Report of the Board of Directors

Oman Cables Industry (SAOG) “Oman Cables” has the pleasure in submitting the report on the performance of the Parent Company and the Group for nine months period ended 30 Sep 2025.

Parent Company - *“Oman Cables”.*

The Group - *Oman Cables and its two fully owned subsidiaries: Oman Aluminum Processing Industries SPC in Sohar “OAPIL” and Associated Cables Private Ltd in India “ACPL”.*

Sustainable Growth

Our Group’s mission is rooted in creating long-term value through environmental stewardship, social responsibility, and operational excellence, ensuring that sustainability is embedded in every decision we make.

Group Performance

The Sales of the Group for the nine months period ended 30 Sep 2025 are RO 213.69 million compared to RO 197.34 million for the same period last year, increase of 8.28%.

The Group Net Profit after tax (NPAT), for the nine months period ended 30 Sep 2025 is RO 17.55 million compared to RO 17.42 million during the same period in 2024, increase of 0.73%.

The Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA) for the period is RO 22.20 million compared to RO 21.82 million during the same period in 2024.

Oman Cables (Parent) Performance

Oman Cables stands as a strategic technological enabler in the region’s energy and digital transformation. Through its commitment to innovation and responsible operations, the company plays a vital role in advancing a decarbonized energy ecosystem and driving progress toward a more sustainable future.

The Sales of Oman Cables for the nine months period ended 30 Sep 2025 are RO 161.30 million compared to RO 147.10 million in the same period last year, increase of 9.65%.

The NPAT for the nine months period ended 30 Sep 2025 is RO 12.54 million as compared to RO 12.30 million for the same period in 2024, increase of 1.98%.

EBITDA for the period is RO 15.49 million compared to RO 15.19 million during the same period in 2024.

In the nine months period ended 30 Sep 2025, the revenue of the company marginally continued to increase influenced by metal prices and broad-based geographic sales distribution. The profitability of the company reflected also marginal improvement, principally due to the company persistent emphasis on product mix, dynamic pricing strategies, design to cost, and stringent cost management.

Oman Aluminum Processing Industries SPC, Sohar (OAPIL) (subsidiary) and Associated Cables Private Ltd (ACPL), India (Subsidiary)

In the nine months period ended 30 Sep 2025, OAPIL maintained its trajectory of delivering more added value products, influenced by the continuing focus on expanded market presence and reinforcing its financial discipline.

In the nine months period ended 30 Sep 2025, ACPL remains delivering positive results supported by the focus on enhancing the operational efficiencies, improving its competitive advantage and a wider market reach.

Oman Cables is recognizing the support extended by various Government Authorities and wish the best for our beloved Oman to further develop under the leadership of His Majesty Sultan Haitham bin Tariq, in line with Oman Vision 2040.

