



**Cash Flow Statement  
for the period ended 30 September 2022**

<b>Operating activities:</b>	<b>30-Sep-22</b>	<b>30-Sep-21</b>
	<b>RO.</b>	<b>RO.</b>
Net profit for the period before tax provision.	246,860	794,131
Depreciation of property, plant and equipment	302,895	311,181
(Gain)/Loss on disposal of property, plant and equipment	802	1,059
<b>Operating profit before changes in working capital</b>	<b>550,557</b>	<b>1,106,371</b>
<b>Changes in working capital:</b>		
Trade receivables, net.	(403,854)	(524,272)
Inventories, net.	(226,853)	(483,108)
Prepayments and other receivables	209,974	(533,940)
Trade payables	236,025	(74,297)
Other payables	(241,964)	(246,498)
<b>Net cash used in operating activities</b>	<b>123,885</b>	<b>(755,744)</b>
<b>Investing activities:</b>		
Purchase of property plant and equipment	(1,270,936)	(66,960)
Proceeds from disposal of property, plant and equipment	550	-
<b>Net cash used in investing activities</b>	<b>(1,270,386)</b>	<b>(66,960)</b>
<b>Financing activities:</b>		
Bank overdrafts/Commercial Bank Loan	1,760,000	700,000
Dividend paid	(648,717)	(810,897)
<b>Net cash from financing activities</b>	<b>1,111,283</b>	<b>(110,897)</b>
Net increase (decrease) in cash on hand and at banks	(35,219)	(933,601)
Cash on hand and at banks, beginning of year	290,462	716,134
Cash on hand and at banks, end of the period	<b>255,243</b>	<b>(217,467)</b>