

(5) Reconciliation between net profit to operating cashflows

Profit/(loss) before tax	581,347	584,224
Finance cost	10,093	132,347
Operating profit	591,440	716,571
Adjustment:		
Depreciation	707,376	775,374
Non cash Interest income	-	-
Changes in Working capital:		
(Increase)/Decrease of Inventory	(55,750)	344,400
(Increase)/Decrease of Trade debt	(102,736)	(2,669)
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	113,100	1,540,000
Increase/(Decrease) of Liability for expenses	(642,123)	106,454
Increase/(Decrease) of other Liabilities	29,068	169,211
	640,375	3,649,341
Finance cost paid	(10,093)	(132,347)
	630,282	3,516,994

(6) Related Party disclosure

The company, in normal course of business, carried out following of transaction with other entities that fall within the definition of related party contained in BAS 24: Related Party Disclosures. All transactions involving related parties arising in normal course of business are conducted on an arm's length basis at commercial rates, on the same terms and conditions as applicable to the third parties. Details of transactions with related parties Office Rent and balances with them as at 30 September 2021 were as follows:

Name	Nature of Relationship	Transaction			
		Debit	Credit		
Mr. Mohammed Murad	Chairman	37,950	37,950	-	-
		-	-		
		<u>37,950</u>	<u>37,950</u>	<u>-</u>	<u>-</u>

(6.1) The board of directors of the company are considered key management employees. None of benefits is given to them by the company.

(7) Defferred Tax

Property, Plant & Equipment at Tax base	8,580,471	10,164,041
Property, Plant & Equipment at accounts base	33,441,134	36,474,633
	(24,860,663)	(26,310,592)
Tax Rate	22.50%	25%
Deferred Tax	(5,593,649)	(6,577,648)
Deferred tax income/expenses during the period	82,103	90,419



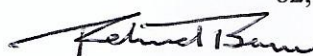
Managing Director



Chief Financial Officer



Acting Company Secretary



Director



Chairman

