



OMAN & EMIRATES INVESTMENT HOLDING CO. SAOG

**UNAUDITED FINANCIAL RESULTS
(PERIOD ENDED 30TH JUNE 2024)**

**INVESTOR SESSION
11th SEPTEMBER 2024**



DISCLAIMER

OMAN & EMIRATES INVESTMENT HOLDING CO. SAOG

- 1. This presentation and discussions contain statements and data relating to O&E's business, financial condition and results of operations extracted from published public information. Its purpose is **exchange of information only**. Recipients of this presentation and subsequent discussions **must not communicate, reproduce, distribute or disclose through any media or refer to them publicly or privately**, in whole or in part anytime without prior written consent from Oman & Emirates Investment Holding Co. SAOG (O&E).
- 2. This presentation, its contents and discussions held in relation to this presentation do not constitute and should **not be considered to constitute a solicitation or an advice to buy, sell or trade any securities, services or otherwise**. Many factors could cause the actual results, performance or achievement of O&E to be materially different from future results, performance or achievements that may be implied. **O&E shall not accept any obligation to update any information presented herein**. If any person does not fully understand the contents of this presentation, such person should consult their legal adviser, accountant, stock-broker or financial adviser.
- 3. By accepting delivery of this presentation, the recipient agrees to **accept and be bound by the statements, restrictions and limitations** set forth herein.
- 4. Financial Statements for **period ending 30 June 2024**:
 - 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 2024**. 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 2023**. 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.



CONTENTS

1. OVERVIEW

1. OMAN & EMIRATES INVESTMENT HOLDING CO. SAOG
2. BUSINESS ENVIRONMENT 2024 AND OUTLOOK

2. PERFORMANCE Q2 – 2024

1. CONDENSED INTERIM INCOME STATEMENT
2. CONDENSED FINANCIAL POSITION - BALANCE SHEET
3. ANALYSIS OF MAJOR ITEMS
 - FINANCIAL ASSETS AT FVTPL
 - INVESTMENT IN ASSOCIATES
 - INVESTMENT IN SUBSIDIARIES
 - BANK OVERDRAFTS
 - TRADE AND OTHER PAYABLES
 - TERM LOAN
 - LOAN FROM GOVERNMENTS
 - DIVIDEND INCOME
 - NET PROFIT/(LOSS) FROM FINANCIAL ASSETS AT FVTPL
 - RENTAL INCOME
 - SHARE OF PROFIT/(LOSS) FROM ASSOCIATES AND SUBSIDIARIES - NET

3. QUESTIONS



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 2024 AND OUTLOOK

1. Global Economy in 2024

- a. The outlook for 2024 will come with a **high degree of uncertainty under elevated geopolitical risks**, with the Russian war in Ukraine continuing and the **potential for a large-scale conflict in the Middle East** emerging. These conflicts will play out against the backdrop of many countries still facing challenges with above-normal inflation and lowered prospects for growth in economic activity.
- b. The **IMF projects global growth at 3.1% in 2024 and 3.2% in 2025** on account of greater-than-expected resilience in the United States and several large emerging market and developing economies, as well as fiscal support in China. The **forecast is below the historical average of 3.8%**, with elevated central bank policy **rates** to fight inflation, a withdrawal of **fiscal support** amid high debt weighing on economic activity, and **low underlying productivity growth**. With unwinding supply-side issues and restrictive monetary policy, **global headline inflation is expected to fall to 5.8% in 2024 and to 4.4% in 2025**.
- c. With disinflation and steady growth, the **likelihood of a hard landing has receded**, and **risks to global growth are broadly balanced**. Policymakers' near-term challenge is to successfully manage the final descent of inflation to target, calibrating monetary policy in response to underlying inflation dynamics and adjusting to a less restrictive stance.

