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**Saudi Company  
Basic (SABIC) Industries**

Saudi Joint Stock Company

Annual Consolidated Financial Statements  
4202 December 13 the Year Ended  
Independent Auditor 's Report

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								26 .....	Stock	. 61



Respectable.

**To Mr. Musami Saudi Basic Industries Company (SABIC)**

" "Aerial Aspects, Saudi Basic Industries Company ( SPIC )  
International Financial Reporting Standards and Regulations

In our opinion, the consolidated financial statements are fairly  
The ?Set? as in 31  
Other issues issued by the Saudi Audit and Accountants Authority.

Ray.

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Auditor responsibilities on list review The criteria are detailed in our report under

R.S. 500,000. R.. M- S.. Tel 1010371622 PwC is a public accountant (a limited liability company).

Riyadh, Saudi Arabia. Physical address: Kingdom Tower Level 2. 4 - Postal 12214  
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Respectable.

## To Mr. Musami Saudi Basic Industries Company (SABIC)

TADA in Saudi Arabia

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The main order of review

The group is active in.

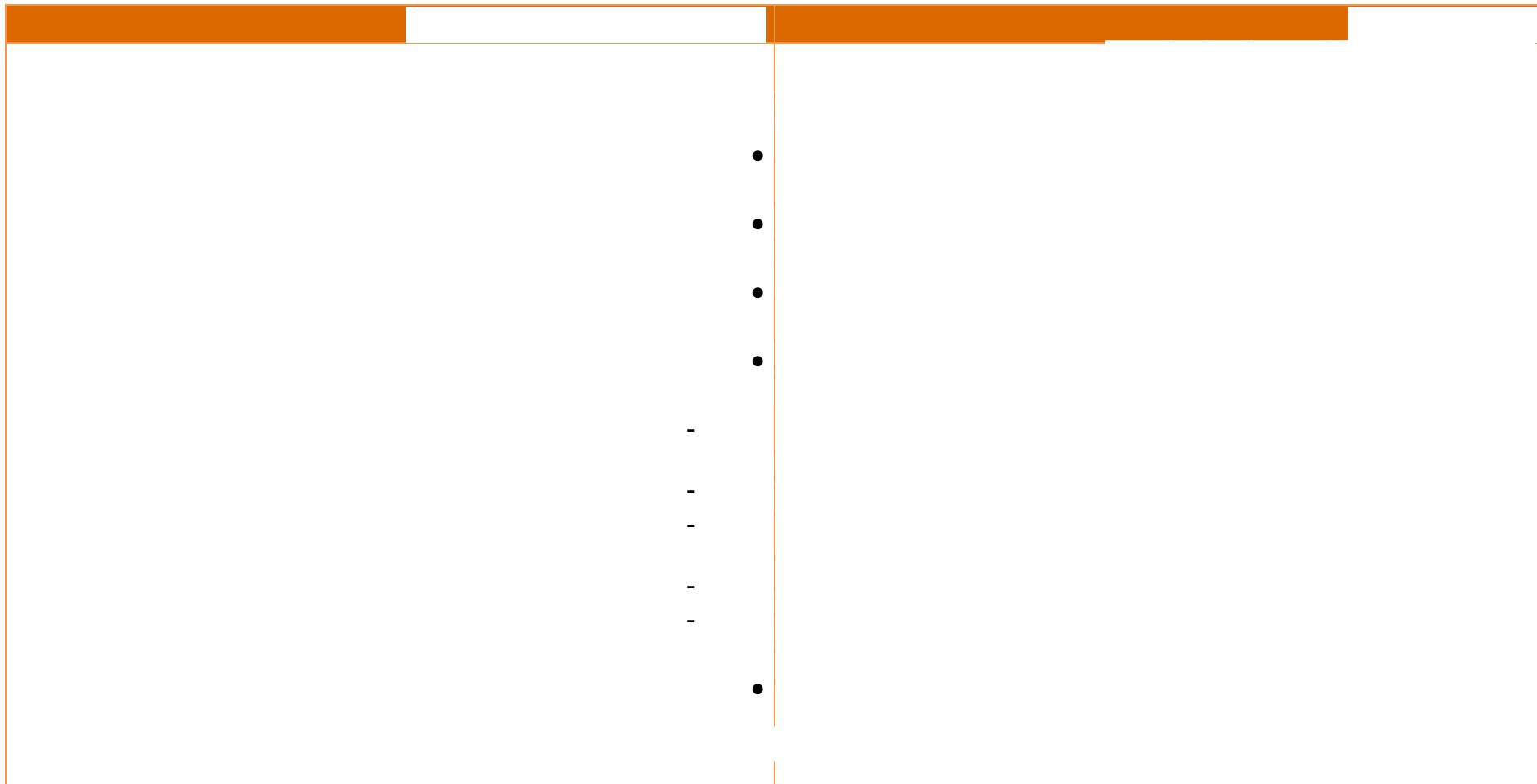
### Main things to review

The  
About this stuff.



Respectable.

To Mr. Musami Saudi Basic Industries Company (SABIC)





## To Mr. Musami Saudi Basic Industries Company (SABIC)

Save it.

Other Information

. This.

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Saudi Arabia



**Respectable.**

**To Mr. Musami Saudi Basic Industries Company (SABIC)**

In Saudi Arabia, you will always reveal the Jovri distortion at  
Economic decisions made by users based on these

Lists

We maintain our confidence during the review process. We also do

?

Or...

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Respectable.

To Mr. Musami Saudi Basic Industries Company (SABIC)

- In very rare cases. -



471

26  
( 25 )

## **Consolidated financial position**

Amounts in thousands of Saudi Riyals unless otherwise stated

### Illustration 4202 3202



December 13 As in

Illustration 4202 3202

December13 As in

			Assets
11,51225.79	<b>112580575</b>	7	The Uncurrent Assets
<b>5,5785,72</b>	<b>4834553</b>	8	Filled Plants Equipment
19,763,009	<b>191633</b>	9	Right of Use Assets
<b>34535785 41237301</b>		10	Intangible assets
332548	<b>332548</b>	11	Investments in debt instruments
234685	<b>253402</b>	12	Investments in equity instruments
1,749,286	<b>2365609</b>	31	Deferred tax assets
3754176	<b>366.96.88</b>	13	
<b>8020234 6011266</b>		14	Other city assets and liabilities
193.77.6132	<b>186.63.4927</b>		Total non-current assets
			The Current Assets
18,332,223	<b>18,8135,81</b>	16	Stock
19295374	<b>20439823</b>	17	
<b>5295155</b>	<b>10,298,362</b>	14	Other city assets and liabilities
98426	<b>7668807</b>	11	Short-term investments
32414996	<b>30539668</b>	18	Cash and cash
8,5180,356	<b>87,760,241</b>		
14,523,945	<b>3623625</b>	34 and 35	Assets held for sale
100604319	<b>91,383,866</b>		Total current assets
294380541	<b>278018,793</b>		Total assets

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CEO Chairman

24 Ellie.1 The attached explanations are

Amounts in thousands of Saudi Riyals unless otherwise stated

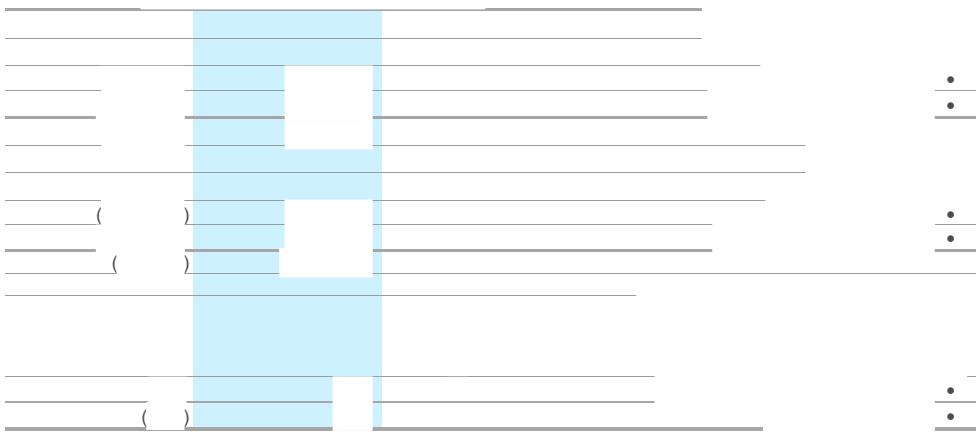


Illustration 4202 3202			December 13	In	Finished Tin	Tin Teens	Income
							T Leaf Sales
141537187	139,9805.00		27				
(119643105)	( 11,43,65732 )		28				
22074082		Total Profit 26,523,768					
(119,995)	(9094)		28				
(a) 1,893,085	( 2,063,168 )		28				
( 7,751,912 )	( 8416807 )		28				
931549	7,56158		10				Results of joint projects
1,237,303	1,360,075		29				Other operating income
( 1,757549 )	( 16,225,01 )		29				Other operating expenses
3,720,393		From Operations 5737379					Income
( 208547 )	(43634)		10				
3626328	1,933971		30				
( 2615640 )	( 2,820,297 )		30				Finance Enter.
5423614		Before tax and income tax 4,414,619					T V financing
( 1,269,160 )	( 213827 )		31				Income
438208	77,929		31				ZAO
36,9266,2	4280521						Income tax Benefits
( 4076939 )	(557386)		34				the Continuous Operations Net income
( 38,4277 )	3,723,135						Non-continuous Loss from operation Net
							(Income) Loss Net

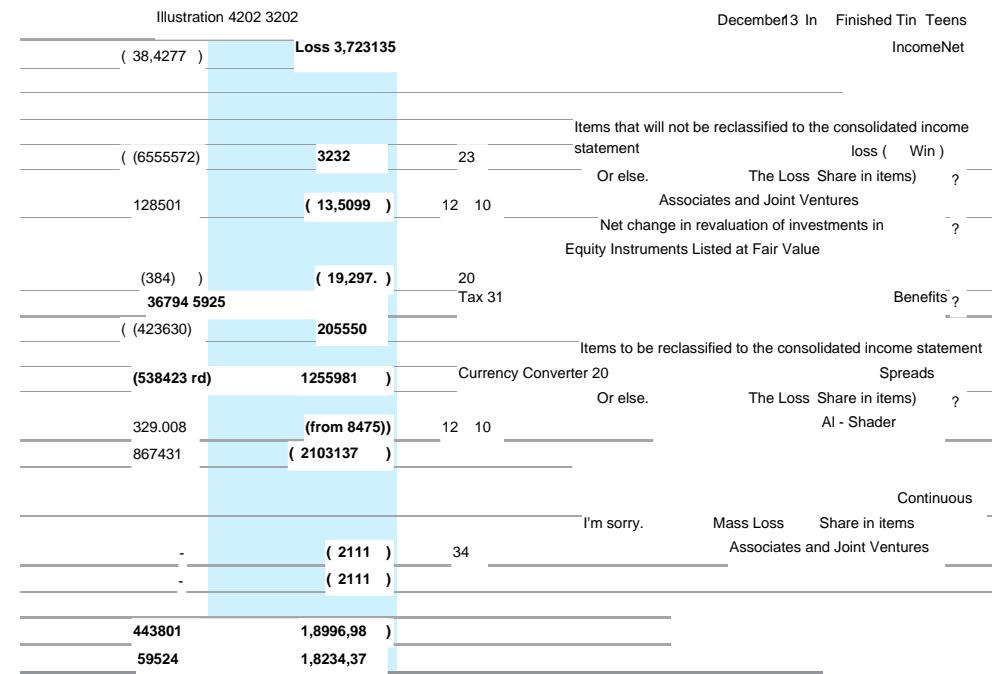
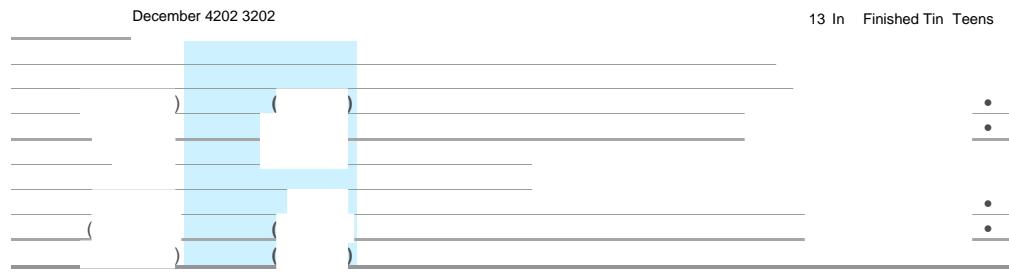
CEO Chairman

Elie.1 The attached explanations are

million Saudi riyals). 893 : 3202Million Saudi Riyals ) 7831 \*Includes impairment losses of

## Standard List

It says otherwise Amounts in thousands of Saudi Riyals unless



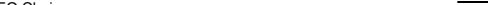



  
CEO Chairman

Ellie.1 The attached explanations are

Ft

Total Rights	Non-property rights											
Property	Dominant	Total										
217617259	31570961	186064298		32,088,21	(1931155)	)	110,889,032		\$1,500,000		30,000,000	
( 38,4277 )	2,388,005	( 2,772,282 )		( 2,772,282 )								3202
443801	89203	354598			354598							1 Balance as in (loss) Income Net
59524	24,77,208	(c) 2417684		( 2,772,282 )	354598							Total () Loss Comprehensive Income
( 22394243 )	( 6194243 )	( 1,6200,000 )		( 1,6200,000 )					( \$1,500,000 )			Regular Reserve Transfer
195282450	27,853,926	1674286		28116139	( 15,755.67 )		110,889,032		-	30,000,000		Dividends and other 40
195282450	27,853,926	1674286		28116139	( 15,755.67 )		110,889,032		-	30,000,000		3202 December 3 Balance as in
												4202 1 Balance as in

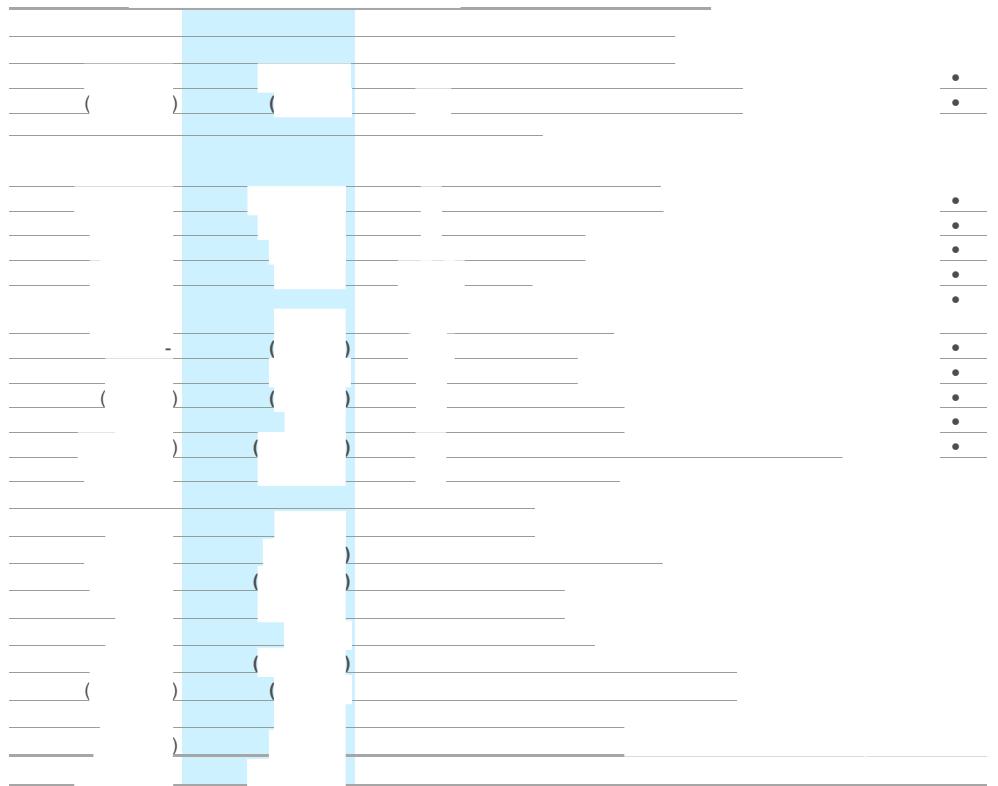
  D. L. Bhagat Jagdish Singh

— CEO Chairman

24 Ellie.1 The attached explanations are

## Consolidated cash flow statement

Amounts in thousands of Saudi Riyals unless otherwise stated



## (Common cash flow statement)

Amounts in thousands of Saudi Riyals unless otherwise stated

	3202	Illustration 4202	December 31	In	Finished Tin Teens
	( )	( )			
	( )				
	( )	( )			
	( )	( )			
	( )				
	-				
	- ( )				
	- ( )				
	- ( )				
	- ( )				
	- ( )				
	- ( )				

J

34

Cash flows for non-continuous operation

T

The image shows two handwritten signatures in blue ink. The first signature on the left reads "Fayez Al-Sabah" and is followed by the title "CEO Chairman". The second signature on the right is less legible but appears to end with "Al-Sabah".

24 Ellie.1 The attached explanations are

Amounts in thousands of Saudi Riyals unless otherwise stated

The Group classifies its assets and financial liabilities into three levels:  
fair value, based on minimum input

	Set out below:
Level 1: Traded (unadjusted) prices in the Active for similar assets or liabilities,	?
- Level 2: Calendar methods that are considered minimum level inputs Directly observable - Important for measuring fair value or indirectly,	?
- Level 3: Calendar methods that are considered minimum level inputs Unobservable. - Important for measuring fair value	?

The Group has prepared these consolidated financial statements on a  
Continue to operate as a continuous facility.

This. The AE  
Derivatives Tools It is about investing in Some items that Except...  
Finish Yet. BenefitsPlans Assets Finance

Paid for goods and services at the date of the transaction.

Fair value is the price that will be received when an asset is sold or  
Payable when a transaction is made between  
Market participants at the measurement date regardless of whether the price is  
acceptable.  
Note directly or can be estimated using other calendar methods.  
the Fair Value of Assets or Liabilities  
Considering the characteristics of assets and liabilities if the customers in  
market takes these characteristics into account when pricing assets or

The fair value shall be determined on this basis, except for  
"Contracts" 61  
The cost of the metering method has characteristics similar to fair value.  
Not so, such as net attainable value stated in the standard  
"Inventory", or the present value stated in m 2  
: "Decrease in the value of assets", or net worth 63  
"Benefits" 91 Current IAS Employee Benefits  
staff."

1. Information about the company  
Saudi Basic Industries Company (SABIC)  
Saudi Joint Stock Company (SCC) under Royal Decree No.  
6791 6 (e) Agree 6931 Ramada M/ History 66 M/  
41 the Commercial Registration No Riyadh  
7791 4 (Consenting) 7931  
Saudi Arabia. 22411Riyadh 101P.O. Box.  
% of 07 (?Saudi Arabian Oil Company?)  
SABIC, through one of its subsidiaries, Aramco  
For Chemicals" .. The Government of Saudi Arabia is the largest shareholder in  
84% Saudi Aramco  
the SABIC Shares. % 03 Remaining percentage  
SABIC and SHARQI T activities are (collectively referred to as  
Plastics and agricultural nutrients in global markets.

52 the Board of Directors ' 4202 December 13 Ended in  
5202.

Saudi Arabia Interpretations and Standards  
Other issues approved by the Saudi Commission of Auditors and Accountants  
(all referred to as "International Standards for a Dimmed Financial Report"  
Saudi Arabia?).

