



Aljarah Holding Q.P.S.C.

**Interim Condensed Consolidated
Financial Statements**

31 March 2026

ALIJARAH HOLDING Q.P.S.C.
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026



	31 March 2026	31 December 2025
	(Not Reviewed)	(Audited)
	QR	QR
ASSETS		
Balances with financial institutions and cash	285,486,249	337,489,116
Installments and due from customers	1,173,295	1,190,573
Investment securities	252,826,828	247,382,625
Inventories	288,910	281,211
Inventory Properties	19,848,944	19,647,069
Prepayments and other receivables	15,849,244	7,438,236
Property and equipment	70,331,367	71,237,825
Right-of-use asset	301,903	316,056
Investment property	127,704,213	127,704,213
Intangible assets	8,123,230	8,153,615
Total Assets	781,934,183	820,840,539
LIABILITIES AND EQUITY		
LIABILITIES		
Accounts payable, accruals and other payables	50,231,008	54,511,939
Islamic financing	100,116,667	100,000,000
Contract liabilities	13,847,566	15,517,700
Lease liability	442,686	436,814
Total liabilities	164,637,927	170,466,453
EQUITY		
Share capital	494,802,000	494,802,000
Legal reserve	170,429,084	170,429,084
Fair value reserve	(60,167,898)	(41,812,282)
Revaluation surplus	102,788	102,788
Foreign Currency Translation Reserve	(15,157)	(15,157)
Retained Earnings	12,145,439	26,867,653
Total equity	617,296,256	650,374,086
Total liabilities and equity	781,934,182	820,840,539

These interim condensed consolidated financial statements were approved by the Board of Directors on 13th April 2026 and signed on their behalf by:

Falah Bin Jassim Bin Jabr Al-Thani
Chairman

Hamad Hassan Aljamali
Chief Executive Officer

ALIJARAH HOLDING Q.P.S.C.
 INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS
 FOR THE THREE MONTHS PERIOD ENDED 31 MARCH 2026



For the three months period ended 31
 March

	2026 (Not Reviewed) QR	2025 (Not Reviewed) QR
Revenues and Income		
Revenue from core business	7,865,218	9,851,996
(Loss) income from investments	(2,048,009)	1,706,191
Finance income from deposits with Islamic banks	3,192,380	3,683,743
Other income	6,678,480	3,338,794
Total revenues and income	15,688,069	18,580,724
Expenses		
Operating expenses	(3,774,268)	(3,963,084)
General and administration expenses	(5,869,058)	(8,312,909)
Total expenses	(9,643,326)	(12,275,993)
Net operating income	6,044,743	6,304,731
Finance cost – Islamic Financing	(844,880)	(1,154,941)
Profit for the period	5,199,863	5,149,790
Earnings per share		
Basic and diluted earnings per share	0.011	0.010

ALIJARAH HOLDING Q.P.S.C.
 INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
 FOR THE THREE MONTHS PERIOD ENDED 31 MARCH 2026



For the three months period ended 31
 March

	2026 (Not Reviewed) QR	2025 (Not Reviewed) QR
Profit for the period	5,199,863	5,149,790
Other comprehensive (loss) profit for the period		
Items that will not be reclassified subsequently to profit or loss		
Change in fair value on equity instruments designated at fair value through other comprehensive income	(18,355,616)	5,370,149
Net other comprehensive (loss) profit for the period	(18,355,616)	5,370,149
TOTAL COMPREHENSIVE (LOSS) PROFIT FOR THE PERIOD	(13,155,753)	10,519,939

ALIJARAH HOLDING Q.P.S.C.
INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED 31 MARCH 2026



	Share capital	Legal reserve	Foreign Currency Translation Reserve	Fair Value reserve	Revaluation surplus	Retained earnings	Total
	QR	QR		QR	QR	QR	QR
Balance at 1 January 2025 (Audited)	494,802,000	169,245,774	-	(42,283,348)	102,788	24,402,801	646,270,015
Profit for the Period	-	-	-	-	-	5,149,790	5,149,790
Other comprehensive profit for the period	-	-	-	5,370,149	-	-	5,370,149
Total comprehensive profit for the period	-	-	-	5,370,149	-	5,149,790	10,519,939
Dividends paid	-	-	-	-	-	(17,318,070)	(17,318,070)
Social and sports fund appropriation	-	-	-	-	-	(128,745)	(128,745)
Balance at 31 March 2025 (Not Reviewed)	494,802,000	169,245,774	-	(36,913,199)	102,788	12,105,776	639,343,139
Balance at 1 January 2026 (Audited)	494,802,000	170,429,084	(15,157)	(41,812,282)	102,788	26,867,653	650,374,086
Profit for the Period	-	-	-	-	-	5,199,863	5,199,863
Other comprehensive loss for the period	-	-	-	(18,355,616)	-	-	(18,355,616)
Total comprehensive loss for the period	-	-	-	(18,355,616)	-	5,199,863	(13,155,753)
Dividends paid	-	-	-	-	-	(19,792,080)	(19,792,080)
Social and sports fund appropriation	-	-	-	-	-	(129,997)	(129,997)
Balance at 31 March 2026 (Not Reviewed)	494,802,000	170,429,084	(15,157)	(60,167,898)	102,788	12,145,439	617,296,256

ALIJARAH HOLDING Q.P.S.C.
INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE THREE MONTHS PERIOD ENDED 31 MARCH 2026



For the three months period ended 31
March

	2026 (Not Reviewed) QR	2025 (Not Reviewed) QR
Cash flows from operating activities		
Profit for the period	5,199,863	5,149,790
Adjustments for:		
Depreciation and amortization	950,995	924,250
Loss on investment securities measured at FVTPL	3,434,917	533,169
Net impairment gain on Financial Assets (ECL)	(1,043,752)	(914,239)
Dividend income	(164,679)	(1,086,042)
Finance income	(4,386,091)	(4,837,061)
Finance cost	877,547	1,154,941
Provision for employees' end of service benefits	420,093	639,310
Net operating Profit for the period before working capital changes	5,288,893	1,564,118
Working Capital Changes		
Installments and dues from customers	1,061,030	1,707,994
Prepayments and other receivables	(5,995,563)	(3,103,321)
Inventories	(7,699)	(13,220)
Inventory properties	(201,875)	(233,750)
Accounts payable, accruals and other Payables	(5,141,474)	(6,695,161)
Contract liabilities	(1,670,134)	(2,110,759)
Finance Cost Paid	-	(714,278)
Employees' end of service benefits paid	(561,221)	(28,061)
Net cash flows used in operating activities	(7,228,043)	(9,626,438)
Cash flows from investing activities		
Finance income received	1,970,646	4,078,433
Dividend received	164,679	1,086,042
Purchase of property and equipment	-	(28,836)
Net movement in bank term deposit	32,000,000	(15,960,889)
Purchase of investment securities	(27,234,736)	-
Net cash flows from (used in) investing activities	6,900,589	(10,825,250)
Cash flows from financing activities		
Dividends paid	(19,792,080)	(17,318,070)
Proceeds From Islamic Financing	116,667	-
Net cash flows used in financing activities	(19,675,413)	(17,318,070)
Net decrease in cash and cash equivalents	(20,002,867)	(37,769,758)
Cash and cash equivalents at the beginning of the period	38,820,061	54,513,968
Cash and cash equivalents at the end of the period	18,817,194	16,744,210