

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)
AND INDEPENDENT AUDITOR'S REVIEW REPORT
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)
AND INDEPENDENT AUDITOR'S REVIEW REPORT
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

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**INDEPENDENT AUDITORS' REVIEW REPORT ON THE CONDENSED
INTERIM FINANCIAL STATEMENTS**

**TO THE SHAREHOLDERS OF CANADIAN GENERAL MEDICAL CENTER COMPLEX
COMPANY**

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Canadian General Medical Complex Company ("the Company") as at 30 June 2021, and the related condensed interim statements of profit or loss and other comprehensive income, changes in equity and cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of these condensed interim financial statements in accordance with IAS 34 'Interim Financial Reporting' as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on the condensed interim financial statements based on our review.

Scope of review

We conducted our review in accordance with the International Standard on Review Engagements 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' that is endorsed in the Kingdom of Saudi Arabia. A review of condensed interim financial statements 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 that are endorsed in the Kingdom of Saudi Arabia 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 condensed interim financial statements are not prepared, in all material respects, in accordance with IAS 34 as endorsed in the Kingdom of Saudi Arabia.

BAKER TILLY MKM & CO.
Certified Public Accountants

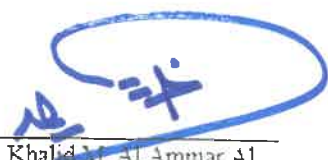
Majid Muneer Alnemer
License No. 381

Al-Khobar 6 Muharram 1443H
14 August 2021



CANADIAN GENERAL MEDICAL CENTRE COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

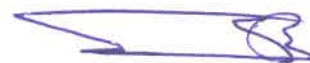
	<i>Note</i>	<i>30 June 2021</i> <i>(Reviewed and</i> <i>Unaudited)</i>	<i>31 December</i> <i>2020</i> <i>(Audited)</i>
		<i>SR</i>	<i>SR</i>
ASSETS			
Current assets			
Cash and cash equivalents		25,629,423	79,916,678
Accounts receivable	4	19,488,827	14,910,513
Prepayments and other receivables		1,568,134	765,709
Inventories		278,605	203,154
Investment at fair value through profit or loss (FVTPL)	5	59,015,742	-
Total current assets		105,980,731	95,796,054
Non-current assets			
Property and equipment		11,066,458	11,102,360
Right of use of assets		4,937,843	5,290,390
Total non-current assets		16,004,301	16,392,750
TOTAL ASSETS		121,985,032	112,188,804
LIABILITIES AND EQUITY			
Current liabilities			
Accounts payable and accruals	6	8,285,033	4,358,619
Borrowings	7	4,620,941	4,620,941
Current portion of lease liabilities		623,287	603,703
Provision for zakat		1,350,000	558,026
Total current liabilities		14,879,261	10,141,289
Non-current liabilities			
Employees' benefits obligations		5,458,671	4,868,102
Non-current portion of lease liabilities		4,645,176	4,961,794
Total non-current liabilities		10,103,847	9,829,896
Total liabilities		24,983,108	19,971,185
Equity			
Share capital	1	77,000,000	77,000,000
Statutory reserve		2,215,307	2,215,307
Actuarial reserve		(119,558)	58,864
Retained Earnings		17,906,175	12,943,448
Total equity		97,001,924	92,217,619
TOTAL LIABILITIES AND EQUITY		121,985,032	112,188,804



Khalid M. Al Ammar Al
Dossary
Chairman



Waddah M. Al Ammar Al
Dossary
C.E.O



Sayed A. Al Bsar
CFO

The accompanying notes form an integral part of these condensed interim financial statements.

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

	<i>Note</i>	<i>For the six month period ended 30 June 2021 (Reviewed and Unaudited)</i> SR	<i>For the six month period ended 30 June 2020 (Unreviewed and Unaudited)</i> SR
Revenue	9	30,183,321	29,832,093
Cost of revenue		(17,790,550)	(17,609,214)
Gross profit		12,392,771	12,222,879
General and administrative expenses		(5,887,545)	(3,503,093)
Operating profit		6,505,226	8,719,786
Finance cost		(263,901)	(331,956)
Other income		82,487	266,188
Profit before zakat		6,323,812	8,654,018
Zakat expense		(1,361,085)	(255,000)
Profit for the period		4,962,727	8,399,018
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			
Remeasurement (loss)/gain on employee benefit obligations		(178,422)	116,126
Total comprehensive income for the period		4,784,305	8,515,144
Earnings per share for the period (basic and diluted)	11	0.64	839.90



