Unaudited Results for nine months period ended 30 Sep 2026

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 2026.
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 remains committed to creating long-term sustainable value through responsible growth, placing the safety, health, and wellbeing of its people at the core of its operations. Sustainability principles are embedded across decision-making and business activities, supporting the delivery of innovative energy and sustainable solutions, environmental stewardship, and meaningful stakeholder engagement. By advancing sustainable energy solutions, environmental stewardship, and stakeholder engagement, we continue to create enduring value for our stakeholders, for the community and for the planet.

Group Performance

While closely monitoring regional developments, the Group has continued to operate resiliently, supported by strong governance, proactive risk management, agile supply chain practices, and robust business continuity approach. Through ongoing scenario planning and readiness assessments, the Group continued mitigating and addressing potential disruptions, with no material impact on operations, financial performance, or the execution of its strategic priorities during the reporting period.

The Group continues to advance its growth strategy by leveraging its integrated solutions platform, delivering a comprehensive portfolio of cables, sustainable energy solutions, technologies, and value-added services. This strategic positioning strengthens the Group’s ability to address evolving customer requirements, capture opportunities across adjacent markets, and reinforce its competitive leadership across key markets.

The Sales of the Group for the nine months period ended 30 Sep 2026 are RO 262.2 million compared to RO 213.7 million for the same period in 2025.
The Group Net Profit after tax (NPAT), for the nine months period ended 30 Sep 2026 is RO 17.1 million compared to RO 17.6 million during the same period in 2025.
The Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA) for the period is RO 21.9 million compared to RO 22.2 million during the same period in 2025.

Oman Cables (Parent) Performance

Oman Cables continues to strengthen its position as a key enabler of the region’s energy transition and digital transformation, delivering innovative and sustainable solutions that support a more resilient, interconnected, and low-carbon future. Through technology leadership, continuous innovation, and strategic investments, the Company contributes to advancing decarbonization, enhancing energy resilience, and creating sustainable long-term value for its stakeholders and the communities it serves.

The Sales of Oman Cables for the nine months period ended 30 Sep 2026 are RO 198.8 million compared to RO 161.3 million in the same period in 2025.
The NPAT for the nine months period ended 30 Sep 2026 is RO 13.5 million as compared to RO 12.5 million for the same period in 2025.
EBITDA for the period is RO 16.9 million compared to RO 15.5 million during the same period in 2025.

For the nine-month period ended 30 September 2026, the Company delivered revenue growth, supported by higher metal prices, stronger domestic market demand, and increased contributions from the renewable energy sector. Profitability remained robust, underpinned by disciplined execution of

dynamic pricing strategies, design-to-cost initiatives, rigorous cost management, and the continued enhancement of the product and services portfolio towards innovative, higher-value solutions.

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

In the nine months period ended on 30 Sep 2026, OAPIL continued to deliver resilient and profitable performance despite prevailing market challenges. Results were supported by a sustained focus on financial management, proactive pricing and cost-efficiency initiatives. The company remains focused on expanding its market presence, strengthening competitiveness, and capturing future growth opportunities, while continuing to enhance quality assurance and operational excellence through the adoption of advanced technologies and best-in-class manufacturing practices.

In the nine months period ended on 30 Sep 2026, ACPL maintained a positive performance trajectory strengthening the company's competitive position.

