

جمهوری اسلامی ایران

قوه قضائیه - اداره مترجمین رسمی

شماره ۸۴۵۰۲۹ سری ط

ردیف دفتر ثبت

**Sina Financial & Investment Holding Co. (Private JS)**  
**Consolidated Balance Sheet**  
**for year ended on Mar. 20, 2014**

Assets	Notes	Mar. 20, 2014 (mRial)	Mar.20, 2013 (mRial)	Debts and Equity	Notes	Mar. 20, 2014 (mRial)	Mar.20, 2013 (mRial)
<b>Current assets:</b>				<b>Current debts:</b>			
Cash inventory	5	159,478	26,997	Trade AP & BP	17	1,814,747	1,549,339
Short investments	6	196,027	99,106	Other AP & BP	18	45,613	71,813
Trade AR & BR	7	458,458	283,661	Pre-receivings	19	870	323
Other AR & BR	8	12,852	6,645	Tax reserve	20	27,499	6,143
Goods inventory	9	14,717	1,308	Received facilities	21	1,237,067	899,235
Prepayments	10	133,934	86,104				
<b>Total current assets</b>		<b>975,166</b>	<b>503,821</b>	<b>Total current debts</b>		<b>2,125,796</b>	<b>2,526,853</b>
For-sale assets	11	166,339	268,348				
<b>Total</b>		<b>1,141,505</b>	<b>772,169</b>				
<b>Non-current assets:</b>				<b>Non-current debts:</b>			
Fixed tangible assets	12	255,104	148,184	Bond for facilities	21	-	11,516
Intangible assets	13	37,598	32,671	Rent docs payable	23	100,000	100,000
Goodwill	14	7,533	8,065	Retirement allow. reserve	24	3,983	2,404
Long term investment	15	3,099,293	2,832,584				
Other assets	16	65,944	89,519				
<b>Total non-current assets</b>		<b>3,465,472</b>	<b>3,111,023</b>	<b>Total non-current debts</b>		<b>103,983</b>	<b>113,920</b>
				<b>Total debts</b>		<b>3,229,779</b>	<b>2,640,773</b>
				<b>Equity:</b>			
				Capital	25	1,000,000	1,000,000
				Legal reserve	26	50,971	26,805
				Other reserve	27	7,000	7,000
				Accumulated profit		206,818	105,283
				<b>Total equity for main Co.</b>		<b>1,264,789</b>	<b>1,139,088</b>
				Minority share	28	112,409	103,331
				<b>Total equity</b>		<b>1,377,198</b>	<b>1,242,419</b>
<b>Total assets</b>		<b>4,606,977</b>	<b>3,883,192</b>	<b>Sum of debts and equity</b>		<b>4,606,977</b>	<b>3,883,192</b>

AR=Accounts Receivable; BR=Bills Receivable  
AP=Accounts Payable; BP=Bills Payable





جمهوری اسلامی ایران  
قوه قضائیه - اداره مترجمین رسمی

شماره ۸۴۵۰۲۸ سری ط

ردیف دفتر ثبت

Sina Financial & Investment Holding Co. (Private JS)  
Consolidated Profit & loss statement  
for year ended on Mar. 20, 2014

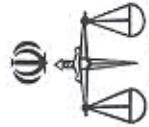
	Notes	Mar. 20, 2014 (mRial)	Mar. 20, 2013 (mRial)
Service income	29	1,895,202	1,102,000
Service finished price	29	(1,273,108)	(689,324)
Gross profit		622,094	412,676
General & admin. costs	30	(151,234)	(82,979)
Net other operational costs	31	12,328	
		(138,906)	(78,032)
Operational profit		483,188	334,644
Financial costs	32	(237,292)	(227,334)
Other non-operational incomes	33	36,543	9,315
		(200,749)	(218,019)
Profit before tax		282,439	116,625
Tax		(23,452)	(2,563)
Net profit		258,987	114,062
Minority share		23,003	18,692

Consolidated Accumulated profit

	Notes	Mar. 20, 2014 (mRial)	Mar. 20, 2013 (mRial)
Net profit		258,987	114,062
Start year acc. profit		118,811	21,718
Annual adjustments	34	(613)	2,290
Adjusted start year profit		118,198	24,008
Assignable profit		377,185	138,070
Legal reserve	26	(25,418)	(10,953)
Approved stock profit		(124,210)	(8,920)
Allocated		(149,628)	(19,873)
End acc. profit		206,818	105,283
Minority share		20,739	12,914

Since the components of comprehensive profit & loss statement were restricted by profit & loss of this period, thus comprehensive profit & loss statement was not submitted.





