

Al Anwar Holdings SAOG
Interim Report for the period ended 31 December, 2013

AL ANWAR HOLDINGS SAOG

Unaudited condensed interim consolidated statement of financial position at 31 December, 2013

| | | <u>Unaudited</u> | | RO '000 |
|--|--------|-----------------------|----------------|----------------|
| | | 9 months ended | 9 months ended | <u>Audited</u> |
| | Notes | 31-Dec 2013 | 31-Dec 2012 | 31-Mar 2013 |
| ASSETS | | | | |
| Cash and bank balances | | 646 | 1,616 | 1,865 |
| Term deposits | | 7,962 | 5,044 | 6,331 |
| Investments held for trading | 6 | 4,156 | 3,058 | 3,240 |
| Investments at fair value through profit & Loss Account | 6 | 4,843 | 1,110 | 918 |
| Investment in associates | 6 | 20,057 | 18,476 | 18,404 |
| Available for sale investments | 6 | 838 | 856 | 897 |
| Investment property | 8 | 4,782 | 5,282 | 5,282 |
| Trade & other receivables | 9 | 4,194 | 4,846 | 4,499 |
| Property, plant and equipment | 4 | 104 | 105 | 101 |
| Intangible assets | 5 | 597 | 690 | 673 |
| Deferred tax | | 36 | - | 36 |
| Total assets | | 48,215 | 41,083 | 42,246 |
| EQUITY | | | | |
| Capital and reserves | | | | |
| Share capital | 11 (a) | 12,000 | 12,000 | 12,000 |
| Legal reserve | 11 (b) | 1,551 | 1,508 | 1,551 |
| Retained earnings | | 6,965 | 5,435 | 5,955 |
| Fair value reserve | 11 (c) | 52 | 29 | 51 |
| Contingency reserve | | 304 | 213 | 210 |
| Equity attributable to the shareholders of Parent Company | | 20,872 | 19,185 | 19,767 |
| Non-controlling interests | | 3,870 | 3,159 | 3,291 |
| Total equity | | 24,742 | 22,344 | 23,058 |
| LIABILITIES | | | | |
| Net insurance liabilities | 10 | 10,911 | 9,341 | 10,253 |
| Trade and other payables | 14 | 1,397 | 2,418 | 1,550 |
| Bank borrowing | 13 | 1,049 | 647 | 629 |
| Current Portion of term loans | 12 | 3,405 | 2,394 | 3,243 |
| Long term loans | 12 | 6,630 | 3,860 | 3,455 |
| Deferred tax liability | | - | 26 | - |
| Provision for gratuity | | 81 | 53 | 58 |
| Total liabilities | | 23,473 | 18,739 | 19,188 |
| Total equity and liabilities | | 48,215 | 41,083 | 42,246 |
| Net Assets per share (RO Per Share) | | 0.174 | 0.160 | 0.165 |

The notes no.1 to 20 form an integral part of these condensed interim consolidated financial statements.