



للاضياع  
\* بورصة عمان  
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السيد

السادة هيئة الاوراق المالية المحترمين

الموضوع : البيانات المرحلية ( نصف السنوية ) كما هي في  
2019/6/30

بناءً على تعليمات افصاح الشركات المصدرة والمعايير المحاسبية مرفق طيه نسخة من البيانات المالية المرحلية المختصرة غير المدققة (النصف سنوية) لشركة مصانع الزيتون النباتية الاردنية م.ع.م كما هي بتاريخ 2019/6/30 باللغة العربية والانجليزية

مرفق طيه CD يحتوي ملف PDF للبيانات المالية كما هي بتاريخ 2019/6/30.

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**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**

**INTERIM CONDENSED FINANCIAL STATEMENTS**

**30 JUNE 2019**



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**REPORT ON REVIEW OF INTERIM CONDENSED FINANCIAL STATEMENTS  
TO THE BOARD OF DIRECTORS OF  
JORDAN VEGETABLE OILS INDUSTRIES  
PUBLIC SHAREHOLDING COMPANY  
AMMAN - JORDAN**

**Introduction**

We have reviewed the accompanying interim condensed financial statements of Jordan Vegetable Oils Industries (the Company) comprising the interim condensed statement of financial position as of 30 June 2019, and the related interim condensed statement of income, interim condensed statement of comprehensive income, interim condensed statement of changes in equity and interim condensed statement of cash flows for the six months period then ended, and explanatory notes. The Board of Directors is responsible for the preparation and presentation of these condensed interim financial statements in accordance with IAS 34 "Interim Financial Reporting". Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

**Scope of review**

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the independent Auditor of the Entity". A review of Interim financial information consists of making inquiries, primarily of persons responsible for the financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed financial statements are not prepared, in all material respects, in accordance with IAS 34.

Amman – Jordan  
25 July 2019

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION**  
**As At 30 June 2019**

	<u>Notes</u>	<u>30 June 2019 JD (Unaudited)</u>	<u>31 December 2018 JD (Audited)</u>
<b><u>ASSETS</u></b>			
<b>Non-current assets -</b>			
Property and equipment	4	941,637	981,935
Investment properties		477,649	481,211
Financial assets at fair value through other comprehensive income	12	1,320,017	1,278,999
		<u>2,739,303</u>	<u>2,742,145</u>
<b>Current assets -</b>			
Inventory		582,203	787,500
Accounts receivable and other current assets		1,932,376	1,362,074
Cash on hand and at banks	8	2,437,225	2,804,643
		<u>4,951,804</u>	<u>4,954,217</u>
<b>Total assets</b>		<u><u>7,691,107</u></u>	<u><u>7,696,362</u></u>
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Equity -</b>			
Paid in capital	1	4,000,000	4,000,000
Statutory reserve		1,000,000	1,000,000
Fair value reserve		35,549	91,773
Retained earnings		613,797	1,413,797
Profit for the period		794,575	-
<b>Total Equity</b>		<u><u>6,443,921</u></u>	<u><u>6,505,570</u></u>
<b>Current liabilities -</b>			
Accounts payable and other current liabilities		1,184,330	1,070,702
Due to related parties	7	24,133	39,414
Income tax provision	5	38,723	80,676
<b>Total liabilities</b>		<u><u>1,247,186</u></u>	<u><u>1,190,792</u></u>
<b>Total equity and liabilities</b>		<u><u>7,691,107</u></u>	<u><u>7,696,362</u></u>

THE ATTACHED NOTES FROM 1 TO 12 FORM PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**INTERIM CONDENSED STATEMENT OF INCOME**  
**FOR THE THREE AND SIX MONTHS ENDED 30 JUNE 2019 (UNAUDITED)**