2. GCC Outlook

- a. Looking ahead, there are **reasons to be optimistic about the potential economic performance of countries in the region**, given their commitment to **economic diversification** and their ability to adapt to changing market conditions. The **GCC states are poised to effectively navigate through a decelerating global economy**, aided by a loosening of OPEC+ oil production quotas, relatively strong growth in key Asian markets including in India and China, and continued government investment in the economy in line with the economic diversification goals. As a result, **GDP growth in 2024 is expected to strengthen at 3.7%**. While the region may not be entirely shielded from a global economic deceleration, reasons exist for cautious optimism.
- b. The Ministry of Finance expects **Oman's economy to achieve a growth of at least 3%** during 2024 while continuing to maintain **annual inflation at moderate levels, around 3%**, aiming to sustain financial, economic, and social **stability** in line with the Financial Framework of the 10th Five-Year Development Plan (2021-2025) and Oman Vision 2040. The IMF recently stated that **Oman's economic outlook remains favorable**. Supported by favorable oil prices and sustained reform momentum, Oman's economic recovery continues, and inflation remains contained with the government interventions through subsidies on food and fuel products



PERFORMANCE Q2 - 2024

CONDENSED INTERIM INCOME STATEMENT

| Note | Group | | | | Parent Company | | | | |
|---|---|---|--|--|---|---|--|--|------------------|
| | Period from 1 January 2024 to 30 June 2024 | Period from 1 January 2023 to 30 June 2023 | Period from 1 April 2024 to 30 June 2024 | Period from 1 April 2023 to 30 June 2023 | Period from 1 January 2024 to 30 June 2024 | Period from 1 January 2023 to 30 June 2023 | Period from 1 April 2024 to 30 June 2024 | Period from 1 April 2023 to 30 June 2023 | |
| | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | |
| Net investment income/(loss) | 21 | 1,008,180 | 750,376 | 72,692 | 388,329 | 753,463 | 416,047 | (28,402) | 154,785 |
| Share of profit from investment in associates | 10 | 812,788 | 363,844 | 509,567 | 203,351 | 695,362 | 182,125 | 391,304 | 118,250 |
| Share of profit from investment in subsidiaries | 11 | - | - | - | - | 88,789 | 151,600 | 16,428 | 108,090 |
| Gross profit on sale of food products | 22 | 109,372 | 167,730 | 33,220 | 69,569 | - | - | - | - |
| Other income | | 102,858 | 28,283 | 2,016 | 11,206 | 68,000 | - | - | - |
| Total income | | 2,033,198 | 1,310,233 | 617,495 | 672,455 | 1,605,614 | 749,772 | 379,330 | 381,125 |
| Expenses | | | | | | | | | |
| Staff costs | | (376,411) | (365,897) | (184,663) | (180,969) | (165,237) | (152,776) | (80,511) | (75,276) |
| Administrative expenses | | (359,134) | (352,351) | (179,839) | (165,584) | (188,149) | (209,492) | (92,249) | (94,265) |
| Finance costs | | (147,930) | (119,135) | (72,563) | (58,667) | (92,823) | (64,730) | (45,323) | (31,564) |
| Total expenses | | (883,475) | (837,383) | (437,065) | (405,220) | (446,209) | (426,998) | (218,083) | (201,105) |
| Net profit before tax for the period | | 1,149,723 | 472,850 | 180,430 | 267,235 | 1,159,405 | 322,774 | 161,247 | 180,020 |
| Income tax | | - | (39,093) | - | (15,998) | - | - | - | - |
| Net profit after tax and total comprehensive income for the period | | 1,149,723 | 433,757 | 180,430 | 251,237 | 1,159,405 | 322,774 | 161,247 | 180,020 |
| Net profit after tax attributable to: | | | | | | | | | |
| Parent Company | | 1,083,163 | 295,676 | 177,962 | 154,304 | 1,159,405 | 322,774 | 161,247 | 180,020 |
| Non-controlling interest | | 66,560 | 138,081 | 2,468 | 96,933 | - | - | - | - |
| Earnings per share - basic and diluted | | 0.009 | 0.002 | 0.001 | 0.001 | 0.010 | 0.003 | 0.001 | 0.001 |