جمهوری اسلامی ایران

توقیف نامه - اداره مترجمین رسمی

ردیف دفتر ثبت شماره ۸۴۵۰۲۶ سری ط

Sina Financial & Investment Holding Co. (Private JS)  
Balance Sheet  
for year ended on Mar. 20, 2014

Assets	Notes	Mar. 20, 2014 (mRial)	Mar.20, 2013 (mRial)	Debts and Equity	Notes	Mar. 20, 2014 (mRial)	Mar.20, 2013 (mRial)
<b>Current assets:</b>				<b>Current debts:</b>			
Cash inventory	5	2,518	2,145	Trade AP & BP	17	1,810,048	1,526,968
Short investments	6	42,099	84	Other AP & BP	18	883	747
Trade AR & BR	7	340,937	142,710	Tax reserve	20	941	160
Other AR & BR	8	122,832	153,823	Received facilities	21	716,159	665,440
Prepayments	10	2,486	2,216				
<b>Total current assets</b>		<b>510,872</b>	<b>300,978</b>	<b>Total current debts</b>		<b>2,528,031</b>	<b>2,193,315</b>
<b>Non-current assets:</b>				<b>Non-current debts:</b>			
Fixed tangible assets	12	445,253	47,057	Long term AP	22	-	3,027
Intangible assets	13	25,446	25,463	Retirement allow. reserve	24	956	621
Long term investment	15	3,278,342	2,962,369				
Other assets	16	1,263	1,487				
<b>Total non-current assets</b>		<b>3,350,304</b>	<b>3,036,376</b>	<b>Total non-current debts</b>		<b>956</b>	<b>3,648</b>
				<b>Total debts</b>		<b>2,528,987</b>	<b>2,196,963</b>
				<b>Equity:</b>			
				Capital	25	1,000,000	1,000,000
				Legal reserve	26	32,948	17,859
				Accumulated profit		299,241	122,532
				<b>Total equity</b>		<b>1,332,189</b>	<b>1,140,391</b>
<b>Total assets</b>		<b>3,861,176</b>	<b>3,337,354</b>	<b>Sum of debts and equity</b>		<b>3,861,176</b>	<b>3,337,354</b>

AR=Accounts Receivable; BR=Bills Receivable  
AP=Accounts Payable; BP=Bills Payable





**Sina Financial & Investment Holding Co. (Private JS)**  
**Profit & loss statement**  
**for year ended on Mar. 20, 2014**

	Notes	Mar. 20, 2014 (mRial)	Mar. 20, 2013 (mRial)
Stock earnings	29	461,487	268,516
Stock sale income	29	70,026	50,529
Gross profit		531,513	319,045
General & admin. costs	30	(28,198)	(22,921)
Net other operational costs	31	3,499	1,078
		(24,699)	(21,843)
Operational profit		506,814	297,202
Financial costs	32	(204,567)	(212,891)
Other non-operational incomes	33	533	419
		(204,034)	(212,472)
Profit before tax		302,780	84,730
Tax		(981)	(278)
Net profit		301,799	84,452

**Accumulated profit**

	Notes	Mar. 20, 2014 (mRial)	Mar. 20, 2013 (mRial)
Net profit		301,799	84,452
Start year acc. profit		122,532	47,303
Assignable profit		424,331	131,755
Approved stock profit		(110,000)	(5,000)
Legal reserve	26	(15,090)	(4,223)
Allocated profit		(125,090)	(9,223)
End acc. profit		299,241	122,532

Since the components of comprehensive profit & loss statement were restricted by profit & loss of this period, thus comprehensive profit & loss statement was not submitted.