	Notes	For the three months ended 30 June		For the six months ended 30 June	
		2019	2018	2019	2018
		JD	JD	JD	JD
<b>Sales</b>	9	1,764,564	1,639,761	3,011,081	2,858,979
<b>Less: cost of Sales -</b>					
Finished goods- beginning balance		329,835	343,004	324,117	269,542
Cost of goods manufactured and purchased		810,977	841,721	1,529,710	1,695,063
Finished goods- ending balance		(176,367)	(176,324)	(176,367)	(176,324)
Cost of sales		964,445	1,008,401	1,677,460	1,788,281
<b>Gross Profit</b>		800,119	631,360	1,333,621	1,070,698
Selling and distribution expenses		(48,423)	(49,780)	(95,325)	(97,331)
Administrative expenses		(146,876)	(130,546)	(276,284)	(256,718)
Provision for expected credit losses		(125,000)	(125,000)	(250,000)	(250,000)
<b>Operating Profit</b>		479,820	326,034	712,012	466,649
Bank commissions		(249)	(266)	(540)	(538)
Gain from sale of property and equipment		-	-	-	10,118
Other Income		120,497	100,723	139,797	115,347
<b>Profit for the period before tax</b>		600,068	426,491	851,269	591,576
Income tax	5	(25,382)	(92,048)	(56,694)	(117,016)
<b>Profit for the period</b>		574,686	334,443	794,575	474,560
		Fils/ JD	Fils/ JD	Fils/ JD	Fils/ JD
<b>Basic and diluted earnings per share for the period</b>		0/14	0/08	0/20	0/12

THE ATTACHED NOTES FROM 1 TO 12 FORM PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**INTERIM CONDENSED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE THREE AND SIX MONTHS ENDED 30 JUNE 2019 (UNAUDITED)**

	For the three months ended 30 June		For the six months ended 30 June	
	2019	2018	2019	2018
	JD	JD	JD	JD
Profit for the period	574,686	334,443	794,575	474,560
<b>Other comprehensive income items</b>				
Other comprehensive income which will not be reclassified to the statement of income in subsequent periods:				
Gain on sale from financial assets at fair value through other comprehensive income	-	-	-	6,972
Change in fair value of financial assets at fair value through other comprehensive income	(12,306)	(24,486)	(56,224)	103,850
<b>Total other comprehensive income items which will not to be reclassified to the statement of income in subsequent periods, net of tax</b>	<b>(12,306)</b>	<b>(24,486)</b>	<b>(56,224)</b>	<b>110,822</b>
<b>Total comprehensive income for the period</b>	<b>562,380</b>	<b>309,957</b>	<b>738,351</b>	<b>585,382</b>

**THE ATTACHED NOTES FROM 1 TO 12 FORM PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS**

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE SIX MONTHS ENDED 30 JUNE 2019 (UNAUDITED)**

	Paid in capital	Statutory Reserve	Fair Value Reserve	Retained Earnings	Profit for the period	Total
For the 6 months ended 30 June 2019 -	JD	JD	JD	JD	JD	JD
Balance at 1 January 2019	4,000,000	1,000,000	91,773	1,413,797	-	6,505,570
Total comprehensive income for the period	-	-	(56,224)	-	794,575	738,351
Dividends (note 11)	-	-	-	(800,000)	-	(800,000)
<b>Balance at 30 June 2019</b>	<b>4,000,000</b>	<b>1,000,000</b>	<b>35,549</b>	<b>613,797</b>	<b>794,575</b>	<b>6,443,921</b>
<b>For the period ended 30 June 2018 -</b>						
Balance at 1 January 2018	4,000,000	1,000,000	66,970	976,884	-	6,043,854
Total comprehensive income for the period	-	-	103,850	6,972	474,560	585,382
Dividends (note 11)	-	-	-	(400,000)	-	(400,000)
<b>Balance at 30 June 2018</b>	<b>4,000,000</b>	<b>1,000,000</b>	<b>170,820</b>	<b>583,856</b>	<b>474,560</b>	<b>6,229,236</b>

**THE ATTACHED NOTES FROM 1 TO 12 FORM PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS**

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**INTERIM CONDENSED STATEMENT OF CASH FLOWS**  
**FOR THE SIX MONTHS ENDED 30 JUNE 2019 (UNAUDITED)**

