

Cash Flow Statement
for the period ended 31 March 2026

Operating activities:	31-Mar-26	31-Mar-25
	RO.	RO.
Net profit for the period before tax provision.	182,232	86,000
Depreciation of property, plant and equipment	139,042	135,614
Depreciation & Lease Rent Finance Charges of ROU Asset	13,209	13,242
(Gain)/Loss on disposal of property, plant and equipment	1,173	4,045
Employees end of service benefits	22,680	17,861
Finnce charges	-	-
Operating profit before changes in working capital	358,337	256,762
Changes in working capital:		
Inventories, net.	132,553	(390,112)
Trade receivables, net.	(69,380)	(78,810)
Prepayments and other receivables	(64,929)	(42,057)
Trade payables	37,710	(41,860)
Other payables	19,069	96,160
Income Tax Paid	-	-
Employee end of service benefits Paid	(19,807)	(1,661)
Finance charges paid	-	-
Net cash used in operating activities	393,555	(201,578)
Investing activities:		
Purchase of property plant and equipment	(73,712)	(111,894)
Net cash used in investing activities	(73,712)	(111,894)
Financing activities:		
Bank overdrafts/Commercial Bank Loan	-	600,000
Dividend paid	(324,359)	(324,359)
Lease Payment	(7,754)	(8,649)
Net cash from financing activities	(332,113)	266,992
Net increase (decrease) in cash on hand and at banks	(12,271)	(46,480)
Cash on hand and at banks, beginning of year	405,744	251,410
Cash on hand and at banks, end of the period	393,473	204,930