

## Statement of Financial Position at 31 March 2026 (Unaudited)

	Notes	31-Mar-26 RO	31-Mar-25 RO
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	1	3,901,836	4,142,801
Right-of-use assets		539,832	562,564
Deferred tax assets		31,403	25,846
<b>Current assets</b>			
Inventories	2	1,075,833	1,764,013
Trade and other receivables	3	4,645,950	4,622,271
Cash and bank balances		393,468	204,930
<b>Total assets</b>		<b>10,588,322</b>	<b>11,322,425</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and reserves</b>			
Share capital		3,243,586	3,243,586
Share premium		10,518	10,518
Legal reserve		1,081,195	1,081,195
Retained earnings		3,118,583	3,130,146
<b>Total equity</b>		<b>7,453,882</b>	<b>7,465,445</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Employee's end of service benefits		183,396	184,527
Non-Current portion of Lease Liabilities		589,920	593,364
		<b>773,316</b>	<b>777,891</b>
<b>Current liabilities</b>			
Bank borrowings	4	-	600,000
Trade and other payables	5	2,227,933	2,352,157
Current Portion of Lease Liabilities		34,595	34,595
Income tax payable		98,595	92,337
		<b>2,361,123</b>	<b>3,079,089</b>
<b>Total liabilities</b>		<b>3,134,439</b>	<b>3,856,980</b>
<b>Total equities and liabilities</b>		<b>10,588,321</b>	<b>11,322,425</b>
<b>Net assets per share</b>		<b>0.230</b>	<b>0.230</b>

CHAIRMAN, BOARD OF DIRECTORS