The National Detergent Co. SAOG

UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2026

Principal place of business:

Registered office
P.O. Box 3104, Ruwi, Postal Code 112
Sultanate of Oman

Corporate Office and Logistic Unit
Way No. 3605, Al Ghubrah,
Sultanate of Oman

Sohar Detergent Powder Unit
Road No. 5, Phase 1, Sohar Industrial Estate,
Sultanate of Oman

Sulphonation Unit
Way No. 6421, Ghala Industrial Estate,
Sultanate of Oman

Soap Unit
Road No. 13, Rusayl Industrial Estate,
Sultanate of Oman

Sohar Liquid Unit
Phase No. 5, Sohar Industrial Estate,
Sultanate of Oman

AquaPetro Chemicals Unit
Road No. 2, Rusayl Industrial Estate,
Sultanate of Oman

THE NATIONAL DETERGENT CO. SAOG

UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PRERIOD ENDED 31 MARCH 2026

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UNAUDITED SUMMARY OF PERFORMANCE
For the period ended 31 March 2026

	Three months period ended 31 March 2026 RO	**Three months period ended 31 March 2025** RO
Gross profit	**1,981,519**	2,511,634
Net profit after tax	**52,517**	359,545
Net assets per share	**Bzs 829**	Bzs 848
Basic earnings per share	**Bzs 3**	Bzs 18

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME

For the period ended 31 March 2026

	Note	**Three months period ended 31 Mar 2026 RO**	Three months period ended 31 March 2025 RO
Revenue	2	**6,174,086**	7,053,189
Cost of sales	3	**(4,192,567)**	(4,541,555)
Gross profit		**1,981,519**	2,511,634
Selling and distribution expenses	4	**(1,400,280)**	(1,590,932)
Administrative and general expenses	5	**(416,079)**	(410,774)
Other operating income		**2,751**	7,668
Profit from operations		**167,911**	517,596
Finance costs	7	**(106,126)**	(94,602)
Profit before tax		**61,785**	422,994
Taxation	8	**(9,268)**	(63,449)
Net profit for the period		**52,517**	359,545
Basic earnings per share	9	**Bzs 3**	Bzs 18

The attached notes 1 to 26 form part of these financial statements.

The National Detergent Co. SAOG

UNAUDITED STATEMENT OF FINANCIAL POSITION
At 31 March 2026

	Note	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Assets				
Non-current assets				
Property, plant and equipment	10	**17,669,210**	17,553,604	17,753,163
Lease Assets	10	**2,185,849**	2,158,235	2,238,499
Total non-current assets		**19,855,059**	19,711,839	19,991,662
Current assets				
Inventories	11	**4,772,102**	5,664,607	5,452,184
Trade and other receivables	12	**7,754,247**	8,316,781	6,750,389
Investment		**-**	100,000	-
Cash and cash equivalents	13	**238,200**	530,419	221,787
Total current assets		**12,764,549**	14,611,807	12,424,360
Total assets		**32,619,608**	34,323,646	32,416,022
Equity				
Share capital	14	**2,000,000**	2,000,000	2,000,000
Share premium	14	**364,263**	364,263	364,263
Legal reserve	16	**666,667**	666,667	666,667
Revaluation reserve	17	**10,892,250**	10,892,250	10,892,250
Retained earnings		**2,659,879**	3,043,782	3,107,362
Total equity		**16,583,059**	16,966,962	17,030,542
Liabilities				
Non-current liabilities				
Lease liabilities		**2,304,112**	2,227,284	2,338,407
Deferred taxation	19	**1,889,352**	1,939,871	1,904,745
Employees' end of service benefits	20	**875,254**	834,639	861,078
Total non-current liabilities		**5,068,718**	5,001,794	5,104,230
Current liabilities				
Current portion of lease liabilities		**141,215**	112,074	141,215
Short term bank borrowings	18	**4,149,113**	4,931,258	4,200,334
Trade and other payables	21	**6,529,011**	6,926,287	5,815,870
Taxation	8	**148,492**	385,271	123,831
Total current liabilities		**10,967,831**	12,354,890	10,281,250
Total liabilities		**16,036,549**	17,356,684	15,385,480
Total equity and liabilities		**32,619,608**	34,323,646	32,416,022
Net assets per share	22	**Bzs 829**	Bzs 848	Bzs 852

The financial statements were approved by the Board of Directors on 23 April 2026 and were signed on their behalf by:

Chairman **Chief Executive Officer**

The attached notes 1 to 26 form part of these financial statements.

