

QATAR OMAN INVESTMENT COMPANY Q.P.S.C

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**UNAUDITED INTERIM CONDENSED  
FINANCIAL STATEMENTS**

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30 September 2021



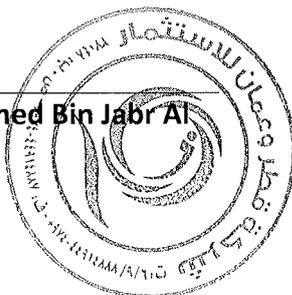
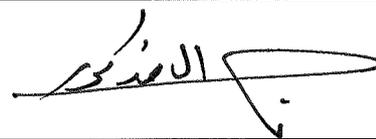
**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**  
**Unaudited Interim Statement Of Financial Position**  
**As of 30 September 2021**

	30 September 2021 Unaudited QR.	31 December 2020 Audited QR.
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and bank balances	27,566,346	49,281,259
Prepayments and other debit balances	1,249,096	551,778
Financial assets at fair value through profit and loss	22,298,800	15,856,160
	<b>51,114,242</b>	<b>65,689,197</b>
<b>Non-Current Assets</b>		
Financial assets at fair value through OCI	121,631,794	98,249,619
Investments in Associates	83,776,557	111,140,269
Investment properties	49,060,394	49,060,394
Property and equipment	-	2,237
	<b>254,468,745</b>	<b>258,452,519</b>
<b>Total Assets</b>	<b>305,582,987</b>	<b>324,141,716</b>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
<b>Current Liabilities</b>		
Accruals and other credit balances	12,883,855	13,532,769
<b>Non-Current Liabilities</b>		
Employees' end of service benefits	1,722,491	1,617,100
<b>Total Liabilities</b>	<b>14,606,346</b>	<b>15,149,869</b>
<b>Shareholders' Equity</b>		
Capital	315,000,000	315,000,000
Legal reserve	22,243,041	22,243,041
Fair value reserve	(54,100,479)	(56,507,656)
Retained earnings	7,834,079	28,256,462
<b>Total Shareholders' Equity</b>	<b>290,976,641</b>	<b>308,991,847</b>
<b>Total Liabilities and Shareholders' Equity</b>	<b>305,582,987</b>	<b>324,141,716</b>



**Sheikh Abdulrahman Bin Mohamed Bin Jabr Al**

**Thani**  
Chairman

**Naser Mohammed Al Khaldi**

Chief Executive Officer

**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**  
**Unaudited Interim Statement Of Income**  
**For The Nine Months Ended 30 September 2021**

	<i>For The Nine Months Ended</i>	
	<b>30, September 2021</b>	<b>30, September 2020</b>
	Unaudited	Unaudited
	QR.	QR.
Investment and interest income	8,456,562	8,931,133
Rental income from investment property	1,305,500	1,409,050
<b>Net investment and interest income</b>	<b>9,762,062</b>	<b>10,340,183</b>
General and administrative expenses	(3,556,676)	(3,259,387)
Depreciation	(10,886)	(13,239)
<b>Total expenses</b>	<b>(3,567,562)</b>	<b>(3,272,626)</b>
Other income	251,267	322,864
<b>Net profit for the period</b>	<b>6,445,767</b>	<b>7,390,421</b>
<b>Earnings per share</b>	<b>0.020</b>	<b>0.023</b>

**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**  
**Unaudited Interim Statement Of Comprehensive Income**  
**For The Nine Months Ended 30 September 2021**

	For The Nine Months Ended	
	<b>30, September 2021</b>	<b>30, September 2020</b>
	Unaudited <b>QR.</b>	Unaudited <b>QR.</b>
<b>Net profit for the year</b>	<b>6,445,767</b>	<b>7,390,421</b>
<u>Other comprehensive income</u>		
Change in fair value reserve	2,416,933	4,689,768
Gain on sale of financial investments carried at fair value through other comprehensive income (FVTOCI)	485,805	1,856,733
<b>Total comprehensive income</b>	<b>9,348,505</b>	<b>13,936,922</b>

