

Condensed Interim Unaudited Consolidated and Separate
Financial Information

**Oman and Emirates Investment Holding Company
SAOG and its Subsidiaries**

Nine-months period ended 30 September 2022

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Report on Review of Condensed Interim Unaudited Consolidated and Separate Financial Information

To the Board of Directors of
Oman and Emirates Investment Holding Company SAOG
P.O. Box 2205
Postal Code 112, Ruwi
Sultanate of Oman

Introduction

We have reviewed the accompanying condensed interim unaudited consolidated and separate statement of financial position of Oman and Emirates Investment Holding Company SAOG (the "Parent Company") and its subsidiaries (together, the "Group") as at 30 September 2022, and the related condensed interim unaudited consolidated and separate statement of profit or loss, condensed interim unaudited consolidated and separate statement of other comprehensive income, condensed interim unaudited consolidated and separate statement of changes in equity and condensed interim unaudited consolidated and separate statement of cash flows for the nine-months period then ended (here-in-after referred to as "condensed interim unaudited consolidated and separate financial information"). Management is responsible for the preparation and presentation of this condensed interim unaudited consolidated and separate financial information in accordance with International Accounting Standard 34 ("IAS 34") "*Interim Financial Reporting*". Our responsibility is to express a conclusion on this condensed interim unaudited consolidated and separate financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

Based on information provided to us by management, the Group has consolidated the financial information of its subsidiaries based on management accounts of those subsidiaries as at and for the nine-months period ended 30 September 2022. Furthermore, the Group's share of results of associate companies in the condensed interim unaudited consolidated and separate financial information is also accounted for on their respective management accounts as at and for the nine-months period ended 30 September 2022. These management accounts have not been reviewed by their independent auditors. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Based on information provided to us by management, investments in unquoted securities of the Group are reported at their fair value of 31 December 2021. 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, we were unable to determine whether any adjustments might have been necessary to the carrying amount of these investments and the elements making up components of condensed interim unaudited consolidated and separate statement of profit or loss and other comprehensive income and condensed interim unaudited consolidated and separate statement of cash flows.

**Report on Review of Condensed Interim Unaudited Consolidated and Separate Financial Information
(continued)**

Qualified Conclusion

Except for the adjustments to the condensed interim unaudited consolidated and separate financial information that we might have become aware of had it not been for the situation described above, based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim unaudited consolidated and separate financial information is not prepared, in all material respects, in accordance with International Accounting Standards 34.

Nasser Al Mugheiry
License No. L1024587
ABU TIMAM

(Chartered Certified Accountants)



9 November 2022

OMAN AND EMIRATES INVESTMENT HOLDING COMPANY SAOG AND ITS SUBSIDIARIES

CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2022

	Notes	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
ASSETS							
Cash and cash equivalents	4	4,933,154	1,007,754	1,919,812	3,111,082	121,940	113,040
Trade and other receivables	5	1,910,767	1,297,444	1,075,767	34,844	436,687	40,850
Inventories		502,584	367,107	434,392	-	-	-
Financial assets at fair value through profit or loss	6	14,719,029	20,935,548	20,481,259	11,314,649	16,554,682	16,651,253
Investment in associates	7	15,585,746	17,583,221	16,100,249	13,966,118	15,660,044	14,110,383
Investment in subsidiaries	9	-	-	-	3,722,204	3,960,924	3,873,243
Financial assets at amortised cost	8	2,101,966	2,112,656	2,109,961	2,101,966	2,112,656	2,109,961
Property, plant and equipment	10	2,328,496	2,607,966	2,531,702	439,967	540,162	515,016
Investment properties	11	2,981,700	3,135,900	3,074,850	2,711,700	2,835,900	2,804,850
Right-of-use asset		43,577	116,190	43,577	-	-	-
Deferred tax asset		78,494	420,755	78,496	-	-	-
Total assets		45,185,513	49,584,541	47,850,065	37,402,530	42,222,995	40,218,596
EQUITY AND LIABILITIES							
EQUITY							
Share capital	12	12,187,500	12,187,500	12,187,500	12,187,500	12,187,500	12,187,500
Legal reserve	13	4,991,892	4,921,214	4,991,892	4,062,500	4,062,500	4,062,500
Retained earnings		6,060,159	2,980,899	3,893,219	7,988,739	4,596,225	5,692,817
Equity attributable to the owners of the parent		23,239,551	20,089,613	21,072,611	24,238,739	20,846,225	21,942,817
Non-controlling interest		3,311,099	3,596,140	3,485,638	-	-	-
Total equity		26,550,650	23,685,753	24,558,249	24,238,739	20,846,225	21,942,817

OMAN AND EMIRATES INVESTMENT HOLDING COMPANY SAOG AND ITS SUBSIDIARIES

CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF FINANCIAL POSITION (continued) AS AT 30 SEPTEMBER 2022