		For the six months ended 30 June	
	Notes	2019	2018
		JD	JD
<b><u>OPERATING ACTIVITIES</u></b>			
Profit for the period before income tax		851,269	591,576
<b>Non-cash Adjustments:-</b>			
Depreciation		46,928	43,657
Provision for expected credit losses		250,000	250,000
Gain from sale of property and equipment		-	(10,118)
Interest Income		(26,405)	(15,820)
<b>Working capital changes:</b>			
Inventory		205,297	159,058
Accounts receivable and other current assets		(820,302)	(290,087)
Related parties		(15,281)	(23,239)
Accounts payable and other current liabilities		79,331	6,901
Income tax paid	5	(98,647)	(106,532)
<b>Net cash flows from operating activities</b>		<b>472,190</b>	<b>605,396</b>
<b><u>INVESTING ACTIVITIES</u></b>			
Purchase of property and equipment	4	(3,068)	(97,754)
Interest received		26,405	15,820
Proceeds from sale of financial assets through other comprehensive income		-	113,344
Proceeds from sale of property and equipment		-	12,500
Purchase of financial assets through other comprehensive income		(97,242)	-
<b>Net cash flows (used in) from investing activities</b>		<b>(73,905)</b>	<b>43,910</b>
<b><u>FINANCING ACTIVITIES</u></b>			
Dividends paid		(765,703)	(368,183)
<b>Net cash flows used in financing activities</b>		<b>(765,703)</b>	<b>(368,183)</b>
<b>Net (decrease) increase in cash and cash equivalents</b>		<b>(367,418)</b>	<b>281,123</b>
Cash and cash equivalents, beginning of the period		2,804,643	1,860,839
<b>Cash and cash equivalents, end of the period</b>	8	<b>2,437,225</b>	<b>2,141,962</b>

THE ATTACHED NOTES FROM 1 TO 12 FORM PART OF THESE INTERIM CONDENSED FINANCIAL STATEMENTS



**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**As At 30 June 2019 (UNAUDITED)**

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**(1) GENERAL**

Jordan Vegetable Oils Industries (the Company) was established in 1953 and registered as a Public Shareholding Company with an authorized and paid capital of JD 500,000 divided into 500,000 shares at par value of JD 1 each. The Company increased its paid in capital through the years to become JD 4,000,000 in 2010 divided into 4,000,000 shares at par value of JD 1.

The Company's main activity is to produce vegetable oils and other related and complimentary products.

The financial statements were approved for issuance by the Company's board of directors in its meeting No. (7) held on 22 July 2019.

**(2) BASIS OF PREPARATION**

The accompanying condensed interim financial information was prepared in accordance with the International Accounting Standard (IAS) 34 "interim financial reporting".

The interim condensed financial information is presented in Jordanian Dinar, which is the Company's functional currency.

The interim condensed financial statements have been prepared on a historical cost basis, except for financial assets at fair value through other comprehensive income that have been measured at fair value at the financial statement date.

The interim condensed financial statements do not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards, and should be read in conjunction with the Company's annual financial statements as at 31 December 2018. In addition, the results for the six months ended 30 June 2019 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2019.

**(3) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES**

**IFRS 16 Leases**

IFRS 16 supersedes IAS 17 Leases, IFRIC 4 Determining whether an Arrangement contains a Lease, SIC-15 Operating Leases-Incentives and SIC-27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for most leases under a single on-balance sheet model.

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**AS AT 30 JUNE 2019 (UNAUDITED)**

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Lessor accounting under IFRS 16 is substantially unchanged from IAS 17. Lessors will continue to classify leases as either operating or finance leases using similar principles as in IAS 17. Therefore, IFRS 16 did not have an impact for leases where the Company is the lessor.

The new standard do not have any impact on the Company's financial statements since they do not have any lease contract.

**IFRIC Interpretation 23 Uncertainty over Income Tax Treatment**

The Interpretation addresses the accounting for income taxes when tax treatments involve uncertainty that affects the application of IAS 12 and does not apply to taxes or levies outside the scope of IAS 12, nor does it specifically include requirements relating to interest and penalties associated with uncertain tax treatments. An entity must determine whether to consider each uncertain tax treatment separately or together with one or more other uncertain tax treatments. The interpretation is effective for annual reporting periods beginning on or after 1 January 2019, but certain transition reliefs are available.

These amendments do not have any impact on the Company's financial statements.

**Amendments to IFRS 9: Prepayment Features with Negative Compensation**

Under IFRS 9, a debt instrument can be measured at amortised cost or at fair value through other comprehensive income, provided that the contractual cash flows are 'solely payments of principal and interest on the principal amount outstanding' (the SPPI criterion) and the instrument is held within the appropriate business model for that classification. The amendments to IFRS 9 clarify that a financial asset passes the SPPI criterion regardless of the event or circumstance that causes the early termination of the contract and irrespective of which party pays or receives reasonable compensation for the early termination of the contract.

These amendments do not have any impact on the Company's financial statements.

