

Consolidated statement of financial position

Year ended 30 November 2022

(Amounts in Millions rounded to 000')
Currency: United State Dollars (\$)
numbers may not add up due to rounding

| | Notes | 52 weeks ended 30 November 2022 | 52 weeks ended 1 December 2021 |
|---|-------|------------------------------------|-----------------------------------|
| ASSETS | | - | - |
| NON-CURRENT ASSETS | | | |
| Property, plant, and equipment | 13 | 7.081 | 5.433 |
| Intangible assets | 14 | 0.336 | 0.466 |
| Investments in joint ventures and associates | 15 | 2.721 | 2.721 |
| Financial assets at fair value through OCI | 16 | 541.160 | 568.707 |
| | | 551.298 | 577.327 |
| CURRENT ASSETS | | | |
| Inventory | 18 | 211.740 | 146.300 |
| Trade and other receivables | 19 | 210.517 | 154.373 |
| Financial assets at fair value through OCI | 16 | 159.126 | 164.619 |
| Derivative financial assets designated as hedging instruments | 17 | 11.902 | 0.485 |
| Cash and cash equivalents | 20 | 207.091 | 206.854 |
| | | 800.376 | 672.631 |
| Assets classified as held for sale | | - | - |
| TOTAL ASSETS | | 1,351.674 | 1,249.958 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 23 | 98.193 | 104.106 |
| Derivative financial liabilities | 17 | 3.031 | 4.568 |
| Current tax liabilities | 24 | 97.766 | 58.461 |
| Borrowing | 22 | 8.051 | 8.782 |
| | | 207.041 | 175.917 |
| NON-CURRENT LIABILITIES | | | |
| Borrowing | 22 | 21.229 | 25.155 |
| | | 21.229 | 25.155 |
| TOTAL LIABILITIES | | 228.270 | 201.072 |
| EQUITY | | | |
| ATTRIBUTABLE TO OWNERS OF THE COMPANY | | | |
| Share capital | 21 | 234.217 | 234.217 |
| Other Reserves | | - | - |
| Cash flow hedge reserve | | 8.846 | (4.074) |
| Retained earnings | | 880.040 | 818.477 |
| | | 1,123.103 | 1,048.620 |
| NON-CONTROLLING INTEREST | | 0.300 | 0.267 |
| TOTAL EQUITY | | 1,123.403 | 1,048.887 |
| TOTAL LIABILITIES AND EQUITY | | 1,351.673 | 1,249.959 |

The notes on pages 39 to 58 form an integral part of these consolidated financial statements.

On 02 June, 2023 the Board of Directors of Miracle Dreams Group Limited authorized these consolidated financial statements for issue.

Ali Hijazi
Director

Adnan Hijazie
Director