الوطنية العمانية للهندسة والاستثمار
OMAN NATIONAL ENGINEERING & INVESTMENT

Actual/Omani Rial/Rejected

| Statement of changes in equity | General reserve | General reserve | Other reserves | Other reserves | Special reserve | Special reserve | Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal group held for sale | Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal group held for sale | Total equity attributable to owners of parent | Share Capital | Share Capital | Non-controlling interests | Other equity interest | Other equity interest | Reserve of cash flow hedges | Reserve of cash flow hedges | Reserve of change in fair value of financial liability attributable to change in credit risk of liability | Reserve of change in fair value of financial liability attributable to change in credit risk of liability | Reserve of change in value of foreign currency basis spreads | Reserve of change in value of foreign currency basis spreads | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of time value of options | Reserve of change in value of time value of options | Reserve of change in value of time value of options | Reserve of change in value of time value of options | Foreign currency translation reserve | Foreign currency translation reserve | Foreign currency translation reserve | Foreign currency translation reserve | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of remeasurements of defined benefit plans | Reserve of remeasurements of defined benefit plans | Reserve of remeasurements of defined benefit plans | Reserve of remeasurements of defined benefit plans | Reserve of share-based payments | Reserve of share-based payments | Retained earnings (accumulated Losses) | Retained earnings (accumulated Losses) | Revaluation reserve | Revaluation reserve | Share premium | Share premium | Statutory reserve | Statutory reserve | Treasury shares | Treasury shares | Consolidated | Standalone |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Consolidated | Standalone | Consolidated | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone |
| | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 | 01/01/2026-31/03/2026 |
| **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 | | 33,183,140 | 15,000,000 | 15,000,000 | 996,242 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 1,673,192 | 1,656,783 | | 0 | | 0 | | 0 | | 0 | | 4,059,233 | 4,638,204 | 3,961,104 | 3,961,104 | 2,002,469 | 2,002,469 | 4,207,142 | 4,147,947 | | 0 | 34,179,382 | 33,786,587 |
| **Equity at beginning of period (after adjustments)** | **300,000** | **300,000** | **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** | | **1,673,192** | **1,656,783** | | **0** | | **0** | | **0** | | **0** | | **4,059,233** | **4,638,204** | **3,961,104** | **3,961,104** | **2,002,469** | **2,002,469** | **4,207,142** | **4,147,947** | | **0** | **34,179,382** | **33,786,587** |
| **CHANGES IN EQUITY** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **COMPREHENSIVE INCOME** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Net Profit (Loss) for the Period** | | | | | | | | | | **682,934** | | | **(4,703)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **682,934** | **914,861** | | | | | | | | | | **678,231** | **914,861** |
| **Other comprehensive income** | | | | | | | | | | **809,908** | | | **26,264** | | | | | | | | | | | | | | | | | | | **809,908** | **783,643** | | | | | | | | | | | | **0** | | **0** | | | | | | | | **836,172** | **783,643** |
| **Total comprehensive income** | | | | | | | | | | **1,492,842** | | | **21,561** | | | | | | | | | | | | | | | | | | | **809,908** | **783,643** | | | | | | | | | | | | **682,934** | **914,861** | | **0** | | **0** | | | | | | **1,514,403** | **1,697,504** |
| Incremental depreciation | | | | | | | | | | (1,505) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | (10,200) | (10,200) | 9,000 | 9,000 | | | | | | | | (2,705) | (1,505) |
| Transfer to reserves | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 91,406 | 86,432 | | | | | | | | | | 0 | 0 |
| Dividends | | | | | | | | | | 1,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1,500,000 | 1,500,000 | | | | | | | | | | 1,500,000 | 1,500,000 |
| **Total increase (decrease) in equity** | | | | | | | | | | **(6,663)** | | | **21,561** | | | | | | | | | | | | | | | | | | | **809,908** | **783,643** | | | | | | | | | | | | **(607,266)** | **(661,783)** | **(9,000)** | **(9,000)** | | | | | | | | **91,406** | **86,432** | | **0** | **15,901** | **109,292** |
| **Equity at end of period** | **300,000** | **300,000** | **0** | **0** | **0** | **0** | | **0** | | **33,177,370** | **15,000,000** | **15,000,000** | **1,017,803** | **0** | **0** | **0** | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **2,483,100** | **2,440,426** | | **0** | | **0** | | **0** | | **0** | | **3,141,169** | **3,976,421** | **3,952,104** | **3,952,104** | **2,002,469** | **2,002,469** | **4,298,548** | **4,234,379** | | **0** | **34,195,373** | **33,905,796** |

