



**OMAN & EMIRATES
INVESTMENT HOLDING CO. SAOG**

**UNAUDITED FINANCIAL RESULTS
(PERIOD ENDED 30TH JUNE 2023)**

**INVESTOR SESSION
31ST AUGUST 2023**



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- 4. Financial Statements for period ending 30 June 2023:
 - a. The financial information reported in this presentation results from a **review performed by the Independent Auditors** of O&E and, therefore, is **not the result of an audit** conducted in accordance with International Standards on Auditing.
 - b. O&E, as Group, has consolidated the financial information of its subsidiaries **based on management accounts of those subsidiaries** as at and for the six-months period ended 30 June 2023. Consequently, the Independent Auditors of O&E were unable to determine whether any adjustments to these amounts were necessary.
 - c. Investments in unquoted securities of the Group are reported at their **fair value of 31 December 2022**. These investments are **not revalued at the end of the current reporting period**. Had these investments been revalued at the end of the current reporting period, the carrying value of these investments may differ from the reported amount. Consequently, no adjustments were made to these amounts.



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OVERVIEW

OMAN & EMIRATES INVESTMENT HOLDING CO. SAOG

Mission

Help realise the policies and fulfil the objectives of the Governments of Oman and United Arab Emirates in diversifying sources of non-oil based National Income and create socio-economic benefits through initiating, promoting, investing and implementing vital projects in various sectors of Industry.

Objectives

Strategic: Successful Technology Transfer and Absorption.

Social : Employment opportunities and training of Nationals.

Financial: Shareholder wealth creation.

Core Activity

Investment:

Funds in stocks, bonds and securities.

Project Development:

Identification, Evaluation, Investment and implementation.

shaping the future together ...





OVERVIEW

BUSINESS ENVIRONMENT 2023 AND OUTLOOK

1. Global Economy in 2023 and Future Outlook (IMF):

- a. Global growth is projected to fall from 3.5% in 2022 to 3.0% in both 2023 and 2024 and **World Economic Outlook remains weak by historical standards**. The rise in central bank policy rates to **fight inflation continues** to weigh on economic activity and global headline inflation is expected to fall from 8.7% in 2022 to 6.8% in 2023 and 5.2% in 2024.
- b. The **balance of risks to global growth remains tilted to the downside and inflation could remain high and even rise** if further shocks occur, including those from an intensification of the war in Ukraine and extreme weather-related events, triggering more restrictive monetary policy.
- c. In most economies, the **priority remains achieving sustained disinflation while ensuring financial stability** and the hope is for central banks to remain focused on restoring price stability and risk monitoring.

2. GCC Outlook (IMF):

- a. The GCC economies are projected to grow at a slower pace by 2.5% in 2023 compared to 7.3% the previous year, in the face of **lower oil and gas earnings and a global economic slowdown**. The weaker performance is driven primarily by lower hydrocarbon GDP; however, robust growth in the non-oil sectors will dampen the shortfall in hydrocarbon activities. This year's more modest growth is also buoyed by the structural reforms undertaken in the past few years.
- b. Oman: Oman's economy is forecast to **continue to grow, but at a slower pace**, driven primarily by accelerated implementation of structural reforms under Vision 2040. Overall growth is projected to moderate to 1.5% in 2023 reflecting softening global demand. The non-oil economy is projected to continue its recovery trajectory by growing 3.1% in 2023 supported by frontloading of infrastructure projects, increased industrial capacity from renewable energy, and the tourism sector.



