Dlala Brokerage and Investment Holding Company Q.P.S.C.

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

30 SEPTEMBER 2024

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Dlala Brokerage and Investment Holding Company Q.P.S.C. INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION At 30 September 2024

ASSETS Current assets Cash and cash equivalents 42,921 68,357 204,806 Due from customers 30,263 7,220 Due from Quatar Central Securities Depository (QCSD) 1,945 75,157 Total current assets 19,321 4,599 Total current assets 19,321 4,599 Total current assets 19,321 4,599 Total current assets 11,469			30 September 2024 QR'000 (Un-audited)	31 December 2023 QR'000 (Audited)
Current assets 42,921 68,357 Cash and cash equivalents 263,075 204,806 Due from customers 30,263 7,220 Due from Qatar Central Securities Depository (QCSD) 1,945 75,157 Investment securities at fair value through profit or loss (FVTPL) 86,501 90,724 Other assets 444,026 450,863 Non-current assets Investment securities at fair value through other comprehensive income (FVOCI) - 3,705 Investment properties 11,469 11,469 Intangible assets 582 988 Property and equipment 35,241 35,118 Total non-current assets 491,318 502,143 Total current liabilities Current liabilities 269,377 276,235 Provision for legal cases 12,550 14,600 Other liabilities 299,127 309,728 Non-current liability 5,553 5,172 Total current liability 5,553 5,172 Total non-current liability 5,553 <	ACCETC			
Cash and cash equivalents 42,921 68,357 Bank balances – oustomer funds 263,075 204,806 Due from customers 30,263 7,220 Due from Qatar Central Securities Depository (QCSD) 1,945 75,157 Investment securities at fair value through profit or loss (FVTPL) 86,501 90,724 Other assets 19,321 4,599 Total current assets 444,026 450,863 Non-current assets 19,321 4,599 Non-current assets 11,469 11,469 Investment properties 11,469 11,469 Intagible assets 582 89 Property and equipment 35,241 35,118 Total non-current assets 491,318 502,143 LIABILITIES AND EQUITY 1 1,460 Liabilities 269,377 276,235 Provision for legal cases 12,550 14,600 Other liabilities 17,200 18,893 Total current liability 5,553 5,172 Total non-current liability 5,553 <				
Bank balances - customer funds Due from customers 30,263 7,220 Due from Customers 30,263 7,220 Due from Qatar Central Securities Depository (QCSD) 1,945 75,157 Investment securities at fair value through profit or loss (FVTPL) 86,501 90,724 Other assets 19,321 4,599 Total current assets 19,321 4,599 Non-current assets			42,921	68,357
Due from customers 30,263 7,220 Due from Qatar Central Securities Depository (QCSD) 1,945 75,157 Investment securities at fair value through profit or loss (FVTPL) 86,501 90,724 Other assets 19,321 4,599 Total current assets 444,026 450,863 Non-current assets				
Investment securities at fair value through profit or loss (FVTPL)				7,220
CFVTPL S6,501 90,724	Due from Qatar Central Securities Deposit	ory (QCSD)	1,945	75,157
Other assets 19,321 4,599 Total current assets 444,026 450,863 Non-current assets Investment securities at fair value through other comprehensive income (FVOCI) Investment properties 11,469 11,469 Intangible assets 582 988 Property and equipment 35,241 35,118 Total non-current assets 47,292 51,280 TOTAL ASSETS 491,318 502,143 LIABILITIES AND EQUITY Liabilities 269,377 276,235 Provision for legal cases 12,550 14,600 Other liabilities 17,200 18,893 Total current liability 299,127 309,728 Non-current liability 5,553 5,172 Total current liability 5,553 5,172 Total current liability 5,553 5,172 Total current liability 5,553 5,172	Investment securities at fair value through	igh profit or loss		
Non-current assets	(FVTPL)			
Non-current assets Investment securities at fair value through other comprehensive income (FVOCI) 1,469 11,469	Other assets		19,321	4,599
Investment securities at fair value through other comprehensive income (FVOCI) 1.70 1.7	Total current assets		444,026	450,863
Investment securities at fair value through other comprehensive income (FVOCI) 1,469 11				
Comprehensive income (FVOCI)		d		
Investment properties		through other		2 705
Intangible assets 582 988 Property and equipment 35,241 35,118 Total non-current assets 47,292 51,280 TOTAL ASSETS 491,318 502,143			11.460	
Property and equipment 35,241 35,118 Total non-current assets 47,292 51,280 TOTAL ASSETS 491,318 502,143				
Total non-current assets 47,292 51,280 TOTAL ASSETS 491,318 502,143 LIABILITIES AND EQUITY Liabilities Current liabilities Due to customers 269,377 276,235 Provision for legal cases 12,550 14,600 Other liabilities 17,200 18,893 Total current liability 299,127 309,728 Non-current liability 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)				
TOTAL ASSETS 491,318 502,143				
LIABILITIES AND EQUITY Liabilities Current liabilities Due to customers 269,377 276,235 Provision for legal cases 12,550 14,600 Other liabilities 17,200 18,893 Total current liability 299,127 309,728 Non-current liability 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)	Total non current assets			
Liabilities Current liabilities 269,377 276,235 Provision for legal cases 12,550 14,600 Other liabilities 17,200 18,893 Total current liability 299,127 309,728 Non-current liability 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve 29,574 29,574 Accumulated losses (33,323) (33,304)	TOTAL ASSETS		491,318	502,143
Provision for legal cases 12,550 14,600 Other liabilities 17,200 18,893 Total current liabilities 299,127 309,728 Non-current liability 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)	Liabilities			
Other liabilities 17,200 18,893 Total current liabilities 299,127 309,728 Non-current liability 5,553 5,172 Employees' end of service benefits 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)				
Non-current liability 5,553 5,172 Employees' end of service benefits 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)				
Non-current liability Employees' end of service benefits 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)				
Employees' end of service benefits 5,553 5,172 Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)	Total current liabilities		299,127	309,728
Total non-current liability 5,553 5,172 TOTAL LIABILITIES 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)	Non-current liability			
EQUITY 304,680 314,900 EQUITY Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)				
EQUITY Share capital Legal reserve Fair value reserve Accumulated losses 190,387 29,574 29,574 29,574 (33,323) (33,304)	- a second control of the second control of			
Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)	TOTAL LIABILITIES		304,680	314,900
Share capital 190,387 190,387 Legal reserve 29,574 29,574 Fair value reserve - 586 Accumulated losses (33,323) (33,304)	EOUITY			
Fair value reserve Accumulated losses (33,323) (33,304)	Share capital		190,387	
Accumulated losses (33,323) (33,304)			29,574	
AVI			-	
TOTAL EQUITY TOTAL LIABILITIES AND EQUITY NOTAL LIABILITIES AND EQUITY NOTAL LIABILITIES AND EQUITY NOTAL EQUITY NOTAL LIABILITIES AND EQUITY NOTAL LIABILITIES AND EQUITY	Accumulated losses		(33,323)	(33,304)
TOTAL LIABILITIES AND EQUITY SHOKERAGE INVESTMENT HOLDING 100,055 107,245 107	TOTAL EQUITY	ة للوساطة والاستا	186.638	187.243
MIN'S BHOKERAGE INCO		القائضة WYESTRATENT HO	491.318	
		DIAL BHOKERAGE INVE		

