

				
BALANCE SHEET				
September 30, 2025				
	Sep-25	Jun-25	Variance	
			\$	%
Property, Plant & Equipment	\$ 27,032,124	\$ 27,239,609	\$ (207,485)	-1%
Pension Fund Asset	\$ -	\$ -	\$ -	0%
	\$ 27,032,124	\$ 27,239,609	\$ (207,485)	-1%
Inventory	\$ 3,081,468	\$ 2,733,124	\$ 348,344	11%
Accounts Receivable	\$ 1,531,081	\$ 1,701,558	\$ (170,477)	-11%
Prepayments	\$ 362,473	\$ 367,698	\$ (5,224)	-1%
Cash and Cash Equivalents	\$ 711,943	\$ 584,239	\$ 127,703	18%
Total Current Assets	\$ 5,686,965	\$ 5,386,620	\$ 300,345	5%
	\$ 32,719,090	\$ 32,626,229	\$ 92,860	0%
Shareholders' Equity				
Share Capital	\$ 2,383,828	\$ 2,383,828	\$ -	0%
Capital Appraisal Surplus	\$ 13,279,051	\$ 13,279,051	\$ -	0%
Retained Earnings	\$ 5,791,554	\$ 5,791,554	\$ -	0%
Income / Deficit	\$ (83,068)	\$ 80,763	\$ (163,831)	197%
Total Shareholders' Equity	\$ 21,371,364	\$ 21,535,195	\$ (163,831)	-1%
Long Term Loans	\$ 9,667,382	\$ 9,669,456	\$ (2,074)	0%
Deferred Tax assets	\$ 279,465	\$ 279,465	\$ -	0%
Total non-current liabilities	\$ 9,946,847	\$ 9,948,921	\$ (2,074)	0%
Current Liabilities				
Bank Overdraft	\$ -	\$ -	\$ -	0%
Accounts Payable and Accrued Expenses	\$ 890,207	\$ 768,357	\$ 121,850	14%
Current portion of long term loans	\$ 510,671	\$ 373,754	\$ 136,916	27%
Total Current Liabilities	\$ 1,400,878	\$ 1,142,111	\$ 258,767	18%
	\$ 11,347,725	\$ 11,091,033	\$ 256,693	2%
Total Current Liabilities & Shareholders' Equity	\$ 32,719,090	\$ 32,626,229	\$ 92,862	0%



INCOME STATEMENT
For the Period Ended September 30th, 2025
UNAUDITED

	CURRENT QTR - Q4			YEAR TO DATE			Q3 YTD		
	ACTUAL	PREV. YR	Variance	ACTUAL	PREV. YR	Variance	ACTUAL	PREV. YR	Variance
Sales	5,341,646	4,691,023	650,623	10,525,310	9,855,092	670,218	5,183,664	5,164,069	19,595
Cold storage	2,624,068	2,253,392	370,676	5,157,795	4,784,162	373,633	2,533,727	2,530,770	2,957
Total Sales	7,965,714	6,944,415	1,021,299	15,683,105	14,639,254	1,043,851	7,717,391	7,694,839	22,552
Cost of Sales	(4,178,406)	(3,531,378)	(647,028)	(8,147,388)	(7,435,618)	(711,770)	(3,968,982)	(3,904,240)	(64,742)
Gross Profit	3,787,308	3,413,037	374,271	7,535,717	7,203,636	332,081	3,748,409	3,790,599	(42,190)
Expenses									
Other operating income	(49,535)	(85,784)	36,249	(56,932)	(130,879)	73,947	(7,397)	(45,095)	37,698
Distribution expenses	(1,506,784)	(1,426,037)	(80,747)	(3,058,911)	(2,922,433)	(136,478)	(1,552,127)	(1,496,396)	(55,731)
Administration expenses	(1,663,158)	(1,734,200)	71,042	(3,300,747)	(3,052,141)	(248,606)	(1,637,589)	(1,317,941)	(319,648)
Engineering expenses	(327,758)	(318,784)	(8,974)	(709,065)	(594,005)	(115,060)	(381,307)	(275,221)	(106,086)
Operating profit/(loss)	235,932	(153,397)	389,329	405,921	502,550	(96,629)	169,989	655,947	(485,958)
Gain/(loss) Fixed Assets	16,000	18,000	(2,000)	20,000	43,889	(23,889)	4,000	18,000	(14,000)
Operating profit/(loss)	251,932	(135,397)	387,329	425,921	546,439	(120,518)	173,989	673,947	(499,958)
Finance expenses									
Profit/(loss) before taxation	(262,984)	(304,379)	41,395	(508,989)	(563,163)	54,174	(246,005)	(258,784)	12,779
Deferred Tax	(11,052)	(439,776)	428,724	(83,068)	(16,724)	(66,344)	(72,016)	415,163	(487,179)
Corporation Tax Expense	-	-	-	-	(142,924)	-	-	-	-
Net Income (loss)	(11,052)	(439,776)	428,724	(83,068)	(159,648)	76,580	(72,016)	415,163	(487,179)
			97.5%		48.0%				

	%
	0.4%
	0.1%
	0.3%
	1.7%
	0.0%
	-1.1%
	0.0%
	-83.6%
	3.7%
	24.3%
	38.5%
	-74.1%
	-77.8%
	-74.2%
	0.0%
	-4.9%
	-117.3%
	0.0%
	0.0%
	-117.3%



STATEMENT OF CHANGES IN EQUITY

September 30, 2025

	Share Capital	Capital Appraisal Surplus	Dividends paid	Retained Earnings	Total Equity
Opening Balance	\$ 2,383,828	\$ 13,279,051	\$ -	\$ 5,791,553	\$ 21,454,432
Net Comprehensive income				\$ (83,068)	\$ (83,068)
Dividends paid					\$ -
Revaluation Surplus					\$ -
Closing balance	<u>\$ 2,383,828</u>	<u>\$ 13,279,051</u>	<u>\$ -</u>	<u>\$ 5,708,485</u>	<u>\$ 21,371,364</u>