



Balochistan Particle Board Limited

**Receipts and Payments
Account for the period from
August 05, 2020 to September 07, 2021
alongwith Auditors' and Liquidator's
Reports thereon**



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Company Information

Name of the Company	Balochistan Particle Board Limited (Under Members' Voluntary Winding-up)
Board of Directors	Muslim R. Habib <i>Chairman</i> Syed Ali Niaz Akhtar Naqvi <i>Chief Executive</i> Ali Kamal Akhtar Zaman Khan Mehboob Ali Lilani Syed Shabbar Hasan Farida
Liquidator	Shaikh Mohammad Tanvir
Chief Financial Officer	Amir Bashir Ahmed
Company Secretary	Irfan Ghulam Muhammad
Registered Office	Imperial Court, 3rd Floor Dr. Ziauddin Ahmed Road Karachi-75530 Phone : (+92-21) 35680036 Fax : (+92-21) 35684086 www : bpbl.net
Bankers	Bank AL Habib Limited Habib Bank Limited
Auditors	Reanda Haroon Zakaria & Company Chartered Accountants
Share Registrar	THK Associates (Pvt.) Limited Plot No. 32-C, Jami Commercial Street-2, DHA, Phase VII, Karachi-75500, Pakistan. Phones : (+92-21) 111-000-322 Fax : (+92-21) 35310190 E-mail : sfc@thk.com.pk Website : www.thk.com.pk



BALUCHISTAN PARTICLE BOARD LIMITED
Under Members' Voluntary Winding-up

NOTICE OF THE FINAL GENERAL MEETING AND DISSOLUTION

Notice is hereby given that the Final General Meeting of Balochistan Particle Board Limited (Under Members' Voluntary Winding-up) will be held on Thursday, September 30, 2021 at 12:00 Noon. Due to current situation caused by COVID-19 pandemic, shareholders shall be entitled to attend the meeting through video conference facility managed by the Company as per the instructions given in the Note section.

Special Business

1. To receive, consider and approve the audited Receipts and Payments account for the period from August 5, 2020 (date of commencement of winding-up) to September 7, 2021 (date of close of winding-up) together with Auditors' and Liquidator's Reports thereon showing the manner in which the winding up has been conducted and the properties of the company have been disposed off.
2. To consider and if thought fit to pass with or without modification the following resolution as a Special Resolution:
"RESOLVED AS A SPECIAL RESOLUTION that in accordance with the provisions of Section 413 of the Companies Act, 2017 the Books of Accounts, statutory documents and papers of the Company and those of the Liquidator be kept for safe custody with Mr. Ali Niaz Akhtar Naqvi, a member and chief executive/director of the Company for a period of five years from the date hereof and after the expiry of five years the aforesaid documents/papers may be destroyed."

Copies of the audited Receipts and Payments account, the Auditors' and Liquidator's Reports thereon and Statement under Section 134(3) are being sent to the members along with the copy of this notice.

Shaikh Mohammad Tanvir
Liquidator

Karachi:
September 8, 2021

STATEMENT UNDER SECTION 134(3) OF THE COMPANIES ACT, 2017

The statement is annexed to the Notice of the Final General Meeting and Dissolution of the Company and sets out the material facts concerning the proposed Ordinary Resolution for consideration of audited Receipts and Payments account together with Auditors' and Liquidator's Reports thereon for winding up the affairs of the company and special resolution for disposal of books of account and other relevant documents and papers of the company. The Liquidator's report sets out the payments made, out of cash available after meeting liquidation expenses, for payment to shareholders. Complete details of which contained in the Receipts and Payments account being submitted along with this notice to the shareholders. None of the Directors or their spouses / related party are interested in any special business of whatsoever except as shareholder(s) / lender.

Note

Participation in the Final General Meeting via Video Conference Facility

Due to current COVID-19 situation in the country, participation in the Final General Meeting proceedings is arranged through video conference facility. Shareholders who are willing to participate in the meeting through video conference facility are requested to share following information at fgm@bpbl.net for their confirmation and proxy's verification at least 48 hours before the time of the meeting.

Name of Shareholder	CNIC No.	Folio No.	Cell. No.	Email Address

Video conference link details and login credentials will be shared with those Shareholders whose email containing all the particulars and received at least 48 hours before the time of the meeting. Shareholders can also provide their comments and questions for the agenda items of the FGM on fgm@bpbl.net at least 48 hours before the meeting.



