

|                                                              | Actuals/Omani Rial/Audited            |                                     |                                       |                                     |
|--------------------------------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| Income Statement - Nature of expenses                        | Consolidated<br>01/01/2025-31/12/2025 | Standalone<br>01/01/2025-31/12/2025 | Consolidated<br>01/01/2024-31/12/2024 | Standalone<br>01/01/2024-31/12/2024 |
| PROFIT OR LOSS                                               |                                       |                                     |                                       |                                     |
| CONSOLIDATED AND SEPARATE                                    |                                       |                                     |                                       |                                     |
| PROFIT OR LOSS                                               |                                       |                                     |                                       |                                     |
| Revenue                                                      | 93,015,122                            | 92,464,192                          | 71,575,346                            | 71,230,479                          |
| Other income                                                 | 163,521                               | 172,689                             | 351,250                               | 348,782                             |
| Cost of material consumed and goods sold                     | 30,826,237                            | 30,766,083                          | 21,355,187                            | 21,301,034                          |
| Service expenses                                             | 28,098,992                            | 28,415,579                          | 20,163,688                            | 20,277,109                          |
| Employee benefits expense                                    | 25,254,800                            | 24,462,875                          | 21,656,354                            | 21,184,477                          |
| Depreciation, depletion and amortisation                     | 1,646,421                             | 1,454,661                           | 1,505,271                             | 1,474,084                           |
| Other operating expenses                                     | 1,461,687                             | 1,209,990                           | 1,362,001                             | 1,325,209                           |
| Royalty expense                                              | 46,083                                | 0                                   | 0                                     | 0                                   |
| Profit (loss) from operating activities                      | 5,844,423                             | 6,327,693                           | 5,884,095                             | 6,017,348                           |
| Finance costs                                                | 2,499,694                             | 2,487,614                           | 2,758,786                             | 2,758,724                           |
| Profit (loss) before income tax                              | 3,344,729                             | 3,840,079                           | 3,125,309                             | 3,258,624                           |
| Income tax expense, continuing operations                    | 648,388                               | 625,150                             | 471,055                               | 457,916                             |
| Profit (loss) from continuing operations                     | 2,696,341                             | 3,214,929                           | 2,654,254                             | 2,800,708                           |
| Profit (loss) for period                                     | 2,696,341                             | 3,214,929                           | 2,654,254                             | 2,800,708                           |
| PROFIT (LOSS), ATTRIBUTABLE TO                               |                                       |                                     |                                       |                                     |
| Profit (loss), attributable to owners of parent              | 2,733,317                             |                                     | 2,612,492                             |                                     |
| Profit (loss), attributable to non-controlling interests     | (36,976)                              |                                     | 41,762                                |                                     |
| BASIC AND DILUTED EARNINGS PER SHARE                         |                                       |                                     |                                       |                                     |
| BASIC EARNINGS PER SHARE                                     |                                       |                                     |                                       |                                     |
| Basic earnings (loss) per share from continuing operations   | 0.018                                 | 0.021                               | 0.017                                 | 0.019                               |
| Total basic earnings (loss) per share                        | 0.018                                 | 0.021                               | 0.018                                 | 0.019                               |
| DILUTED EARNINGS PER SHARE                                   |                                       |                                     |                                       |                                     |
| Diluted earnings (loss) per share from continuing operations | 0.018                                 | 0.021                               | 0.017                                 | 0.019                               |
| Total diluted earnings (loss) per share                      | 0.018                                 | 0.021                               | 0.017                                 | 0.019                               |

|                                                                                                                 | Actuals/Omani Rial/Audited                |                                         |                                           |                                         |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------------|
| Statement of comprehensive income - Net of tax                                                                  | Consolidated<br>01/01/2025-<br>31/12/2025 | Standalone<br>01/01/2025-<br>31/12/2025 | Consolidated<br>01/01/2024-<br>31/12/2024 | Standalone<br>01/01/2024-<br>31/12/2024 |
| STATEMENT OF COMPREHENSIVE INCOME                                                                               |                                           |                                         |                                           |                                         |
| CONSOLIDATED AND SEPARATE                                                                                       |                                           |                                         |                                           |                                         |
| Net Profit / (Loss) for the Period                                                                              | 2,696,341                                 | 3,214,929                               | 2,654,254                                 | 2,800,708                               |
| OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS              |                                           |                                         |                                           |                                         |
| OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS          |                                           |                                         |                                           |                                         |
| Revaluation of property, plant and equipment                                                                    | 362,676                                   | 362,676                                 | 0                                         | 0                                       |
| Net fair value change on financial assets at fair value through other comprehensive income - equity instruments | 580,596                                   | 537,773                                 | (334,604)                                 | (322,853)                               |
| Total other comprehensive income that will not be reclassified to profit or loss                                | 943,272                                   | 900,449                                 | (334,604)                                 | (322,853)                               |
| Total other comprehensive income for the Period                                                                 | 943,272                                   | 900,449                                 | (334,604)                                 | (322,853)                               |
| Total comprehensive income for the Period                                                                       | 3,639,613                                 | 4,115,378                               | 2,319,650                                 | 2,477,855                               |
| COMPREHENSIVE INCOME ATTRIBUTABLE TO                                                                            |                                           |                                         |                                           |                                         |
| Comprehensive income, attributable to owners of parent                                                          | 3,655,178                                 |                                         | 2,283,763                                 |                                         |
| Comprehensive income, attributable to non-controlling interests                                                 | (15,565)                                  |                                         | 35,887                                    |                                         |

