

Notes to the Financial Statement for the period ended March 31, 2025

1 Property, Plant and Equipment - As at March 31, 2025

|                                     | Building<br>Electro<br>Mechanical | Building<br>Civil<br>Work | Main<br>Machinery | Other<br>Machinery | Dies and<br>Stereos | Furniture &<br>Fixtures<br>Office | Furniture&<br>Fixtures<br>Resid. | Office<br>Equipments | Laboratory<br>Equip. | Vehicles    | Spare Parts   | CWIP       | Total          |
|-------------------------------------|-----------------------------------|---------------------------|-------------------|--------------------|---------------------|-----------------------------------|----------------------------------|----------------------|----------------------|-------------|---------------|------------|----------------|
|                                     | 10%                               | 4%                        | 5%                | 6.70%              | 12.5%               | 15%                               | 15%                              | 15%                  | 15%                  | 20%         | 10%           |            |                |
| <b>Cost:-</b>                       |                                   |                           |                   |                    |                     |                                   |                                  |                      |                      |             |               |            |                |
| As at Jan. 01, 2025                 | 737,032.000                       | 2,109,592.000             | 5,895,363.000     | 2,113,407.000      | 732,278.000         | 127,421.000                       | 29,262.000                       | 155,695.000          | 41,799.000           | 412,215.000 | 1,014,159.000 | -          | 13,368,223.000 |
| Additions                           | 1,600.000                         |                           |                   |                    | 19,584.000          |                                   |                                  | 388.000              |                      |             | 90,322.000    |            | 111,894.000    |
| Transfer                            |                                   |                           |                   |                    |                     |                                   |                                  |                      |                      |             |               | -          | -              |
| Disposals                           |                                   |                           |                   |                    | (8,065.000)         |                                   |                                  |                      |                      |             |               |            | (8,065.000)    |
| As at March. 31, 2025               | 738,632.000                       | 2,109,592.000             | 5,895,363.000     | 2,113,407.000      | 743,797.000         | 127,421.000                       | 29,262.000                       | 156,083.000          | 41,799.000           | 412,215.000 | 1,104,481.000 | -          | 13,472,052.000 |
| <b>Accumulated<br/>Depreciation</b> |                                   |                           |                   |                    |                     |                                   |                                  |                      |                      |             |               |            |                |
| As at Jan. 01, 2025                 | 722,221.000                       | 1,385,813.000             | 3,929,636.000     | 1,611,421.000      | 449,582.000         | 113,835.000                       | 25,826.000                       | 118,611.000          | 38,658.000           | 358,929.000 | 443,126.000   | -          | 9,197,658.000  |
| Charge for the period               | 1,192.000                         | 16,440.000                | 52,758.000        | 19,308.000         | 15,791.000          | 1,194.000                         | 207.000                          | 3,053.000            | 161.000              | 5,047.000   | 20,468.000    |            | 135,619.000    |
| Disposals                           |                                   |                           |                   |                    | (4,021.000)         |                                   |                                  |                      |                      |             |               |            | (4,021.000)    |
| As at March. 31, 2025               | 723,413.000                       | 1,402,253.000             | 3,982,394.000     | 1,630,729.000      | 461,352.000         | 115,029.000                       | 26,033.000                       | 121,664.000          | 38,819.000           | 363,976.000 | 463,594.000   | -          | 9,329,256.000  |
| <b>Net Book value</b>               |                                   |                           |                   |                    |                     |                                   |                                  |                      |                      |             |               |            |                |
| As at March. 31, 2025               | 15,219.000                        | 707,339.000               | 1,912,969.000     | 482,678.000        | 282,445.000         | 12,392.000                        | 3,229.000                        | 34,419.000           | 2,980.000            | 48,239.000  | 640,887.000   | -          | 4,142,801.000  |
| As at March. 31, 2024               | 18,504.929                        | 774,013.714               | 2,126,930.874     | 478,961.040        | 265,255.675         | 14,870.629                        | 3,212.581                        | 45,620.319           | 3,703.724            | 32,764.936  | -             | 53,820.072 | 3,817,658.493  |

## Notes:- Financial Statements - 31 March 2025

| Note Nos.                                          | 31-Mar-25<br>RO  | 31-Mar-24<br>RO  |
|----------------------------------------------------|------------------|------------------|
| <b>2 Inventories:-</b>                             |                  |                  |
|                                                    | RO               | RO               |
| Raw Materials & Spare Parts<br>(net of provisions) | 1,629,979        | 1,847,634        |
| Die Cut Consumables                                | 24,676           | 27,518           |
| Work in Progress                                   | 44,529           | 52,650           |
| Finished Goods                                     | 60,530           | 56,306           |
| Engineering Consumables&Plastic Pallets            | 4,299            | 4,755            |
| <b>Total :</b>                                     | <b>1,764,013</b> | <b>1,988,862</b> |
| <b>3 Trade and other receivables:-</b>             |                  |                  |
|                                                    | RO               | RO               |
| Accounts receivable (net of provision)             | 4,447,563        | 4,097,180        |
| Prepaid expenses and deposits                      | 65,196           | 72,458           |
| Advance to supplier                                | 34,942           | 3,010            |
| Other trade receivables                            | 74,570           | 43,231           |
| <b>Total :</b>                                     | <b>4,622,271</b> | <b>4,215,879</b> |
| <b>4 Term Loans:-</b>                              |                  |                  |
|                                                    | RO               | RO               |
| Non-Current liabilities                            | -                | -                |
| Current Maturity                                   | -                | 378,750          |
| <b>Total :</b>                                     | <b>-</b>         | <b>378,750</b>   |
| <b>5 Bank borrowings:-</b>                         |                  |                  |
|                                                    | RO               | RO               |
| Short Term Loan                                    | 600,000          | 300,000          |
| <b>Total :</b>                                     | <b>600,000</b>   | <b>300,000</b>   |
| <b>6 Trade and other payables:-</b>                |                  |                  |
|                                                    | RO               | RO               |
| Trade payables                                     | 2,007,011        | 1,180,023        |
| Accrued expenses                                   | 185,589          | 121,600          |
| Provision for employee benefits                    | 102,231          | 132,791          |
| Advances received from customers                   | 24,152           | 41,681           |
| VAT                                                | 33,174           | 42,692           |
| <b>Total :</b>                                     | <b>2,352,157</b> | <b>1,518,787</b> |
| <b>7 Related Party Transactions: -</b>             |                  |                  |
| Oman Refreshment Company                           | 47,820           | 38,654           |
| National Mineral Water CO. SAOG                    | 13,836           | 11,314           |
| Bin Ahamed Enterprises                             | 2,978            | 6,464            |
| Salalah Mills CO. SAOG                             | 3,108            | -                |
| Gulf International Chemicals SAOG                  | 370              | 242              |
| Kunooz Logistics Global LLC                        | -                | -                |
|                                                    | <b>68,112</b>    | <b>56,674</b>    |