Cash Flow Statement
for the period ended 30 September 2026

Operating activities:	**30-Sep-26**	**30-Sep-25**
	RO.	**RO.**
Net profit for the period before tax provision.	745,703	171,341
Depreciation of property, plant and equipment	428,865	413,509
Depreciation of ROU Asset	17,040	16,803
Finance charges of ROU Asset	23,263	23,397
(Gain)/Loss on disposal of property, plant and equipment	5,857	(1,809)
Employee's end of service benefits	37,937	31,151
Operating profit before changes in working capital	**1,258,665**	**654,392**
Changes in working capital:		
Inventories, net.	(84,184)	487,213
Trade receivables, net.	(23,964)	(70,937)
Prepayments and other receivables	(152,974)	37,107
Trade payables	13,128	(757,404)
Other payables	249,232	133,973
Income Tax Paid	(63,291)	(79,437)
Employee end of service benefits Paid	(23,042)	(21,351)
Finance charges paid	-	-
Net cash used in operating activities	**1,173,570**	**383,556**
Investing activities:		
Purchase of property plant and equipment	(290,106)	(297,910)
Proceeds from disposal of property, plant and equipment	-	11,806
Net cash used in investing activities	**(290,106)**	**(286,104)**
Financing activities:		
Bank overdrafts/Commercial Bank Loan	-	300,000
Dividend paid	(324,359)	(324,359)
Lease Payment	(25,947)	(25,947)
Net cash from financing activities	**(350,306)**	**(50,306)**
Net increase (decrease) in cash on hand and at banks	533,158	47,146
Cash on hand and at banks, beginning of year	405,745	251,409
Cash on hand and at banks, end of the period	**938,903**	**298,555**