Notes to the Financial Statement for the period ended 30 September 2026

Note Nos.

1

Property, Plant and Equipment - As at 30 September 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 January 01, 2026	738,632	2,109,592	5,895,357	2,114,661	29,262	128,943	790,174	159,169	41,800	385,215	1,232,113	-	13,624,918
Additions	-	-	52,274	630	314	1,125	41,345	3,204	-	64,050	127,164	-	290,106
Transfer													
Disposals	-	-	(122,797)	(56,181)	-	(39,773)	(12,919)	(29,729)	-	(43,200)	(11,371)	-	(315,970)
As at September 30, 2026	738,632	2,109,592	5,824,834	2,059,110	29,576	90,295	818,600	132,644	41,800	406,065	1,347,906	-	13,599,054
Accumulated Depreciation													
As at January 01, 2026	727,027	1,452,489	4,143,598	1,689,053	26,673	118,561	497,860	128,828	39,308	298,874	533,434	-	9,655,705
Charge for the period	3,330	49,651	160,698	56,589	639	2,708	49,097	6,160	487	24,589	74,917	-	428,865
Disposals	-	-	(122,110)	(55,472)	-	(39,682)	(9,888)	(28,597)	-	(43,198)	(11,167)	-	(310,114)
As at September 30, 2026	730,357	1,502,140	4,182,186	1,690,170	27,312	81,587	537,069	106,391	39,795	280,265	597,184	-	9,774,456
Net Book value													
As at September 30, 2026	**8,275**	**607,452**	**1,642,648**	**368,940**	**2,264**	**8,708**	**281,531**	**26,253**	**2,005**	**125,800**	**750,722**	**-**	**3,824,598**
As at September 30, 2025	**12,803**	**673,909**	**1,805,701**	**443,947**	**290,089**	**11,284**	**2,806**	**29,748**	**2,653**	**92,456**	**679,575**	**-**	**4,044,971**

Notes:- Financial Statements - 30 September 2026

Note Nos.		30-Sep-26 RO	30-Sep-25 RO
2	**Inventories: -**		
	Raw Materials & Spare Parts	1,126,248	1,042,145
	Die Cut Consumables	13,587	24,227
	Work in Progress	59,859	63,443
	Finished Goods	88,026	62,765
	Engineering Consumables & Plastic Pallets	4,850	5,412
	Total:	**1,292,570**	**1,197,992**
3	**Trade and other receivables: -**		
	Accounts receivable (net of provision)	4,418,142	4,128,389
	Prepaid expenses and deposits	24,840	34,068
	Advance to supplier	187,098	9,816
	Other trade receivables	58,499	47,550
	Total:	**4,688,579**	**4,219,823**
4	**Cash and bank balances**		
	Cash in Hand	660	587
	Bank Balance	537,801	297,968
	Call Deposits	400,442	-
	Total:	**938,903**	**298,555**
5	**Bank borrowings: -**		
	Short Term Loan	-	300,000
	Total:	**-**	**300,000**
6	**Trade and other payables: -**		
	Trade payables	1,924,916	1,255,469
	Accrued expenses	239,845	224,058
	Provision for employee benefits	182,036	118,713
	Advances received from customers	52,907	32,323
	VAT	33,795	39,756
	Total:	**2,433,499**	**1,670,319**
7	**Related Party Transactions: -**		
	Salalah Mills CO. SAOG	419,760	99,949
	Oman Refreshment Company	168,312	139,354
	Bin Ahamed Enterprises	14,095	13,739
	Kunooz Logistics Global LLC	210	231
		602,377	**253,273**