

Ooredoo Q.P.S.C.
Doha - Qatar

Condensed consolidated interim financial
information for the six-month period ended
30 June 2022

Ooredoo Q.P.S.C.

Condensed consolidated interim financial information
for the six-month period ended 30 June 2022

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REPORT ON REVIEW OF CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION TO THE BOARD OF DIRECTORS OF OOREDOO Q.P.S.C.

Introduction

We have reviewed the accompanying condensed consolidated interim statement of financial position of Ooredoo Q.P.S.C. (the "Company") and its subsidiaries (together referred to as the "Group") as at 30 June 2022, and the related condensed consolidated interim statements of profit or loss and comprehensive income for the three-month and six-month periods then ended, and condensed consolidated interim statements of changes in equity and cash flows for the six-month period then ended, and explanatory notes. Management is responsible for the preparation and presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard 34 'Interim Financial Reporting' as issued by the International Accounting Standard Board (IASB). Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of review

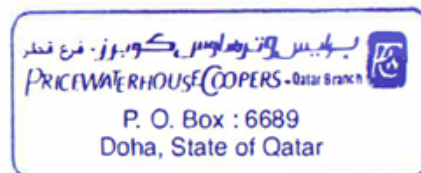
We conducted our review in accordance with International Standard on Review Engagements 2410, 'Review of interim financial information performed by the independent auditor of the entity'. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information is not prepared, in all material respects, in accordance with International Accounting Standard 34 'Interim Financial Reporting'.

**For and on behalf of PricewaterhouseCoopers – Qatar Branch
Qatar Financial Market Authority registration number 120155**

Waleed Tahtamouni
Auditor's registration number 370
27 July 2022



Ooredoo Q.P.S.C.

Condensed consolidated interim financial information
for the six-month period ended 30 June 2022

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

CONDENSED CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS

	Note	For the three-month period ended 30 June		For the six-month period ended 30 June	
		2022 (Reviewed)	2021* (Reviewed)	2022 (Reviewed)	2021* (Reviewed)
		QR.'000	QR.'000	QR.'000	QR.'000
Revenue	4	5,541,424	7,311,692	11,086,388	14,509,054
Other income		35,051	55,689	59,620	93,980
Network, interconnect and other operating expenses	5	(2,595,132)	(3,315,667)	(5,119,792)	(6,530,821)
Employee salaries and associated costs		(678,031)	(715,583)	(1,340,480)	(1,463,379)
Depreciation and amortisation		(1,129,989)	(2,006,504)	(2,286,607)	(4,056,993)
Finance costs		(255,813)	(523,220)	(510,403)	(1,006,878)
Finance income		54,903	40,118	107,936	82,674
Share of net profit of associates and joint ventures	11	260,556	859	270,125	18,505
Impairment losses on financial assets		(49,752)	(54,187)	(95,916)	(92,817)
Impairment losses on goodwill and other non-financial assets	23	-	(2,389,657)	-	(2,389,657)
Gain on sale of towers	6.1	-	1,566,903	-	1,566,903
Other (losses)/gains – net	6	(80,392)	(397,095)	(80,411)	(656,316)
Royalties and fees		(127,752)	(104,473)	(252,403)	(203,262)
Profit/(loss) before income tax		975,073	(531,125)	1,838,057	(129,007)
Income tax	22	(55,347)	(43,719)	(163,086)	(158,184)
Profit/(loss) for the period		919,726	(574,844)	1,674,971	(287,191)
Profit/(loss) attributable to:					
Shareholders of the parent		815,559	(1,149,427)	1,474,675	(956,197)
Non-controlling interests		104,167	574,583	200,296	669,006
		919,726	(574,844)	1,674,971	(287,191)
Basic and diluted Profit/(loss) per share (Attributable to shareholders of the parent) (Expressed in QR. per share)	7	0.25	(0.36)	0.46	(0.30)

* Refer to note 29 for details regarding certain reclassifications.



Report on review of condensed consolidated interim financial information is set out on page 1.
The accompanying notes from 1 to 29 form an integral part of this condensed consolidated interim
financial information.

Ooredoo Q.P.S.C.

Condensed consolidated interim financial information
for the six-month period ended 30 June 2022

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

CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

	Note	For the three-month period ended 30 June		For the six-month period ended 30 June	
		2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000
Profit/(loss) for the period		919,726	(574,844)	1,674,971	(287,191)
Other comprehensive income/(loss)					
Items that may be reclassified subsequently to profit or loss					
Effective portion of changes in fair value of cash flow hedges	21	1,627	1,530	4,651	3,374
Share of other comprehensive gain/(loss) of associates and joint ventures	21	-	-	4,703	(11,515)
Foreign currency translation differences	21	(365,648)	(93,758)	2,008,354	(780,525)
Items that will not be reclassified subsequently to profit or loss					
Net changes in fair value on investments in equity instruments designated as at FVTOCI	21	(25,989)	13,633	8,375	18,606
Net changes in fair value of employees' benefits reserve	21	-	(13)	-	9,588
Other comprehensive (loss) /income net of tax		(390,010)	(78,608)	2,026,083	(760,472)
Total comprehensive income/(loss) for the period		529,716	(653,452)	3,701,054	(1,047,663)
Total comprehensive income/(loss) attributable to:					
Shareholders of the parent		467,955	(1,221,559)	3,564,883	(1,633,269)
Non-controlling interests		61,761	568,107	136,171	585,606
		529,716	(653,452)	3,701,054	(1,047,663)



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Condensed consolidated interim financial information
for the six-month period ended 30 June 2022

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

CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

	Note	30 June 2022 (Reviewed) QR.'000	31 December 2021* (Audited) QR.'000
Assets			
Non-current assets			
Property, plant and equipment	8	14,053,661	14,868,664
Intangible assets, goodwill and long-term prepayments	9	17,259,794	18,088,422
Right-of-use assets	10	2,585,371	2,860,655
Investment properties		127,383	133,960
Investment in associates and joint ventures	11	7,802,031	1,646,154
Financial assets – equity instruments	12	691,281	686,078
Other non-current assets		243,244	234,199
Deferred tax assets		282,944	365,551
Contract costs		119,455	111,897
Total non-current assets		43,165,164	38,995,580
Current assets			
Inventories		461,159	364,994
Contract costs		184,201	181,287
Trade and other receivables	13	5,584,528	5,251,310
Bank balances and cash	14	11,566,219	11,670,454
		17,796,107	17,468,045
Assets held for sale		-	20,893,903
Total current assets		17,796,107	38,361,948
Total assets		60,961,271	77,357,528
EQUITY AND LIABILITIES			
EQUITY			
Share capital		3,203,200	3,203,200
Legal reserve		12,434,282	12,434,282
Fair value reserve		411,137	393,453
Employees' benefits reserve		(901)	(5,583)
Translation reserve	15	(6,562,096)	(8,634,620)
Other statutory reserves		1,326,968	1,326,968
Retained earnings		13,011,623	12,504,113
Equity attributable to shareholders of the parent		23,824,213	21,221,813
Non-controlling interests		3,716,231	5,186,715
Total equity		27,540,444	26,408,528

* Refer to note 29 for details regarding certain reclassifications.



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CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

	Note	30 June 2022 (Reviewed) QR.'000	31 December 2021* (Audited) QR.'000
LIABILITIES			
Non-current liabilities			
Loans and borrowings	17	14,127,320	18,943,487
Employees' benefits		554,289	572,093
Lease liabilities	20	3,173,047	3,557,607
Other non-current liabilities	18	684,252	746,303
Contract liabilities		9,122	9,972
Provisions	26	214,490	211,530
Total non-current liabilities		18,762,520	24,040,992
Current liabilities			
Loans and borrowings	17	4,648,118	824,968
Lease liabilities	20	648,636	629,569
Trade and other payables	19	7,330,579	8,323,455
Deferred income		1,241,058	1,264,377
Contract liabilities		47,997	46,748
Income tax payable		324,290	320,220
Provisions	26	417,629	575,359
		14,658,307	11,984,696
Liabilities directly associated with assets held for sale		-	14,923,312
Total current liabilities		14,658,307	26,908,008
Total liabilities		33,420,827	50,949,000
Total equity and liabilities		60,961,271	77,357,528

* Refer to note 29 for details regarding certain reclassifications.