On behalf of the Board of Directors
Oman Cables Industry SAOG

Statement of Financial position, Current/ non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited Consolidated 31/12/2024	Standalone 31/12/2024
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	20,396,978	12,153,880	20,117,324	12,993,332	21,802,343	13,142,605
Intangible assets other than goodwill	244,586	244,586	305,989	305,989	290,639	290,639
Right-of-use assets	3,349,939	1,787,154	3,358,427	1,733,746	3,319,203	1,709,999
Investments in subsidiaries		7,789,908		7,789,908		7,789,908
Deferred tax assets	161,128	193,535		62,075	355,334	410,120
Non-current financial assets at fair value through other comprehensive income	36,622	36,622	95,301	95,301	84,124	84,124
Non-current financial assets at amortised cost	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total non-current assets	**25,189,253**	**23,205,685**	**24,877,041**	**23,980,351**	**26,851,643**	**24,427,395**
CURRENT ASSETS						
Current inventories	**26,813,628**	**24,075,692**	**28,691,318**	**23,910,285**	**26,277,530**	**22,821,135**
Trade and other current receivables	**67,948,671**	**52,046,393**	**65,152,222**	**52,164,980**	**67,165,376**	**49,469,969**
Current derivative financial assets	958,142	827,258	1,443,444	1,255,503		
Cash and bank balances	**79,060,771**	**62,592,457**	**59,670,259**	**46,936,437**	**65,364,493**	**55,239,194**
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	**174,781,212**	**139,541,800**	**154,957,243**	**124,267,205**	**158,807,399**	**127,530,298**
Total current assets	**174,781,212**	**139,541,800**	**154,957,243**	**124,267,205**	**158,807,399**	**127,530,298**
Total assets	**199,970,465**	**162,747,485**	**179,834,284**	**148,247,556**	**185,659,042**	**151,957,693**
EQ UITY AND LIABILITIES						
EQ UITY						
Issued capital	8,970,000	8,970,000	8,970,000	8,970,000	8,970,000	8,970,000
Share premium	977,500	977,500	977,500	977,500	977,500	977,500
Statutory reserve	4,445,333	2,990,000	4,445,333	2,990,000	4,445,333	2,990,000
Other reserves	**22,631,758**	**21,074,845**	**19,978,336**	**18,840,223**	**19,733,654**	**18,623,785**
Retained earnings (accumulated Losses)	120,954,731	98,481,235	108,024,475	91,934,228	111,609,315	94,148,189
Total equity attributable to owners of parent	**157,979,322**		**142,395,644**		**145,735,802**	
Total equity	**157,979,322**	**132,493,580**	**142,395,644**	**123,711,951**	**145,735,802**	**125,709,474**
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	**1,907,148**	**1,628,193**	**1,864,209**	**1,614,628**	**1,720,147**	**1,466,231**
Total non-current provisions	**1,907,148**	**1,628,193**	**1,864,209**	**1,614,628**	**1,720,147**	**1,466,231**
Non-current lease liabilities	3,668,559	1,976,357	3,519,569	1,800,982	3,536,340	1,822,581
Deferred tax liabilities			68,948			
Total non-current liabilities	**5,575,707**	**3,604,550**	**5,452,726**	**3,415,610**	**5,256,487**	**3,288,812**
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	**32,510,250**	**23,857,128**	**28,185,935**	**18,442,565**	**27,781,749**	**18,323,656**
Current lease liabilities	285,233	185,108	269,509	179,509	281,433	185,108
Current derivative financial liabilities					1,251,330	1,194,467
Current tax liabilities, current	3,619,953	2,607,119	3,530,470	2,497,921	4,583,241	3,256,176
Other current financial liabilities					769,000	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	**36,415,436**	**26,649,355**	**31,985,914**	**21,119,995**	**34,666,753**	**22,959,407**
Total current liabilities	**36,415,436**	**26,649,355**	**31,985,914**	**21,119,995**	**34,666,753**	**22,959,407**
Total liabilities	**41,991,143**	**30,253,905**	**37,438,640**	**24,535,605**	**39,923,240**	**26,248,219**
Total equity and liabilities	**199,970,465**	**162,747,485**	**179,834,284**	**148,247,556**	**185,659,042**	**151,957,693**
Number of outstanding shares	89700000	89700000	89700000	89700000	89700000	89700000
Net assets per share	1.761	1.477	1.587	1.379	1.625	1.401

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2025	Standalone 30/09/2025	Consolidated 30/09/2024	Standalone 30/09/2024	Actuals/Omani Rial/Unaudited Consolidated 31/12/2024	Standalone 31/12/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQ UITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	6,642,676	6,206,290	7,335,605	6,316,293	6,541,724	5,920,761
Current inventories in transit	315,000	315,000			191,070	18,840
Work in progress	4,840,903	4,426,583	6,171,329	5,463,003	2,806,725	2,431,281
Finished goods	16,140,334	14,604,045	16,493,777	13,607,215	17,899,886	15,926,479
Current spare parts	3,688,630	1,821,473	3,594,231	1,821,473	3,652,040	1,821,473
Allowance for slow moving and obsolete inventories	4,813,915	3,297,699	4,903,624	3,297,699	4,813,915	3,297,699
Total inventories, current	**26,813,628**	**24,075,692**	**28,691,318**	**23,910,285**	**26,277,530**	**22,821,135**
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	59,759,238	48,734,410	61,442,045	53,484,231	62,239,453	49,520,194
Receivables due from related parties	8,802,515	5,456,614	4,524,358	1,000,891	5,142,567	1,513,031
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						
Prepayments	425,426	425,426	1,327,430	1,327,430	222,236	222,236
Advances	1,811,497	1,236,304	1,330,815	776,562	826,830	638,467
Total prepayments and accrued income	**2,236,923**	**1,661,730**	**2,658,245**	**2,103,992**	**1,049,066**	**860,703**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Oct 2025

