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المحاسبون المتحدون للاستشارات المهنية
Allied Accountants Professional Services

AL-SHARQIYAH DEVELOPMENT COMPANY
(A Saudi Joint Stock Company)

**INTERIM CONDENSED FINANCIAL
INFORMATION (UNAUDITED)
FOR THE THREE-MONTH PERIOD ENDED 31
MARCH 2022
AND OUR REVIEW OF INTERIM FINANCIAL
INFORMATION**

AL-SHARQIYAH DEVELOPMENT COMPANY
(A Saudi Joint Stock Company)

**INTERIM CONDENSED FINANCIAL INFORMATION (UNAUDITED) AND INDEPENDENT
AUDITORS' REVIEW REPORT
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022**

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED FINANCIAL INFORMATION

To the Shareholders
Al-Sharqiyah Development Company
(A Saudi Joint Stock Company)

Introduction

We have reviewed the accompanying interim condensed statement of financial position of **Al-Sharqiyah Development Company, a Saudi joint stock company** (the "Company"), as at 31 March 2022 and the related interim condensed statements of profit or loss and other comprehensive, changes in equity and cash flows for the three months period then ended and other explanatory notes. Management is responsible for the preparation and fair presentation of this interim condensed financial information in accordance with International Accounting Standards 34 - "Interim Financial Reporting" ("IAS 34") as endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on this interim condensed financial information based on our review.

Scope of review

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

Emphases of matter

We draw attention to:

- Note 2 of the accompanying interim condensed financial information explaining events and conditions casting significant uncertainty on the Company's ability to continue as a going concern.

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED
FINANCIAL INFORMATION (continued)**

To the Shareholders
Al-Sharqiyah Development Company (continued)
(A Saudi Joint Stock Company)

Emphases of matter (continued)

- Note 12 to the accompanying interim condensed financial information, which states that the Company has received certain land parcels as grants from the government of the Kingdom of Saudi Arabia after meeting all the required conditions of the grant. The Ministry of Environment, Water and Agriculture has issued a ministerial resolution on 2 February 2020 confirming the Company's compliance with the terms and conditions of the grant and the Company's ownership of the land parcels. However, the title deed has not been transferred in favor of the company until the date of this report.

Our conclusion is not modified in respect of these matters.

Allied Accountants Professional Services Company



Mohammed bin Farhan bin Nader
License number 435

Al Khobar, Saudi Arabia
18 Shawal 1443H (19 May 2022)



AL-SHARQIYAH DEVELOPMENT COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION
(All amounts expressed in Saudi Riyals unless otherwise stated)

		As at	
	Note	31 March 2022 (Unaudited)	31 December 2021 (Audited)
Assets			
Non-current assets			
Property, plant and equipment		182,899,616	183,057,808
Investment in equity instruments		1,425,600	1,425,600
Total non-current assets		184,325,216	184,483,408
Current assets			
Trade receivables, prepayments and other receivables		128,598	84,103
Cash and cash equivalents		889,388	272,618
Total current assets	2	1,017,986	356,721
Total assets		185,343,202	184,840,129
Equity and liabilities			
Equity			
Share capital	4	75,000,000	75,000,000
Statutory reserve	5	3,276,667	3,276,667
Retained earnings		63,789,477	64,390,090
Total equity		142,066,144	142,666,757
Liabilities			
Non-current liabilities			
Employee benefits obligations		179,558	168,024
Total non-current liabilities		179,558	168,024
Current liabilities			
Provision for zakat		15,995,179	15,995,179
Accrued dividends	9	1,359,072	1,359,072
Due to related parties	7	508,672	2,818,118
Short term loan	8	15,500,000	10,000,000
Trade and other payables	10	9,734,577	11,832,979
Total current liabilities	2	43,097,500	42,005,348
Total liabilities		43,277,058	42,173,372
Total equity and liabilities		185,343,202	184,840,129


Yousef Zidan
Chief Financial Officer




Mohammed Al Hojailan
Chief Executive Officer

The accompanying notes from (1) to (15) form an integrated part of these interim condensed financial information.


AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(All amounts expressed in Saudi Riyals unless otherwise stated)

	Note	For the three-month period ended	
		31 March 2022 (Unaudited)	31 March 2021 (Unaudited)
Sales		-	-
Cost of sales		-	-
Gross loss		-	-
General and administrative expenses	10	(880,490)	(517,037)
Operating loss		(880,490)	(517,037)
Finance cost	8	(33,572)	(97,817)
Other income	11	313,449	300,912
Loss for the period		(600,613)	(313,942)
Other comprehensive income		-	-
Total comprehensive loss for the period		(600,613)	(313,942)
Loss per share attributable to the shareholders			
Basic and diluted	13	(0.08)	(0.04)


Yousef Zidan
 Chief Financial Officer




Mohammed Al Hojailan
 Chief Executive Officer

The accompanying notes from (1) to (15) form an integrated part of these interim condensed financial information.

AL-SHARQIYAH DEVELOPMENT COMPANY
(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY
(All amounts expressed in Saudi Riyals unless otherwise stated)

	Share capital	Statutory reserve	Retained earnings	Total
Balance as at 1 January 2021 (Audited)	75,000,000	3,276,667	64,727,878	143,004,545
Loss for the period	-	-	(313,942)	(313,942)
Balance as at 31 March 2021 (Unaudited)	75,000,000	3,276,667	64,413,936	142,690,603
Balance as at 1 January 2022 (Audited)	75,000,000	3,276,667	64,390,090	142,666,757
Loss for the period	-	-	(600,613)	(600,613)
Balance as at 31 March 2022 (Unaudited)	75,000,000	3,276,667	63,789,477	142,066,144


Youssef Zidan
Chief Financial Officer




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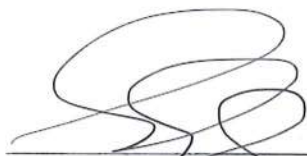
AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

INTERIM CONDENSED STATEMENT OF CASH FLOWS

(All amounts expressed in Saudi Riyals unless otherwise stated)

	For the three-month period ended	
	31 March 2022 (Unaudited)	31 March 2021 (Unaudited)
Cash flows from operating activities:		
Loss for the period	(600,613)	(313,942)
Adjustments to reconcile net loss with net cash used in operating activities:		
Depreciation	158,192	158,851
Employee benefit obligations	11,534	3,200
Net cash used in operating activities	(430,887)	(151,891)
Changes in working capital items:		
Trade receivables, prepayments and other receivables	(44,495)	20,159
Trade and other payables	(2,098,402)	240,335
Net cash (used in) generated from operating activities	(2,573,784)	108,603
Cash flows from investing activities:		
Payments for purchases of property, plant and equipment	-	(2,989)
Net cash used in investment activities	-	(2,989)
Cash flows from financing activities:		
Due to related parties	(2,309,446)	(23,779)
Proceed from short term loan	5,500,000	-
Net cash generated from (used in) financing activities	3,190,554	(23,779)
Net change in cash and cash equivalents	616,770	81,835
Cash and cash equivalents at the beginning of the period	272,618	124,711
Cash and cash equivalents at the end of the period	889,388	206,546


Yousef Zidan
 Chief Financial Officer




Mohammed Al Hojailan
 Chief Executive Officer

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AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) FOR THE THREE-MONTHS PERIOD ENDED 31 MARCH 2022

(All amounts expressed in Saudi Riyals unless otherwise stated)

1. GENERAL INFORMATION

Al-Sharqiya Development Company (the "Company") was founded according to the royal decree No. 406 dated 21 Thu Al-Qa'dah 1406H as a Saudi joint stock company under CR ("CR") No. 2050016477 issued in Dammam on 19 Muharram 1407H (corresponding to 21 September 1986). The share capital of the Company was set at 75,000,000 Saudi Riyals, divided into 7,500,000 shares 10 Saudi Riyals each, fully paid.

The Company's main activity is:

- Growing vegetables in greenhouses and growing various open vegetables.
- Hydroponics for vegetable production.
- Mixed farming (mixed production between crops and animals without specialized production in crops and animals).
- Irrigation projects (operation of irrigation systems for agricultural projects), and installing greenhouses.
- Support activities for animal production.

The accompanying financial information include the company's accounts and branches:

<u>Branch name</u>	<u>CR number</u>	<u>Activity</u>
Branch of Al Sharqiyah Development Company - Riyadh	1010480322	Management and leasing of owned or leased real estate

2. BASIS FOR PREPARATION

Statement of compliance

The interim condensed financial information is prepared in accordance with IAS-34 "Interim Financial Reporting" ("IAS 34") that is endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA"). The interim condensed financial information does not include all the information and disclosures required in the annual financial information. Accordingly, this interim condensed financial information is to be read in conjunction with the annual financial information for the year ended 31 December 2021.

