

**Gulf Investment House K.S.C.P. and
Subsidiaries**

**INTERIM CONDENSED CONSOLIDATED FINANCIAL
INFORMATION**

31 MARCH 2016 (UNAUDITED)



Building a better
working world

Ernst & Young
Al Aiban, Al Osaimi & Partners
P.O. Box 74
18-21st Floor, Baitak Tower
Ahmed Al Jaber Street
Safat Square 13001, Kuwait

Tel: +965 2295 5000
Fax: +965 2245 6419
kuwait@kw.ey.com
ey.com/mena



**BAKER TILLY
KUWAIT**

Audit, tax and consulting
P.O.Box 1486 Safat 13015
Kuwait

T: +965 1 88 77 99
F: +965 2294 2651

info@bakertillykuwait.com
www.bakertillykuwait.com

REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION TO THE BOARD OF DIRECTORS OF GULF INVESTMENT HOUSE K.S.C.P.

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of Gulf Investment House K.S.C.P. (the "Parent Company") and its subsidiaries (the "Group") as at 31 March 2016 and the related interim condensed consolidated statement of income, interim condensed consolidated statement of comprehensive income, interim condensed consolidated statement of cash flows and interim condensed consolidated statement of changes in equity for the three months period then ended. The management of the Parent Company is responsible for the preparation and presentation of this interim condensed consolidated financial information in accordance with basis of presentation set out in Note 2. Our responsibility is to express a conclusion on this interim condensed consolidated financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim condensed financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial information is not prepared, in all material respects, in accordance with the basis of presentation set out in Note 2.

Report on Other Legal and Regulatory Requirements

Furthermore, based on our review, the interim condensed consolidated financial information is in agreement with the books of account of the Parent Company. We further report that, to the best of our knowledge and belief, we have not become aware of any violations of the Companies Law No. 1 of 2016, the Executive Regulation of Law No. 25 of 2012, or of the Parent Company's Articles of Association and Memorandum of Incorporation, as amended, during the nine months period ended 31 March 2016 that might have had a material effect on the business of the Parent Company or on its financial position.

We further report that, during the course of our review, to the best of our knowledge and belief, we have not become aware of any violations of the provisions of Law No 32 of 1968, as amended, concerning currency, the Central Bank of Kuwait and the organisation of banking business, and its related regulations, or of the provisions of Law No 7 of 2010 concerning the Capital Markets Authority and its related regulations during the nine months period ended 31 March 2016 that might have had a material effect on the business of the Parent Company or on its financial position.

WALEED A. AL OSAIMI
LICENCE NO. 68 A
EY
AL AIBAN AL OSAIMI & PARTNERS

MOHAMMED HAMED AL SULTAN
LICENSE NO. 100 A
AL SULTAN AND PARTNERS
MEMBER OF BAKER TILLY INTERNATIONAL

16 May 2016
Kuwait

Gulf Investment House K.S.C.P. and Subsidiaries

INTERIM CONDENSED CONSOLIDATED STATEMENT OF INCOME

(UNAUDITED)

For the period ended 31 March 2016

	Notes	Three months ended 31 March	
		2016 KD	2015 KD
INCOME			
Unrealised loss on financial assets at fair value through profit or loss	5	(50,900)	(65,446)
Share of results of associates	6	873,727	742,802
Dividend income		-	508
Other income		62,681	13,300
TOTAL INCOME		885,508	691,164
EXPENSES			
Administrative expenses		(43,741)	(47,111)
Staff cost		(114,457)	(121,777)
Foreign exchange loss		(10,858)	(48)
Impairment loss on financial assets available for sale		(523,714)	(22,993)
Murabaha charges		(149,815)	(426,465)
Investment expenses		(29,383)	(47,711)
TOTAL EXPENSES		(871,968)	(666,105)
PROFIT FOR THE PERIOD		13,540	25,059
Attributable to:			
Equity holders of the Parent Company		13,540	25,059
		13,540	25,059
Basic and diluted earnings per share attributable to equity holders of the Parent Company (fils)	3	0.08	0.16

The attached notes 1 to 10 form part of this interim condensed consolidated financial information.