Other receivables	1,364,846	305,913	824,959	(225,293)	2,999,580	1,742,787
Allowance for expected credit losses	4,214,851	4,112,274	4,297,385	4,198,841	4,265,290	4,166,746
Total trade and other current receivables	**67,948,671**	**52,046,393**	**65,152,222**	**52,164,980**	**67,165,376**	**49,469,969**
CASH AND CASH EQ UIVALENTS						
CASH						
Cash on hand	5,551	5,000	6,173	5,000	5,783	5,000
Balances with banks	48,606,691	44,776,371	10,170,780	7,271,301	16,298,345	15,574,058
Total cash	**48,612,242**	**44,781,371**	**10,176,953**	**7,276,301**	**16,304,128**	**15,579,058**
CASH EQ UIVALENTS						
Total cash and cash equivalents	**48,612,242**	**44,781,371**	**10,176,953**	**7,276,301**	**16,304,128**	**15,579,058**
Short-term deposits, not classified as cash equivalents	30,637,443	18,000,000	49,682,220	39,849,050	49,249,279	39,849,050
Allowance for expected credit losses	188,914	188,914	188,914	188,914	188,914	188,914
Total cash and bankbalances	**79,060,771**	**62,592,457**	**59,670,259**	**46,936,437**	**65,364,493**	**55,239,194**
OTHER CURRENT NON-FINANCIALASSETS						
EQ UITY						
OTHER RESERVES						
Special and general reserve	19,039,702	17,886,763	17,427,334	16,274,395	19,039,702	17,886,763
Other reserves	3,592,056	3,188,082	2,551,002	2,565,828	693,952	737,022
Total reserves	**22,631,758**	**21,074,845**	**19,978,336**	**18,840,223**	**19,733,654**	**18,623,785**
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,907,148	1,628,193	1,864,209	1,614,628	1,720,147	1,466,231
Total non-current provisions for employee benefits	**1,907,148**	**1,628,193**	**1,864,209**	**1,614,628**	**1,720,147**	**1,466,231**
BORROWINGS, NON CURRENT						
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	22,810,384	15,263,593	18,798,357	10,444,996	13,524,262	9,770,224
Payables to related parties	1,407,701	1,527,599	410,932	846,464	5,120,079	1,495,877
ACCRUALS AND DEFERRED INCOME						
Accruals	6,918,980	5,951,325	7,212,170	5,512,861	7,389,835	5,800,055
Total accruals and deferred income	**6,918,980**	**5,951,325**	**7,212,170**	**5,512,861**	**7,389,835**	**5,800,055**
Other payables	1,373,185	1,114,611	1,764,476	1,638,244	1,747,573	1,257,500
Total trade and other current payables	**32,510,250**	**23,857,128**	**28,185,935**	**18,442,565**	**27,781,749**	**18,323,656**
BORROWINGS, CURRENT						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Oct 2025