PERFORMANCE Q2 - 2024

CONDENSED INTERIM INCOME STATEMENT

| | 30/6/2024 | 30/6/2023 | PARTICULARS | 30/6/2024 PARENT RO | 30/6/2023 PARENT RO | Variance RO | % |
|---|-----------|-----------|--|---------------------------|---------------------------|----------------|-------------|
| 1. Rental Income Rental income decreased slightly due to tenants vacating the building. | → | | Income | | | | |
| | | | Interest income | 16 | 127 | (111) | -87% |
| 2. Dividend income: decreased by RO 56K on account of maturity of amortised cost investment. | → | | Rental income | 70,932 | 78,404 | (7,472) | -10% |
| | | | Dividends income | 396,865 | 453,426 | (56,561) | -12% |
| 3. Net Income from Financial Assets at FVTPL: Increased due to realised gains of RO 79K and unrealised gains of 206K mainly from Al Wathba | → | | Net income from financial assets at FVTPL | 286,619 | (107,557) | 394,176 | 366% |
| | | | Share of profit /(loss) from investments in Associates | 695,362 | 182,125 | 513,237 | 282% |
| 4. Share of profit from investment in Subsidiaries and Associates: Oman Fiber Optics share of profit is RO 648K, Oman Hotels RO 47K for associates and for the Subsidiary Fincorp is RO 89K. | → | | Share of profit /(loss) from investments in Subsidiaries | 88,789 | 151,600 | (62,811) | -41% |
| | | | Other income | - | - | - | |
| 5. Staff costs: slightly increased by RO 12K. | → | | Total income | 1,538,583 | 758,125 | 780,458 | 103% |
| 6. Administrative costs: slightly decreased by RO 21K. | → | | Expenses | | | | |
| | | | Staff costs | (165,237) | (152,776) | (12,461) | 8% |
| 7. Investment related expenses: decreased by RO 7K. | → | | Administrative expenses | (188,149) | (209,492) | 21,343 | -10% |
| | | | Investments related expenses | (969) | (8,353) | 7,384 | -88% |
| 8. Directors Remuneration: reversal of RO 68K. | → | | Directors' remuneration | 68,000 | - | 68,000 | 100% |
| 9. Finance costs: increased by RO 28K due to higher debt compared to previous period. | → | | Total expenses | (286,355) | (370,621) | 84,266 | -23% |
| | | | Net Operating Profit | 1,252,228 | 387,504 | 864,724 | 223% |
| | | | Finance costs | (92,823) | (64,730) | (28,093) | 43% |
| | | | Profit before tax for the year | 1,159,405 | 322,774 | 836,631 | 259% |
| | | | Income tax | - | - | - | |
| | | | Profit after tax and total comprehensive income | 1,159,405 | 322,774 | 836,631 | 259% |
| | | | Basic and diluted earnings per share | 0.010 | 0.003 | 0.007 | |



