الوطنية العمانية للهندسة والاستثمار
OMAN NATIONAL ENGINEERING & INVESTMENT

Actuals/Omani Rial/Audited

Statement of changes in equity	General reserve Consolidated 01/01/2025-31/12/2025	General reserve Standalone 01/01/2025-31/12/2025	Other reserves Consolidated 01/01/2025-31/12/2025	Other reserves Standalone 01/01/2025-31/12/2025	Special reserve Consolidated 01/01/2025-31/12/2025	Special reserve Standalone 01/01/2025-31/12/2025	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale Consolidated 01/01/2025-31/12/2025	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale Standalone 01/01/2025-31/12/2025	Total equity attributable to owners of parent Consolidated 01/01/2025-31/12/2025	Share Capital Consolidated 01/01/2025-31/12/2025	Share Capital Standalone 01/01/2025-31/12/2025	Non-controlling interests Consolidated 01/01/2025-31/12/2025	Other equity interest Consolidated 01/01/2025-31/12/2025	Other equity interest Standalone 01/01/2025-31/12/2025	Reserve of cash flow hedges Consolidated 01/01/2025-31/12/2025	Reserve of cash flow hedges Standalone 01/01/2025-31/12/2025	Reserve of change in fair value of financial liability attributable to change in credit risk of liability Consolidated 01/01/2025-31/12/2025	Reserve of change in fair value of financial liability attributable to change in credit risk of liability Standalone 01/01/2025-31/12/2025	Reserve of change in value of foreign currency basis spreads Consolidated 01/01/2025-31/12/2025	Reserve of change in value of foreign currency basis spreads Standalone 01/01/2025-31/12/2025	Reserve of change in value of forward elements of forward contracts Consolidated 01/01/2025-31/12/2025	Reserve of change in value of forward elements of forward contracts Standalone 01/01/2025-31/12/2025	Reserve of change in value of time value of option Consolidated 01/01/2025-31/12/2025	Reserve of change in value of time value of option Standalone 01/01/2025-31/12/2025	Foreign currency translation reserve Consolidated 01/01/2025-31/12/2025	Foreign currency translation reserve Standalone 01/01/2025-31/12/2025	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Consolidated 01/01/2025-31/12/2025	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Standalone 01/01/2025-31/12/2025	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments Consolidated 01/01/2025-31/12/2025	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments Standalone 01/01/2025-31/12/2025	Reserve of remeasurements of defined benefit plans Consolidated 01/01/2025-31/12/2025	Reserve of remeasurements of defined benefit plans Standalone 01/01/2025-31/12/2025	Reserve of share-based payments Consolidated 01/01/2025-31/12/2025	Reserve of share-based payments Standalone 01/01/2025-31/12/2025	Retained earnings (accumulated Losses) Consolidated 01/01/2025-31/12/2025	Retained earnings (accumulated Losses) Standalone 01/01/2025-31/12/2025	Revaluation reserve Consolidated 01/01/2025-31/12/2025	Revaluation reserve Standalone 01/01/2025-31/12/2025	Share premium Consolidated 01/01/2025-31/12/2025	Share premium Standalone 01/01/2025-31/12/2025	Statutory reserve Consolidated 01/01/2025-31/12/2025	Statutory reserve Standalone 01/01/2025-31/12/2025	Treasury shares Consolidated 01/01/2025-31/12/2025	Treasury shares Standalone 01/01/2025-31/12/2025	Consolidated 01/01/2025-31/12/2025	Standalone 01/01/2025-31/12/2025
