

**S. ALAM COLD ROLLED STEELS LIMITED AND ITS SUBSIDIARY  
CONSOLIDATED FINANCIAL STATEMENTS (UN-AUDITED)  
AS AT AND FOR THE HALF YEAR ENDED 31 DECEMBER 2020**

**S. ALAM COLD ROLLED STEELS LIMITED AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**As at 31 December 2020**

| Particulars  | Note(s) | Amount in Taka        |                       |
|--|---------|-----------------------|-----------------------|
|  |         | 31 December 2020      | 30 June 2020          |
| <b>ASSETS &amp; PROPERTIES</b>                             |         |                       |                       |
| <b>Non Current Assets &amp; Properties</b>                 |         | <b>4,247,223,805</b>  | <b>4,286,454,939</b>  |
| Property, Plant and Equipment                              | 07.00   | 4,247,223,805         | 4,286,454,939         |
| <b>Current Assets</b>                                      |         | <b>14,240,211,092</b> | <b>13,685,532,008</b> |
| Inventories  | 08.00   | 6,849,604,175         | 7,332,215,710         |
| Sundry Receivables   | 09.00   | 3,531,541,791         | 3,626,517,806         |
| Advances, Deposits and Prepayments                         | 10.00   | 3,757,300,553         | 2,282,907,526         |
| Short Term Investment                                      | 11.00   | 42,274,309            | 41,194,898            |
| Cash and Cash Equivalents                                  | 12.00   | 59,490,264            | 402,696,068           |
| <b>TOTAL ASSETS &amp; PROPERTIES</b>                       |         | <b>18,487,434,897</b> | <b>17,971,986,947</b> |
| <b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>              |         |                       |                       |
| <b>Shareholders' Equity</b>                                |         | <b>1,933,418,904</b>  | <b>1,869,741,447</b>  |
| Share Capital  | 13.00   | 983,711,000           | 983,711,000           |
| Share Premium  |         | 433,930,746           | 433,930,746           |
| Retained Earnings  |         | 515,777,158           | 452,099,701           |
| <b>NON CONTROLLING INTEREST</b>                            |         | <b>121,015,275</b>    | <b>123,092,146</b>    |
| <b>Non-Current Liabilities</b>                             |         | <b>312,305,493</b>    | <b>316,146,697</b>    |
| Deferred Tax Liabilities                                   | 20.02   | 312,305,493           | 316,146,697           |
| <b>Current Liabilities</b>                                 |         | <b>16,120,695,224</b> | <b>15,663,006,658</b> |
| Trade Creditors  | 14.00   | 3,669,161,457         | 4,407,896,472         |
| Short Term Liabilities                                     | 15.00   | 12,040,927,189        | 10,509,698,460        |
| Liabilities for Expenses                                   | 16.00   | 35,131,202            | 23,098,170            |
| Advance against Sales                                      | 17.00   | 1,148,069             | 1,751,913             |
| Due to Affiliated Companies                                | 18.00   | -                     | 372,186,950           |
| Liability against Unclaimed Dividend                       | 19.00   | 35,633,739            | 35,886,679            |
| Provision for Income Tax                                   | 20.01   | 217,690,143           | 190,259,332           |
| Provision for Workers' Profit Participation & Welfare Fund | 21.00   | 120,474,270           | 121,610,982           |
| Other Liabilities  | 22.00   | 529,155               | 617,699               |
| <b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>        |         | <b>18,487,434,897</b> | <b>17,971,986,947</b> |
| <b>Net Asset Value Per Share (NAV)</b>                     | 23.00   | <b>19.65</b>          | <b>19.01</b>          |

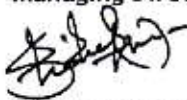
The accompanying notes from 01 to 34 form an integral part of these financial statements.

  
Chairman

  
Director

  
Managing Director

  
Chief Financial Officer

  
Company Secretary (I)

Chattogram, 26 January 2021

**S. ALAM COLD ROLLED STEELS LIMITED AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED 31 DECEMBER 2020**

| Particulars   | Note(s) | Amount in Taka                 |                                | Amount in Taka                |                               |
|---|---------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|
|   |         | 01 July 2020 to<br>31 Dec 2020 | 01 July 2019 to<br>31 Dec 2019 | 01 Oct 2020 to<br>31 Dec 2020 | 01 Oct 2019 to<br>31 Dec 2019 |
| Revenue   | 26.00   | 2,688,006,260                  | 1,879,141,685                  | 1,549,506,238                 | 990,448,043                   |
| Cost of Sales   | 27.00   | (2,342,710,786)                | (1,600,250,894)                | (1,347,930,904)               | (845,482,876)                 |
| <b>Gross Profit</b>                                   |         | <b>345,295,474</b>             | <b>278,890,791</b>             | <b>201,575,334</b>            | <b>144,965,167</b>            |
| Selling and Distribution Costs                        | 28.00   | (315,845)                      | (1,330,085)                    | (315,845)                     | (1,212,210)                   |
| Administrative Costs                                  | 29.00   | (25,984,081)                   | (21,263,099)                   | (13,132,096)                  | (11,166,963)                  |
|   |         | (26,299,926)                   | (22,593,184)                   | (13,447,941)                  | (12,379,173)                  |
| <b>Operating Profit</b>                               |         | <b>318,995,548</b>             | <b>256,297,607</b>             | <b>188,127,393</b>            | <b>132,585,994</b>            |
| Finance Costs   | 30.00   | (231,898,934)                  | (177,010,528)                  | (129,594,516)                 | (94,168,839)                  |
| <b>Profit before Non- Operating Income</b>            |         | <b>87,096,614</b>              | <b>79,287,079</b>              | <b>58,532,877</b>             | <b>38,417,155</b>             |
| Finance Income  | 31.00   | 2,941,637                      | 3,992,168                      | 937,293                       | 1,456,587                     |
| <b>Net Profit before Tax and WPP and Welfare Fund</b> |         | <b>90,038,251</b>              | <b>83,279,247</b>              | <b>59,470,170</b>             | <b>39,873,742</b>             |
| Contribution to WPP and Welfare Fund                  | 21.00   | (4,848,058)                    | (4,366,542)                    | (3,167,894)                   | (2,064,757)                   |
| <b>Profit before Income Tax</b>                       |         | <b>85,190,193</b>              | <b>78,912,705</b>              | <b>56,302,276</b>             | <b>37,808,985</b>             |
| Income Tax Expenses:                                  |         |                                |                                |                               |                               |
| Current Tax   | 20.01   | (27,430,811)                   | (23,318,718)                   | (16,767,344)                  | (11,466,893)                  |
| Deferred Tax  | 20.02   | 3,841,204                      | 1,112,486                      | 1,720,950                     | 1,086,931                     |
|   |         | (23,589,607)                   | (22,206,232)                   | (15,046,394)                  | (10,379,962)                  |
| <b>Net Profit after Tax for the Year</b>              |         | <b>61,600,586</b>              | <b>56,706,473</b>              | <b>41,255,882</b>             | <b>27,429,023</b>             |
| Net Profit after tax attributable to :                |         |                                |                                |                               |                               |
| Shareholders of the Company                           |         | 63,677,457                     | 57,921,949                     | 42,422,194                    | 27,855,442                    |
| Non-controlling interest                              |         | (2,076,871)                    | (1,215,476)                    | (1,166,312)                   | (426,419)                     |
|   |         | <b>61,600,586</b>              | <b>56,706,473</b>              | <b>41,255,882</b>             | <b>27,429,023</b>             |
| <b>Basic Earnings Per Share</b>                       | 32.00   | <b>0.65</b>                    | <b>0.59</b>                    | <b>0.43</b>                   | <b>0.28</b>                   |

  
Chairman

  
Director

  
Managing Director

  
Chief Financial Officer  
Chattogram, 26 January 2021

  
Company Secretary (I)

**S. ALAM COLD ROLLED STEELS LIMITED**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED 31 DECEMBER 2020**

| Particulars   | Share Capital | Share Premium | Retained Earnings | Total         | Non-Controlling Interest | Total         |
|---|---------------|---------------|-------------------|---------------|--------------------------|---------------|
|   | Taka          | Taka          | Taka              | Taka          | Taka                     | Taka          |
| Balance as on 01 July 2020                                  | 983,711,000   | 433,930,746   | 452,099,701       | 1,869,741,447 | 123,092,146              | 1,992,833,593 |
| Net profit after tax (Period from 01.07.2020 to 31.12.2020) | -             | -             | 63,677,457        | 63,677,457    | (2,076,871)              | 61,600,586    |
| Balance as on 31 December 2020                              | 983,711,000   | 433,930,746   | 515,777,158       | 1,933,418,904 | 121,015,275              | 2,054,434,179 |

| Particulars   | Share Capital | Share Premium | Retained Earnings | Total         | Non-Controlling Interest | Total         |
|---|---------------|---------------|-------------------|---------------|--------------------------|---------------|
|   | Taka          | Taka          | Taka              | Taka          | Taka                     | Taka          |
| Balance as on 01 July 2019                                  | 983,711,000   | 433,930,746   | 496,829,680       | 1,914,471,426 | 125,201,148              | 2,039,672,574 |
| Net profit after tax (Period from 01.07.2019 to 31.12.2019) | -             | -             | 57,921,949        | 57,921,949    | (1,215,476)              | 56,706,473    |
| Balance as on 31 December 2019                              | 983,711,000   | 433,930,746   | 554,751,629       | 1,972,393,375 | 123,985,672              | 2,096,379,047 |

  
Chairman

  
Director

  
Managing Director

  
Chief Financial Officer

  
Company Secretary (I)