PERFORMANCE Q2 - 2024

CONDENSED FINANCIAL POSITION – BALANCE SHEET

| Notes | Group | | | Parent Company | | |
|---|------------------------------|------------------------------|-------------------------------|------------------------------|------------------------------|-------------------------------|
| | 30 June 2024 (Un-audited) | 30 June 2023 (Un-audited) | 31 December 2023 (Audited) | 30 June 2024 (Un-audited) | 30 June 2023 (Un-audited) | 31 December 2023 (Audited) |
| ASSETS | | | | | | |
| Cash and bank balances | 6 | 2,123,609 | 1,684,050 | 1,419,372 | 762,370 | 846,360 |
| Trade and other receivables | 7 | 1,599,351 | 1,665,218 | 1,307,712 | 352,706 | 55,122 |
| Inventories | 8 | 244,614 | 487,349 | 446,409 | - | - |
| Investments at fair value through profit or loss | 9 | 14,380,971 | 13,977,659 | 14,731,511 | 10,311,871 | 9,771,607 |
| Investment in associates | 10 | 16,600,477 | 15,860,042 | 16,444,544 | 14,777,232 | 14,111,182 |
| Investment in subsidiaries | 11 | - | - | - | 3,941,019 | 3,747,635 |
| Financial assets at amortised cost | 12 | - | 2,093,971 | - | - | 2,093,971 |
| Investment property | 13 | 2,764,350 | 2,888,550 | 2,826,450 | 2,494,350 | 2,618,550 |
| Property, plant and equipment | 5 | 1,860,932 | 2,121,627 | 1,993,075 | 285,727 | 366,095 |
| Right-of-use assets | | 372,269 | 385,565 | 372,270 | - | - |
| Deferred tax assets | | 61,069 | 39,274 | 61,071 | - | - |
| | | 40,007,642 | 41,203,305 | 39,602,414 | 32,925,275 | 33,610,522 |
| | | 40,007,642 | 41,203,305 | 39,602,414 | 32,925,275 | 32,064,025 |
| TOTAL ASSETS | | 40,007,642 | 41,203,305 | 39,602,414 | 32,925,275 | 33,610,522 |
| EQUITY AND RESERVES | | | | | | |
| Share capital | 17 | 12,187,500 | 12,187,500 | 12,187,500 | 12,187,500 | 12,187,500 |
| Legal reserve | 18 | 5,062,733 | 4,991,892 | 5,062,733 | 4,062,500 | 4,062,500 |
| Retained earnings | | 6,253,652 | 5,357,073 | 5,170,489 | 8,559,446 | 7,376,481 |
| Total capital and reserves of the Parent Company | | 23,503,885 | 22,536,465 | 22,420,722 | 24,809,446 | 23,626,481 |
| Non-controlling interest | | 3,447,050 | 3,313,811 | 3,380,490 | - | - |
| TOTAL EQUITY AND RESERVES | | 26,950,935 | 25,850,276 | 25,801,212 | 24,809,446 | 23,626,481 |
| | | 26,950,935 | 25,850,276 | 25,801,212 | 24,809,446 | 23,626,481 |
| | | 26,950,935 | 25,850,276 | 25,801,212 | 24,809,446 | 23,626,481 |
| LIABILITIES | | | | | | |
| Lease liabilities | | 400,616 | 399,715 | 400,615 | - | - |
| Bank borrowings | 6 | 68,308 | 68,007 | 94,144 | - | - |
| Term loan | 14 | 2,463,314 | 1,860,657 | 2,629,917 | 2,463,314 | 1,860,657 |
| Trade and other payables | 15 | 1,471,469 | 1,871,650 | 2,023,526 | 652,515 | 623,384 |
| Loan from Government | 16 | 8,653,000 | 11,153,000 | 8,653,000 | 5,000,000 | 7,500,000 |
| TOTAL LIABILITIES | | 13,056,707 | 15,353,029 | 13,801,202 | 8,115,829 | 9,984,041 |
| | | 13,056,707 | 15,353,029 | 13,801,202 | 8,115,829 | 9,984,041 |
| TOTAL EQUITY AND LIABILITIES | | 40,007,642 | 41,203,305 | 39,602,414 | 32,925,275 | 33,610,522 |
| Net assets per share | 25 | 0.193 | 0.185 | 0.184 | 0.204 | 0.194 |
| | | 0.193 | 0.185 | 0.184 | 0.204 | 0.194 |
| | | 0.193 | 0.185 | 0.184 | 0.204 | 0.194 |