UNAUDITED STATEMENT OF CHANGES IN EQUITY
At 31 March 2026

	Share Capital RO	Share Premium RO	Legal Reserve RO	Revaluation Reserve RO	Retained Earnings RO	Total RO
At 1 January 2025	2,000,000	364,263	666,667	10,892,250	3,684,237	17,607,417
Income for the year	-	-	-	-	423,125	423,125
Dividend paid	-	-	-	-	(1,000,000)	(1,000,000)
At 31 December 2025	2,000,000	364,263	666,667	10,892,250	3,107,362	17,030,542
At 1 January 2026	**2,000,000**	**364,263**	**666,667**	**10,892,250**	**3,107,362**	**17,030,542**
Profit for the period	-	-	-	-	**52,517**	**52,517**
Transaction with owners:	-	-	-	-	-	-
Dividend payable	-	-	-	-	**(500,000)**	**(500,000)**
At 31 March 2026	**2,000,000**	**364,263**	**666,667**	**10,892,250**	**2,659,879**	**16,583,059**

The attached notes 1 to 26 form part of these financial statements.

UNAUDITED STATEMENT OF CASH FLOWS

For the period ended 31 March 2026

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Operating activities			
(Loss) / profit before tax	**61,785**	422,994	500,661
Adjustment for:			
Depreciation and amortization	**242,711**	224,760	937,557
Gain on disposal of property, plant and equipment	**(2,619)**	-	(4,095)
Finance cost	**106,126**	94,602	398,742
Employees' end of services benefits	**26,721**	90,519	171,669
Operating profit before changes in working capital	**434,724**	832,875	2,004,534
Working capital changes:			
Inventories	**680,082**	(45,820)	166,603
Trade and other receivables	**(1,003,858)**	(1,788,218)	(174,637)
Trade and other payables	**713,141**	673,081	(437,336)
Dividends payables	**(500,000)**	-	-
Cash flows (used in)/from operating activities	**324,089**	(328,082)	1,559,164
Payment of end of service benefits	**(12,545)**	(26,398)	(81,109)
Tax paid	-	-	(310,653)
Net cash flows (used in) from operating activities	**311,544**	(354,480)	1,167,402
Investing activities			
Acquisitions of property, plant and equipment	**(106,108)**	(234,366)	(1,034,023)
Proceeds from disposal on property, plant and equipment	**2,619**	-	4,095
Investment Bank Muscat MMF	-	(100,000)	-
Net cash flows used in investing activities	**(103,489)**	(334,366)	(1,029,928)
Financing activities			
Net movement in bank borrowings	**(51,221)**	1,431,258	700,334
Lease liabilities	**(70,152)**	(61,679)	(269,941)
Dividend paid	-	(1,000,000)	(1,000,000)
Interest paid	**(70,269)**	(60,385)	(256,151)
Net cash flows from financing activities	**(191,642)**	309,194	(825,758)
Net change in cash and cash equivalents	**16,413**	(379,652)	(688,284)
Cash and cash equivalents at the beginning of the year	**221,787**	910,071	910,071
Cash and cash equivalents at the end of the period	**238,200**	530,419	221,787

The attached notes 1 to 26 form part of these financial statements.

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS
At 31 March 2026

1 Legal status and principal activities

The National Detergent Company SAOG, an Omani Joint Stock Company ('the Company'), was constituted in accordance with the Commercial Companies Law of Oman 1974, and Ministerial Decree number 78/1980 dated 3 November 1980. The principal activity of the company is manufacture and sale of detergents, liquid soaps and home care products.

2 Segment information

Management has determined the operating segments based on the reports reviewed by the Board of Directors that are used to make strategic decisions.

The Board considers the business from a divisional perspective. Divisionally, management considers the performance of Consumer division and other division.

The reportable operating segments derive their revenue primarily from the manufacture and sale of detergents, liquid soap and homecare products. The directors review monthly analysis of production and sales by volume, sales, collections, cost of sales and factory cost by value, variance with budgets, financial position, and working capital facilities with utilisation status; raw materials and debtors on an overall Company basis.

