QATAR FUEL COMPANY Q.P.S.C. (“WOQOD”)

CONDENSED CONSOLIDATED
INTERIM FINANCIAL STATEMENTS

AS AT AND FOR THE SIX MONTH PERIOD ENDED
30 JUNE 2026

Qatar Fuel Company Q.P.S.C. ("WOQOD")

Condensed consolidated interim financial statements
As at and for the six month period ended 30 June 2026

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KPMG
Zone 25 C Ring Road
Street 230, Building 246
P.O Box 4473, Doha
State of Qatar
Telephone: +974 4457 6444
Fax: +974 4436 7411
Website: kpmg.com/qa

Independent auditor's report on review of condensed consolidated interim financial statements

To the Board of Directors of Qatar Fuel Company Q.P.S.C.(WOQOD)

Introduction

We have reviewed the accompanying 30 June 2026 condensed consolidated interim financial statements of Qatar Fuel Company Q.P.S.C. (WOQOD) (the "Company") and its subsidiaries (together the "Group"), which comprises:

- the condensed consolidated statement of financial position as at 30 June 2026;
- the condensed consolidated statement of profit or loss for the six-month period ended 30 June 2026;
- the condensed consolidated statement of other comprehensive income for the six-month period ended 30 June 2026;
- the condensed consolidated statement of changes in equity for the six-month period ended 30 June 2026;
- the condensed consolidated statement of cash flows for the six-month period ended 30 June 2026; and
- notes to the condensed consolidated interim financial statements.

The Board of Directors of the Company is responsible for the preparation and presentation of this condensed consolidated interim financial statements in accordance with IAS 34, 'Interim Financial Reporting'. Our responsibility is to express a conclusion on this condensed consolidated interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410, "Review of Interim Financial statements performed by the Independent Auditor of the Entity". A review of interim financial statements 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.

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Independent auditor's report on review of condensed consolidated interim financial statements (continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying 30 June 2026 condensed consolidated interim financial statements is not prepared, in all material respects, in accordance with IAS 34, 'Interim Financial Reporting'.

22 July 2026
Doha
State of Qatar

Yacoub Hobeika
KPMG
Qatar Auditors' Registry Number 289
Licence by QFMA: External Auditors' License No. 120153

كي بي ام جي
ص.ب ٤٤٧٣
الدوحة - قطر
KPMG
P.O.Box 4473
Doha - Qatar
مكتب تدقيق حسابات

QATAR FUEL COMPANY Q.P.S.C. ("WOQOD")

Condensed consolidated statement of financial position
As at 30 June 2026
(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

ASSETS	Notes	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Non-current assets			
Property, plant and equipment	6	2,990,466	2,996,986
Right-of-use assets	7	1,138,491	1,159,657
Investment properties		818,840	826,821
Investments	9	4,425,659	4,437,652
Goodwill and intangibles		161,249	164,995
Total non-current assets		9,534,705	9,586,111
Current assets			
Inventories		525,530	537,050
Due from related parties		198,703	195,130
Trade receivables	10	1,412,385	1,655,701
Prepayments and other receivables		103,210	71,143
Short term deposits		505,413	732,438
Cash and cash equivalents	11	1,820,870	2,076,423
Total current assets		4,566,111	5,267,885
TOTAL ASSETS		**14,100,816**	14,853,996
EQUITY AND LIABILITIES			
EQUITY			
Share capital	12	994,256	994,256
Legal reserve		498,914	498,914
Fair value reserve		(41,075)	18,422
Revaluation reserve		497,713	497,713
Retained earnings		6,876,907	6,966,629
Equity attributable to equity holders of the parent		8,826,715	8,975,934
Non – controlling interests		75,897	108,513
TOTAL EQUITY		8,902,612	9,084,447
LIABILITIES			
Non-current liabilities			
Lease liabilities		1,067,474	1,070,981
Provision for employees' end of service benefits		178,580	178,923
Decommissioning provision		89,123	90,206
Total non-current liabilities		1,335,177	1,340,110
Current liabilities			
Due to related parties		2,657,039	3,362,215
Lease liabilities		25,711	24,689
Trade and other payables		1,180,277	1,042,535
Total current liabilities		3,863,027	4,429,439
TOTAL LIABILITIES		5,198,204	5,769,549
TOTAL EQUITY AND LIABILITIES		**14,100,816**	14,853,996

These condensed consolidated interim financial statements were approved by the Board of Directors and signed on their behalf by the following on 22nd July 2026:

Signed by:
0B78A5A0A08340D...

