## 064

## STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

				Group	Company	
NON-CURRENT ASSETS		Note	2020	2019	2020	2019
Property plant and equipment   3	ACCETC	Note	KM	KIVI	KW	KW
Property, plant and equipment   3						
Investment properties	NON-CURRENT ASSETS					
Right-of-use assets   22   22,449,302   23,556,565   4,628,095   1,628,095					-	486
Right-of-use assets			6,276,854	6,576,574	-	-
Investment in subsidiaries			- 22 440 202	- 22 556 565	-	-
Investment in associates   7			22,449,302	23,330,303	44.628.995	44.628.995
Notes that in Joint ventures			17,650,234	17,866,917		
Peter	Investment in joint ventures	8			-	-
Page				15,371	-	-
CURRENT ASSETS	Deferred tax assets	10	50,175	-	-	-
Trade and other receivables			48,540,984	50,953,598	53,268,750	53,269,236
Trade and other receivables	CURRENT ASSETS					
Contract assets         13         345,672         1,876,791         -         -           Dividend receivables         1,436,500         1,402,500         2,899,156         1,402,500           Prepayments         104,162         354,285         9,520         -           Tax recoverable         191,936         109,162         9,520         40,090           Cash and bank balances         14         475,588,944         72,185,512         3,459,928         1,812,095           TOTAL ASSETS         124,129,928         123,139,110         56,728,678         55,081,331           EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENTS           Share capital         15         54,000,000         54,000,000         54,000,000         54,000,000         858,095           Capital reserve         16(b)         37,301,396         32,998,090         2,506,080         858,095         62,001,000         2,506,080         858,095         62,001,000         4,600,000         4,600,000         858,095         62,001,000         2,506,080         858,095         62,001,000         62,000,000         2,506,080         858,095         62,001,000         62,000,000         62,000,000         62,000,000         62,000,000         62,000,000         62,000,000	Inventories	11	14,586,754		-	-
Dividend receivables					7,605	7,605
Prepayments		13			-	-
Tark recoverable					2,899,156	1,402,500
Cash and bank balances					0.520	-
TOTAL ASSETS   124,129,928   123,139,110   56,728,678   55,081,331		14				401 990
Page   Page	dash and bank balances	11				
OWNERS OF THE PARENTS           Share capital         15         \$4,000,000         \$4,000,000         \$54,000,000         \$6,000,000         <	TOTAL ASSETS		124,129,928	123,139,110	56,728,678	55,081,331
Retained earnings	OWNERS OF THE PARENTS					
Capital reserve         16(b)         4,763,400         4,763,400         -         -           Retirement benefit obligation reserve         16(c)         (85,596)         (34,518)         -         -           Statutory reserve         16(d)         108,500         108,500         -         -           Foreign currency translation reserve         17         15,739,646         16,349,960         -         -           Non-controlling interests         34,299         34,631         -         -         -           Non-courselling interests         34,299         34,631         -         -         -           NON-CURRENT LIABILITIES         111,861,645         108,220,063         56,506,080         54,858,095           NON-current liabilities         20         -         4,147         -         -         -           Lease liabilities         22         2,534,967         2,461,218         -         -         -           Deferred tax liabilities         10         -         171,906         -         -         -           Retirement benefit obligation         21         363,569         272,130         -         -           TOTAL NON-CURRENT LIABILITIES         18         7,205,186						
Retirement benefit obligation reserve   16(c)   (85,596)   (34,518)   -   -   -   -					2,506,080	858,095
Statutory reserve         16(d)         108,500         108,500         -         -         -           Foreign currency translation reserve         17         15,739,646         16,349,960         -         -         -           Non-controlling interests         111,827,346         108,185,432         56,506,080         54,858,095           Non-current Liabilities         111,861,645         108,220,063         56,506,080         54,858,095           Non-current Liabilities         20         -         4,147         -         -           Lease liabilities         22         2,534,967         2,461,218         -         -           Deferred tax liabilities         10         -         171,906         -         -           Retirement benefit obligation         21         363,569         272,130         -         -           TOTAL NON-CURRENT LIABILITIES         2,898,536         2,909,401         -         -         -           Current Liabilities         18         7,205,186         8,036,810         222,598         219,265           Contract liabilities         19         475,117         3,081,717         -         -         -           Lease liabilities         20         3,947 <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td>-</td></td<>					-	-
Total Equition reserve   17					_	_
Non-controlling interests         34,299         34,631         -         -           TOTAL EQUITY         111,861,645         108,220,063         56,506,080         54,858,095           NON-CURRENT LIABILITIES         Second of the payabilities         20         -         4,147         -         -         -           Lease liabilities         22         2,534,967         2,461,218         -					-	-
NON-CURRENT LIABILITIES           Loans and borrowings         20         - 4,147	Non-controlling interests				56,506,080	54,858,095
Loans and borrowings       20       - 4,147	TOTAL EQUITY		111,861,645	108,220,063	56,506,080	54,858,095