Actual/Omani Rial/Rejected

| Statement of changes in equity | General reserve | General reserve | Other reserves | Other reserves | Special reserve | Special reserve | Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal group held for sale | Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal group held for sale | Total equity attributable to owners of parent | Share Capital | Share Capital | Non-controlling interests | Other equity interest | Other equity interest | Reserve of cash flow hedges | Reserve of cash flow hedges | Reserve of change in fair value of financial liability attributable to change in credit risk of liability | Reserve of change in fair value of financial liability attributable to change in credit risk of liability | Reserve of change in value of foreign currency basis spreads | Reserve of change in value of foreign currency basis spreads | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of forward elements of forward contracts | Reserve of change in value of time value of options | Reserve of change in value of time value of options | Reserve of change in value of time value of options | Reserve of change in value of time value of options | Foreign currency translation reserve | Foreign currency translation reserve | Foreign currency translation reserve | Foreign currency translation reserve | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | Reserve of remeasurements of defined benefit plans | Reserve of remeasurements of defined benefit plans | Reserve of remeasurements of defined benefit plans | Reserve of remeasurements of defined benefit plans | Reserve of share-based payments | Reserve of share-based payments | Retained earnings (accumulated Losses) | Retained earnings (accumulated Losses) | Revaluation reserve | Revaluation reserve | Share premium | Share premium | Statutory reserve | Statutory reserve | Treasury shares | Treasury shares | Consolidated | Standalone |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Consolidated | Standalone | Consolidated | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone | Consolidated | Standalone |
| | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 | 01/01/2025-31/03/2025 |
| **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 | | 31,023,247 | 15,000,000 | 15,000,000 | 316,006 | 0 | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 1,114,008 | 1,119,010 | | 0 | | 0 | | 0 | | 0 | | 3,095,968 | 5,213,327 | 3,625,153 | 3,625,153 | 2,002,469 | 2,002,469 | 3,885,649 | 3,826,454 | | 0 | 31,340,053 | 31,086,413 |
| **Equity at beginning of period (after adjustments)** | **300,000** | **300,000** | **0** | **0** | **0** | **0** | | **0** | | **31,023,247** | **15,000,000** | **15,000,000** | **316,006** | **0** | **0** | **0** | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **1,114,008** | **1,119,010** | | **0** | | **0** | | **0** | | **0** | | **3,095,968** | **5,213,327** | **3,625,153** | **3,625,153** | **2,002,469** | **2,002,469** | **3,885,649** | **3,826,454** | | **0** | **31,340,053** | **31,086,413** |
| **CHANGES IN EQUITY** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **COMPREHENSIVE INCOME** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Net Profit (Loss) for the Period** | | | | | | | | | | **793,812** | | | **4,233** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **793,812** | **767,770** | | | | | | | | | | **763,845** | **767,770** |
| **Other comprehensive income** | | | | | | | | | | **32,316** | | | **(4,014)** | | | | | | | | | | | | | | | | | | | **32,316** | **37,130** | | | | | | | | | | | | **0** | | **0** | | | | | | | | **37,145** | **37,130** |
| **Total comprehensive income** | | | | | | | | | | **785,928** | | | **4,219** | | | | | | | | | | | | | | | | | | | **32,316** | **37,130** | | | | | | | | | | | | **793,812** | **767,770** | | **0** | | **0** | | | | | | **798,147** | **804,900** |
| Issue of bonus shares | | | | | | | | | | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | 0 | | | | | | | | | | 0 | 0 |
| Incremental depreciation | | | | | | | | | | (1,165) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | (7,755) | (7,755) | 6,590 | 6,590 | | | | | | | | (1,165) | (1,165) |
| Transfer to reserves | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | (76,777) | (76,777) | | | | | | | | | | 0 | 0 |
| Dividends | | | | | | | | | | 1,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1,500,000 | 1,500,000 | | | | | | | | | | 1,500,000 | 1,500,000 |
| Non-controlling interests | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | |
| Non-controlling interest arising on acquisition of a subsidiary | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 | |
| **Total increase (decrease) in equity** | | | | | | | | | | **(712,909)** | | **0** | **4,219** | | | | | | | | | | | | | | | | | | | **32,316** | **37,130** | | | | | | | | | | | | **(815,122)** | **(801,354)** | **(6,590)** | **(6,590)** | | | | | | | | **76,777** | **76,777** | | | **(708,690)** | **(693,957)** |
| **Equity at end of period** | **300,000** | **300,000** | **0** | **0** | **0** | **0** | | **0** | | **30,310,338** | **15,000,000** | **15,000,000** | **321,025** | **0** | **0** | **0** | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | | **1,146,324** | **1,156,140** | | **0** | | **0** | | **0** | | **0** | | **2,280,796** | **4,412,573** | **3,618,563** | **3,618,563** | **2,002,469** | **2,002,469** | **3,962,426** | **3,903,231** | | **0** | **30,631,363** | **30,392,456** |

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