		Amounts in thousands of Saudi Riyals unless otherwise stated
Group Company		2.
When consolidated, the assets and liabilities of the operations are transferred Foreign to Saudi Riyal at the prevailing conversion rate at the date of listing		2-1
Currencies      Transaction History. Conversion differences resulting from t	Foreign Exchange      2-2	It is controlled by SABIC, along with joint operations where it is listed on
Other comprehensive income items related to that foreign operation are recognized.		The consolidation of the subsidiary begins when control of the affiliate shifts to me. SABIC and is stopped when SABIC loses such control. Insert Assets the liabilities, income and expenses of the acquired subsidiary; or AI Until SABIC ceased to exercise such control. Regarding the C applied by SABIC      3 -2 -3 Control Calendar. SABIC performs a re-calibration to check if you are You exercise control over the company or not when you indicate Facts and circumstances indicate a change in control.      AI
		Net income or loss and 15 other comprehensive income items are attributed to shareholders of the group's parent company and non-controlling equity, even if This led to a deficit in non-controlling equity.. If necessary, Adjustments are made to the financial statements of the subsidiaries to keep up Accounting policies with those of the Group. is deleted Assets and liabilities overlap as well as property and income rights
		Flows      Expenses
Foreign currency transactions are verified by the Group at spot prices of functional currencies on the date of transaction. Convert Cash assets and liabilities recorded in foreign currencies at Uniform. Instant currency conversion at the date of the financial statements		a separate item in the consolidated financial position and income statement Consolidated, consolidated list of global income and list of changes in Loss of control, as a equity transaction between shareholders.      Don.
Non-monetary items measured in historical terms are recognized in currencies		
Proof of non-cash items measured at fair value in foreign currencies; Where the value is applied      Using the prevailing conversion rates on the date measured at fair value consistent with proof of profits or losses		
Debt/advance, cash and cash-like	Foreign      Currency T Investment	
All foreign exchange gains and losses are displayed	Funding. P	

## (c) Financial Statements (concluded)

			Amounts in thousands of Saudi Riyals unless otherwise stated
Important future that will enhance the performance of the cash-generating unit Tested or other initiatives that the group has not yet committed to.	Estimates if N Variable estimates affect current periods and periods Future.		2.
The refundable value is affected by the discount rate used in the method Discounted cash flows as well as net cash flows received projected future and growth rate used for extrapolation purposes.	Other disclosures regarding the risks to which the Group is exposed Uncertainty about: ? (. 83 and 73) Defiance		2- 2
		The publicity generated by the acquisition is considered foreign operation as well as Fair value adjustments to the carrying value of assets and liabilities resulting from the acquisition as an overseas transaction asset and liability,	
	(. 73      Look. Disclosures on Sensitivity Analysis )      ?		
	Estimates and assumptions3-1 Assumptions and estimates available when preparing list used the set.	4202 3202	Price immediately
	future developments as a result of market changes or circumstances arise outside the control of the group. These changes are reflected in assumptions. Disclosure of fundamental assumptions about the future Other major sources of uncertainty are estimates, which have an important impact may result in a material adjustment to the inventory value of the assets		3.
	Decline in the value of non-financial assets (see 7(		
	Decrease occurs when the carrying value of the asset or unit is increased Cash for recoverable value, which is fair value minus Leave exclusion or present value, whichever is higher. The value is calculated Fair understatement exclusion based on data available to Binding sale, made on fair terms, of similar assets or prices Market noteable minus additional cost to exclude asset. Set Present value based on discounted cash flow method. Set Work for years. Cash flows based on approved budget and plan The next five do not include restructuring activities or investments.		Amounts of recorded revenues, expenses, assets and liabilities Estimations Disclosures. This uncertainty may result in a material adjustment in the future to the carrying amounts of the assets; or The liabilities that will be affected.
			Continuous review of estimates and assumptions. Proof is being made. accounting estimates during the period in which the

## (c) Financial Statements (concluded)

The provisions of contracts for which the LEF is greater than its benefits or Uncertain liabilities are best assessed to management if flows are Cash issued is probable.				3.
( 32 3.1.5 Specific employee benefits programmes (see explanation)			(estimates and assumptions)	3 -1
The Post - Employment Benefits Program End-of-service liabilities, statutory compensation and employee benefits long-term liabilities that will be paid in the future because of Service provided by staff. These arrangements require action. Actuarial measurement of these liabilities. The group has to act. Calendars Assumptions about variables such as discount rates and rate of increase in Salaries, longevity, attrition rates, and health care costs future, if applicable.. It could be changes in assumptions. Expected benefit obligations and benefits costs              Basic effect is important Specific staff. Assumptions are reviewed with a date of preparation of lists				
Interest liability is deducted at a specified price by reference to market returns At the end of the reporting period, the company has a high-quality bond or Government bonds, if there is no deep market in such bonds B Integrating it into the society from which it was extracted. The Most Important Criteria to consider when choosing bonds over bond size				
Investments in equity instruments and derivatives. To identify 2 Fair value, these investments are eligible to be included in the level (. 2              3 ) Or... ( 42 3.1.4 Allocations (see explanation)			8 3.1.2 Rate of additional borrowing of leases (see illustration) 22 and Rent The group cannot determine the implied commission rate in contracts It is easy to use the additional borrowing rate to measure contract obligations. Rent. The additional borrowing rate is the commission rate that I have to e. To borrow money needed to obtain a valuable asset              Group Pay similar to the origin of the right to use in a similar economic environment, and that Similar period and with similar guarantee. The additional borrowing rate is What the group has to pay, which requires discretion when not available As in the case of the non-profit.              - Note              Perishable Rates AH - M              a Finance Transaction Rent. The Group estimates the additional borrowing rate using Observable inputs such as prevailing market commission rates When available, it must make some estimates for the facility.	
Cash issued. Management estimates are based on the related allotments Legal advice Other Information. It also includes provisions for termination benefits and authorship of exit, if any, in addition to the administration's judgment in the Expected cash outflows for separation payments and closing Location or other exits.			51, 31, 21 and 11 See explanations ) 71 and The Group shall express its opinion on the basis of determining the fair value For investments in equity instruments or derivatives Similar types of investments that are sold in the market. The Choice of Investments	

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Using calendar methods. Inputs are taken on these routes through  
Observable markets where possible and when not  
Meaningfully, it takes a degree of judgment to determine fair value.  
The rules include input considerations such as liquidity risk.  
My Assumption Credit Risk Volatility and Dividends. The changes in p.  
These factors may affect the fair value declared.  
(.51)

Equity investments measured at fair value minus

T Leaf Exclusion

For some equity investments listed, the group has an impact  
Ability and ability to influence the decisions of the general assembly meetings  
shareholders due to its relative shareholding in the company without being able to  
Control it.. If the source indicates a decrease in value,  
Testing for depreciation. This low value test requires Action  
Investments in listed shares Determination of premium to fair value  
Less T Leaf Exclusion as listed on stock markets, due to the impact of  
The Important Group. The premium is determined based on market data to get  
Reasonable as premium paid when acquiring a business Nt  
Similar partial acquisitions in the same industry. On the date of preparation

21 3.1.7 Investments in equity instruments (see illustration)  
31 and  
For all equity investments, SABIC evaluates this  
Financial assets measured at fair value, whether profits are recognized  
loss in the consolidated income statement (the "fair value by  
During income (or consolidated comprehensive income statement)  
Other comprehensive income? (through an irrevocable choice at the time of proof)  
The first.  
For investments in fair value-measured equity instruments  
Through the income statement, more details about the area were disclosed below.  
That was initiated.  
Derivatives on equity instruments  
Buying and selling options gives the parties the right to exercise or refrain from  
Exercise Options. The Buy and Sell Options and Futures  
Equity Instruments Derivative Financial Instruments Proved in Value  
Futures Fair through the income statement. Sell options are proven  
Prove the purchase options at their fair value.  
Due to the nature of these derivatives, the fair value of the assets cannot be  
measured  
liabilities recognized in the consolidated financial position statement on a  
Prices traded on active markets. Therefore, its fair value is measured

(estimates and assumptions) 3 -1

( 13 3.1.6 Accounting for income tax (see explanation)

As part of the preparation of the consolidated financial statements, the Group  
Income tax in the 90 countries in which you work. Require this

Temporary tax assets and liabilities are included in the list  
For a unified Mali. Center A

Tax, and Tax Losses Balances deductible temporary differences,  
The journey is a fine judgment.. The Group conducts profitability outlook analyses  
For future years, which may include scheduled differences  
Taxable Temporary and Available Tax Planning Strategies  
Recoverability of deferred tax assets on group ability to comply  
. (13 Her business plan.

The group is exposed to tax risk and uncertainty about treatments  
complex taxation in many countries where you operate. I have to.

Technical arguments and case law decisions or rulings

Similar.

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

3.2.4 Determination of lease term for contracts with renewal options			?	Important Features Used when Applying Standards	3 -2
The group defines the term of the lease as the term for the non-applicable lease. cancellation, plus any periods covered by the lease extension option if	Service not fulfilled	Risk of loss in relation to	?	Logistics ; And; Home	Accounting
Termination of the lease, if it is certain not to be exercised.	It has a direct relationship with the client and controls the basic services.	before being transferred to the final customer.	?	In addition to using the above assumptions and estimates, the	Standard:
	Identify control, joint control and significant impact		3-2-3		3-2-1
	Affiliates are all investments in equity instruments that			A certain portion of SABIC's revenue is earned from marketing agreements, in	
	the Group. Management considers it to be controlling an investor company	Controlled		Some cases products from related entities and selling them	Where SABIC Buys
	where the group is exposed to risks or has rights in			For end customers. There's an important ruling on whether netSabc controls me.	
	Most variable returns are due to its association with the company it invests in.				
	And when she has the ability to use her power over the company.				
	to influence those returns through their ability to direct	Investor in			
	The activities related to the investor.				
	The control of the group depends on the way decisions are made.				
	Related activities and group rights to the investor.				
	%05 There are some cases where the group has less than				
	T It is a voting right, while it is considered to have the power to direct activities.				
	the relationship to the investor, as they have effective control or				
	It is assumed that the group will have an important impact when it has				
	the Royal Court. It takes a lot of time, especially if the group is 100%.		20		
	20owns or has voting rights greater or less than				
	A. The group is exerting a substantial influence on this business.				

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

It also includes .	I And... Report Historyn Al - Alam Right.This. Be I Must. Report History (	3.
New disclosure requirements and limits other disclosures. Yusri 6202 1 Amendments to annual reporting periods beginning on or after . Approved by the group when applicable	Only the commitments that the company must make in . HimBe Important used when applying standards	Al - Ahly 3-2
Lists Ali This amendment has no effect. For the group.	Commitment as current or non-current at the date of the report. Lists Ali This amendment has no effect. For the group.	3.2.4 Determination of lease term for contracts with renewal options
	International Financial Reporting Standards issued and not in force The effect after	The group has several leases that include extension clauses. Sure. Termination. The group applies rules when evaluating whether n of Reasonably exercise the option to renew or terminate the lease. Which she takes. Consider the factors that can create an incentive
	Not yet in effect. These standards will be applied by the group. The group. Before. Adoption Or... ) ) Finance Tools Ali 5-1 "Tools 9 - Report Standard Ali 7. "Tools Report Standard" Finance "( Disclosures : Finance	time and presence. A fine for termination, major improvements to rental properties, etc. To that.. The group re-evaluates the lease term in case of occurrence a significant event or change in circumstances affecting her ability to exercise; or
	Financial assets and liabilities are recognised and cancelled Recognized at settlement date except for regular purchases or sales . For financial assets and liabilities that meet the new exception The new exception allows the buyer to opt out of recognizing certain liabilities. . Settlement	Changes in accounting policies 4. 4202 1 Which I applied as of Category: 14.1 International Accounting Standard Liabilities as traded and non-traded She... Ali : " 1 Accounting Ali " Settlement In Right" " Traded NorOr... Traded I Possibly. I How? In Right. Explain. Ali 2202 0202Ami In Published Explain. Right. Traded NorOr...Traded She...Ali In Least Ali A montl21 For Settlement In CompanRighAli Just...
	In addition, the amendment explains with further guidance to evaluate whether NET What Benefits Assets only meet capital payments test Applicable to all conditional cash flows, including those arising	

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Potential to be transferred by the acquiring company at fair value as of Acquisition. Potential compensation classified as assets or liabilities is measured

Fame is measured in terms of value, which is the increase in total

Previously owned, for net assets identifiable acquired

Adela  
for the net assets acquired in respect of the total amount transferred,

The group re-evaluates to ensure that it correctly identifies the acquired assets and the obligations assumed and

This revaluation still results in an increase in the fair value of the net Assets acquired for total compensation transferred, to be proved profit

After initial proof, fame is measured in terms of minus losses.

Accumulate, if applicable.. To test for a decrease.

Hey. ? In value, the specialty of fame acquired when compiling works

Private Cash Up to 90 units of ?

The group that is expected to benefit from business collaborations, regardless of Whether to allocate other assets or liabilities of the acquiring company

They're on those units.. And when you assign fame to the managing unit,

Insert To cash in and exclude part of the process within that unit,

Notoriety relating to the excluded operation in the book value of the operation at

Determination of profit or loss exclusion. I measure the fame excluded in such

Cases based on the relative value of the excluded process and the retained portion

It's a cash-generating unit.

Plus... . ConventionsThis. Ali Y Alkhā?Use How  
This. Ada AccountingUsing Council That, Ellie.  
the Accounting Standards Board And . Duat Conventions  
Add FinanceTools 7 based the International Standard  
Ali ConventionsThis. Effect From Investors Enable  
. CompanyCash Flows

1 Amendments shall apply to annual periods commencing on or after This.  
Allowing for early application.. The new standard will be adopted when 6202  
Ali Aah!. This amendment will have no effect. Al Haj  
For the groupStandard

Relatively important information on accounting policies 6.

The accounting policies of relative importance set out below have been applied

The amendments to the International Financial Reporting Standards set out in the Come on. 4202 1 which has been applied as of 4

Business aggregators and fame 6-1

Business grouping is accounted for by applying the acquisition method. Measured.

Mal, you do. Acquired. For 10 batch operations

Group by measuring non-controlling equity in the acquiring company on them at fair value or in pro rata share of net

the Company Acquired. Acquisition costs are restricted as expenses in

When a group acquires a business, the assets are estimated.

Acquired financial assets and financial liabilities pledged for

International Financial Reporting Standards issued and not in force 5.  
The effect after

81 Report 5-2  
Finance Lists In

81 Report Standard  
Finance, with emphasis on income statement updates. Lists In

81 Report 1  
Lists the Basic Offer and Disclosure Requirements 1

Operational, Investment and Financing ? Expenses into three new categories  
In addition to providing sub-groups of operating profits or losses, ?  
Profit or loss before finance and taxes. K

Finance Lists  
to the entity, and to promote the principles of aggregation and detail that apply to  
Initial financial and general notes. Lists

1 Annual report periods starting on or after Ali The new standard  
View For the groupIncome List View He 7202  
. The Mill Non- The Mill Joint Projects FromResults Share  
. Approved by the group when applicable

9 Report 5-3  
Regarding 7 Report International Standard

Waiting. Altered. Accounting Council 4202 December in  
Ali Hedging Accountant To clarifyCareful.Discussion  
AgreementsDesigned Be Mostly Nature, Ali Approved Electricity  
. EnergyBuy

From Accounting Council Clearer The  
Finance, Tools : 9 Report StandardAli Targeted

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Untitled.	Other joint ventures are classified as joint ventures	Joint Ventures	?	Relative to accounting policies	Of interest.	Science	M	6.
Share in the results of associate companies and joint ventures is proven	Independently dictation as results of non-co-operative joint ventures.	Parties with common control of the arrangement shall have rights in Net assets of the joint venture. Shares are accounted for in Joint ventures using the equity method, after proof Originally listed in the list of		Investments in Associated Companies and Joint Arrangements-6-2				
joint ventures to the extent that the group's share in these enterprises. As is Delete unrealized losses unless the transaction provides evidence of occurrence		Under the equity method, investments in the associate are recognized or the joint venture originally in the first place and is then modified to demonstrate		Financial Decisions	Significant impact of capacity to participate in policy making			
When significant influence on the associate or joint control is lost	Joint Venture, the Group measures and evidences any investment held	Changes in Comprehensive Income		The company is invested in it, not in control or control.				
At its fair value.. Any difference between the book value of the associate or Shared Value Joint venture when significant impact or control is lost	Joint Venture, the Group measures and evidences any investment held	Dividends received from Associates and Joint Ventures		common to these policies.				
Fair to investment held and earnings from income exclusion	Shared Value Joint venture when significant impact or control is lost	When the share of the group in the investment losses is equal to or exceeds accounting for them according to the method of equity stake in the entity, including That's any other long-term unsecured receivables, the group doesn't. You record additional losses, unless you are bound by legal obligations or		Investments in joint arrangements				
Uniform.	Fair to investment held and earnings from income exclusion	Operating income includes SABIC's share of joint venture results ?G. Joint ventures are joint ventures that are An integral part of SABIC's core operational activities and support. The International Association Jubail Petrochemical Company (KEMIA), Yanbu Al Saud Company Petrochemicals (Yenbet), Eastern Petrochemical Company (Sharq) Joint Ventures. For the full-fledged joint ventures, SABIC Production Management, Logistics, Primary Materials and Common Services.		Investments in joint arrangements are classified as joint operations or Joint Arrangement Joint Ventures. Classification depends on the legal structure. Also the contractual rights and obligations of an investor. The Joint Control A contractually agreed participation to control an arrangement, and exists Only when decisions regarding related activities require approval Unanimously from parties sharing control.				
				On the obligations of arrangement. The group is proving its right. Direct in assets, liabilities, income and expenses related to Share in any assets owned or required Joint Operations Jointly incurred or revenues or expenses incurred for joint operations.				

## (c) Financial Statements (concluded)

					Amounts in thousands of Saudi Riyals unless otherwise stated
					Science M 6.
The terms of the liability which, at the option of the counterparty, may result Affects me. To be settled by issuing equity instruments, no	sold or exhausted during a cycle		?	Relatively important to accounting policies	Investments 6-2
. Group Other liabilities are classified as non-current liabilities	If you have something essential for trading purposes,	Ordinary operations,	?		Joint
Deferred tax assets and liabilities are classified as non-tax assets and obligations. Rolling.		Or...	?	When the group stops consolidating or accounting for investment according to (a) the manner of ownership rights due to loss of control or joint control; or Significant impact, any retained share in the enterprise is re-measured in value	Pour
6-4 G and Tax	When it's cash and semi-cash, unless there's a restriction on me. exchange or use them to pay any liabilities for a period of at least 12 months after the financial period.		?	h This fair value is the initial book value for later accounting purposes For the share held as a fellow company, joint venture or financial asset. In addition, any amounts previously recognized in other comprehensive income in AMT related to that entity is accounted for as if the group had Directly excluding related assets or liabilities. It could mean... Amounts previously recognized in other comprehensive income are returned	Pour
Ziya	. Other assets are classified as non-current assets		?		
the Period Settlement of differences, if any, resulting from final bonding during This lock is locked.			?	Reduction of ownership stake in the joint venture or associate company With shared control or significant influence, a reclassification is then made.	Re
Current income tax	If you have something essential for trading purposes,		?	6.3 Classification of assets and liabilities as current and non-current	
Current income tax assets and liabilities are measured at the expected amount Recover it from or pay it to the relevant tax authorities.	When payment is due within twelve months after the financial period,	Or...	?	The Group shall show the assets and liabilities in the financial position list Standardized as "Trading / Non-Traded". Assets are considered current:	
	When there is no right at the end of the reporting period to defer Paying the obligations for at least twelve months after the period		?		

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Review of residual value, production ages and consumption methods  
assets periodically and are adjusted with future effect in the event of a change  
materiality of the technical capabilities or estimated use of the assets.

Right of Use Assets 6-6

Right-to-use assets measured in terms of value, less accumulated depreciation  
Loss of value, if any. It is adjusted as a result of re-measurement.  
Lease obligations. Right-to-use assets are amortized on a  
assets, Fixed premium over the rental period and estimated production ages of  
Which is shorter, as follows:

99 years. EllieLand and buildings 31	-
05 years Ellie- Plants and equipment 4	-
Ellie- Storage and Storage 02	-
52 years Ellie- Ships and cars 4	-

FILLED T Factories Equipment 6-5

Relatively important to accounting policies

Science M 6.

The equipment, plant and plant are shown after consumption  
Accumulated and accumulated depreciation losses, if any. These include  
Cost of replacing part of the plant and equipment and cost of borrowing  
Pat. Long-term construction projects when meeting the standards of the  
When important parts of plant and equipment have to be replaced at intervals  
Different times, the group will prove and consume these parts with  
  
I have The cost of the equipment and plant is proven.  
Meeting the criteria for proof. The cost of repair and other maintenance is proven in

the removal of assets after use in the cost of the asset in question  
Meet the criteria for the allocation.  
Consumption is calculated in a fixed-rate manner over the life span of production.  
The estimated assets are as follows:

04 years EllieBuildings 31	-
05 years Ellie- Plants and equipment 4	-
Nuat 01 EllieInstallations & Cars 3	-
-	-

Land and assets under construction, which are not ready, are not consumed  
for its intended purpose.  
Any item of the filled-in, plant and equipment and any  
a significant part that was initially proven when excluded or when there is no  
Expected future economic benefits from use or exclusion. Insert any

when the original is no longer proven.

6.4) ZY and TAX (concluded)

Uncertain Zakat and Tax Centers

Processors Uncertainty centers relate to risk or uncertainty about  
Zakat and complex taxation. Such Zakat Centers are measured  
Uncertainty tax using the only weighted amount or method of value  
Depending on how you expect to predict something better in class.

In uncertainty.

Deferred tax

Avoiding a deferred tax provision using the financial position method on

Tax assets, liabilities and book value for the purposes of preparing  
Financial reports.

Deferred tax assets and liabilities are measured using tax brackets  
Expected to be applied during the period when assets are realized or paid  
The liability is based on tax brackets and tax regulations.

Clearing of deferred tax assets and liabilities where a statutory right exists  
(a) the current tax assets and current tax liabilities; and  
Deferred taxes relate to the same taxable entity and the same authority  
ErichTax. The book value of deferred tax assets is reviewed

Taxable amount allows the use of ml deferred tax assets

Or part of it.

### **(c) Financial Statements (concluded)**

Intangible assets by cost less accumulated fire and losses		
Accumulated, if any. Non-Stock	In Value	Decrease
concrete that has a specific age over its estimated useful life,		
They are checked for a decrease in their value when there is a		
Evidence of this decline.. Estimated useful life is reviewed		
		On a future basis.

### Variable lease payments

Relatively important to accounting policies

Science M 6.

Leases 6-7

n is definitely (. The group starts. to assess whether it is reasonably certain to exercise the options Renewal. The group re-evaluates whether the A significant change in circumstances under their control.

Termination options (in the term of the lease if Finish it.

reasonable exercise of those options if there is an event

#### **Group**

rent, and is included in the income in the consolidated income statement due to its  
nature. Add the initial direct cost incurred during the negotiation CH

Ha. Rentals Revenues in the period

## Intangible assets

- Intangible assets are measured in terms of their initial proof, while
- Intangible assets acquired in a pooling process
- Fair value business at acquisition date. After initial confirmation, they are bound.

It involves a lease.. If the contract is transferred

Control me.

#### **the Group as a Tenant**

Leases are recognized as right-of-use assets in addition to obligations  
the date on which the leased assets are available  
For use by the group. Rental payments are distributed between the obligation  
and funding cost.

The lease obligation includes, where applicable, the net present value of payments Fixed (including payments that are essentially fixed) less any rental incentive Receivables and variable rental payments determined according to the Under guaranteee or a rate, and the amounts expected to be paid by the tenant the remaining value, and the exercise price of the put option if the lessee is certain of the reasonable exercise of that option, and payment of termination fines if

## Short-term leases and leases for low assets

### Value

A month or less<sup>21</sup> Short-term leases are contracts with a lease term of Low-value assets represent those items that do not reach my capitalization limit. group, considered non-material to the consolidated financial position Short Term K 2 Group. Payments associated with leases are recognized Leases for low-value assets on a straight-line basis

The old one doesn't exist anymore or it's gone.. And if there is such a thing, Evidence, the group estimates the recoverable value of the asset or unit			Decrease in non-current assets	6.a.9	Relatively important to accounting policies	Science	M	6.
Midwife The change in the assumptions used to determine the value of the For refunds since date of last proof of loss. The Reverse	a Checking Calendar	T			Intangible assets (concluded)			6-8
A fame test is conducted annually to ensure that there is no drop in its value. Or when circumstances indicate an intention to have a decrease in their book value. Determines the decrease in fame by estimating the recoverable value of Cash-generating unit (or group of cash-generating units) Famous.. When the recoverable value of the unit of For cash for book value, the loss of the decline is proven. Cannot be reversed Record the decline losses in fame in future years.	There is evidence of a decline in the value of an asset.. If there is such a guide, or when it is necessary to conduct an annual test to ascertain A decrease in value, the group estimates the value		Cash-generating unit minus sales and present value, to be determined An asset is individually identifiable unless the asset results in an inward cash flow. Largely independent of other assets or groups of assets. Cash-generating unit, The recoverable value of the asset or unit of cash is Low value and reduced to recoverable value.		Intangible connection when the group can show:		Projects	?
	When estimating present value, deduct the estimated future cash flows to the present value using the after-tax discount rate which reflects		The group calculates the decrease in value on a budget basis Detailed and forecasted and prepared separately for the 30 units of Cash-producing units in the group to which assets are allocated		Ability to measure expenses reliably during development.			?
			Long-term growth and its application to flows Future cash after the balance period using a final value.	Calculate Rate	Intangible asset extinguishing begins when it is completed and available for use It is intended, and is extinguished over the expected future useful life.			?
			Losses of impairment are recognized on ongoing operations within the list		Intangible Data. During the development period, an asset test is performed Mojo annually to ensure a decrease in its value.			?
					Intangible assets with specific life spans			?
					5 years Ellie- Software Development and Information Technology 3			?
					22 years Ellie- Licenses, including trademarks 5			?
					81 years EllieTechnology patents and customer lists 3			?

