

(5) Reconciliation between net profit to operating cashflows

Profit/(loss) before tax	357,441	439,951
Other income	(94,638)	(252,545)
Finance cost	12,661	13,176
Operating profit	<u>275,464</u>	<u>200,582</u>
Adjustment:		
Depreciation	1,687,278	1,439,487
Non cash Interest income	-	-
Changes in Working capital:		
(Increase)/Decrease of Inventory	175,548	57,048
(Increase)/Decrease of Trade debt	75,123	(152,513)
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	(2,208,963)	(316,610)
Increase/(Decrease) of Liability for expenses	1,951,868	(2,399,381)
Increase/(Decrease) of other Liabilities	<u>17,281</u>	<u>126,998</u>
	1,973,599	(1,044,389)
Finance cost paid	(12,661)	(13,176)
Tax Paid	(63,168)	(21,618)
	<u>1,897,769</u>	<u>(1,079,183)</u>

(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 during the period and balances with them as at 31 December 2024 were as follows:

Name	Nature of Relationship	Nature of Transaction	Transaction		Transaction	
			Debit	Credit	Debit	Credit
Mr. Mohammed Murad	Chairman	Rent	66,000	66,000		
			-	-		
			<u>66,000</u>	<u>66,000</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) Deferred Tax

Property, Plant & Equipment at Tax base	10,435,268	7,997,302
Property, Plant & Equipment at accounts base	30,762,328	30,291,792
	(20,327,059)	(2,229,491)
Tax Rate	22.50%	22.50%
Deferred Tax	(4,573,588)	(5,016,260)
Deferred tax income/expenses during the period	(227,104)	(435,938)

(8) Cash Dividend :

The Shareholders of the company has approved at the rate of 2% cash dividend (as recommended by the Board of Directors) general public holder for the income tear June 30,2024 in the company's 45th AGM held on 29 December 2024 and record date was 20 November,2024.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.