PERFORMANCE Q2 - 2024

CONDENSED FINANCIAL POSITION – BALANCE SHEET

| 30/6/2024 31/12/2023 | PARTICULARS | 30/06/2024 PARENT | 31/12/2023 PARENT | Variance | % |
|-------------------------|--|----------------------|----------------------|------------------|------------|
| | ASSETS | | | | |
| | Cash and bank balances | 762,370 | 266,746 | 495,624 | 186% |
| | Trade and other receivables | 352,706 | 74,976 | 277,730 | 370% |
| | Financial assets at FVTPL | 10,311,871 | 10,375,967 | (64,096) | -1% |
| | Investment in equity accounted investees | 14,777,232 | 14,611,372 | 165,860 | 1% |
| | Investment in subsidiaries | 3,941,019 | 3,852,231 | 88,788 | 2% |
| | Financial assets at amortised cost | - | - | - | 0% |
| | Property, plant and equipment | 285,727 | 326,283 | (40,556) | -12% |
| | Investment properties | 2,494,350 | 2,556,450 | (62,100) | -2% |
| | TOTAL ASSETS | 32,925,275 | 32,064,025 | 861,250 | 3% |
| | EQUITY | | | | |
| | Share capital | 12,187,500 | 12,187,500 | - | 0% |
| | Legal reserve | 4,062,500 | 4,062,500 | - | 0% |
| | Retained earnings | 8,559,447 | 7,400,041 | 1,159,406 | 16% |
| | Total equity | 24,809,447 | 23,650,041 | 1,159,406 | 5% |
| | LIABILITIES | | | | |
| | Bank overdrafts | 0 | 25,836 | (25,836) | -100% |
| | Trade and other payables | 652,515 | 758,231 | (105,716) | -14% |
| | Term loans | 2,463,313 | 2,629,917 | (166,604) | -6% |
| | Loans from Government | 4,648,526 | 4,648,526 | - | 0% |
| | Deferred Government grants | 351,474 | 351,474 | - | 0% |
| | Total liabilities | 8,115,828 | 8,413,984 | (298,156) | -4% |
| | TOTAL EQUITY AND LIABILITIES | 32,925,275 | 32,064,025 | 861,250 | 3% |
| | Net assets per share | 0.204 | 0.194 | 0 | 5% |
| | BORROWINGS | | | | |
| | Loans From Governments | 5,000,000 | 5,000,000 | - | 0% |
| | Commercial Borrowings | 2,463,313 | 2,629,917 | (166,604) | -6% |
| | Total Borrowings | 7,463,313 | 7,629,917 | (166,604) | -2% |
| | Debt / Equity Ratio | 0.30 | 0.32 | | |



PERFORMANCE Q2 - 2024

CONDENSED FINANCIAL POSITION – BALANCE SHEET

30/6/2024
31/12/2023

- Cash and Cash Equivalents:** Cash and Bank Balances have increased due to:
 - Dividends received from Oman Fiber RO 529K and other dividend income RO 396K,
 - Partially offset by payment of loan installments RO 200K, finance costs paid RO 92K and
 - Operating expense RO 135K..
- Trade and other receivables:** Have increased significantly mainly due the receivable from Fincorp RO 275K for sale of investments (which was received subsequently in July 2024).
- Financial assets at FVTPL:** next slide.
- Investment in Associates:** increased due to:
 - Net effect of total share of profits RO 695K (648K OFOC and 47K OHTC),
 - Offset by dividend from OFOC RO 529K.
- Investment in Subsidiaries:** slight movement in subsidiaries mainly on account of Fincorp.
- Property, plant and equipment:**
 - PP&E consists of buildings, furniture and fixtures, office equipment and motor vehicles;
 - Movement is on account of depreciation charge for the year and purchase of office equipment.
- Investment properties:** : Investment property is carried at cost and changes represents periodic charge of depreciation of RO 62K charged for the period.