Ahmad Saif Al-Sulaiti
Chairman

Signed by:
CCF60885582041D...

Saad Rashid Al-Muhannadi
Managing Director & Chief Executive Officer

This statement has been prepared by the Group and stamped by the Auditor for identification purposes only.
The notes on pages 8 to 14 form an integral part of these condensed consolidated interim financial statements.

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QATAR FUEL COMPANY Q.P.S.C. (“WOQOD”)

Condensed consolidated statement of profit or loss
For the six month period ended 30 June 2026
(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

	Notes	For the six months period ended 30 June 2026 (Reviewed)	2025 (Reviewed)
Revenues	15	10,205,728	12,473,281
Cost of sales		(9,884,381)	(12,119,725)
Gross profit		**321,347**	353,556
Other income		92,626	91,611
General and administrative expenses	16	(116,321)	(118,700)
Finance income		141,042	149,852
Lease interest		(27,246)	(5,275)
(Provision) / reversals		(6,293)	10,758
Net profit for the period		**405,155**	481,802
Attributable to:			
Equity holders of the Parent		397,771	460,434
Non-controlling interests		7,384	21,368
Net profit for the period		**405,155**	481,802
Basic and diluted earnings per share (expressed in QR per share)	17	**0.40**	0.46

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QATAR FUEL COMPANY Q.P.S.C. ("WOQOD")

Condensed consolidated statement of other comprehensive income
For the six month period ended 30 June 2026

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

	For the six months period ended 30 June	
	2026	2025
	(Reviewed)	(Reviewed)
Net profit for the period	**405,155**	481,802
Other comprehensive income		
Items that will not be reclassified subsequently to profit or loss		
Equity investments at FVOCI - net change in fair value	(49,862)	18,965
Other comprehensive (loss) / income for the period	**(49,862)**	18,965
Total comprehensive income for the period	**355,293**	500,767
Attributable to:		
Equity holders of the parent	347,909	479,399
Non-controlling interests	7,384	21,368
	355,293	500,767

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Condensed consolidated statement of changes in equity
For the six month period ended 30 June 2026

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

	Attributable to the equity holders of the parent						Non-controlling interests	Total equity
	Share capital	Legal reserve	Fair value reserve	Revaluation reserve	Retained earnings	Total		
Balance at 1 January 2026 (Audited)	994,256	498,914	18,422	497,713	6,966,629	8,975,934	108,513	9,084,447
Total comprehensive income for the period:								
Net profit for the period	-	-	-	-	397,771	397,771	7,384	405,155
Other comprehensive loss for the period	-	-	(59,497)	-	9,635	(49,862)	-	(49,862)
Total comprehensive income for the period	-	-	(59,497)	-	407,406	347,909	7,384	355,293
Dividend paid to equity holders of the parent	-	-	-	-	(497,128)	(497,128)		(497,128)
Dividend paid to non-controlling interests	-	-	-	-	-	-	(40,000)	(40,000)
Balance at 30 June 2026 (Reviewed)	**994,256**	**498,914**	**(41,075)**	**497,713**	**6,876,907**	**8,826,715**	**75,897**	**8,902,612**
Balance at 1 January 2025 (Audited)	994,256	498,914	23,304	501,896	6,939,618	8,957,988	106,697	9,064,685
Total comprehensive income for the period:								
Net profit for the period	-	-	-	-	460,434	460,434	21,368	481,802
Other comprehensive income for the period	-	-	20,992	-	(2,027)	18,965	-	18,965
Total comprehensive income for the period	-	-	20,992	-	458,407	479,399	21,368	500,767
Dividend paid to equity holders of the parent	-	-	-	-	(596,554)	(596,554)	-	(596,554)
Dividend paid to non-controlling interests	-	-	-	-	-	-	(40,000)	(40,000)
Balance at 30 June 2025 (Reviewed)	994,256	498,914	44,296	501,896	6,801,471	8,840,833	88,065	8,928,898