	Notes	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
LIABILITIES							
Bank overdrafts	4	211,952	1,280,624	630,360	143,644	1,212,281	562,017
Trade and other payables	15	2,405,281	1,332,012	2,054,192	708,971	670,729	812,952
Lease liability		53,454	139,392	53,454	-	-	-
Term loans	16	2,311,176	5,693,760	3,100,810	2,311,176	5,693,760	3,100,810
Loans from Governments	17	12,961,120	15,776,692	16,136,924	9,308,120	12,123,692	12,483,924
Deferred Government grant	17	691,880	1,676,308	1,316,076	691,880	1,676,308	1,316,076
Total liabilities		18,634,863	25,898,788	23,291,816	13,163,791	21,376,770	18,275,779
Total equity and liabilities		45,185,513	49,584,541	47,850,065	37,402,530	42,222,995	40,218,596
Net assets per share	20	0.191	0.165	0.173	0.199	0.171	0.180

The condensed interim unaudited consolidated and separate financial information on pages 3 to 24 was approved and authorised for issue by the Board of Directors on 9 November 2022 and was signed on its behalf by:


Mohamed Darwish Al Khoori
Chairman




Raffy Manoug Kozadjian
Acting Chief Executive Officer

The accompanying notes on pages 11 to 24 forms an integral part of this condensed interim unaudited consolidated and separate financial information.

The review report is set forth on pages 1-2.

OMAN AND EMIRATES INVESTMENT HOLDING COMPANY SAOG AND ITS SUBSIDIARIES

CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF PROFIT OR LOSS FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022

		(Unaudited) Jan - Sept 2022	(Unaudited) Jan - Sept 2021	(Unaudited) Jul - Sept 2022	(Unaudited) Jul - Sept 2021	(Unaudited) Jan - Sept 2022	(Unaudited) Jan - Sept 2021	(Unaudited) Jul - Sept 2022	(Unaudited) Jul - Sept 2021
	Notes	Group RO	Group RO	Group RO	Group RO	Parent RO	Parent RO	Parent RO	Parent RO
Interest income		308	-	308	-	308	-	308	-
Rental income		89,057	33,860	32,852	14,321	89,057	33,860	32,852	14,321
Brokerage commission income		115,690	72,001	53,184	17,988	-	-	-	-
Dividends income		645,804	819,067	76,988	91,024	541,743	718,028	62,709	74,136
Realised gain/(loss) on sale of financial assets		1,961,516	390,252	14,125	112,432	1,872,507	335,350	(14,756)	60,822
Unrealised gain/(loss) on financial assets at fair value through profit or loss - net	6	708,575	520,220	406,909	(103,940)	791,989	(77,018)	425,607	(212,836)
Gross profit on sale of food products	18	146,749	223,209	31,127	64,960	-	-	-	-
Share of (loss)/profit from associates & Subsidiaries - net	7,9	(278,315)	387,290	(23,072)	25,803	(144,017)	577,026	28,302	82,068
Management fees		76,005	99,780	23,479	32,790	-	-	-	-
Other income		45,840	35,801	30,530	16,302	318	18,029	318	-
Total income		3,511,229	2,581,480	646,430	271,680	3,151,905	1,605,275	535,340	18,511
Expenses									
Staff costs		(568,589)	(618,803)	(180,466)	(172,859)	(223,694)	(271,048)	(65,736)	(77,237)
Administrative expenses		(516,206)	(472,113)	(166,104)	(147,078)	(282,333)	(284,542)	(87,022)	(83,473)
Amortisation of placement charges		(7,995)	(7,995)	(2,694)	(2,694)	(7,995)	(7,995)	(2,694)	(2,694)
Total expenses		(1,092,790)	(1,098,911)	(349,264)	(322,631)	(514,022)	(563,585)	(155,452)	(163,404)
Net operating profit/(loss)		2,418,439	1,482,569	297,166	(50,951)	2,637,883	1,041,690	379,888	(144,893)
Finance costs		(426,038)	(528,840)	(69,570)	(160,401)	(341,961)	(474,567)	(41,791)	(137,860)
Profit/(loss) for the period before tax		1,992,401	953,729	227,596	(211,352)	2,295,922	567,123	338,097	(282,753)

OMAN AND EMIRATES INVESTMENT HOLDING COMPANY SAOG AND ITS SUBSIDIARIES

CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF PROFIT OR LOSS (continued) FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022

		(Unaudited) Jan - Sept 2022	(Unaudited) Jan - Sept 2021	(Unaudited) Jul - Sept 2022	(Unaudited) Jul - Sept 2021	(Unaudited) Jan - Sept 2022	(Unaudited) Jan - Sept 2021	(Unaudited) Jul - Sept 2022	(Unaudited) Jul - Sept 2021
	Notes	Group RO	Group RO	Group RO	Group RO	Parent RO	Parent RO	Parent RO	Parent RO
Income tax		-	19,652	15,869	(8,669)	-	-	-	-
Profit/(loss) for the period after tax		1,992,401	973,381	243,465	(220,021)	2,295,922	567,123	338,097	(282,753)
Attributable to:									
Equity holders of the Parent Company		2,166,940	538,784	282,288	(305,954)	2,295,922	567,123	338,097	(282,753)
Non-controlling interest		(174,539)	434,597	(38,823)	85,933	-	-	-	-
		1,992,401	973,381	243,465	(220,021)	2,295,922	567,123	338,097	(282,753)
Earnings per share	19	0.018	0.004	0.002	(0.003)	0.019	0.005	0.003	(0.002)

The accompanying notes on pages 11 to 24 forms an integral part of this condensed interim unaudited consolidated and separate financial information.

The review report is set forth on pages 1-2.