PERFORMANCE Q2 - 2023

CONDENSED FINANCIAL POSITION – PROFIT OR LOSS

	Group				Parent Company			
	Period from 1 January 2023 to 30 June 2023 (Un-audited)	Period from 1 January 2022 to 30 June 2022 (Un-audited)	Period from 1 April 2023 to 30 June 2023 (Un-audited)	Period from 1 April 2022 to 30 June 2022 (Un-audited)	Period from 1 January 2023 to 30 June 2023 (Un-audited)	Period from 1 January 2022 to 30 June 2022 (Un-audited)	Period from 1 April 2023 to 30 June 2023 (Un-audited)	Period from 1 April 2022 to 30 June 2022 (Un-audited)
Interest income	127	-	64	-	127	-	64	-
Rental income	78,404	56,205	39,837	30,541	78,404	56,205	39,837	30,541
Brokerage commission income	85,889	62,506	35,994	24,971	-	-	-	-
Dividends income	595,866	568,816	171,289	119,284	453,426	479,034	116,264	128,760
Realised profit / (loss) on sale of investments at fair value through profit or loss	99,918	1,947,391	78,052	1,934,324	761	1,887,263	(8,030)	1,920,095
Unrealised (losses)/profit on investments at fair value through profit or loss	(146,663)	301,666	46,316	(428,330)	(108,318)	366,382	12,368	86,166
Share of profit / (losses) from investment in associates and subsidiaries	363,844	(255,243)	203,351	(318,474)	333,725	(172,319)	226,340	(464,100)
Gross profit on sale of food products	167,730	115,622	69,569	41,329	-	-	-	-
Asset management fees	45,188	52,526	22,495	27,716	-	-	-	-
Other income	28,283	15,310	11,206	8,976	-	-	-	-
Total income	1,318,586	2,864,799	678,173	1,440,337	758,125	2,616,565	386,843	1,701,462
Expenses								
Staff costs	(365,897)	(388,123)	(180,969)	(201,737)	(152,776)	(157,958)	(75,276)	(83,897)
Administrative expenses	(352,351)	(350,102)	(165,584)	(185,612)	(209,492)	(195,311)	(94,265)	(107,036)
Investment related expenses	(8,353)	(5,301)	(5,718)	(302)	(8,353)	(5,301)	(5,718)	(302)
Total expenses	(726,601)	(743,526)	(352,271)	(387,651)	(370,621)	(358,570)	(175,259)	(191,235)
Operating profit for the period	591,985	2,121,273	325,902	1,052,686	387,504	2,257,995	211,584	1,510,227
Finance costs	(119,135)	(356,468)	(58,667)	(169,854)	(64,730)	(300,710)	(31,564)	(142,212)
Net profit before tax for the period	472,850	1,764,805	267,235	882,832	322,774	1,957,285	180,020	1,368,015
Income tax	(39,093)	(15,869)	(15,998)	24,118	-	-	-	-
Net profit after tax and total comprehensive income for the period	433,757	1,748,936	251,237	906,950	322,774	1,957,285	180,020	1,368,015
Net profit after tax attributable to:								
Parent Company	295,676	1,884,652	154,304	1,316,460	322,774	1,957,285	180,020	1,368,015
Non-controlling interest	138,081	(135,716)	96,933	(409,510)	-	-	-	-
Earnings per share - basic and diluted	0.002	0.015	0.001	0.011	0.003	0.016	0.001	0.011



PERFORMANCE Q2 - 2023

CONDENSED FINANCIAL POSITION – PROFIT OR LOSS

	30/6/2023	30/6/2022	Particulars	30/6/2023 Parent RO	30/6/2022 Parent RO	Variation RO	%
1. Rental Income: increased on account of additional 3 tenants who occupied vacant areas of the building on three floors.			Rental income	78,404	56,205	22,199	28%
2. Dividend income: decreased by RO 26K on account of some divestments of shares.			Dividends income	453,426	479,034	(25,608)	-6%
3. Realised gains on sale at FVTPL: the decrease reflects mainly the previous year's Octal divestment at a gain of RO 1.9 million apart from minor profits from sale of shares.			Realised gain on sale of financial assets	761	1,887,263	(1,886,502)	-
4. Unrealised gains on sale at FVTPL: ignoring the negative variance of RO 475K, the fair value loss during the period was RO 108K resulting from gains of RO 145K and losses of RO 254K from various securities.			Unrealised gain / (loss) on financial assets at FVTPL – net	(108,318)	366,382	(474,700)	438%
5. Share of profit from investment in Subsidiaries and Associates: ignoring the positive variance of RO 506K, the amount of RO 334K is mainly on account of Oman Fibre Optic and Fincorp.			Share of (loss)/profit from associates & subsidiaries – net	333,725	(172,319)	506,044	152%
6. Staff costs: slightly reduced by RO 5K.			Other income	127	-	127	100%
7. Administrative costs: slightly increased by RO 14K.			Total income	758,125	2,616,565	(1,858,440)	
8. Investment related expenses: slightly increased by RO 3K.			Expenses				
9. Finance costs: declined by RO 236K without the penal interest charged on the GSL levied in the previous year for 6 months and reduction in loan outstanding.			Staff costs	(152,776)	(157,958)	5,182	-3%
			Administrative expenses	(209,492)	(195,311)	(14,181)	7%
			Investment related expenses	(8,353)	(5,301)	(3,052)	37%
			Total expenses	(370,621)	(358,570)	(12,051)	
			Net operating profit	387,504	2,257,995	(1,870,491)	
			Finance costs	(64,730)	(300,710)	235,980	
			Profit for the period before tax	322,774	1,957,285	(1,634,511)	
			Income tax				
			Profit for the period after tax	322,774	1,957,285	(1,634,511)	
			Basic earnings per share	0.003	0.016	(0.013)	



