

**AL HASSAN GHAZI IBRAHIM SHAKER COMPANY
(A SAUDI JOINT STOCK COMPANY)**

**UNAUDITED INTERIM CONSOLIDATED
FINANCIAL STATEMENTS**

FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2014

LIMITED REVIEW REPORT TO THE SHAREHOLDERS OF AL HASSAN GHAZI IBRAHIM SHAKER COMPANY (A SAUDI JOINT STOCK COMPANY) ON THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Scope of review

We have reviewed the accompanying consolidated balance sheet of Al Hassan Ghazi Ibrahim Shaker Company - a Saudi Joint Stock Company - (the "Company" or the "Parent Company") and its subsidiaries (the "Group") as at 31 March 2014 and the related consolidated statements of income, cash flows and changes in shareholders' equity for the three-month period then ended. These interim consolidated financial statements are the responsibility of the Company's management and have been prepared by them and submitted to us together with all the information and explanations which we required. We conducted our limited review in accordance with the standard on interim financial information issued by the Saudi Organization for Certified Public Accountants. A limited review consists principally of applying analytical procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion on the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Conclusion

Based on our limited review, we are not aware of any material modifications that should be made to the accompanying interim consolidated financial statements in order for them to be in conformity with accounting standards generally accepted in the Kingdom of Saudi Arabia.

for Ernst & Young

Ahmed I. Reda
Certified Public Accountant
Licence No. 356

20 Jumada Thani 1435H
20 April 2014

Jeddah

13/120/STK



Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

CONSOLIDATED BALANCE SHEET (UNAUDITED)

As at 31 March 2014

	Note	2014 SR'000	2013 SR'000
ASSETS			
CURRENT ASSETS			
Bank balances and cash		97,633	48,210
Accounts receivable and prepayments		525,166	510,692
Inventories		679,360	683,712
TOTAL CURRENT ASSETS		1,302,159	1,242,614
NON-CURRENT ASSETS			
Investment in associates	3	10,923	4,247
Property and equipment		298,867	294,754
Intangible asset		176	331
TOTAL NON-CURRENT ASSETS		309,966	299,332
TOTAL ASSETS		1,612,125	1,541,946
LIABILITIES AND SHAREHOLDERS' EQUITY			
CURRENT LIABILITIES			
Due to banks	4	394,873	435,968
Accounts payable and accruals		288,443	299,728
Zakat and income tax payable		18,737	16,995
Current portion of term loans	4	18,251	22,901
TOTAL CURRENT LIABILITIES		720,304	775,592
NON-CURRENT LIABILITIES			
Term loans	4	34,639	36,994
Employees' end of service benefits		34,467	32,473
TOTAL NON-CURRENT LIABILITIES		69,106	69,467
TOTAL LIABILITIES		789,410	845,059
SHAREHOLDERS' EQUITY			
Equity attributable to the shareholders of the Parent Company			
Share capital		350,000	350,000
Statutory reserve		78,841	66,333
Retained earnings		157,793	161,887
Proposed dividend	5	87,500	-
Total equity attributable to the shareholders of the Parent Company		674,134	578,220
Non-controlling interests		148,581	118,667
TOTAL SHAREHOLDERS' EQUITY		822,715	696,887
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		1,612,125	1,541,946

The attached notes 1 to 7 form part of these unaudited interim consolidated financial statements.

Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

CONSOLIDATED STATEMENT OF INCOME (UNAUDITED)