Chattogram, 26 January 2021



# S. ALAM COLD ROLLED STEELS LIMITED AND ITS SUBSIDIARY


## CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)

FOR THE HALF YEAR ENDED 31 DECEMBER 2020


| Particulars   | Note(s) | Amount in Taka              |                             |
|---|---------|-----------------------------|-----------------------------|
|   |         | 01 July 2020 to 31 Dec 2020 | 01 July 2019 to 31 Dec 2019 |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>                      |         |                             |                             |
| Cash Received from Customers  |         | 2,782,378,431               | 2,504,871,764               |
| Cash Paid to Suppliers  |         | (2,513,690,036)             | (2,743,097,320)             |
| Cash Paid to Employees  |         | (64,615,768)                | (67,208,603)                |
| Cash Paid for Operating Expenses                                    |         | (1,371,891,512)             | (1,800,173,174)             |
| Payment of Advance Income Tax                                       |         | (95,793,310)                | (71,319,155)                |
| Payment for WPP & WF  |         | (5,984,770)                 | -                           |
| Advance tax refund  |         | -                           | 94,036,630                  |
| <b>Net Cash flows from Operating Activities</b>                     |         | <b>(1,269,596,965)</b>      | <b>(2,082,889,858)</b>      |
| <b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>                      |         |                             |                             |
| Acquisition of Property, Plant And Equipment                        |         | (2,360,971)                 | (10,738,663)                |
| Investment in Fixed Deposit Receipt                                 |         | (1,079,411)                 | (1,206,413)                 |
| Interest Received from Fixed Deposit Receipt                        |         | 2,941,637                   | 3,992,168                   |
| <b>Net Cash flows (used in) / Generated by Investing Activities</b> |         | <b>(498,745)</b>            | <b>(7,952,908)</b>          |
| <b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>                      |         |                             |                             |
| Proceeds from / (Repayment of) Long Term Loan                       |         | -                           | (1,115,001,959)             |
| Proceeds / (Repayment of) from Short Term Loan                      |         | 1,531,228,729               | 3,372,115,948               |
| Proceeds from / (Repayment to) Affiliated Companies                 |         | (372,186,949)               | (16,102,747)                |
| Dividend Paid   |         | (252,940)                   | (557,503)                   |
| Cash Paid for Financial Expenses                                    |         | (231,898,934)               | (177,010,528)               |
| <b>Net Cash provided by / (used in) Financing Activities</b>        |         | <b>926,889,906</b>          | <b>2,063,443,211</b>        |
| <b>Net Increase/(Decrease) of Cash And Cash Equivalents (A+B+C)</b> |         | <b>(343,205,804)</b>        | <b>(27,399,555)</b>         |
| Cash and Cash Equivalents at the Beginning of the Period            |         | 402,696,068                 | 113,509,452                 |
| <b>Cash and Cash Equivalents at the End of the Period</b>           |         | <b>59,490,264</b>           | <b>86,109,897</b>           |
| <b>Net Operating Cash Flows Per Share (NOCFPS)</b>                  | 24.00   | <b>(12.91)</b>              | <b>(21.17)</b>              |

  
Chairman

  
Director

  
Managing Director

  
Chief Financial Officer

  
Company Secretary (I)

Chattogram, 26 January 2021

# **S. ALAM COLD ROLLED STEELS LIMITED AND ITS SUBSIDIARY**

## **Selected Explanatory Notes to the Consolidated Financial Statements**

### **For the Half year ended 31 December 2020**

#### **1. BACKGROUND AND INFORMATION**

##### **1.01 Formation and Legal Status**

S. Alam Cold Rolled Steels Limited is a public company limited by shares is domiciled in Bangladesh. The address of the company's registered office is S. Alam Bhaban, 2119 Asadgonj, Chittagong, Bangladesh. The Company was formed and incorporated with the Registrar of Joint Stock Companies and Firms in Bangladesh on December 12, 2000 vide the certificate C-No 3842 of 2000 under Companies Act (Act XVIII) of 1994 as a public company limited by share. The company's share were listed with Dhaka Stock Exchange and Chittagong Stock Exchange. Trading of the shares of the company started in two stock exchanges from 16th May 2006.

##### **1.02 Nature of the Business**

The main activity of the company is to manufacture and sell high quality Cold Rolled Steel Strips (CR Strips) in the form of coils and sheets, CI sheets and GP sheets . The company has set up its factory on 12.04 acres of land at Kalarpool, Shikalbaha, Patiya, Chittagong, Bangladesh.

The company commenced commercial production of CR Strips plant from 16th February 2004 with an approved annual capacity of 120,000 MT and NOF Plant of GP and CI Sheets from 11 July 2013 with an annual capacity of 72,000 M Tons.

##### **1.03 Description of subsidiary company : S. Alam Power Generation Limited**

S. Alam Cold Rolled Steels Limited has acquired 70% equity interest in S. Alam Power Generation Limited. i.e. 2,773,570 Ordinary Shares of Tk. 100 each at a cost of Tk. 277,357,000.

S. Alam Power Generation Limited, Chittagong is a private company limited by shares incorporated on 09 April 2009 Vide Registration No. CH- 6951(297) of 2009 under the Companies Act (Act XVIII) of 1994 with the Registrar of Joint Stock Companies and Firms, Chittagong, Bangladesh. Its registered office is located at S.Alam Bhaban, 2119, Asadgonj, Chittagong, Bangladesh. The main objective of the company is to install and run power plant to produce and supply electricity.

Commercial operation was commenced on 28th August 2016 but could not continue due to high cost of production of electricity per unit.

#### **2.00 BASIS OF PREPARATION**

##### **2.01 Reporting**

This Quarterly Consolidated Financial Statements has been prepared in accordance with the provisions of Securities and Exchange Rule, 1987 as well as the provision of the International Accounting Standards (IAS) & International Financial Reporting Standards (IFRS) as directed by notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated : 20 June 2018.

##### **2.02 Accounting policies and method of computations**

Accounting policies and method of computations followed in preparing this Financial Statement are consistent with those used in the Annual Financial Statements, prepared and published for he period ended 30 June 2020.

##### **2.03 Reporting period**

The Consolidated Financial Statements of the Company covered the reporting period of half year ended commencing from 01 July 2020 to 31 December 2020.

### **3.00 Significant Accounting Policies**

The Consolidated Financial Statements have been prepared in compliance with requirement of International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IASs and IFRSs are applicable for the Consolidated Financial Statements for the half year ended 31 December 2020.

|         |   |
|---------|---|
| IAS-01  | Presentation of Financial Statements                            |
| IAS-02  | Inventories   |
| IAS-07  | Statement of Cash Flows   |
| IAS-08  | Accounting Policies, Changes in Accounting Estimates and Errors |
| IAS-10  | Events after the Reporting Period                               |
| IAS-12  | Income Taxes  |
| IAS-16  | Property, Plant and Equipment                                   |
| IAS-17  | Leases  |
| IAS-19  | Employee benefits   |
| IAS-21  | The effects of Changes in Foreign Exchange Rates                |
| IAS-23  | Borrowing Costs   |
| IAS-24  | Related Party Disclosures                                       |
| IAS-26  | Accounting and Reporting by Retirement Benefit Plans            |
| IAS-32  | Financial Instrument: Presentation                              |
| IAS-33  | Earnings per share  |
| IAS-36  | Impairment of Assets  |
| IAS-37  | Provisions, Contingent Liabilities and Contingent Assets        |
| IFRS-05 | Non-current Assets Held for Sale and Discontinued Operations    |
| IFRS-07 | Financial Instrument: Disclosure                                |
| IFRS-15 | Revenue from Contracts with Customers                           |

### **3.01. Basis of Consolidation**

#### **3.01.01 Subsidiary**

The subsidiary is the entity controlled by S. Alam Cold Rolled Steels Limited. Control exists S. Alam Cold Rolled Steels Limited has the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account. The financial statements of subsidiary are included in the consolidated financial statements upon establishment of that control until the date that control ceases. The accounting policies of subsidiaries have been changed when it is necessary to align them with the policies adopted by S. Alam Cold Rolled Steels Limited.

#### **3.01.02 Non - Controlling Interests**

The group measures non - controlling interests in the subsidiary at their proportionate share of the subsidiary's identifiable net assets which are generally at fair value adjustments to non - controlling interests are based on a proportionate amount of the net assets of the subsidiary.

#### **3.01.03 Transactions eliminated on consolidation**

Intra - group balances and transactions, and any unrealized income and expenses arising from intra - group transactions, are eliminated in preparing the consolidated financial statements. Unrealized losses, if any, are eliminated in the same way as unrealized gains, but only to the extent there is no evidence of impairment.

### 3.02 Depreciation

Items of property, plant and equipment are depreciated from the date they are available for use or in respect of self constructed assets, from the date that the asset is completed and ready for use. Significant parts of individual assets are assessed and if a component has a useful life that is different from the remainder of that asset, that component is depreciated separately.

Depreciation is calculated on diminishing balance method over the estimated useful lives of each parts of property, plant and equipment. Depreciation is generally recognized in profit or loss unless the amount is included in the carrying amount of another assets. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the company will obtain ownership by the end of the lease term. Land and Land Development is not depreciated. Depreciation is charged on addition when the assets are available for use or ready for use or from date of acquisition. In case of disposal of fixed asset, depreciation is charged up to date of disposal. The principal rates are as follows.

| <u>Assets</u>                        | <u>Rates (%)</u> |
|--------------------------------------|------------------|
| Land and land development            | Nil              |
| Internal Road and Embankment         | 10% - 20%        |
| Buildings                            | 5% - 10%         |
| Plant and Machinery                  | 10%              |
| Equipment and appliances             | 10%              |
| Furniture and Fixtures               | 10%              |
| Lifting Crane and Jetty Construction | 15%              |
| Coil Cart                            | 10%              |
| Motor Vehicle                        | 20%              |
| Interior Decoration                  | 15%              |

Depreciation on following assets has been calculated on the basis of capacity utilization of capital machinery :

| <u>Particulars</u>                         | <u>Capacity Utilization</u> |                  |
|--|-----------------------------|------------------|
|  | <u>CR Coil Plant</u>        | <u>NOF Plant</u> |
| Factory Building (including Leased Assets) | 74.12%                      | 44.13%           |
| Capital Machinery                          | 74.12%                      | 44.13%           |
| Factory equipment                          | 74.12%                      | 44.13%           |
| Generator                                  | 74.12%                      | 44.13%           |
| Work Roll                                  | 74.12%                      | 44.13%           |
| Luffing Crane and Jetty construction       | 74.12%                      | 44.13%           |
| Coil Cart                                  | 74.12%                      | 44.13%           |

|   |
|---|
| - |
| - |

Depreciation methods, useful lives and residual values are reassessed at the reporting date and adjusted if appropriate.

### 3.03. Earnings Per Share (EPS)

This represents profit for the half year ended 31 December 2020 attributable to ordinary shareholders. As there is no preference shares, non-controlling interest or extra ordinary items, the net profit after tax for the year has been considered fully attributable to the ordinary shareholders (refer to Note-32 to the Financial Statements).

### 4. The reasons of significant deviation between the quarterly periods of the company :

#### 4.01 Revenue :

The Revenue of the company has increased during the period from 01 July 2020 to 31 December 2020 than those of the corresponding period 01 July 2019 to 31 December 2019 due to improvement of COVID-19 situation in the country and huge development of CSR activities from the Government.

#### 4.02 Earning per Share (EPS) :

Earning per Share (EPS) has increased during the period from 01 July 2020 to 31 December 2020 due to increase of Revenue but not significantly increased the revenue expenses as compared to the corresponding period of last year.

#### 4.03 Net Operating Cash Flows per Share:

Due to increase of collection from customers , decrease in cash payment to suppliers as well as Operating Expenses, Net Operating Cash Flows per share during the period from 01 July 2020 to 31 December 2020 has increased as compared to the corresponding period of last year,

### 5. Subsequent events

No material events occurred after the reporting date, non-disclosure of which could affect the ability of the users of this financial statement to make proper evaluation and decision.

