

## AL ANWAR HOLDINGS SAOG AND ITS SUBSIDIARIES

PARENT COMPANY AND CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2016

		Group		Parent Company	
	Note	2016 RO'000	2015 RO'000	2016 RO'000	2015 RO'000
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property and equipment	10	89	82	19	29
Investment property	11	1,900	1,900	-	-
Intangible assets	12	4	77	-	-
Goodwill	13	393	393	-	-
Investments in subsidiaries	14	-	-	4,484	4,484
Investments in associates	15	6,109	5,535	1,465	1,465
Available-for-sale financial assets	16	15,338	1,077	13,670	-
Financial assets at fair value through profit or loss	17	13,129	10,361	11,667	9,224
Term deposits	18	4,641	4,010	-	-
Reinsurer's share in insurance funds	19	147	78	-	-
		<u>41,750</u>	<u>23,513</u>	<u>31,305</u>	<u>15,202</u>
<b>Current assets</b>					
Financial assets at fair value through profit or loss	17	3,476	4,652	849	170
Trade and other receivables	20	4,214	4,474	1,736	1,516
Reinsurer's share in insurance funds	19	7,762	9,702	-	-
Term deposits	18	7,537	6,942	-	-
Cash and bank balances		834	4,413	341	4,322
		<u>23,823</u>	<u>30,183</u>	<u>2,926</u>	<u>6,008</u>
<b>Total assets</b>		<u>65,573</u>	<u>53,696</u>	<u>34,231</u>	<u>21,210</u>
<b>EQUITY AND LIABILITIES</b>					
<b>EQUITY</b>					
Share capital	21	15,008	13,050	15,008	13,050
Legal reserve	22	2,945	2,503	2,691	2,342
Contingency reserve	23	550	434	-	-
Fair value reserve	24	1,010	63	857	-
Retained earnings		10,673	9,559	4,765	4,884
Equity attributable to shareholders of Parent Company		<u>30,186</u>	<u>25,609</u>	<u>23,321</u>	<u>20,276</u>
Non-controlling interests		4,903	4,170	-	-
<b>Total equity</b>		<u>35,089</u>	<u>29,779</u>	<u>23,321</u>	<u>20,276</u>
<b>LIABILITIES</b>					
<b>Non-current liabilities</b>					
Employees' end of service benefits	25	162	115	50	36
Bank borrowings	26	1,050	-	1,050	-
Deferred tax liability	8	25	32	-	-
Insurance funds	19	1,785	935	-	-
		<u>3,022</u>	<u>1,082</u>	<u>1,100</u>	<u>36</u>
<b>Current liabilities</b>					
Insurance funds	19	11,505	14,076	-	-
Bank borrowings	26	9,084	-	9,084	-
Trade and other payables	27	6,557	8,434	678	662
Taxation	8	316	325	48	236
		<u>27,462</u>	<u>22,835</u>	<u>9,810</u>	<u>898</u>
<b>Total liabilities</b>		<u>30,484</u>	<u>23,917</u>	<u>10,910</u>	<u>934</u>
<b>Total equity and liabilities</b>		<u>65,573</u>	<u>53,696</u>	<u>34,231</u>	<u>21,210</u>
<b>Net assets per share (in Baisas)</b>	28	<u>201</u>	<u>196</u>	<u>155</u>	<u>155</u>

The Parent Company and consolidated financial statements on pages 2 to 52 were approved by the Board of Directors on 12 May 2016 and were signed on their behalf by:

CHAIRMAN

DIRECTOR

CHIEF EXECUTIVE OFFICER

Independent auditor's report - page 1.