PERFORMANCE Q2 - 2023

CONDENSED FINANCIAL POSITION – BALANCE SHEET

Notes	Group	30 June			31 December			Parent Company			31 December (Audited)
		30 June 2023 (Un-audited)	30 June 2022 (Un-audited)	31 December (Audited)	30 June 2023 (Un-audited)	30 June 2022 (Un-audited)	31 December (Audited)				
ASSETS											
Cash and bank balances	5	1,684,050	4,175,220	2,588,582	846,360	3,316,016	964,158				
Trade and other receivables	6	1,665,218	1,513,920	1,487,530	55,122	42,010	206,666				
Inventories		487,349	594,039	456,254	-	-	-				
Investments at fair value through profit and loss	7	13,977,659	15,273,103	14,641,548	9,771,607	11,160,603	10,883,176				
Investment in associates	8	15,860,042	15,608,817	15,798,771	14,111,182	13,911,100	14,231,630				
Investment in subsidiaries	9	-	-	-	3,747,635	3,748,921	3,596,035				
Financial assets at amortised cost	10	2,093,971	2,104,660	2,099,271	2,093,971	2,104,660	2,099,271				
Investment property	11	2,888,550	3,012,750	2,950,650	2,618,550	2,742,750	2,680,650				
Property, plant and equipment	4	2,121,627	2,386,829	2,257,421	366,095	464,746	414,810				
Right-of-use assets		385,565	43,577	385,565	-	-	-				
Deferred tax assets		39,274	62,626	78,367	-	-	-				
		41,203,305	44,775,541	42,743,959	33,610,522	37,490,806	35,076,396				
TOTAL ASSETS		41,203,305	44,775,541	42,743,959	33,610,522	37,490,806	35,076,396				
EQUITY											
Capital and reserves											
Share capital	15	12,187,500	12,187,500	12,187,500	12,187,500	12,187,500	12,187,500				
Legal reserve	16	4,991,892	4,991,892	4,991,892	4,062,500	4,062,500	4,062,500				
Retained earnings		5,357,073	5,777,871	5,977,493	7,376,481	7,650,102	7,969,803				
Total capital and reserves of Parent Company		22,536,465	22,957,263	23,156,885	23,626,481	23,900,102	24,219,803				
Non-controlling Interest		3,313,811	3,349,922	3,175,730	-	-	-				
TOTAL EQUITY		25,850,276	26,307,185	26,332,615	23,626,481	23,900,102	24,219,803				
LIABILITIES											
Lease liabilities											
Bank borrowings	5	399,715	53,454	399,715	-	-	-				
Term loan	12	68,007	285,532	79,890	-	-	-				
Trade and other payables	13	1,860,657	2,456,349	2,121,833	1,860,657	2,456,349	2,121,833				
Loan from Government	14	1,871,650	2,020,021	2,656,906	623,384	916,830	1,223,178				
TOTAL LIABILITIES		11,153,000	13,653,000	11,153,000	7,500,000	10,000,000	7,500,000				
TOTAL EQUITY AND LIABILITIES		41,203,305	44,775,541	42,743,959	33,610,522	37,490,806	35,076,396				
Net assets per share	22	0.185	0.188	0.190	0.194	0.196	0.199				



