

Notes:- Financial Statements - 30 September 2025

Note Nos.	30-Sep-25 RO	30-Sep-24 RO
2	<u>Inventories:-</u>	
	RO	RO
Raw Materials & Spare Parts (net of provisions)	1,042,145	1,801,943
Die Cut Consumables	24,227	25,676
Work in Progress	63,442	89,296
Finished Goods	62,765	58,235
Engineering Consumables&Plastic Pallets	5,412	4,962
Total :	<u>1,197,992</u>	<u>1,980,113</u>
3	<u>Trade and other receivables:-</u>	
	RO	RO
Accounts receivable (net of provision)	4,128,389	3,803,913
Prepaid expenses and deposits	34,068	33,781
Advance to supplier	9,816	64,355
Other trade receivables	47,551	78,717
Total :	<u>4,219,823</u>	<u>3,980,765</u>
4	<u>Term Loans:-</u>	
	RO	RO
Non-Current liabilities	-	-
Current Maturity	-	126,250
Total :	<u>-</u>	<u>126,250</u>
5	<u>Bank borrowings:-</u>	
	RO	RO
Short Term Loan	300,000	200,000
Total :	<u>300,000</u>	<u>200,000</u>
6	<u>Trade and other payables:-</u>	
	RO	RO
Trade payables	1,255,469	1,403,385
Accrued expenses	224,058	97,935
Provision for employee benefits	118,713	130,484
Advances received from customers	32,323	41,445
VAT	39,756	21,025
Total :	<u>1,670,319</u>	<u>1,694,274</u>
7	<u>Related Party Transactions: -</u>	
Oman Refreshment Company	139,354	135,134
Salalah Mills CO. SAOG	99,949	-
National Mineral Water CO. SAOG	39,901	37,432
Bin Ahamed Enterprises	13,739	14,445
Gulf International Chemicals SAOG	964	1,429
Kunooz Logistics Global LLC	231	-
	<u>294,138</u>	<u>188,440</u>