For the three-month period ended 31 March 2014

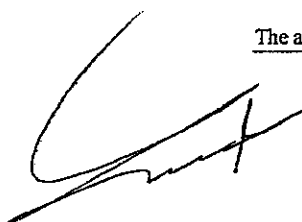
	Note	2014 SR'000	2013 SR'000
Sales		355,595	458,298
Cost of sales		(244,254)	(310,660)
GROSS PROFIT		111,341	147,638
EXPENSES			
Selling and distribution		(37,736)	(46,871)
General and administration		(30,637)	(26,597)
		(68,373)	(73,468)
INCOME FROM MAIN OPERATIONS		42,968	74,170
Other income, net		203	1,351
Financial charges		(3,159)	(4,422)
Share of results of associates	3	(657)	(424)
INCOME BEFORE ZAKAT AND INCOME TAX AND NON-CONTROLLING INTERESTS		39,355	70,675
Zakat and income tax		(6,370)	(6,866)
NET INCOME BEFORE NON-CONTROLLING INTERESTS		32,985	63,809
Income attributable to non-controlling interests		(12,369)	(14,018)
NET INCOME FOR THE PERIOD		20,616	49,791
EARNINGS PER SHARE			
Weighted average number of ordinary shares outstanding		35,000	35,000
Earnings per share on income from main operations (in SR per share)	5	1.23	2.12
Earnings per share on net income for the period (in SR per share)	5	0.59	1.42

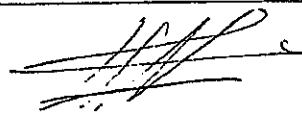
The attached notes 1 to 7 form part of these unaudited interim consolidated financial statements.

Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)
CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)
For the three-month period ended 31 March 2014

	<i>Note</i>	2014	2013
		SR'000	SR'000
OPERATING ACTIVITIES			
Income before zakat and income tax and non-controlling interests		39,355	70,675
Adjustments for:			
Depreciation		7,250	7,541
Amortisation of intangible assets		33	100
Amortisation of administrative fee		117	117
Share of results of associates	3	657	424
Provision for employees' end of service benefits		1,356	2,143
Financial charges		3,159	4,422
Gain on disposal of property and equipment		(22)	(42)
		<u>51,905</u>	<u>85,380</u>
Changes in operating assets and liabilities:			
Receivables		(86,020)	(163,207)
Inventories		(31,608)	(54,109)
Payables		87,820	100,899
		<u>22,097</u>	<u>(31,037)</u>
Cash from/ (used in) operations		22,097	(31,037)
Financial charges paid		(3,159)	(4,422)
Zakat and income tax paid		(6,500)	(3,235)
Employees' end of service benefits paid		(1,503)	(1,022)
		<u>10,935</u>	<u>(39,716)</u>
Net cash from/ (used in) operating activities		10,935	(39,716)
INVESTING ACTIVITIES			
Purchase of property and equipment		(5,179)	(2,586)
Proceeds from disposal of property and equipment		352	163
Purchase of intangible asset		-	(31)
		<u>(4,827)</u>	<u>(2,454)</u>
Net cash used in investing activities		(4,827)	(2,454)
FINANCING ACTIVITIES			
Repayment of term loans		(5,633)	(8,844)
Net movement in amounts due to banks		8,327	23,873
		<u>2,694</u>	<u>15,029</u>
Net cash from financing activities		2,694	15,029
INCREASE/ (DECREASE) IN BANK BALANCES AND CASH		8,802	(27,141)
Bank balances and cash at the beginning of the period		88,831	75,351
BANK BALANCES AND CASH AT THE END OF THE PERIOD		97,633	48,210

The attached notes 1 to 7 form part of these unaudited interim consolidated financial statements.





Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

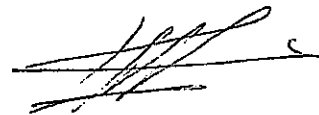
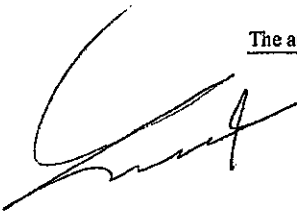
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

For the three-month period ended 31 March 2014

EQUITY ATTRIBUTABLE TO THE SHAREHOLDERS OF THE PARENT COMPANY

	<i>Share Capital SR '000</i>	<i>Statutory reserve SR '000</i>	<i>Retained earnings SR '000</i>	<i>Proposed dividend SR '000</i>	<i>Total SR '000</i>
Balance at 31 December 2013 (audited)	350,000	78,841	224,677	-	653,518
Net income for the period from 1 January 2014 to 31 March 2014	-	-	20,616	-	20,616
Dividends (note 5)	-	-	(87,500)	87,500	-
Balance at 31 March 2014 (unaudited)	350,000	78,841	157,793	87,500	674,134
Balance at 31 December 2012 (audited)	350,000	66,333	112,096	-	528,429
Net income for the period from 1 January 2013 to 31 March 2013	-	-	49,791	-	49,791
Balance at 31 March 2013 (unaudited)	350,000	66,333	161,887	-	578,220

The attached notes 1 to 7 form part of these unaudited interim consolidated financial statements.



Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

At 31 March 2014

1 ACTIVITIES

Al Hassan Ghazi Ibrahim Shaker Company (the “Company” (or) the “Parent Company” (or) “HGISC”) is a Saudi Joint Stock Company registered in the Kingdom of Saudi Arabia.

The Ministerial Decision (No. 275), announcing the transfer of the Parent Company from a Limited Liability Company to a Closed Saudi Joint Stock Company, with a share capital of SR 350 million (divided into 35 million shares of SR 10 each), was obtained on 17 Shabaan 1429H, corresponding to 18 August 2008.

As decided by the shareholders of the Parent Company, the Parent Company offered 30% of share capital to public, during subscription period from 26 April 2010 (corresponding to 11 Jumad Awal 1431H) to 2 May 2010 (corresponding to 17 Jumad Awal 1431H). The Parent Company’s shares started trading in the stock exchange on 17 May 2010 (corresponding to 3 Jumad Thani 1431H). Accordingly, after successful completion of the IPO (Initial Public Offering Process) the Parent Company was declared a Saudi Joint Stock Company with a share capital of SR 350 million (divided into 35 million shares of SR 10 each).

The Parent Company is engaged in the manufacturing of air-conditioners and trading and wholesale of spare parts, electronic equipment, household equipment and air-conditioners, and maintenance of the items mentioned above and to provide agency services for those companies which are in the same business.

The head office of the Parent Company is located in Riyadh.

2 BASIS OF PREPARATION, CONSOLIDATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION

The interim consolidated financial statements have been prepared in accordance with Saudi Accounting Standard for interim financial information issued by Saudi Organization for Certified Public Accountants (“SOCPA”). The interim consolidated financial statements do not contain all information and disclosures required for full financial statements prepared in accordance with accounting standards generally accepted in the Kingdom of Saudi Arabia. The interim consolidated financial statements are expressed in Saudi Riyals, being the functional currency of the Parent Company and have been rounded off to the nearest thousand, unless otherwise specified.

The results presented in the interim consolidated financial statements may not be an accurate indicator of the annual financial results.

2.2 BASIS OF CONSOLIDATION

The interim consolidated financial statements comprise the interim financial statements of the Parent Company and its subsidiaries (hereinafter referred to as “Group”), after elimination of all material inter-group transactions and balances. Details of the subsidiaries are as follows:

<i>Name</i>	<i>Principal field of activity</i>	<i>Country of incorporation</i>	<i>% of capital held (directly or indirectly)</i>	
			<i>2014</i>	<i>2013</i>
New Vision for Electronics and Electrical Appliances Company (see note (a) below)	Import, export and maintenance of electrical and home appliances	Jordan	60%	60%
LG Shaker Company Limited (see note (b) below)	Manufacture of air conditioners	Saudi Arabia	51%	51%
Ibrahim Shaker Company Limited (see notes (c) and (d) below)	Wholesale of household appliances	Saudi Arabia	100%	100%
Ibrahim Hussein Shaker Projects and Maintenance Company Limited (see notes (c) and (d) below)	Import, export and marketing services	Saudi Arabia	100%	100%

Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

At 31 March 2014

2 BASIS OF PREPARATION, CONSOLIDATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 BASIS OF CONSOLIDATION (continued)

a) On 26 July 2010, the Parent Company subscribed 50% shareholding in New Vision for Electronics and Electrical Appliances Company ("New Vision"), registered in Jordan. With effect from 7 October 2012, the Parent's Company shareholding in New Vision has increased from 50% to 60%, as a result of transferring a required balance from partner credit account in New Vision, classified as equity, to capital. The consolidated statement of income in these interim consolidated financial statements includes the results of operations of New Vision, for the three-month period ended 31 March 2014 and the consolidated balance sheet includes the assets and liabilities of New Vision, as at 31 March 2014. The Parent Company has control over the operations and management of New Vision. Hence, New Vision has been considered as a subsidiary and consolidated in these interim consolidated financial statements.

