



### Statement of Financial Position at 31 March 2022 (Unaudited)

|  | Notes | 31-Mar-22<br>RO   | 31-Mar-21<br>RO   |
|--|-------|-------------------|-------------------|
| <b>ASSETS</b>                            |       |                   |                   |
| <b>Non-current assets</b>                |       |                   |                   |
| Property, plant and equipment            | 1     | 3,127,470         | 3,389,699         |
| Right-of-use assets                      |       | 277,941           | 314,542           |
| <b>Current assets</b>                    |       |                   |                   |
| Inventories                              | 2     | 2,463,780         | 1,981,298         |
| Trade and other receivables              | 3     | 5,566,954         | 4,527,058         |
| Cash and bank balances                   |       | 74,956            | 36,733            |
| <b>Total assets</b>                      |       | <b>11,511,101</b> | <b>10,249,330</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                        |       | 2,862,889         | 2,861,522         |
| <b>Total equity</b>                      |       | <b>7,198,188</b>  | <b>7,196,821</b>  |
| <b>LIABILITIES</b>                       |       |                   |                   |
| <b>Non-current liabilities</b>           |       |                   |                   |
| Employee's end of service benefits       |       | 192,785           | 204,647           |
| Non-Current portion of Lease Liabilities |       | 286,942           | 315,528           |
| Deferred tax liability                   |       | 16,616            | 39,130            |
|  |       | 496,343           | 559,305           |
| <b>Current liabilities</b>               |       |                   |                   |
| Bank borrowings                          | 4     | 1,350,000         | -                 |
| Trade and other payables                 | 5     | 2,425,898         | 2,420,593         |
| Current Portion of Lease Liabilities     |       | 22,735            | 25,621            |
| Income tax payable                       |       | 17,937            | 46,990            |
|  |       | 3,816,570         | 2,493,204         |
| <b>Total liabilities</b>                 |       | <b>4,312,913</b>  | <b>3,052,509</b>  |
| <b>Total equities and liabilities</b>    |       | <b>11,511,101</b> | <b>10,249,330</b> |
| <b>Net assets per share</b>              |       | <b>0.222</b>      | <b>0.222</b>      |

CHAIRMAN, BOARD OF DIRECTORS