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Financial assets at fair value through other comprehensive income

?

No recycling of accumulated profits or losses when you stop

Proof (equity instruments)

SABIC measures the value of investments in equity instruments by value changes in the fair value of these investments in

In receipt. The profits or losses of these assets are not recycled.

Irrevocable fair value through comprehensive income where

These investments are strategic in nature.

Assets are measured, at their fair value, plus TL

Transactions. The Transaction Composition of Listed Financial Assets

Fair value is recognized in the income statement.

Derivatives Standardized when incurred. Financial assets that include integrated, in full when determining whether net cash flows meet

Relatively important to accounting policies

Science M 6.

Financial assets 6- 01

Financial assets on the Group's business model

The Classification

To manage its financial assets and contractual terms of cash flows. AA

The Group classified its financial assets as follows:

Or;

?

Financial assets measured at fair value.

?

Gains or losses on assets measured at fair value

Financial assets (debt instruments)

?

The assets recorded are measured in the extinguished form later using

Stopping proof of origin or Profit or loss on profit or loss

Adjust it or decrease its value.

Financial assets at fair value through other comprehensive income

?

With accumulated profits or losses recycled (debt instruments)

For debt instruments listed at fair value through comprehensive income

Losses of impairment or reversal in profit or loss statement

Loans outstanding, held to collect cash flows are measured and expected to result in cash flows that represent only payments of

The principal amount and commission, in .

To classify and measure financial assets at extinguished or fair value

Through other comprehensive income, it should result in cash flows that represent

To this calendar, "test payments only from the original amount."

Cash flow that is not just the original amount and fair value commission through profit or loss, regardless of

Business model.

Certain sales contracts have a temporary pricing requirement with final pricing

Based on the average market price over a given period. These are measured.

the Commercial City at fair value as the contractual cash flows

It's not just principal and interest payments.. The City Receivables

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Dedicated: financial liabilities assigned by the entity as liabilities is stated at fair value through the income statement on initial proof,	?	Financials listed at extinguished and fair value through income  The other one.	Relatively important to accounting policies	Science M 6.
trading, such as the obligation relating to securities borrowed in Short sale, which must be returned in the future. Includes	?	A month or so. 21 The expected credit losses are determined over time. A month of stuff. 21 Age. The expected credit losses Month after date 21 a financial instrument that is likely to occur during First, it Report. If there is a significant increase in credit risk since the  to exposure regardless of the time of default (expected credit losses over the age).	Financial assets (concluded) 6- 01	?
Hedging Duats. The World Bank The group that was not classified	?	For commercial city receivables, management applies the simplified method Custom Proof AA . When calculating expected credit losses. Ali Loss based on expected lifetime credit losses as of the date of preparation  Previous experience with credit losses, which are adjusted for factors The future of the debtors and the economic environment.	Efficacy of extinguished or fair value through income  Profit or loss on investments in debt instruments, which are Fair value through the income statement and is not considered Part of the coverage tool, and netted it in the income statement.	Stopping proof
		Financial liabilities 6- 11	Proof of financial origin or part of a financial asset shall cease at:  (a)the termination of the rights to receive the cash flows from the asset; or	?
			Transfer of Cash Flow Receipt Rights from the Group Original or pledge to pay cash flows received in 100 ml	?
		financial liabilities listed at fair value through the income statement; and	The group has transferred most of the risks and benefits	A.
		Other financial liabilities measured in extinguished units using The actual commission rate method.	The group did not convert or retain most of the benefits And the risks associated with the asset, but it's shifted control.	B.
		The Fair Value Listed Financial Liabilities  Income in two subcategories:	Decrease in value  Based on the outlook, management evaluates credit losses The accompanying forecast of their debt instruments as part of their holdings	

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Relatively important to accounting policies Science M 6.

<p><b>Buy and Sell Options</b></p> <p>Buying and selling options gives the parties the right to Exercise or refrain from exercising options.</p>	<p>Liabilities are originally measured at the fair value adjusted for LEAF. Transactions directly related to the issuance of the security. The Fair Value Faqat Financial collateral is the present value of the difference in net worth.</p> <p>May be required without warranty or estimated amount payable to a party</p> <p>In case of guarantees on loans or other private credits For free, the fair value is accounted for.</p>	<p>Financial liabilities (concluded)6- 11</p> <p>Original, proof of financial liabilities when the group becomes a party the contractual obligations of a financial instrument. Proves liabilities by value For loans, advances and credits, they are shown Rt. Amounts received, after deducting the cost of transactions related to</p> <p>Financial liabilities listed at fair value continue to be recognized through a list of</p>
<p><b>Stopping proof</b></p> <p>Current financial liabilities are exchanged with other lenders On different terms, or by modifying the terms of the current liabilities in a semi- Proof mill, then such a switch or modification is considered as a stop Original and new requirements. The difference between the values is proved.</p>	<p>For other financial liabilities, including loans, after initial proof For them, it is later measured by the extinguished vehicular modulator method</p>	<p>Purchase as well as fees or charges that are an integral part of the modified method</p>
<p><b>Options and futures on equity instruments</b></p> <p>Buying and selling options on equity instruments are financial instruments Derivative that is proven at fair value through the income statement. At</p> <p>For shareholder control, the shareholder is supposed to have options related to with its proprietary instruments that include specific proof requirements. Al - Alam</p>	<p>(Special) Group</p>	<p>Commercial and other receivables</p> <p>These amounts represent the requirements for goods and services provided</p> <p>06 Ellie.03 (a) the principal and other commercial receivables at fair value; and Using the actual commission rate method.</p>

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

the Board of Directors. The corresponding amount is directly recognized within  
List of changes in property rights.

Allocations 6- 71

The group is a product of past events, and it is likely that  
economic benefits of paying the obligation and that  
Estimate with something reliable. If the time value of money is substantially affected,  
The deduction is made using the current pre-tax rate, which  
Reflects, where appropriate, the risks associated with that obligation. And when

Est  
Funding.

Stock 6.a 41

Relatively important to accounting policies

Science M 6.

Inventory, including raw materials and products under manufacture are evaluated  
finished products, consumables and spare parts at any price  
Historical purchase based on weighted average method plus cost  
Value Net . directly related to it and net realizable value  
Minus Ordinary, Work Contextn Sale Price Hey. Realization Possibly.  
Products under manufacture . Home Almosa Variable Sale Expenses  
Non-expenses material, labour and an appropriate proportion of

Direct.

Cash and cash-like 6- 51

Cash and cash-like cash consists of bank cash and fixed-term deposits.  
The maturity period is three months or less, and is convertible into amounts  
Cash is known and subject to insignificant changes in value. Deposits are included  
Less than Fixed term with an original maturity of more than three months  
12 months as part of short-term investments.

For the purposes of the consolidated cash flow statement, cash and cash-for-  
Cash and term deposits are fixed, net of disclosed accounts  
I have banks in place where they are an integral part of cash management.

The group.

6- 61 Cash Dividends paid to the Company's Shareholders

The Group shall establish the obligations related to cash dividends.

As per group's wish. the Saudi Arabian Corporate System  
Saudi Arabia, dividends are approved when approved by  
Shareholders. Initial dividends, if any, are recognized upon validation

Options and Futures Related to Equity Instruments  
(continued) Group

6- 21

immediately before the transaction, by paying the exercise price and is discontinued  
Proof of non-controlling ownership rights purchased against ownership rights  
Tah,

The compensation paid for the acquisition of non-controlling property rights.  
If the purchase option is terminated without exercise, it is discontinued from the

Futures contracts for the purchase of shares

Subject to contract terms on time. Therefore, the present value is proved.  
Best Value at the End of the Agreement. The change is proven.

6- 31

Financial assets and liabilities are netted and accounted for in net

By liquidating assets and paying liabilities at the same time.

## (c) Financial Statements (concluded)

End of Service and Retirement Programs	Employee Benefits 6- 81	Relatively important to accounting policies	Science M 6.
In Saudi Arabia, in relation to the M 1 A end of service obligation	Obligations for long-term employee benefits		6-71
Saudi In addition to Group Policy. In other countries, they are taken.	Commitments to long-term employee benefits are measured the present value of future payments expected to be made in respect of Services provided by employees until the end of the financial statements period T is not Standardized using the projected credit unit method, and proven as required Traded. The expected future salary increase is taken into account. Previous labour reduction rates. Payments are deducted Forecast future using market returns at the end of the preparation period		
The Standard for the Post-Service Benefits Programme		The group makes a custom proof when	
Present value of the expected defined benefit obligation less fair value			
Uh, if there is.	High terms and currencies matching the security amount with cash flows issued Estimated future. Remeasurement resulting from changes in Actuarial assumptions in the consolidated income statement. Group Progress Contributions Many post-employment programs, including the Specific Benefit Programs Medical and Insurance Programs After-service life of eligible staff and dependants	Contracts for which the LIF is greater than the benefits	
	Theirs.		
	Specific contribution programmes		
	The defined contributions programme is a post-employment benefit programme (a) contributions to a separate entity or trust; or a fund with no legal or expected obligation. Contributions are proven As employee benefits expense in the consolidated income statement as it is due.		
		Costing for removal of assets at present value to structure the expected payment of the obligation using estimated cash flows	
	Specific benefit programs		
	Programme of specific contributions. I have a group on something basic. Service, retirement, post-medical and life insurance programs	At the current risk-free pre-tax rate that reflects the risk	
		the Consolidated Income Statement ( CIF ). Estimates are reviewed Annually adjusted as appropriate. The changes In the estimated future cost or at the discount rate used,	
		Add it to or subtract it from the original.	

## (c) Financial Statements (concluded)

Some of the bad guys in the group have developed homeownership programs.

The residential construction of these subsidiaries through a series of

Payments over a certain number of years. The property is transferred at

Complete payment in full.

To get home, you go back to the employee in case the employee quits and re-

Home to the group.. The Employee Home Ownership Program

N Non-current prepaid when allocating residential units to employees

It is to be paid off during the repayment period of the facilities due from

Staff.

Vinegar Uniform Kite Leaf

Previous service.

If a benefit plan is modified, the changing part of the plan is recognized.

(b) past service of the staff as an expense or income, if applicable, by

Fixed premium over the average period and until benefits are earned, in the list of

Expenses or income, if applicable, directly in the consolidated income statement.

The current and previous services related to post-term benefits are proven.

service directly in the consolidated income statement, while the increase in

Commitment to discount rates used as financing costs. Any changes in

Rat In Net liabilities as a result of actuarial valuations and changeovers

Employee Savings Program

The Group runs a savings program to encourage its Saudi employees to save.

Deposited savings contributions from participants are deposited in a bank account

SABIC Employee contribution savings

HR policy of the group is presented as a requirement

Rolling.

Amounts in thousands of Saudi Riyals unless otherwise stated

Accounting policies Relatively important from Science M 6.

6-81

When the fair value of the programme assets exceeds the benefit liability

The group will assess whether a roof should be applied.

the Net Balance will be shown as an asset And if not, Assets

Other non-financial.

The obligation of benefits determined periodically is re-measured by actuaries

Independently using the projected credit unit method. Value is determined

Current benefit obligation defined as the deduction of cash outflows

Estimated future commission rates for high-end corporate bonds

AI

Convergence of terms of related obligations. In countries where there is no

Deep markets for these bonds, using market prices on the bonds

Government. The net commission cost is calculated by applying the discount rate to

Commitment of defined benefits and fair value of program assets. Net balance of

The cost of defined benefit obligations is calculated using a defined benefit plan

adjusted for the year-end fluctuations in

market and any significant one-time events such as software modifications

And cut or settle.. In the absence of such significant fluctuations in

Market and one-time events, actuarial liabilities are extended based on

And the Leaf is related.

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Om which includes interim fair value pricing arrangements through QA	Controls the relevant goods or service before transferring it to the customer. If you... Group acting as agent, revenue is recognized on a net basis	Relatively important to accounting policies AI	Science 6.
Income.	Keeper.		6-81
Sales volume rebates	? Variable Pricing	Sales income	Staff accommodation Loan Program
The group provides retroactive discounts to its customers on products	The group will verify revenue when the control of the products is transferred. sold to the customer, which is taken into account in the context of the Five-step revenue and applicable shipping terms.	The group offers non-commission housing loans to its qualified employees to buy Deduction of staff salaries.	
Limit stipulated in the contract. The Group estimates rebates Expected sales volume using conservative assessment of expected amount for rebates, and are reviewed and updated on a regular basis. And it happens later. Pay these amounts in cash to the customer or be set off against the amounts Payable by the customer, if permitted under the contract.	The group will account for the right of return when requested by  In some cases, the group identifies delivery services as a separate item.  the Services when the Group transfers control of the goods Group download and delivery services to the private site Jupiter. The group distributes a portion of the total transaction price to me. Delivery services based on best estimate of similar independent services.	The housing loan program is originally recognized as a non-current financial asset at fair value and is later measured by the extinguished vat using the Cash paid to employee as ?paid employee benefits? "uncirculated feet" and is extinguished as an expense evenly over a period of time of staff.	6- 91
	Temporary Pricing	Whether the group is working ser or agent.  For some revenue contracts, a middleman is used to provide the goods. Services. The group evaluates whether NET is an agent or an asset in this Arrangements. The group works when you control the good or service Selected before conversion. When the group is operating, the revenue It's the total amount of the bill.. There's some other arrangement with agents. The responsibility of the group is to arrange for an external party to provide Customer specific good or service. If the group acts as an agent and does not	

## (c) Financial Statements (concluded)

Non 6.32 Exclusion groups retained for sale and operations Continuous	Premium Application Solutions These activities focus on providing products  The value chain in the short, medium and long term.	Relatively important to accounting policies  Otherwise.	Science M 6.
the Business District Major It's kept for sale, which is a mistake. Part of a single coordinated plan to exclude the line of business. The Group Ranking Non-continuous Non-current assets in the process to the exclusion group, provided that it is kept for sale if Recovering its book value through a sale instead of a Include During its continuous use the sale is considered highly probable. Taqt Investments Also..Sale Retainer ?Non-current assets held for sale and operations 5 This exclusion group is measured at book value " Non-continuous Fair value less the selling fiber, whichever is lower.	Funding income 6- 12  For the cost of financial instruments measured in extinguished volts Financial assets associated with commission classified investments in instruments Equity is listed at fair value through other comprehensive income. Proof of funding income using the actual commission rate. Represents a rate Actual commission Rate deducting cash payments or receipts estimated future life expectancy of the financial instrument or for a shorter period, (a) where appropriate, the net book value of the assets; or  Financial liabilities.  6- 22	Sales volume rebates result in variable. The Group The "most likely amount" method is the best estimate for this variable offset.  Services  Logistics Services  In some cases, the group provides delivery services. Sold under Category C international trade rules. The Service As a separate performance commitment. Separate transaction price is not available	6- 91
Exclude to fair value less sale price. Profit is recognized against any subsequent increases in fair value less the cost of selling the exclusion group, But no more than any accumulated loss of the decline in non-current that is part of Assets Exclusion group when classified as held for sale. And continue. Proof of commissions and other expenses due to group requirements Exclusion classified as held for sale.	For all financial instruments measured by the extinguished cost. A is also proven Financing against the time value of money considered during a discount Funding using a rate liabilities at their present value.. The Proof of Cavity Actual commission for liabilities measured in extinguished units. Represents a rate Actual commission Rate deducting cash payments or receipts estimated future life expectancy of the financial instrument or for a shorter period, Book of financial liabilities. Where appropriate, to net worth. Typical financial instruments include traditional bonds and bonds. Murabaha and all that.. In addition, the financing also includes On the time value of money for all obligations of the fixed leases. And purpose. the Consolidated Fund Preparation of cash flow statement Unified Paid as part of operational activities.	Rental income  The group also provides storage and warehouse services in addition to Storage services for some goods handled by S.A.T. Group. The International	6- 02
Assets of the Exclusion Group classified as held for sale Separate from other assets in the consolidated financial position list. Exclusion group liabilities classified as held for sale are displayed Separate from other liabilities in the consolidated financial position list. Non-continuous	Develop and improve our existing materials, products, solutions and processes,	?	?

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Filled Plants Equipment

7.

4202 December 13 the Year Ended

Land, buildings, factories and equipment (1) Furniture and fixtures Vehicles under construction - total

The following:

Accumulated depreciation and depreciation

( 18,5961,173 )	( 1100317 )	( 542564 )	( 761804 )	( 169075725 )	( 15,470,862 )
-----------------	-------------	------------	------------	---------------	----------------

Net book value:

In total, while total

₼3542

Leases to related parties and third parties. These assets were valued at the beginning and end of the period.  
A million₼921 the Year Bearing To consume.Ali

Ali Equipment Factories Includes )1( A million₼869 A million₼938 Period

?Other receivables? are non-current assets and are noncash in nature.

Capitalization of assets under construction, transfers to intangible assets, and transfer of assets related to the employee home ownership program to the MojoTransfers (ii) represent

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Filled Plants Equipment

7.

3202 December 13 the Year Ended						
Land, buildings, factories and equipment (1) Furniture and fixtures Vehicles under construction - total						
317,828,055	136,70,959	72,6232	1,1535,31	270,377,143	31900190	
104,975,71	2,826 46,69,878		1,377	3576231	267259	Additions
( 429773 )	(5329901)	49,849	12,252	4,520,012	277651	2( ) Transfers
( 2,9425,30 )	(82216 )	( 47523 )	(69824 )	( 2514369 )	( 228598 )	Exclusions and exclusions
( 2,6132,719 )	)	( 69270 )	(49814 )	( 21404347 )	( 3,867,922 )	Reclassified to assets held for sale
14,036,02	117328	369	1,351	1,137,299	147255	Foreign exchange adjustments
301,083,752	1,4286,482	662483	1,048,873	25,6591,969	28495754	As at the end of the year.
Accumulated depreciation and depreciation						
( (191031055)	( 712504 )	( 547270 )	( 806122 )	( 172,978,841 )	( 1,607,6318 )	
(1241684)	-	( 53388 )	( 68120 )	( 11 416 7095 )	( 877081 )	Ali Muhmal
(888464)	-	(64135 )	( 1441 )	( 841823 )	935	2( ) Transfers
( 1,84,4422 )	(377775 )	-	-	( 361 955 )	( 106,492 )	Decrease in value and write-offs
2825190	-	47523	56162	2484186	228319	Exclusions and exclusions
18,305,690	-	57,167	49,758	1,583,6860	2,362,805	Reclassified to assets held for sale
( 914328 )	(10038 )	( 362 )	( 1,041 )	( 798057 )	( 104830 )	Foreign exchange adjustments
( 18,5961,173 )	(1100317)	(542564 )	(701-804 )	169075725 )	( 15,470,862 )	As at the end of the year.
Net book value:						
11,51225.79	13184356	210018	287069	87516244	13,92,4883	3202 December 3 As in
12,6797.000	12958554	268962	347409	97,398,302	1,5823,872	3202 1 As in

In total, while total

A million. 3542

Leases to related parties and third parties. These assets were valued at the beginning and end of the period.

531 the Year I have to carry.

Ali Equipment Factories includes 1(

938

407 Period

Besides me. ?Other receivables? are non-current assets and are noncash in nature.

Capitalization of assets under construction, transfers to intangible assets, and transfer of assets related to the employee home ownership program to the MojoTransfers (2) represent Assets This includes reclassifying certain categories of

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

7. (Complete, plants and equipment)

**Write-offs**

135 a " Write - off " initiatives that are pending in 4202 December 13 During the year ended Related million) 873 : 3202 Million ) Assets Mostly.

**FIT Factories and Equipment**

the Saudi Industrial Development Fund 93752 : 3202 Million ) 38832 the Term Loans A million.

Write-offs and decreases in plant and equipment

Value Decrease in

Due to market conditions 4202 and December 13 During the year ended Variable Global

A detailed assessment of the depreciation of underperforming cash generating units Redemption is more than worth Port Value

In terms of valuation, management believes that any Book value.

A possible change in her reasonable assumptions would not increase the

Cash on refundable value Units Book value

Her.

Low in Losses the AARP 3202 December 13 During the year ended

Something basicThe decrease in value 7641 Value in

a Production Line 149 Value

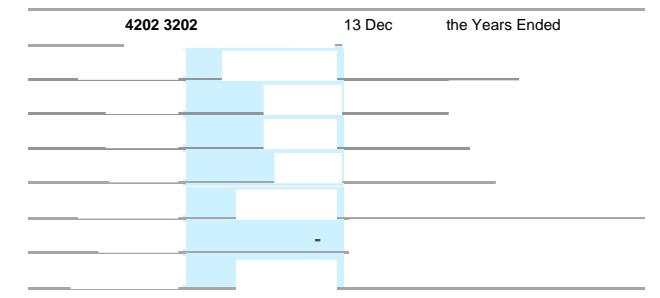
Value Al

the Cash Generation Unit Current Value Count. A million 823 BAM

the Capital Market L Likely On a rate basis 3202 In a year.

Tax Capital before Tfa L Rate 58 By Tax

. 42% Growth rate 201% By



Assets under construction represent mainly the expansion of existing plants. Legal AFacilities ANew projects that are being implemented . 93 Related capital commitments are disclosed in the illustration

T Leaf Borrowing Capitalized

4202 December 13 During the year ended Capitalized borrowing ratD During 54 The group uses a capitalization rate of (. 81 : 3202) 3202 General

### **(c) Financial Statements (concluded)**

## Right of Use Assets

8.

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Right of Use Assets 8.

4202 3202

13 Dec the Years Ended

3202 December 13 the Year Ended

1) Factories, storage equipment, ship tanks and motor vehicles total

Land and Buildings )

10,841,335	3,031,244	1,060,069	2621724	As of the beginning of the year 4128298
1125312	153,925,47844.9		81,025	2(411913)
81,913				81,913
( 1,089,248 )	( 396115 )	( 211 )	( 56673 )	( 389985 )
(892685 )	( 1,4752 )		( 364890 )	( 531,043 )
90537	31304	29,938	106.34	18661
10,157,146	2,91,4706	1,222,781	2,299,920	3,719,757
Foreign exchange adjustments				
As at the end of the year.				
Accumulated depreciation and depreciation				
(543616)	( 15,915,39 )	( (597100)	( 1265174 )	( 1,089,803 )
( 1,348,817 )	(607036)	(206065 )	( 19556 )	( 340070 )
992234	21006 607688		297225 66315	
359737	11,371		211148	137218
( 47130 )	( 1,5387 )	( 18,979 )	( 6163 )	( 6,601 )
( 5 4785-92 )	( 1594903 )	( 802129 )	( 1179529 )	( 1,002,031 )
Exclusions and exclusions				
Reclassified to assets held for sale				
Foreign exchange adjustments				
Net book value:				
5,5785,72	1,319,803	420562	1,120,391	2,717,726
1439705 6306719		642969	1,355,560	3,0384,95
3202 December 13 As in				
3202 1 As in				

You do.

