

13 :

2002/4/15

1 /742

: \_\_\_\_\_

175

96/8089

13

( )

80/27

7

( )

"

" "

" "

"

: \_\_\_\_\_ :

( )

" "

) 2001/6/28

326

73

.(2001

:\_\_\_\_\_:

700

:

- 1 ( ) -1
- 2 ( ) -2
- 3 ( ) -3
- 4 -4
- 5 -5
- 6 -6

:\_\_\_\_\_:

:

- 1
- 2
- 3
- أ-
- ب-
- 4
- أ-
- ب-
- 5
- 6
- 7

-8

:

:\_\_\_\_\_ -1

:

:\_\_\_\_\_ -2

/

/

:(\_\_\_\_\_ ) -3

-أ

-ب

:(\_\_\_\_\_ ) -4

-أ

-ب

(Reasonable Assurance)

-

:

-

-

-

-

-

:( \_\_\_\_\_ ) -5

( \_\_\_\_\_ )

: \_\_\_\_\_ -6

-

-

: \_\_\_\_\_ -7

: \_\_\_\_\_ -8

: \_\_\_\_\_ -9

( )

: \_\_\_\_\_ -10

:

:

-1

:

-1

-

-

( )

( )

: \_\_\_\_\_ :

: 1

-1

( )

-2

-3

-4

1 )

-5

.(

2 )

-6

.(

2002

.1981 19 1 /128

..... -  
..... -

\_\_\_ / \_\_\_ / \_\_\_

.....

31 ( )  
(ABC) /  
( ) 20xx

.....  
.....

.....  
( )

.....  
( )  
20xx 31 (ABC) /

\_\_\_\_\_  
\_\_\_\_\_ :

-2-

..... -  
..... -

\_\_\_ / \_\_\_ / \_\_\_

.....

20xx ( )  
31

( )

( )

20xx

31

\_\_\_\_\_:

\_\_\_\_\_:

-3-

..... -  
..... -  
..... -

\_\_\_ / \_\_\_ / \_\_\_

.....

( )

( )

20xx

31

( )

( )



\_\_\_\_\_  
\_\_\_\_\_ :

-5-

..... -  
..... -  
..... -

\_\_\_ / \_\_\_ / \_\_\_

..... : \_\_\_\_\_

" :

"

: \_\_\_\_\_

: \_\_\_\_\_

" :

: \_\_\_\_\_

"

\_\_\_\_\_  
\_\_\_\_\_ :

-6-

..... -  
..... -  
..... -

\_\_\_ / \_\_\_ / \_\_\_

: \_\_\_\_\_  
:  
: \_\_\_\_\_  
:  
: \_\_\_\_\_  
:  
: \_\_\_\_\_

" :

. " ( ) ....

\_\_\_\_\_ :  
\_\_\_\_\_ :

1

( )

- \* Basis of preparation \*
- \* Group accounting (Including subsidiary undertakings, associated undertakings, joint ventures and foreign currency (translation)<sup>1</sup>) \*
- \* Property, plant and equipment \*
- \* Investment property \*
- \* Intangible assets (Including goodwill, research and development, computer software development costs.) \*
- \* Leases \*
- \* Inventories \*
- \* Construction contracts \*
- \* Trade receivables \*
- \* Cash and cash equivalents \*
- \* Share capital \*

---

<sup>1</sup> هذه الكلمة أضيفت خطأ في التعميم .

- \* Borrowings \*
- \* Deferred income taxes \*
- \* Employee benefits \*
- \* Government grants relating to purchase of property, plant and equipment \*
- \* Provisions \*
- \* Revenue recognition \*
- \* Financial instruments \*

* Segment information		*
* Operating profit		*
* Discontinuing operation		*
* Finance cost-net	—	*
* Staff costs		*
* tax		*
* Extraordinary items		*
* Earnings per share		*
* Dividend per share		*
* Property, plant and equipment		*
* Investment property		*
* Intangible assets		*
* Investment in associated undertakings		*
* Investments		*
* Non – current receivables		*
* Inventories and assets held for sale		*
* Construction contract work in progress		*
* Receivables and prepayments		*
* Trading securities		*
* Cash and cash equivalents		*
* Trade and other payables		*
* Borrowings		*
* Convertible bonds		*
* Redeemable preferred shares		*
* Deferred taxes		*

*Pensions and other post retirements obligations	*
* Provisions	*
* Financial instruments	*
* Contingencies	*
* Commitments	*
* Ordinary shares, share premium, treasury shares and share options	*
* Minority interests	*
* Fair value reserves and other reserves	*
* Cash generated from operations	*
* Acquisitions	*
* Related party transactions	*
* Principal subsidiary undertakings	*
* Interest in join ventures	*
* Post balances sheet events	*