## UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

| | As on 30 June 2016 Group | As on 30 June 2016 Parent Company | As on 31 December 2015 Group | As on 31 December 2015 Parent Company |
|---|---|---|---|---|
| **ASSETS** | **RO'000** | **RO'000** | RO'000 | RO'000 |
| **Non-current assets** | | | | |
| Property, plant and equipment | **39,176** | **25,789** | 38,783 | 25,431 |
| Investment in a subsidiary | **--** | **2,227** | -- | 2,227 |
| Investment in an associate | **565** | **565** | 553 | 553 |
| Available for sale investments | **185** | **185** | 119 | 119 |
| **Total non-current assets** | **39,926** | **28,766** | 39,455 | 28,330 |
| **Current assets** | | | | |
| Held-to-maturity investments | **--** | **--** | 1,251 | 1,251 |
| Inventories | **44,205** | **37,754** | 37,809 | 34,266 |
| Trade and other receivables | **70,784** | **66,776** | 72,147 | 64,511 |
| Due from related parties | **364** | **364** | 397 | 397 |
| Cash and bank balances | **727** | **582** | 2,485 | 2,193 |
| Total current assets | **116,080** | **105,476** | 114,089 | 102,618 |
| **Total assets** | **156,006** | **134,242** | 153,544 | 130,948 |
| **EQUITY AND LIABILITIES** | | | | |
| **Capital and reserves** | | | | |
| Share capital | **8,970** | **8,970** | 8,970 | 8,970 |
| Share premium | **978** | **978** | 978 | 978 |
| Legal reserve | **4,445** | **2,990** | 4,445 | 2,990 |
| General reserve | **9,453** | **9,453** | 9,453 | 9,453 |
| Retained earnings | **65,881** | **64,303** | 64,559 | 62,615 |
| Cumulative changes in fair values | **338** | **522** | (1,204) | (1,331) |
| Equity attributable to equity holders of the parent | **90,065** | **87,216** | 87,201 | 83,675 |
| Non-controlling interests | **4,899** | **--** | 5,537 | -- |
| **Total equity** | **94,964** | **87,216** | 92,738 | 83,675 |
| **Liabilities** | | | | |
| **Non-current liabilities** | | | | |
| Term loans | **813** | **--** | 1,625 | -- |
| Deferred tax liability | **1,064** | **667** | 1,107 | 710 |
| Employees' end of service benefits | **1,673** | **1,562** | 1,559 | 1,456 |
| Total non-current liabilities | **3,550** | **2,229** | 4,291 | 2,166 |
| **Current liabilities** | | | | |
| Trade and other payables | **21,791** | **16,151** | 19,043 | 12,959 |
| Due to related parties | **74** | **798** | 197 | 849 |
| Bank borrowings | **32,580** | **26,576** | 33,138 | 29,096 |
| Current maturities of term loans | **1,625** | **--** | 1,625 | -- |
| Taxation | **1,422** | **1,272** | 2,512 | 2,203 |
| Total current liabilities | **57,492** | **44,797** | 56,515 | 45,107 |
| **Total liabilities** | **61,042** | **47,026** | 60,806 | 47,273 |
| **Total equity and liabilities** | **156,006** | **134,242** | 153,544 | 130,948 |
| **Net assets value per share** | **1.004** | **0.972** | 0.972 | 0.933 |