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Condensed consolidated statement of cash flows
For the six month period ended 30 June 2026

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

	Notes	For the six months period ended 30 June 2026 (Reviewed)	2025 (Reviewed)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net profit for the period		405,155	481,802
Adjustments for:			
Depreciation on property, plant and equipment	6	70,386	80,573
Depreciation on right-of-use assets	7	34,077	25,251
Depreciation on investment properties		7,981	7,981
Amortisation of intangibles		6,271	1,979
Unwinding of finance cost of decommissioning provision		2,174	1,581
Lease interest		27,246	5,275
Provision/ (reversal) for expected credit loss	10	6,293	(10,758)
Provision for employees' end of service benefits		13,765	14,827
(Gain) / loss on sale of property, plant and equipment		(517)	571
Gain on lease modifications		-	(5,853)
Gain on decommissioning modifications		(1,048)	-
Dividend income		(37,895)	(35,527)
Finance income		(141,042)	(149,852)
		392,846	417,850
Changes in:			
- inventories		11,520	7,922
- due from related parties		(3,573)	(37,575)
- trade receivable and prepayments		204,956	382,348
- trade and other payables		137,742	(225,228)
- due to related parties		(705,176)	(378,130)
Cash generated from operating activities		38,315	167,187
Employees' end of service benefits paid		(14,108)	(9,015)
Net cash generated from operating activities		**24,207**	158,172
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		4,797	480
Additions to property, plant and equipment		(68,146)	(21,762)
Additions to investment properties		-	(281)
Additions to intangible assets		(2,527)	(1,503)
Dividends received		37,895	35,527
Finance income received		141,042	149,852
Net movement of investments		(37,870)	(10)
Net movement in short term deposits		227,025	-
Net cash generated from investing activities		**302,216**	162,303
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividends paid to equity holder of parent		(497,128)	(596,554)
Dividends paid to non-controlling interests		(40,000)	(40,000)
Lease principal paid		(17,602)	(32,222)
Lease interest paid		(27,246)	(5,275)
Net cash used in financing activities		**(581,976)**	(674,051)
Net decrease in cash and cash equivalents		**(255,553)**	(353,576)
Cash and cash equivalents at 1 January		2,076,423	2,624,022
Cash and cash equivalents at 30 June	11	**1,820,870**	2,270,446

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1. REPORTING ENTITY

Qatar Fuel Company Q.P.S.C. (WOQOD) (the "Company" or the "Parent") is a Qatari Public Shareholding Company formed in accordance with the Emiri Decree No. 5 of 2002 on 10 February 2002 with commercial registration No. 24872. The Company is listed on Qatar Stock Exchange and is a subsidiary of QatarEnergy, the Ultimate Parent Entity (UPE). The Company's registered office address is P.O.Box 7777, Doha, State of Qatar.

The principal activities of the Company are the sale, marketing, distribution and transportation of oil, gas and refined petroleum products for which it has an exclusive concession in the State of Qatar. Additionally, the activities of the Company along with its subsidiaries (the "Group") include vehicle inspection services, vessel chartering, marine bunkering, bitumen, and real estate services. The Group mainly operates in the State of Qatar.

These condensed consolidated interim financial statements include the financial information of the controlled subsidiaries listed below:

		Group Effective Shareholding	
Name of subsidiaries	**Country**	**30 June 2026**	31 December 2025
Qatar Jet Fuel Company W.L.L.	Qatar	60%	60%
WOQOD Vehicle Inspection Company ("FAHES") W.L.L.	Qatar	100%	100%
WOQOD Marine Services Company W.L.L.	Qatar	100%	100%
WOQOD International Company W.L.L.	Qatar	100%	100%
Sidra Doha Shipping Company L.L.C.	Qatar (QFC)	100%	100%
Sidra Al Ghariya Shipping Company L.L.C.	Qatar (QFC)	100%	100%
Sidra Al Rumeila Shipping Company L.L.C.	Qatar (QFC)	100%	100%
Galaxy Marine Services L.L.C.	Qatar (QFC)	100%	100%
Sidra Al Wakra Shipping Company L.L.C.	Qatar (QFC)	100%	100%
Sidra Al Khor Shipping Company L.L.C.	Qatar (QFC)	100%	100%
Sidra Lusail Shipping Company L.L.C.	Qatar (QFC)	100%	100%
Ard Al Khaleej Real Estate W.L.L.	Qatar	100%	100%
WOQOD Kingdom Company W.L.L.	KSA	100%	100%
WOQOD CNG Services Company W.L.L.	Qatar	100%	100%
WOQOD Bitumen Operations and Distribution Co. W.L.L.	Qatar	100%	100%