Dr Thani Abdulrahman Al-Kuwari

Chairman of the Group

Nasser Hamad Al-Sulaiti Vice Chairman of the Group

Dlala Brokerage and Investment Holding Company Q.P.S.C. INTERIM CONSOLIDATED STATEMENT OF INCOME

For the nine months period ended 30 September 2024

	30 September 2024 <u>OR'000</u> (Un-audited)	30 September 2023 <u>QR'000</u> (Un-audited))
Brokerage commission income	10,871	11,940
Brokerage commission expense	(4,906)	(4,770)
Net brokerage commission income	5,965	7,170
Dividend income from investment securities	4,932	4,291
Net fair value (loss) on investment securities at FVTPL	(722)	(40)
Gain / (loss) on sale of investment securities at FVTPL	1,024	(451)
Real estate income	1,016	845
Portfolio management income	258	118
Interest income from short - term deposits	1,853	2,225
Net operating income	14,326	14,158
Other income	174	220
Reversal of provision for bad debts	1,000	-
General and administrative expenses	(16,221)	(18,979)
LOSS FOR THE PERIOD	(721)	(4,601)
Loss attributable to:		(4.504)
Equity holders of the parent company Non-controlling interests	(721)	(4,601)
-	(721)	(4,601)
BASIC AND DILUTED LOSS PER SHARE	(0.004)	(0.024)

