STATEMENT OF CHANGES IN EQUITY

September 30, 2026

	Share Capital	Capital Appraisal Surplus	Dividends paid	Retained Earnings	Total Equity
Opening Balance	$ 2,383,828	$ 13,279,051	$ -	$ 5,791,554	$ 21,454,433
Net Comprehensive income				$ 439,442	$ 439,442
Dividends paid					$ -
Revaluation Surplus					$ -
Closing balance	$ 2,383,828	$ 13,279,051	$ -	$ 6,230,996	$ 21,893,875

BALANCE SHEET

September 30, 2026

	Sep-26	Sep-25	Variance $	Variance %
Propert, Plant & Equipment	$ 26,852,835	$ 26,980,872	$ (128,038)	0%
Pension Fund Asset	$ -	$ -	$ -	0%
	$ 26,852,835	**$ 26,980,872**	**$ (128,038)**	**0%**
Inventory	**$ 3,383,119**	**$ 2,995,101**	$ 388,019	11%
Accounts Receivable	**$ 1,946,637**	$ 1,564,251	$ 382,387	20%
Prepayments	**$ 594,623**	$ 400,376	$ 194,248	33%
Cash and Cash Equivalents	**$ 516,569**	$ 735,741	$ (219,172)	-42%
Total Current Assets	**$ 6,440,949**	**$ 5,695,468**	**$ 745,481**	**12%**
	$ 33,293,783	**$ 32,676,340**	**$ 617,443**	**2%**
Shareholders' Equity				
Share Capital	**$ 2,383,828**	$ 2,383,828	$ -	0%
Capital Appraisal Surplus	**$ 13,279,051**	**$ 13,279,051**	$ -	0%
Retained Earnings	**$ 5,474,361**	**$ 5,791,554**	$ (317,193)	-6%
Income / Deficit	**$ 439,442**	$ (317,193)	$ 756,635	172%
Total Shareholders' Equity	**$ 21,576,681**	**$ 21,137,239**	**$ 439,442**	**2%**
Long Term Loans	$ 9,831,635	$ 9,651,365	**$ 180,271**	2%
Deferred Tax assets	$ 266,105	$ 266,105	**$ -**	0%
Total non-current liabilities	**$ 10,097,740**	**$ 9,917,469**	**$ 180,271**	**2%**
Current Liabilities				
Bank Overdraft	$ -	$ -	$ -	0%
Accounts Payable and Accrued Expenses	$ 1,566,061	$ 1,106,020	$ 460,041	29%
Current portion of long term loans	$ 53,301	$ 515,611	$ (462,310)	-867%
Total Current Liabilities	**$ 1,619,362**	**$ 1,621,631**	**$ (2,269)**	**0%**
	$ 11,717,102	$ 11,539,101	$ 178,001	2%
Total Current Liabilities & Shareholders' Equity	**$ 33,293,783**	**$ 32,676,340**	**$ 617,443**	**2%**
	$ -	$ -	$ (0)	

INCOME STATEMENT
For the Period Ended September 30 , 2026
UNAUDITED

	CURRENT QTR - Q4				YEAR TO DATE				Q3 YTD			
	ACTUAL	%	PREV. YR	%	Variance	%	ACTUAL	%	PREV. YR	%	Variance	%	ACTUAL	%	PREV. YR	%	Variance	%
Sales	5,778,088		5,023,910		754,178	15.0%	11,345,840		10,547,484		798,356	7.6%	5,567,752		5,523,574		44,178	0.8%
Cold storage	3,015,035		2,698,583		316,452	11.7%	6,155,689		5,157,795		997,894	19.3%	3,140,654		2,459,212		681,442	27.7%
Total Sales	8,793,123		7,722,493		1,070,629	13.9%	17,501,529		15,705,279		1,796,249	11.4%	8,708,406		7,982,786		725,620	9.1%
Cost of Sales	(4,685,905)		(3,861,793)		(824,112)	21.3%	(9,111,587)		(8,287,475)		(824,112)	9.9%	(4,425,682)		(4,425,682)		(221,515)	5.3%
						0.0%												0.0%
Gross Profit	4,107,217		3,860,700		246,517	6.4%	8,389,941		7,417,804		972,137	13.1%	4,282,724		3,557,104		504,105	13.3%
Expenses						0.0%												0.0%
Other operating income	(87,740)		(73,796)		(13,944)	18.9%	(216,036)		(60,023)		(156,013)	259.9%	(128,296)		13,773		(142,069)	-1031.5%
Distribution expenses	(1,536,232)		(1,487,625)		(48,607)	3.3%	(2,978,082)		(2,891,864)		(86,218)	3.0%	(1,441,850)		(1,404,239)		(37,611)	2.7%
Administration expenses	(1,780,298)		(1,674,268)		(106,030)	6.3%	(3,521,228)		(3,694,080)		172,852	-4.7%	(1,740,930)		(2,019,812)		278,882	-13.8%
Engineering expenses	(451,552)		(260,241)		(191,310)	73.5%	(797,086)		(686,662)		(110,423)	16.1%	(345,534)		(426,421)		80,887	-19.0%
Other operating expenses	-		-		-	0.0%	-		-		-	0.0%					-	0.0%
Operating profit/(loss)	251,395		364,770		(113,375)	-31.1%	877,509		85,175		792,334	930.2%	626,114		(58,080)		684,194	-1178.0%
Gain/(Loss) Fixed Assets	-				-	0.0%	13,000		20,000		(7,000)	-35.0%	13,000				13,000	100.0%
Operating profit/(loss)	251,395		364,770		(113,375)	-31.1%	890,509		105,175		785,334	746.7%	639,114		(58,080)		697,194	-1200.4%
						0.0%												0.0%
Finance expenses	(211,035)		(199,164)		(11,871)	6.0%	(451,067)		(431,021)		(20,046)	4.7%	(240,032)		(231,857)		(8,175)	3.5%
Profit/(Loss) before taxation	40,360		165,606		(125,246)	75.6%	439,442		(325,846)		765,288	234.9%	399,082		(289,937)		689,019	-237.6%
Deferred Tax									8,653									0.0%
Corporation Tax Expense	-		-		-	0.0%	-				-	0.0%	-		-		-	0.0%
	40,360		165,606		(125,246)	75.6%	439,442		(317,193)		756,635	238.5%	399,082		(289,937)		689,019	-237.6%
						0.0%												0.0%
Loss on pension assets net of tax	-		-		-	0.0%	-		-		-	0.0%	-		-		-	0.0%
						0.0%												0.0%
Net Income (Loss)	40,360		165,606		(125,246)	75.6%	439,442		(317,193)		756,635	238.5%	399,082		(289,937)		689,019	-237.6%