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 30/09/2026	Standalone 30/09/2026	Consolidated 30/09/2025	Standalone 30/09/2025	Actuals/Omani Rial/Unaudited Consolidated 31/12/2025	Actuals/Omani Rial/Unaudited Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
Property, plant and equipment	24,158,676	14,315,592	20,396,978	12,153,880	22,402,557	13,259,532
Intangible assets other than goodwill	243,049	243,049	244,586	244,586	229,235	229,235
Right-of-use assets	5,111,979	3,611,090	3,349,939	1,787,154	5,277,444	3,730,136
Investments in subsidiaries		7,789,908		7,789,908		7,789,908
Deferred tax assets	779,886	644,296	161,128	193,535	255,516	222,651
Non-current financial assets at fair value through other comprehensive income	36,622	36,622	36,622	36,622	36,622	36,622
Non-current financial assets at amortised cost			1,000,000	1,000,000		
Total non-current assets	**30,330,212**	**26,640,557**	**25,189,253**	**23,205,685**	**28,201,374**	**25,268,084**
CURRENT ASSETS						
Current inventories	**51,438,756**	**45,749,423**	**26,813,628**	**24,075,692**	**25,060,750**	**21,776,095**
Current financial assets at amortised cost	1,000,000	1,000,000			1,000,000	1,000,000
Trade and other current receivables	**83,574,287**	**65,481,354**	**67,948,671**	**52,046,393**	**62,907,588**	**46,080,789**
Current derivative financial assets			958,142	827,258	1,796,174	1,289,563
Cash and bank balances	**72,760,430**	**54,441,300**	**79,060,771**	**62,592,457**	**90,752,346**	**73,433,910**
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	**208,773,473**	**166,672,077**	**174,781,212**	**139,541,800**	**181,516,858**	**143,580,357**
Total current assets	**208,773,473**	**166,672,077**	**174,781,212**	**139,541,800**	**181,516,858**	**143,580,357**
Total assets	**239,103,685**	**193,312,634**	**199,970,465**	**162,747,485**	**209,718,232**	**168,848,441**
EQUITY AND LIABILITIES						
EQUITY						
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	**24,337,702**	**22,689,089**	**22,631,758**	**21,074,845**	**25,073,363**	**23,301,042**
Retained earnings (accumulated Losses)	134,463,998	106,188,651	120,954,731	98,481,235	125,961,987	101,303,991
Total equity attributable to owners of parent	**173,194,533**		**157,979,322**		**165,428,183**	
Total equity	**173,194,533**	**141,815,240**	**157,979,322**	**132,493,580**	**165,428,183**	**137,542,533**
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS						
Non-current provisions for employee benefits	**1,979,871**	**1,667,582**	**1,907,148**	**1,628,193**	**1,943,089**	**1,664,135**
Total non-current provisions	**1,979,871**	**1,667,582**	**1,907,148**	**1,628,193**	**1,943,089**	**1,664,135**
Borrowings, non current	**877,716**					
Non-current lease liabilities	5,588,994	3,881,765	3,668,559	1,976,357	5,697,210	3,888,379
Deferred tax liabilities	32,160					
Total non-current liabilities	**8,478,741**	**5,549,347**	**5,575,707**	**3,604,550**	**7,640,299**	**5,552,514**
CURRENT LIABILITIES						
CURRENT PROVISIONS						
Trade and other current payables	**48,004,772**	**37,398,683**	**32,510,250**	**23,857,128**	**31,407,648**	**22,008,971**
Borrowings, current	**5,074,069**	**5,074,069**				
Current lease liabilities	319,131	215,631	285,233	185,108	255,553	247,976
Current derivative financial liabilities	155,676	155,676				
Current tax liabilities, current	3,876,763	3,103,988	3,619,953	2,607,119	4,986,549	3,496,447
Total current liabilities other than liabilities included in disposal groups classified as held for sale	**57,430,411**	**45,948,047**	**36,415,436**	**26,649,355**	**36,649,750**	**25,753,394**
Total current liabilities	**57,430,411**	**45,948,047**	**36,415,436**	**26,649,355**	**36,649,750**	**25,753,394**
Total liabilities	**65,909,152**	**51,497,394**	**41,991,143**	**30,253,905**	**44,290,049**	**31,305,908**
Total equity and liabilities	**239,103,685**	**193,312,634**	**199,970,465**	**162,747,485**	**209,718,232**	**168,848,441**
Number of outstanding shares	89700000	89700000	89700000	89700000	89700000	89700000
Net assets per share	1.931	1.581	1.761	1.477	1.844	1.533

