Statement of Financial Position (Un-Audited) As at March 31, 2022

| | | March 31, 2022 | lune 20, 2024 |
|--|--------|----------------|----------------|
| Particulars | Notes | Amount in Taka | June 30, 2021 |
| ASSETS | | Amount in Taka | Amount in Taka |
| Non-Current Assets | | 1,445,898,732 | 1,495,906,731 |
| Property, Plant and Equipment | 10.00 | 1,445,898,732 | 1,495,906,731 |
| Current Assets | | 2,049,576,497 | 1,971,171,291 |
| Inventories | 11.00 | 698,576,452 | 651,223,386 |
| Trade Receivables | 12.00 | 857,811,812 | 841,557,545 |
| Advance, Deposit & Pre-Payments | | 456,290,841 | 437,255,128 |
| Fixed Deposit | | 30,000,000 | 30,000,000 |
| Cash & Cash Equivalents | | 6,897,393 | 11,135,231 |
| Total Assets | | 3,495,475,229 | 3,467,078,022 |
| | | | |
| EQUITY AND LIABILITIES Shareholders' Equity | | | |
| Share capital | | 2,505,762,372 | 2,459,870,047 |
| Revaluation Reserve | | 1,835,501,432 | 1,817,328,150 |
| Tax Holiday Reserve | | 141,319,701 | 141,319,701 |
| | | 145,760,152 | 145,760,152 |
| Retained Earnings | l | 383,181,088 | 355,462,044 |
| Non-Current Liabilities | | 502,333,583 | 536,459,284 |
| Long Term Borrowings | | 425,749,472 | 464,326,297 |
| Deferred Tax Liability | 13.00 | 76,584,111 | 72,132,987 |
| Current Liabilities & Provisions | | 487,379,273 | 470,748,691 |
| Trade Payables | | 9,894,584 | 10,025,853 |
| Short-Term Borrowings | | 39,456,870 | 41,241,061 |
| Long-Term Borrowings-Current portion | | 98,508,979 | 98,508,979 |
| Provision for Workers Profit Participatior | n Fund | 12,613,531 | 8,950,930 |
| Provision for Trade Receivable | | 21,120,210 | 16,831,151 |
| Provision for Income Tax | | 192,027,550 | 185,952,438 |
| Liabilities for Expenses | L | 113,757,550 | 109,238,279 |
| Total Equity and Liabilities | _ | 3,495,475,229 | 3,467,078,022 |
| Net Asset Value (NAV) Per Share | 14.00 | 13.65 | 13.54 |

Chairman

Managing Director Director

Chief Financial Officer Company Secretary

Statement of Profit or Loss and other Comprehensive Income (Un-Audited) For the period from July 1, 2021 to March 31, 2022

| | | July to March | July to March | January to | January to |
|--------------------------------------|-------|-----------------|-----------------|----------------|---|
| Particulars | Notes | 2022 | 2021 | March 2022 | March 2021 |
| | | Amount in Taka | Amount in Taka | Amount in Taka | Amount in Taka |
| | | | | | |
| Turnover | 16.00 | 1,218,816,521 | 1,376,517,043 | 402,742,704 | 419,523,650 |
| Cost of Sales | 17.00 | (1,045,475,608) | (1,179,489,966) | (348,134,051) | (364,349,523) |
| Gross Profit | | 173,340,913 | 197,027,077 | 54,608,653 | 55,174,127 |
| | | | | | |
| Operating Expenses: | | (24,331,084) | (26,439,664) | (8,671,154) | (8,602,175) |
| Office & Administrative Expenses | 18.00 | 19,329,781 | 21,384,284 | 6,924,827 | 6,818,780 |
| Selling & Distribution Expenses | 19.00 | 5,001,303 | 5,055,380 | 1,746,327 | 1,783,395 |
| | | | 470 507 440 | 45 003 400 | 46 574 052 |
| Operating Profit | | 149,009,829 | 170,587,413 | 45,937,499 | 46,571,952 |
| Financial Expenses | | (74,519,133) | (78,438,148) | (25,410,417) | (25,900,801) |
| Other Income | | 2,423,915 | 2,896,616 | 1,110,110 | 981,270 |
| Net Profit/Loss Before WPPF | | 76,914,611 | 95,045,881 | 21,637,192 | 21,652,421 |
| Less: Provision for WPPF | | 3,662,601 | 4,525,994 | 1,030,342 | 1,031,068 |
| Less: Provision for Trade Receivable | 9 | 4,289,059 | | 4,289,059 | 1 · · · · · · · · · · · · · · · · · · · |
| Net Profit Before Tax | | 68,962,952 | 90,519,887 | 16,317,791 | 20,621,354 |
| Income Tax Expenses | | (10,526,236) | (13,867,645) | (2,530,927) | (3,191,330) |
| Current Income Tax Expenses | 20.00 | (6,075,112) | (8,080,028) | (1,047,219) | (1,262,285) |
| Deferred Tax Expenses/Income | 21.00 | (4,451,124) | (5,787,617) | (1,483,708) | (1,929,045) |
| Net Profit for the period | | 58,436,715 | 76,652,241 | 13,786,864 | 17,430,023 |
| Earnings per Share (EPS) | 22.00 | 0.32 | 0.42 | 0.08 | 0.09 |