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CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

Note	Share capital		Statutory reserve		Actuarial reserve		Retained earnings		Total	
	SR	SR	SR	SR	SR	SR	SR	SR	SR	SR
For the six month period ended 30 June 2021:										
1	77,000,000	2,215,307	58,864	12,943,448	92,217,619	-	-	4,962,727	4,962,727	97,001,924
As at 1 January 2021 (Audited)	-	-	-	-	-	-	-	-	-	-
Profit for the period	-	-	(178,422)	4,962,727	4,784,305	-	-	-	-	-
Other comprehensive loss	-	-	(178,422)	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	(178,422)	4,962,727	4,784,305	-	-	-	-	-
As at 30 June 2021 (Reviewed and unaudited)	77,000,000	2,215,307	(119,558)	17,906,175	97,001,924	-	-	-	-	-
For the six month period ended 30 June 2020:										
As at 1 January 2020 (Audited)	2,000,000	600,000	(238,705)	9,220,316	11,581,611	-	-	8,399,018	8,399,018	19,980,629
Profit for the period	-	-	-	116,126	116,126	-	-	-	-	-
Other comprehensive income for the period	-	-	-	116,126	116,126	-	-	-	-	-
Total comprehensive income for the period	-	-	-	116,126	116,126	-	-	-	-	-
Dividend	-	-	-	(5,550,000)	(5,550,000)	-	-	-	-	-
As at 30 June 2020 (Unreviewed and unaudited)	2,000,000	600,000	(122,579)	12,069,334	14,546,755	-	-	-	-	-


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CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

	<i>For the six month period ended 30 June 2021 (Reviewed and Unaudited)</i>	<i>For the six month period ended 30 June 2020 (Unreviewed and Unaudited)</i>
	<i>SR</i>	<i>SR</i>
OPERATING ACTIVITIES		
Profit before zakat	6,323,812	8,654,018
<i>Adjustments for non-cash flow items:</i>		
Depreciation on property and equipment	1,069,321	769,618
Depreciation on right of use of assets	352,547	352,547
Employees' benefit obligations incurred	447,695	537,084
Finance cost on lease liability	179,909	198,281
(Gain)/loss on disposal of property and equipment	(1,322)	5,065
Expected credit losses	231,412	99,675
Valuation gain on investment at fair value through profit or loss	(15,742)	-
<i>Changes in working capital:</i>		
Inventories	(75,451)	-
Accounts receivable	(4,809,724)	(833,845)
Prepayments and other receivables	(802,425)	258,917
Accounts payable and accruals	3,926,414	1,359,573
Cash generated from operations	6,826,446	11,400,933
Employees' benefits obligations paid	(35,548)	(38,300)
Zakat paid	(569,111)	-
Net cash flows from operating activities	6,221,787	11,362,633
INVESTING ACTIVITIES		
Investment at fair value through profit or loss	(59,000,000)	-
Purchases of property and equipment	(1,038,899)	(265,115)
Proceeds from disposal of property and equipment	6,800	884
Net cash flows used in investing activities	(60,032,099)	(264,231)
FINANCING ACTIVITIES		
Net movement in borrowings	-	(748,744)
Dividend paid	-	(7,100,000)
Payment of lease rental	(476,943)	(476,942)
Net cash flows used in financing activities	(476,943)	(8,325,686)
Net change in cash and cash equivalents	(54,287,255)	2,772,716
Cash and cash equivalents at the beginning of the period	79,916,678	2,250,746
Cash and cash equivalents at 30 June	25,629,423	5,023,462


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CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

1 - GENERAL INFORMATION

Canadian General Medical Complex Company ("the Company") is a Closed Joint Stock Company registered in Dammam, Kingdom of Saudi Arabia under Commercial Registration number 2050058605 dated 13 Safar 1429H (corresponding to 20 February 2008).

The Company is engaged in management of hospitals and health centers and trading with hospitals tools and equipment and ambulances under license No. 10045 dated 18 Jumada'1 1436 H (corresponding 9 March 2015).

The Company's registered office is in Dammam Kingdom of Saudi Arabia.