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 30/09/2026	Standalone 30/09/2026	Consolidated 30/09/2025	Standalone 30/09/2025	Actuals/Omani Rial/Unaudited Consolidated 31/12/2025	Actuals/Omani Rial/Unaudited Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
NON-CURRENT ASSETS						
EXPLORATION AND EVALUATION ASSETS						
INVESTMENT ACCOUNTED FOR USING EQUITY METHOD						
INVESTMENT PROPERTIES						
INVESTMENT PROPERTIES AT COST						
INVESTMENT PROPERTIES AT FAIR VALUE						
OTHER NON-CURRENT NON-FINANCIAL ASSETS						
CURRENT ASSETS						
INVENTORIES						
Raw materials	13,397,712	13,779,081	6,642,676	6,206,290	6,669,926	6,206,143
Current inventories in transit	739,387	710,609	315,000	315,000	132,752	132,752
Work in progress	7,917,222	7,471,333	4,840,903	4,426,583	3,562,950	2,695,214
Finished goods	30,607,228	25,542,234	16,140,334	14,604,045	15,764,791	14,210,820
Current spare parts	3,904,963	1,821,473	3,688,630	1,821,473	3,736,854	1,821,473
Allowance for slow moving and obsolete inventories	5,127,756	3,575,307	4,813,915	3,297,699	4,806,523	3,290,307
Total inventories, current	**51,438,756**	**45,749,423**	**26,813,628**	**24,075,692**	**25,060,750**	**21,776,095**
TRADE AND OTHER CURRENT RECEIVABLES						
Accounts receivables	78,136,797	62,774,579	59,759,238	48,734,410	58,919,351	44,416,230
Receivables due from related parties	5,304,057	4,027,314	8,802,515	5,456,614	6,544,086	4,613,303
PREPAYMENTS, ADVANCES AND ACCRUED INCOME						

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27 Oct 2026

Prepayments	756,993	289,216	425,426	425,426	266,407	266,407
Advances	2,430,985	2,320,792	1,811,497	1,236,304	143,419	111,578
Total prepayments and accrued income	**3,187,978**	**2,610,008**	**2,236,923**	**1,661,730**	**409,826**	**377,985**
Other receivables	1,106,323	190,831	1,364,846	305,913	1,197,220	811,473
Allowance for expected credit losses	4,160,868	4,121,378	4,214,851	4,112,274	4,162,895	4,138,202
Total trade and other current receivables	**83,574,287**	**65,481,354**	**67,948,671**	**52,046,393**	**62,907,588**	**46,080,789**
CASH AND CASH EQUIVALENTS						
CASH						
Cash on hand	5,519	5,000	5,551	5,000	5,546	5,000
Balances with banks	24,011,991	20,791,343	48,606,691	44,776,371	30,998,167	26,783,953
Total cash	**24,017,510**	**20,796,343**	**48,612,242**	**44,781,371**	**31,003,713**	**26,788,953**
CASH EQUIVALENTS						
Total cash and cash equivalents	**24,017,510**	**20,796,343**	**48,612,242**	**44,781,371**	**31,003,713**	**26,788,953**
Short-term deposits, not classified as cash equivalents	49,028,675	33,867,875	30,637,443	18,000,000	59,990,542	46,867,875
Allowance for expected credit losses	285,755	222,918	188,914	188,914	241,909	222,918
Total cash and bank balances	**72,760,430**	**54,441,300**	**79,060,771**	**62,592,457**	**90,752,346**	**73,433,910**
OTHER CURRENT NON-FINANCIAL ASSETS						
EQUITY						
OTHER RESERVES						
Special and general reserve	20,746,741	19,593,802	19,039,702	17,886,763	20,746,741	19,593,802
Other reserves	3,590,961	3,095,287	3,592,056	3,188,082	4,326,622	3,707,240
Total reserves	**24,337,702**	**22,689,089**	**22,631,758**	**21,074,845**	**25,073,363**	**23,301,042**
LIABILITIES						
NON-CURRENT LIABILITIES						
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
Employee End of Term Benefits, non current	1,979,871	1,667,582	1,907,148	1,628,193	1,943,089	1,664,135
Total non-current provisions for employee benefits	**1,979,871**	**1,667,582**	**1,907,148**	**1,628,193**	**1,943,089**	**1,664,135**
BORROWINGS, NON CURRENT						
Borrowings from banks and other financial institutions, non current	877,716					
Total borrowings, non current	**877,716**					
CURRENT LIABILITIES						
CURRENT PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER CURRENT PAYABLES						
Trade payable	34,964,694	25,295,055	22,810,384	15,263,593	17,102,334	8,996,661
Payables to related parties	1,357,505	2,095,243	1,407,701	1,527,599	2,369,130	2,464,846
ACCRUALS AND DEFERRED INCOME						
Accruals	8,710,398	7,512,436	6,918,980	5,951,325	10,269,944	9,256,050
Total accruals and deferred income	**8,710,398**	**7,512,436**	**6,918,980**	**5,951,325**	**10,269,944**	**9,256,050**
Other payables	2,972,175	2,495,949	1,373,185	1,114,611	1,666,240	1,291,414
Total trade and other current payables	**48,004,772**	**37,398,683**	**32,510,250**	**23,857,128**	**31,407,648**	**22,008,971**
BORROWINGS, CURRENT						
Borrowings from banks and other financial institutions, current	5,074,069	5,074,069				
Total borrowings, current	**5,074,069**	**5,074,069**				