| Analysis of Income and Expense, Nature of Expense |                                       |                                     | Actuals/Omani Rial/Audited            |                                     |
|---------------------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
|                                                   | Consolidated<br>01/01/2025-31/12/2025 | Standalone<br>01/01/2025-31/12/2025 | Consolidated<br>01/01/2024-31/12/2024 | Standalone<br>01/01/2024-31/12/2024 |
| ANALYSIS OF INCOME AND EXPENSE                    |                                       |                                     |                                       |                                     |
| CONSOLIDATED AND SEPARATE                         |                                       |                                     |                                       |                                     |
| REVENUE                                           |                                       |                                     |                                       |                                     |
| Revenue from sale of goods                        | 5,532,380                             | 5,532,380                           | 9,892,513                             | 9,892,513                           |
| Sale of energy                                    | 0                                     | 0                                   |                                       |                                     |
| Room revenue                                      | 0                                     | 0                                   |                                       |                                     |
| Food and beverages                                | 0                                     | 0                                   |                                       |                                     |
| Operation and maintenance revenue                 | 31,943,191                            | 31,908,532                          | 20,844,171                            | 20,844,171                          |
| Revenue from rendering of services                | 18,407,950                            | 17,761,754                          | 18,066,870                            | 17,669,563                          |
| Revenue from construction contracts               | 37,579,181                            | 37,579,181                          | 23,574,077                            | 23,574,077                          |
| LEASE REVENUE                                     |                                       |                                     |                                       |                                     |
| Operating lease rentals                           | 665,964                               | 795,889                             | 721,116                               | 773,556                             |
| Total lease revenue                               | 665,964                               | 795,889                             | 721,116                               | 773,556                             |
| Other revenue                                     | (1,113,544)                           | (1,113,544)                         | (1,523,401)                           | (1,523,401)                         |
| Total revenue                                     | 93,015,122                            | 92,464,192                          | 71,575,346                            | 71,230,479                          |
| OTHER INCOME                                      |                                       |                                     |                                       |                                     |
| Revenue from dividends                            | 108,029                               | 110,696                             | 161,477                               | 151,620                             |
| Gain (loss) on sale of non-financial assets       | 7,905                                 | 7,905                               | 38,165                                | 38,165                              |
| Miscellaneous income                              | 47,587                                | 54,088                              | 151,608                               | 158,997                             |
| Total other income                                | 163,521                               | 172,689                             | 351,250                               | 348,782                             |
| COST OF MATERIAL CONSUMED AND GOODS SOLD          |                                       |                                     |                                       |                                     |
| Raw materials and consumables used                | 30,826,237                            | 30,766,083                          | 21,355,187                            | 21,301,034                          |
| Total cost of material consumed and goods sold    | 30,826,237                            | 30,766,083                          | 21,355,187                            | 21,301,034                          |
| SERVICE EXPENSES                                  |                                       |                                     |                                       |                                     |
| Operation and maintenance expenses                | 379,328                               | 374,807                             | 212,759                               | 210,619                             |
| Professional fees expenses                        | 240,672                               | 240,672                             | 243,949                               | 243,694                             |
| Transportation expenses                           | 1,506,846                             | 1,498,520                           | 842,476                               | 842,055                             |
| Banks and similar charges                         | 665,341                               | 644,736                             | 572,188                               | 567,239                             |

## OMAN NATIONAL ENGINEERING &amp; INVESTMENT

|                                                        |                   |                   |                   |                   |
|--------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Travel expenses                                        | 209,166           | 205,461           | 120,349           | 109,773           |
| Communication expenses                                 | 401,034           | 401,034           | 440,540           | 440,540           |
| Utilities expenses                                     | 1,681,076         | 1,641,677         | 1,579,647         | 1,579,647         |
| Advertising expenses                                   | 358,760           | 353,527           | 345,546           | 311,273           |
| Other service expenses                                 | 22,656,769        | 23,055,145        | 15,806,234        | 15,972,269        |
| <b>Total service expenses</b>                          | <b>28,098,992</b> | <b>28,415,579</b> | <b>20,163,688</b> | <b>20,277,109</b> |
| <b>EMPLOYEE BENEFIT EXPENSES</b>                       |                   |                   |                   |                   |
| Wages and salaries                                     | 20,789,624        | 20,112,061        | 18,329,868        | 17,901,284        |
| Social security contributions                          | 1,492,225         | 1,454,567         | 1,230,792         | 1,203,663         |
| Other short-term employee benefits                     | 2,430,215         | 2,359,739         | 2,046,442         | 2,033,358         |
| Post-employment benefit expense, defined benefit plans | 542,736           | 536,508           | 49,252            | 46,172            |
| <b>Total employee benefits expense</b>                 | <b>25,254,800</b> | <b>24,462,875</b> | <b>21,656,354</b> | <b>21,184,477</b> |
| <b>OTHER OPERATING EXPENSES</b>                        |                   |                   |                   |                   |
| Director's remuneration and sitting fees               | 276,323           | 229,823           | 246,951           | 212,442           |
| Legal and professional expense                         | 156,796           | 120,222           | 34,717            | 33,067            |
| Vehicle expenses                                       | 92,625            | 73,975            | 40,596            | 40,596            |
| Advertising expenses                                   | 17,412            | 12,640            | 16,591            | 16,591            |
| Miscellaneous other operating expense                  | 918,531           | 773,330           | 1,023,146         | 1,022,513         |
| <b>Total other operating expenses</b>                  | <b>1,461,687</b>  | <b>1,209,990</b>  | <b>1,362,001</b>  | <b>1,325,209</b>  |