The group has similar arrangements and conditions to some of its main locations in Europe. . Saudi Arabia

(2) Additions, remeasurements, exclusions and dispensations are by nature non-monetary.

## (c) Financial Statements (concluded)

That.

Intangible assets

9.

4202 December 13 the Year Ended					
Non-assets Concrete Block		Other Licenses		Software Development Information Technology	
Overall development	1( Fame )				
( 4,78456 )	( 28,868 )	( 82,996 )	( 7,88,6281 )	( 1,785,609 )	-
(c) 359066	-	( 22513 )	( 311211 )	( 2,5342 )	Al Muhmal
7,45242	-	-	7658	76,6474	Exclusions and exclusions
( 88976 )	( 67306 )	-	( 21670 )	-	Decrease in value
81,331	-	678	80654	197	Reclassified to held assets
61175	-	650	40360	20255	Foreign exchange adjustments
( 9,33,5948 )	( 31674 )	( 10,4271 )	( 8,090,778 )	( 044725 )	As at the end of the year.
191633	106,471	330957	888158	15,5409	Net book value:
19,763,009	151680	326841	1,230,771	11512	4202 December 13 As in
				176,72,338	4202 1 As in

Million Saudi Methanol Company  
the Arabian Company

1,2075 million of which belong to the Saudi Petrochemical Company (Sadaf) and 6813 A million 8888 That includes the sheer fame. 1)  
910 October (Razi?), as a result of the exercise of the option to purchase the remaining shares held by another investor in these two enterprises. As of  
Petrochemicals ( "Petrochemia").

.Cash by nature Transfers within intangible assets, transfers from the holder, plants and equipment, and transfers from/to other assets, which are not

Includes)2(

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

		3202 December 13 the Year Ended						Intangible assets		9.
4202 3202		13 Dec		the Years Ended		Non-assets		Software Development		
				Concrete Block		Overall development		Tech		
12,232	2,4020			29643588	158746	9248575	423328	1,9195,37	17,713,384	
		3,6757		21,784		-	1,4860	113		Additions
		( 9,217 )		-		)	3,152	857		2( ) Transfers
		( 42328 )		-		-	( 13,883 )	( 28544 )		Exclusions and exclusions
		( 16,6613 )		-		-	( 16,6613 )	-		Reclassified to held assets
		24,5676		-	256( )	30,961	10,959	223821		Sale Home
		29457663		180458	409837	9,117,052	1,903,021	17,937,205		Foreign exchange adjustments
										As at the end of the year.
										Accumulated extinguishing and depreciation:
		(9540824)		( 28,868 )		( 76,13,709 )	( 1,780,253 )			Al Muhamal
		(493234)		-	( 63,991 )	( 404965 )	( 2,4287 )			Exclusions and exclusions
		- 49,009.		9135	11540	28424				Reclassified to held assets
		1,64048		-	1,64048		-			Foreign currency
		( 35653 )		-	164( )	( 51142 )	( 10,393 )			As at the end of the year.
		(4,78456)		( 28,868 )	( 82,996 )	( 7,88,6281 )	( 1,785,609 )			Net book value:
		19,763,009		151680	326841	1,230,771	11512	17,937,205	3202 December 13 As in	
		20,012,746		129,896	39,5334	1634866	139,284	17,713,384	3202 1 As in	

Million Saudi Methanol Company  
the Arabian Company

of 2075 million of which belong to the Saudi Petrochemical Company (Sadaf) and 6813 A million 8888 1) This includes high fame 9102Octobef Purchase of remaining shares held by another investor in these two establishments. As of

The person, plant, equipment and transfers to/from other assets, which are non-cash in nature.

Transfers include transfers within intangible assets and transfers from )2(

### **(c) Financial Statements (concluded)**

Otherwise.

#### .9) Intangible assets (completed)

**Book value** Reasonable in its assumptions used will not lead to an increase  
For publicity about its recoverable value.

The fame is assigned to the business units of the group representing the units.

Value of fame, cash-generating units represent the petrochemical sector  
 the Specialty Products Sector. The Custom Fame  
 million) and units       $\frac{922,51}{\$}$  : 3202 )       $\frac{820,51}{\$}$  Petrochemicals  
 $\frac{8072}{\$}$  : 3202 Million )       $\frac{446,2}{\$}$  Specialist      million).

The weighted average value of capital after tax applied to  
 578% 29 : 3202 Petrochemicals 88 Group Level Ratio  
 (. The weighted average is one. 578% : 3202 Specialty Products )  
 ( Petrochemicals 311%: 69% )3202 Pre-tax money  
 For specialized products. 501%: 3202 601%

The weighted average of the capital is calculated on the basis of the average Long-term monthly moving average that reflects market risk assessments the Cash - Managed Unit. The inherent risks of the sector are listed. Using the average beta coefficient. Beta plants are evaluated annually using Information the Middle East Region 3 : %)3202 3 Average effective rate of visit - 62% 32 Africa, as assumed to be the average effective tax rate (in the rest of the world). Flow forecasts obtained -62 42 : )3202 Years.. Don't. Cash from relevant business plans covering a period of Calculate cash flow projections for business plans over five ( 42%: )3202 42%years using an assumed growth rate of For specialized products. 42%: )3202 42% - Yeah. 3202 4202No impairment loss has been proven for my year

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

.01

— — — — —

			Based	Fellow	)1(
53- (. 1	Keep for sale."	Assets	the Group its investments in Alba	(2) During the year, the	
% By SABIC Agri-Nutrients (known as "Agri-Nutes"), while SABEC's direct and indirect share is 761 %		33 , 33 Gulf Petrochemical Industries Company			)3(

## (c) Financial Statements (concluded)

Saudi Riyals unless otherwise indicated

.01

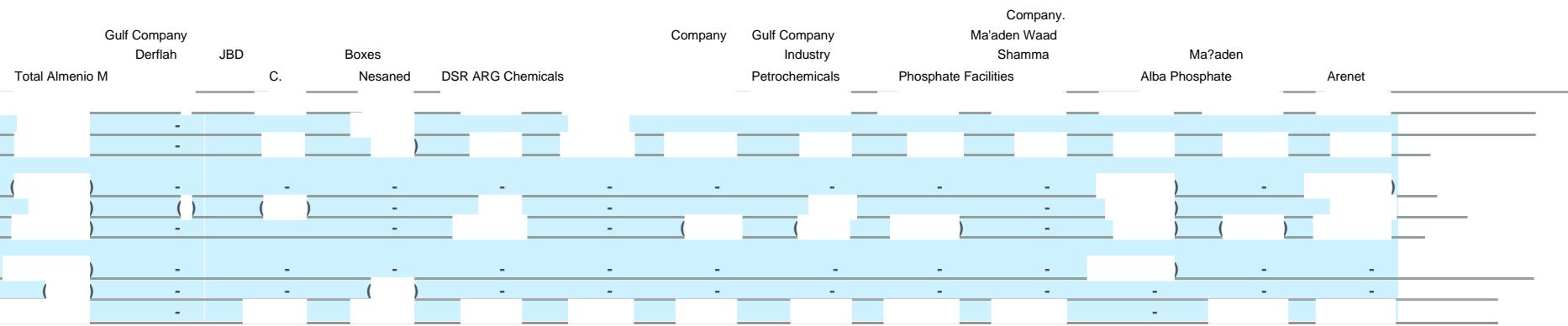
The table below summarizes the Group's investments in joint ventures:

%	Actual SABIC share	SABIC Agricultural Nutrients Company (known as "SABIC")	0094% for	E I H L	Sak	3202 December 31 the Year Ended	Based	Joint	)1(
55.2	The actual SABIC share	SABIC Agricultural Nutrients Company (known as "SABIC")	0094% for	E I H L	Sak	3202 December 31 the Year Ended	A million in the E.I.H.L.	8021 SABIC Invested in Equity	)2(

### **(c) Financial Statements (concluded)**

SAR thousands unless otherwise indicated      Amounts

. 01



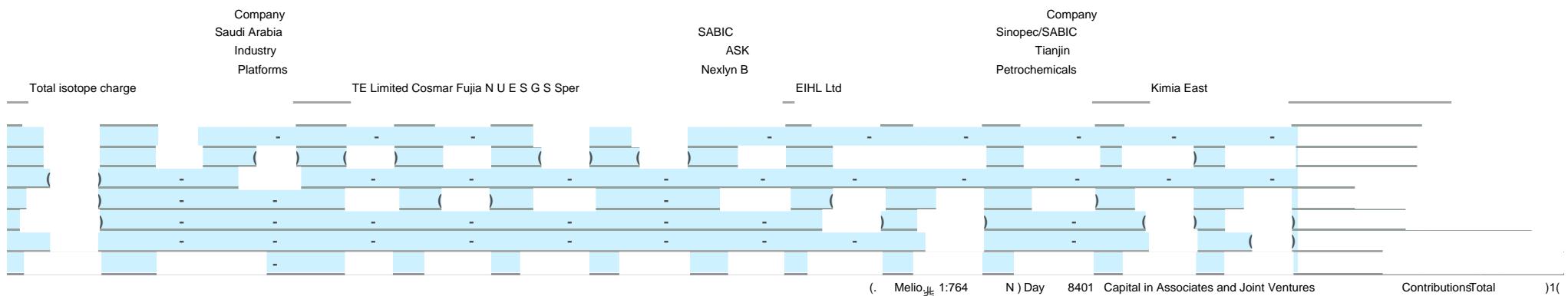
) (1). Share of the group of results in the net income of the associate that is recognized after fair value adjustments and changes in estimated results

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

.01

The following is the movement of investments in joint ventures:



R) Group share of results in net income of the household

3202 :139 Million ) 567 The share in the results includes the share of the results of the joint projects related to East Winnipeg and Kimia )3(

A million. 7311 : 3202 Million ) 248 million) and of associate companies and joint ventures not amounting to 7871 : 3202 Million ) 6571 Joint Ventures

Dividends received from

)4(

## (c) Financial Statements (concluded)

It says otherwise Amounts in thousands of Saudi Riyals unless

01

Gulf Company		Derflah		JB		Boxes		Company		Gulf Company		Company.				
Total Almenio M		D.C. Malinda.		Nesaned	DRAG		Chemicals	Industry	Petrochemical	Att	Facilities	Shamma	Ma'aden Waad	Alba	Ma?aden	Arenet
21310521	-	912	32138	3,4168	1,45895	379554593715		869901	1,554,221	2091463	37384	3,883,110	8,07,6954		3202	1 As in
7,734	37	-	-	7697	-			-	-	-	-	-	-			Contribution to capital
( 222	1)	-	-	(3146 )	33,981	( (52719)	183249	109789	55955	170578	215203	330376	(619805)			Share in results (1)
( 368412 )	-	( 912 )	-	-	-	-	-	-	-	-	-	-	( 3675.00 )	01-1(		Decline in value
( 6234	27 )	-	1,003	-	- 5208	-	-	- 5723	-	-	( 1,286 )	-				Other comprehensive income items 612559
(1984) )	-	-	-	-	(c) 17036 )	-	-	-	( 9,6250 )	( (65250)	( 287898 )	( (540,000)	( 181750 )			Dividends received
( 5931)	-	-	-	-	( (5931)	-	-	-	-	-	-	-	-			Other(1)
20,901,345	9	-	33,141	38,701	171117	652704 450996		984513	1414926	2205971	3444661	3763486	7520449		3202 December 3	As in

Fair and changes in estimated results. 1) Share of the group of results in the net income of the associate that has been proven after value adjustments

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

.01

The following is the movement of investments in joint ventures:

Company											Company							
Saudi Arabia			Industry Platforms			Storage Energy			Cosmar Fujia N U E S G T M I Speer			SABIC ASK Nexlyn B TE Limited			AAT Ltd		Kimia East	
Total	E I H L		Charging Isotope		Advanced				Cosmar	Fujia	N U E S G T M I Speer							
20,37,6242	-	-	2,934	2,5334	33,734	97438	1732	272700	32418	730076 640552		3,002,952	3,721,375	3202 6158686 5370901			1 As in	
251,922	-	-	- 4050		-	-	-	-	180760	- 67112		-	-	-	-	-	Contribution to capital (1)	
1207684	1207684		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1( Acquisition )	
697690	58538		)491	(5176	(4016	( (5397)		276.80	( 1,4319 )	( 83148 )	168068	( 4,66532 )	375508 )	( 340579 )	706506		Share in results (2) (3)	
( 29718 )	-	-	-	( 29718 )	-	-	-	-	-	-	-	-	-	-	-	-	Decrease in value	
165675 )	-	-	-	-	2,921	-	8,990	( 1,5231 )	-	( 11,021 )	( 11,067 )	( 107,391 )	( 17,779 )	( 1,5097 )			Movement in income items	
( 1835131 )	-	-	-	-	-	-	( 10157 )	-	-	( 375.00 )	( 596976 )	-	-	( 0086.84 )		4( Dividends Received		
- 6075	-	-	-	-	-	-	-	-	-	( 8,273 )	-	-	-	1,4348		Other		
( 1732 )	-	-	-	-	-	( 1732 )	-	-	-	-	-	-	-	-	-	Reclassified to held assets		
20335947	1266222	4,693	20158	-	9,4962	-	299213	544416 477628	849623	2,953,068	3,2384,76	4830729	3202 5845859				Sale	
																Decembet3 As in		

(. . 947 : 2202 A million 7641 Capital contribution refers to additional investment in associate companies and joint ventures in the amount of )1(

Estimated2) The group share of the results in the net income of the joint ventures that is recognized after fair value adjustments and changes in results

. 2271 : 2202Million ) . 139 3) The share in the results includes the share of the results of the joint projects related to East Winnipeg and Kimia

.million) . 3921 : 2202Million ) . 7311 ( Associates and Joint Ventures

. 8352 : 2202Million ) . 7871 (4) The dividends received from the joint ventures amounted to

## (c) Financial Statements (concluded)

Ft

<p>94 Limited based on regulatory approvals Received and in accordance with the terms and conditions of the acquisition agreement. Investment investment in a joint venture is proven under the rights method Accounting Ownership.</p> <p>Group                          4202December 13 During the year ended Provisional price to determine fair values of net viable assets                  Select EIH                          94 Ali Share                  ATC                  Custom                  To identify                                         And the bad guy's hers. Elle</p>	<p>ITG Inbets Holding 01-1)"Investment in Parent AG" Parent Shares of Arent, a global company                  0513% SABIC The specialty chemicals industry is listed on the Swiss stock market. Investment as a fellow company is accounted for using the equity method</p> <p>Arenet the Share Price                  4202 December 13 During the year ended Swiss                  9001 francs Ellie. 3202 December 13 Swiss Franc                  2421 From This is due to the general economic pressure.                  4202 December 13 In                                         The Russian-Ukrainian conflict.</p> <p>As a source                  Swiss Franc                  9001 Do the cut in the stock price to me. Additional provision for depreciation                  First to evaluate the investment, to form 4202 December 13 million in the year ended.                  0711 BAM                                         863 : 3202) And the associate in the income statementNon-Million Joint Ventures Consolidated and consolidated cash flow statement.</p> <p>the Book Value of Investment in a Company                  4202 December 13 As in million (which is also the value of                  0257 : 3202 Million )                  8865 Arent Retrievable.</p> <p>Joint                  Projects                  Ali                  01-2 Acquisition</p> <p>the SABIC Company                  3202 April 01 (e) Agree                  4441 Ramada 01 In SNC Agricultural Nutrient Investments, a subsidiary of SABIC</p>
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Amounts in thousands of Saudi Rivals unless otherwise stated

Maad N  
Shamma's Promise Maad N  
2( Arendt Phosphate 1( ) Facilities Phosphate 13 December 4202 Ended in Year

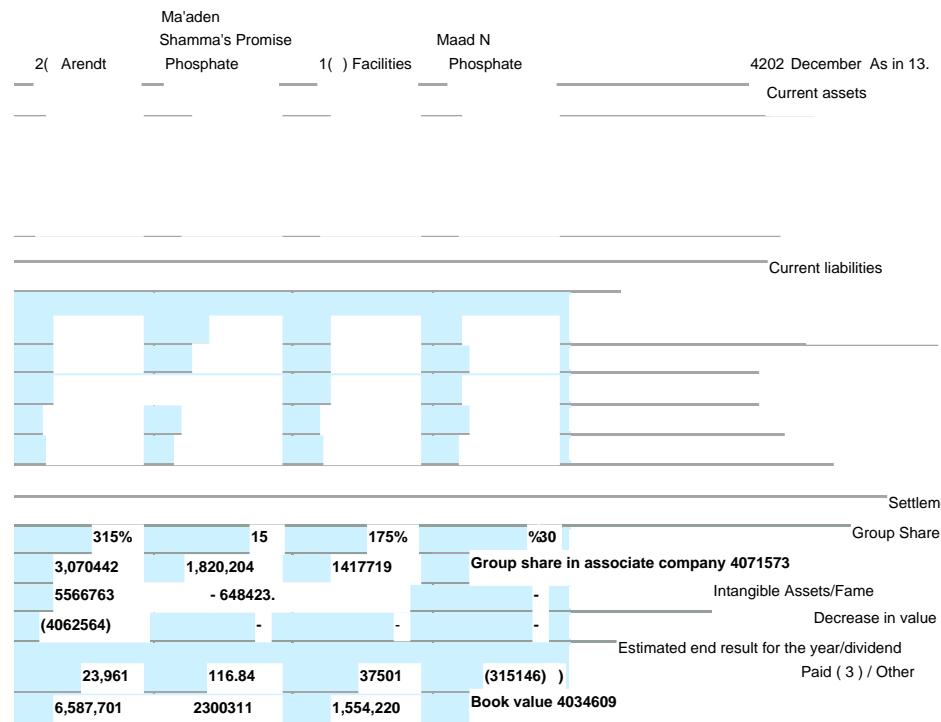
**Important Information 01- 3**

Financial Summary of the Group's Important Associate. The Summary Information . The tables below provide information . Amounts shown in financial statements available to the invested company and not SABIC's share in those amounts

Settlement:

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4202	03 the Nine Months Ending	4202	03 In	)1(
the Last Period	4202June 03 the six months ended	4202June 03	The information provided to Arent is as in	)2(
Group Tax and Tax				



## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Ma'aden				Ma'aden				Information 01- 3			
3( Arendt	2(	1 ( Alba	) Facilities	Phosphate	13 December 3202	In	Expired	Year			
95,28,711	7,3135,93	1,525,4537	476019	Revenue 6770362							.01
( 33 x 5006)	( 1,081,192 )	( 1,322847 )	( 875374 )	( 1,42554 )							
45235	162439	-	81425	13,4748							
( 187737 )	( 995751 )	( ( 614862 )	( 401476 )	( 56225 )							
1,66878	( 320333 )	( 1560 )	( 37464 )	( 1216 )							
959645	1,259410	1166142	454157	761627	Year	Universal Income	Total				
<hr/>											
Settlement:											
%531	15	%6220	175%	%30							
302257	188912	240548	79477	228488	Group share in the associate company						
(619805)	170578	215203	330376 55955		Share in profits (4)						
3202	03	The Nine Months Ending	3202	03 In							

(2) The Group's investment in Waad Al Shamal Phosphate Company includes an additional contribution to a shareholder in the  
It is about mining rights.

the Last Period 3202June 03 the six months ended 3202June 03 (3) The information provided to Arendt is as in

Enter and settle.

)4(

3( Arendt	Ma'aden	Shamma's Promise	2 ( Phosphate )	1 ( Alba	) Facilities	Maad N	Phosphate	3202	December	13	As in
											Current assets
1,189,003	1,191,334	589192	1136890	1,817,047							Cash and Semi
8,0685,32	4,431,352	5739170	2044709	Other 4848374							
9,2575,35	6,522686	6328362	3181599	Total current assets 4,566,621							
14,430,740	23,968,252	18,902,020	19,939,237.	12085018							Non-current assets
<hr/>											
Current liabilities											
2659915	2,022196 617924	837678	14,29,187.	(Business Creditor and Other Creditors)							
34,9,6086	2,8175,27	1562301	144.94.94	Other 573549							
6066001	34,354,51	36,74,497	2,287,172	2.002646	Current liabilities						Total
15471835 6992171	3,877432	12667803		Non-current liabilities 5541267							
10630103	11583562	17678543	8156861	12195626							Net assets
<hr/>											
Settlement:											
%531	15	%6220	175%	%30							Group Share
3,3484,82	1,73745.8	3,546,297	14,29,026	3568958	Group share in the associate company						
8094449	- 648423.				Intangible Assets/Fame						
(2,860755)	-	-	-	-	Estimated final result of the year						
( 1,061,727 )	-	1944	( 1,4100 )	10528	Dividends paid (4)						
7520449	2205971	3444661	1414926	3763486	Book value						

### **(c) Financial Statements (concluded)**

IHL	E	East Yanpet Kimia Co Ltd	Company Sinopec/SABIC Tianjin Petrochemicals	the Year Ended 4202 December 13
)1(				
(	)	(	)	
-	-	-	-	
(	)	(	)	
				/
(	)	(	)	
-	-	-	-	
				Settlement:
%49	%50	%50	%50	%Group 50 share
12547 7	54,6542	4,46404	(c) 241386 ) ( (447837)	Group share in project profits
68460	517294	5305	282646( ) (542574)	Subscriber
				Share in profits (2)

(2) For joint ventures in Saudi Arabia, East Winnipeg and Kimia, net income adjusted to  
Expenses to reflect the book value of investments.

Summary financial information for significant joint ventures

01- 4

The amounts presented in the joint venture financial statements are disclosed and SABIC's share of those amounts is not.

