

**MARBLE DESIGN FACTORY COMPANY
(A CLOSED SAUDI JOINT STOCK COMPANY)
INTERIM CONDENSED CONSOLIDATED FINANCIAL
STATEMENTS (UNAUDITED)
FOR THE SIX-MONTHS PERIOD ENDED JUNE 30, 2023
TOGETHER WITH INDEPENDENT
AUDITOR'S REVIEW REPORT**

MARBLE DESIGN FACTORY COMPANY
(A CLOSED SAUDI JOINT STOCK COMPANY)
FINANCIAL STATEMENTS TOGETHER WITH INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022
(All amounts in Saudi Riyals unless otherwise stated)

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INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

To the **Shareholders of Marble Design Factory Company**
 (A Closed Saudi Joint Stock Company)

Introduction:

We have reviewed the accompanying interim condensed consolidated statement of financial position of **Marble Design Factory Company** (a Closed Saudi Joint Stock Company) "the company" and its subsidiary collectively referred to together as the "Group", as of June 30, 2023, and the related interim condensed consolidated statement of profit or loss and the other comprehensive income, interim condensed consolidated statements of changes in shareholders' equity and interim condensed consolidated cash flows for the six-months period then ended, and a summary of significant accounting policies and other explanatory notes. The company's management is responsible for preparing and presenting these interim condensed consolidated financial statements in accordance with International Accounting Standard No.34 (Interim Financial Reporting) endorsed in the Kingdom of Saudi Arabia. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of Review:

We conducted our review in accordance with the International Standard on Review Engagements No. (2410) Review of interim Financial Information performed by the independent auditor of the entity, endorsed in the Kingdom of Saudi Arabia. A review of the interim condensed consolidated financial statements consists of making inquiries, primarily, to those responsible for 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 the International Standards of Auditing endorsed in the Kingdom of Saudi Arabia, 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 such an audit opinion.

Conclusion:

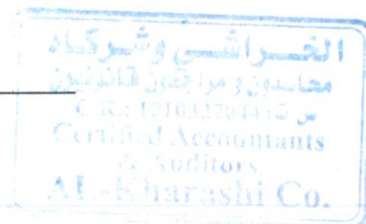
Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements, have not been prepared in all material respects, in accordance with the International Accounting Standard No. 34 (Interim Financial Report) endorsed in the Kingdom of Saudi Arabia.

For Al-Kharashi Co.




Abdullah S. Al Msned
 License No. (456)


Riyadh:
 Muharam 28, 1445 H
 August 15, 2023




Marble Design Factory Company
(A Closed Saudi Joint Stock Company)
Interim condensed consolidated statement of financial position (Unaudited)
As of June 30, 2023
(All amounts are in Saudi Riyals)

	Note	June 30, 2023 (Unaudited)	December 31, 2022 (Audited)
Assets			
Non-current assets:			
Property, plant, and equipment	6	27,119,087	30,863,072
Right -of- use assets		3,620,740	1,186,949
Projects in progress		-	485,788
Total non-current assets		30,739,827	32,535,809
Current assets:			
Trade receivable		4,036,805	3,380,282
Other debit balances		6,461,270	6,376,157
Inventories	7	52,138,961	53,874,196
Cash and cash equivalents	8	14,534,645	4,898,498
Total current assets		77,171,681	68,529,133
Total assets		107,911,508	101,064,942
Shareholders' Equity and Liabilities			
Shareholders' Equity:			
Share capital		60,000,000	60,000,000
Statutory reserve		5,038,799	5,038,799
General reserve		3,500,000	3,500,000
Retained earning		29,167,275	18,527,054
Total Shareholders 'Equity		97,706,074	87,065,853
Liabilities			
Non-current liabilities:			
Leases liabilities - non-current portion		2,212,320	254,763
Employees defined benefits obligations		1,937,054	1,820,176
Total non-current liabilities		4,149,374	2,074,939
Current liabilities:			
Leases liabilities - current portion		463,656	181,913
Trade payables		572,696	742,458
Other credit balances		4,448,708	9,274,805
Zakat provision	9	571,000	1,724,974
Total Current Liabilities		6,056,060	11,924,150
Total liabilities		10,205,434	13,999,089
Total Shareholders' Equity and liabilities		107,911,508	101,064,942


