Statement of Financial Position at 30 September 2026 (Unaudited)

	Notes	30-Sep-26 RO	30-Sep-25 RO
ASSETS			
Non-current assets			
Property, plant and equipment	1	3,824,598	4,044,971
Right-of-use assets		528,247	551,204
Deferred tax assets		31,403	25,846
Current assets			
Inventories	2	1,292,570	1,197,992
Trade and other receivables	3	4,688,579	4,219,823
Cash and bank balances	4	938,903	298,555
Total assets		**11,304,300**	**10,338,391**
EQUITY AND LIABLITIES			
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		3,596,631	3,202,686
Total equity		**7,931,930**	**7,537,985**
LIABILITIES			
Non-current liabilities			
Employee's end of service benefits		195,418	178,127
Non-Current portion of Lease Liabilities		588,131	591,664
		783,549	**769,791**
Current liabilities			
Bank borrowings	5	-	300,000
Trade and other payables	6	2,433,499	1,670,319
Current Portion of Lease Liabilities		34,595	34,595
Income tax payable		120,727	25,701
		2,588,821	**2,030,615**
Total liabilities		**3,372,370**	**2,800,406**
Total equities and liabilities		**11,304,300**	**10,338,391**
Net assets per share		**0.245**	**0.232**

CHAIRMAN, BOARD OF DIRECTORS