The following divisional analysis has been compiled based on the major division of the Company:

Mar 2026	**Consumer division**	**AquaPetro Chemical**	**Total**
	RO	**RO**	**RO**
Revenue	**5,944,437**	**229,649**	**6,174,086**
Cost of sales	**(3,947,000)**	**(245,567)**	**(4,192,567)**
Total overheads	**(1,772,995)**	**(43,364)**	**(1,816,359)**
Other Income	**2,751**	**-**	**2,751**
Profit from operations	**227,193**	**(59,282)**	**167,911**
Finance costs- net	**(97,348)**	**(8,778)**	**(106,126)**
(Loss)/Profit before tax	**129,845**	**(68,060)**	**61,785**
Taxation	**-**	**-**	**(9,268)**
Profit for the year	**-**	**-**	**52,517**
Other financial information			
Trade receivables	**7,694,982**	**322,326**	**8,017,308**
Plant, property and equipment addition	**101,958**	**4,150**	**106,108**

2 Segment information (continued)

March 2025	Consumer division	AquaPetro Chemical	Total
	RO	RO	RO
Revenue	6,940,325	112,864	7,053,189
Cost of sales	(4,383,303)	(158,252)	(4,541,555)
Total overheads	(1,971,986)	(29,720)	(2,001,706)
Other Income	7,668	-	7,668
Profit from operations	592,704	(75,108)	517,596
Finance costs- net	(88,827)	(5,775)	(94,602)
(Loss)/Profit before tax	503,877	(80,883)	422,994
Taxation	-	-	(63,449)
Profit for the year	-	-	359,545
Other financial information			
Trade receivables	8,209,356	209,390	8,418,746
Plant, property and equipment addition	234,366	-	234,366

3 Cost of sales

	Three months period ended 31 March 2026 RO	Three months period ended 31 March 2025 RO
Materials consumed	**2,864,071**	3,127,689
Direct labour (note 6)	**598,904**	642,018
Freight and handling charges	**316,863**	342,095
Utilities	**90,044**	92,417
Other direct costs	**81,166**	98,065
Repairs and maintenance	**55,706**	64,886
Depreciation (note 10)	**165,206**	154,073
Depreciation on right of use asset	**20,607**	20,312
	4,192,567	4,541,555

4 Selling and distribution expenses

	Three months period ended 31 March 2026 RO	Three months period ended 31 March 2025 RO
Sales promotion and advertisement	**1,009,991**	1,179,475
Employee related expenses (note 6)	**287,317**	309,224
Distribution Expenses	**60,229**	58,807
Depreciation on right of use asset	**32,043**	31,404
Selling expenses	**10,700**	12,022
	1,400,280	1,590,932

5 Administrative and general expenses

	Three months period ended 31 March 2026 RO	Three months period ended 31 March 2025 RO
Employee related costs (note 6)	**280,707**	290,445
Depreciation (note 10)	**24,855**	18,971
Repairs expenses	**33,261**	23,235
Printing stationery and telephone expenses	**15,764**	10,936
Other expenses	**19,537**	17,414
Professional charges	**22,906**	25,566
Travelling conveyance	**1,559**	6,717
Directors' sitting fees (note 25)	**17,490**	17,490
	416,079	410,774

6 Employee related costs

Employee related costs included under cost of sales, selling and distribution expenses and administrative expenses:

	Three months period ended 31 March 2026 RO	Three months period ended 31 March 2025 RO
Wages and salaries	**930,898**	904,384
Other benefits	**171,111**	220,890
End of service benefits (note 20)	**26,721**	90,519
Training, recruitment and visa expenses	**38,198**	25,894
	1,166,928	1,241,687

7 Financial cost

	Three months period ended 31 March 2026	Three months period ended 31 March 2025
Finance cost	**RO**	RO
Interest on short term borrowings	**70,269**	61,712
Interest on right of use asset (IFRS 16)	**35,857**	34,217
Foreign exchange difference (gain)/loss	**-**	(1,327)
	106,126	94,602

8 Taxation

(a) Statement of income:

	Three months period ended 31 March 2026	Three months period ended 31 March 2025
	RO	RO
Current tax	**24,661**	74,618
Deferred Tax Current year	**(15,393)**	(11,169)
	9,268	63,449

(b) Current liabilities

	Three months period ended 31 March 2026	Three months period ended 31 March 2025
Current year	**9,268**	63,449
	9,268	63,449

(c) Tax is provided at 15% (2025 – 15%) on the profit for the year adjusted for taxation purposes.

