926                      | 4,700                     |
| Purchase of property, plant and equipment, classified as investing activities                         | 3,084,166                 | 2,829,633                 | 1,135,013                    | 351,696                   |
| Interest received                                                                                     | 13,963                    | 13,963                    | 23,455                       | 23,455                    |
| Net cash flows from (used in) investing activities                                                    | (3,047,949)               | (2,809,170)               | (754,632)                    | (323,541)                 |
| CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES                                                        |                           |                           |                              |                           |
| Proceeds from borrowings                                                                              | (655,046)                 | 1,127,113                 | (1,470,488)                  | 365,404                   |
| Payments of lease liabilities                                                                         | 89,098                    | 49,780                    | 146,269                      | 38,020                    |
| Dividends paid                                                                                        | 1,251,405                 | 1,251,405                 | 1,430,177                    | 1,430,177                 |
| Interest paid                                                                                         | 1,843,935                 | 160,738                   | 2,690,410                    | 220,353                   |
| Net cash flows from (used in) financing activities                                                    | (3,839,484)               | (334,810)                 | (5,737,344)                  | (1,323,146)               |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes           | (1,074,383)               | (1,148,700)               | (999,149)                    | (1,048,293)               |
| Net increase (decrease) in cash and cash equivalents                                                  | (1,074,383)               | (1,148,700)               | (999,149)                    | (1,048,293)               |
| Cash and cash equivalents at beginning of period                                                      | 1,666,356                 | 1,268,740                 | 1,761,537                    | 1,501,357                 |
| Cash and cash equivalents at end of period                                                            | 591,973                   | 120,040                   | 762,388                      | 453,064                   |

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