Gulf Investment House K.S.C.P. and Subsidiaries

INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE
INCOME (UNAUDITED)

For the period ended 31 March 2016

	<i>Three months ended</i> <i>31 March</i>	
	2016 KD	2015 KD
PROFIT FOR THE PERIOD	13,540	25,059
Other comprehensive (loss) income:		
<i>Items that are or may be reclassified subsequently to consolidated income statement:</i>		
Financial assets available for sale		
- Net change in fair values	(547,260)	(50,950)
- Transfer to interim condensed consolidated statement of income on impairment	523,714	22,993
Share of other comprehensive income of associates	(4,794)	199,812
Foreign currency translation adjustments	(28,165)	63,114
Other comprehensive (loss) income for the period	(56,505)	234,969
Total comprehensive income for the period	(42,965)	260,028
Attributable to:		
Equity holders of the Parent Company	(41,499)	255,949
Non-controlling interests	(1,466)	4,079
	(42,965)	260,028

The attached notes 1 to 10 form part of this interim condensed consolidated financial information.

Gulf Investment House K.S.C.P. and Subsidiaries

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 31 March 2016

		(Audited)	
	Notes	31 March 2016 KD	31 December 2015 KD
		31 March 2015 KD	
ASSETS			
Bank balances and short-term deposits	4	3,582,643	4,994,900
Financial assets at fair value through profit or loss	5	561,232	612,132
Financial assets available for sale		6,045,249	5,587,825
Investment in associates	6	33,366,026	32,874,936
Investment properties		3,425,805	3,453,969
Other assets		127,933	121,237
TOTAL ASSETS		47,108,888	47,644,999
EQUITY AND LIABILITIES			
Equity			
Share capital		16,420,244	16,420,244
Statutory reserve		343,089	343,089
Cumulative changes in fair values		1,027,242	1,055,583
Foreign currency translation reserve		(114,735)	(88,037)
Treasury shares	7	-	(2,982,298)
Treasury shares reserve		-	940,578
Accumulated losses		(7,700,855)	(7,714,395)
Equity attributable to equity holders of the Parent Company		9,974,985	10,016,484
Non-controlling interests		139,678	141,144
TOTAL EQUITY		10,114,663	10,157,628
Liabilities			
Murabaha payables		35,907,085	36,390,900
Other liabilities		1,087,140	1,096,471
TOTAL LIABILITIES		36,994,225	37,487,371
TOTAL EQUITY AND LIABILITIES		47,108,888	47,644,999

Talal Khaled Al-Nesef
Chairman

Bashar N. Al-Tuwaijri
Chief Executive Officer

Gulf Investment House K.S.C.P. and Subsidiaries

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(UNAUDITED)

For the period ended 31 March 2016

	Notes	Three months ended 31 March	
		2016 KD	2015 KD
OPERATING ACTIVITIES			
Profit for the period		13,540	25,059
<i>Non-cash adjustment to reconcile loss for the period to net cash flows:</i>			
Depreciation		275	183
Share of results of associates	6	(873,727)	(742,802)
Dividend income		-	(508)
Impairment of financial assets available for sale		523,714	22,993
Murabaha charges		149,815	426,465
<i>Changes in operating assets and liabilities:</i>			
Financial assets at fair value through profit or loss		50,900	75,271
Other assets		(6,971)	25,973
Other liabilities		(1,349)	17,416
Net cash flows used in operating activities		(143,803)	(149,950)
INVESTING ACTIVITIES			
Purchase of furniture and equipment		-	(3,295)
Dividends received from associates	6	377,843	647,731
Purchase of financial assets available for sale		(1,004,685)	-
Dividends received from others		-	508
Net cash flows (used in) from investing activities		(626,842)	644,944
FINANCING ACTIVITIES			
Dividends paid		(7,982)	(1,271)
Murabaha charges paid		(633,630)	(634,932)
Net movement in restricted bank accounts		7,982	1,271
Net cash flows used in financing activities		(633,630)	(634,932)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(1,404,275)	(139,938)
Cash and cash equivalents at beginning of the period		4,839,351	3,160,025
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	4	3,435,076	3,020,087

The attached notes 1 to 10 form part of this interim condensed consolidated financial information.

