



**Details of: ( qualifications, emphases of matters, and explanatory paragraphs) included in the auditors 'report**

**Basis for Qualified Opinion:-**

As further explained in note 12(b) to the consolidated financial statements, the auditors of the associate were unable to obtain sufficient appropriate audit evidence for the fair value of one of the Associate's significant investment classified as fair value through profit and loss, due to significant uncertainty around the value of the investments. Consequently, we were unable to determine whether any adjustment to the carrying value of the investment in associate was necessary.

**Qualified Opinion:-**

In our opinion, except for the possible effect of the matter described in the Basis for Qualified opinion paragraph, the consolidated financial statements present fairly, in all material respects, the financial position of the Group as of 31 December 2014 and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards.

**Notes to consolidated financial statements:-**

12(b) The Associate Company was unable to determine the fair value for one of its investments carried at fair value through profit and loss amounting to KD 105,148,000 as at 31 December 2014, due to the certain inherent uncertainties and accordingly the investment is carried at its fair value as at 31 December 2013.

**Board of director's recommendations**

**توصيات مجلس الإدارة :** (1)

أوصى مجلس إدارة الشركة بإجراء التوزيعات التالية عن السنة المالية المنتهية في 2014/12/31 .  
علماً بأن هذه التوصية تخضع لموافقة الجمعية العامة و الجهات الرقابية المختصة.

The Company's board of directors recommended to proceed with the following distributions for the fiscal year ended 31/12/2014 . These recommendations are subject to the approval of the shareholder's at the annual general assembly and the specialized regulating authority.

نموذج رقم: QF-FSA-0104-A	إصدار رقم: 1	تاريخ الإصدار: 05/5/15	مراجعة رقم: 4	تاريخ المراجعة: 2014/8/14	صفحة 6 من 7
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موق الخويته الأوراق المالية  
Kuwait Stock Exchange



لا يوجد Nil	لا يوجد Nil	توزيع أرباح نقدية Distribution of cash dividends
5 سهم لكل 100 سهم 5 shares for every 100 shares	5% من رأس المال المدفوع 5% of paid up capital	توزيع أسهم منحة Distribution of stock dividends
لا يوجد Nil	لا يوجد Nil	توزيعات أخرى Other distributions

• مصدر التوزيعات : الأرباح السنوية للشركة

- Source of distributions: Company's net profit.

أوصى مجلس إدارة الشركة بزيادة / (خفض) رأس مال الشركة ، علماً بأن هذه التوصية تخضع لموافقة الجمعية العامة و الجهات الرقابية المختصة ، وذلك وفقاً للآتي: ☐

- زيادة رأسمال الشركة بنسبة 5% نتيجة توصية مجلس الإدارة بتوزيع 5% أسهم منحة.

The Company's board of directors recommended to increase the company's capital. These recommendations are subject to the approval of the shareholder's general assembly and the specialized regulating authority, in accordance to the following:

- 5% Capital increase based on the proposed stock dividends.

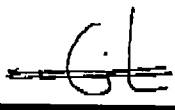
توصيات أخرى : ☐  
لا يوجد .

Other recommendations

Not available.

توقيع و ختم الشركة

Company's signature and seal

  
رئيس مجلس الإدارة  
فيصل جميل سلطان العيسى

  
الشركة الوطنية للخدمات المالية

نموذج رقم: QF-FSA-0104-A	إصدار رقم: 1	تاريخ الإصدار: 05/5/15	مراجعة رقم: 4	تاريخ المراجعة: 2014/8/14	صفحة 7 من 7
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