### 6. General

6.1 Wherever considered necessary, prior period's figures and phrases have been re-arranged to confirm to this period's presentation.

6.2 Amounts appearing in these financial statements have been rounded off to the nearest Taka..

6.3 Bracket figures denote negative balance.



|  | <b>Amount in Taka</b>       |                             |
|--|-----------------------------|-----------------------------|
|  | <b>31 December 2020</b>     | <b>30 June 2020</b>         |
| <b>07.00 Property, Plant And Equipment</b> |                             |                             |
| <b>A. Cost</b>                             |                             |                             |
| Opening Balance                            | 5,581,254,376               | 5,556,152,574               |
| Addition during the year                   | 2,350,191                   | 25,091,022                  |
|  | <u>5,583,604,567</u>        | <u>5,581,243,596</u>        |
| Deletion during the year                   | -                           | -                           |
| <b>Total Cost</b>                          | <u><u>5,583,604,567</u></u> | <u><u>5,581,243,596</u></u> |
| <b>B. Accumulated Depreciation</b>         |                             |                             |
| Opening Balance                            | 1,316,282,470               | 1,219,863,625               |
| Charged during the year                    | 20,098,292                  | 74,925,032                  |
|  | <u>1,336,380,762</u>        | <u>1,294,788,657</u>        |
| Adjustments during the year                | -                           | -                           |
| <b>Total Depreciation</b>                  | <u><u>1,336,380,762</u></u> | <u><u>1,294,788,657</u></u> |
| <b>Written Down Value (WDV) (A-B)</b>      | <u><u>4,247,223,805</u></u> | <u><u>4,286,454,939</u></u> |

Detail of Property, Plant & Equipment and Depreciation as on 31.12.2020 are shown in the note 7.01

**7.1 Property, plant and equipment - at cost less Accumulated Depreciation**

| Assets' category                               | Cost                              |                   |                      |                                   | Depreciation Rate | Depreciation                      |                           |   |                                   | Carrying amount as on 31 Dec 2020 |
|--|-----------------------------------|-------------------|----------------------|-----------------------------------|-------------------|-----------------------------------|---------------------------|---|-----------------------------------|-----------------------------------|
|  | Opening balance as on 01 Oct 2020 | Addition          | Disposal/ Adjustment | Closing balance as on 31 Dec 2020 |                   | Opening balance as on 01 Oct 2020 | Charged during the period | Adjustment for disposal during the year | Closing balance as on 31 Dec 2020 |                                   |
|  | Taka                              | Taka              | Taka                 | Taka                              |                   | Taka                              | Taka                      | Taka                                    | Taka                              |                                   |
| <b>A. Land and land development:</b>           |                                   |                   |                      |                                   |                   |                                   |                           |   |                                   |                                   |
| Land-Freehold (14.58 Acres)                    | 75,575,760                        | -                 | -                    | 75,575,760                        | -                 | -                                 | -                         | -                                       | -                                 | 75,575,760                        |
| Land Development                               | 21,416,417                        | -                 | -                    | 21,416,417                        | -                 | -                                 | -                         | -                                       | -                                 | 21,416,417                        |
| Internal Road and Drainage                     | 3,506,580                         | -                 | -                    | 3,506,580                         | 10%               | 2,825,986                         | 17,015                    | -                                       | 2,843,001                         | 663,579                           |
| Embankment                                     | 46,660,074                        | -                 | -                    | 46,660,074                        | 20%               | 44,062,358                        | 129,886                   | -                                       | 44,192,244                        | 2,467,830                         |
|  | <b>147,158,831</b>                | <b>-</b>          | <b>-</b>             | <b>147,158,831</b>                |                   | <b>46,888,344</b>                 | <b>146,901</b>            | <b>-</b>                                | <b>47,035,245</b>                 | <b>100,123,586</b>                |
| <b>B. Building:</b>                            |                                   |                   |                      |                                   |                   |                                   |                           |   |                                   |                                   |
| Factory Building (Including Leased Assets)     | 304,368,680                       | -                 | -                    | 304,368,680                       | 5%                | 125,960,931                       | 1,907,189                 | -                                       | 127,868,120                       | 176,500,560                       |
| Factory Building (NOF Plant)                   | 263,321,958                       | -                 | -                    | 263,321,958                       | 5%                | 26,039,103                        | 1,313,707                 | -                                       | 27,352,810                        | 235,969,148                       |
| General Building                               | 52,760,018                        | -                 | -                    | 52,760,018                        | 5%                | 19,918,515                        | 179,683                   | -                                       | 20,098,198                        | 32,661,820                        |
| Coil Ware House                                | 5,467,518                         | -                 | -                    | 5,467,518                         | 10%               | 4,412,683                         | 26,371                    | -                                       | 4,439,054                         | 1,028,464                         |
|  | <b>625,918,174</b>                | <b>-</b>          | <b>-</b>             | <b>625,918,174</b>                |                   | <b>176,331,232</b>                | <b>3,426,950</b>          | <b>-</b>                                | <b>179,758,182</b>                | <b>446,159,992</b>                |
| <b>C. Plant and machinery</b>                  |                                   |                   |                      |                                   |                   |                                   |                           |   |                                   |                                   |
| Capital Machinery                              | 3,873,923,052                     | -                 | -                    | 3,873,923,052                     | 10%               | 814,250,168                       | 7,769,028                 | -                                       | 822,019,196                       | 3,051,903,857                     |
| Capital Machinery (NOF Plant)                  | 626,594,801                       | -                 | -                    | 626,594,801                       | 10%               | 109,665,188                       | 5,702,897                 | -                                       | 115,368,085                       | 511,226,716                       |
|  | <b>4,500,517,853</b>              | <b>-</b>          | <b>-</b>             | <b>4,500,517,853</b>              |                   | <b>923,915,356</b>                | <b>13,471,925</b>         | <b>-</b>                                | <b>937,387,281</b>                | <b>3,563,130,572</b>              |
| <b>D. Equipment and appliances:</b>            |                                   |                   |                      |                                   |                   |                                   |                           |   |                                   |                                   |
| Factory Equipment                              | 23,624,889                        | -                 | -                    | 23,624,889                        | 10%               | 11,673,624                        | 204,165                   | -                                       | 11,877,789                        | 11,747,100                        |
| Factory Equipment (NOF Plant)                  | 12,641,208                        | 2,303,572         | -                    | 14,944,780                        | 10%               | 884,473                           | 155,117                   | -                                       | 1,039,590                         | 13,905,190                        |
| Hydrogen Generation System Plant (NOF)         | 45,655,744                        | -                 | -                    | 45,655,744                        | 10%               | 2,884,965                         | 471,858                   | -                                       | 3,356,823                         | 42,298,921                        |
| Office Equipment                               | 1,686,903                         | -                 | -                    | 1,686,903                         | 10%               | 1,086,119                         | 11,133                    | -                                       | 1,097,252                         | 589,651                           |
| Guest House Equipment                          | 1,592,145                         | -                 | -                    | 1,592,145                         | 10%               | 1,260,130                         | 8,300                     | -                                       | 1,268,430                         | 323,715                           |
| Computer                                       | 3,772,688                         | 46,619            | -                    | 3,819,307                         | 10%               | 2,237,043                         | 39,557                    | -                                       | 2,276,600                         | 1,542,707                         |
| Air Conditioners                               | 7,436,597                         | -                 | -                    | 7,436,597                         | 10%               | 4,027,414                         | 85,025                    | -                                       | 4,112,439                         | 3,324,158                         |
| Air Conditioners (NOF)                         | 466,888                           | -                 | -                    | 466,888                           | 10%               | 66,404                            | 10,216                    | -                                       | 76,620                            | 390,268                           |
| Generator                                      | 1,240,000                         | -                 | -                    | 1,240,000                         | 10%               | 855,920                           | 9,602                     | -                                       | 865,522                           | 374,478                           |
| Electric Line Installation                     | 3,175,374                         | -                 | -                    | 3,175,374                         | 10%               | 2,581,359                         | 18,675                    | -                                       | 2,600,034                         | 575,340                           |
| Electric Line Installation (NOF Plant)         | 12,851,881                        | -                 | -                    | 12,851,881                        | 10%               | 6,615,424                         | 68,802                    | -                                       | 6,684,226                         | 6,167,655                         |
| Gas Line Installation                          | 6,269,154                         | -                 | -                    | 6,269,154                         | 10%               | 3,932,673                         | 54,587                    | -                                       | 3,987,260                         | 2,281,894                         |
| Fire Extinguisher                              | 58,100                            | -                 | -                    | 58,100                            | 10%               | 47,776                            | 258                       | -                                       | 48,034                            | 10,066                            |
| Telephone Line Installation                    | 398,527                           | -                 | -                    | 398,527                           | 10%               | 326,475                           | 1,801                     | -                                       | 328,276                           | 70,251                            |
| Grinding Wheel                                 | 134,666                           | -                 | -                    | 134,666                           | 10%               | 111,165                           | 587                       | -                                       | 111,752                           | 22,914                            |
| Water Tank                                     | 113,500                           | -                 | -                    | 113,500                           | 10%               | 93,737                            | 494                       | -                                       | 94,231                            | 19,269                            |
| Work Roll                                      | 1,593,025                         | -                 | -                    | 1,593,025                         | 10%               | 1,099,595                         | 12,336                    | -                                       | 1,111,931                         | 481,094                           |
| Radiolink and Networking (Factory)             | 433,880                           | -                 | -                    | 433,880                           | 10%               | 271,614                           | 4,057                     | -                                       | 275,671                           | 158,209                           |
| Tools and Tackles                              | 121,238                           | -                 | -                    | 121,238                           | 10%               | 98,107                            | 429                       | -                                       | 98,536                            | 22,702                            |
|  | <b>123,266,407</b>                | <b>2,350,191</b>  | <b>-</b>             | <b>125,616,598</b>                |                   | <b>40,154,016</b>                 | <b>1,156,999</b>          | <b>-</b>                                | <b>41,311,015</b>                 | <b>84,305,583</b>                 |
| <b>E. Furniture and Fixtures</b>               |                                   |                   |                      |                                   |                   |                                   |                           |   |                                   |                                   |
| Furniture and Fixtures                         | 4,642,001                         | -                 | -                    | 4,642,001                         | 10%               | 2,957,896                         | 42,101                    | -                                       | 2,999,998                         | 1,642,003                         |
| Furniture and Fixtures (NOF Plant)             | 512,803                           | -                 | -                    | 512,803                           | 10%               | 190,776                           | 8,052                     | -                                       | 198,827                           | 313,976                           |
|  | <b>5,154,804</b>                  | <b>-</b>          | <b>-</b>             | <b>5,154,804</b>                  |                   | <b>3,148,672</b>                  | <b>50,153</b>             | <b>-</b>                                | <b>3,198,825</b>                  | <b>1,955,979</b>                  |
| <b>F. Lifting Crane and Jetty Construction</b> | 54,948,213                        | -                 | -                    | 54,948,213                        | 15%               | 44,015,845                        | 303,865                   | -                                       | 44,319,710                        | 10,628,503                        |
| <b>G. Coil Cart</b>                            | 9,315,746                         | -                 | -                    | 9,315,746                         | 10%               | 5,480,145                         | 71,074                    | -                                       | 5,551,219                         | 3,764,527                         |
| <b>H. Motor vehicles</b>                       | 110,804,252                       | -                 | -                    | 110,804,252                       | 20%               | 72,676,120                        | 1,451,774                 | -                                       | 74,127,894                        | 36,676,358                        |
| <b>I. Interior Decoration</b>                  | 4,170,096                         | -                 | -                    | 4,170,096                         | 15%               | 3,672,740                         | 18,651                    | -                                       | 3,691,391                         | 478,705                           |
|  | <b>179,238,307</b>                | <b>-</b>          | <b>-</b>             | <b>179,238,307</b>                |                   | <b>125,844,850</b>                | <b>1,845,364</b>          | <b>-</b>                                | <b>127,690,214</b>                | <b>51,548,093</b>                 |
| <b>31 December 2020</b>                        | <b>5,581,254,376</b>              | <b>2,350,191</b>  | <b>-</b>             | <b>5,583,604,567</b>              |                   | <b>1,316,282,470</b>              | <b>20,098,292</b>         | <b>-</b>                                | <b>1,336,380,762</b>              | <b>4,247,223,805</b>              |
| <b>30 June 2020</b>                            | <b>5,556,152,574</b>              | <b>25,091,022</b> | <b>-</b>             | <b>5,581,243,596</b>              |                   | <b>1,219,863,625</b>              | <b>74,925,032</b>         | <b>-</b>                                | <b>1,294,788,657</b>              | <b>4,286,454,939</b>              |

