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

UN-AUDITED SEPARATE AND CONSOLIDATED CONDENSED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

		Un-audited 30 June 2021		Un-audited 30 June 2020		**Audited 31 December 2020**	
	Notes	**Parent**	**Group**	Parent	Group	Parent	Group
		RO	**RO**	RO	RO	RO	RO
ASSETS							
Non-current assets							
Furniture and equipment	6	**8,143**	**8,296**	11,802	12,043	9,680	9,877
Lease receivables	7	**-**	**5,122,082**	-	5,634,495	-	5,594,315
Investment in a subsidiary		**250,000**	**-**	250,000	-	250,000	-
Financial assets at FVOCI	8	**10,385,580**	**10,385,580**	8,199,721	8,199,721	9,238,100	9,238,100
Financial assets at FVTPL		**140,170**	**140,170**	72,063	72,063	58,439	58,439
Capital work-in-progress		**-**	**111,317**	-	5,200	-	46,730
Deferred tax assets		**54,467**	**54,467**	38,652	38,652	54,467	54,467
Total non-current assets		**10,838,360**	**15,821,912**	8,572,238	13,962,174	9,610,686	15,001,928
Current assets							
Lease receivables	7	**-**	**603,670**	-	520,175	-	467,747
Prepayments and other receivables	9	**47,219**	**87,234**	7,749	33,191	23,825	485,911
Bank balances and cash	10	**1,382,916**	**2,589,326**	496,778	968,097	407,980	856,085
Total current assets		**1,430,135**	**3,280,230**	504,527	1,521,463	431,805	1,809,743
Total assets		**12,268,495**	**19,102,142**	9,076,765	15,483,637	10,042,491	16,811,671
EQUITY							
Equity:							
Share capital	11	**9,000,000**	**9,000,000**	9,000,000	9,000,000	9,000,000	9,000,000
Legal reserve	12	**1,421,459**	**1,504,793**	1,417,436	1,500,770	1,403,679	1,487,013
Fair value reserve	13	**1,728,232**	**1,728,232**	(1,416,961)	(1,416,961)	(307,846)	(307,846)
(Accumulated losses)/Retained earnings		**(703,324)**	**3,146,479**	(807,993)	2,671,694	(912,179)	2,758,373
Total equity		**11,446,367**	**15,379,504**	8,192,482	11,755,503	9,183,654	12,937,540
Total equity		**11,446,367**	**15,379,504**	8,192,482	11,755,503	9,183,654	12,937,540
LIABILITIES							
Non-current liabilities							
Finance lease payable		**-**	**3,365,433**	-	3,379,619	-	3,566,170
Staff terminal benefits	14	**108,774**	**135,718**	97,970	119,057	101,982	127,291
Total		**108,774**	**3,501,151**	97,970	3,498,676	101,982	3,693,461
Current liabilities							
Finance lease payable		**-**	**105,443**	-	105,161	-	14,285
Amount due to a subsidiary		**666,698**	**-**	727,590		697,458	-
Retention payable		**-**	**7,416**	-	-	-	-
Trade and other payables	15	**33,257**	**63,597**	39,101	71,069	42,890	82,590
Provision for taxation	19	**13,399**	**45,031**	19,622	53,228	16,507	83,795
Total		**713,354**	**221,487**	786,313	229,458	756,855	180,670
Total liabilities		**822,128**	**3,722,638**	884,283	3,728,134	858,837	3,874,131
Total equity and liabilities		**12,268,495**	**19,102,142**	9,076,765	15,483,637	10,042,491	16,811,671
Net assets per share	23	**0.127**	**0.171**	0.091	0.131	**0.102**	**0.144**

The unaudited separate and consolidated condenced financials on pages 3 to 24 was approved by the Board of Directors on August 4, 2021 and were signed on its behalf by:

CHAIRMAN **DIRECTOR**

The notes on pages 7 to 24 form an integral part of this unaudited separate and consolidated condensed financial information