

Statement of Financial Position at 30 September 2024 (Unaudited)

	Notes	30-Sep-24 RO	30-Sep-23 RO
ASSETS			
Non-current assets			
Property, plant and equipment	1	3,678,748	3,954,924
Right-of-use assets		573,905	240,872
Deferred tax assets		229	11,259
Current assets			
Inventories	2	1,980,113	2,333,528
Trade and other receivables	3	3,980,765	4,149,889
Cash and bank balances		311,428	39,050
Total assets		10,525,188	10,729,522
EQUITY AND LIABILITIES			
Capital and reserves			
Share capital		3,243,586	3,243,586
Share premium		10,518	10,518
Legal reserve		1,081,195	1,081,195
Retained earnings		3,289,864	3,245,127
Total equity		7,625,163	7,580,426
LIABILITIES			
Non-current liabilities			
Non-Current portion of term loans	4	-	126,250
Employee's end of service benefits		198,061	170,786
Non-Current portion of Lease Liabilities		593,873	246,588
Deferred tax liability		-	-
		791,934	543,624
Current liabilities			
Current Portion of term loans	4	126,250	505,000
Bank borrowings	5	200,000	200,000
Trade and other payables	6	1,694,274	1,778,677
Current Portion of Lease Liabilities		34,595	30,454
Income tax payable		52,972	91,341
		2,108,092	2,605,472
Total liabilities		2,900,026	3,149,096
Total equities and liabilities		10,525,188	10,729,522
Net assets per share		0.235	0.234

CHAIRMAN, BOARD OF DIRECTORS