FINAL REPORT OF THE LIQUIDATOR TO THE MEMBERS UNDER SECTION 359(1)(a) OF THE COMPANIES ACT 2017

The undersigned was appointed as Liquidator of the Company upon passing the special resolution by the Company on 5 August 2020. After taking charge as liquidator, the following steps have been taken:

1. Details and documentation of all the assets and liabilities of the Company were ascertained, reviewed and taken into possession.
2. The preliminary report was submitted to the Securities and Exchange Commission of Pakistan (SECP) under section 321 of the Companies Act 2017 on September 7, 2020.
3. Since the land of the Company was encumbered for the purposes of arranging bank guarantees earlier required by the Company, it was necessary to get the bank guarantees released so that the property of the Company could be sold free of any charge. The bank guarantees placed with the Excise Department, Govt of Sindh were released on Oct 7, 2020 and were returned to the bank for cancellation. For the purpose, the charges registered were also vacated from the office of the SECP on Nov 10, 2020.
4. Subsequent to the vacation, advertisements were published in newspapers on November 8, 2020 in relation to Sale of Freehold Land, Building and In-active Urea Formaldehyde plant alongwith stores and spares situated at Mauza Beerot, Tehsil Hub, District Lasbella, Balochistan. In this respect, the bids so received were assessed and thereafter, the agreement to sell was concluded with Messers Shujaat Sherwani and Faisal Abbas being the highest bidder at Rs. 301,075,000 (Rupees Three hundred one million and seventy five thousands only). The proceeds of sale were received during November 2020 to May 2021 in accordance with the agreed schedule and upon receipt were immediately placed in Term Deposits with the Bank in order to fetch competitive and secured returns under the prevailing short term placement arrangement. Upon receipt of all the agreed payments from the buyers, the property title was transferred and necessary documents were executed on June 29, 2021.
5. In order to conclude the winding up proceedings, the next important step was to proceed to make payment to shareholders. In carrying out the distribution of funds to the members / shareholders of the Company, due communications were carried out with the Central Depository Company of Pakistan, Pakistan Stock Exchange, the Shares Registrar M/s. THK Associates (Pvt.) Limited, and, the Auditors of the Company M/s. Reanda Haroon Zakaria & Company, Chartered Accountants. All efforts were made to comply with the requirements, which were concluded with the cooperation of all related concerned officials.



6. The major creditor of the Company was Karachi Mercantile Company (Pvt.) Limited, a related party who had provided interest free loan to meet company's liquidity requirements. The same was repaid on July 29, 2021.
7. The Company's income tax returns for the years ended on June 30, 2020 and June 30, 2021 were duly filed. The Company's tax liability on its income for the above years was calculated in accordance with the provisions of the Income Tax Ordinance, 2001 and due taxes were deposited alongwith the returns of income. The tax liability on Company's taxable income (which represents only bank profits) for the period subsequent to July 1, 2021 has been duly worked out and deposited into the Government treasury.
8. The voluntary winding up of the Company could not be completed within a specified period of one year as provided under section 372(5) of the Companies Act 2017 which necessitated to seek extension from the Honourable High Court of Sindh. The Honourable Court was pleased to grant an extension of sixty days expiring on October 3, 2021 vide its order dated August 2, 2021.
9. During the period of members' voluntary winding up, the recurring expenses and the expenses to carry out the winding up process have been incurred and the same have been duly reflected in the receipts and payments account. After meeting all the expenses and agreed remuneration of the undersigned, the remaining amount stands to the credit of all the shareholders of the Company works out to Rs. 280,200,000 (Rupees Two hundred eighty million and two hundred thousand only) (i.e. Rs. 46.70 per ordinary share of Rs. 5 each including repayment of capital of Rs. 5 each). The amount has been disbursed to all the shareholders whose complete particulars were available on record, whether in physical form or in book entry system in accordance with their shareholding confirmation received from the CDC, Share Registrar by the Share department of the Company. As regard to the total payment, Upto September 7, 2021, three hundred and seven (307) shareholders holding 5,324,472 shares have been paid gross amount of Rs. 248,652,842 (Two hundred forty eight million six hundred fifty two thousand and eight hundred and forty two only) representing 88.74%.