Dlala Brokerage and Investment Holding Company Q.P.S.C. INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME For the nine months period ended 30 September 2024

	30 September 2024 <u>OR'000</u> (Un-audited)	30 September 2023 <u>QR'000</u> (Un-audited)
Loss for the period	(721)	(4,601)
Other comprehensive income Item that will not be reclassified to profit or loss		
Fair value movement on investment securities at OCI	116	2,126
Total other comprehensive income for the period	116	2,126
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	(605)	(2,475)
Attributable to: Equity holders of the parent company Non-controlling interests	(605)	(2,475)
	(605)	(2,475)

Dlala Brokerage and Investment Holding Company Q.P.S.C. INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS For the nine months period ended 30 September 2024

	30 September 2024 <u>QR'000</u> (Un-audited)	30 September 2023 <u>QR'000</u> (Un-audited)
OPERATING ACTIVITIES	(=0.4)	(4.601)
Loss for the period	(721)	(4,601)
Adjustments for:	(1.052)	(2,225)
Interest income from short term deposits	(1,853) (1,024)	451
Gain / (loss) on sale of investment securities at FVTPL	722	40
Net fair value (loss) on investment securities at FVTPL	(4,932)	(4,291)
Dividend income from investment securities	677	428
Amortization of intangible assets	1,103	1,126
Depreciation of property and equipment	382	1,402
Provision for employees' end of service benefits Reversal of provision for employees' end of service benefits		(248)
Operating loss before changes in working capital Working capital changes:	(5,646)	(7,918)
Bank balances – customer funds	(58,269)	78,776
Due from customers	(23,043)	(10,634)
Due from / to Qatar Central Securities Depository (QCSD)	73,212	(6,857)
Other assets	(14,722)	11,569
Due to customers	(6,858)	(48,702)
Other liabilities	(1,697)	(3,417)
Cash (used in) / generated from operating activities	(37,023)	12,817
Employees' end of service benefits paid	(2.050)	(1,162)
Payment made against provision for legal cases	(2,050)	
Net cash (used in) / generated from operating activities	(39,073)	11,655
INVESTING ACTIVITIES	(01.704)	(02.7(0)
Purchase of investment securities	(91,724)	(92,760)
Proceeds from disposal of investment securities	100,074	73,978
Purchase of property and equipment	(1,226)	(256)
Purchase of intangible asset	(272)	2,225
Interest received	1,853 4,932	4,291
Dividend received	4,932	7,271
Net cash generated from / (used in) investing activities	13,637	(12,522)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(25,436)	(867)
Cash and cash equivalents at 1 January	68,357	69,625
CASH AND CASH EQUIVALENTS AT 30 SEPTEMBER	42,921	68,758

Dlala Brokerage and Investment Holding Company Q.P.S.C.

INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY For the nine months period ended 30 September 2024

Total equity QR'000	187,243	(721)	(605)	1	186,638	184,876	(4,601)	(2,475)	J	182,401
 Accumulated losses	(33,304)	(721)	(721)	702	(33,323)	(35,664)	(4,601)	(4,601)	355	(39,910)
Fair value reserve QR'000	286	- 116	116	(702)		789	2,126	2,126	(355)	2,560
Legal reserve QR'000	29,574	1 1	ı	ı	29,574	29,364	1 1	Í	â	29,364
Share capital QR'000	190,387	I I	ī	I	190,387	190,387	1 1	I	4	190,387
	Balance at 31 December 2023 (Audited)	Loss for the period Other comprehensive income for the period	Total comprehensive loss for the period	Reclassification of net change in fair value of equity securities (FVOCI) upon derecognition	Balance at 30 September 2024 (Un-audited)	Balance at 31 December 2022 (Audited)	Loss for the period Other comprehensive income for the period	Total comprehensive loss for the period	Reclassification of net change in fair value of equity securities (FVOCI) upon derecognition	Balance at 30 September 2023 (Un-audited)