S. ALAM COLD ROLLED STEELS LIMITED CONSOLIDATED FINANCIAL STATEMENTS (UN-AUDITED) AS AT AND FOR THE HALF YEAR ENDED 31 DECEMBER 2021

# S. ALAM COLD ROLLED STEELS LIMITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT 31 DECEMBER 2021

	100 ma w	Amount in Taka			
	Note(s)	31 December 2021	30 June 2021		
ASSETS & PROPERTIES	<u> </u>				
NON CURRENT ASSETS & PROPERTIES		4,175,461,640	4,198,761,51		
Property, Plant and Equipment	07.00	4,175,413,202	4,198,616,19		
Right of use asset	08.00	48,438	145,31		
CURRENT ASSETS		10,555,144,103	13,914,729,34		
Inventories	09.00	6,165,186,961	7,870,058,570		
Sundry Receivables	10.00	2,345,827,451	3,942,511,37		
Advances, Deposits and Prepayments	11.00	1,849,723,603	1,801,263,780		
Short Term Investment	12.00	67,065,268	59,389,390		
Cash and Cash Equivalents	13.00	127,340,820	241,506,232		
TOTAL ASSETS & PROPERTIES		14,730,605,743	18,113,490,85		
SHAREHOLDERS' EQUITY & LIABILITIES	23				
SHAREHOLDERS' EQUITY		1,879,261,089	1,858,204,79		
Share Capital	14.00	983,711,000	983,711,00		
Share Premium	14.01	433,930,746	433,930,74		
Retained Earnings	14.02	461,619,343	440,563,050		
NON CONTROLLING INTEREST	14.03	117,591,868	118,803,45		
NON-CURRENT LIABILITIES		272,974,291	274,258,95		
Deferred Tax Liabilities	20.02	272,974,291	274,258,955		
CURRENT LIABILITIES		12,460,778,496	15,862,223,649		
Trade Creditors	15.00	1,327,766,233	1,884,706,937		
Lease Liabilities for current portion	08.02	54,046	158,574		
Short Term Liabilities	16.00	10,514,944,343	13,478,793,676		
Liabilities for Expenses	17.00	44,557,006	22,565,424		
Advance against Sales	18.00	27,241,093	813,873		
Jnclaimed Dividend	19.00	35,566,046	37,029,085		
Provision for Income Tax	20.01	393,438,786	321,994,184		
Provision for Workers' Profit Participation & Welfare Fund	21.00	116,675,872	115,861,606		
Other Liabilities	22.00	535,071	300,290		
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES		14,730,605,743	18,113,490,858		
Net Asset Value Per Share	23.00	19.10	18.89		

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

Chairman

Chief Financial Officer

Chattogram, 27 January 2022

Director

Managing Director

Company Secretary

# S. ALAM COLD ROLLED STEELS LIMITED

# CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE HALF YEAR ENDED 31 DECEMBER 2021

		Amount	in Taka	Amount in Taka		
	Note(s)	01 July 2021 to 31 Dec 2021	01 July 2020 to 31 Dec 2020	01 Oct 2021 to 31 Dec 2021	01 Oct 2020 to 31 Dec 2020	
Revenue	26.00	1,836,752,973	2,688,006,260	581,286,042	1,549,506,238	
Cost of Sales	27.00	(1,422,488,710)	(2,342,710,786)	(409,004,330)	(1,347,930,904)	
Gross Profit		414,264,263	345,295,474	172,281,713	201,575,334	
Selling and Distribution Costs	28.00	(10,000)	(315,845)	(10,000)	(315,845)	
Administrative Costs	29.00	(20,937,398)	(25,984,081)	(10,577,372)	(13,132,096)	
		(20,947,398)	(26,299,926)	(10,587,372)	(13,447,941)	
Operating Profit		393,316,865	318,995,548	161,694,341	188,127,393	
Finance Costs	30.00	(302,142,796)	(231,898,934)	(152,355,537)	(129,594,516)	
Profit before Non- Operating Income		91,174,068	87,096,614	9,338,804	58,532,877	
Finance Income	31.00	3,780,219	2,941,637	1,685,341	937,293	
Net Profit before Tax and WPP and Welfare Fund		94,954,287	90,038,251	11,024,145	59,470,170	
Contribution to WPP and Welfare Fund	21.00	(4,949,646)	(4,848,058)	(642,850)	(3,167,894)	
Profit before Income Tax		90,004,641	85,190,193	10,381,295	56,302,276	
Income Tax Expenses:						
Current Expenses	20.01	(71,444,602)	(27,430,811)	(8,803,945)	(16,767,344)	
Deferred Tax benefit	20.02	1,284,664	3,841,204	505,550	1,720,950	
		(70,159,938)	(23,589,607)	(8,298,395)	(15,046,394)	
Net Profit after Tax		19,844,703	61,600,586	2,082,900	41,255,882	
Net Profit after tax attributable to :	-					
Shareholders of the Company	[	21,056,293	63,677,457	2,632,756	42,422,194	
Non-controlling interest		(1,211,590)	(2,076,871)	(549,856)	(1,166,312)	
	-	19,844,703	61,600,586	2,082,900	41,255,882	
Basic Earnings Per Share	32.00	0.21	0.65	0.03	0.43	

Chairman

mun Director

ng Director Mana

Company Secretary

.