Chief Financial Officer
Haifa M. Alkharashi


Chief Executive Officer
Nawaf M. Alkharashi


Chairman
Ahmed A. Alkharashi

The accompanying notes are an integral part of these Interim condensed consolidated financial statements
(Unaudited)

Marble Design Factory Company
(A Closed Saudi Joint Stock Company)
Interim condensed consolidated statement of profit or loss and other comprehensive income (Unaudited)
For the six-months period ended June 30, 2023
(All amounts are in Saudi Riyals)

	Note	For the six-months period ended	
		June 30	
		2023	2022
		(Unaudited)	(Unaudited)
Revenues		26,793,279	25,274,210
Cost of revenues	10	(9,127,681)	(8,970,028)
Gross profit		17,665,598	16,304,182
General and administrative expenses	11	(7,541,720)	(5,737,900)
Profit from operations		10,123,878	10,566,282
Other business results:			
Other income		-	23,914
Government grants		70,500	181,750
Gain from sale of property, plant and equipment		1,016,843	-
Profit for the period before zakat		11,211,221	10,771,946
Zakat		(571,000)	(485,000)
Zakat differences for previous years		-	(484,035)
Net profit for the period		10,640,221	9,802,911
Other Comprehensive Income:			
Other Comprehensive Income items		-	-
Total comprehensive income for the period		10,640,221	9,802,911
Earnings per share (in SAR):			
From net profit for the period	12	1.77	1.63



Chief Financial Officer
Haifa M. Alkharashi



Chief Executive Officer
Nawaf M. Alkharashi

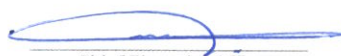



Chairman
Ahmed A. Alkharashi


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Arable Design Factory Company
 (Closed Saudi Joint Stock Company)
 Interim condensed consolidated statement of changes in shareholders' equity (Unaudited)
 for the six-months period ended June 30, 2023
 All amounts are in Saudi Riyals

	Share capital	Statutory reserve	Retained earnings	Additional Contribution	General reserve	Total
Balance as of January 1, 2023 (Audited)	60,000,000	5,038,799	18,527,054	-	3,500,000	87,065,853
Net profit for the period	-	-	10,640,221	-	-	10,640,221
Balance as of June 30, 2023 (Unaudited)	60,000,000	5,038,799	29,167,275	-	3,500,000	97,706,074
Balance as of January 1, 2022 (Audited)	11,000,000	2,776,597	47,370,080	24,297,155	-	85,443,832
Increase of Share Capital	49,000,000	-	(27,700,000)	(21,300,000)	-	-
Net profit for the period	-	-	9,802,911	-	-	9,802,911
Balance as of June 30, 2022 (Unaudited)	60,000,000	2,776,597	29,472,991	2,997,155	-	95,246,743


 Chief Financial Officer
 Haifa M. Alkharashi



 Chief Executive Officer
 Nawaf M. Alkharashi



 Chairman
 Ahmed A. Alkharashi


The accompanying notes are an integral part of these Interim condensed consolidated financial statements (Unaudited).

Marble Design Factory Company
(A Closed Saudi Joint Stock Company)
Interim condensed consolidated statement of cash flows (Unaudited)
For the six- months period ended June 30,2023
(All amounts are in Saudi Riyals)