b) The consolidated statement of income in these interim consolidated financial statements includes the results of operations of LG Shaker Company Limited ("LG Shaker"), for the three-month period ended 31 March 2014, and the consolidated balance sheet includes the assets and liabilities of LG Shaker, as at 31 March 2014.

According to the agreement signed between HGISC and LG Electronics Inc. to establish LG Shaker in 2006, LG Electronics Inc. has a call option to buy additional 2% shareholding in LG Shaker. During 2013, LG Electronics Inc. decided to exercise the aforementioned option and signed a Sale Purchase Agreement ("SPA Agreement") with HGISC. Based on the SPA Agreement, LG Electronics Inc. agreed to buy and HGISC agreed to sell 2% of the net book value of the shareholding in LG Shaker related to HGISC. The effective date of the SPA Agreement is dependent on the completion of the legal formalities, including approval from regulatory authorities in Kingdom of Saudi Arabia.

The legal formalities for transferring 2% of the shareholding to LG Electronics Inc. were still under process at 31 March 2014 and have not been completed as at the issue date of these interim consolidated financial statements. Accordingly, HGISC still holds 51% shareholding in LG Shaker, as at 31 March 2014 and has control over the operations and management of the entity. Hence, LG Shaker continued to be considered a subsidiary and consolidated in these interim consolidated financial statements.

c) With effect from 1 January 2007, the Parent Company purchased a 90% shareholding in Ibrahim Shaker Company Limited ("ISCL") and Ibrahim Hussein Shaker Projects and Maintenance Company Limited ("IHSC"). The remaining 10% of the shareholding in ISCL is held by IHSC, and the remaining 10% of the shareholding in IHSC is held by ISCL. As such the Parent Company owns 100% of the shareholdings in ISCL and IHSC directly or indirectly. Therefore, these subsidiaries have been treated as fully owned subsidiaries of the Parent Company in these interim consolidated financial statements.

d) The consolidated statement of income in these interim consolidated financial statements also includes the results of operations of ISCL and IHSC for the three-month period ended 31 March 2014 and the consolidated balance sheet includes the assets and liabilities of ISCL and IHSC as at 31 March 2014.

The details of the Company's associates are as follows:

<i>Name</i>	<i>Principal field of activity</i>	<i>Percentage of holding</i>	
		<i>2014</i>	<i>2013</i>
Shaker Electronic and Appliances Lebanon Company ("SEALCO") (see note (e) below)	Trading of electrical and home appliances	20%	20%
Energy Management Services Emirates LLC ("EMS") (see note (f) below)	Providing technical support for energy control devices and consultancy services	20%	-

e) In 2009, the Company purchased a 20% shareholding in SEALCO, registered in Lebanon. The associate has commenced its operations during 2010.

f) In 2013, the Company purchased a 20% shareholding in EMS, registered in United Arab Emirates.

Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

At 31 March 2014

2 BASIS OF PREPARATION, CONSOLIDATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

2.3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted by the Parent Company and its subsidiaries (the "Group") for the preparation of the interim consolidated financial statements are in accordance with accounting standards generally accepted in the Kingdom of Saudi Arabia and are consistent with those used for the preparation of the annual financial statements.

Subsidiaries

Subsidiaries are companies in which the Group has, directly or indirectly, long term investment comprising an interest of more than 50% in the voting capital or over which it exerts control. Subsidiaries are consolidated from the date the Group obtains control until the date that such control ceases. The financial statements of the subsidiaries are prepared for the same reporting period as the Parent Company, using consistent accounting policies. All intra-group balances, income and expenses and unrealised gains and losses resulting from intra-group transactions are eliminated in full on consolidation.