The Condensed consolidated interim financial information on pages 2 to 35 were approved and authorised for issue by the Board of Directors on 27 July 2022 and were signed on its behalf by


Nasser Rashid Al Humaidi
Board member


Turki Mohammed Al Khater
Board member



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CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

	Attributable to shareholders of the parent									
	Share capital	Legal reserve	Fair value reserve	Employees' benefits reserve	Translation reserve	Other statutory reserves	Retained earnings	Total	Non – controlling interests	Total equity
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
At 1 January 2021	3,203,200	12,434,282	410,925	(11,273)	(7,869,693)	1,304,333	13,277,770	22,749,544	5,451,279	28,200,823
(Loss)/profit for the period	-	-	-	-	-	-	(956,197)	(956,197)	669,006	(287,191)
Other comprehensive income/ (loss)	-	-	10,494	6,673	(694,239)	-	-	(677,072)	(83,400)	(760,472)
Total comprehensive income/ (loss) for the period	-	-	10,494	6,673	(694,239)	-	(956,197)	(1,633,269)	585,606	(1,047,663)
Transactions with shareholders of the parent, recognised directly in equity										
Dividend for 2020 (Note 16)	-	-	-	-	-	-	(800,800)	(800,800)	-	(800,800)
Transactions with non-controlling interests, recognised directly in equity										
Change in associate's non-controlling interest of its subsidiaries	-	-	-	-	-	-	677	677	-	677
Dividends paid to non-controlling interests	-	-	-	-	-	-	-	-	(145,913)	(145,913)
Transactions with non-owners of the Group, recognised directly in equity										
Transfer to employee association fund	-	-	-	-	-	-	(1,666)	(1,666)	(315)	(1,981)
At 30 June 2021	3,203,200	12,434,282	421,419	(4,600)	(8,563,932)	1,304,333	11,519,784	20,314,486	5,890,657	26,205,143



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CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY (CONTINUED)

	Attributable to shareholders of the parent									
	Share capital	Legal reserve	Fair value reserve	Employees' benefits reserve	Translation reserve	Other statutory reserves	Retained earnings	Total	Non – controlling interests	Total equity
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
At 1 January 2022	3,203,200	12,434,282	393,453	(5,583)	(8,634,620)	1,326,968	12,504,113	21,221,813	5,186,715	26,408,528
Profit for the period	-	-	-	-	-	-	1,474,675	1,474,675	200,296	1,674,971
Other comprehensive income/ (loss)	-	-	17,684	-	2,072,524	-	-	2,090,208	(64,125)	2,026,083
Total comprehensive income/ (loss) for the period	-	-	17,684	-	2,072,524	-	1,474,675	3,564,883	136,171	3,701,054
Employee benefit reserve transferred to retained earnings (Note 6)	-	-	-	4,682	-	-	(4,682)	-	-	-
Transactions with shareholders of the parent, recognised directly in equity										
Dividend for 2021 (Note 16)	-	-	-	-	-	-	(960,960)	(960,960)	-	(960,960)
Transactions with non-controlling interests, recognised directly in equity										
Deconsolidation of a subsidiary (Note 6)	-	-	-	-	-	-	-	-	(1,206,108)	(1,206,108)
Dividends paid to non-controlling interests	-	-	-	-	-	-	-	-	(400,259)	(400,259)
Transactions with non-owners of the Group, recognised directly in equity										
Transfer to employee association fund	-	-	-	-	-	-	(1,523)	(1,523)	(288)	(1,811)
At 30 June 2022	3,203,200	12,434,282	411,137	(901)	(6,562,096)	1,326,968	13,011,623	23,824,213	3,716,231	27,540,444

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CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

	Note	For the six-month period ended 30 June	
		2022 (Reviewed) QR.'000	2021* (Reviewed) QR.'000
Cash flows from operating activities			
Profit/(loss) before income tax		1,838,057	(129,007)
Adjustments for:			
Depreciation and amortisation		2,286,607	4,056,993
Dividend income		-	(23,316)
Impairment losses on goodwill and other non-financial assets		-	2,389,657
Changes in fair value of investments at FVTPL	6	1,357	(1,479)
Gain on disposal of non-financial assets	6	(18,541)	(27,595)
Gain on sale of towers	6.1	-	(1,566,903)
Gain on deconsolidation of a subsidiary	6	(2,571,881)	-
Translation reserve recycled to profit or loss	6	2,555,069	-
Finance costs		510,403	1,006,878
Finance income		(107,936)	(82,674)
Provision for employees' benefits		86,725	43,434
Impairment losses on financial assets		95,916	92,817
Share of net profits of associates and joint ventures	11	(270,125)	(18,505)
Operating profit before working capital changes		4,405,651	5,740,300
Working capital changes:			
Changes in inventories		(96,165)	(35,944)
Changes in trade and other receivables		(434,350)	342,154
Changes in contract costs		(10,472)	12,007
Changes in trade and other payables		(559,287)	(2,136,546)
Changes in contract liabilities		399	(14,488)
Cash generated from operations		3,305,776	3,907,483
Interest paid		(427,141)	(864,580)
Employees' benefits paid		(128,425)	(144,473)
Income tax paid		(91,171)	(672,521)
Net cash generated from operating activities		2,659,039	2,225,909
Cash flows from investing activities			
Acquisition of property, plant and equipment	8	(1,444,029)	(1,871,859)
Acquisition of intangible assets		(183,140)	(1,020,348)
Additional investments in associates		-	(796)
Proceeds from disposal of stake in a subsidiary		1,409,261	-
Proceeds from disposal of non-financial assets		24,717	1,964,580
Proceeds from disposal of investments at FVTPL		975	146
Released restricted deposits		23,740	250,723
Additions to restricted deposits		(71,231)	(30,924)
Net movement in short-term deposits		106,464	30,183
Movement in other non-current assets		-	(1,382)
Other dividend received		-	23,316
Interest received		107,547	82,328
Net cash used in investing activities		(25,696)	(574,033)



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CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS (CONTINUED)

	Note	For the six-month period ended 30 June	
		2022 (Reviewed) QR.'000	2021* (Reviewed) QR.'000
Cash flows from financing activities			
Proceeds from loans and borrowings		2,729,881	4,742,609
Repayments of loans and borrowings		(3,726,994)	(8,613,869)
Principal element of lease payments	20	(402,512)	(600,188)
Additions to deferred financing costs		-	(76,428)
Dividends paid to shareholders of the parent	16	(960,960)	(800,800)
Dividends paid to non-controlling interests in subsidiaries		(400,259)	(145,913)
Movement in other non-current liabilities		-	(574,330)
Net cash used in financing activities		(2,760,844)	(6,068,919)
Net decrease in cash and cash equivalents		(127,501)	(4,417,043)
Effect of exchange rate fluctuations		83,662	1,378,996
Cash and cash equivalents at the beginning of the period		10,676,223	14,609,483
Cash and cash equivalents at the end of the period	14	10,632,384	11,571,436

* Refer to note 29 for details regarding certain reclassifications.



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1. REPORTING ENTITY

Qatar Public Telecommunications Corporation (the “Corporation”) was formed on 29 June 1987 domiciled in the State of Qatar by Law No. 13 of 1987 to provide domestic and international telecommunication services within the State of Qatar. The Company’s registered office is located at 100 Westbay Tower, Doha, State of Qatar.

The Corporation was transformed into a Qatari Shareholding Company under the name of Qatar Telecom (Qtel) Q.S.C. (the “Company”) on 25 November 1998, pursuant to Law No. 21 of 1998.

In June 2013, the legal name of the Company was changed to Ooredoo Q.S.C. This change had been duly approved by the shareholders at the Company’s extraordinary general assembly meeting held on 31 March 2013.

The Company changed its legal name from Ooredoo Q.S.C. to Ooredoo Q.P.S.C. to comply with the provisions of the new Qatar Commercial Companies Law issued on 7 July 2015.

