

QATAR OMAN INVESTMENT COMPANY Q.P.S.C

**UNAUDITED INTERIM CONDENSED
FINANCIAL STATEMENTS**

30 September 2025



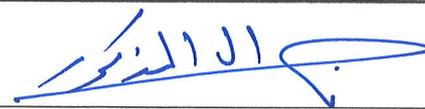
شركة قطر وعمان للاستثمار
QATAR OMAN
INVESTMENT COMPANY

QATAR OMAN INVESTMENT COMPANY Q.P.S.C.
Unaudited Interim Statement of Financial Position
As of 30 September 2025

	30 September 2025 Unaudited QR.	31 December 2024 Audited QR.
ASSETS		
Current Assets		
Cash and bank balances	30,334,948	26,672,605
Prepayments and other debit balances	6,391,333	2,147,904
Financial assets at fair value through profit and loss	38,577,243	0
	75,303,524	28,820,509
Non-Current Assets		
Financial assets at fair value through OCI	96,701,391	153,965,101
Investment Properties	22,790,000	22,790,000
	119,491,391	176,755,101
Total Assets	194,794,915	205,575,610
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities		
Accruals and other credit balances	10,482,968	9,334,357
Non-Current Liabilities		
Margin trade payables	-	26,735,098
Employees' end of service benefits	2,254,450	2,155,188
Total Liabilities	12,737,418	38,224,643
Shareholders' Equity		
Capital	315,000,000	315,000,000
Legal reserve	22,920,184	22,920,184
Fair value reserve	(34,031,127)	(94,940,424)
Accumulated losses	(121,831,560)	(75,628,793)
Total Shareholders' Equity	182,057,497	167,350,967
Total Liabilities and Shareholders' Equity	194,794,915	205,575,610



Khalid Sultan Khalifa Al Rabban
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 2025

	<i>For The Nine Months Ended</i>	
	2025	2024
	Unaudited	Unaudited
	QR.	QR.
Investment and interest income	5,459,712	2,606,158
Rental income from investment property	1,583,650	1,496,250
Net investment and interest income	7,043,362	4,102,408
General and administrative expenses	(3,243,569)	(3,201,555)
Depreciation	(699)	(5,934)
Total expenses	(3,244,268)	(3,207,489)
Other income	49,034	34,051
Net profit (loss) for the period	3,848,128	928,970
Earnings per share	0.012	0.003

QATAR OMAN INVESTMENT COMPANY Q.P.S.C.
Unaudited Interim Statement of Comprehensive Income
For The Nine Months Ended 30 September 2025

	<i>For The Nine Months Ended</i>	
	2025	2024
	Unaudited	Unaudited
	QR.	QR.
Net profit (loss) for the period	3,848,128	928,970
Other comprehensive income		
Change in fair value reserve	60,909,297	(3,969,826)
Gain on sale of financial investments carried at fair value through other comprehensive income (FVTOCI)	(50,050,895)	-
Total comprehensive income	14,706,530	(3,040,856)

QATAR OMAN INVESTMENT COMPANY Q.P.S.C.
Unaudited Interim Statement of Cash Flows
For The Nine Months Ended 30 September 2025

	<i>For The Nine Months Ended</i>	
	2025	2024
	Unaudited	Unaudited
	QR.	QR.
<u>Cash Flows from Operating Activities:</u>		
Net profit (loss) for the period	3,848,128	928,970
<u>Adjustments for:</u>		
Depreciation of property and equipment	699	5,934
Employees' end of service benefits	99,262	99,262
Interest Income	(695,042)	(630,215)
Unrealized (gain) loss on revaluation of financial investments	(121,939)	2,871,555
Gain on Financial assets at fair value through profit and loss	-	(427,230)
	3,131,108	2,848,276
Prepayments and other debit balances	(4,243,429)	74,658
Accruals and other credit balances	1,148,611	(1,068,393)
Purchase of FVTOCI investments	(4,306,916)	-
Proceeds from sale of FVTOCI investments	72,429,028	-
Purchase of held for trading investments	(38,455,304)	(6,808,708)
Proceeds from sale of held for trading investments	-	24,265,774
Margin trade payables	(26,735,098)	(13,880,818)
Net Cash from (used in) Operating Activities	2,968,000	5,430,789
<u>Cash Flows from Investing Activities:</u>		
Purchase of property and equipment	(699)	-
Interest Received	695,042	630,215
Net Cash from (used in) Investing Activities	694,343	630,215
<u>Cash Flows from Financing Activities:</u>		
Net Cash used in Financing Activities	-	-
Net increase / (decrease) in cash and cash equivalents	3,662,343	6,061,004
Cash and cash equivalents – Beginning of the year	26,672,605	20,992,968
Cash and cash equivalents – End of the year	30,334,948	27,053,972

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

**Unaudited Interim Statement of Changes in Shareholders' Equity
For The Nine Months Ended 30 September 2025**

	Capital	Legal reserve	Fair value reserve	Retained earnings	Total
	QR.	QR.	QR.	QR.	QR.
Balance at January 1, 2025	315,000,000	22,920,184	(94,940,424)	(75,628,793)	167,350,967
Total comprehensive income for the year	-	-	10,858,402	3,848,128	14,706,530
Realized gains on FVTOCI investments recycled to retained earnings	-	-	50,050,895	(50,050,895)	-
Balance at September 30, 2025	315,000,000	22,920,184	(34,031,127)	(121,831,560)	182,057,497
Balance at January 1, 2024	315,000,000	22,920,184	(91,175,611)	(15,629,557)	231,115,016
Total comprehensive income for the year	-	-	(3,969,826)	928,970	(3,040,856)
Balance at September 30, 2024	315,000,000	22,920,184	(95,145,437)	(14,700,587)	228,074,160