

Auditors Report-Review	English
	01/07/2025-30/09/2025
DISCLOSURE AUDITOR'S REPORT	
DISCLOSURE OF AUDITOR'S REPORT	
Introduction to Auditor's Report	Ref #1
Scope of Review	Ref #2
CONCLUSION	
Unmodified Conclusion	Yes
BASIS FOR CONCLUSION	
Conclusion and basis of Conclusion	Ref #3

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Introduction

We have reviewed the accompanying unaudited condensed interim separate and consolidated statement of financial position of Oman National Engineering and Investment Company SAOG (the “Company”) and its subsidiaries (collectively referred to as the “Group”) as of 30 September 2025 and the related unaudited condensed interim separate and consolidated statement of profit or loss and other comprehensive income, unaudited condensed interim separate and consolidated statement of changes in equity and unaudited condensed interim separate and consolidated statement of cash flows for the nine-month period then ended, and material accounting policy information and other explanatory notes (here-in-after referred to as the “unaudited condensed interim financial information”). Management is responsible for the preparation and fair presentation of this unaudited condensed interim financial information in accordance with IAS 34, Interim Financial Reporting. Our responsibility is to express a conclusion on this unaudited condensed interim financial information based on our review.

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We conducted our review in accordance with International Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. A review of unaudited condensed interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Based on our review, nothing has come to our attention that causes us to believe that the accompanying unaudited interim condensed separate and consolidated financial information does not present fairly, in all material respects, the condensed separate and consolidated interim financial position of the Company as at 30 September 2025 and of its financial performance and its cash flows for the six months period, in accordance with IAS 34.

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DISCLOSURE OF AUDITOR'S DETAILS	
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Name of partner signing off auditor's report	Tom C Mathew
Registration number of partner signing off auditor's report	026192
Name of audit firm	Crowe Mak Ghazali LLC
Registration number of Audit firm	1488627