OMAN AND EMIRATES INVESTMENT HOLDING COMPANY SAOG AND ITS SUBSIDIARIES

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CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF OTHER COMPREHENSIVE INCOME FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022

	(Unaudited) Jan - Sept 2022 Group RO	(Unaudited) Jan - Sept 2021 Group RO	(Unaudited) Jul - Sept 2022 Group RO	(Unaudited) Jul - Sept 2021 Group RO	(Unaudited) Jan - Sept 2022 Parent RO	(Unaudited) Jan - Sept 2021 Parent RO	(Unaudited) Jul - Sept 2022 Parent RO	(Unaudited) Jul - Sept 2021 Parent RO
Profit/(loss) for the period after tax	1,992,401	973,381	243,465	(220,021)	2,295,922	567,123	338,097	(282,753)
Other comprehensive income	-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the period	1,992,401	973,381	243,465	(220,021)	2,295,922	567,123	338,097	(282,753)
Total comprehensive income/(loss) attributable to:								
Owners of the Parent Company	2,166,940	538,784	282,288	(305,954)	2,295,922	567,123	338,097	(282,753)
Non-controlling interest	(174,539)	434,597	(38,823)	85,933	-	-	-	-
	1,992,401	973,381	243,465	(220,021)	2,295,922	567,123	338,097	(282,753)

The accompanying notes on pages 11 to 24 forms an integral part of this condensed interim unaudited consolidated and separate financial information.

The review report is set forth on pages 1-2.

CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF CHANGES IN EQUITY
FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022

	Attributable to Owners of the Parent Company					Non-controlling interest RO	Total equity RO
	Share capital RO	Legal reserve RO	Retained earnings RO	Total RO			
Group							
At 1 January 2021	12,187,500	4,921,214	2,442,115	19,550,829	3,161,543	22,712,372	
Comprehensive income:							
Profit for the period	-	-	538,784	538,784	434,597	973,381	
At 30 September 2021	12,187,500	4,921,214	2,980,899	20,089,613	3,596,140	23,685,753	
At 1 January 2022	12,187,500	4,991,892	3,893,219	21,072,611	3,485,638	24,558,249	
Comprehensive income:							
Profit for the period	-	-	2,166,940	2,166,940	(174,539)	1,992,401	
At 30 September 2022	12,187,500	4,991,892	6,060,159	23,239,551	3,311,099	26,550,650	

The accompanying notes on pages 11 to 24 forms an integral part of this condensed interim unaudited consolidated and separate financial information.

The review report is set forth on pages 1-2.

OMAN AND EMIRATES INVESTMENT HOLDING COMPANY SAOG AND ITS SUBSIDIARIES

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CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF CHANGES IN EQUITY (continued) FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022

The Parent Company	Share capital RO	Legal reserve RO	Retained earnings RO	Total RO
At 1 January 2021	12,187,500	4,062,500	4,029,102	20,279,102
Comprehensive income	-	-	567,123	567,123
Profit for the period	-	-	567,123	567,123
At 30 September 2021	12,187,500	4,062,500	4,596,225	20,846,225
At 1 January 2022	12,187,500	4,062,500	5,692,817	21,942,817
Comprehensive income	-	-	2,295,922	2,295,922
Profit for the period	-	-	2,295,922	2,295,922
At 30 September 2022	12,187,500	4,062,500	7,988,739	24,238,739

The accompanying notes on pages 11 to 24 forms an integral part of this condensed interim unaudited consolidated and separate financial information.

The review report is set forth on pages 1-2.

CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE STATEMENT OF CASH FLOWS
FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO
Operating activities				
Profit before tax	1,992,401	953,729	2,295,922	567,123
Adjustments for:				
Share of results of associates	278,315	(387,290)	144,017	(577,026)
Depreciation and amortization	326,509	325,500	176,563	176,962
Dividends income	(645,804)	(819,067)	(541,743)	(718,028)
Interest income	(308)	-	(308)	-
Realised (gain)/loss on sale of investments	(1,961,516)	(390,252)	(1,872,507)	(335,350)
Unrealised (gain)/loss on financial assets at fair value through profit or loss	(708,575)	(520,219)	(791,989)	77,018
Accrual for employees' end of service benefits	18,199	17,066	8,636	6,991
Finance costs	426,038	528,840	341,961	474,567
	(274,741)	(291,693)	(239,448)	(327,743)
Working capital changes				
Trade and other receivables	(838,602)	(314,925)	1,810	(294,717)
Trade and other payables	481,354	(922,872)	11,544	(54,527)
Inventories	(68,192)	96,365	-	-
Cash used in operations	(700,181)	(1,433,125)	(226,094)	(676,987)
Finance costs paid	(426,038)	(528,840)	(341,961)	(474,567)
End of service benefits paid	(149,054)	(11,582)	(124,157)	(175)
Net cash used in operating activities	(1,275,273)	(1,973,547)	(692,212)	(1,151,729)
Investing activities				
Purchase of property, plant and equipment	(22,159)	(10,338)	(371)	-
Dividend and interest income	646,112	819,067	542,051	718,028
Dividend from associates	236,188	227,752	151,286	108,890
Proceeds from disposals of investments	9,773,195	5,566,972	8,001,099	4,993,252
Purchase of investments	(1,340,875)	(1,364,933)	-	-
Net cash generated from investing activities	9,292,461	5,238,520	8,694,065	5,820,170
Financing activities				
Term loans obtained	56,553	154,259	56,553	154,259
Term loans repaid	(846,188)	(2,730,695)	(846,188)	(2,730,695)
GSL repayment	(3,795,803)	(1,198,675)	(3,795,803)	(1,198,675)
Net cash used in financing activities	(4,585,438)	(3,775,111)	(4,585,438)	(3,775,111)
Net change in cash and cash equivalents	3,431,750	(510,138)	3,416,415	893,330
Cash and cash equivalents at the beginning of the period	1,197,028	144,844	(541,401)	(2,076,095)
Cash and cash equivalents at the end of the period	4,628,778	(365,294)	2,875,014	(1,182,765)

