

AL ANWAR HOLDINGS SAOG

Unaudited condensed interim consolidated statement of financial position at 30 September 2011

| | | RO '000 | | |
|--|--------|----------------|----------------|----------------|
| | | Unaudited | Audited | |
| | Notes | 30-Sep 2011 | 30-Sep 2010 | 31-Mar 2011 |
| ASSETS | | | | |
| Cash and cash equivalents | | 1,484 | 1,500 | 559 |
| Short term deposits | | 3,810 | 3,969 | 4,737 |
| Investments held for trading | 6 | 2,625 | 1,786 | 2,142 |
| Investments at fair value through profit & Loss Account | 6 | 1,084 | 3,078 | 1,344 |
| Investment in associates | 6 | 14,461 | 12,609 | 12,342 |
| Available for sale investments | 6 | 236 | 295 | 236 |
| Held for sale investment | 6 | 471 | - | 385 |
| Investment property | 8 | 5,282 | 5,430 | 5,282 |
| Inventories | 9 | 3,523 | 2,503 | 2,939 |
| Trade & other receivables | 10 | 6,281 | 6,777 | 6,654 |
| Property, plant and equipment | 4 | 3,840 | 3,726 | 3,752 |
| Intangible assets | 5 | 863 | 1,059 | 911 |
| Deferred tax asset | | - | 3 | - |
| Total assets | | 43,960 | 42,735 | 41,283 |
| EQUITY | | | | |
| Capital and reserves | | | | |
| Share capital | 12 (a) | 12,000 | 12,000 | 12,000 |
| Legal reserve | 12 (b) | 1,434 | 1,434 | 1,434 |
| Retained earnings | | 4,394 | 5,694 | 4,141 |
| Fair value reserve | 12 (c) | 7 | 18 | 7 |
| Contingency reserve | | 85 | - | 25 |
| Equity attributable to the shareholders of Parent Company | | 17,920 | 19,146 | 17,607 |
| Minority interest | | 3,798 | 4,011 | 3,797 |
| Total equity | | 21,718 | 23,157 | 21,404 |
| LIABILITIES | | | | |
| Net insurance liabilities | 11 | 5,517 | 4,887 | 5,507 |
| Other liabilities and accruals | 15 | 5,540 | 5,021 | 4,756 |
| Bank borrowing | 14 | 2,204 | 4,426 | 2,781 |
| Current Portion of term loans | 13 | 3,166 | 1,269 | 1,389 |
| Long term loans | 13 | 5,596 | 3,723 | 5,228 |
| Deferred tax liability | | 63 | 122 | 63 |
| Provision for gratuity | | 156 | 130 | 155 |
| Total liabilities | | 22,242 | 19,578 | 19,879 |
| Total equity and liabilities | | 43,960 | 42,735 | 41,283 |
| Net Assets per share | | 0.149 | 0.160 | 0.147 |

The notes no.1 to 22 form an integral part of these condensed interim consolidated financial statements.