The condensed consolidated interim financial statements of the Group for the six-month period ended 30 June 2026 were authorised for issue in accordance with a resolution of the Board of Directors on 22 July 2026.

2. BASIS OF ACCOUNTING

These condensed consolidated interim financial statements for the six-month period ended 30 June 2026 have been prepared in accordance with IAS 34 "Interim Financial Reporting" and should be read in conjunction with the Group's last annual consolidated financial statements as at and for the year ended 31 December 2025 ('last annual consolidated financial statements'). These do not include all of the information required for a complete set of financial statements in accordance with IFRSs. However, selected explanatory notes are included to explain events and transactions that are significant to the understanding of the changes in the Group's financial position and performance since the last annual financial statements. In addition, results for the six-month period ended 30 June 2026 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2026.

The condensed consolidated interim financial statements are prepared in Qatari Riyals, which is the Group's presentation and functional currency. All financial information is rounded to the nearest thousands of Qatari Riyals except where specifically stated.

3. USE OF JUDGMENTS AND ESTIMATES

In preparing these condensed consolidated interim financial statements, management made judgments and estimates that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies, the key sources of estimation uncertainty and financial risk management objectives and policies were the same as those that applied to the Group's annual consolidated financial statements for the year ended 31 December 2025 .

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

4. MATERIAL ACCOUNTING POLICIES

The accounting policies used in the preparation of these condensed consolidated interim financial statements are consistent with those used in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2025, and the notes attached thereto, except for the adoption of certain new and revised standards, that became effective in the current period as set out below.

Application of new and revised International Financial Reporting Standards (IFRSs)

Revised standards

The following new and revised IFRSs, which became effective for annual periods beginning on or after 1 January 2026, have been adopted in these financial statements. The application of these revised IFRSs has not had any material impact on the amounts reported for the current and prior years but may affect the accounting for future transactions or arrangements.

- Classification and Measurement of Financial Instruments-Amendments to IFRS 9 and IFRS 7

Standards issued but not yet effective

The following Accounting Standard is required to be applied for annual reporting periods beginning after 1 January 2026 and is available for early adoption:

- IFRS 18 Presentation and Disclosure in Financial Statements- effective date 1st January 2027

The Company has not adopted any of the forthcoming new or amended standards in preparing these condensed interim financial statements.

5. OPERATING SEGMENTS

The Group is mainly engaged in sale and distribution of refined petroleum products, and others. More than 95% of the Group's revenue is generated through a single segment i.e. sale and distribution of refined petroleum products. The Company's geographical segment is State of Qatar.

6. PROPERTY, PLANT AND EQUIPMENT

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Cost		
At 1 January	5,278,362	5,357,457
Additions	68,146	72,650
Impairment	-	(2,358)
Disposals / transfers	(56,952)	(149,387)
At the end of period / year	5,289,556	5,278,362
Accumulated depreciation		
At 1 January	2,281,376	2,224,327
Depreciation charge for the period / year	70,386	156,270
Disposals / transfers	(52,672)	(99,221)
At the end of period / year	2,299,090	2,281,376
Net carrying amount	**2,990,466**	2,996,986

In prior years, the Group has received Government aid in the form of non-monetary assets (6 plots of land located in State of Qatar) and the title deeds for these plots have been transferred to the Group. The plots were accounted for using revaluation model, based on the latest external valuations used as of 31 December 2025. Management is of the opinion that the value of these plots is not materially different as of 30 June 2026.

