



**Cash Flow Statement
for the period ended 30 September 2023**

| Operating activities: | 30-Sep-23 | 30-Sep-22 |
|---|--------------------|--------------------|
| | RO. | RO. |
| Net profit for the period before tax provision. | 608,942 | 246,860 |
| Depreciation of property, plant and equipment | 341,958 | 302,895 |
| (Gain)/Loss on disposal of property, plant and equipment | 4,630 | 802 |
| Operating profit before changes in working capital | 955,530 | 550,557 |
| Changes in working capital: | | |
| Trade receivables, net. | 907,970 | (403,854) |
| Prepayments and other receivables | (31,207) | 209,974 |
| Inventories, net. | 41,138 | (226,853) |
| Trade payables | (854,977) | 236,025 |
| Other payables | (20,096) | (241,964) |
| Net cash used in operating activities | 998,358 | 123,885 |
| Investing activities: | | |
| Purchase of property plant and equipment | (90,250) | (1,270,936) |
| Proceeds from disposal of property, plant and equipment | 3,986 | 549 |
| Net cash used in investing activities | (86,264) | (1,270,387) |
| Financing activities: | | |
| Bank overdrafts/Commercial Bank Loan | (978,750) | 1,760,000 |
| Dividend paid | (324,359) | (648,717) |
| Net cash from financing activities | (1,303,109) | 1,111,283 |
| Net increase (decrease) in cash on hand and at banks | (391,015) | (35,219) |
| Cash on hand and at banks, beginning of year | 430,065 | 290,462 |
| Cash on hand and at banks, end of the period | 39,050 | 255,243 |