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# Company Information

## ***Board of Directors***

Mr. Shahid Aziz Siddiqi - Chairman  
Mr. Nasim Beg  
Mr. Kashif Habib - Chief Executive Officer  
Mr. Samad Habib  
Syed Najmuddujah Jaffri  
Mr. Khalil Ahmed  
Syed Muhammad Talha

## ***Audit Committee***

Mr. Nasim Beg - Chairman  
Mr. Samad Habib  
Syed Najamuddujah Jaffri

## ***Human Resources & Remuneration Committee***

Mr. Samad Habib - Chairman  
Mr. Kashif Habib  
Syed Najamuddujah Jaffri

## ***Chief Financial Officer***

Syed Muhammad Talha

## ***Company Secretary***

Mr. Bilal Yasin

## ***Auditors***

Naveed Zafar Ashfaq Jaffery & Co.  
Chartered Accountants

## ***Legal Advisor***

Advocates Ahsan ul Haque  
Advocates & Corporate Counsel

## ***Bankers and Financial Institutions***

Bank Islami Pakistan Limited  
Habib Metropolitan Bank Limited  
The Bank of Punjab  
Bank Alfalah Limited  
First Habib Modaraba  
Summit Bank

## ***Registered Office***

Plot # 1,6 sector # 26, Bilal Chowrangi Korangi Industrial Area, Karachi.  
Tel # +92 21 35074581-84  
Fax # +92 21 35074603  
[www.safemixlimited.com](http://www.safemixlimited.com)

## ***Shares Registrar***

THK Associates (Private) Limited  
Ground Floor, State Life Building No. 3,  
Dr. Ziauddin Ahmed Road  
Karachi.

# Directors' Review Report

The Board of Directors of Safe Mix Concrete Limited present herewith condensed financial information for the nine months ended 31st March 2017.

## Overview

During the third quarter period under review, the Company has incurred a loss after tax (LAT) of Rs 1.63 million reducing the profit after tax for the nine months period under review to Rs 0.36 million. The sales quantity has increased by 35% compared to corresponding period last year, however, there has been decline in revenues by 33%. The decline in revenue is mainly attributable to new cash flow management strategy whereby the Company has pursued with its customers to provide raw material hence the selling price has reduced which resulted in decrease in total sales amount. The loss for the period under review is mainly attributable to higher equipment hiring charges on rental basis and stiff competition in the market which has affected the gross margins of the Company. The Company is expected to achieve better results in this regard in the next period by controlling the costs factors particularly reducing the equipment rental costs by investing in the fleet in order to improve the Company's margins.

## Operating results

	Three Months Ended March 31		Nine Months Ended March 31	
	2017	2016 Restated	2017	2016 Restated
Profit before taxation	<b>(2,382,880)</b>	6,327,559	<b>(934,988)</b>	13,506,220
Taxation	<b>752,561</b>	(2,998,897)	<b>1,291,585</b>	(5,476,236)
Profit after taxation	<b><u>(1,630,319)</u></b>	<u>3,328,662</u>	<b><u>356,597</u></b>	<u>8,029,984</u>

## Earnings per share

Earning per share for the nine months ended amounted to Rs. 0.01 per share as compared to earnings per share (restated) for the corresponding period of the last year of Rs. 0.32 per share.

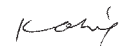
## Future Outlook

The Company is focusing on enhancing delivery capacity. This will not only maximize the plant utilization but will also help in reducing the cost of rental equipment and will also prove helpful in ensuring timely delivery of concrete mix to the builders / contractors. The Company is determined to adopt new marketing strategies to capture the growing market of ready mix services. Market conditions are getting better due to improve security situations and declining interest rates in Pakistan and as a result overall construction activities have increased manifold. In view of the above, future of the Company looks good.

## Acknowledgement

The management of the Company would like to thank all the financial institutions, customers, individuals and staff members who have been associated with the Company for their support and cooperation. Further, we would also like to thank SECP and the management of PSX for their continued support and guidance.

