

1 Legal status and principal activities

Omani Qatari Telecommunications Company SAOG (the “Parent Company” or the “Company”) is an Omani joint stock company registered under the Commercial Companies Law of the Sultanate of Oman. In accordance with Royal Decree 17/2005, effective 19 February 2005, the Company was granted a licence to provide mobile telecommunication services in the Sultanate of Oman for a period of 15 years ending 18 February 2020. The Company’s mobile licence has been renewed for another period of 15 years starting from 19 February 2020 by the issuance of Royal Decree No. 3/2020 in February 2020.

In accordance with Royal Decree 34/2009, effective 6 June 2009, the Company was also awarded a licence to provide fixed line telecommunication services in the Sultanate of Oman for a period of 25 years. The Company’s activities under this licence will be installation, operation, maintenance and exploitation of fixed public telecommunications systems in the Sultanate of Oman.

The Company's current principal activities are the operation, maintenance and development of mobile and fixed telecommunications services in the Sultanate of Oman.

The Company is a subsidiary of Seyoula International Investment W.L.L whose registered address is Ooredoo Building 25th Floor, 100 West Bay Center Diplomatic Area, P.O. Box 217 Doha, Qatar. The ultimate parent of the Company is Ooredoo Q.P.S.C. whose registered address is P.O. Box 217, Doha, Qatar. The ultimate controlling party of the Group is Qatar Investment Authority – the sovereign wealth fund of the State of Qatar.

During 2015, the Company acquired a 51% shareholding in Duqm Data Centre SAOC (“the Subsidiary”). The Subsidiary is registered in the Sultanate of Oman. The Subsidiary’s principal activities are data collection, management and operation of data preparation of other agencies on permanent basis. During December 2018 and 2019, the Company subscribed to additional shares in the Subsidiary. Because of this, the shareholding of the Company in the Subsidiary was increased to 71% as at 31 December 2019. The Subsidiary has started its commercial operations during 2019.

On 7 November 2021, the Company invested 100% shareholding in Gulf Tower Company SPC (“the Tower Co”). The Tower Co is registered in the Sultanate of Oman and its principal activities are carry business relating to wired telecommunications, maintenance of networks and renting of communication equipment. The Tower Co has not commenced operations as of 30 June 2025.

The Parent Company and its two subsidiaries together is hereafter referred as "the Group" and individually as “the Parent Company” or the “Company” and "the Subsidiaries", respectively.

2(a) Basis of preparation

These condensed consolidated interim financial statements (“the interim financial statements”) of the Group are prepared in accordance with International Accounting Standard 34, Interim Financial Reporting and the minimum disclosure requirements issued by the Financial Services Authority (formerly known as Capital Market Authority (“CMA”). The accounting policies used in the preparation of the interim financial statements are consistent with those used in the preparation of the annual financial statements of the Group for the year ended 31 December 2024 except for the adoption of new and amended standards as disclosed in note 2.1 below.

The interim financial statements do not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards and should be read in conjunction with the Group’s annual consolidated financial statements for the year ended 31 December 2024. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group’s financial position and performance since the last annual financial statements.

The interim financial statements are prepared in Rial Omani (RO), rounded to the nearest thousand except when otherwise indicated.

The interim financial statements are prepared under the historical cost convention, except for the measurement at fair value of the cash settled share-based payments.

2(b) Change in accounting policy

Except as described below, the accounting policies applied in these interim financial statements are the same as those applied in the Group's consolidated financial statements as at and for the year ended 31 December 2024.

The policy for recognising and measuring income taxes in the interim period is disclosed in Note 5 and is consistent with that applied in the comparative interim period.

2.1 New and amended standards adopted by the Group

Following are the standards that are effective from 01 January 2025.

- Lack of Exchangeability - Amendment to IAS 21.

The new standard had no impact on the interim financial statements.

2.2 Impact of new standards (issued but not yet adopted by the Group)

A number of new accounting standards and amendments to accounting standards are effective for annual periods beginning after 1 January 2026 and earlier application is permitted. The Group has not early adopted any of the forthcoming new or amended accounting standards in preparing these condensed consolidated interim financial statements.

The Group is currently assessing the impact of the below not yet effective amendments on consolidated financial statements:

New standards or amendments	Effective date
• Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7	01 January 2026
• Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7	01 January 2026
• Annual Improvements to IFRS Accounting Standards – Volume 11	01 January 2026
• IFRS 18 Presentation and Disclosure in Financial Statements	01 January 2027
• IFRS 19 Subsidiaries without Public Accountability: Disclosures	01 January 2027
• Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to IFRS 10 and IAS 28)	Available for optional adoption/effective date deferred indefinitely

3 Use of judgement and estimate

In preparing these interim financial statements, management has made judgements and estimates that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those described in the last annual financial statements.

