



### Cash Flow Statement for the period ended 30 June 2022

Operating activities:	30-Jun-22 RO.	30-Jun-21 RO.
Net profit for the period before tax provision.	243,550	558,592
Depreciation of property, plant and equipment	200,897	207,372
(Gain)/Loss on disposal of property, plant and equipment	-	-
<b>Operating profit before changes in working capital</b>	<b>444,447</b>	<b>765,964</b>
<b>Changes in working capital:</b>		
Trade receivables, net.	(712,389)	(581,754)
Inventories, net.	(685,302)	(137,961)
Prepayments and other receivables	(879,203)	(245,545)
Trade payables	841,560	695,764
Other payables	(273,218)	(249,370)
<b>Net cash used in operating activities</b>	<b>(1,264,105)</b>	<b>247,099</b>
<b>Investing activities:</b>		
Purchase of property plant and equipment	(72,308)	(42,160)
Proceeds from disposal of property, plant and equipment	-	-
<b>Net cash used in investing activities</b>	<b>(72,308)</b>	<b>(42,160)</b>
<b>Financing activities:</b>		
Bank overdrafts/Commercial Bank Loan	1,860,000	200,000
Dividend paid	(648,717)	(810,897)
<b>Net cash from financing activities</b>	<b>1,211,283</b>	<b>(610,897)</b>
Net increase (decrease) in cash on hand and at banks	(125,131)	(405,959)
Cash on hand and at banks, beginning of year	290,462	716,134
Cash on hand and at banks, end of the period	<b>165,331</b>	<b>310,175</b>