Chief Financial Officer Chattogram, 27 January 2022

# S. ALAM COLD ROLLED STEELS LIMITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE HALF YEAR ENDED 31 DECEMBER 2021

Particulars	Share Capital	Share Premium	Retained Earnings	Total	Non- Controlling Interest	Total
)	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2021	983,711,000	433,930,746	440,563,050	1,858,204,796	118,803,458	1,977,008,254
Net profit after tax (Period from 01.07.2021 to 31.12.2021)	-		21,056,293	21,056,293	(1,211,590)	19,844,703
Balance as on 31 December 2021	983,711,000	433,930,746	461,619,343	1,879,261,089	117,591,868	1,996,852,957
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)	21	4	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

14.01

Note(s)

Chairman

Director

Managing Director

14.02

14.03

Chattogram, 27 January 2022

14.00

Chief Financial Officer Company Secretary

# S. ALAM COLD ROLLED STEELS LIMITED CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE HALF YEAR ENDED 31 DECEMBER 2021

		Amount in Taka	
	Note(s)	01 July 2021 to 31 Dec 2021	01 July 2020 to 31 Dec 2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	25.01	3,459,864,114	2,782,378,431
Cash Paid to Suppliers	25.02	(162,682,833)	(3,880,860,694)
Cash Paid to Employees	25.03	(60,021,002)	(64,615,768)
Cash Paid for Operating Expenses	25.04	(3,051,600)	(4,720,854)
Payment of Advance Income Tax	25.05	(71,834,623)	(95,793,310)
Payment for WPP & WF	25.06	(4,135,380)	(5,984,770)
Net Cash Inflow / (Outflow) from Operating Activities	А	3,158,138,677	(1,269,596,965)
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant And Equipment	25.07	(953,262)	(2,360,971)
Investment in Short Term Investment	25.08	(7,675,878)	(1,079,411)
Interest Received from Short Term Investment	25.09	3,780,219	2,941,637
Net Cash Inflow / (Outflow) from Investing Activities	в	(4,848,921)	(498,745)
CASH FLOWS FROM FINANCING ACTIVITIES	()3		
Proceeds from / (Repayment of) Short Term Loan	25.10	(2,963,849,333)	1,531,228,729
Proceeds from / (Repayment to) Affiliated Companies	25.11	-	(372,186,950)
Dividend Paid	25.12	(1,463,039)	(252,940)
Cash Paid for Financial Expenses	25.13	(302,142,796)	(231,898,934)
Net Cash Inflow / (Outflow) from Financing Activities	c .	(3,267,455,168)	926,889,906
Net Increase/(Decrease) of Cash And Cash Equivalents	(A+B+C)	(114,165,413)	(343,205,804)
Cash and Cash Equivalents at the Beginning of the Period	13.00	241,506,232	402,696,068
Cash and Cash Equivalents at the End of the Period	100000000000000000000000000000000000000	127,340,820	59,490,264
Net Operating Cash Flows Per Share	24.00	32.10	(12.91)

Chairman

mund Director

Chief Financial Officer

Chattogram, 27 January 2022

0 **Managing Director** Company Secretary

# S. ALAM COLD ROLLED STEELS LIMITED AND ITS SUBSIDIARY Selected Explanatory Notes to the Consolidated Financial Statements FOR THE HALF YEAR ENDED 31 DECEMBER 2021

## **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, Chattogram, 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 16 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 12.02 acres of land at Kalarpool, Shikalbaha, Patiya, Chattogram, Bangladesh.

The company commenced commercial production of CR Strips plant from 16 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, Chattogram 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, Chattogram, Bangladesh. Its registered office is located at S.Alam Bhaban, 2119, Asadgonj, Chattogram, Bangladesh. The main objective of the company is to install and run power plant to produce and supply electricity. Commercial operation was commenced on 28 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 the period ended 30 June 2021.

#### 2.03 Reporting period

The Consolidated Financial Statements of the Company covered the reporting period of half year ended commencing from 01 July 2021 to 31 December 2021.

## 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 31.12.2021:

- 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-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
- IFRS-16 Lease

# 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. Incase of disposal of fixed asset, depreciation is charged up to date of disposal. The principal annual rates are as follows.

