

| Statement of cash flows, indirect method                                                    | Thousands/Omani Rial/Unaudited      |                                     |
|---------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                                                             | Standalone<br>01/01/2026-31/03/2026 | Standalone<br>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 for the period before taxation                                                       | (30,548)                            | (409)                               |
| <b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>                                               |                                     |                                     |
| Adjustments for depreciation and amortisation expense                                       | 2,043                               | 2,042                               |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  | 29,765                              | 0                                   |
| Adjustments for finance costs                                                               | 722                                 | 1,055                               |
| Adjustments for finance income                                                              | 3                                   | 3                                   |
| Adjustments for gain (loss) on disposals, property, plant and equipment                     | 0                                   | 1                                   |
| Other adjustments for non-cash items                                                        | (162)                               | (149)                               |
| Total adjustments to reconcile profit (loss)                                                | 32,365                              | 2,944                               |
| Cash flows from (used in) operations before changes in working capital                      | 1,817                               | 2,535                               |
| <b>WORKING CAPITAL CHANGES</b>                                                              |                                     |                                     |
| Adjustments for decrease (increase) in inventories                                          | 269                                 | 3                                   |
| Adjustment for decrease (increase) in trade and other receivables                           | (1,517)                             | 85                                  |
| Adjustments for increase (decrease) in trade and other payables                             | 396                                 | 1,710                               |
| Adjustments for increase (decrease) in due to related parties                               | 346                                 | 103                                 |
| Total adjustments to working capital changes                                                | (506)                               | 1,901                               |
| Net cash flows from (used in) operations                                                    | 1,311                               | 4,436                               |
| Net cash flows from (used in) operating activities                                          | 1,311                               | 4,436                               |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                                       |                                     |                                     |
| Proceeds from sales of property, plant and equipment                                        | 0                                   | 2                                   |
| Purchase of property, plant and equipment                                                   | 23                                  | 76                                  |
| Interest received                                                                           | 3                                   | 3                                   |
| Net cash flows from (used in) investing activities                                          | (20)                                | (71)                                |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                                       |                                     |                                     |
| Repayments of borrowings                                                                    | 0                                   | 2,230                               |
| Payments of lease liabilities                                                               | 84                                  | 72                                  |
| Interest paid                                                                               | 652                                 | 951                                 |
| Net cash flows from (used in) financing activities                                          | (736)                               | (3,253)                             |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 555                                 | 1,112                               |
| Net increase (decrease) in cash and cash equivalents                                        | 555                                 | 1,112                               |
| Cash and cash equivalents at beginning of period                                            | 2,764                               | 2,619                               |
| Cash and cash equivalents at end of period                                                  | 3,319                               | 3,731                               |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON  
29 Apr 2026