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27 Oct 2026

Income Statement - Function of expense	Consolidated 01/07/2026-30/09/2026	Standalone 01/07/2026-30/09/2026	Consolidated 01/07/2025-30/09/2025	Standalone 01/07/2025-30/09/2025	Consolidated 01/01/2026-30/09/2026	Standalone 01/01/2026-30/09/2026	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025
							Actuals/Omani Rial/Unaudited	
PROFIT OR LOSS								
CONSOLIDATED AND SEPARATE								
PROFIT (LOSS)								
Revenue	**89,999,036**	**69,701,988**	**76,180,499**	**57,476,381**	**262,152,928**	**198,804,369**	**213,694,395**	**161,304,270**
Cost of sales	**79,983,213**	**61,986,449**	**66,500,989**	**50,567,108**	**232,826,261**	**176,641,708**	**185,551,076**	**140,423,327**
Gross profit	**10,015,823**	**7,715,539**	**9,679,510**	**6,909,273**	**29,326,667**	**22,162,661**	**28,143,319**	**20,880,943**
General and administrative expense	**1,664,401**	**1,287,133**	**1,731,421**	**1,363,660**	**5,331,290**	**4,136,417**	**5,100,720**	**4,029,716**
Selling, distribution and marketing expenses	**2,256,860**	**1,270,596**	**1,322,837**	**1,040,822**	**5,833,573**	**3,681,537**	**4,603,004**	**3,956,542**
Other operating gains (losses)	444,904	434,861	296,644	258,817	824,220	789,339	632,487	587,371
Profit (loss) from operating activities	**6,539,466**	**5,592,671**	**6,921,896**	**4,763,608**	**18,986,024**	**15,134,046**	**19,072,082**	**13,482,056**
Finance income	178,680	(25,085)	481,703	322,444	1,655,835	1,108,958	1,755,677	1,268,054
Finance costs	48,327	(7,838)	(23,348)	(68,313)	255,919	111,828	(16,662)	(167,820)
Profit (loss) before income tax, continuing operations	**6,669,819**	**5,575,424**	**7,426,947**	**5,154,365**	**20,385,940**	**16,131,176**	**20,844,421**	**14,917,930**
Income tax expense, continuing operations	1,045,405	915,931	1,189,703	834,708	3,317,579	2,680,166	3,291,455	2,377,334
Profit (loss) from continuing operations	**5,624,414**	**4,659,493**	**6,237,244**	**4,319,657**	**17,068,361**	**13,451,010**	**17,552,966**	**12,540,596**
Net Profit / (Loss) for the period	**5,624,414**	**4,659,493**	**6,237,244**	**4,319,657**	**17,068,361**	**13,451,010**	**17,552,966**	**12,540,596**
PROFIT (LOSS), ATTRIBUTABLE TO								
Profit (loss), attributable to owners of parent	5,624,414		6,237,244		17,068,361		17,552,966	
BASIC AND DILUTED EARNINGS PER SHARE								
BASIC EARNINGS PER SHARE								
Basic earnings (loss) per share from continuing operations	0.063	0.052	0.070	0.048	0.190	0.150	0.196	0.140
Total basic earnings (loss) per share	0.063	0.052	0.070	0.048	0.190	0.150	0.196	0.140
DILUTED EARNINGS PER SHARE								