Measurement of fair values

A number of the Group's accounting policies require the measurement of fair values, for both financial assets and liabilities and non-financial assets and liabilities.

The Group has an established control framework with respect to the measurement of fair values. This includes a valuation team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the chief financial officer.

3 Use of judgement and estimate (continued)**Measurement of fair values (continued)**

The valuation team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of the Accounting Standards, including the level in the fair value hierarchy in which the valuations should be classified.

Significant valuation issues are reported to the Group audit committee.

When measuring the fair value of an asset or a liability, the Group uses market observable data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability are categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

4 Revenue

	<i>Three-month period ended</i>		<i>Six-month period ended</i>	
	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000
Revenue from rendering of services	56,462	59,273	113,857	118,088
Sale of telecommunication equipment	5,101	3,183	9,675	8,460
	61,563	62,456	123,532	126,548
Timing of revenue recognition				
Over time	56,462	59,273	113,857	118,088
At a point in time	5,101	3,183	9,675	8,460
	61,563	62,456	123,532	126,548

5 Income tax**Current income tax**

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. Taxation is provided in accordance with Omani regulations.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on laws that have been enacted at the reporting date.

Deferred tax assets are recognised for all deductible temporary differences and carry-forward of unused tax assets and unused tax losses, if any, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carried forward unused tax assets and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Current and deferred tax for the year

Current and deferred tax are recognised in statement of profit or loss, except when they relate to items that are recognised in statement of profit or loss or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

	<i>Three-month period ended</i>		<i>Six-month period ended</i>	
	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000
Statement of profit or loss				
Current tax expense	-	447	-	1,136
Deferred tax expense	284	(98)	645	(192)
	284	349	645	944

5 Income tax (continued)

	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
The movement in the current taxation liability as follows:		
At 1 January	1,394	338
Charge for the period/ year	-	1,257
Payment	(1,248)	(201)
At 30 June / 31 December	146	1,394
Deferred tax (liability) / asset		
At 1 January	(3,803)	(2,773)
Movement for the period/year through statement of profit or loss	(645)	(1,030)
At 30 June / 31 December	(4,448)	(3,803)

This is presented in the consolidated statement of financial position as follows:

Deferred tax assets	65	-
Deferred tax liability	(4,513)	(3,803)
	(4,448)	(3,803)

The tax rate applicable to the Group is 15% (2024: 15%). Deferred tax asset/liability is recorded at 15% (2024: 15%). For the purpose of determining the taxable results for the period, the accounting profit of the Group has been adjusted for tax purposes. Adjustments for tax purposes include items relating to both income and expense. The adjustments are based on the current understanding of the existing laws, regulations and practices.

The income tax assessment of the Parent Company has been finalised by the Oman Taxation Authorities up to 2020. Income tax assessments for the years 2021 onwards are yet to be completed by the Oman Taxation Authorities. With regard to tax assessment for the year 2020, there were no adjustments (disallowances) to the taxable income declared by the Parent Company in the return of income filed. The assessment has been completed in line with the return of income submitted.

As at 30 June 2025, the BEPS Pillar Two was not considered to be substantively enacted from the perspective of IAS 12 – Income Taxes since the corresponding regulations/ clarifications were yet to be prescribed.

6 Basic and diluted earnings per share

Basic earnings per share are calculated by dividing the profit for the period attributable to ordinary equity holder of the Parent Company by the weighted average number of shares outstanding during the periods as follows:

	<i>Three-month period ended</i>		<i>Six-month period ended</i>	
	30 June 2025 (Unaudited)	30 June 2024 (Unaudited)	30 June 2025 (Unaudited)	30 June 2024 (Unaudited)
Profit for the period (RO'000) attributable to owners of the Parent Company	1,674	2,130	3,509	4,913
Weighted average number of shares outstanding for the period (number in thousand)	650,944	650,944	650,944	650,944
Basic and diluted earnings per share (RO)	0.003	0.003	0.005	0.008

No figure for diluted earnings per share has been presented as the Company has not issued any instruments which would have an impact on earnings per share when exercised.