Assets	Rates (%)
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 :

Particulars	<u>c</u>	Capacity Utilization
	CR Coil Plant	NOF Plant
Factory Building (including Leased Assets)	61.52%	9.94%
Capital Machinery	61.52%	9.94%
Factory equipment	61.52%	9.94%
Generator	61.52%	9.94%
Work Roll	61.52%	9.94%
Luffing Crane and Jetty construction	61.52%	9.94%
Coil Cart	61.52%	9.94%

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 2021 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).

#### 4.00 The reasons of significant deviation between the quarterly period of the company :

#### 4.01 Revenue

During the reporting period , the price of the prime raw material has been increased and fluctuated in the international market but selling price as well as demand of the manufactured products has been decreased in the domestic market. For this reason, Revenue of the company has been decreased during the period from 01 October 2021 to 31 December 2021 than those of the corresponding previous period 01 October 2020 to 31 December 2020.

### 4.02 Earnings Per Share

Due to decrease in Revenue and increase in Provision of minimum Current Tax U/S 82C of Income Tax Ordinance 1984 during the reporting period from 01 July 2021 to 31 December 2021, Earnings per Share (EPS) has been decreased in comparison with that of the previous period 01 July 2020 to 31 December 2020.

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

Increase of Collection from the Customers and decrease of payment to the suppliers during the period as compared to the corresponding period has relsulted in significant increase in Net Operating Cash Flows per share (NOCFPS) in comparison with its negative position during the corresponding previous period.

#### 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 ...

	Amount in	Amount in Taka		
	31 December 2021	30 June 2021		
07.00 Property, Plant And Equipment				
A. Cost				
Opening Balance	5,583,828,269	5,581,243,596		
Addition during the period	919,062	2,550,473		
	5,584,747,331	5,583,794,069		
Deletion during the period		-		
Total Cost	5,584,747,331	5,583,794,069		
B. Accumulated Depreciation				
Opening Balance	1,397,831,380	1,294,788,657		
Charged during the period	11,502,749	90,389,213		
	1,409,334,129	1,385,177,870		
Adjustments during the period	-	-		
Total Depreciation	1,409,334,129	1,385,177,870		
Written Down Value (WDV) (A-B)	4,175,413,202	4,198,616,199		

Detail of Property, Plant & Equipment and Depreciation as on 31.12.2021 are shown in the note 7.01