| PARTICULARS | 30/06/2024 | 31/12/2023 | Variance | % |
|--|-------------------|-------------------|------------------|------------|
| PARENT | PARENT | | | |
| ASSETS | | | | |
| → Cash and bank balances | 762,370 | 266,746 | 495,624 | 186% |
| → Trade and other receivables | 352,706 | 74,976 | 277,730 | 370% |
| → Financial assets at FVTPL | 10,311,871 | 10,375,967 | (64,096) | -1% |
| → Investment in equity accounted investees | 14,777,232 | 14,611,372 | 165,860 | 1% |
| → Investment in subsidiaries | 3,941,019 | 3,852,231 | 88,788 | 2% |
| Financial assets at amortised cost | - | - | - | 0% |
| → Property, plant and equipment | 285,727 | 326,283 | (40,556) | -12% |
| → Investment properties | 2,494,350 | 2,556,450 | (62,100) | -2% |
| TOTAL ASSETS | 32,925,275 | 32,064,025 | 861,250 | 3% |
| EQUITY | | | | |
| Share capital | 12,187,500 | 12,187,500 | - | 0% |
| Legal reserve | 4,062,500 | 4,062,500 | - | 0% |
| Retained earnings | 8,559,447 | 7,400,041 | 1,159,406 | 16% |
| Total equity | 24,809,447 | 23,650,041 | 1,159,406 | 5% |
| LIABILITIES | | | | |
| Bank overdrafts | 0 | 25,836 | (25,836) | -100% |
| Trade and other payables | 652,515 | 758,231 | (105,716) | -14% |
| Term loans | 2,463,313 | 2,629,917 | (166,604) | -6% |
| Loans from Government | 4,648,526 | 4,648,526 | - | 0% |
| Deferred Government grants | 351,474 | 351,474 | - | 0% |
| Total liabilities | 8,115,825 | 8,413,984 | (298,156) | -4% |
| TOTAL EQUITY AND LIABILITIES | 32,925,275 | 32,064,025 | 861,250 | 3% |
| Net assets per share | 0.204 | 0.194 | 0 | 5% |
| BORROWINGS | | | | |
| Loans From Governments | 5,000,000 | 5,000,000 | - | 0% |
| Commercial Borrowings | 2,463,313 | 2,629,917 | (166,604) | -6% |
| Total Borrowings | 7,463,313 | 7,629,917 | (166,604) | -2% |
| Debt / Equity Ratio | 0.30 | 0.32 | | |