	For the six-months period ended 30 June	
	2023	2022
	(Unaudited)	(Unaudited)
Cash flows from operating activities:		
Net profit for the period before zakat	11,211,221	10,771,946
Adjustments for non-cash items:		
Depreciation of property, plant, and equipment	1,359,070	1,381,642
Amortization of right -of- use assets	496,138	338,203
Employee defined benefit obligation expenses	140,000	150,000
Finance cost for right -of-use assets	23,419	19,058
Gain from sale of property, plant and equipment	(1,016,843)	-
Change in working capital:		
Trade receivables	(656,523)	814,658
Other debit balances	(85,115)	(5,290,098)
Inventories	1,735,235	(1,970,414)
Trade payables	(169,762)	(1,605,904)
Other credit balances	(4,826,097)	(345,957)
Zakat paid	(1,724,973)	(1,742,463)
Employees defined benefit obligation paid	(23,122)	(83,787)
Net cash flow generated from operating activities	6,462,648	2,436,884
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(192,112)	(1,324,471)
Proceeds from sale of property, plant and equipment	4,100,000	41
Addition to projects in progress	(20,341)	(292,383)
Net cash flow generated from/ (used in) investing activities	3,887,547	(1,616,813)
Cash flows from financing activities:		
Lease liabilities payments	(714,048)	(997,150)
Net cash flow used in financing activities	(714,048)	(997,150)
Net change in cash and cash equivalents	9,636,147	(177,079)
Cash and cash equivalent at the beginning of the period	4,898,498	5,352,216
Cash and cash equivalents at end of the period	14,534,645	5,175,137
Non-cash transactions		
Increase of capital transferred from the retained earning	-	(27,700,000)
Increase of capital transferred from additional contribution	-	(21,300,000)
Addition to right -of- use assets	2,929,929	-
Addition to lease liabilities	2,929,929	-


Chief Financial Officer
Haifa M. Alkharashi


Chief Executive Officer
Nawaf M. Alkharashi


Chairman
Ahmed A. Alkharashi

The accompanying notes are an integral part of these interim condensed consolidated financial statements
(Unaudited).

1. General Disclosure

1/1- Company information

Marble design factory company - a closed Saudi joint stock company (referred to below the "company") The company's headquarters is in Riyadh, according to Commercial Register No. 1010423253 on 12/11/1435 AH to practice its activities in:

Marble cutting and installation, the activities of the company's articles of association are the manufacturing industries, construction and building, freight and storage, real estate activities, administrative services, and support services.

The company has the following sub -commercial registers:

Statement	Commercial Registration No	Register history	Headquarters	Activity
Marble Design Company for Contracting	1010232822	26/4/1428 AH	Riyadh	General contracting and buildings
Marble design factory company	2051239375	03/06/1443 AH	Al Khobar	Retailing for marble, natural & artificial stone, ceramic, porcelain, and marble installation
Marble design factory company	1010772826	13/06/1443 AH	Riyadh	Retailing for marble, natural & artificial stone, ceramic, porcelain, and marble installation

- Marble design factory company (a closed joint stock company) obtained a national industrial facility license No. (431110119818) on 13/10/1439 AH.
- During the previous year, on 27/06/1443 AH (corresponding to 30/01/2022 AD), the shareholders decided to transfer the company from a limited liability company to a closed Saudi joint stock company.

The headquarters is in the following address:

Kingdom of Saudi Arabia, Riyadh- 8416 Sadous, the industrial zone, p. 59268, postal code 13968

1/2- Consolidated financial statements:

The company's financial statements, are consolidated with the financial statements of the Home way Real Estate Development Company "The subsidiary" - a limited liability company - one person company whose headquarters is in Riyadh according to commercial registry No. 1010250230 dated 13/05/1429 AH and ends on 19/1/1445 AH - to practice Its activity in: "General construction of residential buildings, general construction of non -residential buildings such as schools, hospitals and hotels, retail marble, natural & artificial stone, ceramic and porcelain, buying and selling lands and real estate and dividing them and selling activities on the map, managing and leasing real estate owned or leased (residential), management and rental Realized or leased properties (non -residential).

-The following is the ownership data of the subsidiary included in these consolidated financial statements:

The company	subsidiary	Year Founded	Ownership percentage		Activity	Headquarters
			30 June 2023	30 June 2022		
Home way for Real Estate Development		2008 AD	%100	%100	Real estate	Kingdom of Saudi Arabia

2. Basis of preparation

Statement of compliance:

These interim condensed consolidated financial statements were prepared in accordance with IAS 34 (Interim Financial Reports) that is endorsed in the kingdom of Saudi Arabia and other standards and pronouncements that are issued by Saudi Organization for Chartered and Professional Accountants (SOCPA)

These interim condensed consolidated financial statements don't include all the information and disclosures required to prepare a full set of the consolidated financial statements. Hence, these interim condensed consolidated financial statements should be read on conjunction with the group consolidated financial statements for the year ended December 31,2022 AD.