(d) Taxation has been agreed with the Oman Taxation Authorities for all years up to 2020.

9 Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the year.

	Three months period ended 31 March 2026	Three months period ended 31 March 2025
	RO	RO
Net profit/(loss) attributable to shareholders (RO)	**52,517**	359,545
Number of shares outstanding (note 14)	**20,000,000**	20,000,000
Earnings per share (Bz)	**3**	18

The diluted earnings per share is identical to the basic earnings per share.

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS
At 31 March 2026

10 Property, plant and equipment

	Land RO	Buildings RO	Plant & machinery RO	Furniture, fixtures & office equipment RO	Motor vehicles RO	Capital work in progress RO	Total RO
Cost/valuation							
At 1 January 2026	13,500,000	5,170,940	9,267,243	891,077	98,309	128,880	29,056,449
Additions	-	37,029	56,943	8,010		4,126	106,108
Disposal	-	-	-	-	(9,350)	-	(9,350)
At 31 Mar 2026	**13,500,000**	**5,207,969**	**9,324,186**	**899,087**	**88,959**	**133,006**	**29,153,207**
Depreciation							
At 1 January 2026	-	3,526,493	6,908,280	794,477	74,036	-	11,303,286
Charge for the year :	-	55,853	119,784	11,895	2,529	-	190,061
Disposal	-	-	-	-	(9,350)	-	(9,350)
At 31 Mar 2026	**-**	**3,582,346**	**7,028,064**	**806,372**	**67,215**	**-**	**11,483,997**
Net Book Value							
At 31 Mar 2026	**13,500,000**	**1,625,623**	**2,296,122**	**92,715**	**21,744**	**133,006**	**17,669,210**

	Land RO	Buildings RO	Plant & machinery RO	Furniture, fixtures & office equipment RO	Motor vehicles RO	Capital work in progress RO	Total RO
Cost/valuation							
At 1 January 2025	13,500,000	4,465,431	8,825,923	835,862	88,759	425,117	28,141,092
Transfer CWIP/Assets	-	425,117	-	-	-	(425,117)	-
Additions	-	146,701	50,650	9,913	-	27,102	234,366
Disposal	-	-	-	-	-	-	-
At 31 March 2025	13,500,000	4,419,933	8,523,026	828,084	124,058	40,742	27,435,843
Depreciation							
At 1 January 2025	-	3,326,816	6,498,750	749,944	73,300	-	10,648,810
Charge for the year :	-	48,315	112,608	10,573	1,548	-	173,044
Disposal	-	-	-	-	-	-	-
At 31 March 2025	-	3,375,131	6,611,358	760,517	74,848	-	10,821,854
Net Book Value							
At 31 March 2025	13,500,000	1,662,118	2,265,215	85,258	13,911	27,102	17,553,604

10 Property, plant and equipment (continued)

	Land	Buildings	Plant & machinery	Furniture, fixtures & office equipment	Motor vehicles	Capital work in progress	Total
	RO	RO	RO	RO	RO	RO	RO
Cost/valuation							
At 1 January 2025	13,500,000	4,465,431	8,825,923	835,862	88,759	425,117	28,141,092
Transfer	-	571,818	-	-	-	(571,818)	-
Additions	-	144,480	495,653	55,420	15,700	275,581	986,834
Disposal	-	(10,789)	(54,333)	(205)	(6,150)	--	(71,477)
At 31 December 2025	13,500,000	5,170,940	9,267,243	891,077	98,309	128,880	29,056,449
Depreciation							
At 1 January 2025	-	3,326,816	6,498,750	749,944	73,300	--	10,648,810
Charge for the year :							
Charge for the year	-	210,466	463,863	44,738	6,886		725,953
Disposal	-	(10,789)	(54,333)	(205)	(6,150)	-	(71,477)
At 31 December 2025	-	3,526,493	6,908,280	794,477	74,036	-	11,303,286
Net Book Value							
At 31 December 2025	13,500,000	1,644,447	2,358,963	96,600	24,273	128,880	17,753,163

10.1 Leases

The balance sheet shows the following amounts relating to leases.

