



BALANCE SHEET

December 31, 2025

	Dec-25	Dec-24	Variance	
			\$	%
Propert, Plant & Equipment	\$ 26,751,616	\$ 27,592,077	\$ (840,461)	-3%
Pension Fund Asset	\$ -	\$ -	\$ -	0%
	\$ 26,751,616	\$ 27,592,077	\$ (840,461)	-3%
Inventory	\$ 2,858,754	\$ 2,983,421	\$ (124,667)	-4%
Accounts Receivable	\$ 2,352,616	\$ 1,404,385	\$ 948,231	40%
Prepayments	\$ 283,029	\$ 516,464	\$ (233,435)	-82%
Cash and Cash Equivalents	\$ 1,048,090	\$ 942,927	\$ 105,163	10%
Total Current Assets	\$ 6,542,490	\$ 5,847,197	\$ 695,293	11%
	\$ 33,294,107	\$ 33,439,274	\$ (145,168)	0%
Shareholders' Equity				
Share Capital	\$ 2,383,828	\$ 2,383,828	\$ -	0%
Capital Appraisal Surplus	\$ 13,279,051	\$ 13,279,051	\$ -	0%
Retained Earnings	\$ 5,758,633	\$ 5,791,554	\$ (32,921)	-1%
Income / Deficit	\$ 340,812	\$ (20,307)	\$ 361,119	106%
Total Shareholders' Equity	\$ 21,762,324	\$ 21,434,125	\$ 328,198	2%
Long Term Loans	\$ 9,688,592	\$ 10,010,440	\$ (321,848)	-3%
Deferred Tax assets	\$ 279,465	\$ 279,465	\$ -	0%
Total non-current liabilities	\$ 9,968,057	\$ 10,289,905	\$ (321,848)	-3%
Current Liabilities				
Bank Overdraft	\$ -	\$ -	\$ -	0%
Accounts Payable and Accrued Expenses	\$ 1,195,639	\$ 1,365,698	\$ (170,059)	-14%
Current portion of long term loans	\$ 368,087	\$ 349,546	\$ 18,541	5%
Total Current Liabilities	\$ 1,563,726	\$ 1,715,244	\$ (151,518)	-10%
	\$ 11,531,784	\$ 12,005,149	\$ (473,365)	-4%
Total Current Liabilities & Shareholders' Equity	\$ 33,294,107	\$ 33,439,274	\$ (145,167)	0%



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

	CURRENT QTR - Q1				YEAR TO DATE			
	ACTUAL	PREV. YR	Variance	%	ACTUAL	PREV. YR	Variance	%
Sales	2,837,237	2,569,971	267,266	10.4%	2,837,237	2,569,971	267,266	10.4%
Cold storage	1,601,971	1,273,287	328,684	25.8%	1,601,971	1,273,287	328,684	25.8%
Total Sales	4,439,208	3,843,258	595,950	15.5%	4,439,208	3,843,258	595,950	15.5%
Cost of Sales	(2,129,564)	(1,954,597)	(174,967)	9.0%	(2,129,564)	(1,954,597)	(174,967)	9.0%
Gross Profit	2,309,644	1,888,661	420,983	22.3%	2,309,644	1,888,661	420,983	22.3%
Expenses								
Other operating income	(51,840)	5,522	(57,362)	-1038.8%	(51,840)	5,522	(57,362)	-1038.8%
Distribution expenses	(695,830)	(805,043)	109,213	-13.6%	(695,830)	(805,043)	109,213	-13.6%
Administration expenses	(939,139)	(794,568)	(144,571)	18.2%	(939,139)	(794,568)	(144,571)	18.2%
Engineering expenses	(160,802)	(190,209)	29,407	-15.5%	(160,802)	(190,209)	29,407	-15.5%
Other operating expenses	-	-	-	0.0%	-	-	-	0.0%
Operating profit/(loss)	462,033	104,363	357,670	342.7%	462,033	104,363	357,670	342.7%
Gain/(Loss) Fixed Assets	-	-	-	0.0%	-	-	-	0.0%
Operating profit/(loss)	462,033	104,363	357,670	342.7%	462,033	104,363	357,670	342.7%
Finance expenses	(121,221)	(124,670)	3,449	-2.8%	(121,221)	(124,670)	3,449	-2.8%
Profit/(Loss) before taxation	340,812	(20,307)	361,119	1778.3%	340,812	(20,307)	361,119	1778.3%
Deferred Tax	-	-	-	0.0%	-	-	-	0.0%
Corporation Tax Expense	-	-	-	0.0%	-	-	-	0.0%
Net Income (Loss)	340,812	(20,307)	361,119	1778.3%	340,812	(20,307)	361,119	1778.3%



STATEMENT OF CHANGES IN EQUITY

December 31, 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				\$ 340,812	\$ 340,812
Dividends paid					\$ -
Revaluation Surplus					\$ -
Closing balance	<u>\$ 2,383,828</u>	<u>\$ 13,279,051</u>	<u>\$ -</u>	<u>\$ 6,132,365</u>	<u>\$ 21,795,244</u>