3. Basis of measurement:

3/1 The principle of historical cost:

These interim condensed consolidated financial statements are prepared in accordance with the principle of historical cost and using Accrual basis and the concept of continuity of activity, except the following:

- The employees' defined benefits obligation, which is recognized at the present value of future obligations using the Projected Unit Credit Method.

3/2 Presentation currency and activity:

The financial statements are prepared in the Saudi Riyal, which represents the group's activity currency, all the amounts are rounded to the nearest Saudi Riyals.

4. Basis for consolidating

These interim condensed consolidated financial statements, which include the interim condensed consolidated statement of financial position, the interim condensed consolidated statement of profit or loss and other comprehensive income, the interim condensed consolidated statement of changes in shareholder's equity, the interim condensed consolidated statement of cash flow and notes to the condensed consolidated interim financial statements of the Group, include assets, liabilities and results of the company's business and subsidiaries as shown in note(1) . Subsidiaries are the companies controlled by the Group, and in particular, the group controls the invested company only when the group has:

- Authority over the invested company (the existence of rights that give the group a current ability to direct activities related to the company invested in it).
- Exposure to risks or has rights to obtain different returns through its relationship with the company in which it invests.
- The ability to use its powers over the invested company to influence its returns.

In general, there is an assumption that the majority of voting rights result in control. In support of this assumption, when the group has less than a majority in voting rights or similar rights in the company in which it is invested, the Group takes into account all the facts and circumstances involved in this when ascertaining whether it exercises control over the company in which it invests, including:

- Contractual arrangements with other voting rights holders of the company in which the investor is invested.
- Rights resulting from other contractual arrangements.
- The voting rights of the group and the potential voting rights.

Subsidiaries are consolidated from the date they begin to control and until they cease to exercise that control. The group accounts for business combinations using the acquisition method when the control is transferred to the group. The converted compensation in the acquisition is generally measured at fair value, as is the case with the net identifiable assets acquired. The excess of the cost of acquisition over the fair value of the identifiable net assets acquired is recorded as goodwill in condensed consolidated interim statement of financial position. non- controlling equity is measured by its share of net assets identifiable to the company acquired at the date of acquisition. The share in profit or loss and net assets not controlled by the Group is listed as a separate item in the interim condensed consolidated statement of profit or loss and other comprehensive income and within the equity in the interim condensed consolidated statement of financial position. Intra-group balances and transactions, and any unrealized income and expenses arising from intra-group transactions, are eliminated. Accounting policies of subsidiaries are aligned, where necessary, to ensure consistency with the policies adopted by the Group.

5. Summary for significant accounting policies:

5/1 Judgments, estimates and important accounting assumptions:

The preparation of these interim condensed consolidated financial statements requires management to use provisions and estimates that affect the application of accounting policies and the amounts listed assets and obligations and the disclosure of possible assets and obligations in the date of financial statements, revenues and expenses, and although estimates are based on the best information and events available to the management on the date of issuing financial statements, However, the actual final results may vary fundamentally different from these estimates. These estimates and assumptions are reviewed periodically, the impact of the amendments resulting from changing accounting estimates is shown in the period in which it occurs if the impact of the amendment on the year in which the change occurred only or in the year in which the change occurred and the coming years occurred if the impact of the amendment extends to the year in which the change occurred and coming years.

In the context of applying the group's accounting policies, the management has set the following estimates and provisions, which are essential in the financial statements:

- Measuring defined benefits obligations, major actuarial assumptions.
- Measurement of the impairment allowance of receivables, which is a basic assumption of estimating the weighted average of losses.