STATEMENT OF CHANGES IN EQUITY																																																
STATEMENT OF CHANGES IN EQUITY																																																
Equity at beginning of period (before adjustments)	300,000	300,000	0	0	0	0		0		0	31,823,246	15,000,000	15,000,000	316,807	0	0	0		0		0	0	0	0	0	0	0	0	1,114,007	1,119,010		0		0		0	0	5,095,968	5,213,327	3,625,153	3,625,153	2,002,469	2,002,469	3,005,649	3,026,454	0	0	31,340,053	31,086,413
Equity at beginning of period (after adjustments)	**300,000**	**300,000**	**0**	**0**	**0**	**0**		**0**		**0**	**31,823,246**	**15,000,000**	**15,000,000**	**316,807**	**0**	**0**	**0**		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,114,007**	**1,119,010**		**0**		**0**		**0**	**0**	**5,095,968**	**5,213,327**	**3,625,153**	**3,625,153**	**2,002,469**	**2,002,469**	**3,005,649**	**3,026,454**	**0**	**0**	**31,340,053**	**31,086,413**
CHANGES IN EQUITY																																																
COMPREHENSIVE INCOME																																																
Net Profit (Loss) for the Period											**2,733,317**			**(36,976)**																								**2,733,317**	**3,214,929**									**2,696,341**	**3,214,929**
Other comprehensive income											**921,861**			**21,411**															**559,185**	**537,773**								**0**		**362,676**	**362,676**								**943,272**	**900,449**
Total comprehensive income											**3,655,178**			**(15,565)**															**559,185**	**537,773**								**2,733,317**	**3,214,929**	**362,676**	**362,676**							**3,639,613**	**4,115,378**
Issue of bonus shares												0	0	0																								0	0									0	0
Incremental depreciation											(4,735)																											(33,491)	(33,491)	26,725	26,725							(4,735)	(4,735)
Transfer to reserves											0																											(321,493)	(321,493)					321,493	321,493			0	0
Dividends											1,500,000																											1,500,000	1,500,000									1,500,000	1,500,000
Dividends to non-controlling interests														25,000																																	25,000	
Non-controlling interest arising on acquisition of a subsidiary														720,000																																	720,000	
Total increase (decrease) in equity											**2,159,894**	**0**	**0**	**679,435**															**559,185**	**537,773**								**943,265**	**1,424,877**	**335,951**	**335,951**			**321,493**	**321,493**			**2,839,329**	**2,628,094**
Equity at end of period	**300,000**	**300,000**	**0**	**0**	**0**	**0**		**0**		**0**	**33,183,140**	**15,000,000**	**15,000,000**	**996,242**	**0**	**0**	**0**		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,673,192**	**1,656,783**		**0**		**0**		**0**	**0**	**6,039,233**	**6,638,204**	**3,961,104**	**3,961,104**	**2,002,469**	**2,002,469**	**3,327,142**	**4,147,947**	**0**	**0**	**34,179,382**	**33,786,507**