Actuals/Omani Rial/Unaudited

Income Statement - Function of expense	Consolidated 01/07/2025-30/09/2025	Standalone 01/07/2025-30/09/2025	Consolidated 01/07/2024-30/09/2024	Standalone 01/07/2024-30/09/2024	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024	Standalone 01/01/2024-30/09/2024
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	**76,180,499**	**57,476,381**	**73,652,440**	**57,159,954**	**213,694,395**	**161,304,270**	**197,344,818**	**147,103,218**
Cost of sales	**66,500,989**	**50,567,108**	**63,515,295**	**49,658,006**	**185,551,076**	**140,423,327**	**169,156,196**	**127,001,705**
Gross profit	**9,679,510**	**6,909,273**	**10,137,145**	**7,501,948**	**28,143,319**	**20,880,943**	**28,188,622**	**20,101,513**
General and administrative expense	**1,731,421**	**1,363,660**	**1,673,933**	**1,369,471**	**5,100,720**	**4,029,716**	**4,920,387**	**4,075,094**
Selling, distribution and marketing expenses	**1,322,837**	**1,040,822**	**1,834,053**	**1,382,943**	**4,603,004**	**3,956,542**	**5,108,284**	**3,621,583**
Other operating gains (losses)	296,644	258,817	76,733	93,272	632,487	587,371	471,796	515,257
Profit (loss) from operating activities	**6,921,896**	**4,763,608**	**6,705,892**	**4,842,806**	**19,072,082**	**13,482,056**	**18,631,747**	**12,920,093**
Finance income	481,703	322,444	829,941	645,139	1,755,677	1,268,054	2,143,363	1,687,995
Finance costs	(23,348)	(68,313)	(115,127)	(148,620)	(16,662)	(167,820)	(18,797)	(120,708)
Profit (loss) before income tax, continuing operations	**7,426,947**	**5,154,365**	**7,650,960**	**5,636,565**	**20,844,421**	**14,917,930**	**20,793,907**	**14,728,796**
Income tax expense, continuing operations	1,189,703	834,708	1,279,877	966,016	3,291,455	2,377,334	3,368,929	2,431,445
Profit (loss) from continuing operations	**6,237,244**	**4,319,657**	**6,371,083**	**4,670,549**	**17,552,966**	**12,540,596**	**17,424,978**	**12,297,351**
Net Profit / (Loss) for the period	**6,237,244**	**4,319,657**	**6,371,083**	**4,670,549**	**17,552,966**	**12,540,596**	**17,424,978**	**12,297,351**
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	6,237,244		6,371,083		17,552,966		17,424,978	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.070	0.048	0.071	0.052	0.196	0.140	0.194	0.137
Total basic earnings (loss) per share	0.070	0.048	0.071	0.052	0.196	0.140	0.194	0.137
DILUTED EARNINGS PER SHARE								

Actuals/Omani Rial/Unaudited

Statement of comprehensive income - Net of tax	Consolidated 01/07/2025-30/09/2025	Standalone 01/07/2025-30/09/2025	Consolidated 01/07/2024-30/09/2024	Standalone 01/07/2024-30/09/2024	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024	Standalone 01/01/2024-30/09/2024
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the period	**6,237,244**	**4,319,657**	**6,371,083**	**4,670,549**	**17,552,966**	**12,540,596**	**17,424,978**	**12,297,351**
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS,NET OF TAX								
Net change in fair value	200,361	238,491	1,889,575	1,665,309	2,108,777	1,719,060	858,284	556,529
Foreign currency translation	17,430		(78,643)		(19,734)		(101,331)	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	**217,791**	**238,491**	**1,810,932**	**1,665,309**	**2,089,043**	**1,719,060**	**756,953**	**556,529**
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS								
Total other comprehensive income	**217,791**	**238,491**	**1,810,932**	**1,665,309**	**2,089,043**	**1,719,060**	**756,953**	**556,529**
Total comprehensive income	**6,455,035**	**4,558,148**	**8,182,015**	**6,335,858**	**19,642,009**	**14,259,656**	**18,181,931**	**12,853,880**
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	6,455,035		8,182,015		19,642,009		18,181,931	

Actuals/Omani Rial/Unaudited

Analysis of Income and Expense - Function of Expense	Consolidated 01/07/2025-30/09/2025	Standalone 01/07/2025-30/09/2025	Consolidated 01/07/2024-30/09/2024	Standalone 01/07/2024-30/09/2024	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024	Standalone 01/01/2024-30/09/2024
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								