Statement of comprehensive income - Net of tax	Consolidated 01/07/2026-30/09/2026	Standalone 01/07/2026-30/09/2026	Consolidated 01/07/2025-30/09/2025	Standalone 01/07/2025-30/09/2025	Consolidated 01/01/2026-30/09/2026	Standalone 01/01/2026-30/09/2026	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025
							Actuals/Omani Rial/Unaudited	
STATEMENT OF COMPREHENSIVE INCOME								
CONSOLIDATED AND SEPARATE								
Net Profit / (Loss) for the period	**5,624,414**	**4,659,493**	**6,237,244**	**4,319,657**	**17,068,361**	**13,451,010**	**17,552,966**	**12,540,596**
OTHER COMPREHENSIVE INCOME								
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS,NET OF TAX								
Net change in fair value	837,319	1,061,494	200,361	238,491	(1,576,515)	(1,228,453)	2,108,777	1,719,060
Foreign currency translation	(83,184)		17,430		8,354		(19,734)	
Total other comprehensive income that will be reclassified to profit or loss, net of tax	**754,135**	**1,061,494**	**217,791**	**238,491**	**(1,568,161)**	**(1,228,453)**	**2,089,043**	**1,719,060**
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQ UENT PERIODS								
Total other comprehensive income	**754,135**	**1,061,494**	**217,791**	**238,491**	**(1,568,161)**	**(1,228,453)**	**2,089,043**	**1,719,060**
Total comprehensive income	**6,378,549**	**5,720,987**	**6,455,035**	**4,558,148**	**15,500,200**	**12,222,557**	**19,642,009**	**14,259,656**
COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Comprehensive income, attributable to owners of parent	6,378,549		6,455,035		15,500,200		19,642,009	

Analysis of Income and Expense - Function of Expense	Consolidated 01/07/2026-30/09/2026	Standalone 01/07/2026-30/09/2026	Consolidated 01/07/2025-30/09/2025	Standalone 01/07/2025-30/09/2025	Consolidated 01/01/2026-30/09/2026	Standalone 01/01/2026-30/09/2026	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025
							Actuals/Omani Rial/Unaudited	
ANALYSIS OF INCOME AND EXPENSE								
CONSOLIDATED AND SEPARATE								
REVENUE								

Revenue from sale of goods	89,999,036	69,701,988	76,180,499	57,476,381	262,152,928	198,804,369	213,694,395	161,304,270
Total revenue	**89,999,036**	**69,701,988**	**76,180,499**	**57,476,381**	**262,152,928**	**198,804,369**	**213,694,395**	**161,304,270**
OTHER INCOME								
EXPENSES								
COST OF SALES								
Cost of material consumed	75,913,665	59,158,505	62,656,496	47,805,553	221,030,074	168,257,488	174,638,746	132,552,558
Employee benefit expenses	1,805,801	1,470,596	1,739,381	1,426,271	5,386,438	4,359,116	5,165,048	4,201,422
Fuel and electricity	659,290	470,037	664,171	464,114	1,610,158	1,066,780	1,438,344	1,056,640
Depreciation and amortisation	718,845	404,864	769,877	483,538	2,231,037	1,326,905	2,337,116	1,470,652
Inventory write-down					318,264	285,000		
Repairs and maintainance	586,590	275,385	447,435	222,122	1,372,376	691,840	1,343,249	684,315
Other cost of goods sold	299,022	207,062	223,629	165,510	877,914	654,579	628,573	457,740
Total Cost of sales	**79,983,213**	**61,986,449**	**66,500,989**	**50,567,108**	**232,826,261**	**176,641,708**	**185,551,076**	**140,423,327**
SELLING, DISTRIBUTION AND MARKETING EXPENSES								
Employee benefit expense	343,838	298,141	322,503	283,539	954,224	813,728	960,509	845,964
Sales promotion expenses	325		216		2,818		1,475	
Advertising expense	50,242	50,242	21,494	21,483	103,001	103,001	87,303	86,281
Other selling and distribution expenses	1,862,455	922,213	978,624	735,800	4,773,530	2,764,808	3,553,717	3,024,297
Total selling, distribution and marketing expenses	**2,256,860**	**1,270,596**	**1,322,837**	**1,040,822**	**5,833,573**	**3,681,537**	**4,603,004**	**3,956,542**
GENERAL AND ADMINISTRATIVE EXPENSES								
Employee benefit expenses	1,032,875	780,931	1,242,915	997,112	3,476,408	2,622,969	3,525,570	2,762,161
Director's remuneration and sitting fees	67,500	67,500	15,500	15,500	227,500	227,500	225,500	225,500
Expected credit losses - trade and other receivables	(50,147)	(50,147)	(3,383)	(3,366)	(16,824)	(16,824)	(54,007)	(54,472)
Depreciation and amortisation	76,961	61,836	65,266	55,191	221,049	178,095	207,848	170,879
Legal and professional expense	46,015	27,081	98,923	58,793	164,734	105,012	228,485	150,162
Registrations and renewals	9,756	847	9,035	100	32,153	18,135	25,533	10,249
Vehicle expenses	10,710	10,040	6,183	6,183	21,890	21,172	18,702	18,702
Printing and stationary	14,602	13,590	2,897	2,021	26,236	24,170	13,331	11,203
Other expenses and fees	456,129	375,455	294,085	232,126	1,178,144	956,188	909,758	735,332
Total General and administrative expenses	**1,664,401**	**1,287,133**	**1,731,421**	**1,363,660**	**5,331,290**	**4,136,417**	**5,100,720**	**4,029,716**

