

(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 31 December 2025 were as follows:

Name	Nature of Relationship	Transaction		31.12.25	31.12.25
		Debit	Credit	Balance	Balance
Mr. Mohammed Murad	Chairman	66,000	66,000	-	-
		<u>66,000</u>	<u>66,000</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) Deffered Tax

Property, Plant & Equipment at Tax base	8,474,620	10,435,268
Property, Plant & Equipment at accounts base	27,722,875	30,762,328
	(19,248,254)	(20,327,059)
Tax Rate	22.50%	22.50%
Deffered Tax	(4,330,857)	(4,573,588)
Deffered tax income/expenses during the period	(149,344)	(227,104)

(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 2nd Quarter, 2024- 25
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Sales	1,076,100
Cost of Goods Sold	(886,506)
Gross Profit/(Loss)	189,594
Administrative Expense	(174,026)
Financial Expense	(3,165)
Net Profit / (Loss) before WPPF and Tax	12,403
Provision for WPPF	(590)
Profit/(Loss) before Tax	11,813
Income Tax Expense:	
Advance Income Tax adjustment	(5,000)
Current Tax Povision	(6,457)
Deferred Tax	83,611
Net Profit/(Loss) after Tax	83,967
Other Comprehensive Income	-
Total Comprehensive Income	83,967

