

MUSCAT CITY DESALINATION COMPANY SAOG

Unaudited condensed statement of profit or loss and other comprehensive income

for the three-month period ended 31st March 2026

	<i>Notes</i>	Unaudited 2026 <u>₹</u> '000s	Unaudited 2025 <u>₹</u> '000s
Operating revenue		4,021	4,074
Operating cost	15	<u>(2,458)</u>	<u>(2,517)</u>
Gross profit		1,563	1,557
Other income		10	1
Administrative and general expenses	16	<u>(257)</u>	<u>(258)</u>
Finance costs (net)	17	<u>(560)</u>	<u>(615)</u>
Profit for the period before tax		<u>756</u>	<u>685</u>
Income tax	18	<u>(117)</u>	<u>(107)</u>
Profit for the period		<u><u>639</u></u>	<u><u>578</u></u>
Other comprehensive income / (loss) for the period –			
<i>Items that may be reclassified subsequently to profit or loss</i>			
Changes in fair values of derivative financial instruments		90	(567)
Deferred tax on changes in fair values of derivative financial instruments		<u>(14)</u>	<u>85</u>
Other comprehensive income / (loss) for the period net of income tax		<u>76</u>	<u>(482)</u>
Total comprehensive income / (loss) for the period		<u><u>715</u></u>	<u><u>96</u></u>
Earnings per share – basic and diluted (Baiza)	19	<u><u>4</u></u>	<u><u>4</u></u>

The attached notes on pages 5 to 15 form an integral part of this interim condensed financial information.