#### 7.01 Property, plant and equipment - at cost less Accumulated Depreciation

	Cost					Depred	ciation		Closing balance	
Assets' category	Opening balance as on 01 October 2021	Addition during the period	Disposal/ Adjustment during the period	Closing balance as on 31 December 2021	Depreciation Rate	Opening balance as on 01 October 2021	Charged during the period	Adjustment for disposal during the period	Closing balance as on 31 December 2021	as on 31 December 2021
	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka
A. Land and land development:				F		1	·		1	
Land-Freehold (14.56 Acres)	75,575,760	-	-	75,575,760	-	-	-	-	-	75,575,760
Land Development	21,416,417	-	-	21,416,417	-	-	-	-	-	21,416,417
	96,992,177	-	-	96,992,177		-	-	-	-	96,992,177
B. Building:			1							
Factory Building (Including Leased Assets)	304,368,680	-	-	304,368,680	5%	133,110,182	1,575,696	-	134,685,878	169,682,802
Factory Building (NOF Plant) Internal Road and Drainage	263,321,958 3,506,580	-	-	263,321,958 3,506,580	5% 10%	31,830,979 2,894,045	288,714 15,313	-	32,119,693 2,909,358	231,202,265 597,222
Embankment	46,660,074	-	-	46,660,074	20%	44,581,902	103,909	-	2,909,358	1,974,264
General Building	52,760,018	-	-	52,760,018		20,637,247	170,699	-	20,807,946	31,952,072
Coil Ware House	5,467,518	-	_	5,467,518	10%	4,518,167	23,734	_	4,541,901	925,617
	676,084,828	-	-	676,084,828	1070	237,572,521	2,178,065	-	239,750,586	436,334,242
C. Plant and machinery							_,,			,
Capital Machinery	3,873,923,052	-	-	3,873,923,052	10%	843,821,594	5,993,527	-	849,815,121	3,024,107,932
Capital Machinery (NOF Plant)	626,594,801	-	-	626,594,801	10%	134,878,697	1,221,915	-	136,100,612	490,494,189
	4,500,517,853	-	-	4,500,517,853		978,700,291	7,215,442	-	985,915,733	3,514,602,121
D. Equipment and appliances:						-				
Factory Equipment	23,624,889	-	-	23,624,889	10%	12,450,740	157,506	-	12,608,246	11,016,643
Factory Equipment (NOF Plant)	14,944,780	-		14,944,780		1,577,066	33,219	-	1,610,285	13,334,495
Hydrogen Generation System Plant (NOF)	45,655,744	-	-	45,655,744	10%	4,971,131	101,101	-	5,072,232	40,583,512
Office Equipment	1,704,094	358,632	-	2,062,726	10%	1,128,959	14,361	-	1,143,320	919,406
Guest House Equipment	1,592,145	-	-	1,592,145	10%	1,293,332	7,470	-	1,300,802	291,343
	3,991,618	-		3,991,618	10%	2,406,450	39,629	-	2,446,079	1,545,539
Air Conditioners Air Conditioners (NOF)	7,436,597 466,888	255,000	-	7,691,597 466,888	10% 10%	4,367,516 107,269	82,898 9,195	-	4,450,414 116,464	3,241,183 350,424
Generator	1,240,000	-		1,240,000	10%	894,328	8,642	_	902,970	337,030
Electric Line Installation	3,175,374	-	_	3,175,374	10%	2,656,061	16,808	_	2,672,869	502,505
Electric Line Installation (NOF Plant)	12,851,881	-	_	12,851,881	10%	6,919,610	14,742	_	6,934,352	5,917,529
Gas Line Installation	6,269,154	-	- 1	6,269,154	10%	4,151,020	49,128	_	4,200,148	2,069,000
Fire Extinguisher	58,100	-	-	58,100	10%	48,809	232	-	49,041	9,059
Telephone Line Installation	398,527	-	-	398,527	10%	333,680	1,622	-	335,302	63,225
Grinding Wheel	134,666	-	-	134,666	10%	113,515	529	-	114,044	20,622
Water Tank	113,500	-	-	113,500	10%	95,713	445	-	96,158	17,342
Work Roll	1,593,025	-	- 1	1,593,025	10%	1,148,938	11,102	-	1,160,040	432,985
Radiolink and Networking (Factory)	433,880	-	-	433,880	10%	287,841	3,651	-	291,492	142,388
Tools and Tackles	121,238	-	-	121,238	10%	99,738	331	-	100,069	21,169
	125,806,100	613,632	-	126,419,732		45,051,716	552,611	-	45,604,327	80,815,405
E. Furniture and Fixtures			1							
Furniture and Fixtures	4,676,201	305,430	-	4,981,631	10%	3,127,161	46,362	-	3,173,523	1,808,108
Furniture and Fixtures (NOF Plant)	512,803	-	-	512,803	10%	222,979	7,246	-	230,225	282,578
E Lifting Crops and Latty Construction	5,189,004	305,430	I -	5,494,434	1 5 0/	<b>3,350,140</b> 45,175,478	<b>53,608</b> 225,457	-	<b>3,403,748</b> 45,400,935	<b>2,090,686</b> 9,547,278
F. Lifting Crane and Jetty Construction G. Coil Cart	54,948,213 9,315,746	-	-	54,948,213 9,315,746	15% 10%	5,750,675	54,831	-	45,400,935 5,805,506	3,510,240
H. Motor vehicles	110,804,252			110,804,252	20%	78,483,215	1,206,882	_	79,690,097	31,114,155
I. Interior Decoration	4,170,096	-	-	4,170,096	15%	3,747,343	15,853	_	3,763,196	406,900
	179,238,307	-	-	179,238,307	1070	133,156,711	1,503,023	_	134,659,734	44,578,573
31 December 2021	5,583,828,269	919,062		5,584,747,331	·	1,397,831,380	11,502,749		1,409,334,129	4,175,413,203
30 June 2021	5,581,243,596	2,550,473		5,583,794,069		1,294,788,657	90,389,213		1,385,177,871	4,198,616,199
50 Julie 2021	3,301,243,330		allocated to		Basis	01 Oct 2021 to	01 Oct 2020 to		1,303,177,071	4,190,010,193
		-		Note(s)	Basis	31 Dec 2021	31 Dec 2020			
		Cost of Sales		27.00	75%	8,627,062	15,073,719			
		Office & Administr	ative Expenses	29.00	25%	2,875,687	5,024,573			
					100%	11,502,749	20,098,292			

