

OMAN REFRESHMENT COMPANY SAOG

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2018

	Note	Group 2018 RO	Parent Company 2018 RO	Group 2017 RO	Parent Company 2017 RO
Assets					
Non-current assets					
Property, plant and equipment	17.1	25,959,163	25,775,976	19,367,329	19,367,329
Intangible assets	17.2	713,714	-	-	-
Advance for property, plant and equipment	17.6	25,843	25,843	587,692	587,692
Term deposits	16.3	25,500,000	25,500,000	7,000,000	7,000,000
Financial assets at fair value through profit and loss	16.5	13,031	13,031	-	-
Available-for-sale financial assets	16.5(a)	-	-	14,935	14,935
Deferred tax asset	17.3	467,091	467,091	296,838	296,838
Investment in subsidiary companies	15	-	730,000	-	100,000
		<u>52,678,842</u>	<u>52,511,941</u>	<u>27,266,794</u>	<u>27,366,794</u>
Current assets					
Term deposits	16.3	5,000,000	5,000,000	17,175,000	17,175,000
Inventories	17.4	4,721,595	4,691,692	5,555,382	5,555,382
Trade receivables	16.1	5,789,058	5,681,725	5,262,892	5,262,892
Other financial assets at amortised cost	16.2	2,904,227	3,001,986	-	-
Other receivables	16.2	-	-	2,893,064	2,893,064
Other current assets	17.5	1,627,203	1,601,196	450,310	450,310
Cash and cash equivalents	16.4	2,625,515	2,564,314	7,047,938	7,043,121
		<u>22,667,598</u>	<u>22,540,913</u>	<u>38,384,586</u>	<u>38,379,769</u>
Total assets		<u>75,346,440</u>	<u>75,052,854</u>	<u>65,651,380</u>	<u>65,746,563</u>

The financial statements along with notes and other explanatory information on pages 12 to 50 were approved by the Board of Directors on 04 FEB 2019 and were signed on their behalf by:



CHAIRMAN



DIRECTOR

OMAN REFRESHMENT COMPANY SAOG

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018 (CONTINUED)

	Note	Group 2018 RO	Parent Company 2018 RO	Group 2017 RO	Parent Company 2017 RO
Equity and liabilities					
Equity					
Share capital	18	5,000,000	5,000,000	5,000,000	5,000,000
Legal reserve	19	1,668,770	1,666,667	1,666,667	1,666,667
General reserve	20	2,500,000	2,500,000	2,500,000	2,500,000
Retained earnings		49,179,781	49,176,738	41,122,696	41,133,137
Total equity		58,348,551	58,343,405	50,289,363	50,299,804
Liabilities					
Non-current liabilities					
Non-current portion of term loans	16,7	-	-	1,532,138	1,532,138
Provision for employees' end of service benefits	17.7	1,498,375	1,492,474	1,579,457	1,579,457
		1,498,375	1,492,474	3,111,595	3,111,595
Current liabilities					
Current portion of term loans	16.7	6,023,854	6,023,854	3,600,694	3,600,694
Trade and other payables	16.6	7,219,093	6,941,600	6,624,526	6,709,268
Provision for income tax	13	2,256,567	2,251,521	2,025,202	2,025,202
		15,499,514	15,216,975	12,250,422	12,335,164
Total liabilities		16,997,889	16,709,449	15,362,017	15,446,759
Total equity and liabilities		75,346,440	75,052,854	65,651,380	65,746,563
Net assets per share	22	1.167	1.167	1.006	1.006

The financial statements along with notes and other explanatory information on pages 12 to 50 were approved by the Board of Directors on 04 FEB 2019 and were signed on their behalf by:

CHAIRMAN

DIRECTOR