

# Consolidated Statement of Financial Position

As at 31 December 2023

	Notes	31 December 2023 SAR '000	31 December 2022 SAR '000
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	7	20,807,810	20,114,537
Long-Term Prepayments	8	525,153	552,415
Right-of-Use Assets	9	473,831	498,783
Intangible Assets and Goodwill	10	1,123,769	1,145,601
Biological Assets	11	1,741,819	1,564,899
Investments in Associate and Joint Venture	12	5,030	6,108
Derivative Financial Instruments	38	37,225	35,441
Deferred Tax Assets	24	24,307	29,674
		24,738,944	23,947,458
<b>Current Assets</b>			
Inventories	13	6,148,189	5,237,136
Biological Assets	11	135,044	122,812
Trade Receivables, Prepayments and Other Receivables	14	2,564,646	2,156,142
Derivative Financial Instruments	38	15,300	47,899
Equity Investment	12	-	15,607
Time Deposit	15	1,925,556	-
Cash and Cash Equivalents	16	666,336	546,916
		11,455,071	8,126,512
<b>TOTAL ASSETS</b>		<b>36,194,015</b>	<b>32,073,970</b>
<b>EQUITY AND LIABILITIES</b>			
Share Capital	17	10,000,000	10,000,000
Statutory Reserve		2,966,165	2,761,251
Treasury Shares	19	(614,766)	(866,602)
Other Reserves	20	(956,911)	(809,399)
Retained Earnings		6,403,231	5,586,110
<b>Equity Attributable to Equity Holders of the Company</b>		<b>17,797,719</b>	<b>16,671,360</b>
Non-Controlling Interests	21	11,106	311,505
<b>TOTAL EQUITY</b>		<b>17,808,825</b>	<b>16,982,865</b>
<b>Non-Current Liabilities</b>			
Loans and Borrowings	22	8,499,169	8,448,944
Lease Liabilities	9	369,113	391,738
Employee Retirement Benefits	23	1,225,730	1,056,581
Derivative Financial Instruments	38	12,382	19,901
Deferred Tax Liabilities	24	92,107	90,489
		10,198,501	10,007,653
<b>Current Liabilities</b>			
Bank Overdrafts	34	844	87,130
Loans and Borrowings	22	3,528,828	1,065,089
Lease Liabilities	9	81,079	75,092
Zakat Payable	25	249,659	168,596
Income Tax Payable	25	30,789	17,503
Trade and Other Payables	26	4,245,868	3,655,553
Derivative Financial Instruments	38	49,622	14,489
		8,186,689	5,083,452
<b>TOTAL LIABILITIES</b>		<b>18,385,190</b>	<b>15,091,105</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>36,194,015</b>	<b>32,073,970</b>

The accompanying notes 1 to 43 form an integral part of these Consolidated Financial Statements, which have been authorised for issue by the Board of Directors on behalf of the Shareholders and signed on its behalf by:

**Danko Maras**  
Chief Financial Officer

**Abdullah Albader**  
Chief Executive Officer

**HH Prince Naif Bin Sultan Bin  
Mohammed Bin Saud Al Kabeer**  
Chairman