The Company is a telecommunications service provider licensed by the Communications Regulatory Authority (CRA) (formerly known as Supreme Council of Information and Communication Technology (ictQATAR)) to provide both fixed and mobile telecommunications services in the state of Qatar. As a licensed service provider, the conduct and activities of the Company are regulated by CRA pursuant to Law No. 34 of 2006 (Telecommunications Law) and the Applicable Regulatory Framework.

During 2021, the Qatar Commercial law number 11 of 2015 has been amended by Law number 8 of 2021. The management assessed the compliance of the Company and the required changes to the Article of the Association was amended in the Extraordinary General Assembly Meeting held on 8 March 2022.

The Company and its subsidiaries (together referred to as the “Group”) provides domestic and international telecommunication services in Qatar and elsewhere in the Asia and Middle East and North African (MENA) region. Qatar Holding L.L.C. is the Parent Company of the Group. Qatar Holding L.L.C. is controlled by Qatar Investment Authority - the sovereign wealth fund of the State of Qatar - (the “Ultimate parent”).

In line with an amendment issued by Qatar Financial Markets Authority (“QFMA”), effective from May 2018, listed entities are required to comply with the Qatar Financial Markets Authority’s law and relevant legislations including Governance Code for Companies & Legal Entities Listed on the Main Market (the “Governance Code”). The Group has taken appropriate steps to comply with the requirements of the Governance Code.

The condensed consolidated interim financial information of the Group for the six-month period ended 30 June 2022 were authorised for issuance in accordance with a resolution of the Board of Directors of the Group on 27 July 2022.

2. BASIS OF PREPARATION

The condensed consolidated interim financial information for the six-month period ended 30 June 2022 has been prepared in accordance with International Accounting Standard 34 ‘Interim Financial Reporting’ (“IAS 34”).

The condensed consolidated interim financial information is prepared in Qatari Riyals, which is the Company’s functional and Group’s presentation currency, and all values are rounded to the nearest thousands (QR.’000) except when otherwise indicated.

The condensed consolidated interim financial information does not include all information and disclosures required in the annual consolidated financial statements and should be read in conjunction with the Group’s annual consolidated financial statements for the year ended 31 December 2021. In addition, results for the six-month period ended 30 June 2022 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2022.

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2. BASIS OF PREPARATION (CONTINUED)

Judgments, estimates and risk management

The preparation of the condensed consolidated interim financial information requires management to make judgments, estimates and assumptions that affects the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The significant judgments 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 2021, except those discussed in Note 6.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies used in the preparation of this condensed consolidated interim financial information are consistent with those used in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2021, 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 and as disclosed in Note 3.1.

Changes to significant accounting policies

1. *New and amended standards adopted by the Group*

A number of new or amended standards became applicable for the current reporting period, and the Group has applied the following standards and amendments for the first time for their annual reporting period commencing 1 January 2022:

- Property, Plant & Equipment: proceeds before intended use – Amendments to IAS 16
- Reference to the conceptual framework – Amendments to IFRS 3
- Onerous contracts – cost of fulfilling a contract, amendments to IAS 37
- Annual Improvements to IFRS Standards 2018–2020
- Amendments to IFRS 16 – Covid-19-Related Rent Concessions beyond 30 June 2021

The amendments listed above did not have a material impact on the amounts recognised in prior periods and are not expected to significantly affect the current period.

2. *Impact of new standards (issued but not yet adopted by the Group)*

Certain new accounting standards and interpretations have been published that are not mandatory for the current reporting period and have not been adopted by the Group. The management of the Group is in the process of assessing the impact of these new standards, interpretation and amendments which will be adopted in the Group's financial statement as and when they are applicable.

4. REVENUE

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000
Revenue from rendering of services	5,115,706	6,967,706	10,219,410	13,743,938
Sale of telecommunication equipment	393,467	315,783	795,864	684,732
Equipment rental revenue	32,251	28,203	71,114	80,384
	5,541,424	7,311,692	11,086,388	14,509,054

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4. REVENUE (CONTINUED)

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed)	2021 (Reviewed)	2022 (Reviewed)	2021 (Reviewed)
	QR.'000	QR.'000	QR.'000	QR.'000
Overtime	5,147,957	6,995,909	10,290,524	13,824,322
At a point in time	393,467	315,783	795,864	684,732
	5,541,424	7,311,692	11,086,388	14,509,054

5. NETWORK, INTERCONNECT AND OTHER OPERATING EXPENSES

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed)	2021* (Reviewed)	2022 (Reviewed)	2021* (Reviewed)
	QR.'000	QR.'000	QR.'000	QR.'000
Cost of equipment sold and other services	708,737	639,975	1,422,047	1,298,175
Outpayments and interconnect charges	442,046	641,972	877,121	1,195,958
Regulatory and related fees	361,731	615,922	732,348	1,209,168
Network operation and maintenance	375,200	555,248	749,277	1,146,786
Rentals and utilities	178,276	329,677	337,526	641,172
Marketing costs and sponsorship	186,715	177,774	312,302	327,533
Commission on cards	146,996	146,050	308,603	303,350
Legal and professional fees	45,060	53,206	114,508	92,696
Provision / (Reversal of provision) for obsolete and slow-moving inventories	717	4,305	(802)	(11,340)
Other expenses	149,654	151,538	266,862	327,323
	2,595,132	3,315,667	5,119,792	6,530,821

* Refer to note 29 for details regarding certain reclassifications.

6 OTHER GAINS / (LOSSES) – NET

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed)	2021* (Reviewed)	2022 (Reviewed)	2021* (Reviewed)
	QR.'000	QR.'000	QR.'000	QR.'000
Gain/(loss) on sale of non-financial assets	6,604	(4,293)	18,541	27,595
Change in fair value of derivatives – net	182	(2,024)	137	5,336
Unrealized (loss)/gain on equity investment at FVTPL	(292)	256	(1,357)	1,479
Foreign currency loss – net	(81,970)	(279,628)	(2,656,080)	(550,748)
Gain on deconsolidation of a subsidiary (i)	-	-	2,571,881	-
Miscellaneous (loss) – net	(4,916)	(111,406)	(13,533)	(139,978)
	(80,392)	(397,095)	(80,411)	(656,316)

* Refer to note 29 for details regarding certain reclassifications.

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6 OTHER GAINS/(LOSSES) – NET (CONTINUED)

(i) Merger between Indosat Ooredoo (“IO”) and PT Hutchison 3 Indonesia

On 4 January 2022, one of the subsidiaries of the Group namely IO completed a statutory merger with PT Hutchison 3 Indonesia (“H3I”), the Indonesian subsidiary of CK Hutchison Holdings Limited (“CKH”).

The merger was approved by the shareholders on 28 December 2021. However, the remaining ministry approvals to finalize the merger deal (Minister of Law and Human Rights and Ministry of Communication and Informatics) were only received on 4 January 2022. Accordingly, the merger was completed as of that date, and the Group lost control over IO in which the Group had 65% shareholding via Ooredoo Asia - its fully owned subsidiary, when the new board of directors came into effect.

On the same day of merger closing, CK Hutchison Group acquired a 50% shareholding in Ooredoo Hutchison Asia (“OHA”) (previously known as Ooredoo Asia). Following this restructuring, the Group and CK Hutchison Group each owns 50% of OHA, based on which Ooredoo Group and CK Hutchison Group now have joint control over 65.6% ownership stake in the merged Company via OHA.

The merger has resulted in the deconsolidation of IO and the recognition of the retained interest as investment in a joint venture with effective ownership of 32.8%.