Non-controlling interests represent the portion of profit or loss and net assets that are not held by the Group and are presented separately in the consolidated statement of income and within equity in the consolidated balance sheet, separately from Parent Company's shareholders' equity.

Zakat and income tax

Zakat and income tax is provided for in accordance with Saudi Arabian fiscal regulations. Since the Parent Company is wholly owned by Saudi shareholders, the provision is charged to the consolidated statement of income. Additional amounts, if any, that may become due on finalization of an assessment are accounted for in the year in which assessment is finalized.

3 INVESTMENT IN ASSOCIATES

Investment in associates is carried in the consolidated balance sheet at cost adjusted by the changes in the Parent Company's share of net assets of the associates. The consolidated statement of income reflects the share of results of operation of the associates. Details of the associates are as follows:

<i>Name</i>	<i>Country of incorporation</i>	<i>2014 SR'000</i>	<i>2013 SR'000</i>
Shaker Electronic and Appliances Lebanon Company ("SEALCO") (see note (i) below)	Beirut - Lebanon	4,345	4,247
Energy Management Services Emirates LLC ("EMS") (see note (ii) below)	Dubai- United Arab Emirates	6,578	-
Total		10,923	4,247

Movement in investment in associates during the period ended 31 March was as follows:

i) Shaker Electronic and Appliances Lebanon Company

	<i>2014 SR'000</i>	<i>2013 SR'000</i>
At 1 January	4,815	4,671
Share of results for the period	(470)	(424)
At 31 March	4,345	4,247

Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

At 31 March 2014

3 INVESTMENT IN ASSOCIATES (continued)

ii) Energy Management Services Emirates LLC

	2014 SR'000	2013 SR'000
At 1 January	6,765	-
Share of results for the period	(187)	-
At 31 March	<u>6,578</u>	<u>-</u>

In November 2013, the Parent Company acquired 20% shareholding in EMS for an aggregate consideration of US\$ 1.6 million (SR 6 million). Furthermore, the Parent Company also contributed additional US\$ 200 thousand (SR 750 thousand) towards the increase in capital of EMS, representing its 20% share.

4 DUE TO BANKS AND TERM LOANS

	2014 SR'000	2013 SR'000
(a) <i>Due to banks:</i>		
Overdraft	2,778	3,222
Short term loans (see notes (i) and (ii) below)	367,221	382,929
Notes payable	24,874	49,817
	<u>394,873</u>	<u>435,968</u>
(b) <i>Term loans:</i>		
Balance outstanding as at 31 March (see notes (ii) to (iv) below)	54,449	61,930
Unamortised portion of administration fees paid in advance (see note (iii) below)	(1,559)	(2,035)
Balance of term loan as at 31 March	<u>52,890</u>	<u>59,895</u>
Less: Non-current portion of term loans	(34,639)	(36,994)
Current portion of term loans	<u>18,251</u>	<u>22,901</u>

- i) The short term loans include loan obtained by a subsidiary company, LG Shaker Company Limited, which are guaranteed by promissory notes on demand signed by the partners of LG Shaker Company Limited and secured by corporate guarantees of the partners of LG Shaker Company Limited. These short term loans carry commission at commercial rates. Also included in the short term loans, loans obtained by the Parent Company which is part of Islamic financing facilities arranged with local banks, secured by promissory notes on demand issued by the Parent Company. Further, New Vision for Electronics and Electrical Appliances, a subsidiary company, has a short term revolving credit facility and Murabha financing facility with limit of SR 48 million and SR 78 million, respectively. The outstanding balance of the utilized facilities amounting to SR 72 million (31 March 2013: SR 42 million), is included in short term loan balance of SR 367 million at 31 March 2014 (31 March 2013: SR 382 million). The facility carries commission at commercial rates
- ii) LG Shaker Company Limited, a subsidiary company, has obtained short-term and long-term borrowing facilities from local banks which bear financial charges at prevailing market rates based on Saudi inter-bank offer rate ("SIBOR"). Such facilities provide for loans, letters of credit and guarantee and notes payable for bills of exchange to finance working capital. The aggregate maturities of these loans, based on their respective repayment schedules, are spread in 2011 through 2015. The borrowing facilities under the agreement are secured by corporate guarantees of the partners of LG Shaker Company Limited.

