

| Statement of cash flows, indirect method                                                           | Thousands/Omani Rial/Unaudited        |                                       |
|----------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|
|                                                                                                    | Consolidated<br>01/01/2025-30/06/2025 | Consolidated<br>01/01/2024-30/06/2024 |
| <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                                                              | 2,565                                 | 5,148                                 |
| <b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>                                                      |                                       |                                       |
| Adjustments for depreciation and amortisation expense                                              | 4,520                                 | 4,354                                 |
| Adjustments for increase (decrease) in employee benefit liabilities                                | 312                                   | 479                                   |
| Adjustments for finance costs                                                                      | 2,125                                 | 2,403                                 |
| Adjustments for finance income                                                                     | 365                                   | 343                                   |
| Adjustments for gain (loss) on disposals, property, plant and equipment                            | 6                                     |                                       |
| Adjustments for other fair value losses (gains)                                                    | 81                                    | (29)                                  |
| Other adjustments for which cash effects are investing or financing cash flow                      | (265)                                 | (361)                                 |
| <b>Total adjustments to reconcile profit (loss)</b>                                                | <b>6,402</b>                          | <b>6,503</b>                          |
| <b>Cash flows from (used in) operations before changes in working capital</b>                      | <b>8,967</b>                          | <b>11,651</b>                         |
| <b>WORKING CAPITAL CHANGES</b>                                                                     |                                       |                                       |
| Adjustments for decrease (increase) in inventories                                                 | 272                                   | (342)                                 |
| Adjustment for decrease (increase) in trade and other receivables                                  | (4,638)                               | 6,014                                 |
| Adjustments for increase (decrease) in trade and other payables                                    | 177                                   | (2,242)                               |
| Adjustments for decrease (increase) in due from related parties                                    | (86)                                  | (16)                                  |
| Adjustments for increase (decrease) in due to related parties                                      | (81)                                  | 32                                    |
| <b>Total adjustments to working capital changes</b>                                                | <b>(4,356)</b>                        | <b>3,446</b>                          |
| <b>Net cash flows from (used in) operations</b>                                                    | <b>4,611</b>                          | <b>15,097</b>                         |
| Income taxes paid (refund)                                                                         | (179)                                 | (72)                                  |
| Employees end of service benefits paid                                                             | (260)                                 | (679)                                 |
| <b>Net cash flows from (used in) operating activities</b>                                          | <b>4,172</b>                          | <b>14,346</b>                         |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                                              |                                       |                                       |
| Proceeds from sales of property, plant and equipment                                               | 6                                     | 3                                     |
| Purchase of property, plant and equipment                                                          | 1,069                                 | 2,628                                 |
| Purchase of intangible assets                                                                      |                                       | 8                                     |
| Proceeds from sales of other long-term assets                                                      |                                       | 533                                   |
| Purchase of other long-term assets                                                                 | 249                                   | 23                                    |
| Dividends received                                                                                 | 815                                   | 885                                   |
| Interest received                                                                                  | 87                                    | 68                                    |
| Other inflows (outflows) of cash, classified as investing activities                               | (1,674)                               | (1,220)                               |
| <b>Net cash flows from (used in) investing activities</b>                                          | <b>(2,084)</b>                        | <b>(2,390)</b>                        |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                                              |                                       |                                       |
| Proceeds from borrowings                                                                           | 8,308                                 |                                       |
| Repayments of borrowings                                                                           | 4,399                                 | 5,397                                 |
| Dividends paid to equity holders of parent                                                         | 7,092                                 | 7,092                                 |
| Dividends paid to non-controlling interests                                                        |                                       | 148                                   |
| Interest paid                                                                                      | 1,444                                 | 1,739                                 |
| <b>Net cash flows from (used in) financing activities</b>                                          | <b>(4,627)</b>                        | <b>(14,376)</b>                       |
| <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b> | <b>(2,539)</b>                        | <b>(2,420)</b>                        |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                        | <b>(2,539)</b>                        | <b>(2,420)</b>                        |
| <b>Cash and cash equivalents at beginning of period</b>                                            | <b>7,078</b>                          | <b>9,873</b>                          |
| <b>Cash and cash equivalents at end of period</b>                                                  | <b>4,539</b>                          | <b>7,453</b>                          |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
07 Aug 2025