The accompanying notes on pages 11 to 24 forms an integral part of this condensed interim unaudited consolidated and separate financial information.

The review report is set forth on pages 1-2.

**NOTES TO THE CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE FINANCIAL
INFORMATION
FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022**

1 Legal status and principle activities

Oman and Emirates Investment Holding Company SAOG (the "Parent Company") is registered as an Omani public listed joint stock company in the Sultanate of Oman. It is engaged in investment activities and related services in accordance with Royal Decree No. 10/93 and its Articles of Association. The Parent Company and its subsidiaries (together the "Group") operate in the Sultanate of Oman and UAE.

The Group has following subsidiaries and associates:

	Country of incorporation	Shareholding percentage		Principal Activities
		2022	2021	
Subsidiaries				
Omani Euro Food Industries Company SAOG	Oman	81	81	Manufacture of baby food
The Financial Corporation Company SAOG and its Subsidiaries	Oman	51	51	Financial services
Associates				
Oman Hotels and Tourism Company SAOC and its Subsidiaries	Oman	32	32	Hospitality services
Oman Fiber Optic Company SAOC	Oman	21	21	Fiber optic products
Fincorp Al Amal Fund	Oman	-	28	Financial services

2 General information and statement of compliance

The condensed interim unaudited consolidated and separate financial information for the nine-months period ended 30 September 2022 has been prepared in accordance with International Accounting Standard (IAS 34) "Interim Financial Reporting", and the requirements set out in the rules for disclosure issued by the Capital Market Authority of the Sultanate of Oman. The condensed interim unaudited consolidated and separate financial information should be read in conjunction with the consolidated and separate financial statement for the year ended 31 December 2021, which have been prepared in accordance with International Financial Reporting Standards. The condensed interim unaudited consolidated and separate financial information do not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards. In addition, results for the nine-months period ended 30 September 2022 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2022.

3 Changes in significant accounting policies

3.1 New and revised Standards that are effective for annual periods beginning on or after 1 January 2022

Some accounting pronouncements which have become effective from 1 January 2022 and have therefore been adopted do not have a significant impact on the Group's financial results or position.

3.2 Standards, amendments and Interpretations to existing Standards that are not yet effective and have not been adopted early by the Group

At the date of authorisation of this condensed interim unaudited consolidated and separate financial information, certain new Standards, and amendments to existing Standards have been published by the IASB that are not yet effective, and have not been adopted early by the Group.

Management anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement. New Standards, amendments and Interpretations not adopted in the current period have not been disclosed as they are not expected to have a material impact on the condensed interim unaudited consolidated and separate financial information.

3.3 Presentation of financial information

This condensed interim unaudited consolidated and separate financial information is presented in accordance with IAS 34.

3.4 Estimates

The preparation of condensed interim unaudited consolidated and separate financial information requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this condensed interim unaudited consolidated and separate financial information, the significant judgments made by management in applying the accounting policies and the key sources of estimation uncertainty are the same as those made in the preparation of the consolidated and separate financial statements for the year ended 31 December 2021.

NOTES TO THE CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE FINANCIAL
INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

4 Cash and cash equivalents

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Cash in hand	6,574	2,182	841	1,286	1,526	8
Call and current accounts	4,927,353	1,006,339	1,919,744	3,109,796	120,414	113,032
Expected credit loss allowance	(773)	(767)	(773)	-	-	-
	4,933,154	1,007,754	1,919,812	3,111,082	121,940	113,040

For the purpose condensed interim unaudited consolidated and separate statement of cash flows, cash and cash equivalents comprises of following:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Cash and bank balances	4,933,154	1,007,754	1,919,812	3,111,082	121,940	113,040
Bank overdrafts	(211,952)	(1,280,624)	(630,360)	(143,644)	(1,212,281)	(562,017)
Restricted bank balance	(92,424)	(92,424)	(92,424)	(92,424)	(92,424)	(92,424)
	4,628,778	(365,294)	1,197,028	2,875,014	(1,182,765)	(541,401)

5 Trade and other receivables

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Due from related parties	-	-	-	-	379,254	588
Trade receivables	1,937,407	1,276,200	905,543	-	-	-
Allowance for expected credit losses	(168,927)	(196,806)	(168,927)	-	-	-
	1,768,480	1,079,394	736,616	-	379,254	588
Other receivables	334,524	424,075	569,609	270,393	288,427	270,720
Allowance for expected credit losses	(249,461)	(249,461)	(249,461)	(249,461)	(249,461)	(249,461)
	85,063	174,614	320,148	20,932	38,966	21,259
Prepaid expenses	57,224	43,436	19,003	13,912	18,467	19,003
	1,910,767	1,297,444	1,075,767	34,844	436,687	40,850

a) The movement in allowance for expected credit losses is analysed as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Opening balance	418,388	446,267	446,268	249,461	249,461	249,461
Charged for the period/year	-	-	22,651	-	-	-
Reversed during the period/year	-	-	(50,531)	-	-	-
Closing balance	418,388	446,267	418,388	249,461	249,461	249,461