For and on behalf of the Board



**Kashif Habib**

Chief Executive Officer

Karachi: April 27, 2017

# Safe Mix Concrete Limited

## Condensed Interim Balance Sheet (Un-audited)

As at March 31, 2017

ASSETS	Note	Un-audited 31 March 2017	Audited 30 June 2016
		(-----Rupees-----)	
<b>Non - current assets</b>			
Property, plant and equipment	6	178,696,862	174,174,592
Long term deposits		31,749,150	31,519,850
Deferred taxation		32,215,173	29,344,089
		<b>242,661,185</b>	235,038,531
<b>Current assets</b>			
Stores and spares		8,748,132	6,469,144
Stock in trade		26,444,709	25,706,343
Trade debts - unsecured considered good		146,247,512	93,538,254
Advances, prepayments and other receivables - unsecured considered good		65,675,017	48,355,104
Taxation - net		43,561,795	35,033,485
Cash and bank balances		16,438,202	9,846,405
		<b>307,115,367</b>	218,948,735
<b>TOTAL ASSETS</b>		<b><u>549,776,552</u></b>	<b><u>453,987,266</u></b>
<b>EQUITY AND LIABILITIES</b>			
Share capital and reserves			
Authorized capital			
35,000,000 ordinary shares of Rs. 10 each		<b>350,000,000</b>	350,000,000
Issued, subscribed and paid up capital			
Share premium		250,000,000	250,000,000
Accumulated profit		14,728,576	14,728,576
		<b>(7,930,960)</b>	<b>(8,287,557)</b>
		<b>256,797,616</b>	256,441,019
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Long term financing - secured	7	38,217,359	47,036,750
Staff retirement benefits		6,923,381	6,677,428
Deferred income		8,680,000	11,200,000
		<b>53,820,740</b>	64,914,178
<b>Current liabilities</b>			
Trade and other payables		206,978,805	129,272,069
Sponsors loan		20,000,000	-
Current portion of deferred income		3,360,000	3,360,000
Current portion of long term financing	7	8,819,391	-
		<b>239,158,196</b>	132,632,069
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>549,776,552</u></b>	<b><u>453,987,266</u></b>
<b>Contingencies and commitments</b>	8		

The annexed notes form an integral part of this condensed interim financial information.



CEO



Director

# Safe Mix Concrete Limited

## Condensed Interim Profit and Loss Account (Un-audited)

For the period ended 31 March 2017

	July to March 2017	January to March 2017	(Restated) July to March 2016	January to March 2016
	(-----Rupees)-----)			
Revenue	157,949,892	55,354,228	234,484,258	68,960,807
Cost of sales	9 (142,414,534)	(50,468,055)	(206,283,303)	(56,957,272)
<b>Gross profit</b>	<b>15,535,358</b>	<b>4,886,173</b>	28,200,955	12,003,535
Selling and administrative expenses	(13,409,026)	(5,507,399)	(17,312,936)	(5,031,384)
Operating profit / (loss)	2,126,332	(621,226)	10,888,019	6,972,151
Finance cost	(6,041,489)	(2,223,095)	(4,728,916)	(1,006,712)
Other income	2,980,169	461,441	7,347,117	362,120
<b>Profit / (loss) before taxation</b>	<b>(934,988)</b>	<b>(2,382,880)</b>	13,506,220	6,327,559
Taxation	1,291,585	752,561	(5,476,236)	(2,998,897)
<b>Profit / (loss) after taxation</b>	<b>356,597</b>	<b>(1,630,319)</b>	8,029,984	3,328,662
Earnings / (loss) per share-basic and diluted	0.01	(0.07)	0.32	0.13

The annexed notes form an integral part of this condensed interim financial information.