PERFORMANCE Q2 - 2023

CONDENSED FINANCIAL POSITION – BALANCE SHEET

Notes	Group			Parent Company		
	30 June 2023 (Un-audited)	30 June 2022 (Un-audited)	31 December (Audited)	30 June 2023 (Un-audited)	30 June 2022 (Un-audited)	31 December (Audited)
ASSETS						
Cash and bank balances	5	1,684,050	4,175,220	2,588,582	846,360	3,316,016
Trade and other receivables	6	1,665,218	1,513,920	1,487,530	55,122	42,010
Inventories		487,349	594,039	456,254	-	-
Investments at fair value through profit and loss	7	13,977,659	15,273,103	14,641,548	9,771,607	11,160,603
Investment in associates	8	15,860,042	15,608,817	15,798,771	14,111,182	13,911,100
Investment in subsidiaries	9	-	-	-	3,747,635	3,748,921
Financial assets at amortised cost	10	2,093,971	2,104,660	2,099,271	2,093,971	2,104,660
Investment property	11	2,888,550	3,012,750	2,950,650	2,618,550	2,742,750
Property, plant and equipment	4	2,121,627	2,386,829	2,257,421	366,095	464,746
Right-of-use assets		385,565	43,577	385,565	-	-
Deferred tax assets		39,274	62,626	78,367	-	-
	41,203,305	44,775,541	42,743,959	33,610,522	37,490,806	35,076,396
TOTAL ASSETS	41,203,305	44,775,541	42,743,959	33,610,522	37,490,806	35,076,396
EQUITY						
Capital and reserves						
Share capital	15	12,187,500	12,187,500	12,187,500	12,187,500	12,187,500
Legal reserve	16	4,991,892	4,991,892	4,991,892	4,062,500	4,062,500
Retained earnings		5,357,073	5,777,871	5,977,493	7,376,481	7,650,102
Total capital and reserves of Parent Company		22,536,465	22,957,263	23,156,885	23,626,481	23,900,102
Non-controlling Interest		3,313,811	3,349,922	3,175,730	-	-
TOTAL EQUITY		25,850,276	26,307,185	26,332,615	23,626,481	23,900,102
LIABILITIES						
Lease liabilities		399,715	53,454	399,715	-	-
Bank borrowings	5	68,007	285,532	79,890	-	217,525
Term loan	12	1,860,657	2,456,349	2,121,833	1,860,657	2,456,349
Trade and other payables	13	1,871,650	2,020,021	2,656,906	623,384	916,830
Loan from Government	14	11,153,000	13,653,000	11,153,000	7,500,000	10,000,000
TOTAL LIABILITIES		15,353,029	18,468,356	16,411,344	9,984,041	13,590,704
TOTAL EQUITY AND LIABILITIES		41,203,305	44,775,541	42,743,959	33,610,522	37,490,806
Net assets per share	22	0.185	0.188	0.190	0.194	0.196



PERFORMANCE Q2- 2023

CONDENSED FINANCIAL POSITION – BALANCE SHEET

30/6/2023 30/6/2022	Particulars	30/6/2023 Parent RO	30/6/2022 Parent RO	Variation RO %
	ASSETS			
	Cash and cash equivalents	846,360	3,316,016	(2,469,656) -291.8%
	Trade and other receivables	55,122	42,010	13,112 23.8%
	Financial assets at FVTPL	9,771,607	11,160,603	(1,388,996) -14.2%
	Investment in associates	14,111,182	13,911,100	200,082 1.4%
	Financial assets at amortised cost	2,093,971	2,104,660	(10,689) -0.5%
	Investment in subsidiaries	3,747,635	3,748,921	(1,286) 0.0%
	Property, plant and equipment	366,095	464,746	(98,651) -26.9%
	Investment properties	2,618,550	2,742,750	(124,200) -4.7%
	Total assets	33,610,522	37,490,806	(3,880,284)
	LIABILITIES			
	Bank overdrafts	0	217,525	(217,525)
	Trade and other payables	623,384	916,830	(293,446) -47.1%
	Term loans	1,860,657	2,456,349	(595,692) -32.0%
	Loans from Governments	7,500,000	10,000,000	(2,500,000) -33.3%
	Deferred Government grant	0	0	-
	Total liabilities	9,984,041	13,590,704	(8,281,893)
	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT			
	Share capital	12,187,500	12,187,500	- 0.0%
	Legal reserve	4,062,500	4,062,500	- 0.0%
	Retained earnings	7,376,481	7,650,102	2,771,124 37.6%
	Equity attributable to the owners of the parent	23,626,481	23,900,102	2,771,124
	Total equity and liabilities	33,610,522	37,490,806	(5,510,769)
	Net assets per share	0.194	0.196	0.023
	BORROWINGS			
	Loans from Governments	7,500,000	10,000,000	(2,500,000)
	Commercial borrowings	1,860,657	2,673,874	(813,217)
	Total borrowings	9,360,657	12,673,874	(3,313,217)
	Debt/ Equity ratio	0.40	0.53	0