Below is the carrying amounts of IO’s assets and liabilities as at the date of the merger:

Property, plant and equipment	QR.’000 8,560,998
Intangible assets, goodwill and long-term prepayments	5,477,053
Right-of-use assets	3,051,059
Investment properties	56,816
Investment in associates and joint ventures	71,309
Financial assets – equity instruments	96,716
Other non-current assets	634,429
Deferred tax assets	171,518
Inventories	4,628
Contract costs	21,393
Trade and other receivables	1,403,152
Bank balances and cash	1,044,340
Assets held for sale	300,492
Total Assets	20,893,903
Loans and borrowings	4,343,615
Employees’ benefits	118,695
Lease liabilities	4,336,974
Deferred tax liabilities	267,962
Other non-current liabilities	974,244
Contract liabilities	49,679
Trade and other payables	4,127,166
Deferred income	694,829
Income tax payable	4,999
Liabilities directly associated with assets held for sale	5,149
Intercompany payables	10,756
Total Liabilities	14,934,068
Net assets	5,959,835
Non-controlling interest	(1,206,108)
Carrying amount of net assets derecognized	4,753,727

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6 OTHER GAINS/(LOSSES) – NET (CONTINUED)

Below is the calculation of the gain on the deconsolidation:

	QR.'000
Consideration received or receivable:	
Fair value of retained interest in Ooredoo Hutchison Asia*	5,916,347
Cash received	1,409,261
Total consideration	7,325,608
Carrying amount of net assets derecognized	(4,753,727)
Gain on sale before recycling of foreign currency translation reserve	2,571,881
Recycling of foreign currency translation reserve	(2,555,069)
Gain on deconsolidation	16,812

* The fair value of the retained interest in Ooredoo Hutchison Asia is derived from the quoted price of IOH's shares on the effective merger date with appropriate consideration and adjustment for a control premium. Management exercised judgement and the control premium applied was determined to be 40%, which is a level 2 valuation technique.

6.1 GAIN ON SALE OF TOWERS

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed)	2021* (Reviewed)	2022 (Reviewed)	2021* (Reviewed)
	QR.'000	QR.'000	QR.'000	QR.'000
Gain on sale of towers (i)	-	1,566,903	-	1,566,903

(i) On 30 March 2021, Indosat Ooredoo (seller-lessee) entered into a Sales and Purchase agreement for the sale of 4,247 telecommunication towers to PT EPID Menara AssetCo, (buyer-lessor) ultimately owned by Digital Colony. Furthermore, each party also entered into a lease agreement for one space each of 4,085 telecommunication towers for a 10 year period starting from the closing date of the transactions. On 18 May 2021, the Indosat Ooredoo and EPID closed the deal on the sale and leaseback transactions. As a result of these sale and leaseback transactions, a gain on sale recognised was QR 1.57 billion.

Significant judgment has been applied by management in assuming a 10-year lease term for the leased back assets. The management will continue to re-assess extension options and termination options only when a significant event or change in circumstances occurs that is within the control of Indosat Ooredoo.

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7. BASIC AND DILUTED EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the earnings for the period attributable to the shareholders of the parent by the weighted average number of shares outstanding during the period.

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

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed)	2021 (Reviewed)	2022 (Reviewed)	2021 (Reviewed)
Profit/(loss) for the period attributable to shareholders of the parent (QR.'000)	815,559	(1,149,427)	1,474,675	(956,197)
Weighted average number of shares (In '000)	3,203,200	3,203,200	3,203,200	3,203,200
Basic and diluted earnings / (loss) per share (QR)	0.25	(0.36)	0.46	(0.30)

8. PROPERTY, PLANT AND EQUIPMENT

	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Net book value at beginning of the period/year	14,868,664	26,120,103
Derecognition of previously held interest in a subsidiary	-	(115,711)
Additions	920,858	4,736,420
Disposals	(3,084)	(214,538)
Reclassification	(33,551)	(226,727)
Depreciation for the period/year	(1,486,614)	(5,309,905)
Impairment made during the period/year	-	(733,539)
Related to assets held for sale	-	(8,560,998)
Exchange adjustments	(212,612)	(826,441)
Carrying value at the end of the period/year	14,053,661	14,868,664

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9. INTANGIBLE ASSETS, GOODWILL AND LONG-TERM PREPAYMENTS

	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Net book value at beginning of the period/ year	18,088,422	26,454,938
Additions	64,797	407,723
Disposals	(3,092)	(777)
Reclassification from property, plant and equipment	33,551	121,082
Amortisation for the period/ year	(520,437)	(1,455,566)
Impairment during the period/ year	-	(1,085,698)
Related to assets held for sale	-	(5,477,053)
Exchange adjustment	(403,447)	(876,227)
Carrying value at the end of the period/ year	17,259,794	18,088,422

10. RIGHT-OF-USE ASSETS

The Group leases numerous assets including land and buildings, exchange and network assets, subscriber apparatus and other equipment, and Indefeasible rights-of-use (IRU) assets. The lease term ranges from 2 to 20 years (2021: 2 to 20 years).

	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Net book value at beginning of the period/ year	2,860,655	6,710,353
Derecognition of previously held interest in a subsidiary	-	(7,436)
Additions	82,750	1,899,342
Disposals	-	(217,102)
Amortisation during the period/ year	(273,217)	(1,195,776)
Reclassification to property, plant and equipment	-	(37,897)
Reduction on early termination	(18,629)	(123,413)
Impairment during the period/ year	-	(581,227)
Related to assets held for sale	-	(3,051,059)
Exchange adjustments	(66,188)	(535,130)
Carrying value at the end of the period/ year	2,585,371	2,860,655

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11. INVESTMENT IN ASSOCIATES AND JOINT VENTURES

The following table presents the summarised financial information of the Group's investment in associates and joint ventures.

	30 June 2022 (Reviewed)			31 December 2021 (Audited)
	QR.'000 Ooredoo Hutchison Asia	QR.'000 Others	QR.'000 Total	QR.'000
Group's share in associates and joint ventures statement of financial position:				
Current assets	1,801,484	1,267,724	3,069,208	1,312,353
Non-current assets	12,047,663	2,465,746	14,513,409	2,440,787
Current liabilities	(4,592,458)	(739,160)	(5,331,618)	(776,661)
Non-current liabilities	(6,811,662)	(2,253,960)	(9,065,622)	(2,238,396)
Net assets	2,445,027	740,350	3,185,377	738,083
Goodwill	3,734,661	881,993	4,616,654	908,071
Carrying amount of the investment	6,179,688	1,622,343	7,802,031	1,646,154

	For the six-month period ended 30 June			
	2022			2021
	Ooredoo Hutchison Asia (Reviewed)	Others (Reviewed)	Total (Reviewed)	(Reviewed)
	QR.'000	QR.'000	QR.'000	QR.'000
Share in revenues of associates and joint ventures	1,863,093	801,298	2,664,391	696,684
Share in results of associates and joint ventures	263,341	6,784	270,125	18,505

The carrying amount of equity-accounted investments has changed as follows in the six months to June 2022:

	30 June 2022 (Reviewed)	31 December 2021 (Audited)
	QR.'000	QR.'000
At 1 January	1,646,154	1,695,507
Additions	5,916,347	809
Share of results for the period/year	270,125	80,462
Other comprehensive loss	(30,594)	(40,425)
Change in non-controlling interest	-	1,348
Dividend received	-	(18,854)
Related to liability assets for sale	-	(71,309)
Exchange adjustment	(1)	(1,384)
	7,802,031	1,646,154

As a result of the merger that took place on 4 January 2022 between IO and PT Hutchison 3 Indonesia (note 6), the Group deconsolidated IO and recognized the retained interest as an investment in a joint venture. A 'Notional Purchase Price Allocation' (NPPA) has been undertaken at the Group level. As the deal was only finalised on 4 January 2022, provisional figures were used at 30 June 2022.

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12. FINANCIAL ASSETS – EQUITY INSTRUMENTS

	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Investment in equity instruments designated at FVTOCI (i)	689,728	682,195
Financial assets measured at FVTPL	1,553	3,883
	691,281	686,078

(i) The Group's financial assets comprise of investment in a telecommunication related company with fair value of QR. 431,116 thousand (2021: QR. 422,242 thousand), investment in venture capital funds and other private equity funds. The investment in hedge funds is accounted for at fair value through the statement of profit or loss (FVTPL).

