

(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 IAS 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 2025 were as follows:

Name	Nature of Relationship	Transaction		30.09.2025	30.09.2025
		Debit	Credit	Balance	Balance
Mr. Mohammed Murad	Chairman	33,000	33,000	-	-
		<u>33,000</u>	<u>33,000</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	8,728,980	9,919,645
Property, Plant & Equipment at accounts base	28,309,109	30,773,292
	(19,580,129)	(20,853,647)
Tax Rate	22.50%	22.50%
Deferred Tax	(4,405,529)	(4,692,071)
Deferred tax income/expenses during the period	(74,672)	(108,621)

(8) Dividend

The Board of Directors of the company has approved the financial statements as on 27.10.2025 and recommended cash 2% dividend to General share holders for the financial year June 30,2025 The matter shall be forwarded to the shareholders meeting (AGM) that will be held at 28.12.2025 , for getting approval of dividend.

(9) Net Profit/ (loss) of Discontinued Operation

Statement of "Profit or Loss & other comprehensive income" of discontinued operation of Unit # 3 are as follows:

Particulars	For 1st Quarter, 2024- 25
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Sales	416,600
Cost of Goods Sold	(374,662)
Gross Profit/(Loss)	41,938
Administrative Expense	(40,091)
Financial Expense	-
Net Profit / (Loss) before WPPF and Tax	1,847
Provision for WPPF	(88)
Profit/(Loss) before Tax	1,759
Income Tax Expense:	
Current Tax Povision	(2,500)
Deferred Tax	41,806
Net Profit/(Loss) after Tax	41,065
Other Comprehensive Income	-
Total Comprehensive Income	41,065