Gulf Investment House K.S.C.P. and Subsidiaries

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the period ended 31 March 2016

	Share capital KD	Statutory reserve KD	Cumulative changes in fair values KD	Foreign currency translation reserve KD	Treasury shares KD	Treasury shares reserve KD	Accumulated losses KD	Sub-total KD	Non-controlling interests KD	Total equity KD
As at 1 January 2016	16,420,244	343,089	1,055,583	(88,037)	-	-	(7,714,395)	10,016,484	141,144	10,157,628
Profit for the period	-	-	-	-	-	-	13,540	13,540	-	13,540
Other comprehensive loss	-	-	(28,341)	(26,698)	-	-	-	(55,039)	(1,466)	(56,505)
Total comprehensive (loss) income for the period	-	-	(28,341)	(26,698)	-	-	13,540	(41,499)	(1,466)	(42,965)
As at 31 March 2016	16,420,244	343,089	1,027,242	(114,735)	-	-	(7,700,855)	9,974,985	139,678	10,114,663
As at 1 January 2015	16,420,244	2,041,720	(149,468)	(146,770)	(2,982,298)	940,578	(1,628,918)	14,495,088	231,854	14,726,942
Profit for the period	-	-	-	-	-	-	25,059	25,059	-	25,059
Other comprehensive income	-	-	171,855	59,035	-	-	-	230,890	4,079	234,969
Total comprehensive income for the period	-	-	171,855	59,035	-	-	25,059	255,949	4,079	260,028
As at 31 March 2015	16,420,244	2,041,720	22,387	(87,735)	(2,982,298)	940,578	(1,603,859)	14,751,037	235,933	14,986,970

Gulf Investment House K.S.C.P. and Subsidiaries

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION (UNAUDITED)

31 March 2016

1 CORPORATE INFORMATION

This interim condensed consolidated financial information of Gulf Investment House K.S.C.P. (the "Parent Company") and its subsidiaries (the "Group") for the period ended 31 March 2016 were authorised for issue in accordance with a resolution of the Board of Directors on 16 May 2016.

The Parent Company is a closed shareholding company registered and incorporated in State of Kuwait on 8 September 1998 under the Commercial Companies Law. The Parent Company is registered with the Central Bank of Kuwait and Capital Markets Authority as an investment company.

The new Companies Law No 1 of 2016 was issued on 24 January 2016 and was published in Official Gazette on 1 February 2016 cancelled the Companies Law No 25 of 2012, and its amendments. According to Article No 5, the new law will be effective retrospectively from 26 November 2012, and the executive regulation of Law No 25 of 2012 will continue until a new set of executive regulations is issued.

The Group is primarily engaged in investment activities and related financial and advisory services. All activities of the Group are carried out in compliance with the Noble Islamic Sharee'a, as approved by the Parent Company's Fatwa and Sharee'a Supervisory Board.

The Parent Company's registered head office is at Dar Al-Awadi Tower, Sharq, Kuwait City, P.O. Box 28808, 13149 Safat, Kuwait.

The Annual General Assembly for the year ended 31 December 2015 has not been held until the date of approval of this interim condensed consolidated financial information. Accordingly, the consolidated financial statements for the year ended 31 December 2015 have not yet been approved. The interim condensed consolidated financial information for the three months period ended 31 March 2016 do not include any adjustments, which might have been required, had the General Assembly not approved the consolidated financial statements for the year ended 31 December 2015.

2 BASIS OF PRESENTATION AND ACCOUNTING POLICIES

The interim condensed consolidated financial information of the Group is prepared in accordance with IAS 34, "Interim Financial Reporting", except as noted below.

The audited consolidated financial statements for the year ended 31 December 2015 were prepared in accordance with the regulations of the State of Kuwait for financial services institutions regulated by the Central Bank of Kuwait. These regulations require adoption of all International Financial Reporting Standards (IFRS) except for the IAS 39 requirement for collective impairment provision, which has been replaced by the Central Bank of Kuwait's requirement for a minimum general provision made on all applicable credit facilities (net of certain categories of collateral) that are not provided specifically.

