

(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 March 2026 were as follows:

Name	Nature of Relationship	Transaction		31.03.26	31.03.26
		Debit	Credit	Balance	Balance
Mr. Mohammed Murad	Chairman	99,000	99,000	-	-
		<u>99,000</u>	<u>99,000</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) Deferred Tax

Property, Plant & Equipment at Tax base	8,220,261	10,427,454
Property, Plant & Equipment at accounts base	27,136,640	30,333,476
	(18,916,380)	(20,327,059)
Tax Rate	22.50%	22.50%
Deferred Tax	(4,256,185)	(4,478,855)
Deferred tax income/expenses during the period	(224,015)	321,837

(8) 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 30,2025 in the company's 46th AGM held on 28 December 2025.

(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 3rd Quarter, 2024- 25
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Sales	1,076,100
Cost of Goods Sold	(969,915)
Gross Profit/(Loss)	106,185
Administrative Expense	(190,559)
Financial Expense	(5,698)
Net Profit / (Loss) before WPPF and Tax	(90,072)
Provision for WPPF	
Profit/(Loss) before Tax	(90,072)
Income Tax Expense:	
Advance Income Tax adjustment	(35,500)
Current Tax Povision	(6,457)
Deferred Tax	125,417
Net Profit/(Loss) after Tax	(6,612)
Other Comprehensive Income	-
Total Comprehensive Income	(6,612)

The CNG conversion unit (unit #3) was discontinued in last year. To make better comparison , the summery of P/L statement of unit # 3 was enlited here in this note and net result was added with the face of P/L statement.

