Interim Condensed Consolidated

Statement of Financial Position		
	30 Sept 2010 BD 000	Audited 31 Dec 2009 BD 000
ASSETS		
Cash and balances with banks and Central Bank of Bahrain	44,375	41,111
Murabaha due from banks	42,453	24,612
Financing contracts with customers	641,824	658,748
Investments	227,877	227,381
Investment in associates	88,329	77,569
Investment properties	140,104	136,920
Receivables, prepayments and other assets	157,586	124,549
Goodwill and intangibles	24,863	25,172
Premises and equipment	22,942	24,358
	1,390,353	1,340,420
Assets of disposal group classified as held for sale	36,538	32,959
TOTAL ASSETS	1,426,891	1,373,379
	, , , , , ,	, ,
LIABILITIES, UNRESTRICTED INVESTMENT ACCOUNTS AND EQUITY		
LIABILITIES		
Murabaha and due to banks	182,031	152,738
Murabaha and due to non-banks	227,167	183,948
Customers' current accounts	51,679	52,155
Other liabilities	43,633	35,052
Subordinated murabaha payable	98,094	97,189
	602,604	521,082
Liabilities associated with disposal group		
classified as held for sale	3,339	1,890
Total liabilities excluding unrestricted investment accounts	605,943	522,972
Unrestricted investment accounts	457,850	499,293
Total liabilities including unrestricted investment accounts	1,063,793	1,022,265
EQUITY ATTRIBUTABLE TO SHARE HOLDERS OF THE PARENT		
Share capital	177,140	177,140
Share premium	71,403	71,403
Statutory reserve	12,420	12,420
General reserve	28,236	28,236
Available for sale reserve	(4,325)	(5,984)
Investment revaluation reserve	43,155	37,043
Foreign currency translation reserve	(1,678)	(1,688)
Retained earnings	12,206	6,239
. Idamida dari ili igo	338,557	324,809
NON-CONTROLLING INTERESTS	24,541	26,305
Coioneliid iiiineliid	363,098	351,114
TOTAL LIABILITIES, UNRESTRICTED	555,556	551,117
INVESTMENT ACCOUNTS AND EQUITY	1,426,891	1,373,379
RESTRICTED INVESTMENT ACCOUNTS	93,819	74,196
COMMITMENTS AND CONTINGENT ITEMS	48,882	80,610

Interim Condensed Consolidated Statement of Income

	Three mont		Nine months ended 30 Sept		
	2010 BD 000	2009 BD 000	2010 BD 000	2009 BD 000	
Income from retail and corporate banking activities	14,148	14,314	38,566	40,704	
Income from investment activities	1,483	1.694	13.897	5.462	
Share of (loss) income of associates	(708)	85	(2,076)	9,392	
Other income	754	107	2.284	5,314	
	15,677	16,200	52,671	60,872	
Less: Profit on murabaha and due to banks,					
non-banks and subordinated murabaha payable	3,275	2,062	9,130	6,766	
	12,402	14,138	43,541	54,106	
Staff costs	3,030	2,997	9,016	8,494	
Depreciation	1,042	1,159	3,214	3,494	
Provisions	-	74	113	1,489	
Other operating expenses	3,333	5,099	9,622	16,014	
	7,405	9,329	21,965	29,491	
NET INCOME BEFORE PROFIT ON UNRESTRICTED INVESTMENT ACCOUNTS	4,997	4,809	21,576	24,615	
Less: Profit on unrestricted investment accounts	3,169	4,668	10,225	16,074	
Net income for the period from continuing operations Gain (loss) for the period from discontinued	1,828	141	11,351	8,541	
operations	78	-	(658)	-	
Net income for the period	1,906	141	10,693	8,541	
Attributable to non-controlling interests	418	756	1,386	2,461	
NET INCOME ATTRIBUTABLE TO THE					
SHARE HOLDERS OF THE PARENT	2,324	897	12,079	11,002	

Interim Condensed Consolidated Statement of Comprehensive Income

	Three months ended		Nine months ended		
	30 S	ept	30 Sept		
	2010	2009	2010	2009	
	BD 000	BD 000	BD 000	BD 000	
Net income for the period	1,906	141	10,693	8,541	
Other comprehensive income:					
Net unrealized gain (loss) on available for					
sale investments	413	(15)	1,391	230	
Net movement in foreign currency translation reserve	389	(916)	10	(883)	
Share of other comprehensive income of associate	560	(180)	268	350	
Other comprehensive income (loss) for the period	1,362	(1,111)	1,669	(303)	
TOTAL COMPREHENSIVE INCOME (LOSS)					
FOR THE PERIOD	3,268	(970)	12,362	8,238	
Attributable to non-controlling interests	418	(756)	1,386	2,461	
ATTRIBUTABLE TO THE SHARE HOLDERS					
OF THE PARENT	3,686	(214)	13,748	10,699	

None of the comprehensive income for the period is attributable to the discontinued operations.