Other investments are accounted for at fair value through other comprehensive income (FVTOCI). The Group has elected to designate these investments in equity instruments as at FVTOCI as these investments are held for medium to long-term strategic purposes and not held for trading.

Further, management believes that recognising short-term fluctuations in the fair value of these investments in the condensed consolidated interim statement of profit or loss would not be consistent with the Group's strategy.

Further information about the fair value of these investments is disclosed in Note 28.

13. TRADE AND OTHER RECEIVABLES

	30 June 2022 (Reviewed) QR.'000	31 December 2021* (Audited) QR.'000
Trade receivables – net of impairment allowances	2,658,900	2,469,067
Other receivables – net of impairment allowances and prepayments	1,600,483	1,534,498
Contract assets – net of impairment allowances	143,351	122,660
Unbilled subscriber revenue – net of impairment allowances	778,847	675,186
Amounts due from international carriers – net of impairment allowance	400,359	449,899
Positive fair value of derivative contracts (Note 28)	2,588	-
	5,584,528	5,251,310

* Refer to note 29 for details regarding certain reclassifications.

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14. BANK BALANCES AND CASH

For the purpose of the condensed consolidated interim statement of cash flows, cash and cash equivalents comprise the following items:

	30 June 2022 (Reviewed) QR.'000	30 June 2021 (Reviewed) QR.'000
Bank balances and cash – net of impairment allowance	11,566,219	12,390,459
Less: deposits with maturity more than three months	(206,536)	(102,770)
Less: restricted deposits	(727,299)	(716,253)
Cash and cash equivalents as per condensed consolidated interim statement of cash flows	10,632,384	11,571,436

Balances with banks are assessed to have low credit risk of default since these banks are highly regulated by the central banks of the respective countries. Accordingly, the Group estimates the loss allowance on balances with banks at the end of the reporting period at an amount equal to 12-month ECL. None of the balances with banks at the end of the reporting period are past due and taking into account the historical default experience and the current credit ratings of the banks, the Group has recorded an impairment loss of QR. 677 thousand during the period ended 30 June 2022 (2021: impairment reversal of QR. 398 thousand).

15. TRANSLATION RESERVE

The translation reserve comprises all foreign currency differences arising from the translation of the financial statements of foreign operations. During the current period, the movement was mainly coming from the Kuwaiti Dinar, Tunisian Dinar, and Algerian Dinar. In addition, the translation reserve decreased significantly as a result of the deconsolidation of the Indosat Ooredoo (Note 6).

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16. DIVIDEND

	For the six-month period ended 30 June	
	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000
Dividend declared and approved at the Annual General Meeting: Final Dividend for 2021, QR 0.30 per share (2020: QR 0.25 per share)	960,960	800,800

17. LOANS AND BORROWINGS

	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Loans and borrowings	18,756,288	19,763,845
Interest payable	180,702	182,360
Less: deferred financing costs	(161,552)	(177,750)
	18,775,438	19,768,455

Presented in the condensed consolidated interim statement of financial position as follows:

	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Non-current portion	14,127,320	18,943,487
Current portion	4,648,118	824,968
	18,775,438	19,768,455

The fair value of the Group's loans and borrowings, which include loans and borrowings carried at fixed rates and floating rates, amounted to QR. 18,246,026 thousand as at 30 June 2022 (2021: QR. 20,900,496 thousand).

At 30 June 2022, a USD 1 billion bond maturing in February 2023 is now classified under the current portion (31 December 2021: non-current portion).

18. OTHER NON-CURRENT LIABILITIES

	30 June 2022 (Reviewed) QR.'000	31 December 2021* (Audited) QR.'000
License cost payables**	571,494	693,301
Others***	112,758	53,002
	684,252	746,303

* Refer to note 29 for details regarding certain reclassifications.

**License cost payables movement is due to amounts paid to Telecom regulators in Oman for license charges.

*** Others mainly include long-term procurement payables.

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19. TRADE AND OTHER PAYABLES

	30 June 2022 (Reviewed)	31 December 2021* (Audited)
	QR.'000	QR.'000
Trade payables	1,123,980	1,328,942
Accrued expenses	4,130,479	4,590,981
Payables to Communication regulatory authority	599,330	947,194
Amounts due to international carriers - net	465,750	482,285
License cost payable	157,045	153,696
Negative fair value of derivatives	97,116	110,531
Long term incentive points-based payments	64,954	90,812
Other payables	691,925	619,014
	7,330,579	8,323,455

* Refer to note 29 for details regarding certain reclassifications.

20. LEASE LIABILITIES

	30 June 2022 (Reviewed)	31 December 2021 (Audited)
	QR.'000	QR.'000
Carrying value at beginning of the period/ year	4,187,176	7,360,403
Deconsolidation of a subsidiary	-	(118,487)
Additions during the period/ year	82,750	2,598,496
Interest expense on lease liability	127,912	638,639
Principal element of lease payments	(402,512)	(1,084,254)
Payment of interest portion of lease liability	(59,920)	(555,687)
Reduction on early termination	(21,604)	(134,222)
Relating to liability held for sale	-	(4,336,974)
Exchange adjustments	(92,119)	(180,738)
Carrying value at the end of the period/ year	3,821,683	4,187,176

	30 June 2022 (Reviewed)	31 December 2021 (Audited)
	QR.'000	QR.'000
Non-current portion	3,173,047	3,557,607
Current portion	648,636	629,569
	3,821,683	4,187,176

The Group does not face a significant liquidity risk with regard to its lease liabilities. The maturity profile of lease liabilities is monitored by the Group's treasury function.

	30 June 2022 (Reviewed)	31 December 2021 (Audited)
	QR.'000	QR.'000
Contractual maturity analysis		
Not later than 1 year	915,019	889,725
Later than 1 year and not later than 5 years	2,824,967	3,058,689
Later than 5 years	1,284,914	1,604,390
Less: unearned finance income	(1,203,217)	(1,365,628)
	3,821,683	4,187,176

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21. COMPONENTS OF OTHER COMPREHENSIVE INCOME

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000
Items that may be reclassified subsequently to profit or loss				
Cash flow hedges				
Gain arising during the period	1,627	1,530	4,651	3,374
Share of changes in fair value of cash flow hedges	-	-	4,703	(11,515)
Foreign currency translation reserve				
Recycling of foreign currency translation reserve on deconsolidation of a subsidiary	-	-	2,555,069	-
Foreign exchange translation differences – foreign operations	(365,648)	(93,758)	(546,715)	(780,525)
Items that will not be reclassified subsequently to profit or loss				
Fair value reserve				
Net changes in fair value of equity investments at fair value through other comprehensive income	(25,989)	13,633	8,375	18,606
Employees benefit reserve				
Net movement in employees benefit reserve	-	(10)	-	11,411
Deferred tax effect	-	(3)	-	(1,823)
Other comprehensive (loss)/income for the period – net of tax	(390,010)	(78,608)	2,026,083	(760,472)

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22. INCOME TAX

The income tax represents amounts recognised by the subsidiaries. The major components of the income tax expense for the period included in the condensed consolidated interim statement of profit or loss are as follows:

	For the three-month period ended 30 June		For the six-month period ended 30 June	
	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000
Current income tax				
Current income tax charge	1,133	88,178	95,241	196,032
Deferred income tax				
Relating to origination and reversal of temporary differences	54,214	(44,459)	67,845	(37,848)
	55,347	43,719	163,086	158,184

23. IMPAIRMENT LOSSES ON GOODWILL AND OTHER NON-FINANCIAL ASSETS

As at 30 June 2021, and as a result of the political situation, the Group assessed its investment in Myanmar by comparing the recoverable amount (based on value in use calculations computed using cash flow projections) to the carrying value of the cash generating unit. The computations indicated that the recoverable amount of the investment is less than its carrying value and as a result an impairment charge of QR 2,252.1 million has been reflected in the consolidated statement of profit or loss.

As at 30 June 2022, the Group has performed an assessment to identify any impairment indicators during the period. The Group compared the achieved results to the approved budgets and cashflow projections. The assessment did not give rise to any additional impairment as at 30 June 2022. Management will monitor the performance of its investments and the market during the future reporting periods.

