

Cash Flow Statement
for the period ended 30 June 2026

Operating activities:	30-Jun-26	30-Jun-25
	RO.	RO.
Net profit for the period before tax provision.	524,349	91,932
Depreciation of property, plant and equipment	282,523	274,450
Depreciation & Lease Rent Finance Charges of ROU Asset	26,569	11,044
(Gain)/Loss on disposal of property, plant and equipment	2,481	6,499
Employee's end of service benefits	30,102	25,022
Finance charges	-	24,228
Operating profit before changes in working capital	866,024	433,176
Changes in working capital:		
Inventories, net.	(269,270)	102,369
Trade receivables, net.	(31,220)	(54,381)
Prepayments and other receivables	(126,862)	28,053
Trade payables	107,684	(470,192)
Other payables	102,353	92,971
Income Tax Paid	(63,291)	(79,437)
Employee end of service benefits Paid	(19,807)	(12,785)
Finance charges paid	-	(8,630)
Net cash used in operating activities	565,611	31,144
Investing activities:		
Purchase of property plant and equipment	(208,246)	(178,243)
Net cash used in investing activities	(208,246)	(178,243)
Financing activities:		
Bank overdrafts/Commercial Bank Loan	-	500,000
Dividend paid	(324,359)	(324,359)
Lease Payment	(17,298)	(17,298)
Net cash from financing activities	(341,657)	158,343
Net increase (decrease) in cash on hand and at banks	15,708	11,244
Cash on hand and at banks, beginning of year	405,745	251,409
Cash on hand and at banks, end of the period	421,453	262,653