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6 Financial assets at fair value through profit or loss

The movement in financial assets at fair value through profit or loss and realised gain on disposals during the period/year is as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Opening balance	20,481,259	22,748,973	22,748,973	16,651,253	19,811,465	19,811,465
Purchases during the period/year	1,340,875	1,364,933	1,484,840	-	-	-
Disposals during the period/year	(7,811,680)	(3,698,578)	(5,356,348)	(6,128,592)	(3,179,765)	(4,142,711)
Unrealised gain/ (loss)	708,575	520,220	1,603,794	791,988	(77,018)	982,499
Closing balance	14,719,029	20,935,548	20,481,259	11,314,649	16,554,682	16,651,253
Realised gain/(loss) on disposal	1,961,516	306,526	575,336	1,872,507	251,624	443,762

7 Investment in associates

Group	Holding (%)	Carrying Value RO	Cost RO	Share of results RO
30 September 2022 (Unaudited)				
Oman Hotels and Tourism Company SAOC	31	9,550,129	5,328,367	(163,658)
Oman Fiber Optic Company SAOC	21	4,415,989	2,742,573	170,679
Fincorp Holding in Fincorp Al Amal Fund	37	1,619,628	1,881,271	(285,336)
		15,585,746	9,952,211	(278,315)
30 September 2021 (Unaudited)				
Oman Hotels and Tourism Company SAOC	31	9,506,222	5,328,367	(249,509)
Oman Fiber Optic Company SAOC	21	4,391,998	2,742,573	113,017
Fincorp Al Amal Fund	24	1,761,824	2,177,827	250,531
Fincorp Holding in Fincorp Al Amal Fund	27	1,923,177	1,881,271	273,251
		17,583,221	12,130,038	387,290
31 December 2021 (Audited)				
Oman Hotels and Tourism Company SAOC	31	9,713,787	5,328,367	(41,943)
Oman Fiber Optic Company SAOC	21	4,396,596	2,742,573	117,615
Fincorp Holding in Fincorp Al Amal Fund	35	1,989,866	1,881,271	339,941
		16,100,249	9,952,211	415,613
Parent				
	Holding (%)	Carrying Value RO	Cost RO	Share of results RO
30 September 2022 (Unaudited)				
Oman Hotels and Tourism Company SAOC	31	9,550,129	5,328,367	(163,658)
Oman Fiber Optic Company SAOC	21	4,415,989	2,742,573	170,679
		13,966,118	8,070,940	7,021

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7	Investment in associates (continued)	Holding (%)	Carrying value RO	Cost RO	Share of results RO
30 September 2021 (Unaudited)					
	Oman Hotels and Tourism Company SAOC	31	9,506,222	5,328,367	(249,509)
	Oman Fiber Optic Company SAOC	21	4,391,998	2,742,573	113,017
	Fincorp Al Amal Fund	24	1,761,824	2,177,827	250,531
			15,660,044	10,248,767	114,039
31 December 2021 (Audited)					
	Oman Hotels and Tourism Company SAOC	31	9,713,787	5,328,367	(41,943)
	Oman Fiber Optic Company SAOC	21	4,396,596	2,742,573	117,615
			14,110,383	8,070,940	75,672

(a) The movement in investment in associates during the period/year is as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Unaudited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Unaudited) 31 December 2021 Parent RO
Opening balance	16,100,249	18,901,821	18,901,821	14,110,383	17,133,033	17,133,033
Disposal (Note b)	-	(1,561,865)	(3,366,313)	-	(1,561,865)	(3,366,312)
Share of profit/(loss)	(278,315)	387,290	415,613	7,021	114,039	75,672
Realised gain on disposal	-	83,727	376,880	-	83,727	376,880
Dividend received	(236,188)	(227,752)	(227,752)	(151,286)	(108,890)	(108,890)
Closing balance	15,585,746	17,583,221	16,100,249	13,966,118	15,660,044	14,110,383

(b) The condensed interim unaudited consolidated and separate financial information as at and for the nine-months period ended 30 September 2022, includes un-reviewed financial information of the associate companies.