5/2 Property, plant, and equipment:

Property, plant and equipment are measured at cost less accumulated depreciation and any impairment losses. Cost includes direct expenditure to acquire the asset. Improvements that significantly increase the useful life of the asset are capitalized. All other expenses related to repairs and maintenance are charged to the statement of profit or loss as incurred. Depreciation on property and equipment is calculated using the straight-line method, net of the estimated residual value, over a period their expected useful lives are according to the following annual percentages.

Statement	Consumption rate	Statement	Consumption rate
•Buildings	%5	• Decorations	%15
•Building fixtures on the land of others	%10	• Vehicles	%20
•Furniture, furnishing, and office equipment.	%10	• Computer and software	%25
•Machine & equipment	%12.5		

If an item of property, plant and equipment consists of components of individual parts for which other appropriate methods or rates of depreciation are applied, then each part is depreciated separately. A separate part is a physical part or a non-physical part that represents a major inspection or repair.

An item of property, plant and equipment is derecognized upon disposal of the asset or when no future economic benefits are expected from its use. Any gain or loss on disposal of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognized.

When there are indications of a change in the estimated residual value or the expected useful lives of property, plant and equipment, the previous estimates are reviewed by management and based on this review, the estimated residual values, expected useful lives or depreciation methods for property and equipment are adjusted prospectively.

5/3 The accounting policies applied to these consolidated brief financial statements are the same as those applied to the unified financial statements for the fiscal year ending December 31, 2022.

Marble Design Factory Company
(A Closed Saudi Joint Stock Company)
Notes to the Interim condensed consolidated financial statements (Unaudited)
For the six- months period ended June 30,2023
(All amounts are in Saudi Riyals)

b. Property, plant, and equipment:	Lands	Buildings	Buildings on the land of others	Furniture, fixtures and office equipment	Machinery & equipment	Decorations	Vehicles	Computers and software	Total
Cost:									
Balance as of January 1,2023(Audited)	10,524,560	14,271,717	295,343	2,625,913	11,366,792	791,441	2,467,091	688,428	43,031,285
Addition during the period	-	-	-	94,201	68,654	-	-	29,257	192,112
Disposals during the period	(2,339,411)	(999,730)	-	(162,562)	-	-	-	-	(3,501,703)
Balance as of June 30,2023(Unaudited)	8,185,149	13,271,987	295,343	2,557,552	11,435,446	791,441	2,467,091	717,685	39,721,694
Accumulated Depreciation									
Balance as of January 1,2023(Audited)	-	3,511,095	295,343	837,373	5,067,235	791,441	1,219,659	446,067	12,168,213
Depreciation the period	-	313,933	-	119,511	693,323	-	180,394	51,909	1,359,070
Accumulated depreciation for disposals	-	(899,758)	-	(24,918)	-	-	-	-	(924,676)
Balance as of June 30,2023(Unaudited)	-	2,925,270	295,343	931,966	5,760,558	791,441	1,400,053	497,976	12,602,607
Net book value:									
Balance as of June 30,2023(Unaudited)	8,185,149	10,346,717	-	1,625,586	5,674,888	-	1,067,038	219,709	27,119,087
Balance as of December 31,2022(Audited)	10,524,560	10,760,622	-	1,788,540	6,299,557	-	1,247,432	242,361	30,863,072

Marble Design Factory Company
(A Closed Saudi Joint Stock Company)
Notes to the Interim condensed consolidated financial statements (Unaudited)
For the six- months period ended June 30,2023
(All amounts are in Saudi Riyals)

7. Inventories:

	<u>June 30, 2023</u> (Unaudited)	<u>December 31, 2022</u> (Audited)
Marble and natural stone slabs	52,024,788	53,754,744
Raw materials	114,173	119,452
	<u>52,138,961</u>	<u>53,874,196</u>

8. Cash and cash equivalents:

	<u>June 30, 2023</u> (Unaudited)	<u>December 31, 2022</u> (Audited)
Cash at bank	3,534,645	4,898,498
Deposits (less than three months)	11,000,000	-
	<u>14,534,645</u>	<u>4,898,498</u>

9. Zakat:

Zakat position:

The group submitted its consolidated Zakat declaration to the General Authority for Zakat, Tax and Customs until the fiscal year 2022 and obtained a certificate from the Public Authority for Zakat, Tax and Customs valid until 21/10/1445 AH corresponding to 30/4/2024 AD.