		Amount i	n Taka
		31 December 2021	30 June 2021
08.00	Right of use assets		
	A.Cost		
	Opening Balance	532,823	-
	Adjustment for adoption of IFRS 16	-	532,823
	Adjusted opening balance	532,823	532,823
	Less: Deletion during the period	- ,	
	Closing Balance	532,823	532,823
	B. Accumulated Depreciation		
	-	207 600	
	Opening Balance	387,508	-
	Prior year Adjustment		193,754
	Adjusted Opening Balance	387,508	193,754
	Add: Depreciation for the period	96,877	193,754
		484,385	387,508
	Less : Adjustments during the period	-	-
	Closing Balance	484,385	387,508
	Written Down Value (WDV) [A-B]	48,438	145,315
	The Make-up		
	Cost	532,823	532,823
	Additions	-	-
	Disposals/transfers	-	-
	Closing Balance	532,823	532,823
08.01	Accumulated depreciation/ Amortization		
00.01	Opening Balance	145,315	-
	Prior year Adjustment	-	193,754
	Restated Balance	145,315	193,754
	Depreciation/Amortization for the period	96,877	193,754
	Adjustment for disposals/transfers	-	-
		242,192	387,508
	Closing Balance	290,631	145,315
08.02	Lease Liabilities		
	Opening Balance	158,574	-
	Adjustment for Adoption of IFRS-16		532,823
	Adjusted Opening Balance Adjustment for Interest Expenses- Adoption of IFRS-16	158,574	532,823 40,700
	Add/(less):Prior year adjustment for adoption of IFRS-16	-	(219,441)
	Adjusted Opening Balance	158,574	354,082
	Add:Addition during the period (Interest)	5,193	23,933
		163,767	378,015
	Less:Paid/Adjusted during the period	(109,721)	(219,441)
	Closing Balance	54,046	158,574
	Non-current portion Current portion		
			(50.57)
	Closing Balance	54,046	158,574

			Amount in	n Taka
		Note(s)	31 December 2021	30 June 2021
09.00	Inventories			
	Raw Materials		2,593,794,462	2,975,333,891
	Raw Materials-in-Bond items		1,056,055,006	643,338,680
	Work-in-Process		1,000,433,241	784,268,640
	Finished Goods		995,202,214	1,034,122,597
	Stores and Spares		296,212,720	272,496,840
	Stock-in-Transit		207,343,814	2,144,352,418
	Lubricant Oil		1,538,240	1,538,240
	HFO		13,702,500	13,702,500
	LFO		904,764	904,764
			6,165,186,961	7,870,058,570
10.00	Sundry Receivable			
	Against CR Coil		2,035,197,256	1,890,257,481
	Against C.I and G.P Sheet		27,022,267	39,211,903
	Others		283,607,928	2,013,041,988
			2,345,827,451	3,942,511,372
11.00	Advances, Deposits and Prepayments			
	Advances	11.01	1,759,233,406	1,700,172,960
	Deposits	11.02	48,275,693	16,275,693
	Prepayments	11.03	42,214,504	84,815,127
			1,849,723,603	1,801,263,780
11.01	Advances			
	Against Supply of Goods		547,298,758	753,107,481
	Against Salary		6,140,000	1,740,000
	Bank Guarantee Margin		66,243,986	66,854,824
	Advance Income Tax	11.01.01	623,407,523	551,572,900
	VAT Current Account		484,050,074	324,374,710
	Supplementary Tax Current A/C		164,674	164,674
	S.S Enterprise		300,000	300,000
	Others		31,628,391	2,058,371
			1,759,233,406	1,700,172,960
1.01.01	Advance Income Tax			
	Opening Balance		551,572,900	416,330,156
	Paid During the period		71,834,623	135,242,744
	Adjusted with Advance Income Tex		623,407,523	551,572,900
	Adjusted with Advance Income Tax		623,407,523	551,572,900
	Prior year Tax Adjustment		-	-
	Refund		623,407,523	551,572,900 -
	Keuna		623,407,523	551,572,900
11.02	Deposits			
	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
	BSEC-Capital Market Stablization Fund (CMSF) Account		32,000,000	-
	VAT Account for Appeal fee		2,394,127	2,394,127
	· · · · · · · · · · · · · · · · · · ·		48,275,693	16,275,693
11.03	Prepayments			
	Insurance		14,585,284	1,435,785
	Internet Service		116,659	-
	Interest on MPI		27,512,561	83,379,342
			42,214,504	84,815,127
12.00	Short Term Investment			
	Fixed Deposit Receipts:			
			44,315,259	43,269,808
	Islami Bank Bangladesh Limited			
	Islami Bank Bangladesh Limited Janata Bank Limited		<u>22,750,009</u> 67,065,268	16,119,582 59,389,390

