4.2 The depreciation for the year has been allocated as follows:	2017	2016
	Rupees	
Cost of sales	**60,805,856**	57,944,483
Administrative expenses	**4,094,112**	3,926,521
	64,899,968	61,871,004

4.3 Disposal of operating property, plant and equipment:

Description of asset	Cost	Accumulated depreciation	Net Book Value	Sale proceed	Gain /(loss)	Mode of disposal	Particulars of buyer
Toyota Fortuner	5,457,140	3,235,866	2,221,274	3,525,000	1,303,726	Negotiation	Toyota Western Motors
Toyota Corolla	1,729,000	1,467,023	261,977	300,000	38,023	Negotiation	Afshan Nadeem
September 2017	**7,186,140**	**4,702,889**	**2,483,251**	**3,825,000**	**1,341,749**		
September 2016	1,839,000	1,468,665	370,335	500,000	129,665		

4.4 Had there been no revaluation, the related figures of freehold land, buildings and plant and machinery as at September 30, 2017 would have been as follows:

Particulars	September 30 2017			September 30 2016		
	Cost	Accumulated Depreciation	Written Down value	Cost	Accumulated Depreciation	Written Down value
- Freehold Land	**18,855,030**	**-**	**18,855,030**	18,855,030	-	18,855,030
- Factory Building	**93,284,970**	**57,949,931**	**35,335,039**	91,065,530	54,219,482	36,846,048
- Non - Factory Building	**10,605,562**	**6,517,897**	**4,087,665**	10,605,562	6,302,757	4,302,805
- Plant and Machinery	**1,557,121,917**	**516,430,904**	**1,040,691,013**	1,399,438,522	475,910,447	923,528,075
	1,679,867,479	**580,898,732**	**1,098,968,747**	1,519,964,644	536,432,686	983,531,958

4.5 Capital work in progress	Note	2017	2016
		Rupees	
Building and civil works		**33,211,042**	31,974,793
Plant and machinery		**461,310**	58,173,380
	4.5.1	**33,672,352**	90,148,173