PERFORMANCE Q2 - 2023

CONDENSED FINANCIAL POSITION – BALANCE SHEET

30/6/2023
31/12/2022

1. **Cash and Cash Equivalents:** declined marginally on account of the following reasons:
 - a. Normal monthly expenditure;
 - b. Repayment of loan instalments of RO 300K and RO 410K settlement of ex-CEO offset by dividends received of RO 756K from FVTPL investments and from associates;
 - c. Dividend paid of RO 916K.
 - d. Amount received from a case RO 166K;
 - e. Securities sold during the period: RO 897K.
2. **Trade and other receivables:** receipts of RO 166K pertaining to a case, partially offset by rent receivable from and prepaid expenses
3. **Financial assets at FVTPL:** next slide.
4. **Investment in Associates:** movement in investment in associates on account of:
 - a. Oman Fibre Optic share of dividend received of RO 302K and share of profit of RO 180K
 - b. Oman Hotel share of profit of RO 2K.
5. **Financial assets at amortized cost:** periodic amortisation of the placement fees of RO 5.30K charged on a semi-annual basis.
6. **Investment in Subsidiaries:** movement in subsidiaries mainly on account of Fincorp.
7. **Property, plant and equipment:** PP&E consists of buildings, furniture and fixtures, office equipment and motor vehicles and movement is on account of depreciation charge for the year and purchase of office equipment.
8. **Investment properties:** Investment property is carried at cost and changes represents periodic charge of depreciation of RO 62K charged for the period.

Particulars	30/6/2023 Parent RO	31/12/2022 Parent RO	Variation RO	%
ASSETS				
Cash and cash equivalents	846,360	964,158	(117,798)	-13.9%
Trade and other receivables	55,122	206,666	(151,544)	-274.9%
Financial assets at FVTPL	9,771,607	10,883,176	(1,111,569)	-11.4%
Investment in Associates	14,111,182	14,231,630	(120,448)	-0.9%
Financial assets at amortised cost	2,093,971	2,099,271	(5,300)	-0.3%
Investment in Subsidiaries	3,747,635	3,596,035	151,600	4.0%
Property, plant and equipment	366,095	414,810	(48,715)	-13.3%
Investment properties	2,618,550	2,680,650	(62,100)	-2.4%
Total assets	33,610,522	35,076,396	(1,465,874)	
LIABILITIES				
Bank overdrafts		11,582	(11,582)	-
Trade and other payables	623,384	1,223,178	(599,794)	-96.2%
Term loans	1,860,657	2,121,833	(261,176)	-14.0%
Loans from Governments	7,500,000	7,500,000	-	0.0%
Deferred Government grant			-	-
Total liabilities	9,984,041	10,856,593	(872,552)	
EQUITY ATTRIBUTABLE TO OWNERS OF PARENT				
Share capital	12,187,500	12,187,500	-	0.0%
Legal reserve	4,062,500	4,062,500	-	0.0%
Retained earnings	7,376,481	7,969,803	(593,322)	-8.0%
Equity attributable to the owners of the parent	23,626,481	24,219,803	(593,322)	
Non-controlling interest				
Total equity	23,626,481	24,219,803	(593,322)	
Total equity and liabilities	33,610,522	35,076,396	(1,465,874)	
Net assets per share	0.194	0.199	(0.005)	
BORROWINGS				
Loans from Governments	7,500,000	7,500,000	-	
Commercial borrowings	1,860,657	2,133,415	(272,758)	
Total borrowings	9,360,657	9,633,415	(272,758)	
Debt/ Equity ratio	0.40	0.40		



