

(5) Reconciliation between net profit to operating cashflows

Profit/(loss) before tax	2,467,204	1,454,182
Finance cost	23,267	267,803
Operating profit	2,490,471	1,721,985
Adjustment:		
Depreciation	2,122,128	2,326,122
Non cash Interest income	-	-
Changes in Working capital:		
(Increase)/Decrease of Inventory	938,800	1,083,200
(Increase)/Decrease of Trade debt	(204,680)	45,070
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	281,800	1,787,969
Increase/(Decrease) of Liability for expenses	(517,916)	236,153
Increase/(Decrease) of other Liabilities	117,142	(792,958)
	5,227,745	6,407,541
Finance cost paid	(23,267)	(267,803)
Tax Paid	(882,285)	-
	4,322,193	6,139,738

(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 2022 were as follows:

Name	Nature of Relationship	Transaction		Transaction	
		Debit	Credit	Debit	Credit
Mr. Mohammed Murad	Chairman	113,850	113,850	36,300	36,300
		-	-		
		<u>113,850</u>	<u>113,850</u>	<u>36,300</u>	<u>36,300</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) Defferred Tax

Property, Plant & Equipment at Tax base	7,895,516	9,336,645
Property, Plant & Equipment at accounts base	32,026,381	37,250,007
	(24,130,865)	(27,913,362)
Tax Rate	22.50%	22.50%
Deferred Tax	(5,429,445)	(6,280,506)
Deferred tax income/expenses during the period	246,307	910,338

(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.