	31 March 2026	31 March 2025	Audited 31 December 2025
	RO	RO	RO
Right of use of assets			
Land	**1,885,309**	1,968,033	1,905,916
Vehicles	**300,540**	190,202	332,583
	2,185,849	2,158,235	2,238,499
Lease liabilities			
Current	**141,215**	112,074	141,215
Non-current	**2,304,112**	2,227,284	2,338,407
	2,445,327	2,339,358	2,479,622

11 Inventories

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Raw and packaging materials	**2,689,670**	3,673,834	3,003,229
Finished goods	**1,847,002**	1,428,058	1,873,292
Consumables and spares	**233,812**	230,194	237,949
Work in progress	**40,649**	50,573	29,221
Goods in transit	**124,112**	464,908	471,636
	4,935,245	5,847,567	5,615,327
Less: Provision for slow moving inventories	**(163,143)**	(182,960)	(163,143)
	4,772,102	5,664,607	5,452,184

(a) The movement in provision for slow moving and obsolete stock is given below:

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Opening balance	**163,143**	191,878	191,878
(Reversed) / provided during the year (note 16)	**-**	(8,918)	(17,546)
Written off during the period	**-**	-	(11,189)
Closing balance	**163,143**	182,960	163,143

12 Trade and other receivables

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Trade receivable	**8,017,308**	8,418,746	7,270,348
Less: provision for impairment losses on receivables	**(968,116)**	(968,116)	(968,116)
	7,049,192	7,450,630	6,302,232
Other receivables	**306,192**	637,365	266,819
Prepayments	**398,581**	228,600	180,972
Due from related parties (note 25)	**282**	186	366
	7,754,247	8,316,781	6,750,389

(a) Movement in the provision for impairment is as follows:

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Opening balance	**968,116**	968,116	968,116
Provision for the year	**-**	-	-
Closing balance	**968,116**	968,116	968,116

13 Cash and bank balances

	31 March 2026	31 March 2025	Audited 31 December 2025
	RO	RO	RO
Cash at bank	**235,944**	524,152	220,097
Cash in hand	**2,256**	6,267	1,690
	238,200	530,419	221,787

14 Share capital

(a) The Company's authorised, issued, and subscribed share capital comprises 20,000,000 (30 September 2024: 20,000,000) ordinary shares of baisa 100 each. At 30 September, the following shareholders held 10% or more of the shares of the Company:

	31 Mar 2026		31 Mar 2025	
	(%)	**RO**	(%)	RO
Al Anwar Investments SAOG	**24.88**	**497,570**	24.88	497,570
Bhacker Suleiman Jaffer Company	**13.74**	**274,882**	13.74	274,882
Waleed Omar Abdul Munim Al Zawawi	**10.06**	**201,273**	10.06	201,273
Mohammed Abdul Hussain Bhacker Al Lawati	**10.04**	**200,890**	10.04	200,890

(b) Share premium of RO 364,263 (2024 - RO 364,263) represents amounts that arose through a business combination model when former Bausher Chemicals SAOG was merged with the company in 2005.

15 Dividend

The proposed dividend for 2025 of Baisa 25 per share amounting to RO 500,000 was approved by the shareholders in the annual general meeting held on 26 March 2026.

16 Legal reserve

In accordance with Article 132 of the Commercial Companies Law of Oman, annual appropriation of 10% of the net profit for the year has been made to the legal reserve until the reserve equals one third of the Company's share capital. The reserve is not available for distribution but can be utilized to set off against any accumulated losses and increasing the Company's share capital by issuing shares.

17 Revaluation reserve

The revaluation reserve represents the surplus on revaluation of freehold land. This reserve is not available for distribution.

18 Borrowings

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Current			
Bank overdrafts	**236,337**	431,258	87,558
Short term borrowings	**3,912,776**	4,500,000	4,112,776
Total current borrowings	**4,149,113**	4,931,258	4,200,334

(a) The Company had obtained credit facilities comprising overdrafts, loans against trust receipts, letters of credit, short term loan and bill discounting facilities from commercial banks during the period. Interest is charged at rates ranging between 5.5 % and 7.0% (2024 – 5.5 % and 6.9 %) per annum.

