

2017

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خودم را بر سرِ قهرمان سرسبز،

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אלה כהן וזרעו שמשמשו כקדושים ונבחרים ונאמרו להם
 ואלה חוקי המשפט אשר יעשו לפני ה' ואלה חוקי המשפט
 אשר יעשו לפני ה' ואלה חוקי המשפט אשר יעשו לפני ה'
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2011 וָסַר רַבִּינֵי זְרֵיבֵי יִשְׂרָאֵל
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71%	13,859	520	4,466	149	موسم سرما
70%	19,525	195	5,780	58	موسم بهار و تابستان
68%	6,345	254	2,457	82	موسم بهار و تابستان
18%	459,764	39,537	421,449	32,604	موسم
67%	2,976	149	1,289	49	موسم



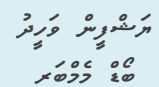
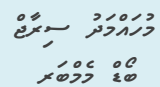
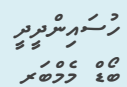
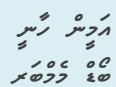
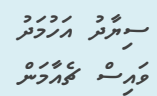
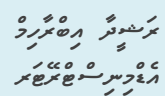
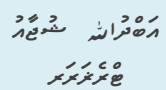
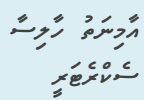
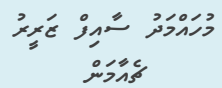
2017 موسم بهار و تابستان 119,991 موسم سرما

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٢٠١٧ سول سال لومړۍ ربعي مالي او اقتصادي امارات

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Crowe Maldives LLP

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Fareedhee Magu,
Male', Republic of Maldives
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INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDERS ADDU MEEDHOO COOPORATIVE SOCIETY

Qualified Opinion

We have audited the financial statements of Addu Meedhoo Cooperative Society, which comprise the statement of financial position as at December 31, 2017, and the income statement, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Except for the effect of matter described in basis for qualified opinion paragraph below, the financial statements have been properly drawn up in accordance with International Financial Reporting Standards for Small and Medium-Sized Enterprises (IFRS for SME's) so as to give a true and fair view of the financial position of the Company as at 31st December 2017 and of their financial performance and cash flows for the year then ended.

Basis for Qualified Opinion

The entity has recognised MVR 295,430 as inventories. We did not observe the counting of the physical inventories as of 31 December 2017. We were unable to satisfy ourselves as to physical inventory quantities by other audit procedures. Accordingly, we were unable to determine whether any adjustments might have been found necessary in inventory, statement of financial position, statement of comprehensive income, statement of cash flows and statement of changes in equity.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our 3eport. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Republic of Maldives, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with International Financial Reporting Standards for SMEs (IFRS for SMEs) and Law of Jurisdiction of Republic of Maldives, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

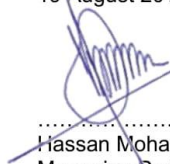
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

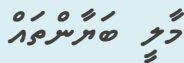
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Hassan Mohamed.

19 August 2018



Hassan Mohamed
Managing Partner
MIRA Reg. AF1009A



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ADDU MEEDHOO COOPERATIVE SOCIETY
STATEMENT OF FINANCIAL POSITION
as of 31st December 2017
All amounts are stated in Maldivian Rufiyaa

	Note	31-Dec-17 MVR	31-Dec-16 MVR
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4	1,385,450	581,235
Work in Progress	5	-	713,779
Deferred Tax Asset	18	1,974	1,833
		1,387,424	1,296,847
Current Assets			
Inventory	6	295,430	941,618
Trade & Other Receivables	7	638,453	631,871
Cash & Cash Equivalents	8	38,620	35,034
		972,503	1,608,523
TOTAL ASSETS		2,359,927	2,905,370
EQUITY & LIABILITIES			
Equity & Reserves			
Share Capital	9	117,700	116,400
Retained Earnings		742,016	635,122
		859,716	751,522
Non-Current Liabilities			
Deferred Grant	11	893,205	1,055,359
		893,205	1,055,359
Current Liabilities			
Deferred Grant	11	162,154	810,995
Trade & Other Payables	10	444,852	287,494
		607,006	1,098,489
TOTAL EQUITY & LIABILITIES		2,359,927	2,905,370

We draw your attention to accounting policies and notes on page 7 through 13, which are an integral part of the financial statements.

For and on behalf of the Board of Directors:
Name

Signature

1. _____

2. _____

ADDU MEEDHOO COOPERATIVE SOCIETY
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 31st December 2017
All amounts are stated in Maldivian Rufiyaa

	Note	31-Dec-17 MVR	31-Dec-16 MVR
Revenue	12	4,028,650	3,865,047
Cost of Revenue	13	(3,289,508)	(3,251,930)
Gross Profit		739,142	613,117
Administrative Expenses	14	(756,380)	(806,117)
Sales & Marketing Expenses	15	(32,339)	(6,912)
Operating Loss		(49,577)	(199,911)
Other Gains	16	162,154	134,433
Profit/(Loss) before tax		112,576	(65,478)
Income Tax	17	141	(305)
Net Profit/(Loss) for the year		112,718	(65,783)
Earnings Per Share	19	84	(49)

We draw your attention to accounting policies and notes on page 7 through 13, which are an integral part of the financial statements.

ADDU MEEDHOO COOPERATIVE SOCIETY
STATEMENT OF CASH FLOWS

for the year ended 31st December 2017

All amounts are stated in Maldivian Rufiyaa

	Note	31-Dec-17 MVR	31-Dec-16 MVR
Operating Profit before Working Capital Changes	20	287,763	24,743
Inventory		646,188	(607,173)
Trade & Other Receivables		(6,581)	(126,710)
Trade & Other Payables		157,357	207,024
Net Cash Generated from (Used in) Operating Activities		1,084,727	(502,116)
Cash Flows from Investing Activities			
Purchase of Property, Plant & Equipment		-	(659,631)
Additions to Work in Progress		(266,742)	(713,779)
Deferred Grant Received		(810,995)	1,866,354
Net Cash Used in Investing Activities		(1,077,737)	492,944
Cash flows from Financing Activities			
Share Capital		1,300	5,000
Dividend Paid		(4,705)	(28,340)
Net Cash flows from Financing Activities		(3,405)	(23,340)
Net Increase / (Decrease) in Cash and Cash Equivalents		3,585	(32,511)
Cash and Cash Equivalents at the Beginning of the Year		35,034	67,546
Cash and Cash Equivalents at the end of the Year		38,620	35,034

We draw your attention to accounting policies and notes on page 7 through 13, which are an integral part of the financial statements.

ADDU MEEDHOO COOPERATIVE SOCIETY
STATEMENT OF CHANGES IN EQUITY

as of 31st December 2017

All amounts are stated in Maldivian Rufiyaa

	Capital MVR	Retained Earnings MVR	Total Equity MVR
Balance as at 1st January 2017	117,700	635,122	752,822
Unreconciled variance	-	27,221	27,221
Dividend Paid	-	(33,045)	(33,045)
Net Profit for the year	-	112,718	112,718
Balance as at 31st December 2017	117,700	742,016	859,716

We draw your attention to accounting policies and notes on page 7 through 13, which are an integral part of the financial statements.



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