The accounting policies used in the preparation of this interim condensed consolidated financial information are consistent with those used in the preparation of the annual consolidated financial statements for the year ended 31 December 2015, except for the adoption of the amendments and annual improvements to IFRSs, relevant to the Group which are effective for annual reporting period starting from 1 January 2016 and did not result in any material impact on the accounting policies, financial position or performance of the Group.

The interim condensed consolidated financial information does not contain all information and disclosures required for full financial information prepared in accordance with the International Financial Reporting Standards, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 December 2015. In the opinion of management, all adjustments consisting of normal recurring accruals considered necessary for a fair presentation have been included. Operating results for the period ended 31 March 2016 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2016.

Gulf Investment House K.S.C.P. and Subsidiaries

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL
INFORMATION (UNAUDITED)

31 March 2016

3 BASIC AND DILUTED EARNINGS PER SHARE

Basic and diluted earnings per share is computed by dividing the profit for the period attributable to equity holders of the Parent Company by the weighted average number of shares of the Parent Company, less treasury shares, outstanding during the period.

The following reflects the profit and share data used in the basic and diluted earning per share computations:

	<i>Three months ended 31 March</i>	
	<i>2016</i>	<i>2015</i>
	<i>KD</i>	<i>KD</i>
Profit for the period attributable to equity holders of the Parent Company	13,540	25,059
	<i>Shares</i>	<i>Shares</i>
Weighted average number of shares for basic and diluted earning per share (excluding treasury shares)	164,202,440	156,398,254
	<i>Fils</i>	<i>Fils</i>
Basic and diluted earnings per share attributable to equity holders of the Parent Company	0.08	0.16

4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in the interim condensed consolidated statement of cash flows include the following amounts:

	<i>31 March</i>	<i>(Audited)</i>	<i>31 March</i>
	<i>2016</i>	<i>31 December</i>	<i>2015</i>
	<i>KD</i>	<i>KD</i>	<i>KD</i>
Bank balances and short-term deposits	3,582,643	4,994,900	3,212,729
Less: balances in restricted bank accounts	(147,567)	(155,549)	(192,642)
	3,435,076	4,839,351	3,020,087

5 FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	<i>31 March</i>	<i>(Audited)</i>	<i>31 March</i>
	<i>2016</i>	<i>31 December</i>	<i>2015</i>
	<i>KD</i>	<i>KD</i>	<i>KD</i>
<i>Designated at fair value through profit or loss:</i>			
Quoted securities	287,025	287,019	362,036
Unquoted securities	249,455	300,361	270,888
Unquoted funds managed by external fund managers	24,752	24,752	69,430
	561,232	612,132	702,354

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL
INFORMATION (UNAUDITED)

31 March 2016

5 FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

Unrealised loss is analysed as follows:

	<i>Three months ended</i>	
	<i>31 March</i>	
	<i>2016</i>	<i>2015</i>
	<i>KD</i>	<i>KD</i>
<i>Designated at fair value through profit or loss:</i>		
Quoted securities	6	(31,902)
Unquoted securities	(50,906)	(35,161)
Unquoted funds managed by external fund managers	-	1,617
	<u>(50,900)</u>	<u>(65,446)</u>

Fair values of certain unquoted securities are determined using valuation techniques that are not based on observable market prices or rates (Note 10).

6 INVESTMENT IN ASSOCIATES

	<i>(Audited)</i>		
	<i>31 March</i>	<i>31 December</i>	<i>31 March</i>
	<i>2016</i>	<i>2015</i>	<i>2015</i>
	<i>KD</i>	<i>KD</i>	<i>KD</i>
<i>Carrying amount of investment in associates</i>			
Balance at the beginning of the period	32,874,936	34,898,754	34,898,754
Addition	-	287,818	-
Capital redemption	-	(801,935)	-
Share of results	873,727	(1,006,407)	742,802
Share of other comprehensive income	(4,794)	630,003	199,812
Impairment	-	(248,779)	-
Dividends	(377,843)	(884,518)	(647,731)
Balance at the end of the period	<u>33,366,026</u>	<u>32,874,936</u>	<u>35,193,637</u>