Chairman

Managing Director

n Director

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Company Secretary

Chief Financial Officer

Statement of Changes in Equity (Un-Audited) For the period ended march 31, 2022

| Particulars | Share Capital | Revaluation | Tax Holiday | Retained | Total Equity | |
|------------------------------|---------------|-------------|-------------|--------------|---------------|--|
| rarticulars Share Capital | | Reserve | Reserve | Earning | | |
| Balance as at July 01, 2021 | 1,817,328,150 | 141,319,701 | 145,760,152 | 355,462,044 | 2,459,870,047 | |
| Stock Dividend 1.00% | 18,173,282 | - | - | (18,173,282) | - | |
| Cash Dividend 1.00% | - | - | - | (12,544,390) | (12,544,390) | |
| Net Profit for the period | - | - | - | 58,436,715 | 58,436,715 | |
| Balance as at March 31, 2022 | 1,835,501,432 | 141,319,701 | 145,760,152 | 383,181,088 | 2,505,762,373 | |

For the period ended March 31, 2021

| Particulars | Share Capital | Revaluation Reserve | Tax Holiday Reserve | Retained Earning | Total Equity |
|------------------------------|---------------|------------------------|------------------------|---------------------|---------------|
| Balance as at July 01, 2020 | 1,652,116,500 | 141,319,701 | 145,760,152 | 480,583,566 | 2,419,779,919 |
| Stock Dividend 10.00% | 165,211,650 | - | - | (165,211,650) | - |
| Net Profit for the period | - | - | - | 76,652,241 | 76,652,241 |
| Balance as at March 31, 2021 | 1,817,328,150 | 141,319,701 | 145,760,152 | 392,024,157 | 2,496,432,160 |

Director

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Chairman

Managing Director

Chief Financial Officer

Company Secretary

Statement of Cash Flows (Un-Audited)

For the period from July 1, 2021 to March 31, 2022

| Particulars | July 1, 2021 to march 31, 2022 | July 1, 2020 to march 31, 2021 | |
|---|-----------------------------------|-----------------------------------|--|
| A. Cash Flow from Operating activities : | | | |
| Cash Received from Customers | 1,202,562,254 | 1,336,297,814 | |
| Cash Received from other Income | 2,423,915 | 2,896,616 | |
| Cash Paid to Suppliers, Employees and Others | (1,085,224,239) | (1,219,088,917) | |
| Cash Generated from Operations | 119,761,930 | 120,105,513 | |
| Interest Paid | (68,153,903) | (78,438,148) | |
| Income Tax Paid | (3,247,995) | (2,710,930) | |
| Net Cash flow from operating activities (Note-15) | 48,360,032 | 38,956,435 | |
| B. Cash Flow from Investing activities : | | | |
| Received/(Paid) Fixed Deposit | - | 7,100,000 | |
| Net Cash used in investing activities | - | 7,100,000 | |
| C. Cash Flow from Financing activities : | | | |
| Paid of Cash Dividend | (12,236,855) | - | |
| Received/Repaid of Short-term loan | (1,784,191) | (13,310,500) | |
| Received/Repaid of Long-term loan | (38,576,825) | (36,690,500) | |
| Net Cash used in Financing activities | (52,597,871) | (50,001,000) | |
| Net Increase/(Decrease) in Cash and Cash Equivalents | (4,237,839) | (3,944,565) | |
| Cash and Cash Equivalents at Beginning of the period | 11,135,231 | 21,879,515 | |
| D. Cash and cash equivalents at the end of the period | | | |
| (A+B+C) | 6,897,393 | 17,934,950 | |
| Net Operating Cash Flows Per Share (Note-23) | 0.26 | 0.21 | |

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Chairman

Managing Director

Director

tor Chief

Chief Financial Officer Company Secretary