Zakat Division Movement Statement:

	<u>June 30, 2023</u> (Unaudited)	<u>December 31, 2022</u> (Audited)
Balance at the beginning of the period/ year	1,724,974	1,212,646
Zakat for period/year	571,000	1,770,757
Zakat differences for previous years	45,783	484,035
Zakat paid	(1,770,757)	(1,742,464)
Balance at the end of the period/ year	<u>571,000</u>	<u>1,724,974</u>

Marble Design Factory Company
(A Closed Saudi Joint Stock Company)
Notes to the Interim condensed consolidated financial statements (Unaudited)
For the six- months period ended June 30,2023
(All amounts are in Saudi Riyals)

10. Cost of revenues:

	<u>June 30, 2023</u> <u>(Unaudited)</u>	<u>June 30, 2022</u> <u>(Unaudited)</u>
Cost of goods sold	7,574,005	7,055,761
Depreciation of property, plant and equipment	883,396	898,066
Operation expenses	661,967	567,873
Freight, shipping, and customs expenses	8,313	448,328
	<u>9,127,681</u>	<u>8,970,028</u>

11. General and administrative expenses:

	<u>June 30, 2023</u> <u>(Unaudited)</u>	<u>June 30, 2022</u> <u>(Unaudited)</u>
Salaries, wages and related	2,485,800	2,560,738
Marketing expenses	1,071,076	133,799
Allowance and rewards of the members of BOD and re- lated committees	970,000	-
Professional fees and consultations	686,381	589,606
Amortization of right of use assets	496,138	338,203
Depreciation of property, plant and equipment	475,674	483,576
Communication and rewards	336,700	143,500
Social insurance	188,815	215,985
Maintenance and repair	167,903	190,117
Defined employee benefits	140,000	150,000
Medical insurance	110,788	54,536
Fees and certificates	91,022	235,404
Fuels	58,220	48,345
Phone and mail	54,955	50,769
Visa and residencies	51,919	70,486
Stationary	43,089	36,746
Water, electricity, and utilities	37,851	70,244
Interest of lease contracts	23,419	19,058
Employees' tickets	20,000	70,000
Property insurance	19,000	19,000
Bank commissions	12,970	247,696
Other exp	-	10,092
	<u>7,541,720</u>	<u>5,737,900</u>

12. Earnings per share:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
	<u>(Unaudited)</u>	<u>(Unaudited)</u>
Net profit for the period	10,640,221	9,802,911
Number of shares	6,000,000	6,000,000
Earnings per share	<u>1.77</u>	<u>1.63</u>

The earnings of the reduced per share is the same as the basic earnings per share, as the company has no reduced tools.

13. Fair value measurement:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Underlying the definition of fair value is the presumption that the Company is a going concern and there is no intention or requirement to curtail materially the scale of its operations or to undertake a transaction on adverse terms.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange dealer, broker, industry Company, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

When measuring the fair value, the Company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that can be accessed at the measurement date.
- Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Company's financial assets consist of cash and bank balances, investment, restricted cash deposits and other receivables, its financial liabilities consist of trade payables, financial facilities and other liabilities.

The Company's management determines the policies and procedures for both recurring fair value measurement and for non-recurring measurement.

All financial assets and liabilities are measured at amortized cost and the carrying amounts of financial assets and financial liabilities measured at amortized cost approximate to their fair values.

14. Subsequent events:

Subsequent to the date of the attached financial statements for the six-month period ended on June 30, 2023, and on August 8, 2023, the shares of the Marble Design Factory Company were listed and started trading in Tadawul - with the trading code 9575 and the international code SA15S0S4LJH9, at a price of 56 Saudi Riyals per share, as the company offered 600 thousand Shares representing 10% of the total shares of the company.

15. Approval of the Interim condensed consolidated financial statements:

The interim condensed consolidated financial statements were approved by the Company's Board of Directors on 28 Muharram 1445H (August 15, 2023G)