PERFORMANCE Q2 - 2023

ANALYSIS OF MAJOR ITEMS

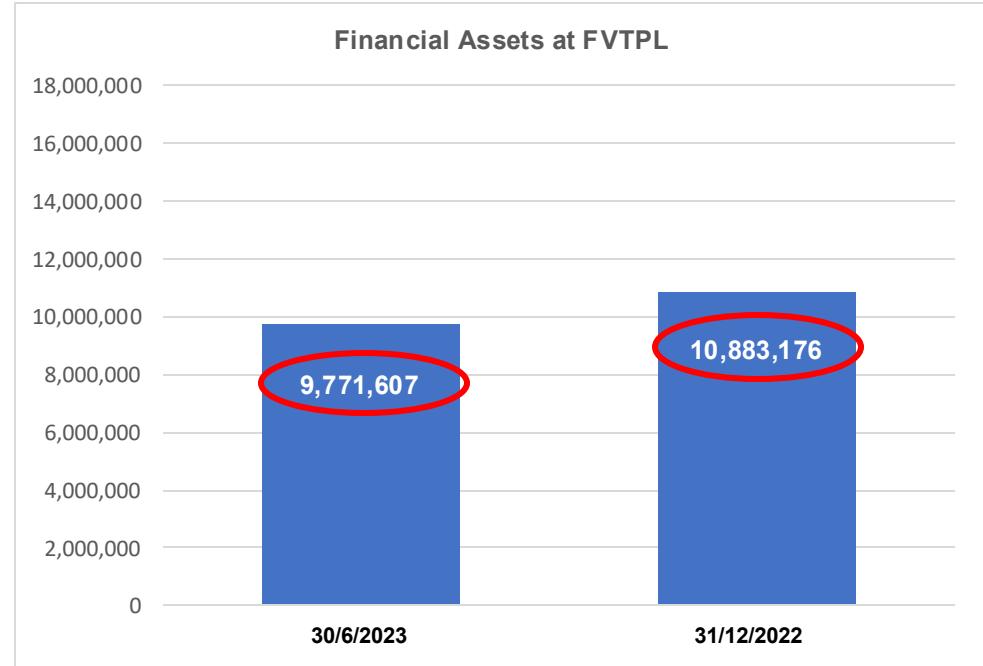
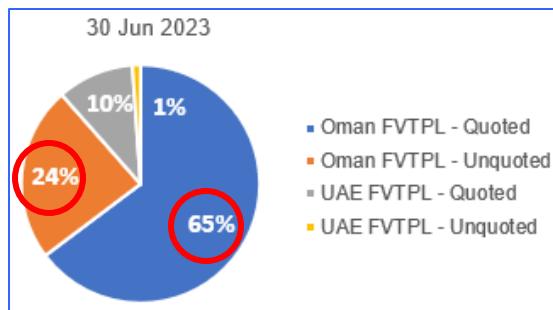
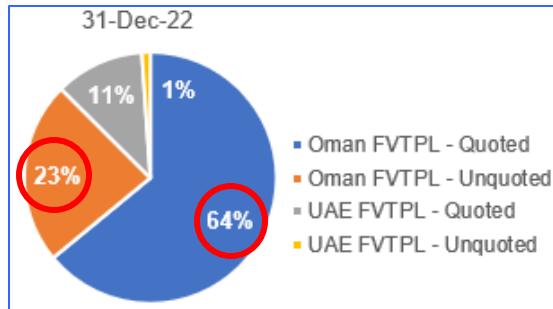
1. FINANCIAL ASSETS AT FVTPL

JUN 2023: RO 9,771,607 (DEC 2022: RO 10,883,176)

1. Variance is mainly due to following reasons:

- a. Disposal of securities amounting to RO 896K;
- b. Unrealised gains of securities amounting to RO 142K; and
- c. Unrealised loss amounting to RO 254K.