Actuals/Omani Rial/Audited

Statement of changes in equity	General reserve Consolidated 01/01/2024-31/12/2024	General reserve Standalone 01/01/2024-31/12/2024	Other reserves Consolidated 01/01/2024-31/12/2024	Other reserves Standalone 01/01/2024-31/12/2024	Special reserve Consolidated 01/01/2024-31/12/2024	Special reserve Standalone 01/01/2024-31/12/2024	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale Consolidated 01/01/2024-31/12/2024	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale Standalone 01/01/2024-31/12/2024	Total equity attributable to owners of parent Consolidated 01/01/2024-31/12/2024	Share Capital Consolidated 01/01/2024-31/12/2024	Share Capital Standalone 01/01/2024-31/12/2024	Non-controlling interests Consolidated 01/01/2024-31/12/2024	Other equity interest Consolidated 01/01/2024-31/12/2024	Other equity interest Standalone 01/01/2024-31/12/2024	Reserve of cash flow hedges Consolidated 01/01/2024-31/12/2024	Reserve of cash flow hedges Standalone 01/01/2024-31/12/2024	Reserve of change in fair value of financial liability attributable to change in credit risk of liability Consolidated 01/01/2024-31/12/2024	Reserve of change in fair value of financial liability attributable to change in credit risk of liability Standalone 01/01/2024-31/12/2024	Reserve of change in value of foreign currency basis spreads Consolidated 01/01/2024-31/12/2024	Reserve of change in value of foreign currency basis spreads Standalone 01/01/2024-31/12/2024	Reserve of change in value of forward elements of forward contracts Consolidated 01/01/2024-31/12/2024	Reserve of change in value of forward elements of forward contracts Standalone 01/01/2024-31/12/2024	Reserve of change in value of time value of option Consolidated 01/01/2024-31/12/2024	Reserve of change in value of time value of option Standalone 01/01/2024-31/12/2024	Foreign currency translation reserve Consolidated 01/01/2024-31/12/2024	Foreign currency translation reserve Standalone 01/01/2024-31/12/2024	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Consolidated 01/01/2024-31/12/2024	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Standalone 01/01/2024-31/12/2024	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments Consolidated 01/01/2024-31/12/2024	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments Standalone 01/01/2024-31/12/2024	Reserve of remeasurements of defined benefit plans Consolidated 01/01/2024-31/12/2024	Reserve of remeasurements of defined benefit plans Standalone 01/01/2024-31/12/2024	Reserve of share-based payments Consolidated 01/01/2024-31/12/2024	Reserve of share-based payments Standalone 01/01/2024-31/12/2024	Retained earnings (accumulated Losses) Consolidated 01/01/2024-31/12/2024	Retained earnings (accumulated Losses) Standalone 01/01/2024-31/12/2024	Revaluation reserve Consolidated 01/01/2024-31/12/2024	Revaluation reserve Standalone 01/01/2024-31/12/2024	Share premium Consolidated 01/01/2024-31/12/2024	Share premium Standalone 01/01/2024-31/12/2024	Statutory reserve Consolidated 01/01/2024-31/12/2024	Statutory reserve Standalone 01/01/2024-31/12/2024	Treasury shares Consolidated 01/01/2024-31/12/2024	Treasury shares Standalone 01/01/2024-31/12/2024	Consolidated 01/01/2024-31/12/2024	Standalone 01/01/2024-31/12/2024
STATEMENT OF CHANGES IN EQUITY																																																
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Equity at beginning of period (before adjustments)	300,000	300,000	0	0	0	0		0		0	30,214,728	15,000,000	15,000,000	280,920	0	0	0		0		0	0	0	0	0	0	0	0	1,442,736	1,441,863		0		0		0	0	4,231,848	4,160,991	3,652,097	3,652,097	2,002,469	2,002,469	3,695,578	3,546,383	0	0	30,515,648	30,103,803
Equity at beginning of period (after adjustments)	**300,000**	**300,000**	**0**	**0**	**0**	**0**		**0**		**0**	**30,214,728**	**15,000,000**	**15,000,000**	**280,920**	**0**	**0**	**0**		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,442,736**	**1,441,863**		**0**		**0**		**0**	**0**	**4,231,848**	**4,160,991**	**3,652,097**	**3,652,097**	**2,002,469**	**2,002,469**	**3,695,578**	**3,546,383**	**0**	**0**	**30,515,648**	**30,103,803**
CHANGES IN EQUITY																																																
COMPREHENSIVE INCOME																																																
Net Profit (Loss) for the Period											**2,612,492**			**41,762**																								**2,612,492**	**2,098,708**									**2,654,254**	**2,098,708**
Other comprehensive income											**(328,729)**			**(5,875)**															**(328,729)**	**(322,853)**								**0**		**0**	**0**							**(334,604)**	**(322,853)**
Total comprehensive income											**2,283,763**			**35,887**															**(328,729)**	**(322,853)**								**2,612,492**	**2,098,708**	**0**	**0**							**2,319,650**	**2,075,855**
Issue of bonus shares												0	0	0																								0	0									0	0
Incremental depreciation											(4,735)																											(33,498)	(33,498)	26,944	26,944							(4,735)	(4,735)
Transfer to reserves											0																											(280,071)	(280,071)					280,071	280,071			0	0
Dividends											1,500,000																											1,500,000	1,500,000									1,500,000	1,500,000
Dividends to non-controlling interests														0																								0									0	
Total increase (decrease) in equity											**708,518**	**0**	**0**	**35,887**															**(328,729)**	**(322,853)**								**864,120**	**1,052,336**	**(26,944)**	**(26,944)**			**280,071**	**280,071**			**852,685**	**982,610**
Equity at end of period	**300,000**	**300,000**	**0**	**0**	**0**	**0**		**0**		**0**	**31,023,246**	**15,000,000**	**15,000,000**	**316,807**	**0**	**0**	**0**		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,114,007**	**1,119,010**		**0**		**0**		**0**	**0**	**5,095,968**	**5,213,327**	**3,625,153**	**3,625,153**	**2,002,469**	**2,002,469**	**3,005,649**	**3,026,454**	**0**	**0**	**31,340,053**	**31,086,413**

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 22 Feb 2026