Note(s)       19 December 2001       30 June 2021         13.00       Cash in Hard       13.01       37.204.022       24.402.181         13.01       Cash in Hard       13.02       127.304.022       24.402.181         13.01       Cash in Hard       13.02       127.304.022       24.402.181         13.01       Cash in Barks       13.02       127.304.022       24.402.181         13.02       Cash at Barks       2.221       12.27       12.27         13.02       Cash at Barks       2.221       12.27       12.27         13.02       Cash at Barks       Cash at Barks       2.221       12.27         13.02       Cash at Barks       Cash at Barks       2.221       12.27         13.02       Dates Earsk       Cash at Barks       Cash at Barks       2.221       12.27         13.02       Dates Earsk       Cash at Barks       Cash at Barks       2.221       12.27         13.04       Atradia hism Bark Lid.       Kostargon, Chantogran       CD0401100203652       15.868       12.856         13.04       Atradia hism Atradiant Chantogran       CD0401110020364       13.826       12.856					Amount in	n Taka
Cash in Fland       13.01       33.02				Note(s)	31 December 2021	30 June 2021
Cash at Earlis       13.02       127.20.022       224.1462/185.22         13.01       Cash in Hand       127.304.020       221.456.23       127.37       31.577         Pactory Office       0.221       12.247       22.24       12.247       12.24       12.25       12.24       12.25       12.25       12.25       12.25 <t< td=""><td>13.00</td><td>Cash and Cash Equivalents</td><td></td><td></td><td>L1L</td><td></td></t<>	13.00	Cash and Cash Equivalents			L1L	
13.0       Cash in Yand       127,346,820       241,356,823         Head Office & Liasion Office Factory Officie       2,577       31,572       31,572         13.0       Cash at Banks       2,2577       31,572       34,4049         13.0       Cash at Banks       Agrabad, Chattogram       Christian       2,2577       31,572         13.0       Cash at Bank       Agrabad, Chattogram       Christian       2,277       31,572         13.0       Bank Aia Lid.       Agrabad, Chattogram       Christian       2,747       33,572         13.0       Christian       Chattogram, Chattogram       Christian       2,747       33,572         13.0       Chattogram, Chattogram       Christian       5,557,577       2,7452,511         14.1       Chattogram, Chattogram       ShDH13100002711       36,868       37,155         14.1       Chattogram, Chattogram       Christian       5,557,577       2,142,577         14.2       Christian       ShDH13100002711       36,868       37,155         14.2       Christian       Christian       2,1577       2,142,577         14.2       Christingram       Christian       2,157					,	,
Head Office & Lisson Office       27,577       31,572         Flocking Office       92,787       31,572         State at Banks       Bank       Paranch       Paranch         AB Bank Luit       Argebad, Chattogram       CDe10132100022       15,607         Argebad, Entangeon, Chattogram       CDe103373       34,444       88,521         Arkatah Islam Bank Luit       Kattagori, Chattogram       CDe103300562       156,077       227,422         Dinka Bank Luit       Kristangeri, Chattogram       CDe103300562       156,077       227,422         Dinka Bank Luit       Kristangeri, Chattogram       CDe1013300562       156,077       227,422         Dinka Bank Luit       Kristangeri, Chattogram       CDe10113000270       156,077       227,422         Dinka Bank Luit       Kristangeri, Chattogram       SNDE11100002702       153,562       214,373       35,366,78         First Security Islam Bank Luit       Kristangeri, Chattogram       CDF10111002/160       163,576,27       214,524,510         Janasa Bank Luit       Kristangeri, Chattogram       CDF101101002757       153,582,727       215,574         Higt Bank Luit       Kristangeri, Chattogram       CDF1011100027507       153,5627		Cash at Banks		13.02		
Factory Office       9,221       12,2477         36,798       44,049         36,798       44,049         AB Bank       A Bank       A Bank       A Bank Lid       A CP4101/77477000       90,064       93,409         A Bank Lid       A Aratah Islam Bank Lid       A Aratah Islam Bank Lid       A Aratah Islam Bank Lid       Notatogram       CDP4/101/77477.000       90,064       93,409         A Aratah Islam Bank Lid       Notatogram       CDP4/101/7747101       16,654       12,557         First Security Islam Bank Lid       Notatogram       CDP4/101/7747101       16,654       12,557         First Security Islam Bank Lid       Notatogram       CDP4/101/774710101       16,757       21,742.25         First Security Islam Bank Lid       Notatogram       CDP4/101/774710101       16,758.67       17,758,758         First Security Islam Bank Lid       Notatogram	13.01	Cash in Hand				1