Actuals/Omani Rial/Unaudited

Statement of cash flows, indirect method	Consolidated 01/01/2026-30/09/2026	Standalone 01/01/2026-30/09/2026	Consolidated 01/01/2025-30/09/2025	Standalone 01/01/2025-30/09/2025
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	**20,385,940**	**16,131,176**	**20,844,421**	**14,917,930**
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,452,086	1,505,000	2,428,913	1,571,902
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(16,824)	16,824	(54,007)	(54,472)
Other adjustments to reconcile profit (loss)	(2,657,300)	(1,302,746)	2,756,279	486,050
Total adjustments to reconcile profit (loss)	**(222,038)**	**219,078**	**5,131,185**	**2,003,480**
Cash flows from (used in) operations before changes in working capital	**20,163,902**	**16,350,254**	**25,975,606**	**16,921,410**
WORKING CAPITALCHANGES				
Adjustments for decrease (increase) in inventories	(26,378,008)	(23,973,328)		
Adjustments for decrease (increase) in trade and other receivables	(18,870,525)	(18,111,002)		
Adjustments for increase (decrease) in trade and other payables	16,752,800	15,545,388		
Adjustments for decrease (increase) in other working capital items	42,272	(121,734)		
Total adjustments to working capital changes	**(28,453,461)**	**(26,660,676)**		
Cash flows from (used in) operations	**(8,289,559)**	**(10,310,422)**	**25,975,606**	**16,921,410**
Income taxes paid (refund), classified as operating activities	(4,607,391)	(3,277,486)	(4,358,427)	(3,113,169)
Net cash flows from (used in) operating activities	**(12,896,950)**	**(13,587,908)**	**21,617,179**	**13,808,241**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities			3,882	
Purchase of property, plant and equipment, classified as investing activities	4,139,137	2,693,920	927,044	537,125
Proceeds from sales of intangible assets, classified as investing activities			47,502	47,502
Interest received	1,399,915	1,108,958	3,028,323	2,582,275
Net cash flows from (used in) investing activities	**(2,739,222)**	**(1,584,962)**	**2,152,663**	**2,092,652**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	877,716		(769,000)	
Payments of lease liabilities	319,131	215,631	182,554	92,554
Dividends paid	8,566,350	8,566,350	8,207,550	8,207,550
Interest paid	255,919	111,828	277,176	247,525
Other inflows (outflows) of cash, classified as financing activities	16,913,653	18,074,069	17,974,553	21,849,050
Net cash flows from (used in) financing activities	**8,649,969**	**9,180,260**	**8,538,273**	**13,301,421**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**(6,986,203)**	**(5,992,610)**	**32,308,115**	**29,202,314**
Net increase (decrease) in cash and cash equivalents	**(6,986,203)**	**(5,992,610)**	**32,308,115**	**29,202,314**
Cash and cash equivalents at beginning of period	**31,003,713**	**26,788,953**	**16,304,128**	**15,579,058**
Cash and cash equivalents at end of period	**24,017,510**	**20,796,343**	**48,612,242**	**44,781,371**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27 Oct 2026

