

Notes to the Financial Statement for the period ended September 30, 2024

1 Property, Plant and Equipment - As at September 30, 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
	10%	4%	5%	6.70%	12.5%	15%	15%	15%	15%	20%		
Cost:-												
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				1,010.000	71,003.000	2,684.000	660.000	402.000		35,595.000	25,923.000	137,277.000
Transfer				45,660.000							(45,660.000)	0.000
Disposals				(1,416.000)	(50,501.000)	(1,092.000)	(630.000)	(30.000)				(53,669.000)
As at September. 30, 2024	737,032.000	2,109,592.000	5,895,363.000	2,073,683.000	725,696.000	127,422.000	29,076.000	154,766.000	41,799.000	412,215.000	25,564.000	12,332,208.000
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	3,980.000	50,053.000	160,619.000	61,607.000	47,277.000	3,953.000	598.000	10,092.000	564.000	14,992.000		353,735.000
Disposals				(812.000)	(39,679.000)	(963.000)	(627.000)	(29.000)				(42,110.000)
As at September. 30, 2024	721,026.000	1,369,008.000	3,875,706.000	1,590,314.000	452,051.000	112,537.000	25,618.000	115,405.000	38,472.000	353,323.000	0.000	8,653,460.000
Net Book value												
As at September. 30, 2024	16,006.000	740,584.000	2,019,657.000	483,369.000	273,645.000	14,885.000	3,458.000	39,361.000	3,327.000	58,892.000	25,564.000	3,678,748.000
As at September. 30, 2023	20,426.000	807,443.000	2,234,206.000	517,395.000	253,232.000	17,555.000	3,588.000	52,715.000	4,080.000	44,284.000	0.000	3,954,924.000

Notes:- Financial Statements - 30 September 2024

Note Nos.	30-Sep-24	30-Sep-23
	<u>RO</u>	<u>RO</u>
2		
<u>Inventories:-</u>		
	RO	RO
Raw Materials & Spare Parts (net of provisions)	1,801,943	2,170,157
Die Cut Consumables	25,676	30,977
Work in Progress	89,296	55,613
Finished Goods	58,235	71,042
Engineering Consumables&Plastic Pallets	4,962	5,739
Total :	<u>1,980,113</u>	<u>2,333,528</u>
3		
<u>Trade and other receivables:-</u>		
	RO	RO
Accounts receivable (net of provision)	3,803,913	4,032,869
Prepaid expenses and deposits	33,781	31,126
Advance to supplier	64,355	43,705
Other trade receivables	78,717	42,189
Total :	<u>3,980,765</u>	<u>4,149,889</u>
4		
<u>Term Loans:-</u>		
	RO	RO
Non-Current liabilities	0	126,250
Current Maturity	126,250	505,000
Total :	<u>126,250</u>	<u>631,250</u>
5		
<u>Bank borrowings:-</u>		
	RO	RO
Short Term Loan	200,000	200,000
Total :	<u>200,000</u>	<u>200,000</u>
6		
<u>Trade and other payables:-</u>		
	RO	RO
Trade payables	1,403,385	1,427,789
Accrued expenses	97,935	140,438
Provision for employee benefits	130,484	154,935
Advances received from customers	41,445	42,198
VAT	21,026	13,317
Total :	<u>1,694,274</u>	<u>1,778,677</u>
7		
<u>Related Party Transactions: -</u>		
	RO	RO
Oman Refreshment Co.	135,134	270,327
Bin Ahamed Enterprises	14,445	14,874
Total :	<u>149,579</u>	<u>285,201</u>