					Sinopec/SABIC
E I H L	East Yanpet Kimia Co Ltd				4202 December 13 As in
)1(					
1,653,154,997,934	566268	267357	27,6723		Current assets
2711564	3653853	3,444,185	4180468	2365169	Cash
3,209,399	3,720,168	44,094,005		2632892	Cash and Semi Other
564641	94,27,721	4,406566	9245081	8,898,987	Total current assets
					Non-current assets
					Current liabilities
1,332,034	198694	1,4158	18,297	2,089,796	Commercial Creditor and Creditor
732540	1314897	1,456,884	2,314,401	1,546,208	The other
2,04,4684	15,135,91	1669042	2,3326,98	3735004	Other
89542	1,321,831	1214201	24,29,774	2,382,226	Total Current Liabilities
1520114	10312647	8939614 6532866		Net assets \$4.5146.49	Non-current liabilities
					Settlement:
%49	%50	%50	%50	%Group 50 share	
7,44865	5165234	2,814,633	2707325 6449807		Share
- 417848	-	-	-		Intangible Assets/Fame
					Estimated final result of the year
38,151	273747	(c) 12366 )	12,275	( (5009)	/ Other Dividends paid
1,200,845	4,529,981	2804067	2,702,316 4,482,082		Book value

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

		Company				
IHL	E	Sinopec/SABIC Tianjin Petrochemicals				
)1(		East Yanpet Kimia Co Ltd				
36,28,072		8,973,967	5,59,4163	74,894.22	9,818,820	3202 December 13 As in
-	(791555)	)	( 557719 )	( 1,3914,37 )	( 695339 )	Income Consumption and fire
6359	12620		27,145.	1,309	60163	
( 7,4159 )	( 60567 )		(54675)	(43965)	( 108643 )	
Net income before income tax						
163315	1451126	1,217431	( 630430 )	( 9712 )	2( Al - Zayy )	/ Tax and Income Tax Benefits
2,527	( 138,043 )	( 17,5843 )	31438	22432		(Expenditure)
188452	14,03,083	1,0415,88	( 598992 )	( 7,64730 )	Loss of income for the year	Net
( 31585 )	( p. 2775 )	( 19,919. )	( 32002 )	-		Loss
130011	1,37,5908	1,021669	(630994)	( 7,64730 )		
Settlement:						
%49	%50	%50	%50	%Group 50 share		
Group share in profits						
92386	701452	299496(520794 )	)	(353,356 )	Joint Venture	
706506 58538		( 4,66532 )	340579 )	( 375508 )	Share in profits (2)	
I'm sorry. )1(						
Investment. Ali		ATC	Before the group.			
For joint ventures in Saudi Arabia, East Winnipeg and Kimia, net income has been adjusted with Expenses to reflect the book value of investments.						
For )2(						

Summary financial information for significant joint ventures 01- 4						
		Company				
IHL	E	Sinopec/SABIC Tianjin Petrochemicals				
)1(		East Yanpet Kimia Co Ltd				
309862		501988	830702	479829	1575967	3202 December 13 As in Current assets
2,749,113		3,947563	3420111	3055405	1,301,016	Semi-cash Cash Other
3,058,975		44,49461	3525334 4250813		2,87,6983	Total current assets
317227		10,021,270	6554050	10244932	9,93,6994	Non-current assets
Current liabilities						
989356		5130	8,118	3574	900801	Commercial Creditor and Creditor The other.
823851		1,8,46248	145,8 and 241	1613895	2356364	Other
1,813,216		1,869,378	1,655,359	16169	3266147	Total Current Liabilities
80454		1355224	1,190,981	2583208	3050437	Non-current liabilities
14,825,32		11264309	6059523	9659589	4,697,393	Net assets
Settlement:						
%49	%50	%50	%50	%50	%Group 50 share	
Share of the Company						
724461		6,523,155	3,029,762	479578	3,2486,97	Intangible Assets/Fame
- 417848		-	-	-	-	
-	-	-	-	-	-	
121,933		231704	(76,694 )	(54934	10,221 )	Estimated final result of the year / Other Dividends paid
1266222		5845859	2,953,068	32384764830729		Book value

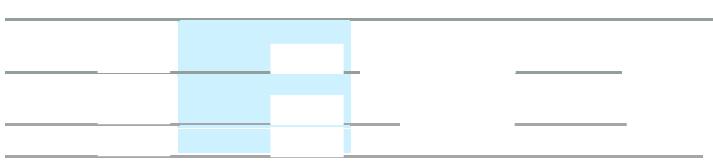
Amounts in thousands of Saudi Riyals unless otherwise stated

Term . 11 Investments in debt instruments and short investments

Investments in debt instruments

Remaining benefit is set for commission 4202 3202

As on December 13



Financial information summarized for associates and non-significant joint ventures

01- 5

4202 3202

Joint Ventures	The evil one.	Joint Ventures	The evil one.	December for the years ending on 13
Not important. Alone.	The evil is not important alone.	Not important. Alone.	The evil one.	Net income for the year
95646	1161654	329 045	1164600	
(28,085) )	40486	660 167 )	( 57258 )	Other comprehensive loss
<b>68380</b>	<b>1,201,942</b>	<b>( 113,331 )</b>	<b>1106028</b>	<b>Loss</b>

Short-term investments

Fair Value of the listed associate

01- 6

Date 4202 December 13 Fair value of Group investments in Alba, Aryant and Facilities based on the trading price of the (respectively). A million 5382 million and 2875 : 3202 million respectively. 8932 A million 8734

Remaining benefit is set for commission 4202 3202	13 Dec	As in		
			Traditional	Non
471	3637	Months 506%	21 Less than	Fixed
45062	Plus Margin 487	A montl21 Less than		Floating (1)
9012670	21 months Fixed Commission 67,54142	Months3 More than	Murabaha (including term deposits)	
9,067,203	Traditional 6749266	Less than		Fixed.
			Total non-investments	
615188	681767			Traditional
160226	237774			
774514	919451		Total Traditional Investments	
98426	7668807			Total short-term investments

A million 05 LogBMP Saudi Electricity Company

4202 December 13 (a) during the year ending

## (c) Financial Statements (concluded)

4202 December 13 The following is the movement of equity instruments measured at fair value for the two years ended in

: 3202

4202 3202				
234519	234685			As in
29,770.		Additions 42124		
329	( 4853 )			
( 23569 )	( 447 )			Sale of equity instruments
( 384 )	( 19,297. )			Change in fair value
( 2,990 )	( 610 )			Other Assets
234685	253402			EllieConvert from/
			13 Dec	As in
				. 31
December 4202 3202				
3754176	366.96.88			13 In As well.
3754176	366.96.88			
14,38,875	1095000			Financial assets - options rights
880894 572269				Financial liabilities - options and futures
20114	1,97,5894			Obligations to acquire the remaining shares of certain subsidiaries

Amounts in thousands of Saudi Riyals unless otherwise stated

Short-term investments (concluded) . 11 Investments in debt instruments

Exposure to long-term debt currencies

4202 3202				
				Investments in equity instruments . 21
				The book value of investments in equity instruments is as follows:
December 4202 3202				
				13 In As well.
				Securities not listed
232,794	253402			Equity shares measured at fair value through other comprehensive income
				Listed securities
3691	-			Equity Fund Investment measured at fair value through a list
234685	253402			Income

3202 4202 December 13 the two years ended in

. Equity to "Invest in Associates and Joint Ventures"

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Other city assets and liabilities . 41

(1) Staff advances and receivables represent amounts due from staff members  
Home loans to employees. Owning houseProgramRelated to

Not in circulation:

(2) represents the receivables from the Public Investment Fund, which shall be  
My money is tied up

9 the IFS ( International Financial Reporting Standard )  
".

c. under the Property Agreement Due for Operations and Advances  
And consume these. The Mill Joint Production with Joint Ventures  
Production advances on a straight-line basis over the life span

52 - .(1 related (see Assets Estimated

(4) The loans due from some associate companies and joint ventures  
are in accordance with the normal market prices.

Traded:

Long-term benefits for selling Firms' business (5) Miscellaneous  
. Insurance Claims (, 2 million (see explanation) 573 The Shit

As of 13 December 4202 3202

## (c) Financial Statements (concluded)

Saudi Riyals unless otherwise indicated

Financial assets and liabilities

. 51

4202 December 13 As in					
3 Level J	2 Level J	1 Level J	Other Fair Value	Financial assets Fair Value of	
				Assets / Requirements Financial at fair value	Assets / Requirements Financially speaking. Shutter!
				Total	Explanations
Financial assets					
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Financial liabilities					
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Tools. The other financial liabilities have book value, largely due to short-term benefits of these					
According to the Group's valuation, the fair value of short-term investments, cash, cash-like, commercial receivables and assets are approximately					
(i) Commercial receivables are disclosed after deduction of expected credit losses					
. Expected, where applicable. Other financial liabilities include a credit dividend.					
Loans owed to related parties, net of credit losses			Amounts of leases And the Public Investment Fund (2) Other financial assets		

## (c) Financial Statements (concluded)

It says otherwise Amounts in thousands of Saudi Riyals unless

### (c) Financial assets and liabilities (concluded)

3202 December 13 As in		Financial assets / Assets							
3 Level J	2 Level J	1 Level J	Other	Inclusive	Fair Value	Financial requirements	Assets / Requirements	Financially speaking.	
					Through income.	Fair Value of		Shutter!	Explanations of total
									Financial assets
									Investments in debt instruments
-	17,6719	-	17,6719	-	-	-	187900	187900	11
-	199,091	-	199,091	-	-	-	199,091	199,091	11
197239	35555	3691	234685	232,794	3691	-	234685	12	Property rights Investing in Tools
-	-	-	- Not applicable	-	-	19295374	19295374	17	1(
									Short-term investments:
-	-	-	- Not applicable	-	-	96,27,858	96,27,858	11	Fixed Term Deposits-
-	160226	-	160226	-	160226	-	160226	11	- Certificates of Deposit
									Cash and Semi-Cash:
-	-	-	- Not applicable	-	-	11474217	11474217	18	Cash and bank balances
-	-	-	- Not applicable	-	-	20,940,779	20,940,779	18	-
3754176	-	-	3754176	-	3754176	-	3754176	13	2( Other Financial Assets
-	-	-	- Not applicable	-	-	3,81,6759	3,81,6759	-	
3,942415	571591	3691	232794 5417697	-	3,909,093	69683856 45561978	-	-	
									Financial requirements
-	20,338,937	26979194 4660257	-	-	-	27,970,964	27,970,964	22	Loans
-	-	-	- Not applicable	-	-	5525821	5525821	22	Lease obligations
-	-	-	- Not applicable	-	-	20,087,016	20,087,016	26	Commercial Credits
14,38,875	-	-	14,38,875	-	14,38,875	-	14,38,875	13	Obligations to acquire remaining shares
- 572,269.	-	-	- 572,269.	-	- 572,269.	-	572269	13	Some evil is subordinate.
-	-	-	- Not applicable	-	-	8005467	8005467	2(	
20114	20,338,937	4660257	28,990,338	-	20114	61229583	63,240,727	-	

Other financial instruments have become book-valued, largely because of the short-term benefits of these instruments. For group valuation, the fair value of short-term investments, cash, cash and semi-cash, commercial receivables, assets and assets is approximated

Net business after expected credit losses.

(1) Disclosure of the liability

Then it applies.. Other financial liabilities include dividends and amounts owed to related parties.

Other financial assets include amounts of leases owed to related parties, net of expected credit losses, and

)2(

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

. (c) Financial assets and liabilities (concluded)

Group exposure to various risks associated with financial instruments was discussed.  
Maximum credit exposure at the end of the year 73 In explanation

The following are the methods and assumptions used to estimate fair values:

- The fair value of the traded bonds is the market price.
- the Report Date. The fair value of non-debt instruments is estimated
- Bank loans and other financial liabilities, in addition to
- To other non-current liabilities by deducting flows
- Using market rates for debt instruments Cash in hand
- Same terms, credit risk and due dates.

- In case of no market traded prices to determine the value
- Fair to the equity instruments, the group is making some Assumptions on the evaluation of model inputs, including information Derived from comparable transactions. Possibilities can be assessed reasonable income in Different estimates within this pain
- The Group's estimate of the fair value of equity investments
- Traded. The fair value of the traded investments is obtained
- the Equity Instruments of Market Traded Prices

3: The following table summarizes information on significant non-observable inputs used in fair value measurements at the level of

Limit	Description	Calendar method	Important input not observable
4202 3202			

- 081 approximately 10 million and 086 /, in the value of the put option up to about % respectively. Sale/ Options \$million in value. - 206 1 million and - 456 / : Change of 3202 Decemeber 13 million in the value of the put/buy options.

. No underlying non-equity instruments are traded at fair value through other comprehensive income to be disclosed separately

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

. (c) Financial assets and liabilities (concluded)

: 3202 December 13 4202 December 13 the Term Ending

3 The following table shows the changes in the level items

Acquisition Obligations	Remaining Shares of Some the Evil T	Requirements	Assets	Rights Tools	
	Derivatives	Derivatives	Traded Property		
	( 455860 )	( 2,373,750 )	2687250	1975	3202 1 As in
-	-	-	-	29,770.	Additions
-	-	-	-	( 5599 )	Sale of equity instruments
	( 17409 )	934875	1,057,926	(c) 21725 )	Net movement in (losses) Unrealized fair value
					Net movement in currency conversion
-	-	-	-	329	Foreign unrealized
-	-	-	-	( 3,053 )	Net movement in value losses Fair Achieved
( 572269 )	(c) 1438875 )	3754176	197239	3202 December 3 As in	
-	-	-	-		
	)		( )	( )	
	)	( )			

(

Amounts in thousands of Saudi Riyals unless otherwise stated

. 71

Stock . 61

December 4202 3202

13 As in

A day03- 021The amount of debt without commission is between

the Value Reduction of Finished Products

Reduction and reversal of value of finished products

4202 December 13 During the year ended

: 3202 Million ) 61 Finished Products

which is proven within the sales pitch. ( 316

NT motion custom slow moving inventory

4202 3202

Use some stock items.

## (c) Financial Statements (concluded)

Saudi Riyals unless otherwise indicated

(Commercial City)

71 .

December 31 The following is an analysis of the ages of commercial receivables and the related expected credit losses as in

Days over a year.	181-563	19-081	06-09	06 U M	Less than	3202 Total Traded		December 13
	%9,530	%7,533	%1828	%348	%058	%007	%102	Expected credit loss rate
	129561	61,948	62,827	3,048	18612715	623425	19493614	Total book value
	123623	566.64	11482	106	3597	12,767	198240	Expected credit losses

The expected credit loss movement for the following

4202 3202				As in
185940		198240		

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Cash . 81 cash and semi

13 December 4202 3202

As in

Here is a cash and cash-like analysis:

13 December 4202 3202

As in

Cash flow Disclosures

Here is a cash and cash-like analysis:

112	1 767
20,940,779	21405923

Bank accounts are used for normal group activity and represent cash balances that cannot be

Regularly cleared.

million) and retained 779 : 3202December 3 Million ) 6211The group has balances of 4202December 3 In Business Processeset is held in separate bank accounts within the Kingdom of Saudi Arabia and cannot be used as part of the The usual.

### **(c) Financial Statements (concluded)**

It says otherwise Amounts in thousands of Saudi Riyals unless

Capital . 91

81

(Cash flow disclosures)

The following is an analysis of the change in liabilities resulting from financing activities:

As in December 13 4202	AI - Hari Cash	Benefits Paid	activities: Cash Outgoing	Flows: Cash Incoming	As in 4202	1

As in December 13 3202		AI - Hari Cash Last		Benefits Paid		Flows Cash Outgoing		Flows Cash Incoming		As in January 3202	
27,9676,79		1,988,227		(1733426)	)	(91706174)	)	900000000		28419052	
5525821		888307		( 2,55712 )		( 14,80,851 )		-		(2) 6374077	Leases
5933640		1,6200,000		-	( 114.00961 )		-	1,134,421		3( Dividends for Shareholders	
1,069,875		- 6194243			( (5316568) )		-	192200		Dividends for property rights	
40496835		2,5270,777		( 1,989,138 )	( 4.90455 )		900000000	3,6119,750		4( non-controlling	
						(1) Other non-cash refers to the commission due to the debt					

Other cashless rates refer to additions to leases and foreign exchange conversion spreads. )2( Leases reclassified to liabilities are directly related to assets held for sale.

Leases reclassified to liabilities are directly related to assets held for sale.

)3(

. Other non-cash interest refers to allocations of dividends of non-controlling equity.

)4(

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Reserves . 02

## Reserve

#### **Analysis of other and heat reserves during the year:**

The table below shows

1 As in

	Hedging Flows	(Arpa H) Losses					
Total cash		Actuarial	Foreign				
(1931155 )	30749	2621190	( 4,430029)		3202 64935		1 As in
- 538423.			- 538423.				
( 638950)	-	( 638950)	-	-		Remeasurement of defined benefit programs, after tax	Loss
(384 )	-	-	-	-	(384 )	Net change from revaluation of investments in rights instrument	
11784(547509)	)	128501	340,792	-		Fair value property through other comprehensive income	
354598	(c) 11784)	( 510449)	879215	(384 )		Share in other comprehensive income (loss) items	
( 15,755.67 )	18,956	2,110,741	( 3750814 )	3202 55441		Joint Ventures	
						December 13 As in	

1 As in

ments in rights in

prehensive index

(loss) items

## Joint Venture:

December 3

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Non-controlling property rights . 12

## NHA ?s subsidiary

The following is the financial information disclosed to the subsidiary

Saudi Company O Rupee	Jubail Company	National Company	Kayan Company Saudi Arabia	SABIC	Agricultural Nutrients	Arabian Company	Yanbu Company				
Petrochemicals T	Petrochemicals T	Industrial Gases	Petrochemicals T	AI - Muwatra	Industrial Fiber	Saudi Company	National				
Ibn Zohr	United Nations	Gas.	Saudi entity		Ibn Rushd	Lmethanol.	Petrochemicals T				
34,23,299	25,02415	72144	13,702,986 4,555,474		1145964	1,006,523	Current Assets	5393903			
1,748,262	14,72,012	381383	37114 6321565		1,321,896	465956 859546					Current Requirements
1675037	1030403	340057	( 1,7-66691 )	9,991,812	( 1,66950 )	440568	3534258				Net assets, current liabilities
3,9486.85	6933676	6,47,4060	22125320	116.00453	1005267	2,8,46151	9,387,983				Non-current assets
806246	1,902513	1,095666	7,07,5153	2,793,047	3,097,381	7,65270	1,0214,38				Unrequired
3,1424,21	3577395 5031163		1,5050,167	8,8074,96	(c) 2092114 )	2,107,881	8,3545,66				Net assets, non-current liabilities
60616654817548		3917542	13284076	18,799,308	(25904 )	245.85.39	11,900,803				(net assets)
963930	1515370	999494	8,2375,24	9,712,115.	(3152331 )	738700	6,583,789				Accumulated non-controlling property rights

Control and others. Undo it.

)1(

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

. 12) Non-controlling property rights (concluded)

Company	Jubail Company	National Company	Kia N Saudi Arabia	SABIC	Arabian Company	Yanbu Company	
Saudi Arabia	Petrochemicals	Industrial Gases	Petrochemicals Entity (Saudi Arabia)	Agricultural Nutrients (Nutrients Agriculture)	Industrial Fiber	Company Saudi Arabia	National Petrochemicals
European Petrochemicals	Ibn Zohr	United Nations	Gas.	Ibn Rushd	Lmethanol.	Yinsab	
							4202 December 13 the Year Ended
203257	( 4143)	107,962	( 1146219 )	1,973029	(13426 )	268897	219056
180000	575.00	13,5200	-	1620250	-	295313	528722
							1( (Net income (loss) on non-controlling equity
							Non-controlling ownership Arba H Distributions

Company	Jubail Company	National Company	Kia N Saudi Arabia	SABIC	Arabian Company	Yanbu Company	
Saudi Arabia	Petrochemicals	Industrial Gases	Petrochemicals Entity	Agricultural Nutrients (Nutrients Agriculture)	Industrial Fiber	Company Saudi Arabia	National Petrochemicals
European Petrochemicals	Ibn Zohr	United Nations	Gas.	Ibn Rushd	Lmethanol.	Yinsab	
9,12845,9	1523625 4825711		8,17046,2	11033429	1,860558	3,723,391	Revenue 5,432,731
2,081,832	28,5373	28,5886	(c) 213474 )	3846110	( 39,4909 )	1,791,394	(485144)
( 3,5808 )	(22566 )	(c) The )	(65736)	( 81422 )	(c) 19955 )	( 22,811 )	22594
2064024	262708	2,56901	( 2,193,210 )	3,7826,88	(414846)	1,7685.83	( (642550)
39,6061	7,5224	72,942	(1 382 246 )	24,77,375	(203894 )	357,944	( 244890 )
644250	1375.00	139,017	-	3,847,968	-	508125	808673
							1( Income Return to Non-Controlling Property Rights Loss Net
							Dividends for non-controlling property rights
							Return income(loss) Net )1(

Tora and others.

## (c) Financial Statements (concluded)

Otherwise.

. 12) Non-controlling property rights (concluded)

Summary cash flow statement

Saudi Company O Rupee Petrochemicals T Ibn Zohr	Jubail Company Petrochemicals T United Nations	National Company Industrial Gases Gas.	Kayan Company Saudi Arabia Petrochemicals T Saudi entity	SABIC Agricultural Nutrients Al - Muwatra	Arabian Company Industrial Fiber Ibn Rushd	Saudi Company Lmethanol.	Yanbu Company National Petrochemicals T Jensa B.		4202 December 13 the Year Ended	—
( )	( )	( )	( )	( )	( )	( )	( )	( )		
( )	( )	( )	( )	( )	( )	( )	( )	( )		

Saudi Company O Rupee Petrochemicals T Ibn Zohr	Jubail Company Petrochemicals T United Nations	National Company Industrial Gases Gas.	Kayan Company Saudi Arabia Petrochemicals T Saudi entity	SABIC Agricultural Nutrients Al - Muwatra	Arabian Company Industrial Fiber Ibn Rushd	Saudi Company Lmethanol.	Yanbu Company National Petrochemicals T Jensa B.		3202 December 13 the Year Ended	
2,341,061	1,39,5128	851820	88517	( 6579990 )	209521 )	2,221,893	971622	(used in) operational activities	Cash flows from	
(389616) )	( 47854 )	(c) 144515 )	(787546 )	( 5,427,961 )	( 125.29 )	( 302772 )	Investment activities (used in) 520807		Cash flows from	
( 2123171 )	( 75275 )	( 583,887 )	(42902)	(528113)	( 95.33 )	( 1,888,351 )	( 1,27,4782 )	Funding activities (ii) User of	Cash.	
(171726) )	184503	113518	139,774	(4376084)	( 231583 )	30770	217467	Net (decrease) increase in cash and semi-cash		

Possession of non-controlling property rights.

220 December 13 During the year ended

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Dion . 22

### Bonds

: 4202 December 13 Net the following bonds are listed as in

Debt: Here is an analysis

The company, through its subsidiary 8102n October. ?  
 Years. 01 BV, unsecured bonds for 2 SABIC PITAL  
 . %64 \$1 million at a commission rate of 000the amount of  
 441 These bonds were issued by law.

Rate. The 3391 the U S Securities Act

These bonds are listed on the Irish Stock Exchange (Euronext)

Dublin, and the proceeds were used to refinance outstanding loans.

Pay it off.

The company, through its subsidiary, 0202 September.  
 1 year, for 03 Years and 01BV, bonds for 1 SABIC PITAL  
 \$1 million for each, for a total amount of 005  
 A million.. These bonds are not guaranteed, and carry a rate  $\frac{1}{2} 0573$   
 01 Due Through Bonds % 003% 512 a Commission  
 03 Years and

the U S Securities Act Offering Requirements

Rate. These bonds are listed on the market. 3391

03 Irish shares (Euronext Dublin), as well as bonds for

It has been used. ■ Taipei Stock in Taiwan A year also included in Po

■ General purpose receipts and refinancing of outstanding loans

a Renewable Credit Card Facilities The Group At 2021 In August.