Statement of changes in equity	General reserve Consolidated 01/01/2026-30/09/2026	General reserve Standalone 01/01/2026-30/09/2026	Total equity attributable to owners of parent Consolidated 01/01/2026-30/09/2026	Issued capital Consolidated 01/01/2026-30/09/2026	Issued capital Standalone 01/01/2026-30/09/2026	Other reserves Consolidated 01/01/2026-30/09/2026	Other reserves Standalone 01/01/2026-30/09/2026	Retained earnings (accumulated Losses) Consolidated 01/01/2026-30/09/2026	Retained earnings (accumulated Losses) Standalone 01/01/2026-30/09/2026	Share premium Consolidated 01/01/2026-30/09/2026	Share premium Standalone 01/01/2026-30/09/2026	Statutory reserve Consolidated 01/01/2026-30/09/2026	Statutory reserve Standalone 01/01/2026-30/09/2026	Actuals/Omani Rial/Unaudited Consolidated 01/01/2026-30/09/2026	Actuals/Omani Rial/Unaudited Standalone 01/01/2026-30/09/2026
STATEMENT OF CHANGES IN EQ UITY															
STATEMENT OF CHANGES IN EQ UITY															
Equity at beginning of period (before adjustments)	20,746,741	19,593,802	165,428,183	8,970,000	8,970,000	4,326,622	3,707,240	125,961,987	101,303,991	977,500	977,500	4,445,333	2,990,000	165,428,183	137,542,533
Equity at beginning of period (after adjustments)	**20,746,741**	**19,593,802**	**165,428,183**	**8,970,000**	**8,970,000**	**4,326,622**	**3,707,240**	**125,961,987**	**101,303,991**	**977,500**	**977,500**	**4,445,333**	**2,990,000**	**165,428,183**	**137,542,533**
CHANGES IN EQ UITY															
COMPREHENSIVE INCOME															
Net Profit / (Loss) for the period			**17,068,361**					**17,068,361**	**13,451,010**					**17,068,361**	**13,451,010**
Other comprehensive income			**(1,568,161)**			**(1,568,161)**	**(1,228,453)**							**(1,568,161)**	**(1,228,453)**
Total comprehensive income			**15,500,200**			**(1,568,161)**	**(1,228,453)**	**17,068,361**	**13,451,010**					**15,500,200**	**12,222,557**
Dividends			8,566,350					8,566,350	8,566,350					8,566,350	8,566,350
Increase (decrease) through other changes, equity			832,500				832,500	616,500						832,500	616,500
Total increase (decrease) in equity			**7,766,350**			**(735,661)**	**(611,953)**	**8,502,011**	**4,884,660**					**7,766,350**	**4,272,707**
Equity at end of period	**20,746,741**	**19,593,802**	**173,194,533**	**8,970,000**	**8,970,000**	**3,590,961**	**3,095,287**	**134,463,998**	**106,188,651**	**977,500**	**977,500**	**4,445,333**	**2,990,000**	**173,194,533**	**141,815,240**

Statement of changes in equity	General reserve Consolidated 01/01/2025-30/09/2025	General reserve Standalone 01/01/2025-30/09/2025	Total equity attributable to owners of parent Consolidated 01/01/2025-30/09/2025	Issued capital Consolidated 01/01/2025-30/09/2025	Issued capital Standalone 01/01/2025-30/09/2025	Other reserves Consolidated 01/01/2025-30/09/2025	Other reserves Standalone 01/01/2025-30/09/2025	Retained earnings (accumulated Losses) Consolidated 01/01/2025-30/09/2025	Retained earnings (accumulated Losses) Standalone 01/01/2025-30/09/2025	Share premium Consolidated 01/01/2025-30/09/2025	Share premium Standalone 01/01/2025-30/09/2025	Statutory reserve Consolidated 01/01/2025-30/09/2025	Statutory reserve Standalone 01/01/2025-30/09/2025	Actuals/Omani Rial/Unaudited Consolidated 01/01/2025-30/09/2025	Actuals/Omani Rial/Unaudited Standalone 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**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27 Oct 2026

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% (2025: 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% (2025: 100%) shareholding in Associated Cables Private Limited, India which was registered in India in July 1973.

These financial statements are presented in Rial Omani (﷼) and rounded to the nearest ﷼.

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 2026.

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 2025.

3 DIVIDEND

As proposed by the Board of Directors, a dividend of 95.5 baisa per share amounting to RO 8,566,350 for the year 2025, was approved by the shareholders in the Annual General Meeting (For the year 2024 a dividend of 91.5 baisa per share amounting to RO 8,207,550) and the same was paid.

4 SEGMENTAL REPORTING

The Directors have determined the operating segments based on the reports reviewed by the chief operating decision-maker ("CODM") (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. The CODM reviews the business as a single integrated operation for the purpose of resource allocation and assessing performance. The manufacturing processes, distribution channels, and classes of customer for all products are interrelated and managed as a whole. Consequently, the Group has one reportable operating segment, which is the manufacturing and selling of electrical cables and conductors.

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 2025.