| Basis                             | 01 Oct 2020 to 31 Dec 2020 | 01 Oct 2019 to 31 Dec 2019 |
|-----------------------------------|----------------------------|----------------------------|
| <b>Depreciation allocated to:</b> |                            |                            |
| Cost of Sales - note 27.00        | 75%                        | 15,073,719                 |
| Administrative Costs - note 29.00 | 25%                        | 5,024,573                  |
|                                   | <b>100%</b>                | <b>20,098,292</b>          |

|                 |  | Amount in Taka       |                      |
|-----------------|--|----------------------|----------------------|
|                 |  | 31 December 2020     | 30 June 2020         |
| <b>08.00</b>    | <b>Inventories</b>                                   |                      |                      |
|                 | Raw Materials  | 3,611,286,192        | 3,740,491,498        |
|                 | Raw Materials-in-Bond items                          | 1,002,931,165        | 1,462,655,238        |
|                 | Work-in-Process                                      | 929,338,425          | 791,264,821          |
|                 | Finished Goods                                       | 945,574,888          | 763,011,878          |
|                 | Stores and Spares                                    | 255,513,404          | 256,518,355          |
|                 | Stock-in-Transit                                     | 88,814,597           | 302,128,416          |
|                 | Lubricant Oil  | 1,538,240            | 1,538,240            |
|                 | HFO  | 13,702,500           | 13,702,500           |
|                 | LFO  | 904,764              | 904,764              |
|                 |  | <b>6,849,604,175</b> | <b>7,332,215,710</b> |
| <b>09.00</b>    | <b>Sundry Receivable</b>                             |                      |                      |
|                 | Against CR Coil                                      | 414,044,306          | 1,720,110,983        |
|                 | Against C.I and G.P Sheet                            | 86,181,403           | 86,322,091           |
|                 | Others   | 3,031,316,082        | 1,820,084,732        |
|                 |  | <b>3,531,541,791</b> | <b>3,626,517,806</b> |
| <b>10.00</b>    | <b>Advances, Deposits and Prepayments</b>            |                      |                      |
|                 | Advances (note - 10.01)                              | 3,717,233,985        | 2,244,379,505        |
|                 | Deposits (note - 10.02)                              | 16,275,693           | 16,275,693           |
|                 | Prepayments (note-10.03)                             | 23,790,875           | 22,252,328           |
|                 |  | <b>3,757,300,553</b> | <b>2,282,907,526</b> |
| <b>10.01</b>    | <b>Advances - note 10.00</b>                         |                      |                      |
|                 | Against Supply of Goods                              | 2,742,596,568        | 1,414,828,665        |
|                 | Against Salary                                       | 1,945,500            | 2,443,000            |
|                 | Bank Guarantee Margin                                | 66,312,613           | 65,609,951           |
|                 | Advance Income Tax (note - 10.01.01)                 | 512,123,466          | 416,330,156          |
|                 | VAT Current Account                                  | 389,735,607          | 342,717,836          |
|                 | Supplementary Tax Current A/C                        | 164,674              | 164,674              |
|                 | S.S Enterprise                                       | 300,000              | 300,000              |
|                 | Others   | 4,055,557            | 1,985,223            |
|                 |  | <b>3,717,233,985</b> | <b>2,244,379,505</b> |
| <b>10.01.01</b> | <b>Advance Income Tax (note - 10.01)</b>             |                      |                      |
|                 | Opening Balance                                      | 416,330,156          | 346,387,703          |
|                 | Paid During the year                                 | 95,793,310           | 204,441,783          |
|                 |  | <b>512,123,466</b>   | <b>550,829,486</b>   |
|                 | Adjusted with Advance Income Tax                     | -                    | (2,500,000)          |
|                 |  | <b>512,123,466</b>   | <b>548,329,486</b>   |
|                 | Prior year Tax Adjustment                            | -                    | (37,962,700)         |
|                 |  | <b>512,123,466</b>   | <b>510,366,786</b>   |
|                 | Refund   | -                    | (94,036,630)         |
|                 |  | <b>512,123,466</b>   | <b>416,330,156</b>   |
| <b>10.02</b>    | <b>Deposits - note 10.00</b>                         |                      |                      |
|                 | Chittagong City Corporation                          | 4,096,232            | 4,096,232            |
|                 | Chittagong Palli Bidyut Samity-1                     | 7,038,000            | 7,038,000            |
|                 | Karnaphuli Gas Distribution Co. Ltd.                 | 2,188,403            | 2,188,403            |
|                 | Bangladesh Telecommunications Company Limited (BTCL) | 6,600                | 6,600                |
|                 | Grameen Phone (BD) Limited (For mobile)              | 20,000               | 20,000               |
|                 | Ansar, VDP   | 32,331               | 32,331               |
|                 | Central Depository Bangladesh Limited                | 500,000              | 500,000              |
|                 | VAT Account for Appeal fee                           | 2,394,127            | 2,394,127            |
|                 |  | <b>16,275,693</b>    | <b>16,275,693</b>    |
| <b>10.03</b>    | <b>Prepayments - note 10.00</b>                      |                      |                      |
|                 | Insurance  | 10,050,489           | -                    |
|                 | Internet Service                                     | 11,442               | 34,314               |
|                 | Interest on MPI                                      | 13,728,944           | 22,218,014           |
|                 |  | <b>23,790,875</b>    | <b>22,252,328</b>    |
| <b>11.00</b>    | <b>Short Term Investment</b>                         |                      |                      |
|                 | <b>Fixed Deposit Receipts:</b>                       |                      |                      |
|                 | Islami Bank Bangladesh Limited                       | 42,274,309           | 41,194,898           |
|                 |  | <b>42,274,309</b>    | <b>41,194,898</b>    |