Basis of measurement

This interim condensed financial information has been prepared on historical cost basis, unless IFRS that are endorsed in the Kingdom of Saudi Arabia require the use of another measurement basis as indicated in the applied accounting policies, the accrual basis and going concern concept, as mentioned below.

Going concern

The accompanying interim condensed financial information are prepared on the going concern basis, which assumes that the Company will be able to manage liquidity to ensure as much as possible that it has sufficient liquidity to meet its obligations when due.

The Company has incurred a loss of Saudi Riyals 600,613 for the three-month period ended 31 March 2022 (31 March 2021: Saudi Riyals 313,942) and the Company's current liabilities exceeded its current assets by Saudi Riyals 42,079,514 as at that date (31 December 2021: Saudi Riyals 41,648,627). The Company has not commence its operations during the period. These circumstances indicate the existence of material uncertainty about the Company's ability to continue as a going concern.

AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) FOR THE THREE-MONTHS PERIOD ENDED 31 MARCH 2022

(All amounts expressed in Saudi Riyals unless otherwise stated)

1. GENERAL INFORMATION

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AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) (CONTINUED) FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022

(All amounts expressed in Saudi Riyals unless otherwise stated)

2. BASIS FOR PREPARATION (CONTINUED)

Going concern (Continued)

The management believes that the Company will be able to generate sufficient cash flows to meet its obligations for at least 12 months from the date of the accompanying interim condensed financial information based on:

- a- As per the Ministry of Environment, Water and Agriculture (the "Ministry") decision no. 321450/1441/1062 dated 6 Jumada I 1441H (corresponding to 1 January 2020), which expressed the ownership of the Company an area of (72,178,700 square meters) of the total land area of the land granted to the Company. Accordingly, the management believes that the Company will obtain the title deeds for such area during the year 2022, which will enable the Company to obtain financing at their discretion in exchange for mortgaging the land deed and through dividing the land to obtain various loans by mortgaging parts of it, in addition to entering into projects with the Ministry through the Agriculture Bank loan according to the requirements of the Ministry.
- b- During the year 2021, the Company obtained an extension of the period of initial permits from the Ministry for a period of one year, for the following:
 - Hydroponic vegetable production.
 - Hydroponics for vegetable production and fish farming (Aquaponic).
 - Providing marketing services on behalf of others.
 - Breeding and producing mothers of broiler chickens and operating their hatcheries.
 - Breeding poultry.
 - Egg production.
 - Production of poultry meat, rabbits and fresh birds.
- c- The Board of Directors recommended to increase the share capital by offering shares of priority rights to the shareholders amounted to Saudi Riyals 225,000,000, so that total capital after increase becomes Saudi Riyals 300,000,000 and a financial advisor has been appointed to manage the underwriting in the priority rights shares. On September 2, 2021, the company submit a fil to increase the company's capital by offering priority rights shares to the Capital Market Authority to obtain its approval. Moreover, the Company appointed Al-Khair Capital Office as a financial advisor for the deal.

Functional and presentation currency

The interim condensed financial information is presented in Saudi Arabian Riyals ("Saudi Riyal"), which is the Company's functional currency.

Use of estimates, assumptions and judgments

The preparation of interim condensed financial information in accordance with IFRS requires the management to make judgments, estimates and assumptions that affect the application of accounting policies, and the reported amounts of asset, liabilities, revenues and expenses, and actual results may differ from these estimates.

The significant estimates made by the management when applying the Company's accounting policies and the significant sources of uncertainty in the estimates were similar to those shown in the Company's annual financial statements for the year ended 31 December 2021.

AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

**NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) (CONTINUED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022**

(All amounts expressed in Saudi Riyals unless otherwise stated)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies applied in these interim condensed financial information are in accordance with International Accounting Standards (34) "Interim Financial Reporting" as endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are endorsed by the Saudi Organization for Chartered and Professional Accountants ("SOCPA"), and are the same policies applied in the company's annual financial statements for the year ended 31 December 2021. The main accounting policies applied in the preparation of these interim condensed financial information have been applied consistently to all periods presented.

New Standards, Amendment to Standards and Interpretations

There are no new standards issued, however, there are number of amendments to standards which are effective from 1 January 2022 and have been explained in Company's annual financial statements, but they do not have a material effect on the Company's Interim condensed Financial Statements.