The Company operates through the following branches:

Branch commercial registration number	Location	Registration Date	Corresponding to Date
2050116858	Dammam	3 Dhul-Qi'dah 1439H	16 July 2018
2055026411	Al Jubail	22 Rabi al- Thani 1439H	9 January 2018
2059004078	Abqaiq	8 Jumada II 1438H	7 March 2017
2051056715	Al Khobar	15 Jumada I 1435H	16 March 2014

Results, assets and liabilities of these branches are included in these financial statements.

Shareholders of the Company and their shareholdings as of 30 June 2019 are as follows:

<u>Name of shareholders of the Company</u>	<u>Ownership</u>	<u>No of shares</u>	<u>Amount</u>
	%		SR
Mr. Khaled Mohammed Farhan			
Al-Ammar Al-Dossary	50	5,000	1,000,000
Khalifa Abdullatif Al Milhem Holding Company	50	5,000	1,000,000
	<u>100</u>	<u>10,000</u>	<u>2,000,000</u>

During the second half of the year 2020, the shareholders decided to adjust the value of one share of the Company from SR 200 to SR 10 to make the Company's share capital SR 2,000,000 divided into 200 thousand shares, the nominal value of each share became SR 10 and these are distributed in the same as above proportion to above shareholders.

During the second half of the year 2020, shareholders also decided to increase the Company's share capital from SR 2,000,000 to SR 2,666,667, by issuing new 66,667 shares, and a new shareholder Innova Investment Company subscribed to the new shares and paid the total value for the shares of SR 75,000,000, which includes an amount of SR 666,667 representing par value of the shares and rest of the amount SR 74,333,333 represents share premium for the new shares.

During the second half of the year 2020, the shareholders decided to increase the Company's share capital from SR 2,666,667 to SR 77,000,000 by capitalizing the above-mentioned issued share premium and subscription, resultantly the Company's share capital after the increase becomes an amount of SR 77,000,000 divided among the shareholders as follows:

<u>Name of shareholders of the Company</u>	<u>Ownership</u>	<u>No of shares</u>	<u>Amount</u>
	%		SR
Mr. Khaled Mohammed Farhan			
Al-Ammar Al-Dossary	37.5	2,887,500	28,875,000
Khalifa Abdullatif Al Milhem Holding Company	37.5	2,887,500	28,875,000
Innova Investment Company	25	1,925,000	19,250,000
	<u>100</u>	<u>7,700,000</u>	<u>77,000,000</u>

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

1 - GENERAL INFORMATION (Continued)

Also at end of the year 2020, the ownership of the Company was changed through the introduction of new shareholders to the Company and the assignment of the shareholding by Mr. Khaled Muhammad Farhan Al-Ammar Al-Dossary and Khalifa Abdullatif Al-Melhem Holding Company for part of their shares in the Company, and the full assignment of the shareholding by Innova Investment Company for all of its shareholding in the Company including rights and obligations towards new shareholders, and the legal procedures related to the transfer of ownership were completed during the year.

Also at end of the year 2020, the shareholders decided to convert the company from a limited liability Company to a closed joint stock company. The Company obtained ministerial approval for the official announcement of the conversion on 15 Jumada Al-Awwal 1442 H, corresponding to 30 December 2020.

Shareholders of the Company and their shareholdings as of 30 June 2021 and 31 December 2020 are as follows:

<u>Name of shareholders of the Company</u>	<u>Ownership</u>	<u>No of shares</u>	<u>Amount</u>
	<u>%</u>		<u>SR</u>
Mr. Khaled Mohammed Farhan Al-Ammar Al-Dossary	30	2,310,000	23,100,000
Mr. Khalifa Abdullatif Abdullah Al-Melhem	30	2,310,000	23,100,000
Others*	40	3,080,000	30,800,000
	100	7,700,000	77,000,000

*Represents shareholders holding individually less than 5% of the share capital.

The Capital Market Authority (CMA) through its resolution dated 18 Dhul-Al-Qadah 1442 corresponding to 28 June 2021 approved the Company's application for the registration of its shares for direct listing in the parallel market-Nomu.

2 - BASIS OF PREPARATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

These condensed interim financial statements of the Company for the six-month period ended 30 June 2021 have been prepared in accordance with IAS 34 'Interim Financial Reporting' that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements adopted by the Saudi Organization for Chartered and Professional Accountants (SOCPA).

These condensed interim financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Company's annual financial statements as at 31 December 2020.

Moreover, the results of operations for the six-month period ended June 30, 2021 do not necessarily provide an indication of results of operations for the year ending December 31, 2021 and no apportion occurred on the profit of the period ended June 30, 2021 which is performed at the end of the financial year.

