

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

Note Nos.

1

Property, Plant and Equipment - As at 30 June 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 Jan. 01, 2026	738,632	2,109,592	5,895,362	2,114,661	29,262	128,943	790,174	159,169	41,800	385,215	1,232,113	-	13,624,923
Additions	-	-	52,274	630	171	495	28,949	2,849	-	64,050	58,828	-	208,246
Transfer													
Disposals	-	-	-	-	-	-	(10,520)	(875)	-	(43,200)	-	-	(54,595)
As at June 30, 2026	738,632	2,109,592	5,947,636	2,115,291	29,433	129,438	808,603	161,143	41,800	406,065	1,290,941	-	13,778,575
Accumulated Depreciation													
As at Jan. 01, 2026	727,029	1,452,489	4,143,599	1,689,054	26,670	118,561	497,860	128,829	39,311	298,876	533,432	-	9,655,709
Charge for the period	2,361	32,987	106,109	37,646	418	2,016	32,674	4,043	323	15,240	48,705	-	282,523
Disposals	-	-	-	-	-	-	(8,915)	(1)	-	(43,198)	-	-	(52,114)
As at June 30, 2026	729,390	1,485,476	4,249,708	1,726,700	27,088	120,577	521,619	132,871	39,634	270,918	582,137	-	9,886,118
Net Book value													
As at June 30, 2026	9,242	624,116	1,697,928	388,591	2,345	8,861	286,984	28,272	2,166	135,147	708,804	-	3,892,457
As at June 30, 2025	14,008	690,715	1,859,625	463,165	285,390	12,070	3,019	31,560	2,818	43,402	662,087	-	4,067,864

Notes:- Financial Statements - 30 June 2026

Note Nos.		30-Jun-26 <u>RO</u>	30-Jun-25 <u>RO</u>
2	<u>Inventories: -</u>		
	Raw Materials & Spare Parts	1,335,444	1,440,857
	Die Cut Consumables	25,355	24,857
	Work in Progress	38,703	48,945
	Finished Goods	72,780	62,985
	Engineering Consumables & Plastic Pallets	5,374	5,192
	Total:	1,477,656	1,582,836
3	<u>Trade and other receivables: -</u>		
	Accounts receivable (net of provision)	4,425,398	4,111,833
	Prepaid expenses and deposits	37,000	37,278
	Advance to supplier	160,102	30,028
	Other trade receivables	47,223	33,183
	Total:	4,669,723	4,212,322
4	<u>Bank borrowings: -</u>		
	Short Term Loan	0	500,000
	Total:	-	500,000
5	<u>Trade and other payables: -</u>		
	Trade payables	2,019,473	1,542,678
	Accrued expenses	188,836	223,210
	Provision for employee benefits	165,747	96,895
	Advances received from customers	0	31,254
	VAT	7,121	22,489
	Total:	2,381,177	1,916,526
6	<u>Related Party Transactions: -</u>		
	Salalah Mills CO. SAOG	293,430	23,999
	Oman Refreshment Company	109,227	88,670
	Bin Ahamed Enterprises	10,043	7,836
	Kunooz Logistics Global LLC	200	-
	Total:	412,900	120,505