7 Property, plant and equipment

	Mobile / fixed exchange and network equipment RO '000	Subscriber apparatus and other equipment RO '000	Buildings RO '000	Capital work in progress RO '000	Total RO '000
Cost					
1 January 2025	744,525	111,336	15,299	40,222	911,382
Additions	-	-	-	16,437	16,437
Transfers	42,821	2,722	202	(45,745)	-
Write off	(911)	-	-	-	(911)
30 June 2025 (unaudited)	786,435	114,058	15,501	10,914	926,908
Accumulated depreciation and impairment					
1 January 2025	555,054	104,318	9,867	-	669,239
Charge for the period	20,415	2,651	313	-	23,379
Write off	(860)	-	-	-	(860)
30 June 2025 (unaudited)	574,609	106,969	10,180	-	691,758
Net book value					
30 June 2025 (unaudited)	211,826	7,089	5,321	10,914	235,150

	Mobile / fixed exchange and network equipment RO'000	Subscriber apparatus and other equipment RO'000	Buildings RO'000	Capital work in progress RO'000	Total RO'000
Cost					
1 January 2024	737,228	106,195	10,137	16,977	870,537
Additions	-	-	-	51,623	51,623
Transfers	17,952	5,264	5,162	(28,378)	-
Write off	(10,731)	(280)	-	-	(11,011)
Cost estimation adjustment	76	-	-	-	76
Reversal of impairment loss	-	157	-	-	157
31 December 2024 (audited)	744,525	111,336	15,299	40,222	911,382
Accumulated depreciation and impairment					
1 January 2024	527,643	97,325	9,220	-	634,188
Charge for the year	38,021	7,272	647	-	45,940
Write off	(10,652)	(279)	-	-	(10,931)
Cost estimation adjustment	42	-	-	-	42
31 December 2024 (audited)	555,054	104,318	9,867	-	669,239
Net book value					
31 December 2024 (audited)	189,471	7,018	5,432	40,222	242,143

Capital work in progress includes advances given to suppliers towards purchase of property and equipment amounting to RO 3,175,543 (31 December 2024: RO 15,495,280).

8 Right-of-use assets

	Mobile network sites RO '000	Transmissio n RO '000	Retail outlets RO '000	Vehicles RO '000	Buildings and warehouse s RO '000	Total RO '000
Net book value as at 1 January 2025	22,146	6,461	1,162	411	1,219	31,399
Additions during the period	1,799	739	61	-	409	3,008
Depreciation for the period	(2,660)	(232)	(205)	(58)	(353)	(3,508)
Offset against government grant (note 13)	-	(1,477)	-	-	-	(1,477)
Expired contract for the period – cost	-	-	-	-	(3,497)	(3,497)
Expired contract for the period – depreciation	-	-	-	-	3,497	3,497
Termination contract for the period – cost	(1,444)	-	(53)	(73)	-	(1,570)
Termination contract for the period – depreciation	817	-	18	13	-	848
Modifications during the period	291	(6)	(13)	-	-	272
Net book value as at 30 June 2025 (unaudited)	20,949	5,485	970	293	1,275	28,972

	Mobile network sites RO'000	Transmission RO'000	Retail outlets RO'000	Vehicles RO'000	Buildings and warehouses RO'000	Total RO'000
Net book value as at 1 January 2024 (audited)	26,456	6,077	537	48	1,041	34,159
Additions during the year	3,108	1420	1,175	475	893	7,071
Depreciation for the year	(4,807)	(322)	(535)	(112)	(729)	(6,505)
Expired contract for the year – cost	(31)	-	(1,211)	(93)	(1,128)	(2,463)
Expired contract for the year - depreciation	31	-	1,211	93	1,136	2,471
Reversal of Impairment loss	-	-	-	-	12	12
Terminated contract for the year – cost	(114)	(12)	-	-	(90)	(216)
Terminated contract for the year – depreciation	37	4	-	-	84	125
Modifications during the year	(2,534)	(706)	(15)	-	-	(3,255)
Net book value as at 31 December 2024 (audited)	22,146	6,461	1,162	411	1,219	31,399

9 Licences

	Mobile licence RO'000	Fixed line licence RO'000	Total RO'000
Cost			
Balance at 1 January 2025	138,030	21,847	159,877
Addition during the period	2,669	-	2,669
Balance at 30 June 2025 (unaudited)	140,699	21,847	162,546
Amortisation			
Balance at 1 January 2025	79,513	13,745	93,258
Amortisation during the period	2,911	422	3,333
Balance at 30 June 2025 (unaudited)	82,424	14,167	96,591
Net book value			
At 30 June 2025 (unaudited)	58,275	7,680	65,955
Cost			
Balance at 1 January 2024	135,137	21,847	156,984
Additions during the year	2,893	-	2,893
Balance at 31 December 2024 (audited)	138,030	21,847	159,877
Amortisation			
Balance at 1 January 2024	73,798	12,892	86,690
Amortisation during the year	5,715	853	6,568
Balance at 31 December 2024 (audited)	79,513	13,745	93,258
Net book value			
At 31 December 2024 (audited)	58,517	8,102	66,619

9.1 Licences represent the amount paid to the Telecommunication Regulatory Authority (TRA) of the Sultanate of Oman for obtaining the licence to operate as fixed and mobile telecommunication service provider. Licences are stated at cost less accumulated amortisation and impairment losses.

