

	As at 31 March, 2025	As at 30 June, 2024
	Taka	Taka
(5) Reconciliation between net profit to operating cashflows		
Profit/(loss) before tax	687,140	693,276
Other income	-	(306,090)
Finance cost	22,791	17,202
Operating profit	709,931	404,388
Adjustment:		
Depreciation	2,474,130	2,312,141
Non cash Interest income	-	-
Changes in Working capital:		
(Increase)/Decrease of Inventory	334,902	89,890
(Increase)/Decrease of Trade debt	82,871	(378,736)
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	(2,903,400)	(449,910)
Increase/(Decrease) of Liability for expenses	(703,492)	(1,442,746)
Increase/(Decrease) of other Liabilities	36,888	130,400
	31,830	665,427
Finance cost paid	(22,791)	(17,202)
Tax Paid	(63,168)	(320,470)
	<u>(54,129)</u>	<u>327,755</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 and balances with them as at 31 March 2025 were as follows:

Name	Nature of Relationship	Transaction		Closing Balance	
		Debit	Credit	31 March,2025	30-Jun-24
Mr. Mohammed Murad	Chairman	113,850	113,850	37,950	1,650
		-	-		
		<u>113,850</u>	<u>113,850</u>	<u>37,950</u>	<u>1,650</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	10,427,454	9,215,410
Property, Plant & Equipment at accounts base	30,333,476	30,865,140
	(19,906,022)	(21,649,730)
Tax Rate	22.50%	22.50%
Deferred Tax	(4,478,855)	(4,871,189)
Deferred tax income/expenses during the period	321,837	581,009

(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.