PERFORMANCE Q2 - 2024

ANALYSIS OF MAJOR ITEMS



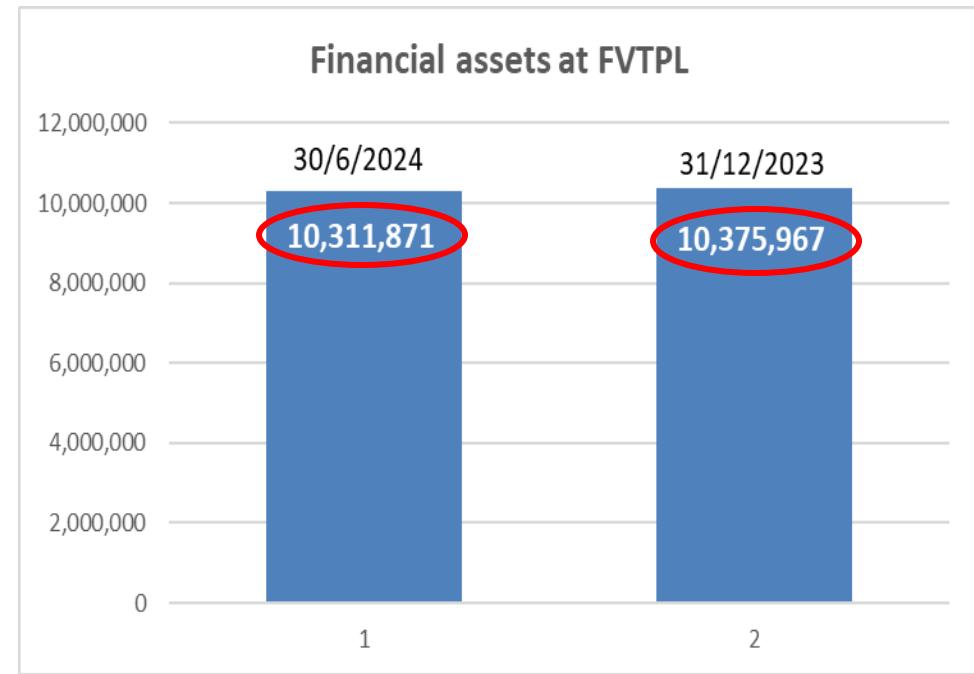
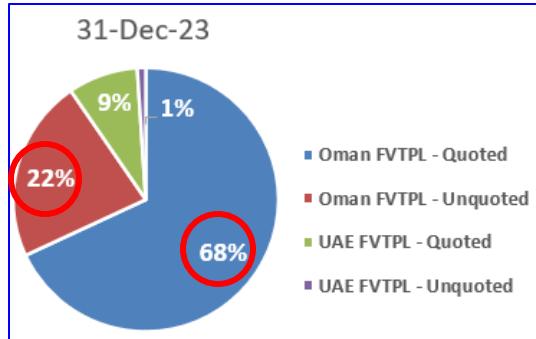
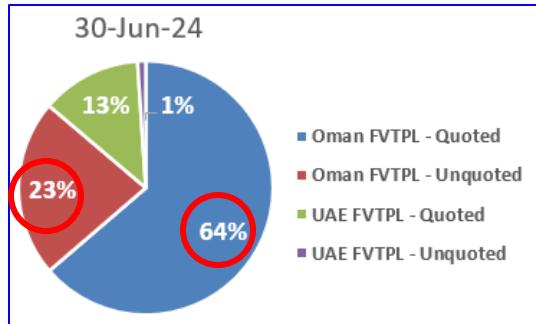
1. FINANCIAL ASSETS AT FVTPL

JUN 2024: RO 10,311,871 (DEC 2023: RO 10,375,967)

1. Variance is mainly due to following reasons:

- a. Disposal of securities amounting to RO 271K;
- b. Net Fair Value gains of securities amounting to RO 207K; and

2. Asset class distribution:



PERFORMANCE Q2 - 2024

ANALYSIS OF MAJOR ITEMS



2. INVESTMENT IN ASSOCIATES

JUN 2024: RO 14,777,232

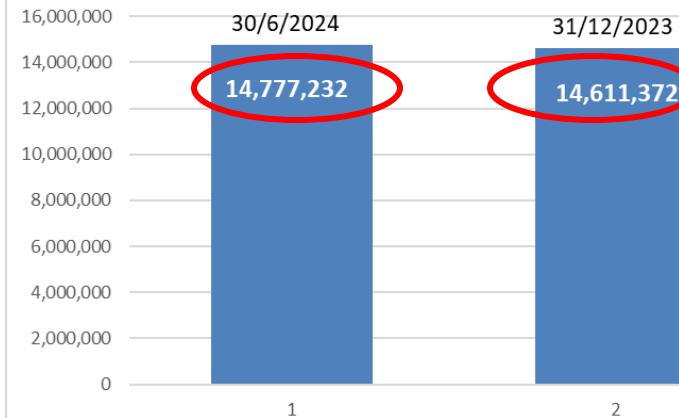
(DEC 2023: RO 14,611,372)

1. Movement in investment in associates on account of:

- a. Oman Fibre Optic share of dividend received of RO 529K and share of profit of RO 648K and
- b. Oman Hotel share of profit of RO 47K.