CEO



Director

# Safe Mix Concrete Limited

## Condensed Interim Statement of Comprehensive Income

### (Un-audited)

For the period ended 31 March 2017

	July to March 2017	January to March 2017	(Restated)	
			July to March 2016	January to March 2016
	(-----Rupees)-----)			
<b>Profit after taxation</b>	<b>356,597</b>	<b>(1,630,319)</b>	8,029,984	3,328,662
<b>Other comprehensive income</b>	-	-	-	-
Remeasurement of defined benefit liability	-	-	(355,107)	(118,369)
Tax thereon	-	-	113,634	56,817
Other comprehensive (loss) - net of tax	-	-	(241,473)	(61,552)
<b>Total comprehensive income / (loss) for the period</b>	<b>356,597</b>	<b>(1,630,319)</b>	7,788,511	3,267,110

The annexed notes form an integral part of this condensed interim financial information.

  
\_\_\_\_\_  
CEO

  
\_\_\_\_\_  
Director

# Safe Mix Concrete Limited

## Condensed Interim Cash Flow Statement (Un-audited)

For the period ended 31 March 2017

	Note	July to March 2017	(Restated) July to March 2016
		(-----Rupees-----)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before taxation		(934,988)	13,506,220
Adjustments for:			
Depreciation		5,537,898	6,796,543
Provision for gratuity		1,079,840	844,534
Interest income		(460,169)	(287,770)
Amortization of deferred income		(2,520,000)	-
Gain on sale of fixed assets		-	(6,241,431)
Finance cost		6,041,489	4,728,916
		<u>9,679,058</u>	<u>5,840,792</u>
Cash generated from operations before changes in working capital		<u>8,744,070</u>	<u>19,347,012</u>
<b>Changes in working capital</b>			
<b>(Increase) / decrease in current assets</b>			
Trade debts		(52,709,258)	7,631,278
Stores and spares		(2,278,988)	120,460
Stock in trade		(738,364)	(9,824,043)
Advances, prepayments and other receivables		(17,319,914)	2,694,827
		<u>(73,046,524)</u>	<u>622,522</u>
<b>(Decrease) / increase in current liabilities</b>			
Trade and other payables		77,706,736	(13,902,419)
Cash flow used in operating activities		<u>13,404,282</u>	<u>6,067,115</u>
Taxes paid		(10,107,810)	(3,650,862)
Staff benefits		(833,887)	-
Finance cost paid		(6,041,489)	(4,759,229)
Long term deposits		(229,300)	59,500
		<u>(17,212,486)</u>	<u>(8,350,591)</u>
<b>Net cash used in operating activities</b>		<u>(3,808,204)</u>	<u>(2,283,476)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fixed capital expenditure		(10,060,168)	(18,668,422)
Proceeds from sale of fixed assets		-	22,750,000
Interest income received		460,169	287,770
<b>Net generated from / (used in) investing activities</b>		<u>(9,599,999)</u>	<u>4,369,348</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Sponsors loan		20,000,000	-
<b>Net cash generated from financing activities</b>		<u>20,000,000</u>	<u>-</u>
<b>Net (decrease) / increase in cash and cash equivalents</b>		<u>6,591,797</u>	<u>2,085,872</u>
<b>Cash and cash equivalents at the beginning of the period</b>		<u>9,846,405</u>	<u>(48,552,933)</u>
<b>Cash and cash equivalents at the end of the period</b>	11	<u>16,438,202</u>	<u>(46,467,061)</u>

The annexed notes form an integral part of this condensed interim financial information.