Attributable to share holders of the Parent

Foreign

Interim Condensed Consolidated Statement of Cash Flows

OPERATING ACTIVITIES 2010 BD 000 2009 BD 000 OPERATING ACTIVITIES Inch income for the period 10,693 8,541 Adjustments for: Provisions 113 1,489 Persolation 3,214 3,494 Share of loss (income) of associates 2,076 (9,392) Gain on sale of investments (11,751) (1,392) Unrealised loss (income) on investments 149 (484) Operating income before changes in operating assets and liabilities: 4,494 2,256 Changes in operating assets and liabilities: 4,494 2,256 Changes in operating assets and liabilities: 6,669 16,811 (61,798) Receivables, prepayments and other assets (32,364) (16,974) Murabaha and due to banks 43,219 (66,450) Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,4		Nine months ended 30 Sept			
Net income for the period 10,693 8,541 Adjustments for: 113 1,489 Provisions 3,214 3,494 Share of loss (income) of associates 2,076 (9,392) Gain on sale of investments (11,751) (1,392) Unrealised loss (income) on investments 149 (484) Operating income before changes in operating assets and liabilities: 4,494 2,256 Changes in operating assets and liabilities: 4,494 2,256 Mandatory reserve with Central Bank of Bahrain Financing contracts with customers 16,811 (61,798) Receivables, prepayments and other assets (32,364) (16,974) Murabaha and due to banks 29,293 (173,268) Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES 17,761 - Pu					
Adjustments for: Provisions Depreciation Adjustments for: Provisions Depreciation 3,214 3,494 3,494 3,494 Share of loss (income) of associates Gain on sale of investments Unrealised loss (income) on investments Operating income before changes in operating assets and liabilities Changes in operating assets and liabilities: Mandatory reserve with Central Bank of Bahrain Financing contracts with customers Receivables, prepayments and other assets Murabaha and due to banks Murabaha and due to non-banks Customers' current accounts Other liabilities Net cash flows from (used in) operating activities INVESTING ACTIVITIES Purchase of investment properties Purchase of investment properties Construction of investment properties Purchase of premises and equipment - net Net cash flows used in investing activities FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts Net cash flows (used in) from financing activity INCERASE (DECREASE) IN CASH AND CASH EQUIVALENTS Cash and cash equivalents at 1 January CASH AND CASH EQUIVALENTS	OPERATING ACTIVITIES				
Provisions 113 1,489 Depreciation 3,214 3,494 Share of loss (income) of associates 2,076 (9,392) Gain on sale of investments (11,751) (1,392) Unrealised loss (income) on investments 149 (484) Operating income before changes in operating assets and liabilities 4,494 2,256 Changes in operating assets and liabilities: 4,494 2,256 Mandatory reserve with Central Bank of Bahrain 15 6,969 Financing contracts with customers 16,811 (61,798) Receivables, prepayments and other assets (32,364) (16,974) Murabaha and due to banks 29,293 (173,268) Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITES (19,215) (33,147) 17,761 Purch	Net income for the period	10,693	8,541		
Depreciation 3,214 3,494	Adjustments for:				
Share of loss (income) of associates 2,076 (9,392) Gain on sale of investments (11,751) (1,392) Unrealised loss (income) on investments 149 (484) Operating income before changes in operating assets and liabilities: 4,494 2,256 Changes in operating assets and liabilities: 4,494 2,256 Mandatory reserve with Central Bank of Bahrain 15 6,969 Financing contracts with customers 16,811 (61,798) Receivables, prepayments and other assets (32,364) (16,974) Murabaha and due to banks 29,293 (173,268) Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES Purchase of investments (19,215) (33,147) Proceeds from sale / maturity of investments 17,761 - Purchase of inves	Provisions	113	1,489		
Gain on sale of investments (11,751) (1,392) Unrealised loss (income) on investments 149 (484) Operating income before changes in operating assets and liabilities 4,494 2,256 Changes in operating assets and liabilities: 4,494 2,256 Mandatory reserve with Central Bank of Bahrain 15 6,969 Financing contracts with customers 16,811 (61,798) Receivables, prepayments and other assets (32,364) (16,974) Murabaha and due to banks 29,293 (173,268) Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES Purchase of investments 17,761 - Purchase of investment properties - (850) Purchase of investment properties - (4,925) Construction of investment properties	Depreciation	3,214	3,494		
Unrealised loss (income) on investments Operating income before changes in operating assets and liabilities Changes in operating assets and liabilities: Mandatory reserve with Central Bank of Bahrain Financing contracts with customers Receivables, prepayments and other assets Murabaha and due to banks Peceivables, prepayments and other assets Murabaha and due to non-banks Peceivables (476) Murabaha and due to non-banks Murabaha payable Murabaha payable Mot cash flows from (used in) operating activities Net cash flows from (used in) operating activities Net cash flows from sale / maturity of investments Purchase of investments Purchase of investment in associates Maturity of investment Purchase of investment properties Maturity of investment Purchase of investment properties Maturity of investment Maturity of investme	Share of loss (income) of associates	2,076	(9,392)		
Operating income before changes in operating assets and liabilities: Mandatory reserve with Central Bank of Bahrain Financing contracts with customers Receivables, prepayments and other assets Murabaha and due to banks Murabaha and due to non-banks Customers' current accounts With cash flows from (used in) operating activities INVESTING ACTIVITIES Purchase of investment in associates Purchase of investment properties Purchase of premises and equipment - net Net cash flows used in investing activities FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) Purchase (Jecrease) in Cash AND CASH EQUIVALENTS Cash and cash equivalents at 1 January CASH AND CASH EQUIVALENTS	Gain on sale of investments	(11,751)	(1,392)		
Assets and liabilities	Unrealised loss (income) on investments	149	(484)		