The value of the facilities Years with Aramco Overseas

VariableCommission Rat Which holds  $\frac{1}{2} 05211$  Ellie.  $\frac{1}{2} 0573$   
 . Based on prevailing market interest rates

13 December Set for Commission 4202 3202

As in The unbroken part of the dioe n

As in

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Otherwise.

Dion . 22

Similar to commercial loans, the group previously borrowed from

Debt: Here is an analysis

Various financial institutions to finance growth projects and acquisitions

The prices are different.

Debt Worth Paying to Saudi Industrial Development Fund

Similar to commercial loans, the group previously borrowed from

Various financial institutions to finance growth projects and acquisitions

Him. AahlIndustrial Development Fund The prices are different.

Saudi Arabia. You do. Foundation

To secure the loans of the Saudi Industrial Development Fund, some of the

The manufacturer, plant and equipment are all encumbered assets.. Done.

Disclosure of the book values of encumbered non-financial assets as security

7. There are somAgainst current and non-current loans in the illustration

Regarding the current Loan Financial conditions associated with this

Net tangibles of the subsidiary Assets Ellie. Total

Look. 4202December 13 the Terms of Use of the Company

83- (. 1

	32 02 December 13 As in	Advance payments	32 02 Advances	JanuarAs in 1.	
	3,267.	720	(17469)	-	20196
	15,597,278	<b>141226</b>	(1,817,855)	15.000.000	1,5773,907
	7525369	7,6793	(3,750,000)	-	11198576
	<b>( 639090</b>	<b>32553 )</b>	<b>(184213)</b>	<b>-</b>	<b>855865</b>
	3,778,091	28,091	-	3750000	
	427,851	<b>23595</b>	<b>(3935467)</b>	<b>3750000</b>	<b>Other 590713</b>
	27,970,964	237872	(9706174)	900000000	28439248

Growth and acquisitions are key, which are worth paying in

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

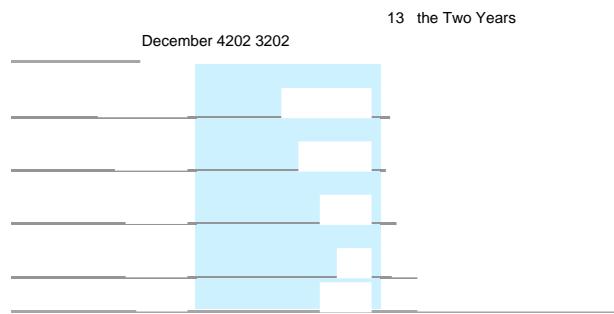
. 22 (debt) completed

### Employee Benefits . 32

The following is an analysis of the employee benefit allocation:

13 December 4202 3202	As in	
		Specific benefit obligations
10613240	<b>11,027,748</b>	MAA
1,287,037	<b>1,249,720</b>	Post-term medical benefits
881699	<b>1122300</b>	Service
12,781,976	<b>13,399,768</b>	Long-term employee benefits
		Benefits of separation
Long-term service	67076 63990	
Early Retirement Program	40166 48426	
1124	<b>107,242</b>	
12,89,4392	<b>135.07.010</b>	

Local Governance and Risk Management Trust. BALOYA  
retirement programs, especially in relation to their financing and  
Current Program Assets. Assets Program Obligations and Assets  
Used to fund obligations for demographic, legal and economic risks.  
Economic risks are mainly due to unexpected developments in commodities  
Service-specific benefit programmes Most Capital Markets. Locked.  
Future. This has reduced the risk associated with  
Future benefits.



The group has total cash flows issued on leases

: 3202) 4202 December 3 Ended in During the fiscal year ₩ 9231 million). As N Group has non-cash additions to the assets of the right ₩ 6371 :3202) 4202 In ₩ 548 Usage and lease obligations million). Future cash outflows are disclosed ₩ 5211 . 93 relating to leases in explanation

The maturity of the lease and debt obligations is explained in detail in the risk

.( 73 Liquidity

the Group of the Advance 4202 December 3 During the year ended Credit Institutions Facilities ABank due through the use of Free of debt Undrawn Loan Facility Available Total Facilities 4202 December 3 Ended in million). Total ₩ 52611: 3202 ) ₩ 578.22 SABIC Group ₩ 58521 HomeValue of undrawn facilities ₩ million) ₩ 98213232 ) Lease obligations

The following is an analysis of lease obligations:

13 December 4202 3202	As in	
		Traded Non
6,422549	<b>3,983,960</b>	Lease obligations
903362	<b>954105</b>	Lease obligations
4929056 5.525821		

Proof of all additions to leases as right-of-use assets

8. Disclosure in explanation

SABIC.

Amounts in thousands of Saudi Riyals unless otherwise stated

. Future ABeneficiary interests and guarantee payment of benefits  
United Kingdom  
The UK Final Pensions The group has programs.  
Closing them for additional increases in benefits for years of service  
In the future.. A large part of the UK's labour force remains  
Receives benefits increases based on salary and wage increases. After closing  
I have a great opportunity to be a member of staff. Dues  
Specific contribution programs.  
  
Beneficiary interests to ensure that benefits can be paid in the future. Sets  
Leigh  
Living.

The Group has a number of defined pension benefit programs outside the Kingdom  
Saudi Arabia. The most important programs are in the United States.

Japan Other retirement programs, mostly funded in Germany and Austria  
Taiwan Balji. The benefits of these retirement programs are based primarily on  
Years of service and employee compensation.

Funding for programs is in line with local regulations in countries where

Funding requirements. In addition, the investment of assets is also regulated.

L  
Additionality and assumption that liabilities to pension funds are in line  
with these regulatory requirements.

The following is a brief description of the main defined retirement benefit programs  
By Group:

#### United States of America

In the United States, the group has a number of benefit programs.  
Old qualified defined retirement, which all closed to all  
Future benefit entitlements. These programs are subject to the Law of Guarantee  
. The Program Funding Policy 4791 Adjusted employee retirement income  
Ala  
meet or exceed the minimum required requirements as stipulated by the laws of the  
Employees and tax laws in the USA. I do.  
Closed So is he.

. Future BenefitsTo deserve.

The Group grants any end of service or retirement benefits to its employees  
Consideration of local labour laws, labour market and laws Taking in

Saudi Arabia, the group reduces the risk of changing financial market conditions  
demographic developments by providing a specific contribution plan for the most  
Staff.

MAA

This facility is mandatory for employees residing in the Kingdom of Saudi Arabia.  
Saudi Arabia's Labor Law and Special Employment Policies  
Group. The end-of-service cost is calculated on the basis of employee salaries  
and their accrued service periods and are payable on termination of service or  
Resignation or  
End of service by estimating the value of future benefits earned

Present value of the group net liability. This facility is not funded.

The corresponding decrease or increase in retained earnings is recorded through  
Other comprehensive income in the period in which it occurs. Not reclassified.  
Later tarts.

## (c) Financial Statements (concluded)

Ft

. 32

Net benefit expense		
13 December 4202 3202	the Two Years	
-	-	
13 December 4202 3202	the Two Years	
88,989	-	Linked Reclassified to liabilities.
Utility Expenses 613415 656196	Net	Directly held assets for sale
Sarah, profit remeasurement of defined benefit programs		
13 December 4202 3202	the Two Years	
( 655572 )	3232 )	SarahProfit x Specific
( 5925 )	( 36,694 )	Tax benefits
359964(459747)	)	
		Loss of re-measurement of programs
( 139,132 )	-	Operation Specific benefits related
359964(410615)	)	Non-continuous
		Add: Loss
,6 350	-	Non Specific process benefits
		3202 August Continue until
		Assets ceiling Add:
( 416956 )	39107 )	

4202 3202			
13860546	12,781,976	13 Dec	As in
-	( 61212 )	Reclassification of net assets	
13860546	12,720,746	Retirement and asset ceiling	
8,46133	812699	As in	
-	( 70936 )	Current service cost	
		Previous Service Charge	
		Finance, net 613415 656196	
( 446307 )	7,44763 )		
( 10,6008 )	( 5506 )	Demographic changes	
33,4916	177375		
( 654250 )	53,046	Actual return on assets	
( 416956 )	( 519830 )	The size of the Benefits	
-	128,783	Wanted Benefits	
( 57946,3 )	( 665968 )	Benefits paid during the year	
( 243438 )	( 111111 )	Returning Employer Contributions	
512582	260997	In	
14,587,4440	13,267,813	Net defined benefit obligation	
(c) 2766676 )	-	Reclassified to assets	
		Keep for sale	
		Reclassification of net assets	
		Retirement and asset ceiling	
12,781,976	13,399,768	13 Dec	As in

Other long-term employee benefits

Long term service

The Group provides its employees with long-term service on a Similar to benefit obligations Years of service, measured on me.

Specific.

Early Retirement Program

Employee Benefits for the Group. If compensation is agreed

In installments, the obligation is originally deducted to the present value and then

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Saudi Arabia:

Completed - Total Service	Medical Benefits After End of service	4202	1 As in
11494939	881699	10613240	

Completed - Total Service	Medical Benefits After End of service	3202	1 As in
125.07.007	936044	115,70,963	
851687	67656	78,4031	

Current service cost

598310	54432	Finance Line 553778	
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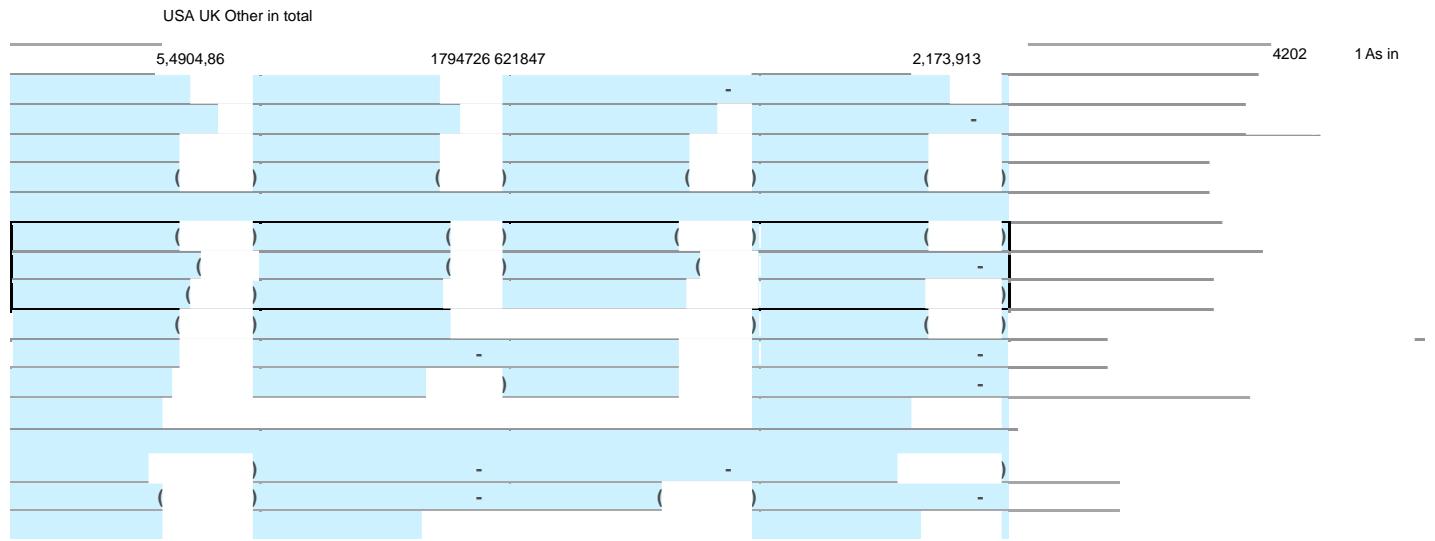
( 579444 )	( 87,061 )	( ( 492383 ) )	Benefits paid during the year
279657	229694 49873		Other
( 2,76,6677 )	( 211208 )	( 2645559 )	Not in circulation
11494939	881699	10613240	3202 December 3 As in

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

32

: 4202 December 13 The table below shows the components of defined benefit obligations outside Saudi Arabia as in



At the end of the year.. For US plans, the company is eligible for a refund if the funds are liquidated.. Thus, D filter the box. I get back any money. Net retirement assets are reclassified to non-current financial

The United States and the United Kingdom plans are funded by Jan, the company does not have a right to

Any shortfall in funding for the UK plan.

The liabilities that are more than their benefits

)2(

### (c) Financial Statements (concluded)

Saudi Riyals unless otherwise indicated

32

A horizontal bar chart comparing software assets across three categories: USA, UK, and Other in total. The bars are composed of multiple colored segments (light blue, dark blue, grey, white, and black) representing different asset types or sub-components. The total length of the bars varies by category.

Category	Value
USA	3,366,460
UK	30,077
Other in total	15,97,812
1 Software assets as in	1,73,6771
4202	

At the end of the year.. For US plans, the company is eligible for a refund if the funds are liquidated.

Thus, net retirement assets are reclassified to non-current financial assets.. As for the UK plan, it has nothing.

The United States and the United Kingdom plans are funded by

The box.

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Staff (concluded) Benefits. 32

: 3202December13 The table below shows the components of defined benefit obligations outside Saudi Arabia as in

	USA	UK	Other	in total			
4257910		307840		1,79,5324	2145764		3202 1 As in
12644		11130		-	1,316.		T Leaf Current Service
218746		20,909		90529	107326		T V financing
(c) 2735 )		( 23,837 )		( 7,6121 )	( 173558 )		Benefits paid during the year
( 200 )		( 200 )		-	-		Paid adjustments

	5,4904,86	1794726 621847		2,173,913		Specific
						Reclassified to other non-financial assets
	( 15,70,773 )	-	-	( 15,70,773 )		Trader) 1
	( 32,833 )	-	( 32,833 )	-		Inventory ceiling for programme assets (1)
	2,98,6880	621847	1,761,893	140 603 3202		Decembet 3 As in

At the end of the year.. For US plans, the company is eligible for a refund if the funds are liquidated.

D Filter The right to refund any money Thus, net retirement assets are reclassified to non-current financial assets.. As for the UK plan, it has nothing.

The United States and the United Kingdom plans are funded by

The box.

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

32

4202 3202	Net benefit expense						
		United Other Total		Kingdom	the United States American		
		2904272	( 296449 )	16,01,293	15,9744,8		3202 1 Software assets as in
		160,876	1012	81,781	78,083		
		243438	274.72	98530	117436		Staff contributions
		654250	319863	16,412	121,775		
		(c) 2735 )	( 23,837 )	( 7,6121 )	( 173558 )		Benefits paid during the year
		( 5293 )	( 880 )	-	( 413 )		
		( 121367 )	916	( 122,283 )	-		
		3,366,460	30,077	15,97,812	1,73,6771		
		( 1620399 )	-	-	( 1620399 )		Reclassified to other non-current financial assets (1)
		( 44418 )	-	( 44418 )	-		Inventory ceiling for programme assets (1)
		16,99,843	30,077	1553394	11,6372		3202 December 13 Plan assets as in
		1,287,037	591770	208499	3202 486768		December 13 Net liability for benefits as at

At the end of the year.. For US plans, the company is eligible for a refund if the funds are liquidated.

D The right to refund any money

Thus, net retirement assets are reclassified to non-current financial assets.. As for the UK plan, it has nothing.

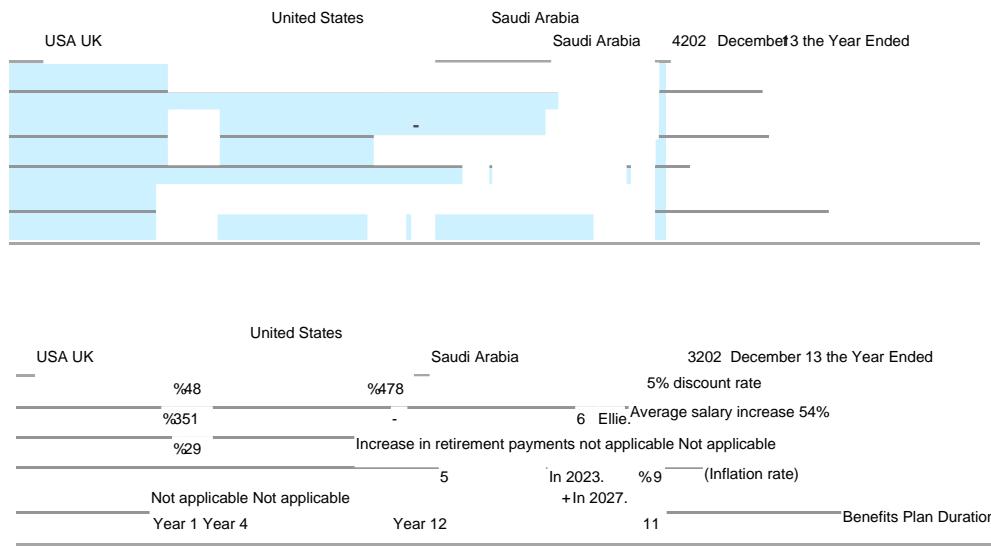
The United States and the United Kingdom plans are funded by

Filter the box.

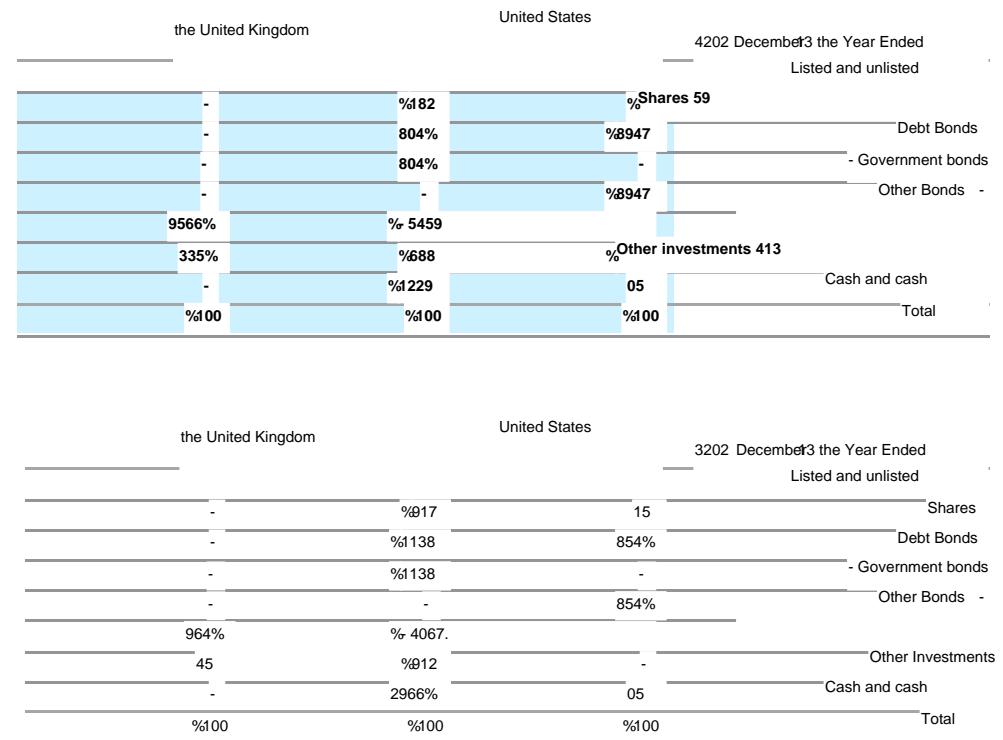
Amounts in thousands of Saudi Riyals unless otherwise stated

32

The main used in calculating the benefit obligations:



Employee Retirement Program Assets:  
The table below represents the main pension program asset classes outside Saudi Arabia:



## (c) Financial Statements (concluded)

Ft

. 32

Sensitivity analysis

Saudi Arabia USA UK Latest		4202 December the Year Ended 13	Increase	
				Group changes one key assumption, with assumptions remaining
				Actuarial Other. Sensitivity analysis aims to clarify uncertainty
				Basic Actuarial on Total Defined Benefit Obligations. Apply
				Sensitivity only to defined benefit obligations and not to net amounts
				Sign to be settled. the Consolidated Financial Position List. It's dead.
				changes in the fair value of programme assets, to a certain extent
				In defined benefit obligations resulting from changes in assumptions.
Saudi Arabia USA UK Latest		3202 December the Year Ended 13	Increase	
( 20431 )	( 60502 )	(69054)	(310464 )	(Base point) 52 Discount Rate
6052	97	-	28,5703	(Base point) 52 Salary
1,4036	- 58,902	-	35611	(Base point) 52 TLive Healthcare
				Shortfall
21623	72626 63395	-	323478	(Base point) 52 Discount Rate
(5875)	( 8888 )	-	( 27,5888 )	(Base point) 52 Salary
( 13,382 )	(484)	-	( 3,4849 )	(Base point) 52 TLive Healthcare

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Allocations . 42

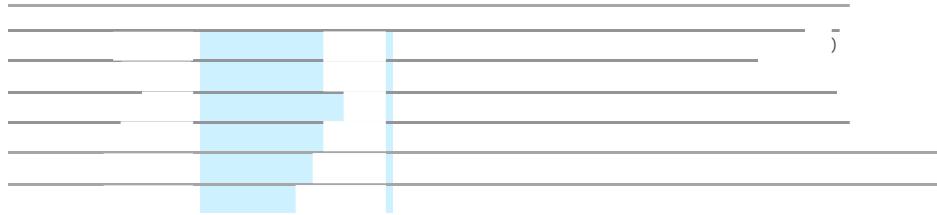
. 32

As of December 4202 4202 3202

Not in circulation:

4202 December 13  
Kingdom

Here is an analysis of the total expected benefit payments:



(1) The removal and site restoration provision is intended to provide for the dismantling and site repair of certain manufacturing sites of the Company.

The Department does not believe that any lawsuits are currently . Ad hoc litigation obligations represent pending legal claims )3( pending or anticipated, individual or aggregate level, likely to have a material adverse effect on its financial position or

(4) Repayments represent contracts whose cost is greater than their benefits and the related disassembly and termination of service specific re-engineering projects.

Miscellaneous provisions relate to various risks and liabilities including anticipated liabilities arising from a construction project )5( . 4202t was settled in a year. 3202Mostly provided in a year

(6) . The amount and timing of the settlement in respect of these areas is uncertain and depends on various factors not always under the control of management.

