

DHOFAR BEVERAGES AND FOODSTUFF CO. SAOG
Notes to the Financial Statement for the Period Ended
31st March 2026

DHOFAR BEVERAGE AND FOOD STUFF COMPANY SAOG

1. **Inventories:**

Inventories can be analyzed as follows:

	31/03/2026	31/03/2025
	RO.	RO.
Raw materials	404,924	380,573
Semi-finished Goods	94,211	99,562
Finished goods	184,918	144,795
Spares and consumables	153,292	154,514
	<u>837,344</u>	<u>779,445</u>

Finished goods at 30th Sep 2025 represent 11 days of sales (year 2024, 17 days).

2. **Trade receivables:**

At 31st March 2026, trade receivables can be analyzed as follows:

	31/03/2026	31/03/2025
	RO	RO
Trade receivables	819,608	760,650
Less: Provisions	-232,878	-156,044
	<u>586,730</u>	<u>604,606</u>

3. **Bank loans and overdrafts:**

These can be analyzed as follows:

	31/03/2026	31/03/2025
	RO	RO
Bank Loans	624,411	198,000
Overdraft & LTR	1,513,203	1,358,495
	<u>2,137,614</u>	<u>1,556,495</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 31/03/2026 RO	Book value 31/03/2025 RO
<i>Marketable securities – MSM</i>		
Investment	312,549	73,142
Industrial	254,820	63,689
Services	0	153,165
	<u>567,369</u>	<u>289,996</u>
<i>Unquoted and other investments</i>		
Unquoted Omani shares	99,000	99,000
Other	92,522	92,522
	<u>191,522</u>	<u>191,522</u>
	<u>758,891</u>	<u>481,518</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 dividends received during this period and receivable for this year.

Investment income can be analyzed as follows:

	31/03/2026 RO	31/03/2025 RO
Realized Profit / (Loss)	23,359	-4,081
Unrealized Profit / (Loss)	93,859	-11,747
Dividend Income	26,883	25,425
	<u>144,102</u>	<u>9,597</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:	31/03/2026 RO	31/03/2025 RO
Salalah Mineral Water Co	1,691	1,491
Al Ezz Foods And Investment Co.	14,943	7,796
	<u>16,634</u>	<u>9,287</u>

ACCOUNTS PAYABLES:	31/03/2026 RO	31/03/2025 RO
Dhofar Cattle Feed Co., Salalah	153	153
National Packaging Factory, sall	6,867	15,439
Salalah Mineral Water Co LLC	23,775	23,775
Total	<u>30,795</u>	<u>39,367</u>

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	232,878	-	555,392	788,270
Provided during the period	-	-	115,797	115,797
(Released) during the period	-	-	-	-
(Written Off) during the period	(24)	-	-	(24)
Provisions Balance as of 31/03/2026	<u>232,854</u>	<u>-</u>	<u>671,188</u>	<u>904,042</u>

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8. Assets:

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

Assets:						
Book Value of Assets:	Advances & Receivables	Investments	Fixed Assets	Stock	Cash & bank	Total
Value of Assets before Provision	1,179,150	758,891	9,498,633	837,344	73,601	12,347,619
Provision balance of 31st March 2026	-222,624	-	-5,559,338	-	-	-5,781,962
Book Value of Assets as on 31st March 2026	956,526	758,891	3,939,295	837,344	73,601	6,565,657

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	% Holding 2026	31/03/2026 RO	% Holding 2025	31/03/2025 RO
Dhofar International Development and Investment Company SAOG	25%	499,999	-	-
Dhofar Foods and Investment	10%	208,992	30%	608,991
Economic Enterprises for Trdg. & Cont.	14%	284,256	14%	284,326
Oman International Co for Investment	10%	203,715	10%	200,990