6 RELATED PARTY TRANSACTIONS

	30 Sep 2026 Group RO	**30 Sep 2026 Parent company RO**	31 December 2025 Group RO	31 December 2025 Parent company RO
Purchases and other expenses:				
Fellow subsidiaries of the ultimate Parent	3,624,775	3,624,775	3,472,136	3,472,136
Subsidiaries	-	2,364,184	-	2,773,824
Total	3,624,775	5,988,959	3,472,136	6,245,960
Sales and other income:				
Fellow subsidiaries of the ultimate Parent	12,429,365	12,429,365	19,734,476	19,734,476
Subsidiaries	-	241,215	-	216,643
Total	12,429,365	12,670,580	19,734,476	19,951,119

Loans, Advances, Receivables Due/From related parties

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 2026 Group RO**	**30 Sep 2026 Parent company RO**	31 December 2025 Group RO	31 December 2025 Parent company RO
Fellow subsidiaries of the ultimate Parent	5,304,057	4,027,314	6,544,086	4,564,209
Subsidiaries	-	-	-	49,094
	5,304,057	4,027,314	6,544,086	4,613,303

Amount due to related parties	**30 Sep 2026 Group RO**	**30 Sep 2026 Parent company RO**	31 December 2025 Group RO	31 December 2025 Parent company RO
Fellow subsidiaries of the ultimate Parent	1,357,505	2,093,621	2,369,130	2,351,445
Subsidiaries	-	1,622	-	113,401
	1,357,505	2,095,243	2,369,130	2,464,846

INTERIM UN AUDITED CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27.10.2026.

Short term call deposit	**30 Sep 2026 Group RO**	**30 Sep 2026 Parent company RO**	31 December 2025 Group RO	31 December 2025 Parent company RO
Short term call deposit with a fellow subsidiary	28,867,875	28,867,875	28,867,875	28,867,875
	28,867,875	28,867,875	28,867,875	28,867,875

7 CONTINGENT LIABILITIES

	As on 30 Sep 2026 Group RO	**As on 30 Sep 2026 Parent Company RO**	As on 31 December 2025 Group RO	As on 31 December 2025 Parent Company RO
Letters of credit	23,292,500	10,010,000	15,130,435	7,324,683
Letters of guarantee	30,837,917	29,102,219	17,887,869	17,178,178

8 CAPITAL COMMITMENT

Capital Commitments authorized and contracted as on 30 Sep 2026 is Group 5,295,415 (Parent Company RO 5,027,091) compared to Group RO 1,941,023 (Parent Company RO 856,580) as on 31 December 2025.

9 BORROWINGS

	As on 30 Sep 2026 Group RO	**As on 30 Sep 2026 Parent Company RO**	2025 Group RO	2025 Parent Company RO
Non-current liabilities				
Loans from a local bank	**877,716**	**--**	--	--

The Long-term borrowing of RO 877,716 as on 30 Sep 2026 which is pertaining to one of its subsidiary companies. As on 31 December 2025 long term borrowings for both Parent Company and Group is NIL

a) The long-term loan, which is denominated in Rial Omani, is obtained from a local bank. The sanctioned loan is RO 1,200,000 against which RO 877,716 had been disbursed by the bank as at the end of the reporting period.
b) The long-term loan is repayable in 4 quarterly interest only payments until 2027, followed by 16 equal quarterly installments of RO 64,837 up to the year 2032.
c) The long-term loan is secured by:

- a first ranking legal mortgage over the existing and future leasehold land (leasehold rights) and building at Sohar.
- a first ranking commercial mortgage on plant, machinery, equipment and other assets registered with the Ministry of Commerce and Industry.
- endorsement of insurance policy.

INTERIM UN AUDITED CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 27.10.2026.

10 BASIC AND DILUTED EARNINGS PER SHARE

	For Q1 2026		For Q2 2026		For Q3 2026	
Amount in RO	**Group**	**Parent**	**Group**	**Parent**	**Group**	**Parent**
Net Profit	5,573,341	4,144,413	5,870,607	4,647,104	5,624,413	4,659,493
No of Shares	89,700,000	89,700,000	89,700,000	89,700,000	89,700,000	89,700,000
Earnings Per Share	**0.062**	**0.046**	**0.065**	**0.052**	**0.063**	**0.052**

11 SUBSEQUENT EVENTS

No material events subsequent to the interim period, took place after 30 Sep 2026.

12 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 27.10.2026.