|                                 |  | Amount in Taka        |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|---------------------------------|--|-----------------------|-----------------------|--------------------|--|--|--------------|-------------------------|--------------------|--------|--------|------------------|--------------------------|----------|--------|--------|---------------------------|------------------------|-------------------|-----------|--------|----------------|------------------------|----------------|---------|---------|-----------------|------------------------|---------------|--------|--------|----------------|------------------------|-------------------|--------|---------|---------------------------------|-------------------------|-----------------|------------|------------|---------------------------------|-------------------------|-----------------|--------|--------|---------------------------------|-------------------------|----------------|--------|--------|---------------------------------|-------------------------|-------------------|------------|------------|---------------------------------|------------------------|--------------------|--------|-------|----------------|-------------------------|------------------|--------|--------|-----------------------------|-------------------------|----------------|-----------|-----------|-----------------------------|-------------------------|------------------|--------|---|------------------|---------------------------------|-------------------|-------|--------|------------------|----------------------------------|--------------|--------|-------------|------------------|----------------------------------|--------------|--------|--------|----------------------|-------------------------------|--------------------|--------|--------|--------------------|-------------------------------|------------------|--------|--------|--------------------|-------------------------------|------------------|-------|-------|----------------------|-------------------------------|------------------|---------|---------|------------------|-------------------------------|------------------|--------|--------|------------------|--|------------------|-------|---------|------------------|--|-------------------|---------|---------|------------------|--------------------|--------------------|-------|--------|---------------------|--------------------------|----------------|--------|---------|-------------------------|-------------------------------|------------------|-----------|---------|--------------------|-------------------------------|------------------|--------|--------|-----------------|--------------------------------|------------------|-----------|-----------|-----------------|------------------------|------------------|--------|--------|------------------|-------------------------------|--------------------|---------|---------|--|--|--|-------------------|--------------------|--|--|
|                                 |  | 31 December 2020      | 30 June 2020          |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>12.00</b>                    | <b>Cash and Cash Equivalents</b>   |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Cash in Hand - (note 12.01)  | 62,559                | 76,018                |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Cash at Banks - (note 12.02)   | 59,427,705            | 402,620,050           |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>59,490,264</b>     | <b>402,696,068</b>    |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>12.01</b>                    | <b>Cash in Hand - note 12.00</b>   |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Head Office  | 46,487                | 75,988                |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Factory Office   | 16,072                | 30                    |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>62,559</b>         | <b>76,018</b>         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>12.02</b>                    | <b>Cash at Banks - note 12.00</b>  |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Bank</th> <th style="width: 30%;">Branch</th> <th style="width: 30%;">Account No.</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>AB Bank Ltd.</td> <td>Agrabad Br., Chattogram</td> <td>CD#4101-774707-000</td> <td style="text-align: right;">94,099</td> <td style="text-align: right;">94,939</td> </tr> <tr> <td>Agrani Bank Ltd.</td> <td>Laldighi Br., Chattogram</td> <td>CD#29373</td> <td style="text-align: right;">38,866</td> <td style="text-align: right;">54,441</td> </tr> <tr> <td>Al-Arafah Islami Bank Ltd</td> <td>Khatungonj, Chattogram</td> <td>CD# 0091020013952</td> <td style="text-align: right;">2,683,293</td> <td style="text-align: right;">99,568</td> </tr> <tr> <td>Bank Asia Ltd.</td> <td>Khatungonj, Chattogram</td> <td>CD#01333005952</td> <td style="text-align: right;">140,457</td> <td style="text-align: right;">143,917</td> </tr> <tr> <td>Dhaka Bank Ltd.</td> <td>Khatungonj, Chattogram</td> <td>CD#0171502235</td> <td style="text-align: right;">17,618</td> <td style="text-align: right;">18,163</td> </tr> <tr> <td>EXIM Bank Ltd.</td> <td>Khatungonj, Chattogram</td> <td>CD#00411100004909</td> <td style="text-align: right;">32,699</td> <td style="text-align: right;">337,098</td> </tr> <tr> <td>First Security Islami Bank Ltd.</td> <td>Khatungonj , Chattogram</td> <td>SND#13100003008</td> <td style="text-align: right;">36,026,444</td> <td style="text-align: right;">14,012,657</td> </tr> <tr> <td>First Security Islami Bank Ltd.</td> <td>Khatungonj , Chattogram</td> <td>SND#13100002711</td> <td style="text-align: right;">37,081</td> <td style="text-align: right;">37,214</td> </tr> <tr> <td>First Security Islami Bank Ltd.</td> <td>Khatungonj , Chattogram</td> <td>SND#1310002792</td> <td style="text-align: right;">17,956</td> <td style="text-align: right;">18,313</td> </tr> <tr> <td>First Security Islami Bank Ltd.</td> <td>Anderkilla , Chattogram</td> <td>CD#13411100003882</td> <td style="text-align: right;">11,265,406</td> <td style="text-align: right;">71,366,829</td> </tr> <tr> <td>First Security Islami Bank Ltd.</td> <td>Khatungonj ,Chattogram</td> <td>CD#010211100009425</td> <td style="text-align: right;">24,054</td> <td style="text-align: right;">7,367</td> </tr> <tr> <td>IFIC Bank Ltd.</td> <td>Khatungonj , Chattogram</td> <td>CD#0170184017001</td> <td style="text-align: right;">15,269</td> <td style="text-align: right;">31,707</td> </tr> <tr> <td>Islami Bank Bangladesh Ltd.</td> <td>Khatungonj , Chattogram</td> <td>CD#10601002130</td> <td style="text-align: right;">5,129,742</td> <td style="text-align: right;">5,115,271</td> </tr> <tr> <td>Islami Bank Bangladesh Ltd.</td> <td>Khatungonj , Chattogram</td> <td>CD#1060100415610</td> <td style="text-align: right;">49,655</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Jamuna Bank Ltd.</td> <td>Jubilee Road Branch, Chattogram</td> <td>CD#00190211002260</td> <td style="text-align: right;">7,541</td> <td style="text-align: right;">10,886</td> </tr> <tr> <td>Janata Bank Ltd.</td> <td>Shadharan Bima Corp Branch, Ctg.</td> <td>CD#001031259</td> <td style="text-align: right;">33,006</td> <td style="text-align: right;">300,434,947</td> </tr> <tr> <td>Janata Bank Ltd.</td> <td>Shadharan Bima Corp Branch, Ctg.</td> <td>CD#001031226</td> <td style="text-align: right;">16,724</td> <td style="text-align: right;">17,219</td> </tr> <tr> <td>Mercantile Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#011211100005747</td> <td style="text-align: right;">14,984</td> <td style="text-align: right;">19,194</td> </tr> <tr> <td>National Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#0002-33069282</td> <td style="text-align: right;">84,944</td> <td style="text-align: right;">88,463</td> </tr> <tr> <td>National Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#1002000515781</td> <td style="text-align: right;">2,630</td> <td style="text-align: right;">2,975</td> </tr> <tr> <td>NRB Global Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#0111100219390</td> <td style="text-align: right;">123,796</td> <td style="text-align: right;">269,238</td> </tr> <tr> <td>Pubali Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#0642901085670</td> <td style="text-align: right;">37,694</td> <td style="text-align: right;">53,729</td> </tr> <tr> <td>Rupali Bank Ltd.</td> <td>O.R Nizam Road, Corporate Branch, Ctg.</td> <td>CD#1552020006497</td> <td style="text-align: right;">7,153</td> <td style="text-align: right;">346,899</td> </tr> <tr> <td>Rupali Bank Ltd.</td> <td>O.R Nizam Road, Corporate Branch, Ctg.</td> <td>SND#1552024000134</td> <td style="text-align: right;">115,210</td> <td style="text-align: right;">111,897</td> </tr> <tr> <td>Rupali Bank Ltd.</td> <td>Local Office Dhaka</td> <td>CD # 0018020010320</td> <td style="text-align: right;">5,022</td> <td style="text-align: right;">99,367</td> </tr> <tr> <td>Southeast Bank Ltd.</td> <td>Principal Office, Dhaka.</td> <td>CD#11100036055</td> <td style="text-align: right;">92,362</td> <td style="text-align: right;">101,707</td> </tr> <tr> <td>Social Islami Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#0141330020285</td> <td style="text-align: right;">1,735,572</td> <td style="text-align: right;">692,198</td> </tr> <tr> <td>The City Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#1101002163001</td> <td style="text-align: right;">16,964</td> <td style="text-align: right;">20,539</td> </tr> <tr> <td>Union Bank Ltd.</td> <td>Khatungonj Branch, Chittagong.</td> <td>CD#0101010000801</td> <td style="text-align: right;">1,119,936</td> <td style="text-align: right;">8,837,802</td> </tr> <tr> <td>Union Bank Ltd.</td> <td>Gulshan Branch, Dhaka.</td> <td>CD#0021010001342</td> <td style="text-align: right;">41,745</td> <td style="text-align: right;">42,090</td> </tr> <tr> <td>Uttara Bank Ltd.</td> <td>Khatungonj Branch, Chattogram</td> <td>CD#015812221999319</td> <td style="text-align: right;">399,783</td> <td style="text-align: right;">133,416</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;"><b>59,427,705</b></td> <td style="text-align: right;"><b>402,620,050</b></td> </tr> </tbody> </table> | Bank                  | Branch                | Account No.        |  |  | AB Bank Ltd. | Agrabad Br., Chattogram | CD#4101-774707-000 | 94,099 | 94,939 | Agrani Bank Ltd. | Laldighi Br., Chattogram | CD#29373 | 38,866 | 54,441 | Al-Arafah Islami Bank Ltd | Khatungonj, Chattogram | CD# 0091020013952 | 2,683,293 | 99,568 | Bank Asia Ltd. | Khatungonj, Chattogram | CD#01333005952 | 140,457 | 143,917 | Dhaka Bank Ltd. | Khatungonj, Chattogram | CD#0171502235 | 17,618 | 18,163 | EXIM Bank Ltd. | Khatungonj, Chattogram | CD#00411100004909 | 32,699 | 337,098 | First Security Islami Bank Ltd. | Khatungonj , Chattogram | SND#13100003008 | 36,026,444 | 14,012,657 | First Security Islami Bank Ltd. | Khatungonj , Chattogram | SND#13100002711 | 37,081 | 37,214 | First Security Islami Bank Ltd. | Khatungonj , Chattogram | SND#1310002792 | 17,956 | 18,313 | First Security Islami Bank Ltd. | Anderkilla , Chattogram | CD#13411100003882 | 11,265,406 | 71,366,829 | First Security Islami Bank Ltd. | Khatungonj ,Chattogram | CD#010211100009425 | 24,054 | 7,367 | IFIC Bank Ltd. | Khatungonj , Chattogram | CD#0170184017001 | 15,269 | 31,707 | Islami Bank Bangladesh Ltd. | Khatungonj , Chattogram | CD#10601002130 | 5,129,742 | 5,115,271 | Islami Bank Bangladesh Ltd. | Khatungonj , Chattogram | CD#1060100415610 | 49,655 | - | Jamuna Bank Ltd. | Jubilee Road Branch, Chattogram | CD#00190211002260 | 7,541 | 10,886 | Janata Bank Ltd. | Shadharan Bima Corp Branch, Ctg. | CD#001031259 | 33,006 | 300,434,947 | Janata Bank Ltd. | Shadharan Bima Corp Branch, Ctg. | CD#001031226 | 16,724 | 17,219 | Mercantile Bank Ltd. | Khatungonj Branch, Chattogram | CD#011211100005747 | 14,984 | 19,194 | National Bank Ltd. | Khatungonj Branch, Chattogram | CD#0002-33069282 | 84,944 | 88,463 | National Bank Ltd. | Khatungonj Branch, Chattogram | CD#1002000515781 | 2,630 | 2,975 | NRB Global Bank Ltd. | Khatungonj Branch, Chattogram | CD#0111100219390 | 123,796 | 269,238 | Pubali Bank Ltd. | Khatungonj Branch, Chattogram | CD#0642901085670 | 37,694 | 53,729 | Rupali Bank Ltd. | O.R Nizam Road, Corporate Branch, Ctg. | CD#1552020006497 | 7,153 | 346,899 | Rupali Bank Ltd. | O.R Nizam Road, Corporate Branch, Ctg. | SND#1552024000134 | 115,210 | 111,897 | Rupali Bank Ltd. | Local Office Dhaka | CD # 0018020010320 | 5,022 | 99,367 | Southeast Bank Ltd. | Principal Office, Dhaka. | CD#11100036055 | 92,362 | 101,707 | Social Islami Bank Ltd. | Khatungonj Branch, Chattogram | CD#0141330020285 | 1,735,572 | 692,198 | The City Bank Ltd. | Khatungonj Branch, Chattogram | CD#1101002163001 | 16,964 | 20,539 | Union Bank Ltd. | Khatungonj Branch, Chittagong. | CD#0101010000801 | 1,119,936 | 8,837,802 | Union Bank Ltd. | Gulshan Branch, Dhaka. | CD#0021010001342 | 41,745 | 42,090 | Uttara Bank Ltd. | Khatungonj Branch, Chattogram | CD#015812221999319 | 399,783 | 133,416 |  |  |  | <b>59,427,705</b> | <b>402,620,050</b> |  |  |
| Bank                            | Branch   | Account No.           |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| AB Bank Ltd.                    | Agrabad Br., Chattogram  | CD#4101-774707-000    | 94,099                | 94,939             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Agrani Bank Ltd.                | Laldighi Br., Chattogram   | CD#29373              | 38,866                | 54,441             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Al-Arafah Islami Bank Ltd       | Khatungonj, Chattogram   | CD# 0091020013952     | 2,683,293             | 99,568             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Bank Asia Ltd.                  | Khatungonj, Chattogram   | CD#01333005952        | 140,457               | 143,917            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Dhaka Bank Ltd.                 | Khatungonj, Chattogram   | CD#0171502235         | 17,618                | 18,163             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| EXIM Bank Ltd.                  | Khatungonj, Chattogram   | CD#00411100004909     | 32,699                | 337,098            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| First Security Islami Bank Ltd. | Khatungonj , Chattogram  | SND#13100003008       | 36,026,444            | 14,012,657         |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| First Security Islami Bank Ltd. | Khatungonj , Chattogram  | SND#13100002711       | 37,081                | 37,214             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| First Security Islami Bank Ltd. | Khatungonj , Chattogram  | SND#1310002792        | 17,956                | 18,313             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| First Security Islami Bank Ltd. | Anderkilla , Chattogram  | CD#13411100003882     | 11,265,406            | 71,366,829         |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| First Security Islami Bank Ltd. | Khatungonj ,Chattogram   | CD#010211100009425    | 24,054                | 7,367              |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| IFIC Bank Ltd.                  | Khatungonj , Chattogram  | CD#0170184017001      | 15,269                | 31,707             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Islami Bank Bangladesh Ltd.     | Khatungonj , Chattogram  | CD#10601002130        | 5,129,742             | 5,115,271          |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Islami Bank Bangladesh Ltd.     | Khatungonj , Chattogram  | CD#1060100415610      | 49,655                | -                  |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Jamuna Bank Ltd.                | Jubilee Road Branch, Chattogram  | CD#00190211002260     | 7,541                 | 10,886             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Janata Bank Ltd.                | Shadharan Bima Corp Branch, Ctg.   | CD#001031259          | 33,006                | 300,434,947        |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Janata Bank Ltd.                | Shadharan Bima Corp Branch, Ctg.   | CD#001031226          | 16,724                | 17,219             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Mercantile Bank Ltd.            | Khatungonj Branch, Chattogram  | CD#011211100005747    | 14,984                | 19,194             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| National Bank Ltd.              | Khatungonj Branch, Chattogram  | CD#0002-33069282      | 84,944                | 88,463             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| National Bank Ltd.              | Khatungonj Branch, Chattogram  | CD#1002000515781      | 2,630                 | 2,975              |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| NRB Global Bank Ltd.            | Khatungonj Branch, Chattogram  | CD#0111100219390      | 123,796               | 269,238            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Pubali Bank Ltd.                | Khatungonj Branch, Chattogram  | CD#0642901085670      | 37,694                | 53,729             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Rupali Bank Ltd.                | O.R Nizam Road, Corporate Branch, Ctg.   | CD#1552020006497      | 7,153                 | 346,899            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Rupali Bank Ltd.                | O.R Nizam Road, Corporate Branch, Ctg.   | SND#1552024000134     | 115,210               | 111,897            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Rupali Bank Ltd.                | Local Office Dhaka   | CD # 0018020010320    | 5,022                 | 99,367             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Southeast Bank Ltd.             | Principal Office, Dhaka.   | CD#11100036055        | 92,362                | 101,707            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Social Islami Bank Ltd.         | Khatungonj Branch, Chattogram  | CD#0141330020285      | 1,735,572             | 692,198            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| The City Bank Ltd.              | Khatungonj Branch, Chattogram  | CD#1101002163001      | 16,964                | 20,539             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Union Bank Ltd.                 | Khatungonj Branch, Chittagong.   | CD#0101010000801      | 1,119,936             | 8,837,802          |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Union Bank Ltd.                 | Gulshan Branch, Dhaka.   | CD#0021010001342      | 41,745                | 42,090             |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| Uttara Bank Ltd.                | Khatungonj Branch, Chattogram  | CD#015812221999319    | 399,783               | 133,416            |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  |                       | <b>59,427,705</b>     | <b>402,620,050</b> |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>13.00</b>                    | <b>Share Capital</b>   |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | <b>Authorised capital:</b>   |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | 350,000,000 Ordinary Shares of Tk. 10 each   | 3,500,000,000         | 3,500,000,000         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>3,500,000,000</b>  | <b>3,500,000,000</b>  |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | <b>Issued, Subscribed, Called up and Paid up capital:</b>  |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | 98,371,100 Ordinary Shares of Tk.10/- each fully paid  | 983,711,000           | 983,711,000           |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>983,711,000</b>    | <b>983,711,000</b>    |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>14.00</b>                    | <b>Trade creditors</b>   |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Liability against Deferred LC  | 2,874,969,793         | 3,916,245,883         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Customs Authority-Inbond Duty  | 259,155,513           | 349,082,903           |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Sundry Creditors   | 535,036,151           | 142,567,686           |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>3,669,161,457</b>  | <b>4,407,896,472</b>  |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>15.00</b>                    | <b>Short Term Liabilities</b>  |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Loan against Trust Receipt (LTR) - note 15.01  | 2,124,727,049         | 2,108,007,960         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Loan against PAD, CC (Hypo), MPI, Bai-Muazzal Hypo & Bai-Murabaha -note 15.02  | 9,916,200,140         | 8,401,690,500         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>12,040,927,189</b> | <b>10,509,698,460</b> |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>15.01</b>                    | <b>Short Term Bank Loan (LTR)- note 15.00</b>  |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.   | 2,124,727,049         | 2,108,007,960         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>2,124,727,049</b>  | <b>2,108,007,960</b>  |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
| <b>15.02</b>                    | <b>Loan against PAD, MPI &amp; Bai-Muazzal Hypo - note 15.00</b>   |                       |                       |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)   | 3,089,156,089         | 5,246,145,635         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (CC Hypo)   | 2,519,415,070         | -                     |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (MPI)   | 438,336,640           | 411,269,866           |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Exim Bank Ltd. , Khatungonj Branch, Ctg (Bia-Muazzal Hypo)   | 2,047,499,999         | 1,938,739,999         |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 | Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai-Murabaha)  | 1,821,792,342         | 805,535,000           |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |
|                                 |  | <b>9,916,200,140</b>  | <b>8,401,690,500</b>  |                    |  |  |              |                         |                    |        |        |                  |                          |          |        |        |                           |                        |                   |           |        |                |                        |                |         |         |                 |                        |               |        |        |                |                        |                   |        |         |                                 |                         |                 |            |            |                                 |                         |                 |        |        |                                 |                         |                |        |        |                                 |                         |                   |            |            |                                 |                        |                    |        |       |                |                         |                  |        |        |                             |                         |                |           |           |                             |                         |                  |        |   |                  |                                 |                   |       |        |                  |                                  |              |        |             |                  |                                  |              |        |        |                      |                               |                    |        |        |                    |                               |                  |        |        |                    |                               |                  |       |       |                      |                               |                  |         |         |                  |                               |                  |        |        |                  |  |                  |       |         |                  |  |                   |         |         |                  |                    |                    |       |        |                     |                          |                |        |         |                         |                               |                  |           |         |                    |                               |                  |        |        |                 |                                |                  |           |           |                 |                        |                  |        |        |                  |                               |                    |         |         |  |  |  |                   |                    |  |  |

