

(5) Reconciliation between net profit to operating cashflows

Profit/(loss) before tax	1,454,182	4,644,882
Finance cost	267,803	336,118
Operating profit	<u>1,721,985</u>	<u>4,981,000</u>
Adjustment:		
Depreciation	2,326,122	2,552,335
Non cash Interest income	-	-
Changes in Working capital:		
(Increase)/Decrease of Inventory	1,083,200	833,200
(Increase)/Decrease of Trade debt	45,070	(139,081)
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	1,787,969	(1,616,905)
Increase/(Decrease) of Liability for expenses	236,153	(4,189,372)
Increase/(Decrease) of other Liabilities	<u>(792,958)</u>	<u>232,244</u>
	6,407,541	2,653,421
Finance cost paid	(267,803)	(336,118)
Tax Paid	-	(1,795,016)
	<u>6,139,738</u>	<u>522,287</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 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 March 2021 were as follows:

Name	Nature of Relationship	Transaction			
		Debit	Credit		
Mr. Mohammed Murad	Chairman	113,850	113,850	-	-
		-	-		
		<u>113,850</u>	<u>113,850</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) Deffered Tax

Property, Plant & Equipment at Tax base	9,336,645	10,405,769
Property, Plant & Equipment at accounts base	37,250,007	38,100,784
	(27,913,362)	(27,695,015)
Tax Rate	25%	25%
Deffered Tax	(6,978,340)	(6,923,754)
Deffered tax income/expenses during the period	271,257	244,537

(8) Cash Dividend :

The Shareholders of the company has approved the cash dividend at the rate of 3% for the income tear June 30,2020 in the company's 41th AGM held on 20 December 2020.



Managing Director



Chief Financial Officer



Acting Company Secretary



Director Chairman