8 Financial assets at amortised cost

The Parent Company subscribed to the participating shares of a company that extended "Murhabha Finance" to a school in UAE for a period of 6 years. On a back-to-back arrangement, this investment carries average cash on cash yield of 9% per annum and will mature in September 2023. The movement in financial assets at amortised cost is as follows:

	Parent and Group		
	(Unaudited) 30 September 2022 RO	(Unaudited) 30 September 2021 RO	(Audited) 31 December 2021 RO
Opening balance	2,109,961	2,120,651	2,120,651
Amortisation of placement fee	(7,995)	(7,995)	(10,690)
Closing balance	2,101,966	2,112,656	2,109,961

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9 Investment in subsidiaries

	%	Cost RO	Impairment allowance RO	Revised cost RO	Opening carrying value RO	Share of results RO	Closing carrying value RO
30 September 2022 (Unaudited)							
Omani Euro Food Industries Company SAOG	81	1,616,747	(1,616,747)	-	-	-	-
The Financial Corporation Company SAOG and its subsidiaries	51	5,083,591	(1,383,604)	3,699,987	3,873,243	(151,039)	3,722,204
		6,700,338	(3,000,351)	3,699,987	3,873,243	(151,039)	3,722,204
30 September 2021 (Unaudited)							
Omani Euro Food Industries Company SAOG	81	1,616,747	(1,616,747)	-	-	-	-
The Financial Corporation Company SAOG and its subsidiaries	51	5,083,591	(1,383,604)	3,699,987	3,497,936	462,988	3,960,924
		6,700,338	(3,000,351)	3,699,987	3,497,936	462,988	3,960,924
31 December 2021 (Audited)							
Omani Euro Food Industries Company SAOG	81	1,616,747	(1,616,747)	-	-	-	-
The Financial Corporation Company SAOG and its subsidiaries	51	5,083,591	(1,383,604)	3,699,987	3,613,319	375,307	3,873,243
		6,700,338	(3,000,351)	3,699,987	3,613,319	375,307	3,873,243

(a) The Parent Company has pledged its investment in subsidiaries with commercial banks in Oman against credit facilities.

(b) The condensed interim unaudited consolidated and separate financial information as at and for the nine-months period ended 30 September 2022, is based on un-reviewed financial information of the subsidiary companies.

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10 Property, plant and equipment

Group	Building RO	Plant and machinery RO	Furniture and fixtures RO	Office equipment RO	Vehicles RO	Total RO
30 September 2022 (Unaudited)						
Gross carrying amount:						
1 January 2022	1,996,407	6,713,752	876,148	198,037	217,828	10,002,172
Additions	-	16,852	132	5,174	-	22,158
30 September 2022	1,996,407	6,730,604	876,280	203,211	217,828	10,024,330
Accumulated depreciation:						
1 January 2022	1,026,599	5,382,740	686,845	158,322	215,964	7,470,470
Charge for the period	36,162	107,748	61,412	18,611	1,431	225,364
30 September 2022	1,062,761	5,490,488	748,257	176,933	217,395	7,695,834
Net book value	933,646	1,240,116	128,023	26,278	433	2,328,496

30 September 2021 (Unaudited)						
Gross carrying amount:						
1 January 2021	1,996,407	6,706,987	875,471	194,056	217,828	9,990,749
Additions	-	5,830	571	3,937	-	10,338
30 September 2021	1,996,407	6,712,817	876,042	197,993	217,828	10,001,087
Accumulated depreciation:						
1 January 2021	978,389	5,239,081	604,137	133,529	213,632	7,168,768
Charge for the period	36,158	107,564	60,342	18,437	1,852	224,353
30 September 2021	1,014,547	5,346,645	664,479	151,966	215,484	7,393,121
Net book value	981,860	1,366,172	211,563	46,027	2,344	2,607,966

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10 Property, plant and equipment (continued)

Group (continued)	Building RO	Plant and machinery RO	Furniture and fixtures RO	Office equipment RO	Vehicles RO	Total RO
31 December 2021 (Audited)						
Gross carrying amount:						
1 January 2021	1,996,407	6,706,987	875,471	194,056	217,828	9,990,749
Additions during the year	-	6,765	677	3,981	-	11,423
31 December 2021	1,996,407	6,713,752	876,148	198,037	217,828	10,002,172
Accumulated depreciation:						
1 January 2021	978,389	5,239,081	604,137	133,529	213,632	7,168,768
Charge for the year	48,210	143,659	82,708	24,793	2,332	301,702
31 December 2021	1,026,599	5,382,740	686,845	158,322	215,964	7,470,470
Net book value	969,808	1,331,012	189,303	39,715	1,864	2,531,702

Parent Company	Building RO	Furniture and fixtures RO	Office equipment RO	Vehicles RO	Total RO
30 September 2022 (Unaudited)					
Gross carrying amount:					
1 January 2022	345,000	331,975	88,516	137,595	903,086
Additions	-	-	371	-	371
30 September 2022	345,000	331,975	88,887	137,595	903,457
Accumulated depreciation:					
1 January 2022	33,350	160,519	56,606	137,595	388,070
Charge for the period	10,350	49,798	15,272	-	75,420
30 September 2022	43,700	210,317	71,878	137,595	463,490
Net book value	301,300	121,658	17,009	-	439,967

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10 Property, plant and equipment (continued)

Parent Company (continued)	Building RO	Furniture and fixtures RO	Office equipment RO	Vehicles RO	Total RO
30 September 2021 (Unaudited)					
Gross carrying amount:					
1 January 2021	345,000	331,975	88,516	137,595	903,086
30 September 2021	345,000	331,975	88,516	137,595	903,086
Accumulated depreciation:					
1 January 2021	19,550	94,111	36,264	137,176	287,101
Charge for the period	10,350	49,797	15,257	419	75,823
30 September 2021	29,900	143,908	51,521	137,595	362,924
Net book value	315,100	188,067	36,995	-	540,162
31 December 2022 (Audited)					
Gross carrying amount:					
1 January 2021	345,000	331,975	88,516	137,595	903,086
31 December 2021	345,000	331,975	88,516	137,595	903,086
Accumulated depreciation:					
1 January 2021	19,550	94,111	36,264	137,176	287,101
Charge for the year	13,800	66,408	20,342	419	100,969
31 December 2021	33,350	160,519	56,606	137,595	388,070
Net book value	311,650	171,456	31,910	-	515,016

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10 Property, plant and equipment (continued)

- (a) The parent Company has created a legal mortgage amounting to RO 2,600,000 relating to the head office in favour of a commercial bank in Oman against the term loan.

