

(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 2024 were as follows:

Name	Nature of Relationship	Transaction			
		Debit	Credit		
Mr. Mohammed Murad	Chairman	33,000	33,000	-	-
		-	-	-	-
		<u>33,000</u>	<u>33,000</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	9,919,645	7,004,518
Property, Plant & Equipment at accounts base	30,773,292	30,217,401
	(20,853,647)	(23,212,883)
Tax Rate	22.50%	22.50%
Defferred Tax	(4,692,071)	(5,222,899)
Defferred tax income/expenses during the period	(108,621)	(229,300)

(8) Dividend

The Board of Directors of the company has approved the financial statements as on 27.10.2024 and recommended cash 2% dividend to General share holders for the financial year June 30,2024 The matter shall be forwarded to the shareholders meeting (AGM) that will be held at 29.12.2024 , for getting approval of dividend.