CEO



Director

# Safe Mix Concrete Limited

## Condensed Interim Statement of Changes in Equity

### (Un-audited)

For the period ended 31 March 2017

	Issued, subscribed and paid-up capital	Share premium Reserve	Accumulated profit/(loss)	Total
	(------(Rupees)-----)			
Balance as at 30 June 2014 - as previously reported	200,000,000	14,728,576	11,135,651	225,864,227
Prior period adjustment	-	-	(2,383,036)	(2,383,036)
<b>Balance as at 30 June, 2014 - restated</b>	<b>200,000,000</b>	<b>14,728,576</b>	<b>8,752,615</b>	<b>223,481,191</b>
Issue of right shares	50,000,000	-	-	50,000,000
Total comprehensive income for the year ended 30 June 2015 - restated	-	-	21,326,622	21,326,622
<b>Balance as at 30 June, 2015</b>	<b>250,000,000</b>	<b>14,728,576</b>	<b>30,079,237</b>	<b>294,807,813</b>
Total comprehensive income for the period ended 31 March 2016	-	-	7,788,511	7,788,511
Balance as at 31 March 2016	<u>450,000,000</u>	<u>29,457,152</u>	<u>38,831,852</u>	<u>518,289,004</u>
<b>Balance as at 30 June 2016 - audited</b>	<b>250,000,000</b>	<b>14,728,576</b>	<b>(8,287,557)</b>	<b>256,441,019</b>
Total comprehensive income for the period ended 31 March 2017	-	-	356,597	356,597
<b>Balance as at 31 March 2017 - un-audited</b>	<b><u>250,000,000</u></b>	<b><u>14,728,576</u></b>	<b><u>(7,930,960)</u></b>	<b><u>256,797,616</u></b>

The annexed notes form an integral part of this condensed interim financial information.



CEO



Director



# Safe Mix Concrete Limited

## Notes to the Condensed Interim Financial Information

### (Un-audited)

For the period ended 31 March 2017

#### 1 STATUS AND NATURE OF BUSINESS

Safe Mix Concrete Limited ("the Company") was incorporated on 04 April 2005 as Private Limited Company. Subsequently, it has been converted into Public Limited Company on 21 February 2007 in accordance with the provisions of section 45 read with section 41(3) of the Companies Ordinance, 1984. On 16th March 2010 the Company was listed on Karachi Stock Exchange. The principal activity of the Company is production and supply of ready mix concrete, building blocks and construction of prefabricated buildings, factories and other construction sites. The registered office of the Company is situated at plot no. 1-6, Sector 26, Korangi Industrial Area, Karachi, Pakistan.

#### 2 BASIS OF PREPARATION

##### Statement of compliance

This condensed interim financial information of the Company for the nine-month period ended 31 March 2017 has been prepared in accordance with the requirements of the International Accounting Standard 34 - Interim Financial Reporting and provisions of and directives issued under the Companies Ordinance, 1984. In case where requirements differ, the provisions of or directives issued under the Companies Ordinance, 1984 have been followed.

The disclosures in the condensed interim financial information do not include the information reported for full annual financial statements and should therefore be read in conjunction with the financial statements for the year ended 30 June 2016.

This condensed interim financial information is being submitted to the shareholders as required by Section 245 of the Companies Ordinance, 1984.

This condensed interim financial information has been presented in Pakistani Rupees, which is the functional currency of the Company. The figures are rounded off to the nearest rupee.

#### 3 ESTIMATES

In preparing this condensed interim financial information, management makes judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual financial statements of the Company as at and for the year ended 30 June 2016.

#### 4 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial information are the same as those applied in preparation of the financial statements for the year ended 30 June 2016.

Amendments to certain existing standards and new interpretations on approved accounting standards effective during the period were either not relevant to the Company's operations or did not have any significant impact on the accounting policies of the Company.

## 5 RESTATEMENT OF PRIOR PERIOD FINANCIAL STATEMENTS

During the year, the Company has restated its prior period financial statement in accordance with International Accounting Standard (IAS) 8 "Accounting Policies, Changes in Accounting Estimates and Errors" to account for recognition of staff retirement benefits provision as per IAS 19.

Due to oversight previously there was no provision recorded and disclosed in the financial statements as per IAS 19 Employee Benefits". Now the company has recognized provision for staff benefit scheme as per IAS 19 and the related disclosures are duly provided in the financial statements.

