

**(5) Reconciliation between net profit to operating cashflows**

Profit/(loss) before tax	1,427,538	1,283,461
Finance cost	21,298	222,810
Operating profit	1,448,836	1,506,271
<b>Adjustment:</b>		
Depreciation	1,414,752	1,550,747
Non cash Interest income	-	-
<b>Changes in Working capital:</b>		
(Increase)/Decrease of Inventory	494,400	738,800
(Increase)/Decrease of Trade debt	(118,360)	66,205
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	(184,000)	2,759,515
Increase/(Decrease) of Liability for expenses	(142,489)	(231,202)
Increase/(Decrease) of other Liabilities	71,377	(794,158)
Finance cost paid	2,984,515	5,596,179
Tax Paid	(21,298)	(222,810)
	<b>2,963,217</b>	<b>5,373,368</b>

**(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 and balances with them as at 31 December 2021 were as follows:

Name	Nature of Relationship	Transaction		Transaction	
		Debit	Credit	Debit	Credit
Mr. Mohammed Murad	Chairman	75,900	75,900	102,300	102,300
		-	-		
		<b>75,900</b>	<b>75,900</b>	<b>102,300</b>	<b>102,300</b>

(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) Deffered Tax**

Property, Plant & Equipment at Tax base	8,237,994	9,750,343
Property, Plant & Equipment at accounts base	32,733,758	35,699,259
	(24,495,764)	(25,948,916)
Tax Rate	22.50%	22.50%
<b>Deffered Tax</b>	<b>(5,511,547)</b>	<b>(6,487,229)</b>
Deffered tax income/expenses during the period	164,205	180,838

**(8) Cash Dividend :**

The Shareholders of the company has approved at the rate of 4% cash dividend (as recommended by the Board of Directors) general public holder for the income tear June 30,2021 in the company's 42nd AGM held on 28 December 2021.As such this approved dividend is considered as liability and contained in "unclaimed dividend" the Statement of Financial Position.The preparation of warrant and BEFTN payment is under process.

