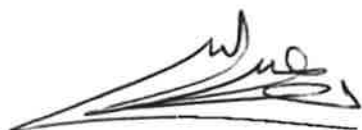


Oman Refreshment Company SAOG and its Subsidiaries


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Parent company and consolidated statement of financial position as at 31 December 2020

	Notes	Parent		Consolidated	
		2020 RO	2019 RO	2020 RO	2019 RO
Assets					
Non-current assets					
Property, plant and equipment	5	26,804,459	26,686,865	27,014,287	26,922,344
Intangible assets	6	-	-	613,714	663,714
Right-of-use assets	7	11,845	23,690	11,845	23,690
Investment in subsidiary companies	8	730,000	730,000	-	-
Deferred tax asset	24	132,698	289,360	132,698	289,360
Term deposits	9	23,901,720	7,000,000	23,901,720	7,000,000
Financial assets at fair value through profit or loss	10	13,765	13,765	13,765	13,765
Total non-current assets		51,594,487	34,743,680	51,688,029	34,912,873
Current assets					
Inventories	11	6,677,934	6,160,293	6,763,483	6,299,719
Trade receivables	12	6,103,930	6,129,276	6,281,170	6,323,931
Other receivables	13	4,916,616	5,352,955	4,214,708	4,569,077
Other current assets	14	3,256,830	1,183,014	3,294,382	1,191,201
Advance for property, plant and equipment	15	-	280,952	-	280,952
Term deposits	9	16,930,385	25,500,000	16,930,385	25,500,000
Cash and cash equivalents	16	11,821,985	6,614,936	11,890,039	6,853,121
Total current assets		49,707,680	51,221,426	49,374,167	51,018,001
Total assets		101,302,167	85,965,106	101,062,196	85,930,874

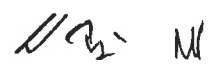


Chairman



Director

The accompanying notes form an integral part of these parent company and consolidated financial statements.



**Parent company and consolidated statement of financial position
as at 31 December 2020 (continued)**

	Notes	Parent		Consolidated	
		2020 RO	2019 RO	2020 RO	2019 RO
Equity and liabilities					
Equity					
Share capital	17	5,000,000	5,000,000	5,000,000	5,000,000
Legal reserve	18	1,666,667	1,666,667	1,668,770	1,668,770
General reserve	19	2,500,000	2,500,000	2,500,000	2,500,000
Retained earnings		60,070,222	53,889,305	59,971,025	53,885,827
Total equity		69,236,889	63,055,972	69,139,795	63,054,597
Liabilities					
Non-current liabilities					
Term loans	20	2,731,780	5,308,971	2,731,780	5,308,971
Lease liabilities	21	-	11,845	-	11,845
Employees' end of service benefits	22	1,268,239	1,492,496	1,272,862	1,494,733
Total non-current liabilities		4,000,019	6,813,312	4,004,642	6,815,549
Current liabilities					
Term loans	20	7,656,154	2,654,486	7,656,154	2,654,486
Lease liabilities	21	11,845	11,845	11,845	11,845
Trade and other payables	23	18,981,754	12,136,646	18,837,651	12,093,100
Provision for income tax	24	1,415,506	1,292,845	1,412,109	1,301,297
Total current liabilities		28,065,259	16,095,822	27,917,759	16,060,728
Total liabilities		32,065,278	22,909,134	31,922,401	22,876,277
Total equity and liabilities		101,302,167	85,965,106	101,062,196	85,930,874
Net assets per share	33	1.385	1.261	1.383	1.261



Chairman



Director

The accompanying notes form an integral part of these parent company and consolidated financial statements.

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