	Note	Un-audited 31 March 2017	Audited 30 June 2016 (-----Rupees-----)
<b>6 PROPERTY, PLANT AND EQUIPMENT</b>			
Operating fixed assets	6.1	<b>165,375,238</b>	170,887,438
Capital work in progress		<b>13,321,624</b>	3,287,154
		<b><u>178,696,862</u></b>	<u>174,174,592</u>
<b>6.1 Operating fixed assets</b>			
Opening book value		<b>170,887,438</b>	195,265,263
Add: Additions during the period		<b>25,698</b>	20,786,100
Less: Depreciation charged during the period		<b>5,537,898</b>	10,277,520
Disposals during the period - net book value		-	34,886,405
		<b><u>165,375,238</u></b>	<u>170,887,438</u>
<b>6.2 Break-up of additions - at cost</b>			
Owned			
Building		-	1,059,125
Plant and machinery		-	19,148,753
Vehicles		-	238,000
Furniture and fixtures		-	57,800
Computers		<b>25,698</b>	238,130
Office equipment		-	44,292
		<b><u>25,698</u></b>	<u>20,786,100</u>
<b>7 LONG TERM FINANCING - SECURED</b>			
Details of long term financing are as follows:			
Diminishing musharaka	7.1	<b>47,036,750</b>	47,036,750
less: Current portion of long term finance shown under current liabilities		<b>8,819,391</b>	-
		<b><u>38,217,359</u></b>	<u>47,036,750</u>
<b>7.1</b>	During the year June 30,2016, the Company converted its short term running finance facility from Bank of Punjab to Islamic mode of financing and entered into a diminishing musharka of Rs. 47.037 million for plant and machinery with the Bank of Punjab Taqwa Islamic Banking. The arrangement carry profit at the rate of 1 year KIBOR + 2.5% and with quarterly rental repayments. The arrangement is for a tenure of five years from the date of disbursement and are structured in such a way first principal repayment installment will commence from the fifth installment. Arrangement is secured against 1st charge of PKR 160 million over all present and future fixed assets (plant and machinery) of the Company registered with SECP.		

## 8 CONTINGENCIES AND COMMITMENTS

### 8.1 Contingencies

**8.1.1** Section 113(2)(c) of the Income Tax Ordinance, 2001 was interpreted by a Divisional Bench of the Sindh High Court (SHC) in the Income Tax Reference Application (ITRA) No. 132 of 2011 dated 7 May 2013, whereby it was held that the benefit of carry forward of minimum tax is only available in the situation where the actual tax payable (on the basis of net income) in a tax year is less than minimum tax. Therefore, where there is no tax payable, inter alia, due to brought forward tax losses, minimum tax could not be carried forward for adjustment with future tax liability. The Company has carried forward minimum tax of current and previous years amounting to Rs. 19.964 million and the Company expects to adjust the amount against the future taxable profits. The management is of the view that the interpretation of SHC has been challenged in the Supreme Court of Pakistan and they are waiting for its final outcome.

**8.1.2** Tax Authorities have conducted proceedings of withholding tax under section 161 of Income Tax Ordinance, 2001 for tax year 2012 and created an arbitrary demand of Rs. 11.252 million. The Company's appeal before CIR (A) / Appellate Tribunal Inland Revenue (ATIR) is pending for adjudication. The management is confident that the appeal will be decided in favor of the company; therefore, no provision has been made against the said demand of Rs. 11.252 million.

### 8.2 Commitments

There were no significant commitments at the Balance Sheet date (30 June 2016: Nil).