**Amendments to IFRS 10 and IAS 28: Sale or Contribution of Assets between an Investor and Its Associate or Joint Venture**

The amendments address the conflict between IFRS 10 and IAS 28 in dealing with the loss of control of a subsidiary that is sold or contributed to an associate or joint venture. The amendments clarify that the gain or loss resulting from the sale or contribution of assets that constitute a business, as defined in IFRS 3, between an investor and its associate or joint venture, is recognised in full. Any gain or loss resulting from the sale or contribution of assets that do not constitute a business, however, is recognised only to the extent of unrelated investors' interests in the associate or joint venture. The IASB has deferred the effective date of these amendments indefinitely, but an entity that early adopts the amendments must apply them prospectively.

These amendments do not have any impact on the Company's financial statements.

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**AS AT 30 JUNE 2019 (UNAUDITED)**

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**Amendments to IAS 28: Long-term interests in associates and joint ventures**

The amendments clarify that an entity applies IFRS 9 to long-term interests in an associate or joint venture to which the equity method is not applied but that, in substance, form part of the net investment in the associate or joint venture (long-term interests). This clarification is relevant because it implies that the expected credit loss model in IFRS 9 applies to such long-term interests.

The amendments also clarified that, in applying IFRS 9, an entity does not take account of any losses of the associate or joint venture, or any impairment losses on the net investment, recognised as adjustments to the net investment in the associate or joint venture that arise from applying IAS 28 Investments in Associates and Joint Ventures.

These amendments do not have any impact on the Company's financial statements.

**(4) PROPERTY AND EQUIPMENT**

During the six months period ended 30 June 2019, The Company acquired property and equipment with a cost of JD 3,068 (30 June 2018: JD 97,754).

**(5) INCOME TAX**

The income tax provision was calculated for the 6 months ended 30 June 2019 in accordance with Income Tax Law No. (38) of 2018 and the Investment commission Law No. (30) of 2014, while it was calculated for the year ended 31 December 2018 in accordance with Income Tax Law No. (34) of 2014.

The Company reached a final settlement with the Income Tax Department up to the year 2016.

Starting from 1 January 2019, the company has registered in the General Sales Tax Network in accordance to the Investment Commission Law No. (30) of 2014 as an institutions in the development zones. Tax is imposed on the income of the institution registered in the Development Zones arising from transformational industrial activities with a total local value-added of at least (30%) at a rate of (5%) plus (1%) "National Solidarity" contribution a total of (6%).

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**As At 30 June 2019 (UNAUDITED)**

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The movement on income tax provision is as follows:

	30 June 2019 JD (Unaudited)	31 December 2018 JD (Audited)
Balance as at the beginning of the period/ year	80,676	91,572
Income tax expense for the period/ year	38,723	139,841
Income tax expense for prior years	17,971	-
Income tax paid	(98,647)	(150,737)
Balance as at the ending of the period/ year	<u>38,723</u>	<u>80,676</u>

**(6) CONTINGENT LIABILITIES**

**Guarantees –**

As at 30 June 2019, the Company has contingent liabilities which represented in letter of guarantees with an amount of JD 113,975 (2018: JD 143,848).

**Law suits against the company –**

A decision from the federal court of the Republic of Iraq to compel the Company to pay JD 631,610 for the General Company for Food Trading, the Company was notified of this decision on 28 March 2018. The management and legal advisor believe that the provision recorded for this lawsuit is sufficient to meet the obligations that may arise.

**Lawsuits raised by the company –**

As at 30 June 2019 lawsuits raised by the Company amounted to JD 2,425,005 (31 December 2018: 2,367,925) representing accounts receivable, and returned checks related to its ordinary course of business.

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**AS AT 30 JUNE 2019 (UNAUDITED)**

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**(7) RELATED PARTIES**

Related parties represent sister companies, major shareholders and key management personnel of the Company and other companies where the directors or senior managers are principal owners.

Pricing policies and terms of these transactions are approved by the Company's management.