3202 December 13				
English	Saudi Arabia	English	Saudi Arabia	
238,991	588947			In one year.
239653	4,64512			1 year- 2 years
230759	650542			2 - 3 years
228921	619207			3 - 4 years
22,6759	742859			4 - 5 years
1102582	4846589			Five years to come.
<b>2,2675,75</b>	<b>7,91,4366</b>			Total

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

42

Other Wanted . 52

3202 December 4202

13 As in  
Not in circulation:

Credits of related entities represent amounts payable for operations and production advances  
 the Production Introduction Mt Mellah. This consumption is recorded AlJoint AProjects AWith Co - Production  
 41 - .(3) A million, 1,081"Revenue"

(2) Contract obligations represent amounts payable against the asset received from a third party under the Handling Agreement.

The following is an analysis of the movement in total allocations:						
Jamali	Restitution of claims	Miscellaneous environmental obligations		Restoration	Removal	
				Location		
943430	193271	8,6266	124,413	158593	380887	R 3202 As in
1653912	1,092,852	10396	51,844	191700	217120	Additions
( 171377 )	( 113462 )	( 8,368 )	-	( 194 )	( 29,950. )	Use
(75.105)	( 7,5001 )	( 241 )	( 22,771 )	235.07	( 598 )	
13485(5590)	)	2,256.	12528	2,262	2,020	Other
2,254,661	1,083,995	90318	1,66014	3546.65	3202 659479	December 3 As in
73526	422070	261067	3,000	2,6819	235.70	Additions
( 1427352 )	( 881117 )	( 10,852 )	( 100629 )	( 312473 )	( 122,281 )	Use
(496534)	( 84563 )	(b) 2,55746	( 27,000 )	-	( 12,6327 )	
( 72,178 )	( (43738)	( 3643 )	( 2,359 )	(7434)	(5184:1 )	Other
1,007,813	81306 496647		39,026	63557	329257	4202 December 3 As in

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

### Expenses . 82

Depending on their nature, sales, general and administrative expenses, research and development expenses and expenses can be analyzed.

Sales and Distribution as follows:

#### Sales 82-1 T Leaf

The following is an analysis of sales figures:

	In	Tin	Finished	Teen	Age
13 December 4202 3202					
82,759,188		79155806			Change in finished products, raw materials and consumables
11597090		11,341,356.			Consumption & Fire ( 1 )
85,386.09		86,92646			Facilities
07.029409		7426895			Staff
4049776		36,464,18			T Leaf
Repair and maintenance 4229445 4036518					
1543415		Concrete 54858			TLive related to logistics
119643105		11,43,65732			

Assets (1) Extinguishing and depreciating charges for certain

### 82- 2

The following is an analysis of general and administrative expenses:

#### In Tin Finished Teen Age

	In	Tin	Finished	Teen	Age
13 December 4202 3202					
Staff Expenses 5,53,5734 5021,052					
2234261		24,9565,4			
1,183,392		1035124			
549399		Maintenance 465838			
221891		278885			
9,119,995		9,909,164			

Commercial Credits . 62

Here is an analysis of the credits



. 73 The Group's currency and liquidity risk on the balance payables are disclosed in the disclosure

### Income . 72

The following is an analysis of revenue:

	In	Tin	Finished	Teen	Age
13 December 4202 3202					
13,6932514		13,5907,132			Sale of goods
4049776		36,464,18			Logistics Services
455897		Rent income 608750			
141537187		139,9805.00			

Performance obligations met in prior years. And who?

4202 No significant revenue was recognized in a year

Next year.

4202 December 13 All outstanding performance obligations not yet met are expected to be met.

Revenue from logistics is recognized over time and revenue from the sale of goods is recognized at a certain point in time.

Distribution of revenues by sector and geographical distribution. 63 See explanation

## (c) Financial Statements (concluded)

. 92 Operating income and expenses

. 82(Expenses)

The following is an analysis of other operating income:

82- 3

13 December 4202 3202

In Tin Finished Teen Age

Here is an analysis of other operating expenses:

13 December 4202 3202

In Tin Finished Teen Age

82- 4

The following is an analysis of the sales and distribution expenses:

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

The Finance Gap Enter. . 03

13 December 4202 3202

Age Group	In	Tin	Teen	Age
10-14	10	10	10	10
15-19	10	10	10	10
20-24	10	10	10	10
25-29	10	10	10	10
30-34	10	10	10	10
35-39	10	10	10	10
40-44	10	10	10	10
45-49	10	10	10	10
50-54	10	10	10	10
55-59	10	10	10	10
60+	10	10	10	10

		Traditional and non-traditional financing:			Enter. Here is an analysis	
		In	Tin	Finished	Teen	Age
13 December 4202 3202						Funding income
6119	120					- Traditional on-demand accounts
42,802	1,6899					
50668	37,881					Commission income from loans and advances - related entity
1,97,5392	-					
150,782	307064					Third Partie the Traditional Financial Income
9449	8462					
2,23,5212	370	Traditional finance income	588			Total
1,3584.02	1452674					A rolling Murabaha (including that fixed-term deposit)
31,913	20335					
801	374					Other-
1,391,116.	1653383					Non-traditional finance income
3626328	1,933971					Funding income Total

Amounts in thousands of Saudi Riyals unless otherwise stated

### Tax and Income Tax . 13

The following is an analysis of its presentation in the consolidated financial position statement:

Gross Income Tax			3202 December 13 the Year Ended
38,6965	38,6965	-	Dems City
2,019,020	604302	1414718	Credits
1632046	217364	1414718	Net credits
13 - 1 Z			

Zakat statements of SABIC and its wholly owned subsidiaries shall be submitted to the Customs, Tax and Customs Authority.

I hope to submit my Zakat statements.

SABIC has ended its position. 120 December 13 Certificates of Merit and Payment of the Year Ended  
Checked before. 1202 9102 Years of 810 December 13 the Board of Directors until the end of the year  
Body.

13 December 4202 3202		In	Tin	Finished	Teen	Age
Current expenses of the visit						
1355045	213827					
(58948)	-					
1,269,160	213827					
December 13 )	4202 December 13 Ended in	Year	412	Ziya Al Expenses	The group announced net	
				(. .	9621 A Zh expense	3202

Reassessing the current year and previous years, according to the The benefits of the current year Back Decrease  
. 4202 In a year. Adoption What New Z

33344 the Consolidated Income Statement

Non-continuous\$includes net loss from operations

(. . 792511 : 3202)

The following is the movement statement in net income tax due:

Gross Income Tax		
( )	( )	( )
( )	( )	( )
( )	( )	( )

Analysis of presentation in the consolidated financial Following position list:

Gross Income Tax			4202 December 13 the Year Ended
381237	381237	-	Dems City
704514	587075	118339	Credits
32,4177	205838	118339	Net credits

Gross Income Tax			3202 1 As in
2903425	742662	2,160,763	Custom during the year
1,938,987	1355045 583,933		Paid through the year, net
( 2,993,307 )	(111455 )	( 1,881,753 )	Free Other (Foreign Exchange Transfer)
790	2305	15 )	(Category Re
( 217,831 )	-	( 217,831 )	Reclassified to held assets
1632046	217364	1414718	3202 December 13 As in



## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Tax and Income Tax . 13

Income tax (concluded)13- 2

Review of the main motives for the applicable tax expense and the expense

Ziya

(. 81: (%))32023 The Tax and Tax Credit

The applicable tax benefits are negatively impacted by the tax benefits for the year

Losses in Luxembourg and the United States. AaUninstalled Current

Other negative effects included the consequences of tax exemption on the partner

Local income and withholding taxes. Taxes and joint ventures,

The positive impact of the applicable tax benefits ensures a deviation of tax rates

Foreign exchange losses Local regulations on current year losses

Reverse Reserves for Tax Centers Taxable in the Netherlands

Uncertain.

About Uncertainty The Department re-evaluated tax and Zakat centers

Changes in legislation and discussions with local tax authorities and others

of relevant facts and circumstances.



## (c) Financial Statements (concluded)

Saudi Riyals unless otherwise indicated

Tax and Income Tax . 13

Income tax (concluded)13- 2

$\text{SAR} 99624 : 3202$   $\text{SAR} 57425$  In addition, the group has unproven phase-out tax losses of million), mainly in Luxembourg, the Netherlands and the United States of America, which can be used against revenue Taxable Futures. In some countries, no. Acceptance of tax returns by tax authorities.

million) related to taxes  $\text{SAR} 652 : 3202\text{Million} )$   $\text{SAR} 332$

The minimum global tax

As part of the Saudi Aramco Group, SABIC falls under the rules of the Organization for Economic Cooperation and Development (OECD) Pillar II model. Economic and Development Assessment of Income Taxes from Pillar II. An evaluation of potential exposure was conducted.

(i) the legislation of the second pillar has been applied or applied in a substantial manner; The second pillar income tax exposure estimate is based on the previous country report

Based on this assessment, for most of the countries in which SABIC and Saudi Aramco are operating, it is expected that SABIC and Saudi Aramco Group qualify for a transitional safe exemption to the report for 20 countries. However, there

income taxes from the second pillar in those countries based on the facts and information available as of the date of

Report.

million) for deferred income tax assets, which relate to  $\text{SAR} 11031 3202$   $\text{SAR} 88861$  The group did not prove There is no evidence to support the group's ability to achieve this. Assets  
In the future, the company has confirmed tax assets. Current Based on me.  
A million.  $\text{SAR} 5$  Value Deferred income related to its carry-over tax losses in Saudi Arabia  
A million.  $\text{SAR} 432$  the United Kingdom million,  $\text{SAR} 3411 : 3202\text{Million} )$   $\text{SAR} 5571$  million in the Netherlands.  $8 : 3202$   
American million) in the United States  $\text{SAR} 931 : 3202\text{Million} )$   $\text{SAR} 54$  Spain's million)  $\text{SAR} 841 : 3202$   
million).  $\text{SAR} 524 : 3202\text{Million} )$   $\text{SAR} 974$   
Postponed to capacity Tax Assets  
Used In Probably. Change And Quantities Sale Pricing Assumptions such as average  
The main deferred recognized by the group is located at Assets The Big ones. Effect Causing Not.  
The Netherlands, which has an indefinite carryover period for tax losses.  
The following is an overview of the group's proven tax loss:

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Basic and discounted earnings per share . 23

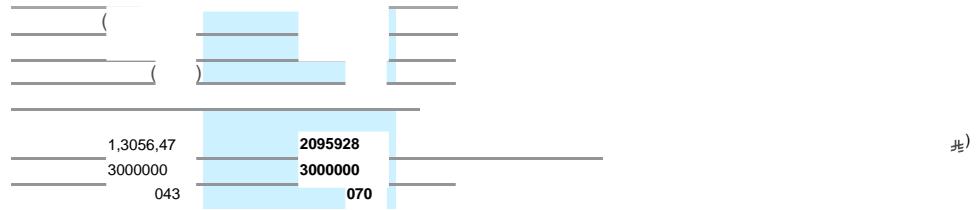
( Company Earnings per share are calculated by dividing the net income of the year related to the ordinary shareholders in the  
The average number of common shares per year.

Reduced earnings per share are calculated by dividing the net profit per year of the ordinary shareholders of the parent company, the weighted average number of common shares outstanding at the end of the year plus the weighting average number

To be issued upon conversion of all discounted shares

The table below reflects the income and equity data used to calculate the basic and discounted earnings per share:

As in 4202 December 13		the Year Ended 4202 December 13		
Amounts due	Amounts due	Purchases from Related Entities	Sales to me Related Entities	
Relationship	Relationship	Relationship	Relationship	
16726 480736		5068133	80170	The evil one.
6082145	4211652	20,362,330.	7,731,316	Joint Ventures
3,890,245	26560	21,869,045	2,6022	Saudi Aramco
				Aramco ?s Company
				Saudi Arabia and its Joint Ventures
2503127	906294	23355266	11583643	Sherhat



There were no instruments that reduced the weighted average number of common shares.

24.

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Government, quasi-government and other entities owned or controlled by the Government:

Transactions with relevant entities and their balances . 33

The following are transactions and balances with Saudi government controlled entities.

(. 43 Look) In this. Continou

: the Saudi Government. You do. Related parties with iron, an entity

Uncle. A

A million. 6284 BAM Due from Public Investment Fund

746 the Iron for Services

Due

1

As in 3202 December 13		the Year Ended 3202 December 13	
Amounts			
Amounts due	Due from Related Entities	Purchases from Related Entities	Sales to me Related Entities
Relationship	Relationship	Relationship	Relationship
525347	22,052	5365852	100123
4368154 5,504,694		1,5962,367	7,222456
3,854,650	4543	19,178,341	131
34,9644,6	1,8235.02	2,4380410	13,932,075
The evil one.			
Joint Ventures			
Saudi Aramco			
Saudi Aramco ?s Corporate Banking			
Joint Ventures and Associates			
As in 3202 December 13		As in 4202 December 13	
Loans from Related Entities	Loans to me Related Entities	From Loans Related Entities	Ellie. Loans Related Entities
Relationship	Relationship	Relationship	Relationship
-	32739	-	28265
-	- 625795		Joint Ventures 688623
The evil one.			
Establishments (accountable for)			
Using the equity-by-value method			
(Equal through other comprehensive income 57127)			
3,778,091	- 48,749.	74,38,960.	Sharree Taha Saudi Aramco

## Dealings with Related Entities

## Terms and Conditions

. This calendar is made in 90 fiscal years of 3202 4202 December 13 the two years ended in Regions

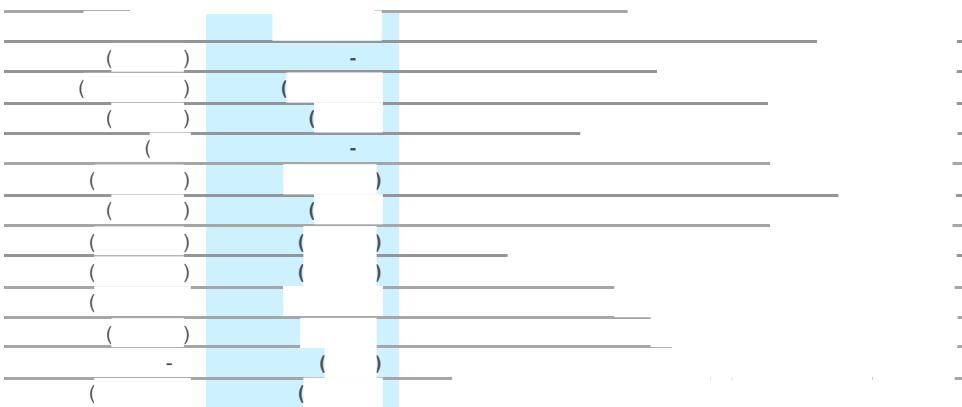
### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Transactions with relevant entities and their balances . 33

Financial performance and cash flow information 43- 1

### Non-continuous



### Non-continuous

13 December 4202 3202		In	Tin	Finished	Teen	Age
926710	71,792	Resulting from operational activities \$Net cash flows				
(596704)		<b>Net cash from (used in) investing activities 54850</b>				
( 289409 )	( 13,6141 )	Used for financing activities				
( 40597 )	184.99 )	Increase in cash and cash-like				
		Net () decrease				

As shown in the cash flow statement

Non-continuous\$includes pre-sale loss and income tax from operations

One million remeasures the fair value of assets held for sale.

JL 350315 BAM Standard

In addition to senior management compensation, the Group also provides non-cash benefits to board members and directors.

separation on their behalf. Executives, and contributes to defined benefit programs beyond

Executives, and contributes to defined benefit programs beyond

4202 3202			
<b>38425 44731</b>			Short-term employee benefits
10,243	<b>8182</b>		Post-employment benefits
33603	<b>30439</b>		Other long-term benefits
88577	<b>77,064</b>		Total

ContinuousNon - 43 Operation

The Group has signed an agreement with the Public Investment Fund to acquire all 32  
SABIC shares in Saudi Iron & Steel Company ("HIDID")

3202 September In

5 -

. Assets and liabilities are classified

Non-continuous Non-current assets held for sale and operations

### "Retained for sale". the Exclusion Group

At book value and fair value less sale fiber (based on the agreement) and consumption depends on assets

The relevant date of classification as "retained for sale".

SABIC has been able to obtain all the approvals from the competent authorities and meet all the conditions<sup>4202</sup> as in May 13.

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Continuous Non . 43 Operation

	Loss from selling iron	43- 3
--	------------------------	-------

Effect Yet. Net	Pal	The next two years in	Collection	)1(
Tools	9 ?	L	Shutter	?the opponent and is recognized as ?. Finance
recognized during the year ended				)2(
A million. ₩1392 : 3202Million ) ₩403 BAM ₩4202December 3				

The following is the book value of Hadid's assets and liabilities as on the day of exclusion:

13 May 4202	As in	Keep for sale	Assets
		Filled with plant, equipment, right-of-use assets and intangible assets	
8,2704,93			Other assets
943438			Cash and cash
1356147			Total assets
19,072,078			
			Liabilities directly related to assets held for sale
2900962			Staff Benefits
6964809			Other Wanted
9,847,771			Total liabilities
9224307			Net assets

3202 December 3 As in	Exclusion classified as held for sale	43-2 Group assets and liabilities
	: Exclusion group classified as held for sale	The following is the book value of the assets
		3202 December 3 As in
		Assets held for sale
( 1 ) 5334816	Intangible assets	the Right of Use Plants Equipment and Assets
3904243		Stock
2, 7, 56103		
2,03,6164		Other Non-current and Non- current assets
1,383646		Cash and cash
14,523,945		Total assets
		Liabilities directly related to assets held for sale
2,957,098		Staff Benefits
2214757		Other Non-Trading Wanted
Commercial Credits 529035		
Total liabilities 5700890		
9,723,046		Net assets

m Allocate the re-measurement of fair value in whole to ?fillers, plants, equipment, right-of-use assets and non-useable assets.? T )1( concrete."

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

37,5000	Long-term city
937424	
(646056)	)
291359	Net profit from sale of held assets

: Cheet. Films Net book values of assets and liabilities

September 1, 4202 as in	
Assets held for sale	
432937	Filled with plant, equipment, right-of-use assets and intangible assets
Stock 200940	
Demise a commercial city 199,353	
3,4351	Other assets
Cash and cash	
Total assets 1,078,842	
Liabilities directly related to assets held for sale	
Benefits 41386	Staff
252363	Other Wanted
Commercial Credits 139,028	
432777	Total liabilities
646056 Net Assets	

P - Classified as held assets of the United States	Sale of Bahrain Aluminium (Alba)	53- 1
the Alba Company Arrow 000408292	L100 ml Owned	41 In She
This. Smok . (Saudi Arabian Mining Company ) Ma'aden Saleh ( Stocks %Total 2602		L Convention
SABIC improves its portfolio, focuses on its core business, and promotes growth in the industry Chemicals.		
(. N part investment Almost. ,4263 BD 1 million (equivalent to 363 Value of the receipts from the Stier		
"It's a sale that's possible within two years. Assets the Petrochemical Sector		Ten months.

What?The investment was measured below its book value and fair value minus the sale price (based on the agreement) million, which were recorded in the results of the associate 102 This led to a loss of fair value remeasurement. Joint ventures not included in the consolidated income list.

The completion of this transaction depends on obtaining regulatory approvals by , 4202December13 As in Buying shares. Sale

Exclusion	Group	Sales of Films and Sheets	53- 2
Cheet. the Films and Films Unit		4202 June 03 During the year ended	
It is part of the petrochemical sector to "assets held for sale" and "liabilities directly related to the assets of the			
. Hepburn OperationalChanges Result Standard FinanceLists In Saved for sale".			

First Installment Received SABIC has met all the requirements and obtained regulatory approvals. 4202 1 In 4202of the total sales in the third quarter of the year

. The profit is recorded as 5202the Year of AlAla sale once the accounts are completed, and is expected to be within

### **(c) Financial Statements (concluded)**

Long Products and Flat Products. Iron is revealed.	Iron owned 50 ml is interested in producing steel products:			Sectoral information	. 63
43 .( This is an ?uninterrupted process? in these consolidated financial statements.					
The CEO monitors sector results for decision-making on resource allocation and performance evaluation. Performance is assessed Sector based on income statement and measured on fixed basis on profit or loss basis in the initial financial statements	Uniform.		Yin. Yin		
		. AttTwo categories of basic products: chemicals and polymer productsPetrochemicals of		The Sector	
		A variety of hydrocarbon raw materials, including methane and ethane	Chemical Products From	Produced	?
		Wide range of products including olefins	Includes Chemicals And propane and butane and naphtha light,		
		. (MTBE) Methanol, aromatic compounds, glycol, carbon dioxide, methyl tert-butyl			
	(PC) and Product(P) and polycarbonate	(PE) Polypropylene	Polymers on polyethylene	Products Ts	?
			Other polymers:	Specialty Products	
	Polyethylene (LLDPE) and	The Polyethylene Collection includes low density linear polyethylene			o
		. (HDPE) High Density Polyethylene	(LDPE)	Low Density	
	Polypropylene products range includes on homopolymer, random and impact polypropylin				o
	Random and influential, and specialized degrees in cars.	Polypropylene Compounds Homopolymers Copolymer			
	Resin TM Extm Resin	Altem Resin	Ali	Specialty Products	Includes
			TMLNP	Vehicle Group	TM Seltm
	and copolymers, as well as a variety of hardening materials				
	In Merge Specialty Products Field Location	4202April 91 As of	Ahh	Thermal and additive	
		the Displayed	No change in operating sectors and sector information		. Polymers
	(PVC) PolyVinel	( PC) Polycarbonate	OtherProducts		o
	. (ABS) Crillontrile Butadiene Styrene	AW (PS) Polystyrene	(PET)		
	From a range of fertilizer products- Yes.including urea, ammonia and phosphates, as well as	The Agricultural Nutrients Sector			
		Compound fertilizer.			

### (c) Financial Statements (concluded)

Ft

4202 December 13 As in	

3202 December 13 As in		
Petrochemical Agricultural Nutrients Continuous Processes		
278,94,6597	184611118	
9,8674,04	899570	
41,237,301.	8,221,092	
93,397,021	3624848	
	260315379	Total assets
	8,967,834	Capital expenses
	33016209	the Shurret T Att Investment
	89,772,173	Joint Requirements
		Total

4202 December 13 the Year Ended			
Continuous Operations	Petrochemical Agricultural Nutrients		
139,9805.00	10483016	129497484	Income
(13,009,105)	(893835)	(12115270)	
(720359)	-	(720359)	Deletions Decrease in value
5737379	3,025,464	2,712,734	Income from operations
(43634)	787121	(1221755)	Affiliating Share in non-joint project results
1,933971			Funding income
(2820297)			T V financing
4,414,619			Pre-tax and income tax

3202 December 13 the Year Ended			
Continuous Operations	Petrochemical Agricultural Nutrients		
141537187	10,279,355	131,257,832	Income
( 13540742 )	( 87,6260 )	( 125,74,482 )	
( 1,84,4422 )	-	( 1,84,4422 )	Deletions Decrease in value
3,720,393	3522315	198078	Income from operations
( 208547 )	( 610744 )	819201 )	Affiliating Share in non-joint project results
3626328			Funding income
( 2615640 )			T V financing
5423614			Pre-tax and income tax

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

The Group aims to have a constructive and regular supervisory environment  
They know their responsibilities and obligations.