4. SHARE CAPITAL

The share capital of the Company was set at 75,000,000 Saudi Riyals, divided into 7,500,000 shares of equal value. The value of each share is 10 Saudi Riyals fully paid.

5. STATUTORY RESERVE

The Companies Law in the Kingdom of Saudi Arabia and the Company's By-laws require that 10% of the annual profit be transferred to the statutory reserve until the balance of this reserve reaches 30% of the capital. This reserve is not available for distribution to shareholders.

6. TRADE AND OTHER PAYABLES

	31 March 2022 (Unaudited)	31 December 2021 (Audited)
Trade payables	4,097,303	4,770,089
Allowances and bonuses for members of the board and other committees	2,216,834	2,165,084
Payable to consultation offices	1,045,766	1,045,766
Accrued professional fees	404,900	404,900
Accrued GOSI expenses	207,553	224,913
Advance from tenants	192,589	185,452
Accrued interest	119,815	142,315
Accrued rent	109,075	173,077
Accrued vacation and tickets	41,048	297,978
Accrued employee related costs	32,227	79,218
Provision of legal cases	-	1,105,537
Other	1,267,467	1,238,650
	9,734,577	11,832,979

AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

**NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) (CONTINUED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022**

(All amounts expressed in Saudi Riyals unless otherwise stated)

7. DUE TO RELATED PARTIES

Transactions with related parties are represented in the transactions with associate companies, non-executive board members and senior management, where senior management officers are considered persons exercising authority and responsibility in directly or indirectly planning, managing and monitoring the Company's activities, including managers.

7.1 List of related parties:

<u>Name</u>	<u>Relationship</u>
Mr. Mohammed Al-Hujailan	CEO and Managing Director
Mr. Sami Al-A Kuthairi	Shareholder

7.2 Due to related parties are as follows:

	31 March 2022 (Unaudited)	31 December 2021 (Audited)
Mr. Mohammed Al-Hujailan	248,954	2,558,400
Mr. Sami Al-Kuthairi	259,718	259,718
	508,672	2,818,118

8. SHORT TERM LOAN

The movements in short term loans during the period / year are as follows:

	31 March 2022 (Unaudited)	31 December 2021 (Audited)
As at 1 Jan	10,000,000	10,000,000
Received during the period / year	5,500,000	-
	15,500,000	10,000,000

During 2022, the Company obtained the approval from Saudi Investment Bank to renew and amend the credit facilities for a period ending on 31 August 2022, with total facility value Saudi Riyals 20,500,000 to finance short-term working capital requirements. These loans are subject to the prevailing interest rates among Saudi banks (SIBOR) in addition to a profit margin at rate of 3% annually. These facilities are guaranteed by the member of the board of directors and a promissory note issued by him in favor of the bank. The financing expenses for the period ending on March 31, 2022 amounted to SAR 33,572 (March 31, 2021: SAR 97,817).

AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

**NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) (CONTINUED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022**

(All amounts expressed in Saudi Riyals unless otherwise stated)

9. ACCRUED DIVIDEND

The amounts of dividends payable to shareholders with a balance of SR 1,359,072 as at 31 March 2022 (SR 1,359,072 as at 31 December 2020) represents dividends payable to shareholders who did not approach banks to receive these dividends pertaining to previous years.

10. GENERAL AND ADMINISTRATIVE EXPENSES

	31 March 2022 (Unaudited)	31 March 2021 (Unaudited)
Employee salaries and benefits	345,958	99,755
Depreciation	158,192	158,851
Allowances and remunerations for members of the Board of Directors and other committees	111,750	129,750
Employees bonus	100,000	-
Fees and subscriptions	52,665	45,500
Professional fees and consultations	47,499	23,375
Rent	28,998	29,001
Maintenance and fuel	5,850	6,055
Telephone and postage	3,332	3,699
Penalties	848	-
Stationery and prints	130	2,756
Other	25,268	18,295
	880,490	517,037

11. OTHER INCOME

	31 March 2022 (Unaudited)	31 March 2021 (Unaudited)
Settlement of legal case	250,949	-
Income from rent of communications towers	27,500	27,500
Income from sale of scrap	-	221,391
Others	35,000	52,021
	313,449	300,912

AL-SHARQIYAH DEVELOPMENT COMPANY

(A Saudi Joint Stock Company)

**NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) (CONTINUED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022**

(All amounts expressed in Saudi Riyals unless otherwise stated)

12. RESTRICTED GOVERNMENT GRANTS

Property, plant and equipment include land in the form of government grant allocated to the Company by the government of Kingdom of Saudi Arabia. Pursuant to a decision issued by the Ministry, which includes the ownership of the Company's land space of (72,178,700 square meters), where the book value of the land as of 31 March 2022 is Saudi Riyals 171,307,811 (31 December 2021: Saudi Riyals 171,307,811).

