STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Halden Engineering Services Ltd — Year ended 31 December 2026 – amounts in GBP 000

Profit or loss

	Note	2026	2025
Revenue from contracts with customers	4	12,840.00	11,975.00
Cost of services		(7,930.00)	(7,480.00)
Gross profit		4,910.00	4,495.00
Selling and marketing		(1,115.00)	(1,040.00)
General and administrative		(1,680.00)	(1,590.00)
Operating profit		2,115.00	1,865.00
Net finance costs	5	(245.00)	(260.00)
Profit before tax		1,870.00	1,605.00
Income tax	6	(468.00)	(401.00)
Profit for the year		1,402.00	1,204.00

Other comprehensive income

	Note	2026	2025
Items not reclassified: remeasurement of pension obligation	7	54.00	(38.00)
Items that may be reclassified: currency translation		(96.00)	71.00
Income tax relating to OCI items	6	(14.00)	9.00
Other comprehensive income, net of tax		(56.00)	42.00
Total comprehensive income for the year		**1,346.00**	**1,246.00**

Earnings per share

Basic EPS (pence)	**28.0p**
Diluted EPS (pence)	**27.4p**

The notes on pages 14 to 32 form part of these financial statements. Approved by the Board on 12 March 2027.

Director Director

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