

# Consolidated statement of financial position

As at 31 December 2018  
(Saudi Arabian Riyals)

	Notes	31 December 2018	31 December 2017 (Restated)	1 January 2017 (Restated)
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property and equipment	5	18,321,065	26,137,061	32,391,225
Intangible assets	6	114,622,164	81,184,289	83,765,860
Equity - accounted investee	7	42,607,073	49,236,157	51,645,966
Investments	8	306,327,691	1,113,741,772	1,452,624,267
<b>Total non-current assets</b>		<b>481,877,993</b>	<b>1,270,299,279</b>	<b>1,620,427,318</b>
<b>Current assets</b>				
Investments	8	2,616,337,849	1,479,115,490	1,591,008,539
Account receivables	9	38,594,342	26,916,210	9,720,714
Prepaid expenses and other current assets	10	31,959,881	24,939,387	26,214,054
Cash and cash equivalents	11	363,178,918	613,057,827	109,398,138
<b>Total current assets</b>		<b>3,050,070,990</b>	<b>2,144,028,914</b>	<b>1,736,341,445</b>
<b>TOTAL ASSETS</b>		<b>3,531,948,983</b>	<b>3,414,328,193</b>	<b>3,356,768,763</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Share capital	1	1,200,000,000	1,200,000,000	1,200,000,000
Statutory reserve	12	311,582,367	296,763,700	283,786,867
General reserve	13	1,114,180,214	1,114,180,214	1,114,180,214
Fair value reserve		–	9,360,408	(3,156,708)
Retained earnings		608,896,618	567,428,470	527,312,309
<b>TOTAL EQUITY</b>		<b>3,234,659,199</b>	<b>3,187,732,792</b>	<b>3,122,122,682</b>
<b>Non-current liabilities</b>				
Employees' end-of-service benefits	14	72,059,827	91,824,969	95,031,112
Provision for specific obligations	15	17,430,875	17,430,875	17,430,875
<b>Total non-current liabilities</b>		<b>89,490,702</b>	<b>109,255,844</b>	<b>112,461,987</b>
<b>Current liabilities</b>				
Account payables	16	87,268,042	51,116,941	60,730,640
Balance due to Capital Market Authority		56,661,001	11,881,482	16,258,958
Deferred revenue		4,733,107	5,829,797	2,649,570
Accrued expenses and other current liabilities	17	59,136,932	48,511,337	42,544,926
<b>Total current liabilities</b>		<b>207,799,082</b>	<b>117,339,557</b>	<b>122,184,094</b>
<b>TOTAL LIABILITIES</b>		<b>297,289,784</b>	<b>226,595,401</b>	<b>234,646,081</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,531,948,983</b>	<b>3,414,328,193</b>	<b>3,356,768,763</b>

The accompanying Notes from (1) through (30) form an integral part of these consolidated financial statements.