Bank       Branch       Account No.         AB Bank Ltd.       Agrabad. Chatogram       CDB41017774707-000       90,064       93,494         AB Bank Ltd.       Laldghi, Chatogram       CDB4301774007-000       90,064       93,494         Al-Aradin Isam Bank Ltd.       Kinaturgori, Chatogram       CDB-3373       34,946       38,521         Al-Aradin Isam Bank Ltd.       Kinaturgori, Chatogram       CDB-0010000382       67,473       82,448         Bank Asa Ltd.       Kinaturgori, Chatogram       CDB-00110000000       16,696       125,657         First Security Islam Bank Ltd.       Kinaturgori, Chatogram       CDP-0011002200       34,844       37,858,796         First Security Islam Bank Ltd.       Kinaturgori, Chatogram       CDP-0010021002       33,867,713       21,842,354         Islam Bank Ltd.       Kinaturgori, Chatogram       CDP-00100211002       33,867,713       21,842,354         Jamas Bank Ltd.       Kinaturgori, Chatogram       CDP-00100211002       33,867,713       21,842,354         Jamas Bank Ltd.       Kinaturgori, Chatogram       CDP-0010021002       33,867,714       21,842,354         Jamas Bank Ltd.       Kinaturgori, Chatogram       CDP-00100211002000       33,867,714 <td< td=""><td></td><td>Head Office &amp; Liasion Office</td><td></td><td></td><td></td><td>31,572</td></td<>		Head Office & Liasion Office				31,572
13.02       Cash at Banks         Bank       Bank       Branch       Accourt No.         AB Bank Lut       Ladight, Chattogram       CD#4101-774707-000       90.064       93.409         Al-Arrafia Isami Bank Lut       Ladight, Chattogram       CD#20373       57.446       38.52.446         Bank Asa Lut       Kinstunger, Chattogram       CD#0041020013952       57.475       22.742.2         Dakes Bank Lut       Kinstunger, Chattogram       CD#0041100004069       16.954       122.567         First Security Islam Bank Lut       Kinstunger, Chattogram       SCD#001100004069       57.473       77.857.752         First Security Islam Bank Lut       Kinstunger, Chattogram       SCD#01100002008       57.1737       77.857.752         First Security Islam Bank Lut       Kinstunger, Chattogram       SCD#01002710       10.37.80.261       77.357.718         Jamura Bank Lut       Kinstunger, Chattogram       CD#0107101002200       57.727       77.185         Jamura Bank Lut       Kinstunger, Chattogram       CD#0107101002200       10.37.80.261       77.357.758         Jamura Bank Lut       Kinstunger, Chattogram       CD#0107027001       10.37.80.261       77.362.77.858         Jamura Bank Lut		Factory Office				
Bank       Branch       Account No.         AB Bank Ltd.       Agrabad, Chattogram       CD#4010.77470.000       90.984       93.409         Ayarabat, Ltd.       Khattogori, Chattogram       CD#20191750223       34.346       35.521         AkAratha Islami Bank, Ltd.       Khattogori, Chattogram       CD#2009100201382       67.478       80.948         Bank Asia Ltd.       Khattogori, Chattogram       CD#2013300582       18.077       2774.422         Daka Bank Ltd.       Khattogori, Chattogram       CD#201110004090       116.954       128.557         First Socurly Islami Bank, Ltd.       Khattogori, Chattogram       SND#1310002271       36.868.737.153       77.438       77.438       77.438       77.438       77.438       77.438       77.438       77.438       77.433       77.431       77.814       77.833       77.431       77.814       77.832       77.431       77.833       77.133       77.431       77.835       77.133       77.431       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814       77.814	13.02	Cash at Banks			36,798	44,049
AB Bank Ltd.       Agrabad. Chattogram       CD#4101-77470-000       90.064       93.499         Agran Bank Ltd.       Laidgin. Chattogram       CD#2373       34.946       34.946         Bank Asia Ltd.       Khatungoni, Chattogram       CD#031001582       67.476       62.948         Bank Asia Ltd.       Khatungoni, Chattogram       CD#01330006952       196.077       279.422         Dinks Bank Ltd.       Khatungoni, Chattogram       CD#01011100004909       116.954       125.557         First Security Isami Bank Ltd.       Khatungoni, Chattogram       SNDP1310002711       33.868       37.155         First Security Isami Bank Ltd.       Khatungoni, Chattogram       CD#1311100003822       17.433       17.844         First Security Isami Bank Ltd.       Khatungoni, Chattogram       CD#1311100002711       103.868       71.555         Jamana Bank Ltd.       Khatungoni, Chattogram       CD#01311002720       7.743       7.786         Jamana Bank Ltd.       Khatungoni, Chattogram       CD#0131100002710       103.888.47       14.228         Jamana Bank Ltd.       Khatungoni, Chattogram       CD#013110002730       6.001.971       150.888.479         Jamana Bank Ltd.       Khatungoni, Chattogram       C			Branch	Account No.	]	