Mandatory reserve with Central Bank of Bahrain 15 6,969 Financing contracts with customers 16,811 (61,798) Receivables, prepayments and other assets (32,364) (16,974) Murabaha and due to banks 29,293 (173,268) Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES Purchase of investments (19,215) (33,147) Proceeds from sale / maturity of investments 17,761 - Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties - (4,925) Construction of investment gactivities (6,436) (50,518) FINANCING ACTIVITY (Decrease) inc		4,494	2,256		
Financing contracts with customers Receivables, prepayments and other assets (32,364) (16,974) Murabaha and due to banks 29,293 (173,268) Murabaha and due to non-banks Customers' current accounts (476) 4,290 Other liabilities Subordinated Murabaha payable Net cash flows from (used in) operating activities INVESTING ACTIVITIES Purchase of investments Purchase of investment associates Purchase of investment in associates Purchase of investment in associates Purchase of investment properties Construction of investment properties Quantification of investment properties Purchase of premises and equipment - net Net cash flows used in investing activities FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts Net cash flows (used in) from financing activity INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Changes in operating assets and liabilities:				
Receivables, prepayments and other assets (32,364) (16,974)	Mandatory reserve with Central Bank of Bahrain	15	6,969		
Murabaha and due to banks 29,293 (173,268) Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES Purchase of investments (19,215) (33,147) Proceeds from sale / maturity of investments 17,761 - Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties (3,184) - Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596	Financing contracts with customers	16,811	(61,798)		
Murabaha and due to non-banks 43,219 (66,450) Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES 20 (19,215) (33,147) Purchase of investments 17,761 - - Purchase of investment in associates - (850) - Refund of advance paid for purchase of investment - 7,766 -<	Receivables, prepayments and other assets	(32,364)	(16,974)		
Customers' current accounts (476) 4,290 Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES Purchase of investments (19,215) (33,147) Proceeds from sale / maturity of investments 17,761 - Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties (3,184) - Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488	Murabaha and due to banks	29,293	(173,268)		
Other liabilities 8,581 (8,237) Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES 70,478 (215,871) Purchase of investments 11,761 - Proceeds from sale / maturity of investments 17,761 - Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties (3,184) - Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS 41,493 102,488	Murabaha and due to non-banks	43,219	(66,450)		
Subordinated Murabaha payable 905 97,341 Net cash flows from (used in) operating activities 70,478 (215,871) INVESTING ACTIVITIES Purchase of investments (19,215) (33,147) Proceeds from sale / maturity of investments 17,761 - Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties (3,184) - Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488	Customers' current accounts	(476)	4,290		
Net cash flows from (used in) operating activities T0,478	Other liabilities	8,581	(8,237)		
INVESTING ACTIVITIES	Subordinated Murabaha payable	905	97,341		
Purchase of investments (19,215) (33,147) Proceeds from sale / maturity of investments 17,761 - Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties (3,184) - Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Net cash flows from (used in) operating activities	70,478	(215,871)		
Proceeds from sale / maturity of investments 17,761 - Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties (3,184) - Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	INVESTING ACTIVITIES				
Purchase of investment in associates - (850) Refund of advance paid for purchase of investment - 7,766 Purchase of investment properties - (4,925) Construction of investment properties (3,184) Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Purchase of investments	(19,215)	(33,147)		
Refund of advance paid for purchase of investment Purchase of investment properties Construction of investment properties (3,184) Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) (239,596) INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Proceeds from sale / maturity of investments	17,761	-		
Purchase of investment properties - (4,925) Construction of investment properties (3,184) Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Purchase of investment in associates	-	(850)		
Construction of investment properties Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Refund of advance paid for purchase of investment	-	7,766		
Purchase of premises and equipment - net (1,798) (19,362) Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts (41,443) 239,596 Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Purchase of investment properties	-	(4,925)		
Net cash flows used in investing activities (6,436) (50,518) FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS	Construction of investment properties	(3,184)	-		
FINANCING ACTIVITY (Decrease) increase in unrestricted investment accounts Net cash flows (used in) from financing activity INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS Cash and cash equivalents at 1 January CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTS	Purchase of premises and equipment - net	(1,798)	(19,362)		
(Decrease) increase in unrestricted investment accounts Net cash flows (used in) from financing activity INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS Cash and cash equivalents at 1 January CASH EQUIVALENTS CASH AND CASH EQUIVALENTS (41,443) 239,596 (41,443) 239,596 (41,443) 239,596 (41,443) 239,596 (41,443) 239,596	Net cash flows used in investing activities	(6,436)	(50,518)		
investment accounts Net cash flows (used in) from financing activity INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS Cash and cash equivalents at 1 January CASH AND CASH EQUIVALENTS (41,443) 239,596 (41,443) 239,596 (41,443) 239,596 (41,443) 239,596 (41,443) 239,596	FINANCING ACTIVITY				
Net cash flows (used in) from financing activity (41,443) 239,596 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS 41,493 102,488		(41 443)	230 506		
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS		. , ,			
CASH EQUIVALENTS 22,599 (26,793) Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS					
Cash and cash equivalents at 1 January 41,493 102,488 CASH AND CASH EQUIVALENTS		22,599	(26,793)		
		64,092	75,695		