Revenue from sale of goods	76,180,499	57,476,381	73,652,440	57,159,954	213,694,395	161,304,270	197,344,818	147,103,218
Total revenue	**76,180,499**	**57,476,381**	**73,652,440**	**57,159,954**	**213,694,395**	**161,304,270**	**197,344,818**	**147,103,218**
OTHER INCOME								
EXPENSES								
COST OF SALES								
Cost of material consumed	62,656,496	47,805,553	59,915,530	47,129,997	174,638,746	132,552,558	158,235,294	119,282,554
Employee benefit expenses	1,739,381	1,426,271	1,720,108	1,418,115	5,165,048	4,201,422	5,083,136	4,167,133
Fuel and electricity	664,171	464,114	666,076	464,618	1,438,344	1,056,640	1,601,682	1,034,379
Depreciation and amortisation	769,877	483,538	745,198	485,085	2,337,116	1,470,652	2,296,801	1,517,308
Inventory write-down			(149,184)	(200,000)			228,310	(8,650)
Repairs and maintainance	447,435	222,122	349,607	160,449	1,343,249	684,315	1,037,458	516,430
Other cost of goods sold	223,629	165,510	267,960	199,742	628,573	457,740	673,515	492,551
Total Cost of sales	**66,500,989**	**50,567,108**	**63,515,295**	**49,658,006**	**185,551,076**	**140,423,327**	**169,156,196**	**127,001,705**
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	322,503	283,539	276,504	244,696	960,509	845,964	876,373	757,283
Sales promotion expenses	216		552		1,475		4,259	
Advertising expense	21,494	21,483	14,519	13,187	87,303	86,281	31,270	29,667
Other selling and distribution expenses	978,624	735,800	1,542,478	1,125,060	3,553,717	3,024,297	4,196,382	2,834,633
Total selling, distribution and marketing expenses	**1,322,837**	**1,040,822**	**1,834,053**	**1,382,943**	**4,603,004**	**3,956,542**	**5,108,284**	**3,621,583**
GENERALAND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	1,242,915	997,112	1,176,346	939,756	3,525,570	2,762,161	3,476,562	2,895,178
Director's remuneration and sitting fees	15,500	15,500	49,999	49,999	225,500	225,500	150,000	150,000
Expected credit losses - trade and other receivables	(3,383)	(3,366)	4,719	4,719	(54,007)	(54,472)	1,813	1,813
Depreciation and amortisation	65,266	55,191	56,705	43,734	207,848	170,879	175,882	126,853
Legal and professional expense	98,923	58,793	73,689	61,509	228,485	150,162	177,617	143,262
Registrations and renewals	9,035	100	9,888	6,336	25,533	10,249	29,270	22,801
Vehicle expenses	6,183	6,183	6,729	6,250	18,702	18,702	16,152	15,673
Printing and stationary	2,897	2,021	3,158	2,627	13,331	11,203	8,596	6,865
Other expenses and fees	294,085	232,126	292,700	254,541	909,758	735,332	884,495	712,649
Total General and administrative expenses	**1,731,421**	**1,363,660**	**1,673,933**	**1,369,471**	**5,100,720**	**4,029,716**	**4,920,387**	**4,075,094**

