ظفار للأغذية والاستثمار
DHOFAR FOODS AND INVESTMENT

Actuals/Unaud Rlat5 unaudited

Statement of changes in equity	General reserve Consolidated 01/01/2026 - 31/03/2026	General reserve Standalone 01/01/2026 - 31/03/2026	Special reserve 01/01/2026 - 31/03/2026	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale Consolidated 01/01/2026-31/03/2026	Total equity attributable to owners of parent Consolidated 01/01/2026-31/03/2026	Issued capital Consolidated 01/01/2026 - 31/03/2026	Issued capital Standalone 01/01/2026 - 31/03/2026	Non-controlling interests Consolidated 01/01/2026 - 31/03/2026	Other equity interest Consolidated 01/01/2026 - 31/03/2026	Other reserves Consolidated 01/01/2026 - 31/03/2026	Other reserves Standalone 01/01/2026 - 31/03/2026	Reserve of cash flow hedges Consolidated 01/01/2026 - 31/03/2026	Reserve of change in fair value of financial liability attributable to change in credit risk of liability Consolidated 01/01/2026-31/03/2026	Reserve of change in value of foreign currency basis spreads Consolidated 01/01/2026-31/03/2026	Reserve of change in value of forward elements of forward contracts Consolidated 01/01/2026-31/03/2026	Reserve of change in value of time value of options Consolidated 01/01/2026-31/03/2026	Foreign currency translation reserve Consolidated 01/01/2026-31/03/2026	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Consolidated 01/01/2026-31/03/2026	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Standalone 01/01/2026-31/03/2026	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments Consolidated 01/01/2026-31/03/2026	Reserve of remeasurements of defined benefit plans Consolidated 01/01/2026-31/03/2026	Reserve of share-based payments Consolidated 01/01/2026-31/03/2026	Retained earnings (accumulated Losses) Consolidated 01/01/2026-31/03/2026	Retained earnings (accumulated Losses) Standalone 01/01/2026-31/03/2026	Revaluation reserve Consolidated 01/01/2026 - 31/03/2026	Revaluation reserve Standalone 01/01/2026 - 31/03/2026	Share premium Consolidated 01/01/2026 - 31/03/2026	Statutory reserve Consolidated 01/01/2026 - 31/03/2026	Statutory reserve Standalone 01/01/2026 - 31/03/2026	Treasury shares Consolidated 01/01/2026 - 31/03/2026	Consolidated 01/01/2026 - 31/03/2026	Standalone 01/01/2026 - 31/03/2026
STATEMENT OF CHANGES IN EQUITY																																
STATEMENT OF CHANGES IN EQUITY																																
Equity at beginning of period (before adjustments)	3,712,000	3,712,000	0		0	42,794,000	17,431,154	17,431,154		0	4,805,000	424,000	0	0	0	0	0	0	2,179,000	2,179,000	0	0	0	1,462,846	10,641,624	10,010,000	6,603,000	0	3,194,000	3,194,000	0	42,794,000	44,264,778
Equity at beginning of period (after adjustments)	**3,712,000**	**3,712,000**	**0**		**0**	**42,794,000**	**17,431,154**	**17,431,154**		**0**	**4,805,000**	**424,000**	**0**	**0**	**0**	**0**	**0**	**0**	**2,179,000**	**2,179,000**	**0**	**0**	**0**	**1,462,846**	**10,641,624**	**10,010,000**	**6,603,000**	**0**	**3,194,000**	**3,194,000**	**0**	**42,794,000**	**44,264,778**
CHANGES IN EQUITY																																
COMPREHENSIVE INCOME																																
Net Profit / (Loss) for the period					**1,446,217**														**(279,125)**	**(279,125)**					**1,446,217**	**956,204**						**1,446,217**	**956,204**
Other comprehensive income					**(279,125)**																											**(279,125)**	**(279,125)**
Total comprehensive income					**1,167,092**														**(279,125)**	**(279,125)**					**1,446,217**	**956,204**						**1,167,092**	**677,079**
Incremental depreciation					(174,199)																				(384,160)	473,906	440,093					(174,199)	540,000
Total increase (decrease) in equity					**1,356,259**														**(279,125)**	**(279,125)**					**1,062,057**	**(377,496)**	**(440,093)**					**1,356,259**	**545,165**
Equity at end of period	**3,712,000**	**3,712,000**	**0**		**44,032,359**	**17,431,154**	**17,431,154**			**0**	**4,805,000**	**424,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,899,875**	**1,899,875**	**0**	**0**	**0**	**3,453,636**	**12,766,521**	**9,536,594**	**6,242,707**	**0**	**3,194,000**	**3,194,000**	**0**	**44,032,359**	**44,607,947**

