

Notes to the Financial Statement for the period ended September 30, 2022

1 Property, Plant and Equipment - As at September 30, 2022

	Building Electro Mechanical	Building Civil Work	Main Machinery	Other Machinery	Dies and Stereos	Furniture & Fixtures Office	Furniture & Fixtures Resid.	Office Equipments	Laboratory Equip.	Vehicles	CWIP	Total
Cost:-	10%	4%	5%	6.70%	12.5%	15%	15%	15%	15%	20%		
As at Jan. 01, 2022	735,932	2,045,507	4,605,134	2,027,338	570,402	123,861	29,999	124,272	41,462	375,370	68,268	10,748,545
Additions	0	0	0	9,596	41,654	3,960	284	2,239	0	25,035	1,188,168	1,270,936
Disposals					(1,067)					(6,105)		(7,172)
As at Sep. 30, 2022	735,932	2,046,507	4,605,134	2,036,934	610,989	127,821	30,283	126,511	41,462	394,300	1,256,436	12,012,309
Accumulated Depreciation												
As at Jan. 01, 2022	702,357	1,187,935	3,362,101	1,377,165	335,697	104,775	26,904	90,044	36,647	315,364		7,538,989
Charge for the period	6,399	47,982	111,781	60,606	41,616	4,695	494	7,549	1,407	20,366		302,895
Disposals					(266)					(6,104)		(6,370)
As at Sep. 30, 2022	708,756	1,235,917	3,473,882	1,437,771	377,047	109,470	27,398	97,593	38,054	329,626		7,839,614
Net Book value												
As at Sep. 30, 2022	27,176	810,590	1,131,252	599,163	233,942	18,351	2,885	28,918	3,408	64,674	1,256,436	4,176,795





Notes:- Financial Statements - 30 September 2022

Note Nos.	30-Sep-22 RO	30-Sep-21 RO
2 Inventories:-		
	RO	RO
Raw Materials & Spare Parts (net of provisions)	2,208,407	2,282,231
Die Cut Consumables	35,301	30,785
Work in Progress	67,000	68,502
Finished Goods	83,128	64,969
Engineering Consumables&Plastic Pallets	5,567	5,029
Total :	2,399,403	2,451,516
3 Trade and other receivables:-		
	RO	RO
Accounts receivable (net of provision)	4,926,007	4,290,658
Prepaid expenses and deposits	32,495	28,987
Advance to supplier	92,494	414,477
Other trade receivables	109,617	177,708
Total :	5,160,613	4,911,830
4 Bank borrowings:-		
	RO	RO
Term Loan	1,010,000	-
Short Term Loan	1,450,000	700,000
Total :	2,460,000	700,000
5 Trade and other payables:-		
	RO	RO
Trade payables	1,638,869	1,258,587
Accrued expenses	108,323	220,289
Provision for employee benefits	134,112	223,447
Advances received from customers	39,731	-
VAT Payable	36,642	6,461
Total :	1,957,677	1,708,784
6 Related Party Transactions: -		
	RO	RO
Oman Refreshment Co.	264,092	225,806
Bin Ahamed Enterprises	13,533	13,009
Kunooz Logistics Global LLC.	-	2,335
Total :	277,625	241,150