Statement of cash flows, indirect method	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025	Consolidated 01/01/2024-30/09/2024	Standalone 01/01/2024-30/09/2024
				Actuals/Omani Rial/Unaudited
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	**20,844,421**	**14,917,930**	**20,793,907**	**14,728,796**
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,428,913	1,571,902	2,355,008	1,572,908
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(54,007)	(54,472)	1,813	1,813
Other adjustments to reconcile profit (loss)	2,756,279	486,050	(10,288,797)	(9,472,079)
Total adjustments to reconcile profit (loss)	**5,131,185**	**2,003,480**	**(7,931,976)**	**(7,897,358)**
Cash flows from (used in) operations before changes in working capital	**25,975,606**	**16,921,410**	**12,861,931**	**6,831,438**
WORKING CAPITAL CHANGES				
Cash flows from (used in) operations	**25,975,606**	**16,921,410**	**12,861,931**	**6,831,438**
Income taxes paid (refund), classified as operating activities	(4,358,427)	(3,113,169)	(3,665,941)	(2,639,422)
Other inflows (outflows) of cash, classified as operating activities			(142,058)	(142,058)
Net cash flows from (used in) operating activities	**21,617,179**	**13,808,241**	**9,053,932**	**4,049,958**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	3,882		733	733
Purchase of property, plant and equipment, classified as investing activities	927,044	537,125	1,077,151	737,633
Proceeds from sales of intangible assets, classified as investing activities	47,502	47,502	55,841	55,841
Interest received	3,028,323	2,582,275	1,959,614	1,508,881
Net cash flows from (used in) investing activities	**2,152,663**	**2,092,652**	**939,037**	**827,822**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	(769,000)			
Payments of lease liabilities	182,554	92,554	240,174	172,674
Dividends paid	8,207,550	8,207,550	7,624,504	7,624,504
Interest paid	277,176	247,525	308,919	279,676
Other inflows (outflows) of cash, classified as financing activities	17,974,553	21,849,050	(16,778,698)	(11,920,760)
Net cash flows from (used in) financing activities	**8,538,273**	**13,301,421**	**(24,952,295)**	**(19,997,614)**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**32,308,115**	**29,202,314**	**(14,959,326)**	**(15,119,834)**
Net increase (decrease) in cash and cash equivalents	**32,308,115**	**29,202,314**	**(14,959,326)**	**(15,119,834)**
Cash and cash equivalents at beginning of period	**16,304,128**	**15,579,058**	**25,136,279**	**22,396,135**
Cash and cash equivalents at end of period	**48,612,242**	**44,781,371**	**10,176,953**	**7,276,301**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Oct 2025

Actuals/Omani Rial/Unaudited

Statement of changes in equity	General reserve	General reserve	Total equity attributable to owners of parent	Issued capital	Issued capital	Other reserves	Other reserves	Retained earnings (accumulated Losses)	Retained earnings (accumulated Losses)	Share premium	Share premium	Statutory reserve	Statutory reserve	Consolidated	Standalone
	Consolidated	Standalone	Consolidated	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	01/01/2025-30/09/2025	01/01/2025-30/09/2025
	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025	01/01/2025-30/09/2025		
STATEMENT OF CHANGES IN EQ UITY															
STATEMENT OF CHANGES IN EQ UITY															
Equity at beginning of period (before adjustments)	19,039,702	17,886,763	145,735,802	8,970,000	8,970,000	693,952	737,022	111,609,315	94,148,189	977,500	977,500	4,445,333	2,990,000	145,735,802	125,709,474
Equity at beginning of period (after adjustments)	**19,039,702**	**17,886,763**	**145,735,802**	**8,970,000**	**8,970,000**	**693,952**	**737,022**	**111,609,315**	**94,148,189**	**977,500**	**977,500**	**4,445,333**	**2,990,000**	**145,735,802**	**125,709,474**
CHANGES IN EQ UITY															
COMPREHENSIVE INCOME															
Net Profit / (Loss) for the period			**17,552,966**					**17,552,966**	**12,540,596**					**17,552,966**	**12,540,596**
Other comprehensive income			**2,089,043**			**2,089,043**	**1,719,060**							**2,089,043**	**1,719,060**
Total comprehensive income			**19,642,009**			**2,089,043**	**1,719,060**	**17,552,966**	**12,540,596**					**19,642,009**	**14,259,656**
Dividends			8,207,550					8,207,550	8,207,550					8,207,550	8,207,550
Increase (decrease) through other changes, equity			809,061			809,061	732,000							809,061	732,000
Total increase (decrease) in equity			**12,243,520**			**2,898,104**	**2,451,060**	**9,345,416**	**4,333,046**					**12,243,520**	**6,784,106**
Equity at end of period	**19,039,702**	**17,886,763**	**157,979,322**	**8,970,000**	**8,970,000**	**3,592,056**	**3,188,082**	**120,954,731**	**98,481,235**	**977,500**	**977,500**	**4,445,333**	**2,990,000**	**157,979,322**	**132,493,580**

