

QATAR OMAN INVESTMENT COMPANY Q.P.S.C

---

**UNAUDITED INTERIM CONDENSED  
FINANCIAL STATEMENTS**

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31 March 2023



شركة قطر وعمان للاستثمار  
**QATAR OMAN**  
INVESTMENT COMPANY

**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**  
 Unaudited Interim Statement Of Financial Position  
 As of 31 March 2023

	31 March 2023 Unaudited QR.	31 December 2022 Audited QR.
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and bank balances	25,419,084	21,701,507
Prepayments and other debit balances	3,116,472	1,075,146
Financial assets at fair value through profit and loss	24,732,071	5,518,057
	<b>53,267,627</b>	<b>28,294,710</b>
<b>Non-Current Assets</b>		
Financial assets at fair value through OCI	144,678,279	115,503,519
Investments in Associates	78,998,853	78,998,853
Investment properties	48,801,000	48,801,000
Property and equipment	13,056	15,000
	<b>272,491,188</b>	<b>243,318,372</b>
<b>Total Assets</b>	<b>325,758,815</b>	<b>271,613,082</b>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
<b>Current Liabilities</b>		
Accruals and other credit balances	74,426,992	10,718,129
<b>Non-Current Liabilities</b>		
Employees' end of service benefits	1,923,576	1,890,488
<b>Total Liabilities</b>	<b>76,350,568</b>	<b>12,608,617</b>
<b>Shareholders' Equity</b>		
Capital	315,000,000	315,000,000
Legal reserve	22,920,184	22,920,184
Fair value reserve	(92,743,002)	(78,590,861)
Retained earnings	4,231,065	(324,858)
<b>Total Shareholders' Equity</b>	<b>249,408,247</b>	<b>259,004,465</b>
<b>Total Liabilities and Shareholders' Equity</b>	<b>325,758,815</b>	<b>271,613,082</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 Three Months Ended 31 March 2023

	For The Three Months Ended	
	31, March 2023	31, March 2022
	Unaudited	Unaudited
	QR.	QR.
Investment and interest income	5,164,185	3,836,265
Rental income from investment property	613,500	526,500
<b>Net investment and interest income</b>	<b>5,777,685</b>	<b>4,362,765</b>
General and administrative expenses	(1,352,572)	(1,176,793)
Depreciation	(1,944)	(9,799)
<b>Total expenses</b>	<b>(1,354,516)</b>	<b>(1,186,592)</b>
Other income	129,512	125,198
<b>Net profit for the period</b>	<b>4,552,681</b>	<b>3,301,371</b>
<b>Earnings per share</b>	<b>0.014</b>	<b>0.010</b>

**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**  
**Unaudited Interim Statement Of Comprehensive Income**  
**For The Three Months Ended 31 March 2023**

	For The Three Months Ended	
	31, March 2023	31, March 2022
	Unaudited	Unaudited
	QR.	QR.
<b>Net profit for the year</b>	<b>4,552,681</b>	<b>3,301,371</b>
<b><u>Other comprehensive income</u></b>		
Change in fair value reserve	(14,152,141)	(10,338,109)
Gain on sale of financial investments carried at fair value through other comprehensive income (FVTOCI)	3,242	--
<b><u>Total comprehensive income</u></b>	<b>(9,596,218)</b>	<b>(7,026,982)</b>

**QATAR OMAN INVESTMENT COMPANY Q.P.S.C.**  
 Unaudited Interim Statement Of Cash Flows  
 For The Three Months Ended 31 March 2023

	For The Three Months Ended	
	<b>31, March 2023</b>	<b>31, March 2022</b>
	Reviewed	Reviewed
	QR.	QR.
<b><u>Cash Flows from Operating Activities:</u></b>		
Net income for the Period	4,552,681	3,301,371
<b><u>Adjustments for:</u></b>		
Depreciation of property and equipment	1,944	9,799
Employees' end of service benefits	33,088	32,991
Interest Income	(102,645)	(31,227)
Unrealized (gain) loss on revaluation of financial investments	1,824,769	889,476
Gain on trading investments	(658,455)	(1,015,139)
	<b>5,651,382</b>	<b>3,187,271</b>
Prepayments and other debit balances	(2,041,326)	(2,511,943)
Accruals and other credit balances	63,708,863	1,251,844
Purchase of FVTOCI investments	(50,207,819)	(21,720,426)
Proceeds from sale of FVTOCI investments	29,827,491	-
Purchase of held for trading investments	(43,386,474)	(30,954,413)
Proceeds from sale of held for trading investments	62,815	52,655,671
<b>Net Cash from (used in) Operating Activities</b>	<b>3,614,932</b>	<b>1,908,004</b>
<b><u>Cash Flows from Investing Activities:</u></b>		
Purchase of property and equipment	-	(7,849)
Interest Received	102,645	31,227
<b>Net Cash from (used in) Investing Activities</b>	<b>102,645</b>	<b>23,378</b>
<b><u>Cash Flows from Financing Activities:</u></b>		
<b>Net Cash used in Financing Activities</b>	-	-
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>3,717,577</b>	<b>1,931,382</b>
Cash and cash equivalents – Beginning of the year	21,701,507	25,590,613
<b>Cash and cash equivalents – End of the year</b>	<b>25,419,084</b>	<b>27,521,995</b>

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

Unaudited Interim Statement Of Changes In Shareholders' Equity

For The Three Months Ended 31 March 2023

	Capital		Legal reserve		Fair value reserve		Retained earnings		Total	
	QR.	QR.	QR.	QR.	QR.	QR.	QR.	QR.	QR.	QR.
<b>Balance at January 1, 2023</b>	315,000,000	-	22,920,184	-	(78,590,861)	-	(324,858)	259,004,465		
Total comprehensive income for the year	-	-	-	-	(14,148,899)	-	4,552,681	(9,596,218)		
Realized gains on FVTOCI investments recycled to retained earnings	-	-	-	-	(3,242)	-	3,242	-		
<b>Balance at March 31, 2023</b>	315,000,000	-	22,920,184	-	(92,743,002)	-	4,231,065	249,408,247		

	Capital		Legal reserve		Fair value reserve		Retained earnings		Total	
	QR.	QR.	QR.	QR.	QR.	QR.	QR.	QR.	QR.	QR.
<b>Balance at January 1, 2021</b>	315,000,000	-	22,742,593	-	(50,557,560)	-	5,762,744	292,947,777		
Total comprehensive income for the year	-	-	-	-	(10,338,109)	-	3,301,371	(7,036,738)		
<b>Balance at March 31, 2022</b>	315,000,000	-	22,742,593	-	(60,895,669)	-	9,064,115	285,911,039		