دار العمران
DAR AL OMRAN

Dar Al Omran Engineering Consultants Co.
A professional limited liability mixed company
Kingdom of Saudi Arabia – Riyadh
Statement of Financial Position as of December 31, 2022
(in Saudi Arabian Riyals)

Assets	Note	December 31, 2022	December 31, 2021
Non-Current Assets			
Property and Equipment - Net	4	1,149,677	1,276,879
Intangible Assets - Net	5	10,080	30,778
Investments at Fair Value through Other Comprehensive Income	6	644,667	631,480
Total Non-Current Assets		**1,804,424**	**1,393,137**
Current Assets			
Trade Receivables - Net	7	14,992,854	25,640,851
Due from Related Parties	1 – 14	423,693	-
Prepaid Expenses and Other Current Assets	8	5,592,987	1,868,567
Cash and Cash Equivalents	9	15,371,589	3,321,099
Total Current Assets		**36,381,123**	**30,830,517**
Total Assets		**38,185,547**	**32,766,654**
Equity Rights and Liabilities			
Equity Rights			
Capital	10	100,000	100,000
Legal Reserves	11	30,000	30,000
Fair Value Reserves for Investments		119,667	106,480
Retained Earnings		17,362,051	14,288,609
Total Equity Rights		**17,611,718**	**14,525,089**
Non-Current Liabilities			
Employee Benefits Obligations	12	2,480,679	1,251,443
Total Non-Current Liabilities		**2,480,679**	**1,251,443**
Current Liabilities			
Trade Payables	13	1,470,262	4,716,022

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Due to Related Parties	2 – 14	3,293,237	6,123,767
Accrued Expenses and Other Current Liabilities	15	11,081,654	4,987,681
Zakat and Income Tax Payable	4 – 16	2,247,997	1,165,652
Total Current Liabilities		**18,093,150**	**16,993,122**
Total Liabilities		**20,573,829**	**18,244,565**
Total Equity Rights and Liabilities		**38,185,457**	**32,769,654**

The attached notes from (1) to (23) form an integral part of these financial statements.

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