2. Asset class distribution:



PERFORMANCE Q2 - 2023

ANALYSIS OF MAJOR ITEMS

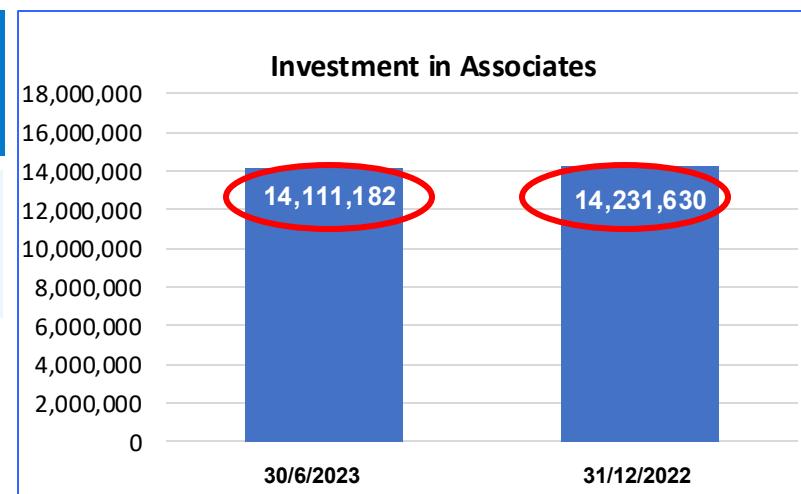


2. INVESTMENT IN ASSOCIATES

JUN 2023: RO 14,111,182

(DEC 2022: RO 14,231,630)

Movement in investment in associates on account of Oman Fibre Optic share of dividend received of RO 302K and share of profit of RO 180K and Oman Hotel share of profit of RO 2K.



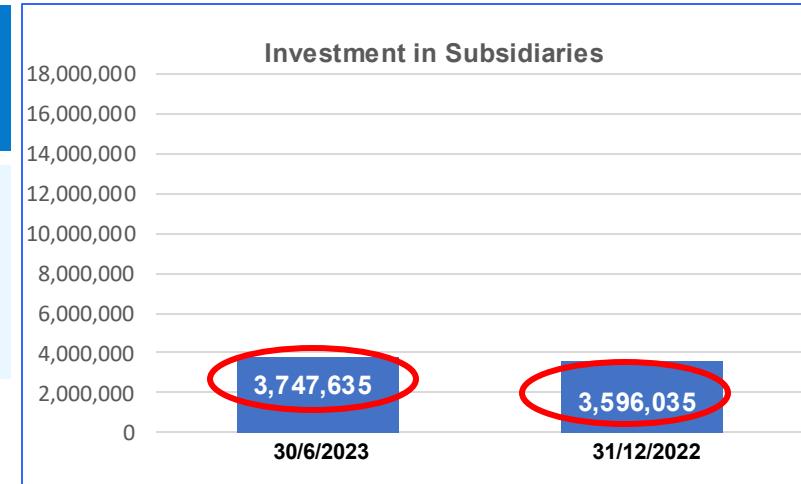
3. INVESTMENT IN SUBSIDIARIES

JUN 2023: RO 3,747,635

(DEC 2022: RO 3,596,035)

1. O&E follows equity accounting for its subsidiaries and any change represents the share of profit / (loss) from its subsidiary.

2. Movement in Subsidiaries mainly on account of Fincorp.





PERFORMANCE Q2 - 2023

ANALYSIS OF MAJOR ITEMS

4. BANK OVERDRAFTS

JUN 2023: RO Nil (DEC 2022: RO 11,582)



During the period, the Parent Company's overdraft of RO 12K was cleared.

5. TRADE AND OTHER PAYABLES

JUN 2023: RO 623,384 (DEC 2022: RO 1,223,178)



Payables decreased by RO 600K which included an amount of RO 410K settlement to the former CEO.

6. TERM LOAN

JUN 2023: RO 1,860,657 (DEC 2022: RO 2,121,833)



During the period an amount of RO 261K was reduced.

7. LOAN FROM GOVERNMENTS

JUN 2023: RO 7,500,000 (DEC 2022: RO 7,500,000)



The next repayment tranche of RO 2.5 million is due in Q4-2023.



PERFORMANCE Q2 - 2023

ANALYSIS OF MAJOR ITEMS

8. DIVIDEND INCOME

JUN 2023: RO 453,426 (JUN 2022: RO 479,034)

→ Total dividend income of RO 453K was received mainly from banking, education and insurance investments.

9. NET (LOSS)/ PROFIT FROM FINANCIAL ASSETS AT FVTPL

JUN 2023: RO (107,557) (JUN 2022: RO 2,253,645)

→ The overall net unrealized loss was RO 108K explained earlier.

10. RENTAL INCOME

JUN 2023: RO 78,404 (JUN 2022: RO 56,205)

→ During the period, 3 new tenants joined.

11. SHARE OF PROFIT/(LOSS) FROM ASSOCIATES & SUBSIDIARIES - NET

JUN 2023: RO 333,725 (JUN 2022: RO (172,319)

→ Explained earlier, mainly on account of Oman Fibre and Fincorp.



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THANK YOU