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24. COMMITMENTS, CONTINGENT LIABILITIES AND LITIGATIONS

	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Capital expenditure commitments		
Estimated capital expenditure contracted for at the end of the financial reporting period / year but not provided for	1,777,381	2,223,090
Letters of credit	214,689	221,927
	30 June 2022 (Reviewed) QR.'000	31 December 2021 (Audited) QR.'000
Contingent liabilities		
Letters of guarantees	774,432	937,401
Claims against the Group not acknowledged as debts	15,927	15,822

Litigations

All other litigation positions reported in the Group's annual consolidated financial statements as at 31 December 2021 have not materially changed as at 30 June 2022.

25. RELATED PARTY DISCLOSURES

Related parties represent associated companies including Government and semi-Government agencies, associates, major shareholders, directors and key management personnel of the Group, and companies of which they are principal owners. In the ordinary course of business, the Group enters into transactions with related parties. Pricing policies and terms of transactions are approved by the Group's management. The Group enters into commercial transactions with Government related entities in the ordinary course of business in terms of providing telecommunication services, placement of deposits and obtaining credit facilities etc.

(a) Transactions with Government and related entities

As stated in Note 1, Qatar Holding L.L.C. is the Parent Company of the Group, which is controlled by Qatar Investment Authority. The Group enters into commercial transactions with the Government and other Government related entities in the ordinary course of business, which includes providing telecommunication services, placement of deposits and obtaining credit facilities. All these transactions are in the ordinary course of business at normal commercial terms and conditions. Following are the significant balances and transactions between the Company and the Government and other Government related entities.

- (i) Trade receivables-net of impairment include an amount of QR 688,396 thousand (2021: QR 563,081 thousand) receivable from Government and Government related entities.
- (ii) The most significant amount of revenue from a Government related entity amounted to QR 39,220 thousand (2021: QR 105,546 thousand).
- (iii) Industry fee pertains to the industry fee payable to CRA, a Government related entity.

In accordance with IAS 24 Related Party Disclosures, the Group has elected not to disclose transactions with the Qatar Government and other entities over which the Qatar Government exerts control, joint control or significant influence. The nature of transactions that the Group has with such related parties relates to provision of telecommunication services on normal commercial terms and conditions.

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25. RELATED PARTY DISCLOSURES (CONTINUED)

(b) Transactions with Directors and other key management personnel

Key management personnel comprise the Board of Directors and key members of management having authority and responsibility of planning, directing and controlling the activities of the Group.

The compensation and benefits related to Board of Directors and key management personnel amounted to QR 62,482 thousand for the three-month period ended 30 June 2022 (2021: QR 85,662 thousand) and QR 124,359 thousand for the six-month period ended 30 June 2022 (2021: QR 174,131 thousand), and end of service benefits amounted to QR 2,543 thousand for the three-month period ended 30 June 2022 (2021: QR 2,890 thousand) and QR 5,845 thousand for the six-month period ended 30 June 2022 (2021: QR 7,187 thousand). The remuneration to the Board of Directors and key management personnel has been included under the caption "Employee salaries and associated cost".

26. PROVISIONS

	30 June 2022 (Reviewed)			31 December 2021 (Audited)		
	Current	Non-current	Total	Current	Non-current	Total
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
Site restoration provision	286	214,490	214,776	-	211,530	211,530
Other provisions (i)	417,343	-	417,343	575,359	-	575,359
	417,629	214,490	632,119	575,359	211,530	786,889

(i) "Other provisions" includes provisions relating to certain legal, commercial, and other regulatory related matters, including provisions relating to certain Group subsidiaries.

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27. SEGMENT INFORMATION

Information regarding the Group's reportable segments is set out below in accordance with "IFRS 8 Operating Segments". IFRS 8 requires reportable segments to be identified on the basis of internal reports that are regularly reviewed by the Group's chief operating decision maker ("CODM"), which is the "Board of Directors", and used to allocate resources to the segments and to assess their performance.

The Group is mainly engaged in a single line of business, being the supply of telecommunications services and related products. The majority of the Group's revenues, profits and assets relate to its operations in the MENA. Outside of Qatar, the Group operates through its subsidiaries and associates and major operations that are reported to the Group's CODM are considered by the Group to be reportable segments. Revenue is attributed to reportable segments based on the location of the Group companies. Inter-segment sales are charged at arms' length prices.

For management reporting purposes, the Group is organized into business units based on their geographical area covered, and has seven reportable segments as follows:

1. Ooredoo Qatar is a provider of domestic and international telecommunication services within the State of Qatar;
2. Asiacell is a provider of mobile telecommunication services in Iraq;
3. Ooredoo Hutchison Asia ("OHA") (considered a major joint venture) is a provider of telecommunication services such as cellular services, fixed telecommunications, multimedia, data communication and internet services in Indonesia;
4. Ooredoo Oman is a provider of mobile and fixed telecommunication services in Oman;
5. Ooredoo Algeria is a provider of mobile and fixed telecommunication services in Algeria;
6. Ooredoo Myanmar is a provider of mobile and fixed telecommunication services in Myanmar; and
7. Others include some of the Group's subsidiaries which are providers of wireless and telecommunication services.

NMTC group is a provider of mobile telecommunication services in Kuwait and elsewhere in the Middle East and North African (MENA) region. NMTC group includes balances and results of Ooredoo Kuwait, Ooredoo Tunisia, Ooredoo Algeria, Wataniya Palestine, Ooredoo Maldives PLC and others. In 2020, based on the recent information and circumstances, management reassessed and concluded that each of the mentioned entities represents a separate operating segment and should be assessed individually whether it meets the criteria of IFRS 8 Operating Segments, as a reportable segment. If not, such entity is reported as part of "Others".

Management monitors the operating results of its operating subsidiaries separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss of these reportable segments. Transfer pricing between reportable segments is on an arm's length basis in a manner similar to transactions with third parties.

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27. SEGMENT INFORMATION (CONTINUED)

Operating segments

The following table presents revenue and profit information regarding the Group's operating segments for the three-month period ended 30 June 2022 and 2021:

For the three-month period ended 30 June 2021 (Reviewed)

	Ooredoo Qatar	Asiacell	Ooredoo Algeria	Indosat Ooredoo	Ooredoo Oman	Ooredoo Myanmar	Others	Adjustments and eliminations	Total
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
Revenue									
Revenue from rendering of telecom services	1,798,355	848,216	560,345	1,917,609	567,903	227,694	1,047,584	-	6,967,706
Sale of telecommunications equipment	14,727	1,123	1,043	1,279	14,028	290	283,293	-	315,783
Revenue from use of assets by others	4,393	-	-	13,786	5,156	2,550	2,318	-	28,203
Inter-segment	79,166	(30)	4,594	147	668	1,775	85,774	(172,094) (i)	-
Total revenue	1,896,641	849,309	565,982	1,932,821	587,755	232,309	1,418,969	(172,094)	7,311,692
Timing of revenue recognition									
At a point in time	89,560	1,123	1,043	1,279	14,028	290	305,804	(97,344)	315,783
Overtime	1,807,081	848,186	564,939	1,931,542	573,727	232,019	1,113,165	(74,750)	6,995,909
	1,896,641	849,309	565,982	1,932,821	587,755	232,309	1,418,969	(172,094)	7,311,692
Results									
Segment profit (loss) before tax*	536,421	197,769	40,909	1,360,574	65,143	(2,691,497)	63,727	(104,171) (ii)	(531,125)
Depreciation and amortisation	224,174	196,452	154,419	698,049	174,023	194,209	261,007	104,171 (iii)	2,006,504
Net finance costs	162,139	3,587	16,549	224,943	10,604	51,095	14,185	-	483,102

*Segment profit/(loss) before tax is determined after deducting all expenses attributable to the segment including depreciation and amortisation and finance cost.

