

Notes to the Financial Statement for the period ended March 31, 2026

Note Nos.

1

Property, Plant and Equipment - As at March 31, 2026

	Building Electro Mechanical	Building Civil Work	Main Machinery	Other Machinery	Furniture& Fixtures Resid.	Furniture & Fixtures Office	Dies and Stereos	Office Equipments	Laboratory Equip.	Vehicles	Spare Parts	CWIP	Total
	10%	4%	5%	6.70%	15%	15%	12.5%	15%	15%	20%	10%		
Cost:-													
As at Jan. 01, 2026	738,632	2,109,592	5,895,362	2,114,661	29,262	128,943	790,174	159,169	41,800	385,215	1,232,113	-	13,624,923
Additions							16,574	1,320		25,950	29,868		73,712
Transfer												-	-
Disposals							(9,348)	(875)					(10,223)
As at March 31, 2026	738,632	2,109,592	5,895,362	2,114,661	29,262	128,943	797,400	159,614	41,800	411,165	1,261,981	-	13,688,412
Accumulated Depreciation													
As at Jan. 01, 2026	727,029	1,452,489	4,143,599	1,689,054	26,670	118,561	497,860	128,829	39,311	298,876	533,432	-	9,655,709
Charge for the period	1,174	16,417	52,758	18,745	208	1,154	16,301	1,997	161	6,285	23,843		139,042
Disposals							(8,174)	(1)					(8,175)
As at March 31, 2025	728,202	1,468,906	4,196,356	1,707,799	26,878	119,714	505,987	130,824	39,472	305,161	557,276	-	9,786,576
Net Book value													
As at March 31, 2026	10,430	640,686	1,699,005	406,863	2,384	9,229	291,413	28,790	2,328	106,004	704,705	-	3,901,836
As at March. 31, 2025	15,219	707,339	1,912,969	482,678	282,445	12,392	3,229	34,419	2,980	48,239	640,887	-	4,142,801

Notes:- Financial Statements - 31 March 2026

Note Nos.		31-Mar-26 <u>RO</u>	31-Mar-25 <u>RO</u>
2	<u>Inventories:-</u>		
		RO	RO
	Raw Materials & Spare Parts (net of provisions)	904,551	1,629,979
	Die Cut Consumables	26,953	24,676
	Work in Progress	52,647	44,529
	Finished Goods	86,491	60,530
	Engineering Consumables&Plastic Pallets	5,192	4,299
	Total :	<u>1,075,833</u>	<u>1,764,013</u>
3	<u>Trade and other receivables:-</u>		
		RO	RO
	Accounts receivable (net of provision)	4,463,558	4,447,563
	Prepaid expenses and deposits	54,202	65,196
	Advance to supplier	79,908	34,942
	Other trade receivables	48,282	74,570
	Total :	<u>4,645,950</u>	<u>4,622,271</u>
4	<u>Bank borrowings:-</u>		
		RO	RO
	Short Term Loan	-	600,000
	Total :	<u>-</u>	<u>600,000</u>
5	<u>Trade and other payables:-</u>		
		RO	RO
	Trade payables	1,949,497	2,007,011
	Accrued expenses	127,845	185,589
	Provision for employee benefits	122,359	102,231
	Advances received from customers	0	24,152
	VAT	28,232	33,174
	Total :	<u>2,227,933</u>	<u>2,352,157</u>
6	<u>Related Party Transactions: -</u>		
	Salalah Mills CO. SAOG	134,361	3,108
	Oman Refreshment Company	41,778	47,820
	National Mineral Water CO. SAOG	14,291	13,836
	Bin Ahamed Enterprises	5,200	2,978
	Gulf International Chemicals SAOG	231	370
	Kunooz Logistics Global LLC	200	-
		<u>196,061</u>	<u>68,112</u>