Actuals/Omani Rial/Unaudited

Statement of changes in equity	General reserve	General reserve	Total equity attributable to owners of parent	Issued capital	Issued capital	Other reserves	Other reserves	Retained earnings (accumulated Losses)	Retained earnings (accumulated Losses)	Share premium	Share premium	Statutory reserve	Statutory reserve	Consolidated	Standalone
	Consolidated	Standalone	Consolidated	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	01/01/2024-30/09/2024	01/01/2024-30/09/2024
	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024	01/01/2024-30/09/2024		
STATEMENT OF CHANGES IN EQ UITY															
STATEMENT OF CHANGES IN EQ UITY															
Equity at beginning of period (before adjustments)	17,427,334	16,274,395	131,071,839	8,970,000	8,970,000	1,027,675	1,334,299	98,223,997	87,261,377	977,500	977,500	4,445,333	2,990,000	131,071,839	117,807,571
Equity at beginning of period (after adjustments)	**17,427,334**	**16,274,395**	**131,071,839**	**8,970,000**	**8,970,000**	**1,027,675**	**1,334,299**	**98,223,997**	**87,261,377**	**977,500**	**977,500**	**4,445,333**	**2,990,000**	**131,071,839**	**117,807,571**
CHANGES IN EQ UITY															
COMPREHENSIVE INCOME															
Net Profit / (Loss) for the period			**17,424,978**					**17,424,978**	**12,297,351**					**17,424,978**	**12,297,351**
Other comprehensive income			**756,953**			**756,953**	**556,529**							**756,953**	**556,529**
Total comprehensive income			**18,181,931**			**756,953**	**556,529**	**17,424,978**	**12,297,351**					**18,181,931**	**12,853,880**
Dividends			7,624,500					7,624,500	7,624,500					7,624,500	7,624,500
Increase (decrease) through other changes, equity			766,374			766,374	675,000							766,374	675,000
Total increase (decrease) in equity			**11,323,805**			**1,523,327**	**1,231,529**	**9,800,478**	**4,672,851**					**11,323,805**	**5,904,380**
Equity at end of period	**17,427,334**	**16,274,395**	**142,395,644**	**8,970,000**	**8,970,000**	**2,551,002**	**2,565,828**	**108,024,475**	**91,934,228**	**977,500**	**977,500**	**4,445,333**	**2,990,000**	**142,395,644**	**123,711,951**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Oct 2025

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 LEGAL STATUS AND PRINCIPAL ACTIVITIES

Oman Cables Industry SAOG ("the company / the parent company") is registered in the Sultanate of Oman as a public joint stock company. The company's principal activity is the manufacture and sale of electrical cables and conductors.

The Company holds 100% (2024: 100%) shareholding in Oman Aluminium Processing Industries SPC which was incorporated in the Sultanate of Oman in the year 2008 and commenced its operations from July 2010.

The Company holds 100% (2024: 100%) shareholding in Associated Cables Private Limited, India which was registered in India in July 1973.

2 SIGNIFICANT ACCOUNTING POLICIES

a) The accounting policies applied in this interim condensed financial statement are the same accounting policies as applied to audited Financial Statements for the company as included in the audit report issued on 29 January 2025.

b) Estimates & Judgements
The interim condensed consolidated financial statements for this period are prepared in accordance with IAS 34 which required management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates. In preparing these condensed consolidated interim financial statements, the significant judgments made by management in applying the accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements as at and for the year ended 31 December 2024.

3 DIVIDEND

As proposed by the Board of Directors, a dividend of 91.5 baisa per share amounting to RO 8,207,550 for the year 2024, was approved by the shareholders in the Annual General Meeting (For the year 2023 a dividend of 85 baisa per share amounting to RO 7,624,500). The dividend for the year 2024 is paid in April 2025.

4 SEGMENTAL REPORTING

Directors have determined the operating segments based on the reports reviewed by the key decision makers (Board of directors) that are used to make strategic decisions. The Group companies are engaged in the manufacturing and selling of electrical cables and conductors, which is considered as the business segment. Accordingly, there is one operating segment in the Group. A large part of the products are sold for use in the Middle East, North Africa and international markets, and therefore information on sectors is not provided for the products of the parent company and the subsidiary company

5 STATEMENT OF COMPLIANCE

The condensed interim financial statements have been prepared in accordance with IAS 34 'Interim Financial Reporting'. They do not include all of the information required for full annual financial statements and should be read in conjunction with the financial statements for the year ended 31 December 2024.