|                    |  | Amount in Taka          |                         |
|--------------------|--|-------------------------|-------------------------|
|                    |  | 31 December 2020        | 30 June 2020            |
| <b>16.00</b>       | <b>Liabilities for Expenses</b>                            |                         |                         |
|                    | Audit fee  | -                       | 450,000                 |
|                    | Chittagong Palli Bidyut Samity -1                          | 18,515,925              | 9,490,293               |
|                    | Karnaphuli Gas Distribution Co. Ltd.                       | 1,983,337               | 915,927                 |
|                    | Salary and Allowances                                      | 9,460,949               | 9,354,476               |
|                    | Telephone & Mobile Expenses                                | -                       | 21,705                  |
|                    | Against C & F  | 165,919                 | 105,839                 |
|                    | Against Store and Spares                                   | 5,005,072               | 2,759,930               |
|                    |  | <b>35,131,202</b>       | <b>23,098,170</b>       |
| <b>17.00</b>       | <b>Advance against Sales</b>                               | <b>1,148,069</b>        | <b>1,751,913</b>        |
| <b>18.00</b>       | <b>Due to Affiliated Companies</b>                         | -                       | <b>372,186,950</b>      |
| <b>19.00</b>       | <b>Liability against Unclaimed Dividend</b>                |                         |                         |
|                    | Opening Balance  | 35,888,679              | 34,809,023              |
|                    | Dividend declared during the year                          | -                       | 98,371,100              |
|                    |  | 35,888,679              | 133,180,123             |
|                    | Dividend paid  | (254,940)               | (97,293,444)            |
|                    | Closing Balance  | <b>35,633,739</b>       | <b>35,886,679</b>       |
| <b>20.00</b>       | <b>Provision for Income Tax</b>                            |                         |                         |
|                    | For Current Tax - (note 20.01)                             | 217,690,143             | 190,259,332             |
|                    | For Deferred Tax - (note 20.02)                            | 312,305,493             | 316,146,697             |
|                    |  | <b>529,995,636</b>      | <b>506,406,029</b>      |
| <b>20.01</b>       | <b>Provision for Current Tax - note 20.00</b>              |                         |                         |
|                    | Opening Balance  | 190,259,332             | 158,325,641             |
|                    | Provision made during the year - note 20.01.01             | 27,430,811              | 34,433,691              |
|                    |  | 217,690,143             | 192,759,332             |
|                    | Adjusted during the year                                   | -                       | (40,462,700)            |
|                    |  | <b>217,690,143</b>      | <b>152,296,632</b>      |
|                    | Prior Year Tax Adjustment                                  | -                       | 37,962,700              |
|                    | Closing Balance  | <b>217,690,143</b>      | <b>190,259,332</b>      |
|                    |  |                         | <b>Taka</b>             |
|                    |  |                         | <b>31 December 2020</b> |
| <b>20.01.01</b>    | <b>Computation of Tax Liability</b>                        |                         |                         |
|                    | <b>Head of Income</b>                                      |                         |                         |
|                    | Business Income  | 20.01.01.01 106,781,608 | 25% 26,695,402          |
|                    | Income from other sources                                  | 2,941,637               | 25% 735,409             |
|                    | <b>Total Income &amp; Tax Liability</b>                    | <b>109,723,245</b>      | <b>27,430,811</b>       |
|                    | <b>Tax Payable</b>   |                         | <b>27,430,811</b>       |
| <b>20.01.01.01</b> | <b>Computation of Business income (U/S - 28)</b>           |                         |                         |
|                    | <b>Profit before Income Tax</b>                            |                         | 92,113,097              |
|                    | <b>Add: Inadmissible Items</b>                             |                         |                         |
|                    | Accounting Decreciation                                    |                         | 40,091,911              |
|                    | Excess perquisite  |                         | 2,813,681               |
|                    | Provision for Worker's Profit Participation & Welfare Fund |                         | 4,848,058               |
|                    | Miscellaneous Expenses                                     |                         | 568,365                 |
|                    |  |                         | 48,322,015              |
|                    | <b>Profit before admissible items</b>                      |                         | <b>140,435,112</b>      |
|                    | <b>Less: Deductable items</b>                              |                         |                         |
|                    | Income from other sources                                  |                         | 2,941,637               |
|                    | Fiscal (Tax) depreciation                                  |                         | 24,727,097              |
|                    | Payment for Worker's Profit Participation & Welfare Fund   |                         | 5,984,770               |
|                    |  |                         | <b>33,653,504</b>       |
|                    | <b>Total Taxable Profit</b>                                |                         | <b>106,781,608</b>      |