10. The Company published notices in the Daily Business Recorder and Daily Nawai Waqt on June 23, 2021, June 30, 2021, July 29, 2021 and August 4, 2021 to provide opportunity to those shareholders where the Company was not in possession of the complete information, requesting the shareholders to contact the Company for making compliances and receive the amounts due to them. As a result, payments were also made to those who approached the Company subsequently and furnished the required details / documents. Unclaimed funds and dividends have, however, to be deposited with the State Bank of Pakistan under the head "Deposit of unclaimed Dividend and undistributed Assets under the Companies Liquidation Account" under section 417 of the Companies Act 2017 so that they can claim their amounts at a later date. Details of all these payments is to be forwarded to SECP as required for record keeping purposes.
11. Finally, all the amounts due to the Company, as disclosed in the books have been realized and all amounts due by the Company and as disclosed in the books have been paid. No further debtor has come to light, nor has any creditor put forward any claim against the Company and all expenses in connection with the winding up have been finally settled. The surplus funds available for distribution have been disbursed to the shareholders/members.

Company's Statutory Auditors M/s Reanda Haroon Zakaria & Company Chartered Accountants has duly audited the final receipts and payments Account of the Liquidator and copy of the same alongwith the auditors' report is annexed hereto and form part of this report.

Lastly, I highly appreciate the assistance and cooperation extended by the company's employees, legal counsel, executives and the Board of Directors for concluding the winding up process successfully.

Shaikh Mohammad Tanvir
Liquidator
September 7, 2021



**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF BALOCHISTAN PARTICLE BOARD LIMITED**

Opinion

We have audited the annexed Liquidator's statement of account of the Members' voluntary winding up (here in after referred as financial statements) for the period from August 5, 2020 to September 07, 2021 along with notes thereon of Balochistan Particle Board Limited (the Company).

In our opinion, the financial statements are presented fairly in all material respects, the financial position of the Company as at September 07, 2021 in accordance with Section- 359 of Companies Act 2017.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ISA-800, "Special Considerations-Audit of Financial Statements Prepared in Accordance with Special Purpose Frameworks". Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



S.No	Key audit matter(s)	How the matter was addressed in our audit
1	Receipts and Payments in accordance with Section-359 of Companies Act, 2017.	Our Key audit procedure with respect to receipts and payments included: 1) Performed Test of details on all receipts and payment transactions, 2) Traced all the transaction from bank statements to ledgers accounts, 3) Reviewed sale agreement of properties.

Responsibilities of Liquidator for the Financial Statements

Liquidator is responsible for the preparation and fair presentation of the financial statements in accordance with the winding up provisions of Companies Act 2017 and for such internal control as liquidator determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annexed financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company internal control.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with liquidator regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide liquidator with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with liquidator, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in this independent auditors' report is **Farhan Ahmed Memon**.

Reanda Haroon Zakaria BSc

Reanda Haroon Zakaria & Company
Chartered Accountants

Place: Karachi
Dated: September 7, 2021



Companies Act, 2017
Liquidator's Statement of Account of the Members' Voluntary Winding Up
Pursuant to Section 359/370

1 Name of the Company : BALOCHISTAN PARTICLE BOARD LIMITED
 2 Nature of proceeding : Members' Voluntary winding up
 3 Date of commencement of the winding up : 05-Aug-20
 4 Name and address of Liquidator : Shaikh Mohammad Tanvir
 Suite # 1601, Kashif Centre Shahrah-e-Faisal
 Karachi

Statement showing how the winding up has been conducted and the property of the company has been disposed of from August 5, 2020 (Commencement of winding up) to September 7, 2021 (close of winding up).

Receipts		
	Estimated Value Rs.	Value Realized Rs.
Assets:		
Cash at Bank	1,556,896	1,556,896
Cash in hand	-	-
Marketable Securities	Nil	Nil
Rent Income	Nil	Nil
Trade Debtors	Nil	Nil
Security Deposit	125,000	-
Rent Receivable	177,100	177,100
Tender Information Fee	Nil	Nil
Sale proceed of property, plant & equipment :		
Land	145,045,120	293,225,000
Building	7,737,880	6,500,000
Plant and Equipment	2,400,000	1,100,000
Stores and Spares	500,000	250,000
	155,683,000	301,075,000
Patents, Trade Marks, etc	Nil	Nil
Investments other than Marketable, Securities	Nil	Nil
Surplus from Securities	Nil	Nil
Unpaid class a commencement of winding up	Nil	Nil
Amount received from calls on Contributories	Nil	Nil
Amount received from calls on contributories made in the winding up	Nil	Nil
Other property	Nil	Nil
Payments to redeem securities	Nil	Nil
Costs of execution	Nil	Nil
Payments per trading account	Nil	Nil
Others		
Rent Income	-	657,453
Profit on Term Deposits / Treasury Call including accrued profit on deposit Rs. 67,998	-	7,132,039
Loan from Related Party Karachi Mercantile Co. (Pvt.) Limited	-	25,000
Tender Information Fee	-	30,000
		310,653,488



