

| Statement of cash flows, indirect method                                                    | Consolidated          |                       | Actuals/Omani Rial/Unaudited |                       |
|---------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------------|-----------------------|
|                                                                                             | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2025-31/03/2025        | 01/01/2025-31/03/2025 |
| <b>STATEMENT OF CASH FLOWS</b>                                                              |                       |                       |                              |                       |
| <b>CONSOLIDATED AND SEPARATE</b>                                                            |                       |                       |                              |                       |
| <b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>                                       |                       |                       |                              |                       |
| Profit (loss) before tax                                                                    | (22,831)              | (191,848)             | 738,736                      | 318,731               |
| <b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>                                               |                       |                       |                              |                       |
| Adjustments for depreciation and amortisation expense                                       | 854,658               | 345,721               | 832,283                      | 320,299               |
| Adjustments for finance costs                                                               | 636,480               | 97,777                | 746,251                      | 71,773                |
| Adjustments for finance income                                                              | 5,986                 | 5,986                 | 9,885                        | 9,885                 |
| Adjustments for gain (loss) on disposals, property, plant and equipment                     |                       |                       | (1,180)                      |                       |
| Provision for employees' end of service benefits                                            | 18,096                | 5,035                 | 18,636                       | 2,448                 |
| Net gains / (losses) from investments                                                       | (43,406)              |                       | 89,928                       |                       |
| Adjustments for unrealised foreign exchange losses (gains)                                  | (296)                 |                       | 1,156                        |                       |
| Other adjustments for non-cash items                                                        |                       |                       | 4,421                        |                       |
| Total adjustments to reconcile profit (loss)                                                | 1,546,358             | 442,547               | 1,504,114                    | 384,635               |
| Cash flows from (used in) operations before changes in working capital                      | 1,523,527             | 250,699               | 2,242,850                    | 703,366               |
| <b>WORKING CAPITAL CHANGES</b>                                                              |                       |                       |                              |                       |
| Adjustments for decrease (increase) in inventories                                          | 3,542                 | (12,624)              | (250,974)                    | 105,943               |
| Adjustments for decrease (increase) in trade and other receivables                          | (1,607,239)           | 366,163               | 2,416,836                    | 88,400                |
| Adjustments for increase (decrease) in trade and other payables                             | 2,319,619             | (8,947)               | (1,844,711)                  | (32,021)              |
| Total adjustments to working capital changes                                                | 715,922               | 344,592               | 321,151                      | 162,322               |
| Cash flows from (used in) operations                                                        | 2,239,449             | 595,291               | 2,564,001                    | 865,688               |
| Employees end of service benefits paid                                                      | (8,631)               | (6,855)               | (8,198)                      |                       |
| Net cash flows from (used in) operating activities                                          | 2,230,818             | 588,436               | 2,555,803                    | 865,688               |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                                       |                       |                       |                              |                       |
| Purchase of property, plant and equipment, classified as investing activities               | 228,101               | 193,093               | 162,209                      | 55,213                |
| Interest received                                                                           | 821                   | 821                   | 9,885                        | 9,885                 |
| Net cash flows from (used in) investing activities                                          | (227,280)             | (192,272)             | (152,324)                    | (45,328)              |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                                       |                       |                       |                              |                       |
| Proceeds from borrowings                                                                    | 730,983               | 304,252               |                              |                       |
| Repayments of borrowings                                                                    | 1,942,520             | 365,233               | 1,280,623                    | 371,664               |
| Payments of lease liabilities                                                               | 50,167                | 37,061                | 28,808                       | 15,702                |
| Dividends paid                                                                              |                       |                       | 1,251,405                    | 1,251,405             |
| Interest paid                                                                               | 354,311               | 97,777                | 715,610                      | 71,773                |
| Net cash flows from (used in) financing activities                                          | (1,616,015)           | (195,819)             | (3,276,446)                  | (1,710,544)           |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 387,523               | 200,345               | (872,967)                    | (890,184)             |
| Net increase (decrease) in cash and cash equivalents                                        | 387,523               | 200,345               | (872,967)                    | (890,184)             |
| Cash and cash equivalents at beginning of period                                            | 237,320               | 73,294                | 1,666,356                    | 1,268,740             |
| Cash and cash equivalents at end of period                                                  | 624,843               | 273,639               | 793,389                      | 378,556               |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
05 May 2026