Lease liabilities       22       2,534,967       2,461,218       -       -         Deferred tax liabilities       10       -       171,906       -       -         Retirement benefit obligation       21       363,569       272,130       -       -         TOTAL NON-CURRENT LIABILITIES         CURRENT LIABILITIES         Trade and other payables       18       7,205,186       8,036,810       222,598       219,265         Contract liabilities       19       475,117       3,081,717       -       -         Lease liabilities       20       3,947       18,857       -       -         Lease liabilities       22       122,164       102,985       -       -         Income tax payable       1,563,333       769,277       -       3,971         TOTAL CURRENT LIABILITIES       9,369,747       12,009,646       222,598       223,236         TOTAL LIABILITIES       12,268,283       14,919,047       222,598       223,236	NON-CURRENT LIABILITIES					
Lease liabilities       22       2,534,967       2,461,218       -       -         Deferred tax liabilities       10       -       171,906       -       -         Retirement benefit obligation       21       363,569       272,130       -       -         TOTAL NON-CURRENT LIABILITIES         CURRENT LIABILITIES         Trade and other payables       18       7,205,186       8,036,810       222,598       219,265         Contract liabilities       19       475,117       3,081,717       -       -         Lease liabilities       20       3,947       18,857       -       -         Lease liabilities       22       122,164       102,985       -       -         Income tax payable       1,563,333       769,277       -       3,971         TOTAL CURRENT LIABILITIES       9,369,747       12,009,646       222,598       223,236         TOTAL LIABILITIES       12,268,283       14,919,047       222,598       223,236	Loans and borrowings	20	_	4,147	-	_
Retirement benefit obligation         21         363,569         272,130         -         -           TOTAL NON-CURRENT LIABILITIES         2,898,536         2,909,401         -         -           CURRENT LIABILITIES           Trade and other payables         18         7,205,186         8,036,810         222,598         219,265           Contract liabilities         19         475,117         3,081,717         -         -         -           Loans and borrowings         20         3,947         18,857         -         -         -           Lease liabilities         22         122,164         102,985         -         -         -           Income tax payable         1,563,333         769,277         -         3,971           TOTAL CURRENT LIABILITIES         9,369,747         12,009,646         222,598         223,236           TOTAL LIABILITIES         12,268,283         14,919,047         222,598         223,236			2,534,967		-	-
TOTAL NON-CURRENT LIABILITIES         2,898,536         2,909,401         -         -           CURRENT LIABILITIES         18         7,205,186         8,036,810         222,598         219,265           Contract liabilities         19         475,117         3,081,717         -         -         -           Lease liabilities         20         3,947         18,857         -         -         -           Income tax payable         1,563,333         769,277         -         3,971           TOTAL CURRENT LIABILITIES         9,369,747         12,009,646         222,598         223,236           TOTAL LIABILITIES         12,268,283         14,919,047         222,598         223,236			-		-	-
CURRENT LIABILITIES         Trade and other payables       18       7,205,186       8,036,810       222,598       219,265         Contract liabilities       19       475,117       3,081,717       -       -         Loans and borrowings       20       3,947       18,857       -       -         Lease liabilities       22       122,164       102,985       -       -         Income tax payable       1,563,333       769,277       -       3,971         TOTAL CURRENT LIABILITIES       9,369,747       12,009,646       222,598       223,236         TOTAL LIABILITIES       12,268,283       14,919,047       222,598       223,236		21			-	-
Trade and other payables       18       7,205,186       8,036,810       222,598       219,265         Contract liabilities       19       475,117       3,081,717       -       -         Loans and borrowings       20       3,947       18,857       -       -         Lease liabilities       22       122,164       102,985       -       -         Income tax payable       1,563,333       769,277       -       3,971         TOTAL CURRENT LIABILITIES       9,369,747       12,009,646       222,598       223,236         TOTAL LIABILITIES       12,268,283       14,919,047       222,598       223,236	TOTAL NON-CURRENT LIABILITIES		2,898,536	2,909,401	-	-
Contract liabilities         19         475,117         3,081,717         -						
Loans and borrowings       20       3,947       18,857       -       3,971       -       3,971       -       222,598       223,236       -					222,598	219,265
Lease liabilities         22         122,164         102,985         -         -         -           Income tax payable         1,563,333         769,277         -         3,971           TOTAL CURRENT LIABILITIES         9,369,747         12,009,646         222,598         223,236           TOTAL LIABILITIES         12,268,283         14,919,047         222,598         223,236					-	-
Income tax payable         1,563,333         769,277         -         3,971           TOTAL CURRENT LIABILITIES         9,369,747         12,009,646         222,598         223,236           TOTAL LIABILITIES         12,268,283         14,919,047         222,598         223,236					<u>-</u>	<del>-</del>
TOTAL CURRENT LIABILITIES         9,369,747         12,009,646         222,598         223,236           TOTAL LIABILITIES         12,268,283         14,919,047         222,598         223,236		22			-	3 971
<b>TOTAL LIABILITIES</b> 12,268,283 14,919,047 222,598 223,236					222,598	
<b>TOTAL EQUITY AND LIABILITIES</b> 124,129,928 123,139,110 56,728,678 55,081,331	TOTAL LIABILITIES			14,919,047		
	TOTAL EQUITY AND LIABILITIES		124,129,928	123,139,110	56,728,678	55,081,331