Related parties balances included in the interim statement of financial position are as follows:

	30 June 2019	31 December 2018
	JD (Unaudited)	JD (Audited)
<b>Due to related parties</b>		
Vegetable Oils Industries Co. Ltd. – Nablus (Sister Company)	24,133	39,414

A summary of related party transactions as shown in the interim statement of income:

	For the six months ended 30 June	
	2019	2018
	JD (Unaudited)	JD (Unaudited)
<b>Sales</b>		
Sales for Shnodi General Trading Company Est. (Company owned by second degree relatives)	-	7,048
<b>Board of directors transportation and remuneration</b>	14,700	10,375
<b>Salaries and benefits</b>	83,138	83,567

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**AS AT 30 JUNE 2019 (UNAUDITED)**

**(8) CASH AND CASH EQUIVALENTS**

The cash and cash equivalents that appear in the interim condensed statement of cash flows represent the following:

	For the six months ended 30 June	
	2019 JD (Unaudited)	2018 JD (Unaudited)
Cash on hand and at banks	937,819	1,042,188
Bank deposits*	1,499,406	1,099,774
	<u>2,437,225</u>	<u>2,141,962</u>

\* This item represents deposits at banks, its interest matures from one to three months at a rate of 1.65% per annum for deposits in US Dollars and 5% – 5.25% per annum for deposits in Jordanian Dinar.

**(9) SALES**

2019 sectors	For the three months ended 30 June 2019			For the six months ended 30 June 2019		
	Margarine JD (Unaudited)	Oil JD (Unaudited)	Total JD (Unaudited)	Margarine JD (Unaudited)	Oil JD (Unaudited)	Total JD (Unaudited)
<b>Type of goods-</b>						
Sale of margarine	1,737,480	-	1,737,480	2,902,991	-	2,902,991
Sale of oil	-	27,084	27,084	-	108,090	108,090
Total revenue	<u>1,737,480</u>	<u>27,084</u>	<u>1,764,564</u>	<u>2,902,991</u>	<u>108,090</u>	<u>3,011,081</u>
<b>Geographical markets-</b>						
Local sales	1,704,042	27,084	1,731,126	2,838,661	108,090	2,946,751
Foreign sales	33,438	-	33,438	64,330	-	64,330
Total revenue	<u>1,737,480</u>	<u>27,084</u>	<u>1,764,564</u>	<u>2,902,991</u>	<u>108,090</u>	<u>3,011,081</u>

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**AS AT 30 JUNE 2019 (UNAUDITED)**

2018 sectors	For the three months ended 30 June 2018			For the six months ended 30 June 2018		
	Margarine	Oil	Total	Margarine	Oil	Total
	JD	JD	JD	JD	JD	JD
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<b>Type of goods-</b>						
Sale of margarine	1,638,321	-	1,638,321	2,781,942	-	2,781,942
Sale of oil	-	1,440	1,440	-	77,037	77,037
Total revenue	<u>1,638,321</u>	<u>1,440</u>	<u>1,639,761</u>	<u>2,781,942</u>	<u>77,037</u>	<u>2,858,979</u>
<b>Geographical markets-</b>						
Local sales	1,550,463	1,440	1,551,903	2,622,145	77,037	2,699,182
Foreign sales	87,858	-	87,858	159,797	-	159,797
Total revenue	<u>1,638,321</u>	<u>1,440</u>	<u>1,639,761</u>	<u>2,781,942</u>	<u>77,037</u>	<u>2,858,979</u>

**(10) LEGAL RESERVES**

No legal reserves was taken in accordance with the Jordanian Companies' Law, as these are interim financial statements.

**(11) DIVIDENDS**

The General Assembly approved in tis ordinary meeting held on 23 March 2019 to distribute cash dividends with a percentage of 20% from its paid in capital.

The General Assembly approved in tis ordinary meeting held on 18 April 2018 to distribute cash dividends with a percentage of 10% from its paid in capital.

**JORDAN VEGETABLE OILS INDUSTRIES**  
**PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**  
**AS AT 30 JUNE 2019 (UNAUDITED)**

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**(12) FAIR VALUE OF FINANCIAL ASSETS**

Financial assets comprise of financial assets and financial liabilities.

Financial assets consist of cash and bank balances, account receivables, financial assets at fair value through other comprehensive income, and some other current assets. Financial liabilities consist of accounts payables, due to related parties and some other current liabilities.

The company uses the following methods and alternatives of valuating and presenting the fair value of financial instruments:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Financial assets measured at fair value and relation method used are as follows:

	30 June 2019	31 December 2018	Hierarchy
	JD	JD	
	(Unaudited)	(Audited)	
Financial assets at fair value through other comprehensive income:			
Equity instruments	1,320,017	1,278,999	Level one