These condensed interim financial statements have been prepared on historical cost basis, except for investment at fair value through profit or loss and defined benefits obligations measured at fair value. The condensed interim financial statements are presented in Saudi Riyals which is also the functional currency of the Company and all values are rounded to the nearest Riyal (SR).

2.2 Accounting Policies

The accounting policies adopted in the preparation of these condensed interim financial statements are consistent with those followed in the preparation of the Company's annual financial statements for the year ended 31 December 2020 and corresponding interim reporting period. The Company has not early adopted any other standard, interpretation or amendment that has been issued but not yet effective.

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (Continued)
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

3 - SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

3.1 Judgements

Preparation of the accompanying condensed interim financial statements and the application of accounting policies require from the Company's management to estimates, assumptions and diligence some items affecting financial assets and liabilities and to disclose contingent liabilities. These estimates and assumptions also affect income, expenses, provisions, expected credit losses and changes in fair value within condensed interim statement of profit or loss and condensed interim statement of changes in equity. And in a specific way, it requires the management to estimate and assess the amounts and timing of future cash flows. The aforementioned estimates are based on several assumptions and factors with varying degrees of consideration and uncertainty. Furthermore, the actual results may differ from the estimates due to the changes arising from the conditions and circumstances of those estimates in the future.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

The estimates used in the condensed interim financial statements are reasonable and consistent with the estimates used in preparing the financial statements for the year ended 31 December 2020.

3.2 Backdrop of the COVID-19 pandemic

The management has reviewed the key sources of estimation uncertainties disclosed in the financial statements against the backdrop of the COVID-19 pandemic. Management believes that all sources of estimation uncertainty remain similar to those disclosed in the financial statements as of December 31, 2020. Management will continue to monitor the situation and any changes required will be reflected in future reporting periods.

4 - ACCOUNTS RECEIVABLE

	<i>30 June 2021</i> <i>(Reviewed and</i> <i>Unaudited)</i>	<i>31 December</i> <i>2020</i> <i>(Audited)</i>
	<i>SR</i>	<i>SR</i>
Accounts receivable	19,808,827	15,110,513
Expected credit loss	<u>(320,000)</u>	<u>(200,000)</u>
	<u>19,488,827</u>	<u>14,910,513</u>

Accounts receivable are unsecured and non-interest bearing. Accounts receivable are generally on terms of 30 to 120 days. An aged analysis of accounts receivable is as follows:

	30 June 2021				
	Neither past due nor impaired	< 120 days	120-365 days	Above 365 days	Total
	<i>SR</i>	<i>SR</i>	<i>SR</i>	<i>SR</i>	<i>SR</i>
Gross	14,128,975	4,697,327	982,525	-	19,808,827
Expected credit loss	-	-	(320,000)	-	(320,000)
	<u>14,128,975</u>	<u>4,697,327</u>	<u>662,525</u>	<u>-</u>	<u>19,488,827</u>
	31 December 2020				
	Neither past due nor impaired	< 120 days	120-365 days	Above 365 days	Total
	<i>SR</i>	<i>SR</i>	<i>SR</i>	<i>SR</i>	<i>SR</i>
Gross	5,441,132	6,923,527	314,239	2,431,615	15,110,513
Expected credit loss	-	-	-	(200,000)	(200,000)
	<u>5,441,132</u>	<u>6,923,527</u>	<u>314,239</u>	<u>2,231,615</u>	<u>14,910,513</u>

As of the date of these condensed interim financial statements, the Company's accounts receivable are concentrated in 5 major customers in an amount of SR 14.49 million (31 December 2020: SR 8.2 million), which is equivalent to 73% (31 December 2020: 55%) of the total accounts receivable.

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (Continued)
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

4 - ACCOUNTS RECEIVABLE (Continued)

The Company measures the allowance for accounts receivable at an amount equivalent to the expected lifetime credit loss. The expected credit losses from accounts receivable are estimated using a matrix based on the experience of defaulting on the previous debtor's repayment and an analysis of the debtor's current financial position, adjusted for debtors' factors and the general economic conditions of the sector in which they work and assessing both the current trend and expectations for conditions in the history of the financial statements. At 30 June 2021, accounts receivable include SR 10 million (31 December 2020: SR 2.4 million) receivables from government entities for which management believe that there is minimal credit risk.