|              |  | Amount in Taka                    |  |
|--------------|--|-----------------------------------|--|
|              |  | 31 December 2020                  | 30 June 2020   |
| <b>20.02</b> | <b>Provision for Deferred Tax - note 20.00</b>                                       |                                   |  |
|              | Opening Balance  | 316,146,697                       | 318,791,984  |
|              | Provision made / (realized) during the year  | (3,841,204)                       | (2,645,287)  |
|              | Closing balance  | <b>312,305,493</b>                | <b>316,146,697</b>   |
|              |  | <b>Carrying<br/>Amount (Taka)</b> | <b>Tax Base<br/>(Taka)</b>                                       |
|              |  |                                   | <b>Taxable<br/>/(Deductible) Temporary<br/>Difference (Taka)</b> |
|              | <b>Calculation of Deferred Tax</b>   |                                   |  |
| <b>A.</b>    | <b>As on 31 December 2020 :</b>  |                                   |  |
|              | Property, Plant and Equipment (Except Land)  | 1,473,231,871                     | 1,249,221,973  |
|              | Applicable Tax Rate  |                                   | 25%  |
|              |  |                                   | <b>312,305,493</b>   |
| <b>A.</b>    | <b>As on 30 June 2020:</b>   |                                   |  |
|              | Property, Plant and Equipment (Except Land)  | 1,510,962,811                     | 1,264,586,787  |
|              | Applicable Tax Rate  |                                   | 25%  |
|              |  |                                   | <b>316,146,697</b>   |
|              | <b>Provision made/(Realized) during the year (A-B)</b>                               |                                   | <b>(3,841,204)</b>   |
| <b>21.00</b> | <b>Provision for Workers' Profit Participation &amp; Welfare Fund (WPP &amp; WF)</b> |                                   |  |
|              | Opening Balance  | 121,610,982                       | 117,992,748  |
|              | Accrued interest on WPP and WF   | -                                 | 10,023,203   |
|              | Provided during the year @ 5% on net profit before tax                               | 4,848,058                         | 6,753,328  |
|              |  | <b>4,848,058</b>                  | <b>16,776,531</b>  |
|              |  | 126,459,040                       | 134,769,279  |
|              | Paid during the year   | (5,984,770)                       | (13,158,297)   |
|              | <b>Closing Balance</b>   | <b>120,474,270</b>                | <b>121,610,982</b>   |
| <b>22.00</b> | <b>Other Liabilities</b>   |                                   |  |
|              | Income Tax deducted at source from salary  | 115,700                           | 194,616  |
|              | Income Tax deducted at source-others   | -                                 | 24,628   |
|              | Against Right share application  | 24,000                            | 24,000   |
|              | Against share application money (IPO)  | 374,455                           | 374,455  |
|              | VAT deducted at source   | 15,000                            | -  |
|              |  | <b>529,155</b>                    | <b>617,699</b>   |
| <b>23.00</b> | <b>Net Asset Value Per Share (NAV)</b>   |                                   |  |
|              | Total Assets   | 18,487,434,897                    | 17,971,986,947   |
|              | Less: Total Liabilities  | 16,554,015,992                    | 16,102,245,501   |
|              | <b>Net Asset Value (NAV)</b>   | <b>1,933,418,905</b>              | <b>1,869,741,446</b>   |
|              | Number of ordinary shares outstanding during the year                                | 98,371,100                        | 98,371,100   |
|              | <b>Net Asset Value Per Share (NAV)</b>   | <b>19.65</b>                      | <b>19.01</b>   |

|              |   | Amount in Taka                 |                                |
|--------------|---|--------------------------------|--------------------------------|
|              |   | 01 July 2020 to<br>31 Dec 2020 | 01 July 2019 to<br>31 Dec 2019 |
| <b>24.00</b> | <b>Net Operating Cash Flow Per Share</b>                                      |                                |                                |
|              | Cash flows from operating activities  | (1,269,596,965)                | (2,082,889,858)                |
|              | Number of ordinary shares outstanding during the year                         | 98,371,100                     | 98,371,100                     |
|              | <b>Net Operating Cash Flow Per Share</b>                                      | <b>(12.91)</b>                 | <b>(21.17)</b>                 |
| <b>25.00</b> | <b>Reconciliation of net income with cash flows from Operating Activities</b> |                                |                                |
|              | Net profit After Tax  | 61,600,586                     | 56,706,473                     |
|              | <b>Adjustment for non-cash items :</b>  |                                |                                |
|              | Depreciation  | 41,592,105                     | 34,070,629                     |
|              |   | <b>103,192,691</b>             | <b>90,777,102</b>              |
|              | <b>Adjustment for non-operating items :</b>                                   |                                |                                |
|              | Cash Paid for Financial Expenses  | 231,898,934                    | 177,010,528                    |
|              | Finance Income  | (2,941,637)                    | (3,992,168)                    |
|              | Adjustment for Provision of Deferred Tax                                      | (3,841,204)                    | (1,112,486)                    |
|              | <b>Adjustment for changes in accruals</b>                                     |                                |                                |
|              | (Increase)/ Decrease in Accounts Receivable                                   | 94,976,015                     | 565,979,891                    |
|              | (Increase)/ Decrease in Inventory   | 482,611,534                    | (2,695,395,896)                |
|              | (Increase)/ Decrease in Advances, Deposits & Prepayments except AIT           | (1,378,599,717)                | (1,806,621,993)                |
|              | Increase/(Decrease) - Advance against sales                                   | (603,844)                      | 59,750,188                     |
|              | Increase/(Decrease) in Trade Payable  | (738,735,015)                  | 1,468,207,832                  |
|              | Increase/(Decrease) in Other Liabilities                                      | (88,544)                       | (37,154)                       |
|              | Increase/(Decrease) in Liabilities for Expenses                               | 12,033,032                     | 12,141,563                     |
|              | Increase/(Decrease) in provision of WPPF & WF                                 | (1,136,712)                    | 4,366,542                      |
|              | Excess of Tax provision over adjustment                                       | 27,430,811                     | 23,318,718                     |
|              | Excess of AIT adjusted with Tax over payment                                  | (95,793,310)                   | (71,319,155)                   |
|              | AIT Refund  | -                              | 94,036,630                     |
|              | <b>Net cash (used in) / generated by operating activities</b>                 | <b>(1,269,596,965)</b>         | <b>(2,082,889,858)</b>         |

|   | Amount in Taka              |                             | Amount in Taka             |                            |
|---|-----------------------------|-----------------------------|----------------------------|----------------------------|
|   | 01 July 2020 to 31 Dec 2020 | 01 July 2019 to 31 Dec 2019 | 01 Oct 2020 to 31 Dec 2020 | 01 Oct 2019 to 31 Dec 2019 |
| <b>26.00 Revenue (Net of VAT)</b>                 |                             |                             |                            |                            |
| CR Coil   | 886,293,467                 | 875,885,295                 | 572,173,256                | 429,471,812                |
| C.I Sheet   | 1,274,021,350               | 829,690,230                 | 726,439,158                | 442,061,630                |
| G.P Sheet   | 15,413,906                  | 19,758,976                  | 5,468,556                  | 11,826,197                 |
| Scrap   | 512,277,537                 | 153,807,184                 | 245,425,268                | 107,088,404                |
|   | <b>2,688,006,260</b>        | <b>1,879,141,685</b>        | <b>1,549,506,238</b>       | <b>990,448,043</b>         |
| <b>27.00 Cost of Sales</b>                        |                             |                             |                            |                            |
| Opening Stock of Raw Materials                    | 3,740,491,498               | 2,553,379,448               | 4,176,675,256              | 3,057,840,458              |
| Purchased during the year                         | 2,292,331,127               | 1,808,224,416               | 852,127,991                | 903,959,229                |
|   | <b>6,032,822,625</b>        | <b>4,361,603,864</b>        | <b>5,028,803,247</b>       | <b>3,961,799,687</b>       |
| Closing Stock of Raw Materials                    | (3,611,286,192)             | (2,925,926,058)             | (3,611,286,192)            | (2,925,926,058)            |
| <b>Cost of raw materials consumed</b>             | <b>2,421,536,433</b>        | <b>1,435,677,806</b>        | <b>1,417,517,055</b>       | <b>1,035,873,629</b>       |
| <b>Add: Manufacturing Expenses:</b>               |                             |                             |                            |                            |
| Power (Electricity)                               | 92,233,430                  | 74,210,236                  | 44,610,439                 | 38,540,635                 |
| Gas   | 8,425,919                   | 6,026,811                   | 3,998,484                  | 3,504,983                  |
| Fuel and Lubricants- Factory Generator            | 566,670                     | 1,013,012                   | 183,170                    | 682,162                    |
| Factory overhead - (Note 27.01)                   | 78,556,977                  | 67,631,389                  | 42,543,865                 | 31,527,291                 |
| Consumption of Stores and Spares                  | 29,518,541                  | 18,978,043                  | 19,590,300                 | 5,054,586                  |
| Consumption of Packaging materials                | 1,315,351                   | 372,736                     | 681,894                    | 187,631                    |
| Depreciation - (Note 07.01)                       | 31,194,079                  | 25,552,972                  | 15,073,719                 | 13,960,768                 |
|   | <b>241,810,967</b>          | <b>193,785,199</b>          | <b>126,681,871</b>         | <b>93,458,056</b>          |
| <b>Cost of Goods Manufactured</b>                 | <b>2,663,347,400</b>        | <b>1,629,463,005</b>        | <b>1,544,198,926</b>       | <b>1,129,331,685</b>       |
| <b>Add:</b> Opening stock of WIP (CR)             | 306,735,856                 | 335,470,575                 | 368,568,526                | 315,147,375                |
| Opening stock of WIP (NOF)                        | 484,528,965                 | 507,937,460                 | 478,569,805                | 503,736,880                |
| <b>Less:</b> Closing stock of WIP (CR)            | 460,368,569                 | 481,697,110                 | 460,368,569                | 481,697,110                |
| Closing stock of WIP (NOF)                        | 468,969,856                 | 557,811,000                 | 468,969,856                | 557,811,000                |
|   | <b>2,525,273,796</b>        | <b>1,433,362,930</b>        | <b>1,461,998,832</b>       | <b>908,707,830</b>         |
| <b>Add:</b> Opening stock of Finished Goods (CR)  | 343,297,701                 | 156,569,829                 | 413,256,325                | 19,032,282                 |
| Opening stock of Finished Goods (NOF)             | 419,714,177                 | 209,360,673                 | 418,250,635                | 116,785,302                |
| <b>Less:</b> Closing stock of Finished Goods (CR) | 478,589,652                 | 107,621,174                 | 478,589,652                | 107,621,174                |
| Closing stock of Finished Goods (NOF)             | 466,985,236                 | 91,421,365                  | 466,985,236                | 91,421,365                 |
| <b>Cost of sales</b>                              | <b>2,342,710,786</b>        | <b>1,600,250,894</b>        | <b>1,347,930,904</b>       | <b>845,482,876</b>         |

