

MUSCAT CITY DESALINATION COMPANY SAOG

Statement of changes in equity For the year ended 31 December 2025

	Share capital ₹'000s	Legal reserve ₹'000s	Retained earnings ₹'000s	Hedging reserve ₹'000s	Total equity ₹'000s
At 1 January 2024	15,555	2,668	2,913	1,478	22,614
Total comprehensive income for the year					
Profit for the year	-	-	2,520	-	2,520
Other comprehensive income net of deferred tax for the year	-	-	-	291	291
Total comprehensive income for the year	-	-	2,520	291	2,811
Transfer to legal reserve	-	252	(252)	-	-
Transactions with owners of company	-	-	-	-	-
Dividend distributed (Note 9.3)	-	-	(750)	-	(750)
At 31 December 2024	15,555	2,920	4,431	1,769	24,675
At 1 January 2025	15,555	2,920	4,431	1,769	24,675
Total comprehensive income for the year					
Profit for the year	-	-	2,437	-	2,437
Other comprehensive income net of deferred tax for the year	-	-	-	(830)	(830)
Total comprehensive income for the year	-	-	2,437	(830)	1,607
Transfer to legal reserve	-	244	(244)	-	-
Transactions with owners of company	-	-	-	-	-
Dividend distributed (Note 9.3)	-	-	(800)	-	(800)
At 31 December 2025	15,555	3,164	5,824	939	25,482

The accompanying notes 1 to 31 form an integral part of these financial statements.

The independent auditor's report is set out on pages 1 to 3.