

Cash Flow Statement for the period ended 30 June 2025

Operating activities:	30-Jun-25	30-Jun-24
	RO.	RO.
Net profit for the period before tax provision.	91,932	320,015
Depreciation of property, plant and equipment	274,450	235,555
Depreciation of ROU Asset	11,044	11,794
(Gain)/Loss on disposal of property, plant and equipment	6,499	5,454
Employees end of service benefits	25,022	20,750
Finnce charges	24,228	37,472
Operating profit before changes in working capital	433,176	631,040
Changes in working capital:		
Trade receivables, net.	(54,381)	(157,119)
Inventories, net.	102,369	230,256
Prepayments and other receivables	28,053	(71,191)
Trade payables	(470,192)	(109,052)
Other payables	92,971	(111,225)
Income Tax Paid	(79,437)	(103,921)
Employee end of service benefits Paid	(12,785)	(37,971)
Finance charges paid	(8,630)	(21,708)
Net cash used in operating activities	31,144	249,109
Investing activities:		
Purchase of property plant and equipment	(178,243)	(70,558)
Proceeds from disposal of property, plant and equipment	-	-
Net cash used in investing activities	(178,243)	(70,558)
Financing activities:		
Bank overdrafts/Commercial Bank Loan	500,000	(152,500)
Dividend paid	(324,359)	(389,230)
Lease Payment	(17,298)	(15,864)
Net cash from financing activities	158,343	(557,594)
Net increase (decrease) in cash on hand and at banks	11,244	(379,043)
Cash on hand and at banks, beginning of year	251,409	550,413
Cash on hand and at banks, end of the period	262,653	171,370