## 9 COST OF SALES

	(Un-audited)		(Un-audited)	
	July to March 2017	January to March 2017	July to March 2016	January to March 2016 (Restated)
	(-----)(Rupees)-----)			
Raw material and stores consumed	6,169,987	2,155,103	103,818,115	18,054,195
Salaries, wages and other benefits	33,928,684	12,164,185	24,404,568	9,597,634
Depreciation	5,066,244	1,430,527	6,641,543	2,291,226
Lease rentals	21,399,084	7,034,154	14,496,797	6,810,588
Fuel and power	18,513,206	6,797,681	11,496,131	3,972,832
Repair and maintenance	608,199	381,351	2,333,718	486,868
Sample testing	259,125	161,750	164,220	23,120
Fleet outsourcing charges	38,482,731	13,893,723	28,410,171	12,732,100
Equipment hiring charges	12,817,288	4,711,724	9,643,215	1,401,967
Land rent	2,324,997	774,999	2,980,947	831,999
Insurance expenses	2,844,989	962,859	1,893,878	754,743
	<u>142,414,534</u>	<u>50,468,056</u>	<u>206,283,303</u>	<u>56,957,272</u>

## 10 TRANSACTIONS WITH RELATED PARTIES

Related parties comprise associated undertakings, directors of the Company and key management personnel. The Company in the normal course of business carries out transactions with various related parties.

Detail of transactions and balances with related parties are as follows:

10.1	Transactions with related parties	Un-audited July to March 2017	Un-audited July to March 2016
		(-----Rupees-----)	
	<b>Associated Companies:</b>		
	Power Cement Limited		
	Purchase of cement	187,930,070	59,410,330
	<b>Thatta Cement Company Limited</b>		
	Purchase of cement	4,564,328	7,762,444
	<b>Javedan Corporation Limited</b>		
	Sale of goods	54,848,073	19,287,716
		<b>Un-audited 31 March 2017</b>	<b>Audited 30 June 2016</b>
10.2	Balances with related parties	(-----Rupees-----)	
	<b>Associated companies:</b>		
	<b>Javedan Corporation Limited</b>		
	Receivable against supply of goods	18,187,792	7,411,806
	<b>Power Cement Limited</b>		
	Payable against purchase of cement	45,081,608	2,601,474
	<b>Thatta Cement Company Limited</b>		
	Payable against purchase of cement	31,562	76,618
		<b>Un-audited 31 March 2017</b>	<b>Un-audited 31 March 2016</b>
		(-----Rupees-----)	
11	CASH AND CASH EQUIVALENTS		
	Cash and bank balances	16,438,202	12,077,754
	Short term borrowings	-	(58,544,815)
		<u>16,438,202</u>	<u>(46,467,061)</u>
12	OPERATING SEGMENTS		
	The financial information has been prepared on the basis of a single reportable segment.		
12.1	Revenue from sale of ready mix concrete represents 100% (2016: 100%) of the gross sales of the Company.		

**12.2** 100% (2016: 100%) of the gross sales of the Company were made to customers located in Pakistan.

**12.3** All non-current assets of the Company as at 31 March 2017 are located in Pakistan.

**13 DATE OF AUTHORIZATION FOR ISSUE**

The condensed interim financial information was authorized for issue on 27 April 2017 by the Board of Directors of the Company.

**14 CORRESPONDING FIGURES**

Corresponding figures have been re-arranged, where necessary, for the purpose of comparison.

  
\_\_\_\_\_  
CEO

  
\_\_\_\_\_  
Director

فی شیئر آمدنی:

منافع فی شیئر نو ماہ کے اختتام پر Rs.0.01 پر شیئر ہوا ہے۔ جبکہ موازنے کے مطابق فی شیئر آمدنی (بحالی) گزشتہ سال اسی مدت کے دوران منافع Rs.0.32 پر شیئر تھا۔  
اندازے مستقبل:

کمپنی نے سپردگی کی ترسیل کو بڑھانے پر غور کیا ہے۔ یہ نہ صرف پلانٹ کے استعمال کو بڑھائی گئی بلکہ وقت پر کنکریٹ کے اختلاط کی سپردگی معماروں کے حوالے میں بھی کارآمد ثابت ہوگی۔ کمپنی با حوصلہ ہے نئی مارکیٹنگ کی حکمت عملی کی اپنانے کیلئے تاکہ مارکیٹ میں مزید جگہ بنا سکے۔ مارکیٹ کی حالت دن بہ دن بہتر ہو رہی ہے۔  
پاکستان میں حفاظتی اقدامات اور حالات میں بہتری کے پیش نظر اور مستحکم شرح سود کے باعث تعمیری نظام میں اضافہ ہوا ہے۔ مالیاتی خطرات کے پیش نظر انتظامیہ نے اپنے مخصوص گاہک کو خدمات پیش کرنے کی پالیسی اپنائی ہے قرضے کی شرائط کے مطابق اسی وجہ سے انتظامیہ کی پیش گوئی کے مطابق کوئی بہت ضروری تبدیلی نتیجوں میں نہیں دکھ رہی۔  
اعتراف:

کمپنی کی انتظامیہ تمام مالی انسٹیٹیوٹ، گاہکوں اور عملے کے تمام رکن کے شکر گزار ہیں جو کہ اس کمپنی سے وابستہ ہیں، ان کی تعاون اور حمایت کے ہم نہایت مشکور ہیں۔ اس کے علاوہ ہم SECP اور PSX کی انتظامیہ کی مسلسل رہنمائی اور تعاون کا بھی شکریہ ادا کرنا چاہیں گے۔

بورڈ کی جانب سے



کاشف حبیب

چیف ایگزیکٹو آفیسر

کراچی، اپریل 27، 2017

## ڈائریکٹرز کا تجزیہ

سیف کس کنکریٹ لمیٹیڈ کے ڈائریکٹرز کے بورڈ اجلاس منجمد کی جانب سے 31 مارچ 2017ء کو اختتام پذیر ہونے والی نو ماہ کی مدت اور تیسری سہ ماہی کے لئے تفصیلی مالیاتی معلومات۔

مجموعی جائزہ :

تیسری سہ ماہی کے تجزیے کے دوران کمپنی کو 1.63 ملین روپے کا نقصان ہوا جس کی وجہ سے 9 ماہ کا منافع 0.36 ملین روپے تک ہوا۔ اس کے علاوہ مقدار کی فروخت میں 35% کا اضافہ ہوا ہے۔ جبکہ اسی دوران پچھلے سال کی مناسبت سے آمدنی میں 33% فیصد کمی ہوئی ہے۔

آمدنی میں کمی وجہ نیٹ کیش فلو سے منسوب ہے جبکہ کمپنی نے اپنے گراہک کو خام مال لینے میں قائل کیا ہے جس کی وجہ سے کل فروخت کی رقم میں کمی آئی ہے۔ اس سہ ماہی میں نقصان کی وجہ ایکویمنٹ کرائے پر لینے کے بھاری اخراجات اور مارکیٹ کا سخت مقابلہ ہے۔ کمپنی اگلے سہ ماہی میں اچھے نتائج کی امید رکھتی ہے کیونکہ اس نے اخراجات کو کم رکھنے پر توجہ دی ہے اس کے علاوہ ایکویمنٹ خریدنے پر سرمایہ کاری کر رہی ہے۔ جس کی وجہ سے منافع کی شرح میں اضافہ ہوگا۔

نتیجہ آپریشن :








نو ماہ کا اختتام		تین ماہ کا اختتام		منافع ٹیکسیشن سے پہلے
31 مارچ		31 مارچ		
2016	2017	2016	2017	ٹیکسیشن
(بحالی)	(بحالی)	(بحالی)	(بحالی)	منافع ٹیکسیشن کے بعد
13,506,220	(934,988)	6,327,559	(2,382,880)	
(5,476,236)	1,291,585	(2,998,897)	752,561	
8,029,984	356,597	3,328,662	(1,630,319)	










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