11 Investment Properties

The investment properties of the Group are stated at cost. The market value of these properties as at 30 September 2022 are approximate to their carrying amount.

The movement in the investment properties is as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO
Opening balance	3,074,850	3,229,050	3,229,050
Less: Depreciation	(93,150)	(93,150)	(124,200)
Less: Impairment charged	-	-	(30,000)
	2,981,700	3,135,900	3,074,850

	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Opening balance	2,804,850	2,929,050	2,929,050
Less: Depreciation	(93,150)	(93,150)	(124,200)
	2,711,700	2,835,900	2,804,850

12 Share capital

	(Unaudited) 30 September 2022 RO	(Unaudited) 30 September 2021 RO	(Audited) 31 December 2021 RO
Authorised - 200,000,000 shares of RO 0.100 each	20,000,000	20,000,000	20,000,000
Issued and paid-up - 121,875,000 shares of RO 0.100 each	12,187,500	12,187,500	12,187,500

Shareholders of the Parent Company who own 10% or more of the shares, whether in their name, or through a nominee account, or through related parties and the number of shares they held are as follows:

	%	2022 Number of shares	%	2021 Number of shares
Abu Dhabi Investment Company, UAE	30.00	36,562,500	30.00	36,562,500
Al Khonji Invest LLC and Group	21.16	25,791,833	20.78	25,320,573

13 Legal reserve

In accordance with the Commercial Companies Law of the Sultanate of Oman, 2019, as amended, annual appropriations of 10% of the profit for the year is made to this reserve until the accumulated balance of the reserve is equal to one third of the value of the Parent Company's paid-up share capital. This reserve is not available for distribution. Transfer to legal reserve is made on annual basis. The legal reserve as disclosed in the Group's financial information includes legal reserve of subsidiaries.

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14 Revaluation reserve

In accordance with the Group policy, the items of property, plant and equipment of the Group and the Parent Company have been stated at cost less accumulated depreciation and impairment, if any. In case where an associate or a subsidiary of the Group carries any items of property, plant and equipment at a revalued amount in their respective stand-alone financial statements, the Group's share of the revaluation surplus or loss is not accounted for in this condensed interim unaudited consolidated and separate financial information.

The Group's share of revaluation surplus or loss on property, plant and equipment of its associate, not accounted for in this condensed interim unaudited consolidated and separate financial information in accordance with the Group's policy, is as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO
Associates	1,676,981	1,676,981	1,684,561

15 Trade and other payables

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Accounts payables	205,594	157,551	193,579	9,911	4,940	21,165
Other payables and accruals	1,736,672	681,502	1,342,266	389,366	336,870	433,006
Provision for income tax	7,614	7,614	7,614	-	-	-
Due to related parties (Note 21)	7,874	9,343	9,199	-	-	-
Employees' end of service benefit (Note a)	128,887	259,438	259,742	10,508	130,458	126,029
Unclaimed dividend	92,424	92,424	92,424	92,424	92,424	92,424
Due to Directors (Note 21)	25,129	10,790	61,490	13,340	1,750	52,450
Interest payable	188,287	97,764	87,878	188,287	97,764	87,878
Contract liabilities	7,665	9,063	-	-	-	-
Income received in advance	1,869	3,257	-	1,869	3,257	-
Refundable deposit	3,266	3,266	-	3,266	3,266	-
	2,405,281	1,332,012	2,054,192	708,971	670,729	812,952

(a) The movement for employees' end of service benefits for the period/year is as follows:

	(Unaudited) 30 September 2022	(Unaudited) 30 September 2021	(Audited) 31 December 2021	(Unaudited) 30 September 2022	(Unaudited) 30 September 2021	(Audited) 31 December 2021
Opening balance	259,742	253,954	253,954	126,029	123,642	123,642
Charge for the period/year	18,199	17,066	23,599	8,636	6,991	8,789
Paid during the period/year	(149,054)	(11,582)	(17,811)	(124,157)	(175)	(6,402)
Closing balance	128,887	259,438	259,742	10,508	130,458	126,029

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16 Term loans

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Banks in Oman	2,311,176	5,484,064	2,941,591	2,311,176	5,484,064	2,941,591
Banks in UAE	-	209,696	159,219	-	209,696	159,219
	2,311,176	5,693,760	3,100,810	2,311,176	5,693,760	3,100,810

The maturity period of the term loans is as follows:

	(Unaudited) 30 September 2022 RO	(Unaudited) 30 September 2021 RO	(Audited) 31 December 2021 RO	(Unaudited) 30 September 2022 RO	(Unaudited) 30 September 2021 RO	(Audited) 31 December 2021 RO
Due within one year	800,000	2,597,740	1,626,033	800,000	2,597,740	1,626,033
Due after one year	1,511,176	3,096,020	1,474,777	1,511,176	3,096,020	1,474,777
	2,311,176	5,693,760	3,100,810	2,311,176	5,693,760	3,100,810