In accordance with the terms of the mobile and fixed line licences, granted to the Company, royalty is payable to the Government of the Sultanate of Oman based on 12% (2024: 12%) for the mobile licence and 10% (2024: 10%) for the fixed licence. These rates are to be applied on the net of predefined sources of revenue and expenses as per the TRA guidelines and the latest guidelines was issued on 29 December 2020.

9A Other intangible assets

	Cable capacity RO'000	Software RO'000	Total RO'000
<i>Cost</i>			
At 1 January 2025	12,482	34,308	46,790
Additions	309	2,704	3,013
At 30 June 2025 (unaudited)	12,791	37,012	49,803
<i>Amortisation</i>			
At 1 January 2025	3,012	28,867	31,879
Amortisation during the period	344	1,750	2,094
At 30 June 2025 (unaudited)	3,356	30,617	33,973
<i>Net book value</i>			
At 30 June 2025 (unaudited)	9,435	6,395	15,830

	Cable capacity RO'000	Software RO'000	Total RO'000
<i>Cost</i>			
At 1 January 2024	12,312	29,713	42,025
Additions	170	4,595	4,765
At 31 December 2024 (audited)	12,482	34,308	46,790
<i>Amortisation</i>			
At 1 January 2024	2,431	24,859	27,290
Amortisation during the year	581	4,008	4,589
At 31 December 2024 (audited)	3,012	28,867	31,879
<i>Net book value</i>			
At 31 December 2024 (audited)	9,470	5,441	14,911

10 Loans and borrowings

	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
Long-term loan (note 10.1)	93	198
Short-term loan (note 10.2)	28,000	8,773
	<u>28,093</u>	<u>8,971</u>

10.1 Long-term loan is obtained by subsidiary company, Duqm Data Centre SAOC, from a commercial bank at interest rate of 6.5% per annum and is repayable in 15 equal quarterly instalments.

The term loan is secured against the negative lien on all assets of the subsidiary company amounting to RO 2,601,496.

10.2 As of 30 June 2025, the Group has available funds for drawdown of RO 67.1 million (31 December 2024: RO 86.4 million) with short term facilities maturing in October 2025 and October 2026. The facilities are unsecured and carry an effective interest rates of fixed deposit rate + 1.75%.

The Group has complied with all the financial covenants of its borrowing facilities which relate to 'Debt to EBITDA' and 'Interest coverage' ratios as at 30 June 2025 and 31 December 2024. The Group expects to comply with the covenants for at least 12 months after the reporting date.

11 Lease liabilities

	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
Maturity analysis - contractual undiscounted cash flow		
Less than one year	8,749	9,199
One to five years	12,925	16,240
More than five years	15,163	14,502
Total undiscounted lease liabilities at period / year end	<u>36,837</u>	<u>39,941</u>
Lease liabilities included in the statement of financial position at the period/ year end		
Current	7,687	7,625
Non-current	21,499	24,263
Total lease liabilities	<u>29,186</u>	<u>31,888</u>

12 Employee benefits

	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
Employees' end of service benefits	2,135	1,970
Cash settled share-based payments	494	897
Total employee benefits as at the end of the period/year	2,629	2,867
Less: current liability for cash settled share-based payments	(494)	(897)
Non-current liability as at the end of the period/year	2,135	1,970

13 Government grant

	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
At 1 January	1,881	-
Recognised during the period / year – Asset acquisition	-	1,881
Offset against asset during the period / year	(1,477)	-
Released to the statement of profit or loss	(4)	-
At 30 June / 31 December	400	1,881
Non-current	400	1,881
Current	-	-
	400	1,881

The Company received a conditional waiver of 3% of fixed line royalty from the Telecommunication Regulatory Authority (TRA) for the years 2022 to 2024.

For the waiver relating to year 2022, the Company was required to invest in specific sites agreed upon with the TRA. The Company had entered into an agreement with a third party ("Contractor") to complete the work associated with this grant. The grant's conditions require that the work be completed within 12 months of the agreement with the Contractor and that 20% of the project work be performed by small and medium-sized enterprises (SMEs). During the current period, certain grant related assets became available for use and accordingly have been offset against the government grant in these financial statements.