The Group has 7 (2025: 7) vessels that operate mainly in fuel bunkering, bitumen and chartering. All the vessels are owned by special purpose QFC companies.

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

7. RIGHT-OF-USE ASSETS

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Cost		
At 1 January	1,305,630	246,799
Additions / modifications	15,118	1,056,264
Retirement	(49,222)	(27,899)
Transfers from property, plant and equipment	-	30,466
At the end of period / year	1,271,526	1,305,630
Accumulated depreciation		
At 1 January	145,973	104,313
Depreciation charge for the period / year	34,077	61,273
Retirement	(47,015)	(27,781)
Transfers from property, plant and equipment	-	8,168
At the end of period / year	133,035	145,973
Net carrying amount	**1,138,491**	**1,159,657**

Ministry of Municipality and Urban Planning ("Municipality") has granted a right of use for several plots of land for the purpose of constructing and operating petrol stations. The Group has capitalized these as Right of Use Assets.

8. INVESTMENT PROPERTIES

Investment properties are carried at cost, net of accumulated depreciation and any impairment in value at a carrying value of QR 819 (2025: 827) million.

The total fair value of investment properties as at 31 December 2025 was QR 1,526 million, which was determined by independent external property valuers, having appropriate recognised professional qualifications and recent experience in the location and category of the property being valued.

The management of the Group believes that fair value of investment properties as at 30 June 2026 approximates the same as reported on 31 December 2025.

9. INVESTMENTS

Investments represent the equity shares investments of listed entities on the Qatar Stock Exchange and other investments. At the reporting date, the details of the closing balances were as follows:

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Investment at FVOCI	826,084	834,405
Investments account	149	3,821
Long term deposits	3,599,426	3,599,426
	4,425,659	4,437,652

The respective fair value of these investments is disclosed in Note 19.

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

10. TRADE RECEIVABLES

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Trade receivables	1,523,691	1,760,714
Less: allowance for impairment of trade receivables	(111,306)	(105,013)
	1,412,385	1,655,701

The aging for trade receivables is as follows:

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Current	1,288,430	1,299,872
1-90 Days	62,841	302,311
91-180 Days	76,760	69,707
181-270 Days	30,634	13,073
271-365 Days	3,870	8,168
More than 365 days	61,156	67,583
	1,523,691	1,760,714

Movement in the allowance for impairment of trade receivables:

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
At 1 January	105,013	128,883
Provided during the period / year	6,293	37,620
Write-off	-	(25,227)
Reversal of provision	-	(36,263)
Balances at the end of the period / year	**111,306**	105,013

The Group believes that the unimpaired amounts that are past due by more than 30 days are still collectible, based on historic payment behavior and extensive analysis of customer credit risk, including underlying customers credit ratings, when available. Majority of the above receivables are either secured against a bank guarantee or are receivable from government entities.

11. CASH AND CASH EQUIVALENTS

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Cash	923	916
Balances with banks		-
- Current and call accounts	103,090	93,442
- Fixed deposits	1,716,857	1,982,065
Cash and bank balances	**1,820,870**	2,076,423

Balances with banks are assessed to have low credit risk of default since these banks are highly regulated by Qatar Central Bank. None of the balances with banks at the end of reporting period are past due, and taking into account the historical default experience and the current credit ratings of the bank, management of the Group have assessed that there is no significant impairment on these balances.

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

12. SHARE CAPITAL

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Authorized		
1,000,000,000 ordinary shares of QR 1 each	**1,000,000**	1,000,000
Issued and fully paid up share capital		
994,255,760 ordinary shares of QR 1 each	**994,256**	994,256

13. DIVIDENDS

Amounts recognized as dividends to equity holders:

	Dividend type	Status	Dividend per share (QR)	Total Dividend
2025				
First half ended 30 June 2025	Interim	Paid	0.40	397,702
Second half ended 31 December 2025	Final	Paid	0.50	497,128
Total for 2025			**0.90**	**894,830**

14. RELATED PARTY DISCLOSURE

The Group enters into transactions with companies and entities that fall within the definition of a related party as contained in International Accounting Standard 24, Related Party Disclosures. Related parties comprise companies under common ownership and/or common management and control, key management personnel, entities in which the shareholders have controlling interest, affiliates and other related parties.

a) Transactions with related parties

The Group, in the normal course of business, carries out major transactions with QatarEnergy. Sales transactions to QatarEnergy are at arm's length and purchases from QatarEnergy are in accordance with approved contractual terms.