Investment in Equity Accounted Investees



3. INVESTMENT IN SUBSIDIARIES

JUN 2024: RO 3,941,019

(DEC 2023: RO 3,852,231)

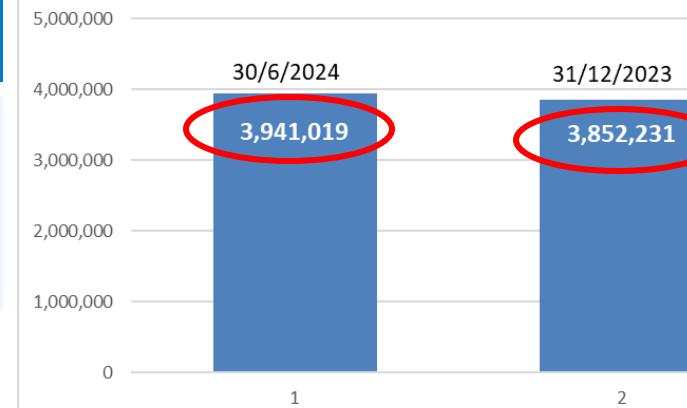


1. O&E follows equity accounting for its Subsidiaries and change represents the share of profit / (loss) from these.



2. The movement in Subsidiaries was mainly on account of Fincorp.

Investment in subsidiaries





PERFORMANCE Q2 - 2024

ANALYSIS OF MAJOR ITEMS

4. BANK OVERDRAFTS

JUN 2024: RO Nil (DEC 2023: RO 25,836)



During the period, the Parent Company's overdraft of RO 26K was cleared.

5. TRADE AND OTHER PAYABLES

JUN 2024: RO 652,515 (DEC 2023: RO 758,231)



Payables decreased by RO 106K due to an amount of RO 68K reversal of provision for director's remuneration.

6. TERM LOAN

JUN 2024: RO 2,463,314 (DEC 2023: RO 2,629,917)



During the period, term loan was reduced by an amount of RO 166K.

7. LOAN FROM GOVERNMENTS

JUN 2024: RO 5000,000 (DEC 2023: RO 5000,000)



The next repayment tranche of RO 2.5 million is due in Q4-2024.



PERFORMANCE Q2 - 2024

ANALYSIS OF MAJOR ITEMS

8. DIVIDEND INCOME

JUN 2024: RO 396,865 (JUN 2023: RO 453,426)

→ Total dividend income of RO 396,865K was received mainly from banking and insurance investments.

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

JUN 2024: RO 286,619 (JUN 2023: RO (107,557))

→ The overall net income from financial assets at FVTPL was RO 287K (Realised Profit RO 79,838 and Unrealised Profit RO 206,781).

10. RENTAL INCOME

JUN 2024: RO 70,932 (JUN 2023: 78,404)

→ During the period, 2 tenants left the building.

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

JUN 2024: RO 784,151 (JUN 2023: RO 333,725)

→ Oman Fibre Optic Co. SAOC RO 648,329,
Oman Hotels & Tourism Co. SAOC RO 47,033 and
Fincorp RO 88,788.



CONTENTS

1. OVERVIEW

1. OMAN & EMIRATES INVESTMENT HOLDING CO. SAOG
2. BUSINESS ENVIRONMENT 2023 AND OUTLOOK

2. PERFORMANCE Q2 – 2024

1. CONDENSED FINANCIAL POSITION - PROFIT / (LOSS)
2. CONDENSED FINANCIAL POSITION - BALANCE SHEET
3. ANALYSIS OF MAJOR ITEMS
 - FINANCIAL ASSETS AT FVTPL
 - INVESTMENT IN ASSOCIATES
 - INVESTMENT IN SUBSIDIARIES
 - BANK OVERDRAFTS
 - TRADE AND OTHER PAYABLES
 - TERM LOAN
 - LOAN FROM GOVERNMENTS
 - DIVIDEND INCOME
 - NET PROFIT FROM FINANCIAL ASSETS AT FVTPL
 - RENTAL INCOME
 - SHARE OF (LOSS)/PROFIT FROM ASSOCIATES AND SUBSIDIARIES

3. QUESTIONS



THANK YOU