A' SHARQIYA INVESTMENT HOLDING CO. (SAOG) AND ITS SUBSIDIARY

UN-AUDITED SEPARATE AND CONSOLIDATED STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2021

	Notes	31 March 2021		31 March 2020	
		Parent	**Group**	Parent	Group
		RO	**RO**	RO	RO
ASSETS					
Non-current assets					
Furniture and equipment	6	**9,126**	**9,301**	12,851	13,114
Lease receivables	7	**-**	**5,302,681**	-	5,792,998
Investment in a subsidiary		**250,000**	**-**	250,000	-
Financial assets at FVOCI	8	**9,305,396**	**9,305,396**	7,919,888	7,919,888
Deferred tax assets		**54,467**	**54,467**	38,652	38,652
Financial assets at FVTPL		**60,744**	**60,744**	-	-
Capital work in Progress (Water net work)		**-**	**106,816**	-	5,200
Total		**9,679,733**	**14,839,405**	8,221,391	13,769,852
Current assets					
Lease receivables	7	**-**	**490,254**	-	409,445
Prepayments and other receivables	9	**404,788**	**709,205**	412,469	766,907
Bank balances and cash	10	**838,040**	**1,615,904**	154,194	170,319
Total		**1,242,828**	**2,815,363**	566,663	1,346,671
Total assets		**10,922,561**	**17,654,768**	8,788,054	15,116,523
EQUITY					
Capital and reserves					
Share capital	11	**9,000,000**	**9,000,000**	9,000,000	9,000,000
Legal reserve	12	**1,423,043**	**1,506,377**	1,419,953	1,503,287
Fair value reserve	13	**130,435**	**130,435**	(1,819,187)	(1,819,187)
Retained earnings		**(557,852)**	**3,202,191**	(806,394)	2,595,892
Total equity		**9,995,626**	**13,839,003**	7,794,372	11,279,992
LIABILITIES					
Non-current liabilities					
Finance lease payable		**-**	**3,410,284**	-	3,424,756
Staff terminal benefits	14	**106,751**	**133,255**	111,483	132,204
Total		**106,751**	**3,543,539**	111,483	3,556,960
Current liabilities					
Finance lease payable		**-**	**14,409**	-	13,655
Amount due to a subsidiary		**682,458**	**-**	742,301	-
Provision for impairment of investments		**86,009**	**86,009**	86,009	86,009
Trade and other payables	15	**32,930**	**69,941**	46,006	77,989
Provision for taxation	19	**18,787**	**101,867**	7,883	101,918
Total		**820,184**	**272,226**	882,199	279,571
Total liabilities		**926,935**	**3,815,765**	993,682	3,836,531
Total equity and liabilities		**10,922,561**	**17,654,768**	8,788,054	15,116,523
Net assets per share	23	**0.111**	**0.154**	0.087	0.125

The unadudited separate and consolidated financial statements on pages 3 to 24 were approved by the Board of Directors on May 10, 2021 and were signed on its behalf by:

CHAIRMAN **DIRECTOR**

The notes on pages 7 to 24 form an integral part of these unaudited separate and consolidated financial statements.