|   | Amount in Taka              |                             | Amount in Taka             |                            |
|---|-----------------------------|-----------------------------|----------------------------|----------------------------|
|   | 01 July 2020 to 31 Dec 2020 | 01 July 2019 to 31 Dec 2019 | 01 Oct 2020 to 31 Dec 2020 | 01 Oct 2019 to 31 Dec 2019 |
| <b>27.01 Factory Overhead</b>               |                             |                             |                            |                            |
| Salaries and Allowances                     | 53,950,151                  | 58,788,663                  | 24,914,680                 | 27,751,425                 |
| Insurance Expenses                          | 6,152,657                   | 2,066,290                   | 3,281,088                  | -                          |
| Medical Expenses                            | 249,292                     | 271,311                     | 13,641                     | 13,623                     |
| Labour Charges                              | 792,967                     | 715,975                     | 442,367                    | 379,053                    |
| Repairs and Maintenance                     | 3,488,369                   | 1,070,850                   | 2,218,240                  | 800,815                    |
| Carrying Charges-Raw Materials              | 691,217                     | 959,478                     | 283,378                    | 483,935                    |
| Transportation                              | 1,465,100                   | 1,223,600                   | 740,600                    | 740,600                    |
| Printing & Stationery                       | 89,989                      | 99,710                      | 45,208                     | 25,400                     |
| Canteen Expenses - Factory                  | 145,918                     | 114,747                     | 85,391                     | 55,645                     |
| Telephone and Internet Charges              | 198,084                     | 165,782                     | 87,756                     | 77,799                     |
| Miscellaneous Expenses                      | 698,737                     | 724,200                     | 273,200                    | 300,500                    |
| Registration and Renewal                    | 302,579                     | 530,442                     | 222,379                    | 387,542                    |
| Travelling and Conveyance                   | 76,930                      | 153,361                     | 35,105                     | 74,637                     |
| Vehicle Maintenance                         | 612,121                     | 676,980                     | 257,966                    | 366,317                    |
| Rent, Rates and Taxes                       | 9,642,866                   | 70,000                      | 9,642,866                  | 70,000                     |
|   | <b>78,556,977</b>           | <b>67,631,389</b>           | <b>42,543,865</b>          | <b>31,527,291</b>          |
| <b>28.00 Selling and Distribution Costs</b> |                             |                             |                            |                            |
| Advertisement                               | 315,845                     | 1,330,085                   | 315,845                    | 1,212,210                  |
|   | <b>315,845</b>              | <b>1,330,085</b>            | <b>315,845</b>             | <b>1,212,210</b>           |
| <b>29.00 Administrative Costs</b>           |                             |                             |                            |                            |
| Salaries and Allowances                     | 11,269,590                  | 9,144,211                   | 5,208,954                  | 4,219,641                  |
| Depreciation - (note 07.01)                 | 10,398,026                  | 8,517,657                   | 5,024,573                  | 4,653,589                  |
| Canteen Expenses                            | 85,848                      | 237,058                     | 68,606                     | 180,392                    |
| Fees and Renewals                           | 680,117                     | 7,000                       | 558,961                    | 6,200                      |
| Guest House Expenses                        | 207,542                     | 231,988                     | 85,613                     | 120,154                    |
| Legal and Professional Expenses             | 504,050                     | 803,750                     | 504,050                    | 403,750                    |
| Liaison Office Expenses                     | 64,554                      | 65,279                      | 33,691                     | 33,142                     |
| Office Maintenance Expenses                 | 356,455                     | 183,755                     | 179,719                    | 138,100                    |
| Liaison Office Rent                         | 217,895                     | 217,659                     | 108,948                    | 108,711                    |
| Office Decoration                           | -                           | 15,960                      | -                          | -                          |
| Stationery Expenses                         | 197,316                     | 279,476                     | 68,566                     | 216,001                    |
| Registration and Renewal                    | 52,800                      | 73,093                      | -                          | 3,093                      |
| Rent, Rates and Taxes                       | 100,940                     | 100,940                     | 50,470                     | 50,470                     |
| Telephone and E-Mail Expenses               | 101,274                     | 79,163                      | 56,200                     | 42,040                     |
| Travelling and Conveyance Expenses          | 79,100                      | 111,535                     | 39,560                     | 58,120                     |
| Vehicle Maintenance                         | 606,513                     | 287,113                     | 387,087                    | 190,878                    |
| Management Meeting and Conference           | 225,485                     | 491,322                     | 188,915                    | 463,322                    |
| Electricity Expenses                        | 198,248                     | 216,720                     | 112,683                    | 100,740                    |
| Miscellaneous Expenses                      | 638,328                     | 199,420                     | 455,500                    | 178,620                    |
|   | <b>25,984,081</b>           | <b>21,263,099</b>           | <b>13,132,096</b>          | <b>11,166,963</b>          |

|   | Amount in Taka              |                             | Amount in Taka             |                            |
|---|-----------------------------|-----------------------------|----------------------------|----------------------------|
|   | 01 July 2020 to 31 Dec 2020 | 01 July 2019 to 31 Dec 2019 | 01 Oct 2020 to 31 Dec 2020 | 01 Oct 2019 to 31 Dec 2019 |
| <b>30.00 Finance Costs</b>                              |                             |                             |                            |                            |
| Bank Charges  | 1,054,268                   | 868,981                     | 930,822                    | 609,164                    |
| Interest on Short Term Loan                             | 226,364,373                 | 155,318,773                 | 125,148,332                | 83,862,850                 |
| Interest on Term Loan                                   | -                           | 17,133,582                  | -                          | 7,980,052                  |
| Bank Guarantee Commission                               | 4,480,293                   | 3,689,192                   | 3,515,362                  | 1,716,773                  |
|   | <b>231,898,934</b>          | <b>177,010,528</b>          | <b>129,594,516</b>         | <b>94,168,839</b>          |
| <b>31.00 Finance Income</b>                             |                             |                             |                            |                            |
| Interest Income from MTDR                               | 2,268,623                   | 3,586,015                   | 603,634                    | 1,245,772                  |
| Interest on STD/SND                                     | 254,239                     | 196,089                     | 253,612                    | 196,089                    |
| Interest Income from FDR                                | 418,775                     | 210,064                     | 80,047                     | 14,726                     |
|   | <b>2,941,637</b>            | <b>3,992,168</b>            | <b>937,293</b>             | <b>1,456,587</b>           |
| <b>32.00 Earnings Per Share (EPS)</b>                   |                             |                             |                            |                            |
| Profit attributable to the ordinary shareholders        | 63,677,457                  | 57,921,949                  | 42,422,194                 | 27,855,442                 |
| Number of ordinary shares outstanding during the period | 98,371,100                  | 98,371,100                  | 98,371,100                 | 98,371,100                 |
| <b>Earnings Per Share (EPS)</b>                         | <b>0.65</b>                 | <b>0.59</b>                 | <b>0.43</b>                | <b>0.28</b>                |



**33.00 Remuneration of MD, Managers and Officers:**

| Amount in Taka              |          |          | Amount in Taka              |          |          |
|-----------------------------|----------|----------|-----------------------------|----------|----------|
| 01 July 2020 to 31 Dec 2020 |          |          | 01 July 2019 to 31 Dec 2019 |          |          |
| MD                          | Managers | Officers | MD                          | Managers | Officers |

**33.01 Remuneration:**

|                     |   |            |           |   |            |           |
|---------------------|---|------------|-----------|---|------------|-----------|
| Salary , Allowances | - | 13,112,375 | 8,400,332 | - | 15,403,230 | 9,082,338 |
|---------------------|---|------------|-----------|---|------------|-----------|

**House Rent Allowance:**

|                 |   |            |           |   |            |           |
|-----------------|---|------------|-----------|---|------------|-----------|
| House Rent      | - | 3,528,094  | 2,100,083 | - | 3,850,808  | 2,270,585 |
| Other Utilities | - | 10,584,281 | 6,300,249 | - | 11,552,423 | 6,811,754 |
|                 | - | 14,112,375 | 8,400,332 | - | 15,403,231 | 9,082,339 |

|                  |   |            |           |   |            |           |
|------------------|---|------------|-----------|---|------------|-----------|
| Leave Encashment | - | -          | -         | - | -          | -         |
| Provident fund   | - | -          | -         | - | -          | -         |
|                  | - | 14,112,375 | 8,400,332 | - | 15,403,231 | 9,082,339 |

|                           |   |           |           |   |           |           |
|---------------------------|---|-----------|-----------|---|-----------|-----------|
| <b>Number Of Employee</b> | - | <b>28</b> | <b>35</b> | - | <b>29</b> | <b>37</b> |
|---------------------------|---|-----------|-----------|---|-----------|-----------|

**33.02 House Rent Accommodation:** Managers and Officers are paid in cash with monthly salary as House Rent Allowance.

**33.03 Transport** Senior Officials are provided company's car with free of cost subject to limit.

**33.04 Telephone** Monthly mobile bill is paid in cash subject to limit.

**33.05 Medical** Manager and Officers are paid in cash with monthly salary as Medical Allowance.

**33.06 Remuneration** The Managing Director and Directors are not paid any remuneration except Fee of Board of Directors' Meeting.

| Amount in Taka              |                             |
|-----------------------------|-----------------------------|
| 01 July 2020 to 31 Dec 2020 | 01 July 2019 to 31 Dec 2019 |

**34.00 Key Management Personnel Compensation**

In accordance with the para 17 of IAS 24 related party disclosure: during the year the amount of compensation paid to key management personnel including Board of Director is as follows:

|                              |               |                  |
|------------------------------|---------------|------------------|
| Short term employee benefits | -             | -                |
| Post employment benefits     | 85,224        | 1,253,635        |
| Others long term benefits    | -             | -                |
| Termination benefits         | -             | -                |
| Share-based payment          | -             | -                |
|                              | <b>85,224</b> | <b>1,253,635</b> |