**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**  
**Unaudited Interim Statement Of Cash Flows**  
**For The Nine Months Ended 30 September 2021**

	<i>For The Nine Months Ended</i>	
	<b>30, September 2021</b>	<b>30, September 2020</b>
	Unaudited QR.	Unaudited QR.
<b><u>Cash Flows from Operating Activities:</u></b>		
Net income for the Period	6,445,767	7,390,421
<b><u>Adjustments for:</u></b>		
Depreciation of property and equipment	10,886	13,239
Employees' end of service benefits	105,391	103,448
Interest Income	(95,388)	(147,940)
Unrealized (gain) loss on revaluation of financial investments	192,086	30,242
Gain on trading investments	(4,475,348)	(4,627,002)
	2,183,394	2,762,408
Prepayments and other debit balances	(697,318)	(4,731,414)
Accruals and other credit balances	(648,914)	(401,424)
Purchase of FVTOCI investments	(25,754,693)	(2,477,131)
Proceeds from sale of FVTOCI investments	5,275,258	12,911,368
Purchase of held for trading investments	(104,519,664)	(139,046,625)
Proceeds from sale of held for trading investments	102,360,285	94,014,435
<b>Net Cash from (used in) Operating Activities</b>	<b>(21,801,652)</b>	<b>(36,968,383)</b>
<b><u>Cash Flows from Investing Activities:</u></b>		
Purchase of property and equipment	(8,649)	-
Interest Received	95,388	147,940
<b>Net Cash from (used in) Investing Activities</b>	<b>86,739</b>	<b>147,940</b>
<b><u>Cash Flows from Financing Activities:</u></b>		
Dividends Paid	-	(6,300,000)
<b>Net Cash used in Financing Activities</b>	<b>-</b>	<b>(6,300,000)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(21,714,913)</b>	<b>(43,120,443)</b>
Cash and cash equivalents – Beginning of the year	49,281,259	71,163,706
<b>Cash and cash equivalents – End of the year</b>	<b>27,566,346</b>	<b>28,043,263</b>

**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**

**Unaudited Interim Statement Of Changes In Shareholders' Equity  
For The Nine Months Ended 30 September 2021**

	Capital QR.	Legal reserve QR.	Fair value reserve QR.	Retained earnings QR.	Total QR.
<b>Balance at December 31, 2020 (as previously reported)</b>	<b>315,000,000</b>	<b>22,243,041</b>	<b>(56,507,656)</b>	<b>28,256,462</b>	<b>308,991,847</b>
Adjustments related to investments in associates	0	0	(9,756)	(27,353,955)	(27,363,711)
<b>Balance at 1 January 2021 (restated)</b>	<b><u>315,000,000</u></b>	<b><u>22,243,041</u></b>	<b><u>(56,517,412)</u></b>	<b><u>902,507</u></b>	<b><u>281,628,136</u></b>
Total comprehensive income for the year	0	0	2,902,738	6,445,767	9,348,505
Realized gains on FVTOCI investments recycled to retained earnings	0	0	(485,805)	485,805	0
<b>Balance at September 30, 2021</b>	<b><u>315,000,000</u></b>	<b><u>22,243,041</u></b>	<b><u>(54,100,479)</u></b>	<b><u>7,834,079</u></b>	<b><u>290,976,641</u></b>

	Capital QR.	Legal reserve QR.	Fair value reserve QR.	Retained earnings QR.	Total QR.
<b>Balance at January 1, 2020</b>	<b>315,000,000</b>	<b>21,572,712</b>	<b>(59,243,495)</b>	<b>26,834,349</b>	<b>304,163,566</b>
Total comprehensive income for the year	-	-	6,546,501	7,390,421	13,936,922
Distributed cash dividends 2019	-	-	-	(6,300,000)	(6,300,000)
Realized gains on FVTOCI investments recycled to retained earnings	-	-	(1,856,733)	1,856,733	-
<b>Balance at September 30, 2020</b>	<b><u>315,000,000</u></b>	<b><u>21,572,712</u></b>	<b><u>(54,553,727)</u></b>	<b><u>29,781,503</u></b>	<b><u>311,800,488</u></b>