

**MANNAI CORPORATION Q.P.S.C**
**MANAGEMENT ACCOUNTS - CONDENSED CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (UNAUDITED PROVISIONAL BASIS)**

As at 31 July 2022

	31 Jul 2022 QR'000	31 December 2021 QR'000
<b>ASSETS</b>		
<b>Current assets</b>		
Bank balances and cash	1,999,787	1,039,061
Accounts receivable and prepayments	2,601,028	4,954,683
Inventories	2,051,446	1,939,537
Amount due from related parties	5,867	33,813
<b>Total current assets</b>	<b>6,658,128</b>	<b>7,967,094</b>
<b>Non-current assets</b>		
Accounts receivable and prepayments	81,181	374,465
Financial assets - equity instruments	8,357	11,810
Investment in joint venture companies	24,426	27,150
Investment in associate companies	904,650	953,035
Goodwill and other intangible assets	934,926	5,819,319
Property, plant and equipment	689,858	911,649
Other non-current assets	206,979	627,123
<b>Total non-current assets</b>	<b>2,850,377</b>	<b>8,724,551</b>
<b>Total assets</b>	<b>9,508,505</b>	<b>16,691,645</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current liabilities</b>		
Bank overdrafts	315,300	313,096
Interest bearing loans and borrowings	3,109,660	3,213,386
Accounts payable and accruals	1,856,370	5,343,281
Tax liabilities	436,600	-
Other liabilities	76,850	196,058
<b>Total Current liabilities</b>	<b>5,794,780</b>	<b>9,065,821</b>
<b>Non-current liabilities</b>		
Interest bearing loans and borrowings	606,073	4,541,932
Lease liabilities	104,117	352,931
Accounts payable and accruals	91,904	111,072
Employees' end of service benefits	139,446	420,028
<b>Total non-current liabilities</b>	<b>941,540</b>	<b>5,425,963</b>
<b>Total liabilities</b>	<b>6,736,320</b>	<b>14,491,784</b>
<b>Equity</b>		
Share capital	456,192	456,192
Legal reserve	1,083,456	1,083,456
Acquisition reserve	(588,058)	(999,488)
Other reserve	4,630	(66,379)
Foreign currency translation reserve	(43,828)	(156,450)
Fair value reserve	(32,990)	(32,990)
Proposed dividends	1,437,005	136,858
Retained earnings	455,778	1,774,811
<b>Equity attributable to shareholders of the Company</b>	<b>2,772,185</b>	<b>2,196,010</b>
Non-controlling interests	-	3,851
<b>Total equity</b>	<b>2,772,185</b>	<b>2,199,861</b>
<b>Total liabilities and equity</b>	<b>9,508,505</b>	<b>16,691,645</b>

*Note: These provisional primary financial statements were prepared internally on the basis of management reporting purpose for reflecting the transaction of Inetum disposal.*



**MANNAI CORPORATION Q.P.S.C****MANAGEMENT ACCOUNTS CONSOLIDATED STATEMENT OF INCOME (UNAUDITED PROVISIONAL BASIS)**

For the period ended 31 July 2022

	July 31, 2022
	QR 000
Revenue	2,980,209
Direct costs	<u>(2,443,546)</u>
<b>Gross profit</b>	<b>536,663</b>
Share of result from joint venture and associates companies	5,415
Other income	5,984
Gain on disposal of subsidiaries	1,007,590
General and administrative expenses	(239,847)
Selling and distribution expenses	(110,952)
Impairment on financial and contract assets - net	<u>(10,204)</u>
<b>Profit before interest, tax, depreciation and amortisation</b>	<b>1,194,649</b>
Finance costs	(141,688)
Depreciation and amortisation	<u>(84,863)</u>
<b>Profit before tax</b>	<b>968,098</b>
Income tax	(437,808)
<b>Profit for the period</b>	<b><u>530,290</u></b>

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