7 TREASURY SHARES

	<i>(Audited)</i>		
	<i>31 March</i>	<i>31 December</i>	<i>31 March</i>
	<i>2016</i>	<i>2015</i>	<i>2015</i>
Number of treasury shares	-	-	7,805,275
Percentage of issued shares	-	-	4.75%
Cost (KD)	-	-	2,982,298
Market value (KD)	-	-	382,458
Weighted average market value per share (fils)	-	-	0.058

8 RELATED PARTY TRANSACTIONS

These represent transactions with associates, major shareholders, directors and executive officers of the Parent Company and entities controlled, jointly controlled or significantly influenced by such parties. The Parent Company's management approves pricing policies and terms of these transactions. Significant transactions with Group's related parties included are as follows:

Gulf Investment House K.S.C.P. and Subsidiaries

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL
INFORMATION (UNAUDITED)

31 March 2016

8 RELATED PARTY TRANSACTIONS (continued)

Balances with related parties included in the interim condensed consolidated statement of financial position are as follows:

	<i>Major shareholders KD</i>	<i>31 March 2016 KD</i>	<i>(Audited) 31 December 2015 KD</i>	<i>31 March 2015 KD</i>
Bank balances and short-term deposits	52,245	52,245	76,938	54,986
Murabaha payables	35,907,085	35,907,085	36,390,900	35,423,843

Transactions with related parties included in the interim condensed consolidated statement of income are as follows:

	<i>Major shareholders KD</i>	<i>Three months ended 31 March</i>	
		<i>2016 KD</i>	<i>2015 KD</i>
Murabaha charges	149,815	149,815	426,465

Key management compensation:

	<i>Three months ended 31 March</i>	
	<i>2016 KD</i>	<i>2015 KD</i>
Salaries and other short-term benefits	30,528	28,944
Terminal benefits	1,001	811
	<u>31,529</u>	<u>29,755</u>

9 SEGMENT INFORMATION

For management purposes, the Group is organised into three main business segments based on internal reporting provided to the chief operating decision maker:

- Islamic financing : Providing a range of Islamic products to corporate customers;
- Investment : Managing direct investments and investments in subsidiaries and associates; and
- Real estate : Managing trading and investment properties.

	<i>Islamic financing KD</i>	<i>Investment KD</i>	<i>Real estate KD</i>	<i>Unallocated KD</i>	<i>Total KD</i>
Three months ended 31 March 2016					
Segment income	-	822,827	-	62,681	885,508
Segment result	-	119,915	-	(106,375)	13,540
As at 31 March 2016					
Segment assets	-	43,680,914	3,425,805	2,169	47,108,888

Gulf Investment House K.S.C.P. and Subsidiaries

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL
INFORMATION (UNAUDITED)

31 March 2016

9 SEGMENT INFORMATION (continued)

	<i>Islamic financing KD</i>	<i>Investment KD</i>	<i>Real estate KD</i>	<i>Unallocated KD</i>	<i>Total KD</i>
Three months ended 31 March 2015					
Segment income	-	677,864	-	13,300	691,164
Segment result	-	180,694	-	(155,635)	25,059
As at 31 March 2015					
Segment assets	-	46,543,422	4,910,786	3,268	51,457,476

10 FAIR VALUES OF FINANCIAL INSTRUMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in orderly transactions between market participants at the measurement date. As at the reporting date, the fair values of financial instruments, with the exception of certain financial assets available for sale carried at cost amounting to KD 526,965 (31 December 2015: KD 526,965 and 31 March 2015: KD 1,400,332), are not materially different from their carrying values.

Determination of fair value and fair value hierarchy:

The Group uses the following hierarchy for determining and disclosing the fair values of financial instruments:

Level 1: quoted prices in active market for the same instrument;

Level 2: quoted prices in active market for similar instruments or other valuation techniques for which all significant inputs are based on observable market data ; and

Level 3: valuation techniques for which any significant input is not based on observable market data.