4 DUE TO BANKS AND TERM LOANS (continued)

- iii) During 2010, LG Shaker Company Limited, a subsidiary company, has signed an agreement with Saudi Industrial Development Fund ("SIDF") for a loan of SR 46.8 million, which is fully withdrawn. The outstanding balance of SIDF loan amounting to SR 27.7 million, as at 31 March 2014 (31 March 2013: SR 37.1 million), is included in the term loan balance of SR 54.5 million (31 March 2013: 61.93 million). The SIDF loan was received net of an administration charge amounting to SR 3.5 million, which is being amortized over the term of loan on Effective Interest Rate ("EIR") method. The SIDF loan is secured by mortgage over fixed assets including land of that subsidiary, and corporate guarantees of the partners of LG Shaker Company Limited.
- iv) During November 2013, New Vision Company Limited, a subsidiary company, has obtained a long term facility from a local bank, for SR 15.9 million, which was fully withdrawn. The loan is repayable over 48 equal monthly instalments, commencing May 2014. The loan bears financing charges at the prevailing market rates. The outstanding balance of SR 15.9 million is included in the term loan balance SR 54.5 million. The borrowing facilities under the agreement are secured by corporate and personal guarantees of the partners of New Vision Company Limited.

5 EARNINGS PER SHARE

Earnings per share on income from main operations is calculated by dividing income from main operations by weighted average number of shares in issue during the period.

Earnings per share on net income is calculated by dividing the net income by the weighted average number of shares in issue during the period.

The calculation of diluted earnings per share is not applicable to the Parent Company.

On 21 January 2014 (corresponding to 20 Rabi Alawal 1435H), the Board of Directors of the Parent Company proposed cash dividends of SR 2.5 per share for the year ended 31 December 2013, which represents 25% of total paid up capital amounting to SR 87.5 million. Subsequent to reporting date, on 3 April 2014 (corresponding to 3 Jumada Thani 1435H), shareholders has approved the proposed cash dividends to be paid on 27 April 2014 (corresponding to 27 Jumada Thani 1435H).

Al Hassan Ghazi Ibrahim Shaker Company (a Saudi Joint Stock Company)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

At 31 March 2014

6 OPERATING SEGMENT INFORMATION

The management views the activities of the Group's operations under two business units, as detailed below:

	<i>For the three-month period ended 31 March 2014</i>		
	<i>LG Air-Conditioners and home appliances SR'000</i>	<i>Non - LG Air-Conditioners and products SR'000</i>	<i>Total SR'000</i>
Sales	289,429	66,166	355,595
Cost of sales	(198,759)	(45,495)	(244,254)
Gross profit	90,670	20,671	111,341
Un-allocated expenses and income:			
Selling and distribution			(37,736)
General and administration			(30,637)
Other income			203
Financial charges			(3,159)
Share of result of associates			(657)
Zakat and income tax			(6,370)
Net income before non-controlling interests			32,985

	<i>For the here -month period ended 31 March 2013</i>		
	<i>LG Air-Conditioners and home appliances SR'000</i>	<i>Non - LG Air-Conditioners and products SR'000</i>	<i>Total SR'000</i>
Sales	379,577	78,721	458,298
Cost of sales	(254,219)	(56,441)	(310,660)
Gross profit	125,358	22,280	147,638
Un-allocated expenses and income:			
Selling and distribution			(46,871)
General and administration			(26,597)
Other income			1,351
Financial charges			(4,422)
Share of result of an associate			(424)
Zakat and income tax			(6,866)
Net income before non-controlling interests			63,809

The Group assets and liabilities are managed on a group basis and are not allocated to operating segments.

7 BOARD OF DIRECTORS' APPROVAL

These unaudited interim consolidated financial statements have been approved by the Board of Directors on 20 April 2014, corresponding to 20 Jumada Thani 1435H.