17 Loans from Governments

	(Unaudited) 30 September 2022 RO	(Unaudited) 30 September 2021 RO	(Audited) 31 December 2021 RO	(Unaudited) 30 September 2022 RO	(Unaudited) 30 September 2021 RO	(Audited) 31 December 2021 RO
Loan from governments availed by:						
-The Parent Company	10,000,000	13,800,000	13,800,000	10,000,000	13,800,000	13,800,000
-Omani Euro Food Industries Company SOAG	3,653,000	3,653,000	3,653,000	-	-	-
	13,653,000	17,453,000	17,453,000	10,000,000	13,800,000	13,800,000
Less: deferred government grant relating to -						
-The Parent Company	(691,880)	(1,676,308)	(1,316,076)	(691,880)	(1,676,308)	(1,316,076)
	12,961,120	15,776,692	16,136,924	9,308,120	12,123,692	12,483,924

(a) In 2001, the Parent Company received interest free loans of RO 7,500,000 each from the Government of Oman and UAE. The loans are repayable in 6 annual installments commencing from November 2020. An extension was granted and repayment of loan was expected to commence from March 2021. Partial repayment of the first installment amounting to RO 1.2 million was made on May 31, 2021 and full repayment of the balance outstanding of the first and second installments totaling RO 3.8 million was made on 28 June 2022. The company has maintained an accrual of the penal interest charged till date of repayment.

(b) The loans obtained by Omani Euro Food Industries Company SAOG was arranged through a bank on behalf of Government of Oman. In the year 2021, the repayment schedule of the Government soft loans have been revised as agreed with the Government of the Sultanate of Oman. These carry an interest of 3% per annum. These loans are secured by a registered mortgage of the subsidiary's property, plant and equipment in favour of the commercial bank, disbursing the soft loan.

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18 Gross profit on sale of food products

The gross profit on sale of food products recorded by the subsidiary, i.e. Oman Euro Food Industries Company SAOG is as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO
Sales	1,568,047	1,687,795
Cost of sales	(1,421,298)	(1,464,586)
Gross profit	146,749	223,209

19 Basic/diluted earnings per share

Basic and diluted earnings per share is calculated by dividing the net profit for the period/year by the weighted average number of shares outstanding during the period/year.

	(Unaudited) 30 September 2022 Group	(Unaudited) 30 September 2021 Group	(Unaudited) 30 September 2022 Parent	(Unaudited) 30 September 2021 Parent
Net profit for the period/year attributable to the owners of the Parent Company (RO)	2,166,940	538,784	2,295,922	567,123
Weighted average number of shares outstanding	121,875,000	121,875,000	121,875,000	121,875,000
Earnings per share (RO)	0.018	0.004	0.019	0.005

20 Net assets per share

Net assets per share is calculated by dividing the equity attributable to the shareholders of the Parent Company at the reporting date by the number of shares outstanding.

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Audited) 31 December 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO	(Audited) 31 December 2021 Parent RO
Net assets	23,239,551	20,089,613	21,072,611	24,238,739	20,846,225	21,942,817
Net assets per share	0.191	0.165	0.173	0.199	0.171	0.180

21 Related party transactions and balances

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions. Related parties represent subsidiaries, associated companies, major shareholders, directors and key management personnel of the Parent Company, and companies of which they are principal owners.

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21 Related party transactions and balances (continued)

(a) Transactions with related parties included in the income statement are as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO
Sales and income				
- Through subsidiary and associate companies	57,691	-	-	3,431,390
- Other	1,486	2,902,775	-	1,561,865
	59,177	2,902,775	-	4,993,255
Purchases and expenses				
- Through subsidiary companies	-	-	-	6,897
- Directors and key management personnel	333,381	304,063	172,516	198,655
Others	22,975	62,986	-	-
	356,356	367,049	172,516	205,552

(b) Amounts due from related parties are as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO
Other	-	-	-	379,254
	-	-	-	379,254

(c) Amounts due to related parties are as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO
Directors	25,129	10,790	13,340	-
Others	7,874	54,010	-	1,750
	33,003	64,800	13,340	1,750

(d) Compensation of key management personnel

The remuneration of directors and other members of key management during the period was as follows:

	(Unaudited) 30 September 2022 Group RO	(Unaudited) 30 September 2021 Group RO	(Unaudited) 30 September 2022 Parent RO	(Unaudited) 30 September 2021 Parent RO
Directors' sitting fees	41,900	25,700	10,400	11,900
Key management personnel				
- Short-term benefits	278,526	268,034	151,498	180,716
- Post employment benefits	9,427	10,329	8,636	6,039
	287,953	278,363	160,134	186,755

**NOTES TO THE CONDENSED INTERIM UNAUDITED CONSOLIDATED AND SEPARATE FINANCIAL
INFORMATION
FOR THE NINE-MONTHS PERIOD ENDED 30 SEPTEMBER 2022**

22 Commitments and contingencies

(a) The Group has issued following guarantees

	(Unaudited) 30 September 2022 Group RO	(Audited) 31 December 2021 Group RO
Bank guarantee	15,000	15,000