The Group Audit Committee oversees how management follows up  
Comply with Group's risk management policies and procedures;  
Review the adequacy of risk management frameworks on the risks they face  
Group. The Internal Audit Department assists the Audit Committee in  
The Group performs its supervisory role and conducts regular and special reviews.

Credit risk

Credit risk is the risk of financial loss you face.

to meet its contractual obligations, and arise primarily from amounts due from Max Clients and Investment Securities of the Group, represents the limit. The credit exposure and book value of these assets.

The Group's policies determine the amount of credit exposure of any party for the construction of him, among other things.. Furthermore, it requires Group Policies Cash and Semi-Cash Investments and Short Investments I have a variety of financial institutions, most of them Cases with first-class credit rating. The group is checking A counterparty with acceptable credit quality by relying on me

. 73 Financial risk management

## Overview

Credit risk	?
Liquidity risk	?
Market Risk	?

This illustration shows information regarding group exposure to certain risks.

Group Capital Management. Additional quantitative disclosures are included in this

Risk Management

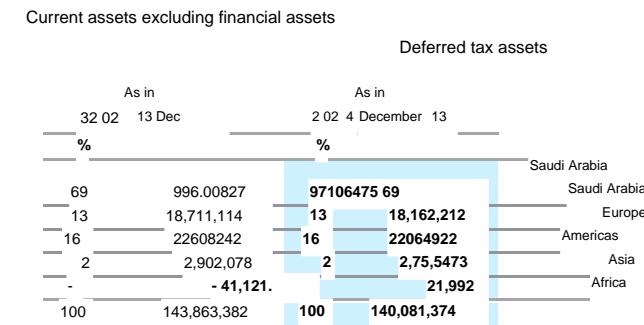
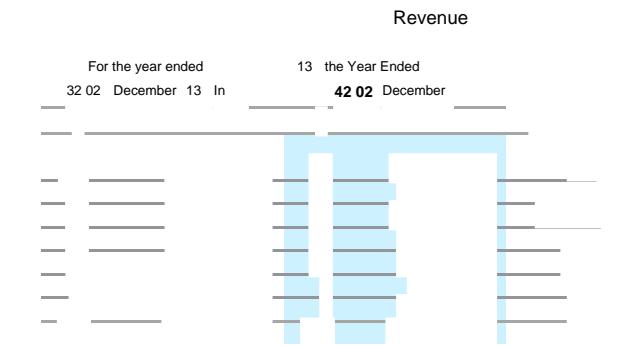
It falls on me.

## Risk Management Policies and Procedures

Group. The Committee shall report regularly to the Board of Directors on

#### A. Activities

the Group faces, and appropriate limits and controls of risk,  
Risk Control and Compliance. The Management Policies and Systems  
Risks are regularly reflected in changes in market conditions and activities  
Through its training and management procedures and standards, Group. And..



## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

73.1 (Credit risk)

4202 December 13 the Year Ended

-BBB	BBB	BBB+	-A	A	A+	-AA	AA	AA+
------	-----	------	----	---	----	-----	----	-----

3202 December 13 the Year Ended

Book value in the Center List		Financial	- Another T.F.	BBB	BBB	BBB+	- A	A	A+	- AA	AA	AA+	
32413719		127654		-	-	1,951	43083	20836251	7,07,4108	- 56780			Banks and Deposits
234685		232,794		-	-	-	-	-	-	-	3691	-	Investments in equity instruments
38,6991		1,54030		-	-	-	-	241961	-	-	-	-	
9,788,084		160226		-	-	-	3552282	64,506,70	- 61,4906.	-	-	-	1( Short - Term Investments
- 5,566,606,42,82,5279				-	1,951	7,860554	25638882	76,89,014	56880	3691	-		

. Excludes investments in debt instruments)1(

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

This credit is formerly nominal and is for loss of business receivables.

Not intrinsically. 71 )

73.1 (Credit risk)

Liquidity risk 73- 2

Liquidity risk represents the difficulties the Group faces in meeting Finance, when due. Related In her quests. Obligations in respect of Liquidity risk is a major factor in receivables, commercial and other liabilities.

Credit risk, mainly by individual characteristics

For 1 customer. The department also takes into account demographic conditions.

Managing liquidity risk in holding sufficient cash and cash-likes Short-term investments, including (. 22 Al-Fafi (see illustration

This is because these factors affect the risk of credit.. Due to activities The Group's diverse clientele, there is no fundamental focus on Global and Risk of default and credit.

Liquidity risk is managed at the group level through a framework Liquidity-friendly and monitoring cash flow forecasts to ensure liquidity to maintain a portfolio of assets that

The Group assumes credit risk on transactions with third parties Known and reliable. The policy of the group is that all customers must

Liquidation is easy and through the use of global cash pooling mechanisms. The Group invests surplus funds in current accounts and fixed term deposits Money Market Deposits and Negotiable Securities. Give the group Priority of security and liquidity over return.

Their credit status.. Credit quality is assessed based on the customer's scorecard Comprehensive internal creditworthiness by considering payment behavior Rating the Company's Financial and Non-Financial Portfolio and Data External when available. Credit limits are set accordingly and monitored

Individual payment terms with customers, as a rule, are during One day.. The Group takes additional measures to mitigate credit risk when Required by letters of credit, credit insurance or guarantees

the Provision of Credit Losses

9

the Commercial City Rebates which Use a Credit Loss Custom Expected lifetime for all commercial city receivables. Net Losses

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Liquidity risk (concluded) 73- 2

Group financial liabilities based on undiscounted contractual payments:

Y Table below due dates

4202 December 13

	More than	Ben.	Ben.	AHL	
5 years total	5 years old	Year- Cents		One year.	
28334244	10035898	1,4248,707	1,972559	2,077,080	(loans) not including lease obligations
2414233	-	-	-	2414233	Short-term loans
5246091	1166502	1,38,5860	1,2476,28	14,7 and 4001	1(
20,087,016	-	-	-	20,087,016	Commercial Credits
106,90,902	7162445	1457773	89,6887	1083698	Lease obligations
7,003,335	-	-	-	7,003,335	Payable Profits T
- 6907	-	-	-	Other 6907	
572269	- 572,269.	-	-	-	Obligations to acquire the remaining shares of certain subsidiaries
14,38,875	14,38,875	-	-	-	Financial liabilities ? derivative instruments
7,5811,872	20366188	17182340	4117074	34164270	

3202 December 13

	More than	Ben.	Ben.	AHL	
5 years total	5 years old	Year- Cents		One year.	
28334244	10035898	1,4248,707	1,972559	2,077,080	(loans) not including lease obligations
2414233	-	-	-	2414233	Short-term loans
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20,087,016	-	-	-	20,087,016	Commercial Credits
106,90,902	7162445	1457773	89,6887	1083698	Lease obligations
7,003,335	-	-	-	7,003,335	Payable Profits T
- 6907	-	-	-	Other 6907	
572269	- 572,269.	-	-	-	Obligations to acquire the remaining shares of certain subsidiaries
14,38,875	14,38,875	-	-	-	Financial liabilities ? derivative instruments
7,5811,872	20366188	17182340	4117074	34164270	

(1) Commission does not include leases

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

In commission rates, with other variables remaining constant, I have to profit  
Pre-tax group (through impact on commission-related loans)

Floating:

4202 December 13		
Gains (losses) through income and equity		-
-001 points asa x	001 points asa x	-

Value at risk based on Mont-Perlu, with a confidence level

A month.. When managing currency risk the Time Horizon 21 579

The group assumes that all capital expenditures are in USD and show

Market Risk 73- 3

Viez Foreign currency exposure limits, the group then

Risk management activities. No exposure to Saudi Riyals against Dollars

The Saudi Riyal is pegged against the US dollar.

Commission Rate Risk

Commission rate risk represents the risk of fair value fluctuation

or future cash flows of a financial instrument as a result of changes in the prices of

Market prevailing commissions. Related to the risks of commission rate changes

Market risk, risks resulting from changes in market prices such as  
Foreign stock prices, foreign exchange rates and commission rates,  
which affect the Group's income or the value of its financial instruments;. The  
Tshatat The objective of market risk management is to manage and control  
Market risk is within acceptable levels while maintaining yield.

The group has derivatives and also incurs financial liabilities in risk management.

3202 December 13			
Gains (losses) through income and equity		-	
-001 points asa x	Asa S	Point	+001
2,222	( 2,222 )	1 Month Saipur	
( 31 )	31	3 months of Saipur	
3603	( 3603 )	6 months of Saipur	
(5142)	(5142)	Sofer	Months6

Aaaa

3202 Simple financial derivatives such as commission rate swaps. During my year.

The group did not have any existing commission rate swaps. 2202

. Total value of loans

(The total  $\text{₼} 30891 : 3202 \text{Million} \text{ } \text{₼} 73322$

:3202)  $\text{₼} 8297$  Fixed commission loans

(. A million<sup>4618</sup>

Risks of equity prices

the Group for Equity Instrument Price Risk Exposures arise.  
Investments in equity instruments. To manage price risk  
The Group is diversifying its investment portfolio.. The International  
Diversify the investment portfolio according to the limits set by the Group.

Currency exchange risk

The Group's foreign exchange risk management aims to protect the flows  
Future cash in Saudi Riyals and US Dollars. Exposures are taken.  
Foreign currency risk related to cash flows  
Group level and consists of something basic of currency exchange risk  
Resulting from debits and debits. SABIC Management  
Manage currency risk and monitor currency exposure through the use of

## (c) Financial Statements (concluded)

It says otherwise Amounts in thousands of Saudi Riyals unless

Other shareholders and external lenders of the project, SABIC has agreed  
 ₩ 47 : 3202 December 13 )

This is in the event of an increase in the estimated value of the project.

In % 05 I have obligations to her share of her over-the-counter property rights.  
 4202 December 13 As in In the Nsaan Fund 2% 06 Share 1

₩ 134 A million, ₩ 631 These investments The obligations existing towards  
 million). ₩ 644 ₩ 631: 3202 December 13 ) million, respectively.

Moving forward in SABIC 4202 12(e) Agree 5441 Rajab9

Petrochemicals Limited, the project partner "Fujian Corporation

Subscriber. SABIC Industrial Investments a subsidiary  
 the Joint Venture " SABIC Fujian Company 15 For Sabic,  
 the R T A E Complex "Fujian Petrochemicals Limited". And drive.

1 million dollars and construction began. 0046 (equivalent to ₩ 00042  
 13 . As of 4202 Project, as expected, during the first half of the year  
 the Outstanding Equity Obligations to Fujian Capital 4202 December

A million ₩ 6282

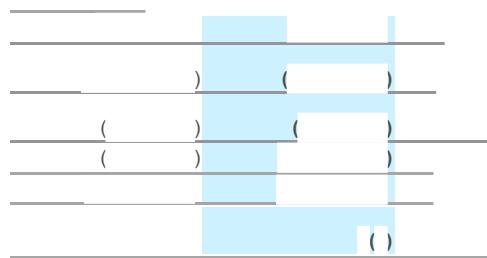
Safeguard 93- 2

the losses incurred due to the failure of some of the associate  
 and joint ventures in making payments when due, according to the terms

December 13 ) 4202 December 13 No financial guarantees are due as in

(. Found 3202

The following table shows the ratio of debt to equity of the group at the end of the  
 : Year



83- 1

December 13 In A million ₩ 23722 The Group's Total Borrowing Value  
 . subject to certain obligations. ( ₩ 22102 3202 December 13 ) 4202

December 13 4202 December 13 ?  
 In complianceDifficultiesThere are no indications that there will be any. . 3202  
 When it's tested again in history. Pledges This.

Potential Obligations . 93 Links

Links 93- 1

A million ₩ 5178 the Group N  
 4202 December 13 In  
 million in capital expenditure. ₩ 8329 : 3202 December 13 )

51  
 4202 December 13 Waad North Phosphate. As in  
 ₩ 47 Investment This. Menu Obligations

Return to shareholders.

The Group's policy is to maintain a strong capital base to maintain  
 Investors and creditors trust the market and keep developing  
 Future Business. The Group manages its capital and conducts  
 adjustments in light of changes in economic conditions.

The Board of Directors monitors the return on capital that it determines  
 the Group by the result of operational activities divided by the total rights  
 Shareholders and non-controlling equity. I haven't changed a bit.  
 Group capital management during the year. The Council of Ministers  
 Dividends Level for Ordinary Shareholders and Head of Management

SABIC defines net debt as the total loans after deducting cash and...

Equivalent and short-term fixed deposits.

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

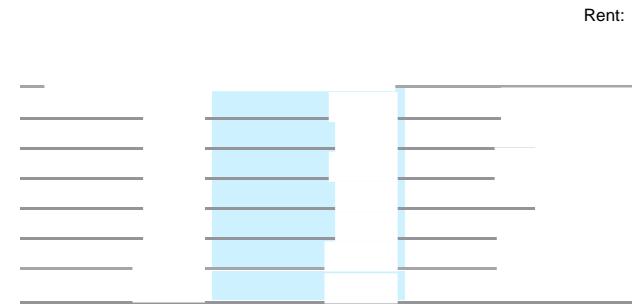
	This.	In	Phase	M	Listing	Dividends	T	
From	784	Double.	4202	During	Phase	Dividends	Drawn.	Total,

Later . 14 Events

5202 91 (e) Agree 6441 Shaabar20 SABIC's  
The sale of shares in Alba after the completion of regulatory procedures  
Million Dinars 363 Fate Sales Returns the Deal and Obtain  
million). 216 3Bahrain (approximately)

December13 In these consolidated financial statements since the year ended  
It can have a significant impact on the financial position of the group. 4202  
shown in these consolidated financial statements.

The minimum lease payments receivable under contracts are as follows:



Rent:

SABIC Distributed 4202 March 4 (ConsentingH 5441 Shaabar2 History

per share) 216 million (actually 216 BAM Phased

the Cash Dividend 3202 the Second Half of the Fiscal Year

(. Per Share 216 043 million (actually 216 00201

SABIC ( SABEC 4202 42 (ConsentingH 6441 12 History

Per Share 216 071 million (actually 216 0015 BAM PhasedCash Dividends

. 4202 the One ( for the first half of

SABIC announced 4202 December 22 (ConsentingH 6441 Jamadi 12 In

Per Share 216 071 million (actually 216 0015 BAM PhasedCash Dividends

. 4202

million (actually 216 00201 4202 Year Phase Total Dividend

per share). 216 043

93.3 Potential obligations

In the ordinary course of business, SABIC has a number of lawsuits.. Yet.

The administration believes that these lawsuits will not

Results have a material adverse effect on SABIC's financial position; or future, other than those that are due.

Banks with whom the Group deals, on their behalf, issued guarantees of million) during the business cycle 216 3621 : 3202 December 13 Million ) 216 0511 Common. The usual, basic thing for her projects.

Leases 93- 4

As a charterer in some supply contracts, under which the right to transfer The

Use of related equipment and basic gas pipelines and accessories

20Ellie51 The other.. The lease term varies between

Asset insurance.

In general, there is a minimum amount of payments due from tenants

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Affiliates and investments in associates and joint arrangements . 24

Group: The following is the bad v

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

#### Affiliates and investments in associates and joint arrangements

. 24

The Group's

Bad T 1) Control is determined

Specialty Products

(2) The main activities of the majority of the Group's companies are manufacturing

(3) YANSAB, Agricultural Nutrients and Saudi Arabian Entity is a Saudi Stock Exchange listed shareholding company (Tadawul)

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

. 24) Affiliates and investments in associates and joint arrangements (continuation)

BV SABIC Group Bital

Funding income from Financial assets	Finance Requirements	% Ownership		% Ownership		Establishment Country of Employment
		13 the Traditional 4202 December 13 In	the Traditional 4202 December	Money at 13. Head December 4202	13 In (direct 3202 December	
Traditional Year Ended <b>4202</b>						

**(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Joint arrangements (concluded). 24 Affiliates and Investments in Associates

SABIC Global Holdings BV

Amounts in thousands of Saudi Riyals unless otherwise stated

. 24) Affiliates and investments in associates and joint arrangements (continuation)

SABIC Global Holdings BV ( SABEC )

## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Associates and joint arrangements (concluded) . 24 Affiliated Companies and Investments

SABIC Global Holdings BV ( SABEC )

Funding income from

Financial assets

the Traditional Year

Financial liabilities

Financial assets

the Traditional

R S Alma

% Ownership  
(direct and non-direct)

% Ownership  
(direct and non-direct)

13 Ended in

**4202**

December

4202 December

December 13

4202 December

13 In

4202 December

3 In

3202 December

3 In

4202 December

3 In

Country of incorporation

Country of operation

Main business activity



### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

## **Investments in associate companies and joint arrangements (concluded). 24 th Affiliated Company**

SABIC Global Holdings BV ( SABEC )

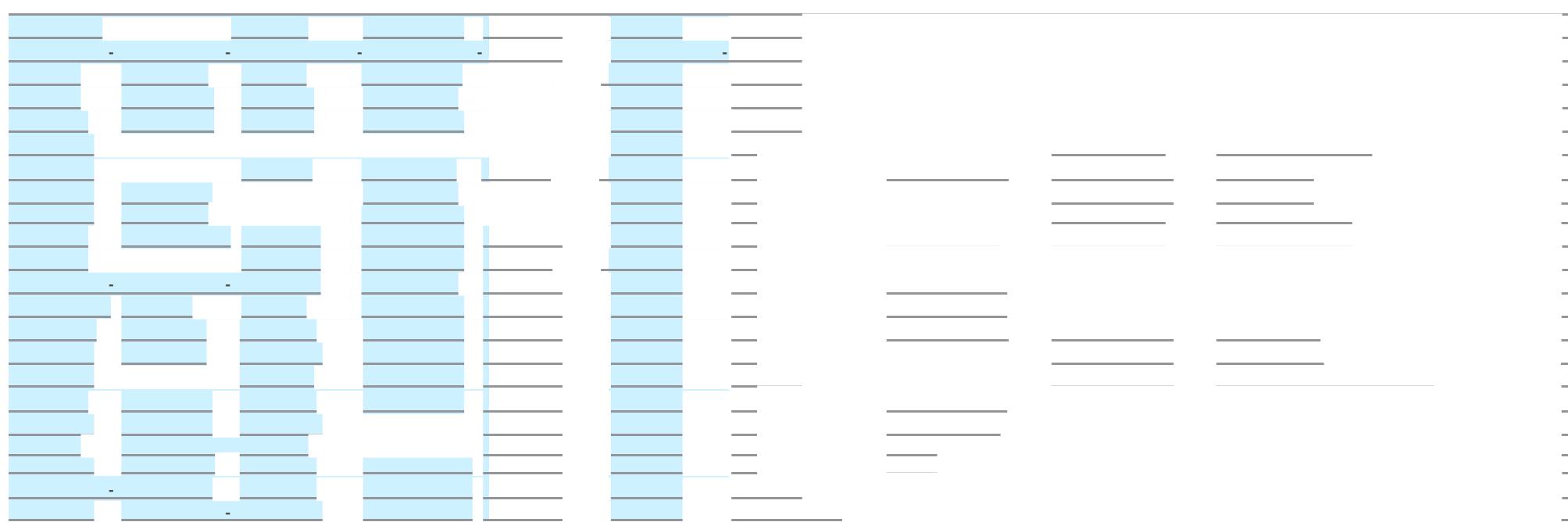
## (c) Financial Statements (concluded)

Amounts in thousands of Saudi Riyals unless otherwise stated

Investments in associate companies and joint arrangements (concluded). 24 th Affiliated Company

SABIC Global Holdings BV ( SABEC )

Funding income from	Financial assets	Financial liabilities	Financial assets	R S Alma	% Ownership (direct and non-direct)	% Ownership (direct and non-direct)	
the Traditional Year	the Traditional	the Traditional	the Traditional	4202 December 13	(direct)	(direct)	Country of incorporation Country of operation Main business activity
13 Ended in 4202 December	-	-	-	4202 December 13	4202 December 13	4202 December 13	the Evil T



### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

. 24) Affiliates and investments in associates and joint arrangements (continuation)

Global Holding BV (concluded)

The Spanish Plastics Innovator named (legal shish) to the company (SABIC Plastics Innovative Spain). K SABB ) 1

M. 4202In a year. SABIC US Methanol CompanySABIC Greece MEP SS Holding Inc G. MT Filter 2 T.  
SABIC Mining BV is in the process of being liquidated and is now referred to as SABEC Mining BVA. )3 ( . 4202 )4 (

### **(c) Financial Statements (concluded)**

Amounts in thousands of Saudi Riyals unless otherwise stated

Joint arrangements (concluded). 24 Affiliates and Investments in Associates

Industrial Investments SABIC's Bad T

. 4202In a year

SABIC Filtered

)1(

- . SABIC Middle East is in liquidation

)2(

### **(c) Financial Statements (concluded)**

. 24) Affiliates and investments in associates and joint arrangements (continuation)

)1 ( Agricultural Nutrients SABIC Affiliates and investments in associates and joint arrangements

## (c) Financial Statements (concluded)

Saudi Riyals unless otherwise indicated

. 24) Affiliates and investments in associates and joint arrangements (continuation)

Lans and Joint Projects Investments in Associated Companies

Funding income from Financial assets	Finance Requirements	Financial assets	R S Alma	December 13 In	% Ownership (direct and non-direct)	% Ownership (direct and non-direct)	Country of incorporation	Country of operation	Main business activity	
Traditional Year Ended 4202 December 13 In	13 the Traditional 4202 December	the Traditional 4202 December 13	4202 December 13	4202 December 13 In	3202	4202 December 13 In				
-	-	-	-	-	-	-				
-	-	-	-	-	-	-				
-	-	-	-	-	-	-				
-	-	-	-	-	-	-				
2,936	-	40000	7155	50.00	Equity Investments 50.00	Saudi Arabia				The bad guy (1)
-	201	14,529	18,872	60.00	Equity Investments 60.00	Saudi Arabia				1
										2

. It's in liquidation. 4202In a year.

% of company Remaining Share

Nesan Ali Immaculate.

Foundation Basic ConventionBased onJoint Ventures T Mate ?

Advanced Energy Storage Systems Investment Company is a limited liability company

)1(

)2(

Amounts in thousands of Saudi Riyals unless otherwise stated

. 24) Affiliates and investments in associates and joint arrangements (continuation)

(3).ARG includes ARG Froaltings GmbH, a management and non-operating company based in Germany.

. 4202ln a year. Gulf Derlah Company The investment in Malinda has been devalued

**(c) Financial Statements (concluded)**

Ft

#### Affiliates and investments in associates and joint arrangements (continuation)