The movement in the allowance for expected credit losses is as follows:

	<i>For the six month period ended 30 June 2021 (Reviewed and Unaudited)</i>	<i>For the year ended 31 December 2020 (Audited)</i>
	<i>SR</i>	<i>SR</i>
Beginning balance	200,000	-
Allowance for the period	231,412	299,675
Written off during the period	<u>(111,412)</u>	<u>(99,675)</u>
Ending balance	<u>320,000</u>	<u>200,000</u>

5 - INVESTMENT AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

As at 30 June 2021, the Company owns 5.563 million units in a local open end mutual fund (31 December 2020: nil) having a fair value at the period end of SR 10.61 per unit.

<i>Investee</i>	30 June 2021	
	(Reviewed and Unaudited)	
	<i>Cost</i>	<i>Market Value</i>
	<i>SR</i>	<i>SR</i>
Alpha Capital - Murabaha Fund	<u>59,000,000</u>	<u>59,015,742</u>
	<u>59,000,000</u>	<u>59,015,742</u>

6 - ACCOUNTS PAYABLE AND ACCRUALS

	<i>30 June 2021 (Reviewed and Unaudited)</i>	<i>31 December 2020 (Audited)</i>
	<i>SR</i>	<i>SR</i>
Accounts payables	2,488,602	2,182,982
Accrued expenses	4,474,207	1,772,966
Value added tax	<u>1,322,224</u>	<u>402,671</u>
	<u>8,285,033</u>	<u>4,358,619</u>

7 - BORROWINGS

Borrowings represent loan obtained from a local commercial bank and carry commission at SAIBOR plus a certain percentage. The borrowings are secured by promissory notes issued by some of the shareholders and other standard terms.

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (Continued)
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

8 - RELATED PARTY DISCLOSURE

Following is the summary of remuneration related to key management personnel.

	<i>For the six month period ended 30 June 2021 (Reviewed and Unaudited)</i>	<i>For the six month period ended 30 June 2020 (Unreviewed and Unaudited)</i>
	<i>SR</i>	<i>SR</i>
Salaries and other short term employee benefits	1,575,000	1,787,500
Post employment benefits	57,460	57,253
	<u>1,632,460</u>	<u>1,844,753</u>

9 - REVENUE

	<i>For the six month period ended 30 June 2021 (Reviewed and Unaudited)</i>	<i>For the six month period ended 30 June 2020 (Unreviewed and Unaudited)</i>
	<i>SR</i>	<i>SR</i>
Type of customers		
Government clients	13,796,931	9,609,167
Corporate clients	15,471,584	19,239,297
Walk in patients	914,806	983,629
	<u>30,183,321</u>	<u>29,832,093</u>
Credit terms		
Cash sales	97,895	38,582
Credit sales	30,085,426	29,793,511
	<u>30,183,321</u>	<u>29,832,093</u>
Geographical markets		
In the Kingdom of Saudi Arabia	<u>30,183,321</u>	<u>29,832,093</u>

10 - DIVIDEND

During the period ended 30 June 2020, the Company announced a dividend of SR 5.55 million which was fully paid during the same period along with a previously due dividend of SR 1.55 million. No dividend is announced during the period ended 30 June 2021.

11 - EARNINGS PER SHARE FOR THE PERIOD (BASIC AND DILUTED)

	<i>For the six month period ended 30 June 2021 (Reviewed and Unaudited)</i>	<i>For the six month period ended 30 June 2020 (Unreviewed and Unaudited)</i>
	<i>SR</i>	<i>SR</i>
Profit for the period	4,962,727	8,399,018
	<u>Share</u>	<u>Share</u>
Weighted average number of shares (note 1)	7,700,000	10,000
	<u>SR / Share</u>	<u>SR / Share</u>
Earnings per share for the period (basic and diluted)	<u>0.64</u>	<u>839.90</u>

CANADIAN GENERAL MEDICAL CENTER COMPLEX COMPANY
(A CLOSED JOINT STOCK COMPANY)
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (Continued)
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2021

12 - SUBSEQUENT EVENTS

During the subsequent period, the Company got listing and started trading on Saudi Exchange's Parallel Market - Nomu, as a direct listing with the symbol 9518. No other subsequent event occurred that require adjustment or disclosure in the financial statement.

13 - APPROVAL OF THE FINANCIAL STATEMENTS

These condensed interim financial statements were authorized for issue by the Company's Board of Directors on 6 Muharram 1443 (corresponding to 14 August 2021).