Significant transactions with related parties included in the condensed consolidated interim statement of profit or loss are as follows:

	Relationship	Six months year ended 30 June	
		2026 (Reviewed)	2025 (Reviewed)
QatarEnergy / Purchases	Affiliate	**9,109,516**	11,351,479
QatarEnergy / Sales	Affiliate	**102,613**	123,484
QatarEnergy LNG Co. / Sales	Affiliate	**523,238**	1,054,309
North Oil Company / Sales	Affiliate	**96,605**	100,803

b) Key management personnel

	Six months year ended 30 June	
	2026 (Reviewed)	2025 (Reviewed)
Salaries and other short term benefits and post-employment benefits	**14,929**	15,798

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

15. REVENUES

The Group derives its revenue from contracts with customers for the transfer of goods and services as follows;

	Six months year ended 30 June	
	2026 (Reviewed)	2025 (Reviewed)
Sale of fuel products	9,820,206	12,058,669
Sale of non-fuel products	202,824	230,175
Revenue from services	182,698	184,437
	10,205,728	12,473,281

Revenue from services represents revenue from transfer of services over time. The remaining revenues are derived from transfer of goods and services at a point in time.

16. GENERAL AND ADMINISTRATIVE EXPENSES

	Six months year ended 30 June	
	2026 (Reviewed)	2025 (Reviewed)
Staff cost and related benefits	81,806	87,717
Other general and administrative expenses	34,515	30,983
	116,321	118,700

17. BASIC AND DILUTED EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the net profit for the period attributable to the equity holders of the parent by the weighted average number of ordinary shares outstanding during the period as follows:

	Six months year ended 30 June	
	2026 (Reviewed)	2025 (Reviewed)
Net profit for the year attributable to the equity holders of the Parent	**397,771**	460,434
Weighted average number of shares outstanding during the year (thousand shares)	**994,256**	994,256
Basic and diluted earnings per share (in QR)	**0.40**	0.46

There were no potentially dilutive shares outstanding at any time during the period and therefore the diluted earnings per share are equal to the basic earnings per share.

18. COMMITMENTS AND CONTINGENCIES

Capital commitments

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Capital commitments	**117,280**	5,672

Contingent liabilities

	30 June 2026 (Reviewed)	31 December 2025 (Audited)
Bank guarantees	**92,604**	92,788

The above guarantees have been issued in the ordinary course of business and the Group anticipates no material liabilities from these.

(All amounts are expressed in thousands of Qatari Riyals unless otherwise stated)

19. FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value of bank balances, trade receivables, trade and other payables, and other current assets and current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

Fair value hierarchy

The Group uses the following hierarchy for determining and disclosing the fair value of financial Instruments by valuation technique.

Level 1: Quoted prices (unadjusted) prices in active markets for identical assets or liabilities that the Group can access at the measurement date;

Level 2: Inputs other than quoted prices included within level 1 that are observable for the assets of liability, either directly or indirectly; and

Level 3: Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The following table provides the fair value measurement hierarchy of the Group's financial assets at 30 June 2026 and 31 December 2025:

Assets:	**30 June 2026 (Reviewed)**	**Level 1**	**Level 2**	**Level 3**
Financial assets measured at fair value				
Investments at FVOCI	**826,084**	**826,084**	**-**	**-**

Assets:	31 December 2025 (Audited)	Level 1	Level 2	Level 3
Financial assets measured at fair value				
Investments at FVOCI	834,405	834,405	-	-

Financial assets

During the period/year ended 30 June 2026 and 31 December 2025, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfers into and out of Level 3 fair value measurements.

20. COMPARATIVE FIGURES

Comparative figures for the previous period have been reclassified, where necessary, in order to conform to the current period's presentation. However, such reclassifications did not have any effect on the net profit or equity of the comparative period.