On 8 Jumada II 1441H corresponding to (2 February 2020), the Company received a decision issued by the Ministry that states:

The Ministry decision is based on Royal Decree No. 4/1016/M dated 03/06/1406 H and on Council of Ministers resolution No. 288 dated 30/05/1440, which stipulates that the Company's ownership (according to the applicable legal procedures) of the land equals the area that has been revived.

Based on the minutes of the Central Committee of land Distribution No. 2142 dated 26/08/1440 H, which recommended to the Company ownership of the land equal the area that has been revived from its allocated area under allocation resolution No. 49078 and the date of 22/07/1406 H, whereas, the Royal Decree has approved the ownership by virtue of the Royal Decree No. (24682) dated 15/04/1441 H, it decides:

First: The right of Al-Sharqiyah Development Company to the ownership of the land located 17 km from the Triangle of Fadhili/Abu Hadria, which covers an area of 72,178,700 square meters (seventy-two million, one hundred and seventy-eight thousand and seven hundred thousand square meters) scheme No. 1209 and date 02/08/1440H. And its coordinates are illustrated by:

North/ 50 m wide road - 7618.28 m long

South/ 50 m wide road - 7594.48 m long

East/ 50 m wide road - 9528.67 m long

West/50 m wide road - 9448.49 m long

Number	Easterners	Northern
1	312672,58	2971108,23
70	320236,16	2970197,44
77	319041,32	2960743,98
120	311511,30	2961731,37

Second: This land is exploited in accordance with the regulations and policies governing agriculture.

Third: This decision is not effective until approved by a royal decree.

13. LOSS PER SHARE

Basic and diluted Loss per share is calculated based on the loss attributable to the Company's shareholders divided by the weighted average number of shares issued.

	For the three-month period ended	
	31 March 2022 (Unaudited)	31 March 2021 (Unaudited)
Period loss attributable to the Company's shareholders	(600,613)	(313,942)
Weighted average number of shares	7,500,000	7,500,000
Loss per share	(0.08)	(0.04)

AL-SHARQIYAH DEVELOPMENT COMPANY
(A Saudi Joint Stock Company)

NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION (Unaudited) (CONTINUED)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022
(All amounts expressed in Saudi Riyals unless otherwise stated)

14. FINANCIAL RISK MANAGEMENT

The financial instruments presented in the interim statement of financial position list consist of bank balances, prepaid expenses and accrued expenses.

Interest rate risk

The Company manages interest rate risk through the use of fixed-rate debt and deposits, the Company does not have any assets and liabilities at variable interest rates, and management believes that the impact on the loss of the period resulting from the increase or decrease in interest rates are immaterial.

Credit risk

Credit risk is the risk that one party will fail to fulfill its obligation and cause the other party to incur a financial loss. The Company is subject to credit risk on its bank accounts. And the management monitor and control the credit risk on ongoing basis.

Liquidity risk

It is the risk that the Company will not be able to fulfill its obligations. As expressed in note 2, the management has reasonable expectations of the existence of various funding sources to cover the liquidity risk in the near future. If the company is unable for any reason to continue operating, this may have an impact on the Company's ability to realize the assets at recognized fulfill obligations in the normal course of business in the amounts mentioned in the attached interim condensed financial information.

Currency risk

The risk of changes in the value of financial instruments due to changes in foreign exchange rates. The management monitors foreign currency fluctuations and believes that the Company is not substantially exposed to currency risk since the Company's principal transactions are denominated in Saudi Riyals.

Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. When estimating the fair value of an asset or a liability, the company must consider the characteristics of the asset or liability if market participants take those characteristics into account when pricing the asset or liability at the measurement date. Management believes that the fair values of the Company's financial assets and liabilities are not materially different from their carrying values.

15. APPROVAL OF INTERIM CONDENSED FINANCIAL INFORMATION

The interim condensed financial information were approved on the date of 18 Shawal 1443H (19 May 2022).