INTERIM UN AUDITED CONDENSED FINANCIAL STATEMENTS WERE APPROVED
BY THE BOARD OF DIRECTORS ON 28.10.2025.

6 RELATED PARTY TRANSACTIONS

	30 Sep 2025 Group RO	30 Sep 2025 Parent company RO	31 December 2024 Group RO	31 December 2024 Parent company RO
Purchases and other expenses:				
Fellow subsidiaries of the ultimate Parent	**1,559,661**	**1,559,661**	1,754,251	1,754,251
Subsidiaries	**-**	**2,338,312**	-	5,070,935
Total	**1,559,661**	**3,897,973**	1,754,251	6,825,186
Sales and other income:				
Fellow subsidiaries of the ultimate Parent	**13,704,643**	**13,704,643**	10,629,847	10,629,847
Subsidiaries	**-**	**149,143**		255,586
Total	**13,704,643**	**13,853,786**	10,629,847	10,885,433

Loans, Advances, Receivables Due, Provisions and Write-offs

Loans, advances and receivables due from related parties or holders of 10% or more of the company's shares, or their family members, minus all provisions and write-offs which have been made on these accounts at any time, are further analyzed as follows:

Amounts due from related parties	30 Sep 2025 Group RO	30 Sep 2025 Parent company RO	31 December 2024 Group RO	31 December 2024 Parent company RO
Fellow subsidiaries of the ultimate Parent	**8,802,515**	**5,456,614**	5,142,567	1,513,031
	8,802,515	**5,456,614**	5,142,567	1,513,031

Amount due to related parties	30 Sep 2025 Group RO	30 Sep 2025 Parent company RO	31 December 2024 Group RO	31 December 2024 Parent company RO
Fellow subsidiaries of the ultimate Parent	**1,407,701**	**1,058,038**	5,120,079	1,004,534
Subsidiaries	**-**	**469,561**	-	491,343
	1,407,701	**1,527,599**	5,120,079	1,495,877

INTERIM UN AUDITED CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28.10.2025.

7 CONTINGENT LIABILITIES

	As on 30 Sep 2025 Group RO	**As on 30 Sep 2025 Parent Company RO**	As on 31 December 2024 Group RO	As on 31 December 2024 Parent Company RO
Letters of credit	**15,096,083**	**7,396,083**	17,315,808	9,615,808
Letters of guarantee	**16,103,331**	**15,078,137**	18,058,276	17,131,979

8 CAPITAL COMMITMENT

Capital Commitments authorized and contracted as on 30 Sep 2025 is Group RO 3,178,116 (Parent Company RO 913,382) compared to Group RO 1,072,158 (Parent Company RO 709,898) as on 31 December 2024.

9 BORROWINGS

The Parent Company and Group does not have any Long-term borrowings as on 30 Sep 2025 and also as on 31 December 2024.

10 SUBSEQUENT EVENTS

No material events subsequent to the interim period, took place after 30 Sep 2025.

11 COMPARATIVES

Certain comparative figures have been reclassified to confirm with the presentation adopted in these financial statements.

INTERIM UN AUDITED CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28.10.2025.

Filing Information	01/07/2025-30/09/2025
GENERAL INFORMATION ABOUT FINANCIAL STATEMENTS	
Type of company	SAOG
Commercial Registration (CR) number	1186752
Name of reporting entity	Oman Cables Industry (SAOG)
Listing status	Listed
Ticker code (Symbol)	OCAI
Licensing Status	Not Licensed with FSA
Licensed for	Not Applicable
Type of Fund	Not Applicable
Sector	Industrial Sector
Sub-sector	Electrical
Category of filer	Manufacturing Companies
Reporting period frequency	Quarter 3
Whether reporting entity is preparing financial statements for the first financial period since its establishment	No
Reporting period start date	01/07/2025
Reporting period end date	30/09/2025
Description of reporting currency	Omani Rial
Level of rounding off for monetary values	Actuals
Description of nature of financial statements	Unaudited
Preparation format	Consolidated - Standalone

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Oct 2025