

DHOFAR BEVERAGE AND FOOD STUFF COMPANY SAOG

Notes

1. Inventories:

Inventories can be analyzed as follows:

	30/06/2025	30/06/2024
	RO.	RO.
Raw materials	430,635	335316
Semi-finished Goods	85,598	35626
Finished goods	201,100	148644
Spares and consumables	159,945	133846
	<u>877,278</u>	<u>653,432</u>

Finished goods at 30 June 2025 represent 17 days of sales (year 2024, 13 days).

2. Trade receivables:

At 30th June 2025 Trade receivables can be analyzed as follows:

	30/06/2025	30/06/2024
	RO	RO
Trade receivables	825,202	731273
Less: Provisions	(222,624)	(156,044)
	<u>602,578</u>	<u>575,229</u>

3. Bank loans and overdrafts:

These can be analyzed as follows:

	30/06/2025	30/06/2024
	RO	RO
Bank Loans	575,548	216,000
Overdraft & LTR	1,323,053	1,064,563
	<u>1,898,601</u>	<u>1,280,563</u>

4. Investments:

Investments include all long term and short term investments of the company, excluding only those associates and subsidiaries listed in Note 5. All marketable securities are carried at their open market value. Unquoted investments are carried at cost adjusted for any permanent diminutions in value.

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Investments can be analyzed as follows:

	Book Value 30/06/2025 RO	Book value 30/06/2024 RO	Cost*
<i>Marketable securities – MSM</i>			
Investment	54,572	220,195	49,037
Industrial	87,510	0	77,833
Services	147,045	75,389	169,778
	<u>289,127</u>	<u>295,584</u>	<u>296,648</u>
<i>Unquoted and other investments</i>			
Unquoted Omani shares	99,000	99,000	99,000
Other	92,522	92,522	92,522
	<u>191,522</u>	<u>191,522</u>	<u>191,522</u>
	<u>480,649</u>	<u>487,106</u>	<u>488,170</u>

5. Investments.

Investment income

Realized

Realized investment income represents gains and losses on disposal of investments and other realized investment related gains and losses.

Unrealized

Marketable securities are recorded at their open market value. Movements in the carrying values of marketable securities are taken to unrealized investment income.

G Dividend:

Dividend income represents dividend received during this period and receivable for this year.

Investment income can be analyzed as follows:

	30/06/2025 RO	30/06/2024 RO
Realized Profit / Loss	2,123	118025
Unrealized Profit / Loss	(12,570)	41255
Dividend Income	29,036	7852
	<u>18,589</u>	<u>167,132</u>

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6. Related Parties:

Loans, Advances, Receivables Due, Provisions & Write-offs

Loans, advances or receivables due from related parties or holders of 10% or more of the company's shares, or their family members, minus all provisions and write-offs which have been made on these accounts at any time, are further analyzed as follows:

ACCOUNTS RECEIVABLES:	30/06/2025	30/06/2024
	RO	RO
Salalah Mineral Water Co	1,491	1,291
		-
Al Ezz Foods & Investment Co.	11,393	-
	12,884	1,291

ACCOUNTS PAYABLES:	31/03/2025	31/03/2024
	RO	RO
Dhofar Cattle Feed Co., Salalah	153	153
National Packaging Factory, sall	14,269	16,197
Shanfari & Partners Co. Salalah	-	-
Salalah Mineral Water Co LLC	23,775	23,775
Total	38,197	40,125

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7. Provisions:

Changes to the level of provisions during the period can be analyzed as follows:

Provisions for:	Advances & Receivables	Value of Inventories	Other Excise Tax	Total
Beginning balance of Provisions	222,624	-	171,412	394,036
Provided during the period	-	-	383,632	383,632
(Released) during the period	-	-	(212,299)	(212,299)
(Written Off) during the period		-	-	
Provisions Balance as of 30/06/2025	222,624	-	342,745	565,369

8. Assets:

The book value of assets before and after provisions can be shown as follows:

Book Value of Assets:	Advances & Receivables	Invest- ments	Fixed Assets	Stock	Cash & bank	Total
Value of Assets before Provision	1,185,453	479,920	9,176,749	877,278	148,844	11,868,244
Provision balance of 30 th June 2025	(222,624)	-	(5,399,684)	-	-	(5,622,308)
Book Value of Assets as on 30 th June 2025	962,829	479,920	3,777,065	877,278	148,844	6,245,936

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9. Holders of 10% of the Company Shares:

All those shareholders of the company who own 10% or more of the company's shares, whether in their name, or through a nominee account, and the number of shares they hold are as follows:

Name of the company	30-06-2025	30-06-2024
	RO	RO
1 <i>Dhofar cattle feed co. (SAOG)</i>	608,991	608,991
2 <i>Economic organization for trade & contracting</i>	284,326	284,326
3 <i>The global Omani investment company(SAOG)</i>	200,990	200,990