The following table shows an analysis of financial instruments recorded at fair value by level of the fair value hierarchy:

31 March 2016	<i>Level: 1 KD</i>	<i>Level: 3 KD</i>	<i>Total fair value KD</i>
<i>Financial assets at fair value through profit or loss:</i>			
- Quoted securities	287,025	-	287,025
- Unquoted securities	-	249,455	249,455
- Unquoted funds managed by external fund managers	-	24,752	24,752
	<u>287,025</u>	<u>274,207</u>	<u>561,232</u>
<i>Financial assets available for sale:</i>			
- Quoted investments	665,342	-	665,342
- Unquoted investments	-	4,357,301	4,357,301
- Unquoted funds managed by external fund managers	-	495,641	495,641
	<u>665,342</u>	<u>4,852,942</u>	<u>5,518,284</u>

Gulf Investment House K.S.C.P. and Subsidiaries

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL
INFORMATION (UNAUDITED)

31 March 2016

10 FAIR VALUES OF FINANCIAL INSTRUMENTS (continued)

31 December 2015	<i>Level: 1</i> KD	<i>Level: 3</i> KD	<i>Total fair value</i> KD
<i>Financial assets at fair value</i>			
<i>Financial assets at fair value through profit or loss</i>			
- Quoted equity securities	287,019	-	287,019
- Unquoted equity securities	-	300,361	300,361
- Unquoted funds	-	24,752	24,752
	<u>287,019</u>	<u>325,113</u>	<u>612,132</u>
<i>Financial assets available for sale:</i>			
- Unquoted equity securities	-	4,563,961	4,563,961
- Unquoted funds	-	496,899	496,899
	<u>-</u>	<u>5,060,860</u>	<u>5,060,860</u>
31 March 2015	<i>Level: 1</i> KD	<i>Level: 3</i> KD	<i>Total fair value</i> KD
<i>Financial assets at fair value through profit or loss:</i>			
- Quoted securities	362,036	-	362,036
- Unquoted securities	-	270,888	270,888
- Unquoted funds managed by external fund managers	-	69,430	69,430
	<u>362,036</u>	<u>340,318</u>	<u>702,354</u>
<i>Financial assets available for sale:</i>			
- Unquoted investments	-	4,830,144	4,830,144
- Unquoted funds managed by external fund managers	-	656,733	656,733
	<u>-</u>	<u>5,486,877</u>	<u>5,486,877</u>

There were no transfers between fair value hierarchies during the period ended 31 March 2016.

Gulf Investment House K.S.C.P. and Subsidiaries

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION (UNAUDITED)

31 March 2016

10 FAIR VALUES OF FINANCIAL INSTRUMENTS (continued)

Movement in Level 3 financial instrument is as follows:

	At 1 January KD	Unrealised (loss) gain recorded in the interim consolidated statement of income KD	Unrealised loss recorded in interim condensed statement of comprehensive income KD	Impairment recorded in interim consolidated statement of income KD	Net sales KD	At 31 March KD
31 March 2016:						
Assets measured at fair value						
<i>Financial assets at fair value through profit or loss:</i>						
- Unquoted equity securities	300,361	(50,906)	-	-	-	249,455
- Unquoted funds	24,752	-	-	-	-	24,752
<i>Financial assets available for sale:</i>						
- Unquoted equity securities	4,563,961	-	(22,289)	(184,371)	-	4,357,301
- Unquoted funds	496,899	-	(1,258)	-	-	495,641
	5,385,973	(50,906)	(23,547)	(184,371)	-	5,127,149
31 March 2015:						
Assets measured at fair value						
<i>Financial assets at fair value through profit or loss:</i>						
- Unquoted equity securities	306,049	(35,161)	-	-	-	270,888
- Unquoted funds	77,638	1,617	-	-	(9,825)	69,430
<i>Financial assets available for sale:</i>						
- Unquoted equity securities	4,872,568	-	(19,431)	(22,993)	-	4,830,144
- Unquoted funds	665,259	-	(8,526)	-	-	656,733
	5,921,514	(33,544)	(27,957)	(22,993)	(9,825)	5,827,195