Payments

	Payment Value Rs.
Salaries and allowances	245,000
Security Expenses	369,600
Rates and taxes	98,201
Repair and maintenance	97,202
Incidental Outlays (establishment charges and other)	Nil
Advertisement and notice in Gazette and newspaper	803,190
Communication, printing and stationery	18,781
Insurance	11,785
Audit, Review & Certification	540,000
Out of Pocket Expenses	11,250
Fees, subscription and other expenses	551,250
Bank and Guarantee Commission Charges	1,262,674
Liquidators remuneration	134,666
Liquidation expenses including Legal Expenses of Rs. 990,000	6,021,500
Auctioneers and value charges	1,439,208
Income Tax for the year ended June 30, 2020	Nil
Income Tax for the year ended June 30, 2021	193,020
Income Tax for the period from 1st July 2021 and onward	3,543,735
	202,937
	3,939,692
Cost of possession and maintenance of estate	Nil
Total costs and charges	14,992,749
(i) Debenture holders Payments	Nil
(ii) Creditors payments	Nil
Refund of Deposits to Tenant	417,000
Refund of Loan - Karachi Mercantile Co. (Pvt.) Ltd.	14,725,000
Payment out of unclaimed Dividend to Share Holders	13,455
Unclaimed dividend deposited in State Bank of Pakistan	305,284
(iii) Return to Contributories / Members	248,652,842
Paid to Shareholders against 5,324,472 shares @ Rs.46.70 Per Share	248,652,842
Tax & Zakat from undistributed amount to the members	7,211,719
Cash at bank including accrued profit on deposits Rs.67,998 being retained for deposit with State Bank of Pakistan u/s 417 of the Company's Act 2017	24,335,439
	31,547,158
	280,200,000
Total	310,653,488

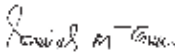
1. The following assets estimated to be of the value of Rs. 125,000 have proved to be unrealizable Security Deposit

Amount in Rs.

2. Amount payable into the Companies Liquidation Account in respect of :

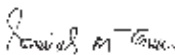
(a) Unclaimed dividends payable to creditors in winding	-
(b) Other unclaimed distributions in the winding up	24,335,439
(c) Moneys held by the company in trust in respect of dividends or other sums due before the commencement of the winding up to any person as a member of the company.	-

Dated: September 7, 2021


Shaikh Mohammad Tanvir
 Liquidator

Declare that the above statement is true and contains full and accurate account of the winding up from the date of commencement winding up to the close till September 07, 2021.

Dated: September 7, 2021


Shaikh Mohammad Tanvir
 Liquidator



**BALUCHISTAN PARTICLE BOARD LIMITED
(UNDER MEMBERS' VOLUNTARY WINDING UP)
NOTES TO THE STATEMENT OF ACCOUNT
FOR THE PERIOD OF FROM AUGUST 05, 2020 TO SEPTEMBER 07, 2021**

1. THE COMPANY AND ITS OPERATION

- 1.1** Balochistan Particle Board Limited (Company under Members' Voluntary Winding up) is a public limited Company incorporated in Pakistan, with shares quoted on the Pakistan Stock Exchange. Company is in the process of members' voluntary winding up accordingly trading in the shares of Company was suspended w.e.f. 26th August, 2020.

The registered office of the Company is situated at Imperial Court, 3rd Floor, Dr. Ziauddin Ahmed Road, Karachi.

2. BASIS OF PREPARATION

2.1 Statement of Compliance

Liquidator's statement of account of the Members' voluntary winding up have been prepared by the Liquidator of the Company in accordance with the requirements of Section-359 of Companies Act, 2017.

2.2 Functional Currency

These statement of accounts are presented in Pakistani rupees which is the functional currency of the company. Figures are rounded off to the nearest rupee.

3. DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue on September 7, 2021, by the Liquidator of the Company.

**Shaikh Mohammad Tanvir
Liquidator**



Form of Proxy

The Company Secretary
Balochistan Particle Board Limited
Imperial Court, 3rd Floor
Dr. Ziauddin Ahmed Road
KARACHI – 75530

I/Weof.....
a member(s) of BALOCHISTAN PARTICLE BOARD LIMITED and holding.....
ordinary shares, as per Folio No. and /or CDC Participant's
I.D. Numbers.....
and Account / Sub-Account No.
hereby appointof.....
or failing him.....of.....
another member of the Company to vote for me / us and on my / our behalf at the Final General Meeting and Dissolution of the Company to be held on Thursday, September 30, 2021 and at any adjournment thereof.