19 Deferred tax

Deferred income taxes are calculated on all temporary differences under the liability method using a principal tax rate of 15% (2024 - 15%). The deferred tax liability and the deferred tax (charge)/credit in the statement of comprehensive income and statement of equity, are attributable to the following items:

	1 January 2026 RO	(Charged)/credited to statement of comprehensive income	31 Mar 2026 RO
Deferred tax liability on depreciation and revaluation of property, plant and equipment	**(2,110,605)**	**12,639**	**(2,097,966)**
Right-of-use assets and lease liabilities	**36,169**	**2,754**	**38,923**
Provisions	**169,691**	**-**	**169,691**
Net deferred tax liabilities	**(1,904,745)**	**15,393**	**(1,889,352)**

	1 January 2025 RO	(Charged)/credited to statement of comprehensive income	31 March 2024 RO
Deferred tax liabilities			
Deferred tax liability on depreciation and revaluation of property, plant and equipment	(2,148,570)	12,507	(2,136,063)
Deferred tax asset			
Right-of-use assets and lease liabilities	23,531	-	23,531
Provisions	173,999	(1,338)	172,661
Net deferred tax liabilities	(1,951,040)	11,169	(1,939,871)

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS
At 31 March 2026

20 End of service benefits

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Opening balance	**861,078**	770,518	770,518
Charge for the year (note 6)	**26,721**	90,519	171,669
Payments during the year	**(12,545)**	(26,398)	(81,109)
Closing balance	**875,254**	834,639	861,078

21 Trade and other payables

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Trade payables	**3,077,928**	3,604,512	2,758,260
Accrued expenses	**2,405,165**	2,693,302	2,389,576
Other payables	**1,003,335**	565,599	606,121
Due to related parties (see note 25)	**42,583**	62,874	61,913
	6,529,011	6,926,287	5,815,870

Other payable is including dividend payable for year 2025

22 Net assets per share

Net assets per share is calculated by dividing the net assets at the year end by the number of shares outstanding at 30 September as follows:

	31 March 2026 RO	31 March 2025 RO	Audited 31 December 2025 RO
Net assets (RO)	**16,583,059**	16,966,962	17,030,542
Number of shares in issue at the end of the year	**20,000,000**	20,000,000	20,000,000
Net assets per share (Bzs)	**829**	848	852

23 Contingencies

At 31 March 2026, the Company had guarantees in the normal course of business amounting to RO 214,584 (31 March 2025 RO 164,000) from which it is anticipated that no material liabilities will arise.

24 Commitments

Purchase commitments

At 31 March 2026, the Company had purchase commitments amounting to RO 2,545,993 (31 March 2025 RO 2,299,514).

Capital commitments

At 31 March 2026, the company had capital commitments amounting to RO 85,187(31 March 2025 RO 209,603).

25 Related party transactions

The Company has entered into transactions with entities related to the significant shareholders or directors ("related parties"). In the ordinary course of business, such related parties provide goods and render services to the Company. The Company also sells goods to such related parties. During the year, the following transactions were carried out with related parties:

(i) Sales of goods

	31 March 2026 RO	31 March 2025 RO
Sales of goods:		
- related parties	168	186

(ii) Purchase of goods

	31 March 2026 RO	31 March 2025 RO
Purchase of goods:		
- related parties	126,367	45,383

(iii) Key management compensation

	31 March 2026 RO	31 March 2025 RO
Salaries and other related costs	96,409	108,089
Employees' end of service benefits	4,950	4,890
	101,359	112,979

(iv) Remuneration to directors

	31 March 2026 RO	31 March 2025 RO
Directors' sitting fees (note 5)	17,490	17,490

(v) Year end balances arising from sales/purchases of goods/services

	31 March 2026 RO	31 March 2025 RO
Receivable from related parties		
- other related parties (note 12)	282	186
Payable to related parties (note 21)		
- other related parties	25,093	45,384
- Directors	17,490	17,490

No provision has been required in 2024 and 2025 in respect of amounts due from related entities.

26 Certain Comparative figures of the Company have been reclassified in order to conform the presentation for the current period. The reclassification has no impact on the profit for the period.