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27. SEGMENT INFORMATION (CONTINUED)

For the three-month period ended 30 June 2022 (Reviewed)

	Ooredoo Qatar	Asiacell	Ooredoo Algeria	Ooredoo Oman	Ooredoo Myanmar	Others	Adjustments and Eliminations	Total as reported	OHA*
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
Revenue									
Revenue from rendering of telecom services	1,829,362	861,643	533,373	554,897	270,881	1,065,550	-	5,115,706	953,666
Sale of telecommunications equipment	8,006	1,183	1,359	30,124	104	352,691	-	393,467	258
Revenue from use of assets by others	4,638	-	-	23,595	1,767	2,251	-	32,251	3,279
Inter-segment	57,014	32	4,872	729	665	100,479	(163,791)	-	-
Total revenue	1,899,020	862,858	539,604	609,345	273,417	1,520,971	(163,791) (i)	5,541,424	957,203
Timing of revenue recognition									
At a point in time	62,523	1,183	1,359	30,124	104	352,691	(54,517)	393,467	258
Overtime	1,836,497	861,675	538,245	579,221	273,313	1,168,280	(109,274)	5,147,957	956,945
	1,899,020	862,858	539,604	609,345	273,417	1,520,971	(163,791)	5,541,424	957,203
Results									
Segment profit (loss) before tax	485,302	174,677	36,491	86,090	(73,990)	342,289	(75,786) (ii)	975,073	312,722
Depreciation and amortisation	222,467	194,097	147,041	170,256	84,507	235,835	75,786 (iii)	1,129,989	323,138
Net finance costs	132,574	2,069	4,376	10,453	40,142	11,296	-	200,910	105,763

* Ooredoo Hutchison Asia (OHA) proportionate results are included in the segment analysis. As a result of the merger between IO and PT Hutchison 3 Indonesia (note 6), the Group deconsolidated IO and recognized its retained interest as an investment in a joint venture. The Group's share of IOH operations is equal to 32.8% (note 11).

* Segment profit/(loss) before tax is determined after deducting all expenses attributable to the segment including depreciation and amortisation and finance cost.

- (i) Inter-segment revenues are eliminated on consolidation.
(ii) Segment profit before tax does not include the following:

For the three-month period ended 30 June

	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000
Amortisation of intangibles	(75,786)	(104,171)
	(75,786)	(104,171)

- (iii) Amortisation relating to additional intangibles identified from business combination was not considered as part of segment expense.

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27. SEGMENT INFORMATION (CONTINUED)

Operating segments

The following table presents revenue and profit information regarding the Group's operating segments for the six-month period ended 30 June 2022 and 2021:

For the six-month period ended 30 June 2021 (Reviewed)

	Ooredoo Qatar	Asiacell	Ooredoo Algeria	Indosat Ooredoo	Ooredoo Oman	Ooredoo Myanmar	Others	Adjustments and eliminations	Total
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
Revenue									
Revenue from rendering of telecom services	3,489,121	1,697,152	1,106,106	3,767,044	1,137,443	473,523	2,073,549	-	13,743,938
Sale of telecommunications equipment	41,151	3,789	1,379	3,431	46,451	2,408	586,123	-	684,732
Revenue from use of assets by others	8,821	-	-	48,974	12,273	5,416	4,900	-	80,384
Inter-segment	135,908	144	9,415	280	1,402	3,197	156,540	(306,886) (i)	-
Total revenue	3,675,001	1,701,085	1,116,900	3,819,729	1,197,569	484,544	2,821,112	(306,886)	14,509,054
Timing of revenue recognition									
At a point in time	168,696	3,789	1,379	3,431	46,451	2,408	618,181	(159,603)	684,732
Overtime	3,506,305	1,697,296	1,115,521	3,816,298	1,151,118	482,136	2,202,931	(147,283)	13,824,322
	3,675,001	1,701,085	1,116,900	3,819,729	1,197,569	484,544	2,821,112	(306,886)	14,509,054
Results									
Segment profit (loss) before tax*	1,060,631	374,069	39,341	1,440,040	145,589	(3,239,670)	262,593	(211,600) (ii)	(129,007)
Depreciation and amortisation	446,261	396,411	337,961	1,394,242	343,736	408,638	518,144	211,600	4,056,993
Net finance costs	322,361	6,342	24,291	418,345	20,340	103,746	28,779	-	924,204

*Segment profit/(loss) before tax is determined after deducting all expenses attributable to the segment including depreciation and amortisation and finance cost.

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27. SEGMENT INFORMATION (CONTINUED)

For the six-month period ended 30 June 2022 (Reviewed)

	Ooredoo Qatar	Asiacell	Ooredoo Algeria	Ooredoo Oman	Ooredoo Myanmar	Others	Adjustments and eliminations	Total as reported	OHA*
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
Revenue									
Revenue from rendering of telecom services	3,638,419	1,744,404	1,070,894	1,098,384	539,953	2,127,356	-	10,219,410	1,858,090
Sale of telecommunications equipment	15,644	1,183	3,575	68,181	293	706,988	-	795,864	1,408
Revenue from use of assets by others	9,062	-	-	54,082	3,557	4,413	-	71,114	3,595
Inter-segment	123,115	81	10,770	1,461	1,270	195,313	(332,010)	-	-
Total revenue	3,786,240	1,745,668	1,085,239	1,222,108	545,073	3,034,070	(332,010) (i)	11,086,388	1,863,093
Timing of revenue recognition									
At a point in time	132,662	1,183	3,575	68,181	293	712,479	(122,509)	795,864	1,408
Overtime	3,653,578	1,744,485	1,081,664	1,153,927	544,780	2,321,591	(209,501)	10,290,524	1,861,685
	3,786,240	1,745,668	1,085,239	1,222,108	545,073	3,034,070	(332,010)	11,086,388	1,863,093
Results									
Segment profit (loss) before tax	1,016,483	353,268	90,016	164,552	(88,628)	454,459	(152,093) (ii)	1,838,057	320,545
Depreciation and amortisation	449,298	399,514	299,556	342,023	173,377	470,746	152,093 (iii)	2,286,607	643,056
Net finance costs	267,856	2,680	10,210	20,466	79,157	22,098	-	402,467	207,868

* Ooredoo Hutchison Asia (OHA) proportionate results are included in the segment analysis. As a result of the merger between IO and PT Hutchison 3 Indonesia (note 6), the Group deconsolidated IO and recognized its retained interest as an investment in a joint venture. The Group's share of IOH operations is equal to 32.8% (note 11).

* Segment profit/(loss) before tax is determined after deducting all expenses attributable to the segment including depreciation and amortisation and finance cost.

(i) Inter-segment revenues are eliminated on consolidation.

(ii) Segment profit before tax does not include the following:

For the six-month period ended
30 June

	2022 (Reviewed) QR.'000	2021 (Reviewed) QR.'000
Amortisation of intangibles	(152,093)	(211,600)
	(152,093)	(211,600)

(iii) Amortisation relating to additional intangibles identified from business combination was not considered as part of segment expense.

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27. SEGMENT INFORMATION (CONTINUED)

The following table presents segment assets of the Group's operating segments as at 30 June 2022 and 31 December 2021.

	Ooredoo Qatar	Asiacell	Ooredoo Algeria	Indosat Ooredoo	Ooredoo Oman	Ooredoo Myanmar	Others	Adjustments and eliminations	Total as reported	OHA*
	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000	QR.'000
Segment assets (i)										
At 30 June 2022 (Reviewed)	17,521,308	5,408,637	3,284,945		-4,199,726	2,425,801	15,983,623	12,137,231	60,961,271	10,299,572
At 31 December 2021 (Audited)	16,854,963	6,034,345	3,591,916	16,871,064	4,355,850	2,754,591	10,255,353	16,639,446	77,357,528	-
Capital expenditure (ii)										
At 30 June 2022 (Reviewed)	253,248	157,063	173,681		- 154,038	35,197	212,428	-	985,655	323,036
At 31 December 2021 (Audited)	802,886	993,485	297,173	1,760,779	501,693	141,541	646,586	-	5,144,143	-

* Ooredoo Hutchison Asia (OHA) proportionate results are included in the segment analysis. As a result of the merger between IO and PT Hutchison 3 Indonesia (note 6), the Group deconsolidated IO and recognized its retained interest as an investment in a joint venture. The Group's share of IOH operations is equal to 32.8% (note 11).