Actuals/Unaud Rlat5 unaudited

Statement of changes in equity	General reserve Consolidated 01/01/2025 - 31/03/2025	General reserve Standalone 01/01/2025 - 31/03/2025	Special reserve Consolidated 01/01/2025 - 31/03/2025	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale Consolidated 01/01/2025-31/03/2025	Total equity attributable to owners of parent Consolidated 01/01/2025-31/03/2025	Issued capital Consolidated 01/01/2025 - 31/03/2025	Issued capital Standalone 01/01/2025 - 31/03/2025	Non-controlling interests Consolidated 01/01/2025 - 31/03/2025	Other equity interest Consolidated 01/01/2025 - 31/03/2025	Other reserves Consolidated 01/01/2025 - 31/03/2025	Other reserves Standalone 01/01/2025 - 31/03/2025	Reserve of cash flow hedges Consolidated 01/01/2025 - 31/03/2025	Reserve of change in fair value of financial liability attributable to change in credit risk of liability Consolidated 01/01/2025-31/03/2025	Reserve of change in value of foreign currency basis spreads Consolidated 01/01/2025-31/03/2025	Reserve of change in value of forward elements of forward contracts Consolidated 01/01/2025-31/03/2025	Reserve of change in value of time value of options Consolidated 01/01/2025-31/03/2025	Foreign currency translation reserve Consolidated 01/01/2025-31/03/2025	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Consolidated 01/01/2025-31/03/2025	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income Standalone 01/01/2025-31/03/2025	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments Consolidated 01/01/2025-31/03/2025	Reserve of remeasurements of defined benefit plans Consolidated 01/01/2025-31/03/2025	Reserve of share-based payments Consolidated 01/01/2025-31/03/2025	Retained earnings (accumulated Losses) Consolidated 01/01/2025-31/03/2025	Retained earnings (accumulated Losses) Standalone 01/01/2025-31/03/2025	Revaluation reserve Consolidated 01/01/2025 - 31/03/2025	Revaluation reserve Standalone 01/01/2025 - 31/03/2025	Share premium Consolidated 01/01/2025 - 31/03/2025	Statutory reserve Consolidated 01/01/2025 - 31/03/2025	Statutory reserve Standalone 01/01/2025 - 31/03/2025	Treasury shares Consolidated 01/01/2025 - 31/03/2025	Consolidated 01/01/2025 - 31/03/2025	Standalone 01/01/2025 - 31/03/2025
STATEMENT OF CHANGES IN EQUITY																																
STATEMENT OF CHANGES IN EQUITY																																
Equity at beginning of period (before adjustments)	3,712,000	3,712,000			38,935,000	17,431,154	17,431,154	(159,000)											3,871,000	3,871,000				(968,154)	5,542,846	12,014,000	8,445,000		2,875,000	2,875,000		38,776,000	41,877,000
Equity at beginning of period (after adjustments)	**3,712,000**	**3,712,000**			**38,935,000**	**17,431,154**	**17,431,154**	**(159,000)**											**3,871,000**	**3,871,000**				**(968,154)**	**5,542,846**	**12,014,000**	**8,445,000**		**2,875,000**	**2,875,000**		**38,776,000**	**41,877,000**
CHANGES IN EQUITY																																
COMPREHENSIVE INCOME																																
Net Profit / (Loss) for the period					**561,552**			**(14,239)**											**(323,819)**	**(323,819)**					**561,552**	**401,170**						**487,313**	**401,170**
Other comprehensive income					**(323,819)**														**(323,819)**	**(323,819)**												**(323,819)**	**(323,819)**
Total comprehensive income					**177,733**			**(14,239)**											**(323,819)**	**(323,819)**					**561,552**	**401,170**						**163,494**	**77,351**
Incremental depreciation					356,193			(14,239)																(384,160)	473,906	440,094	440,093					356,193	540,000
Total increase (decrease) in equity					**356,193**			**(14,239)**											**(323,819)**	**(323,819)**				**(384,160)**	**934,557**	**(440,094)**	**(440,093)**					**519,687**	**155,184**
Equity at end of period	**3,712,000**	**3,712,000**			**39,109,372**	**17,431,154**	**17,431,154**	**(173,239)**											**3,547,181**	**3,547,181**				**50,541**	**6,462,373**	**12,573,396**	**8,004,396**		**2,875,000**	**2,875,000**		**39,016,453**	**42,032,184**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 12 May 2026