

Cash Flow Statement for the period ended 30 September 2025

Operating activities:	30-Sep-25	30-Sep-24
	RO.	RO.
Net profit for the period before tax provision.	171,341	353,148
Depreciation of property, plant and equipment	413,509	353,735
Depreciation of ROU Asset	16,803	17,669
(Gain)/Loss on disposal of property, plant and equipment	(1,809)	11,458
Employees end of service benefits	31,151	27,868
Finnce charges	17,075	52,315
Operating profit before changes in working capital	648,070	816,192
Changes in working capital:		
Trade receivables, net.	(70,937)	129,246
Inventories, net.	487,213	273,452
Prepayments and other receivables	37,107	(87,935)
Trade payables	(757,401)	(171,905)
Other payables	133,973	(98,238)
Income Tax Paid	(79,437)	(103,921)
Employee end of service benefits Paid	(21,351)	(38,415)
Finance charges paid	6,319	(28,685)
Net cash used in operating activities	383,557	689,792
Investing activities:		
Purchase of property plant and equipment	(297,910)	(137,277)
Proceeds from disposal of property, plant and equipment	11,806	-
Net cash used in investing activities	(286,104)	(137,277)
Financing activities:		
Bank overdrafts/Commercial Bank Loan	300,000	(378,750)
Dividend paid	(324,359)	(389,230)
Lease Payment	(25,947)	(23,520)
Net cash from financing activities	(50,306)	(791,500)
Net increase (decrease) in cash on hand and at banks	47,147	(238,985)
Cash on hand and at banks, beginning of year	251,409	550,413
Cash on hand and at banks, end of the period	298,556	311,428