As witness my / our hand this.....day of.....2021

Rs. Five
Revenue
Stamp

.....
SIGNATURE OF MEMBER(S)

1. Witness Signature: _____ 2. Witness Signature: _____
Name: _____ Name: _____
Address: _____ Address: _____
CNIC/Passport No: _____ CNIC/Passport No: _____

A member entitled to attend and vote at this meeting is entitled to appoint another member of the Company as a proxy to attend and vote on his / her behalf.

Any individual beneficial owner of CDC, entitled to attend and vote at this meeting must bring his / her National Identity Card, Account and Participant's ID Numbers to prove his / her identity, and in case of proxy, must enclose attested copies of his / her National Identity Card, Account and Participant's ID Numbers. Representatives of corporate members should bring the usual documents as required for such purpose.

The instrument appointing a proxy should be signed by the member or by his attorney duly authorised in writing. If the member is a corporation its common seal (if any) should be affixed to the instrument.

The instrument appointing a proxy, together with the power of attorney (if any) under which it is signed or a notarially certified copy thereof, should be deposited at the registered office of the Company at least 48 hours before the time of the meeting.



پراکسی فارم

کمپنی سیکریٹری

بلوچستان پرائیکل بورڈ لمیٹڈ

ایچیریل کورٹ، تیسری منزل،

ڈاکٹر ضیاء الدین روڈ، کراچی۔ ۷۵۵۳۰

میں / ہم

ساکن

میں بحیثیت ممبر بلوچستان پرائیکل بورڈ لمیٹڈ

عام شیئرز جن کے شیئرز رجسٹر فوئیو نمبر _____ اور ایسی ڈی سی پارت ٹیسٹس آئی ڈی نمبر _____

اور ڈبلیو اے ڈی نمبر _____ بذریعہ ہذا

ساکن

اور اگر ان کے لئے ممکن نہ ہو تو _____ ساکن

کو بطور اپنا/ہمارا پراکسی مقرر کرتا کرتی ہوں تاکہ وہ بروز جمعرات مورخہ 30 ستمبر 2021 کو منعقد کئے جانے والے کمپنی کے حتمی اجلاس عام اور تظلیل میں میری/ہماری جگہ ووٹ دے سکیں۔

ممبر کے دستخط

دستخط
مبلغ ۵ روپے
کے ڈاک ٹکٹ

دستخط _____ مورخہ _____

گواہان:

دستخط _____

نام _____

پتہ _____

شناختی کارڈ نمبر _____

پاسپورٹ نمبر _____

نوٹ:

- 1) ہر وہ ممبر جسے اجلاس بلدہ میں شرکت کرنے اور ووٹ دینے کا حق حاصل ہے، اپنے بجائے کسی دوسرے ممبر کو شرکت کرنے اور ووٹ دینے کے لئے پراکسی مقرر کر سکتا/ کر سکتی ہے۔
- 2) ہر ڈی سی بی بنی قبضل اور جو اجلاس بلدہ میں شرکت کرنے اور ووٹ دینے کا حق رکھتا ہے، اپنے ساتھ کپیوٹرائزڈ شناختی کارڈ (CNIC) اور پارٹیسپنٹ آئی ڈی اور سی ڈی سی اکاؤنٹ نمبر اپنی شناخت کو ثابت کرنے کے لئے ہمراہ لائیں۔ پراکسی کے تقرر کی صورت میں مندرجہ بالا دستاویزات کی مصدقہ نقل منسلک کریں۔ کارپوریٹ ادارے کے نمائندگان ایسے دستاویزات ہمراہ لائیں جو اس مقصد کے لئے درکار ہوتی ہیں۔
- 3) پراکسی فارم پر ممبر یا اس کے تحریری طور پر بااختیار عا کے دستخط لازمی ہیں۔ اگر ممبر کارپوریشن ہے تو پراکسی فارم پر کارپوریشن کی مہر (اگر کوئی ہے) ثبت کرنا لازمی ہے۔
- 4) پراکسی فارم بشمول پاور آف اٹارنی (اگر کوئی ہے) جس کے تحت فارم دستخط کیا گیا ہے یا اس کی مصدقہ نقل کمپنی کے رجسٹرڈ آفس میں اجلاس سے ۲۸ گھنٹے قبل جمع کرنا لازمی ہے۔