



Notes to the Financial Statement for the period ended March 31, 2024

1 Property, Plant and Equipment - As at March 31, 2024

	Building Electro Mechanical	Building Civil Work	Main Machinery	Other Machinery	Dies and Stereos	Furniture & Fixtures Office	Furniture & Fixtures Resid.	Office Equipments	Laboratory Equip.	Vehicles	CWIP	Total
Cost:-	10%	4%	5%	6.70%	12.5%	15%	15%	15%	15%	20%		
As at Jan. 01, 2024	737,032.000	2,109,592.000	5,895,363.000	2,028,429.000	705,194.000	125,830.000	29,046.000	154,394.000	41,799.000	376,620.000	45,301.000	12,248,600.000
Additions					21,889.000						8,517.100	30,406.100
Transfer												0.000
Disposals					(3,363.000)							(3,363.000)
As at March. 31, 2024	737,032.000	2,109,592.000	5,895,363.000	2,028,429.000	723,720.000	125,830.000	29,046.000	154,394.000	41,799.000	376,620.000	53,818.100	12,275,643.100
Accumulated Depreciation												
As at Jan. 01, 2024	717,046.000	1,318,955.000	3,715,087.000	1,529,519.000	444,453.000	109,547.000	25,647.000	105,342.000	37,908.000	338,331.000	0.000	8,341,835.000
Charge for the period	1,481.071	16,623.286	53,344.126	19,948.960	15,525.525	1,412.371	186.419	3,430.681	187.276	5,524.064		117,663.779
Disposals					(1,514.200)							(1,514.200)
As at March. 31, 2024	718,527.071	1,335,578.286	3,768,431.126	1,549,467.960	458,464.325	110,959.371	25,833.419	108,772.681	38,095.276	343,855.064	0.000	8,457,984.579
Net Book value												
As at March. 31, 2024	18,504.929	774,013.714	2,126,931.874	478,961.040	265,255.675	14,870.629	3,212.581	45,621.319	3,703.724	32,764.936	53,818.100	3,817,658.521
As at Mar. 31, 2023	23,651.000	840,110.000	2,341,480.000	559,987.000	234,367.000	17,605.000	3,053.000	24,046.000	2,946.000	50,145.000	32,500.000	4,129,890.000



Notes:- Financial Statements - 31 Mar 2024

Note Nos.	31-Mar-24 RO	31-Mar-23 RO
2		
<u>Inventories:-</u>		
	RO	RO
Raw Materials & Spare Parts (net of provisions)	1,847,634	1,904,610
Die Cut Consumables	27,518	34,720
Work in Progress	52,650	58,121
Finished Goods	56,306	90,199
Engineering Consumables&Plastic Pallets	4,755	5,135
Total :	1,988,862	2,092,785
3		
<u>Trade and other receivables:-</u>		
	RO	RO
Accounts receivable (net of provision)	4,097,180	4,936,143
Prepaid expenses and deposits	72,458	47,813
Advance to supplier	3,010	15,559
Other trade receivables	43,231	2,803
Total :	4,215,879	5,002,318
4		
<u>Term Loans:-</u>		
	RO	RO
Non-Current liabilities	0	505,000
Current Maturity	378,750	378,750
Total :	378,750	883,750
5		
<u>Bank borrowings:-</u>		
	RO	RO
Short Term Loan	300,000	900,000
Total :	300,000	900,000
6		
<u>Trade and other payables:-</u>		
	RO	RO
Trade payables	1,180,023	1,627,360
Accrued expenses	121,600	109,305
Provision for employee benefits	132,791	123,023
Advances received from customers	41,681	56,824
VAT	42,692	50,673
Total :	1,518,787	1,967,185
7		
<u>Related Party Transactions: -</u>		
	RO	RO
Oman Refreshment Co.	38,654	75,175
Bin Ahamed Enterprises	6,464	7,032
Total :	45,118	82,207