Interim Condensed Consolidated Statement of Changes in Equity

Net movement in non-controlling interests

Transfer to general reserve

Balance at 30 September 2009

Bonus shares issued

	Share capital BD 000	Share premium BD 000	Statutory reserve BD 000	General reserve BD 000	for sale reserve BD 000	revaluation reserve BD 000	translation reserve BD 000	Retained earnings BD 000	Total BD 000	Non-controlling interest BD 000	subsidiary held for sale BD 000	Total equity BD 000
Balance at 1 January 2010	177,140	71,403	12,420	28,236	(5,984)	37,043	(1,688)	6,239	324,809	26,305	=	351,114
Income (loss) for the period	=	=	=	=	=	=	=	12,079	12,079	(1,386)	=	10,693
Other comprehensive income for the period	=	=	=	=	1,659	=	10	=	1,669	=	=	1,669
Transfer to investment revaluation reserve	=	=	=	=	=	(149)	=	149	-	=	=	=
Transfer to retained earnings on sale of investment	=	=	=	=	=	6,261	=	(6,261)	-	=	=	=
Net movement in non-controlling interests	-	-	-	-	-	-	-	-	-	(378)	-	(378)
Balance at 30 September 2010	177,140	71,403	12,420	28,236	(4,325)	43,155	(1,678)	12,206	338,557	24,541	-	363,098
Balance at 1 January 2009	161,036	71,403	11,807	27,596	(4,769)	37,764	(1,383)	16,743	320,197	26,997	1,639	348,833
Income (loss) for the period	=	=	=	=	=	=	=	11,002	11,002	(2,736)	275	8,541
Other comprehensive income (loss) for the period	=	=	=	=	580	=	(883)	=	(303)	=	=	(303)
Transfer to investment revaluation reserve	-	-	-	-	-	484	-	(484)	-	-	-	-

(4,189)

38,248

16,743

(16,104)

11,807

71,403 These statements have been extracted from the interim condensed consolidated financial statements for the period ended 30 September 2010, reviewed by Ernst & Young.

Chairman of the Board of Directors

16,104

Managing Director & Chief Executive Officer

(16,743)

10,518



(1,914)

2,090

359,161

4,004

28,265

Non-controlling