The amount relating to years 2023 and 2024 have not been recognized as the conditions for these years are still in the process of finalization with the TRA.

14 Dividend

The Directors proposed a dividend of baiza 11.53 per share for year ended 31 December 2024 amounting to RO 7.505 million. This was approved by the Company's shareholders at the Annual General Meeting held on 12 March 2025, and was paid in March 2025.

15 Related party transactions

Related parties comprise the shareholders, directors, key management personnel and business entities in which they have the ability to control or exercise significant influence in financial and operating decisions. Pricing policies and the terms of these transactions are approved by the Group's management.

Details regarding transactions with the related parties included in the financial statements are set out below:

	<i>Three-month period ended</i>	
	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000
Entities under common control		
Revenue		
Telecom revenues	89	1,964
Expenses / (reimbursements)		
Telecom costs	37	269
Service fees	1,814	1,858
Brand licence fee	903	928
Other expenses	41	77
Reimbursed from related party	(50)	(67)
Purchase of intangible assets	154	85

	<i>Six-month period ended</i>	
	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000
Entities under common control		
Revenue		
Telecom revenues	192	4,814
Expenses / (reimbursements)		
Telecom costs	101	625
Service fee	3,640	3,766
Brand licence fee	1,817	1,881
Other expenses	116	109
Reimbursed from related party	(100)	(96)
Purchase of intangible assets	154	85

15 Related party transactions (continued)

Trade payable and receivable balances with related parties included in the statement of financial position are as follows:

	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
Payables		
Entities under common control	4,482	5,557
	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
Receivables		
Entities under common control	607	499

Compensation of key management personnel

The remuneration of members of key management and directors during the periods were as follows:

	<i>Three-month period ended</i>		<i>Six-month period ended</i>	
	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000	30 June 2025 (Unaudited) RO'000	30 June 2024 (Unaudited) RO'000
Salaries / remuneration and benefits	220	410	650	792
Share-based payments	24	46	49	112
Directors' remuneration	5	40	255	80
Employees' end of service benefits	1	3	13	5
	250	499	967	989

16 Capital commitments

	30 June 2025 (Unaudited) RO'000	31 December 2024 (Audited) RO'000
Capital commitments		
Estimated capital expenditure contracted for at the reporting date but not provided for:		
Property, plant and equipment	25,835	9,653

17 Contingent liabilities*Guarantees*

At 30 June 2025, the Group had contingent liabilities in respect of letter of credits amounting to RO 2,503,150 (31 December 2024: RO 2,503,150) and letter of guarantees amounting to RO 852,671 (31 December 2024: RO 494,636). It is anticipated that no material liabilities are expected to arise from these.

18 Segment information

Information regarding the Group's operating segments is set out below in accordance with the IFRS 8 – Operating Segments.

Segment revenue that are reported to the Group's Chief Operating Decision Maker ("CODM"), which is the Board of Directors, include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

For management purpose, the Group is organised into business units based on their product and services and has two reportable operating segments as follows:

1. Operation of Global System for Mobile Communication (GSM) for prepaid and post-paid services, sale of telecommunication equipment and other associated services i.e. mobile segment.
2. Provision of international and national voice and data services from fixed line, sale of telecommunication equipment and other associated services i.e. fixed line segment.

Management monitors the revenue of its business for the purpose of making decisions about resource allocation and performance assessment.

Segment revenue

Segment information represents only revenue by each segment, as revenue is the only specific segmental information regularly provided to the chief operating decision maker.

The Parent Company commenced its fixed line services in May 2010 and its operations are mainly confined to the Sultanate of Oman.

Segmental revenue for the three-month period ended 30 June 2025 (unaudited) are as follows:

	Mobile RO'000	Fixed line RO'000	Total RO'000
Revenue			
External sales	43,290	18,273	61,563
Total revenue	43,290	18,273	61,563

Segmental revenue for the three-month period ended 30 June 2024 (unaudited) are as follows:

	Mobile RO'000	Fixed line RO'000	Total RO'000
Revenue			
External sales	43,648	18,808	62,456
Total revenue	43,648	18,808	62,456

18 Segment information (continued)

Segmental revenue for the six-month period ended 30 June 2025 (unaudited) are as follows:

	Mobile RO'000	Fixed line RO'000	Total RO'000
Revenue			
External sales	87,920	35,612	123,532
Total revenue	87,920	35,612	123,532

Segmental revenue for the six-month period ended 30 June 2024 (unaudited) are as follows:

	Mobile RO'000	Fixed line RO'000	Total RO'000
Revenue			
External sales	89,329	37,219	126,548
Total revenue	89,329	37,219	126,548