- (i) Goodwill and other intangibles arising from business combinations amounting to QR 12,137,231 thousand (31 December 2021: QR 16,639,446 thousand) were not considered as part of segment assets.
- (ii) Capital expenditure consists of additions to property, plant and equipment and intangibles excluding goodwill and assets from business combinations.

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28. FAIR VALUES OF FINANCIAL 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 (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;
Level 3:	and Unobservable inputs for the asset or liability.

The following table provides the fair value measurement hierarchy of the Group's financial asset and liabilities at 30 June 2022 and 31 December 2021:

	30 June 2022 (Reviewed) QR.'000	Level 1 (Reviewed) QR.'000	Level 2 (Reviewed) QR.'000	Level 3 (Reviewed) QR.'000
Assets				
Financial assets measured at fair value				
FVTOCI	689,728	946	18,040	670,742
FVTPL	1,553	-	1,553	-
Derivative financial instruments	2,588	-	2,588	-
	693,869	946	22,181	670,742
Liabilities				
Other financial liabilities measured at fair value				
Derivative financial instruments	97,116	-	97,116	-
Other financial liability for which fair value is disclosed				
Loans and borrowings	18,246,026	-	18,246,026	-
	18,343,142	-	18,343,142	-

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28. FAIR VALUES OF FINANCIAL INSTRUMENTS (CONTINUED)

	31 December			
	2021	Level 1	Level 2	Level 3
	(Audited)	(Audited)	(Audited)	(Audited)
	QR.'000	QR.'000	QR.'000	QR.'000
Assets				
Financial assets measured at fair value				
FVTOCI	682,195	-	-	682,195
FVTPL	3,883	-	3,883	-
Derivative financial instruments	-	-	-	-
	686,078	-	3,883	682,195
Liabilities				
Other financial liabilities measured at fair value				
Derivative financial instruments	110,531	-	110,531	-
Other financial liability for which fair value is disclosed				
Loans and borrowings	20,900,496	-	20,900,496	-
	21,011,027	-	21,011,027	-

There were no transfers among Levels 1, 2, and 3 for the six-month period ended 30 June 2022 and for the year ended 31 December 2021.

At 30 June 2022, the Group has notes with a fair value of QR. 14,964,139 thousand (2021: 16,611,437 thousand). The notes are listed on the Irish bond market and the fair value of these instruments is determined by reference to quoted prices in this market. The market for these bonds is not considered to be liquid and consequently the fair value measurement is categorised within level 2 of the fair value hierarchy.

For fair value measurements categorised within Level 2 and 3 of the fair value hierarchy, the fair values are determined using appropriate valuation techniques, which include the use of mathematical models, such as discounted cash flow models and option pricing models, comparison to similar instruments for which market observable prices exist and other valuation techniques. Valuation techniques incorporate assumptions regarding discount rates, estimates of future cash flows and other factors.

The following table summarises the quantitative information about the significant unobservable inputs used in level 3 fair value measurements for the individually significant investment:

Description	Fair value at 30 June 2022	Unobservable inputs	Value of inputs	Relationship of unobservable inputs to fair value
	QR.'000			
FVTOCI	431,116	EV/EBITD	7.795 times	A change in the EV/EBITDA by 10% would increase/decrease the fair value by QAR 39,289 thousand

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29. COMPARATIVE INFORMATION

The Group performed an exercise to determine if the presentation of the condensed consolidated interim financial information is in accordance with IAS 1 “Presentation of financial statements”. This exercise resulted in reclassification of certain line items in the condensed consolidated interim financial information. The comparative figures have been reclassified in order to conform with the presentation for the current period. Such reclassifications have been made by the Group to improve the quality of information presented and did not have any impact on the previously reported equity and profits.

Below is a summary of significant reclassifications made during the period:

Three-month period ended 30 June 2021				
	Previous	Reclassification	Current	Notes
	QR.'000	QR.'000	QR.'000	
Condensed consolidated interim statement of profit or loss for the three-month period ended 30 June 2021				
Operating expenses	(2,744,599)	2,744,599	-	
Selling, general and administrative expenses	(1,340,458)	1,340,458	-	Operating expenses and selling, general and administrative expenses
Network, interconnect and other operating expenses	-	(3,315,667)	(3,315,667)	have been split out further into the financial statement
Employee salaries and associated cost	-	(715,583)	(715,583)	line items alongside; and to separately present
Impairment provision (reversal) on financial assets and other assets	(2,390,037)	2,390,037	-	impairment on financial assets and non-financial assets on the face of the
Impairment losses on financial assets	-	(54,187)	(54,187)	statement of profit or loss to comply with presenting
Impairment losses on goodwill and other non-financial assets	-	(2,389,657)	(2,389,657)	the income statement appropriately by nature
Other income – net	1,225,497	(1,225,497)	-	
Other income	-	55,689	55,689	
Gain on sale of towers	-	1,566,903	1,566,903	
Other (losses)/ gains - net	-	(397,095)	(397,095)	Reclassified to present other income/expenses;
Net finance costs	(483,102)	483,102	-	and finance income and costs on a gross basis, as
Finance costs	-	(523,220)	(523,220)	opposed to net to comply
Finance income	-	40,118	40,118	with IAS 1
Total	(5,732,699)	-	(5,732,699)	

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29. COMPARATIVE INFORMATION (CONTINUED)

	Six-month period ended 30 June 2021			Notes
	Previous	Reclassification	Current	
	QR.'000	QR.'000	QR.'000	
Condensed consolidated interim statement of profit or loss for the six-month period ended 30 June 2021				
Operating expenses	(5,395,739)	5,395,739	-	
Selling, general and administrative expenses	(2,691,545)	2,691,545	-	Operating expenses and selling, general and administrative expenses
Network, interconnect and other operating expenses	-	(6,530,821)	(6,530,821)	have been split out further into the financial
Employee salaries and associated cost	-	(1,463,379)	(1,463,379)	statement line items alongside; and to separately present
Impairment provision (reversal) on financial assets and other assets	(2,389,390)	2,389,390	-	impairment on financial assets and non-financial assets on the face of the
Impairment losses on financial assets	-	(92,817)	(92,817)	statement of profit or loss to comply with presenting the income statement
Impairment losses on goodwill and other non-financial assets	-	(2,389,657)	(2,389,657)	appropriately by nature
Other income – net	1,004,567	(1,004,567)	-	
Other income	-	93,980	93,980	
Gain on sale of towers	-	1,566,903	1,566,903	Reclassified to present
Other (losses)/ gains - net	-	(656,316)	(656,316)	other income/expenses; and finance income and
Net finance costs	(924,204)	924,204	-	costs on a gross basis, as opposed to net to comply
Finance costs	-	(1,006,878)	(1,006,878)	with IAS 1
Finance income	-	82,674	82,674	
Total	(10,396,311)	-	(10,396,311)	

As at 31 December

	Previous	Reclassification of current/non-current	Reclassification	Current	Notes
			of financial statement line item		
			QR.'000		
Consolidated statement of financial position as at 31 December 2021					
Trade and other payables	8,943,056	(44,242)	(575,359)	8,323,455	Reclassification of the provision for site restoration from trade and other payables to other non-current liabilities.
Other non-current liabilities	913,591	44,242	(211,530)	746,303	Reclassification of the provisions amount recorded in the trade and other payables and other non-current liabilities to be a separate line item in the statement of financial position.
Provisions – Current	-	-	575,359	575,359	Reclassification of the advances on purchases of PPE from trades and other receivables to other non-current assets.
Provisions – Non-current	-	-	211,530	211,530	
Other non-current assets	184,744	-	49,455	234,199	
Trades and other receivables	5,300,765	-	(49,455)	5,251,310	
Total	15,342,156	-	-	15,342,156	

The effects of the reclassifications in the tables above have accordingly been mirrored in the comparative period's condensed consolidated interim statement of cash flows with no impact on net cash generated from operating activities, net cash used in investing activities or net cash used in financing activities.