Agrami Bark Ltd       Ladigh, Chattogram       CD29373       34.946       38.241         Al-Arafa Islami Bark Ltd       Khatungori, Chattogram       CD9 001020013952       67.478       82.948         Bank Asa Ltd.       Khatungori, Chattogram       CD9 001020013952       19.158       18.158         EXM Bank Ltd.       Khatungori, Chattogram       CD9 00110002255       19.158       18.158         First Security Islami Bank Ltd.       Khatungori, Chattogram       SNDP1310002711       35.986       37.155         First Security Islami Bank Ltd.       Khatungori, Chattogram       SNDP1310002711       35.986       37.155         First Security Islami Bank Ltd.       Anderlid, Chattogram       CD9171014407701       13.859       17.242.21         Jamata Bank Ltd.       Anderlid, Chattogram       CD917014407700       10.359,31       11.227.71         Jamata Bank Ltd.       Anderlid, Chattogram       CD90190211002200       13.359,12       11.257.71         Jamata Bank Ltd.       Shatharan Bim Corp. Chattogram       CD90190211002200       13.358,12       27.57,155         Jamata Bank Ltd.       Shatharan Bim Corp. Chattogram       CD90190211002200       33.357,67       11.027,42         Mercanite Bank Ltd. <td< td=""><td></td><td>AB Bank Ltd.</td><td>Agrabad, Chattogram</td><td></td><td>90,064</td><td>93,409</td></td<>		AB Bank Ltd.	Agrabad, Chattogram		90,064	93,409
Al-Arafiah Islami Bank Lid       Khatungoni, Cheitogram       CDE 000120013902       197,478       252,492         Benk Asia Lid.       Khatungoni, Cheitogram       CDE00133003952       116,054       1125,557         EMM Bank Lid.       Khatungoni, Cheitogram       CDE001110002409       116,054       125,557         First Security Islami Bank Lid.       Khatungoni, Cheitogram       SNDP1310000200       6,214,374       37,686,798         First Security Islami Bank Lid.       Khatungoni, Cheitogram       SNDP1310002271       38,868       37,155         First Security Islami Bank Lid.       Khatungoni, Cheitogram       CDE001110021102382       53,377,27       21,342,510         Hierd Stamk Endplacebulk       Khatungoni, Chattogram       CDE00110021100220       33,551       7,313         Jamana Bank Lid.       Khatungoni, Chattogram       CDE0010011002280       3,351       7,313         Jamana Bank Lid.       Khatungoni, Chattogram       CDE001001229       6,001,071       10,568,472         Marcantle Bank Lid.       Khatungoni, Chattogram       CDE00100120220       3,351       7,313         Jamana Bank Lid.       Khatungoni, Chattogram       CDE0010011002110020507       2,55       4,552         Marcantle Bank Lid. </td <td></td> <td></td> <td><b>u</b></td> <td></td> <td>34,946</td> <td>38,521</td>			<b>u</b>		34,946	38,521
Bank Asia Lud.       Kinatungoni, Chattogram.       CDP0171502235       118.077       2279-422         Dhaka Bank Lud.       Kinatungoni, Chattogram.       CDP0171502235       116.195       116.805         EXIM Bank Lud.       Kinatungoni, Chattogram.       SND#T3100003006       6.214.374       377.855.796         First Security Islami Bank Lud.       Kinatungoni, Chattogram.       SND#T3100002711       5.686       37.155         First Security Islami Bank Lud.       Kinatungoni, Chattogram.       SDD1411100003802       5.37.657.78       114-925.10         Islami Bank Endjedesh Lud.       Kinatungoni, Chattogram.       CDP0170114011001       15.3869       114-925.10         Jamuta Bank Lud.       Kinatungoni, Chattogram.       CDP010912110002540       3.851       7.198         Jamata Bank Lud.       Shachtara Bina Corp., Chattogram.       CDP01092110002560       3.851       7.198         Jamata Bank Lud.       Khatungoni, Chattogram.       CDP010121100002747       8.292       11.257         Mercanit Bank Lud.       Khatungoni, Chattogram.       CDP010121000267       8.690.971       116.588         Mutani Bank Lud.       Khatungoni, Chattogram.       CDP010110002577       8.292       11.57         Mercanit Bank L		•	<b>o</b> • <b>o</b>		67,478	82,948
EXIM Bank Ltd.       Khatungon, Chattogram       CD#00411100004909       118.984       122.557         First Security Islami Bark Ltd.       Khatungon, Chattogram       SND#1310002721       36.986       37.155         First Security Islami Bark Ltd.       Khatungon, Chattogram       SND#1310002722       17.457       17.737         First Security Islami Bark Ltd.       Khatungon, Chattogram       SND#131000272       17.457       17.738         Jamita Bark Ltd.       Khatungon, Chattogram       CD#01701180170201       15.869       14.292         Jamita Bark Ltd.       Shatharan Bira Corp., Chattogram       CD#01002100228       3.851       7.7186         Jamita Bark Ltd.       Shatharan Bira Corp., Chattogram       CD90102110002574       8.229       12.574         National Bark Ltd.       Khatungon, Chattogram       CD90102110002574       8.229       12.574         National Bark Ltd.       Khatungon, Chattogram       CD901110002574       8.229       12.574         National Bark Ltd.       Khatungon, Chattogram       CD901110000574       8.229       12.574         National Bark Ltd.       Khatungon, Chattogram       CD901110000577       8.229       12.574         NB6 Global Bark Ltd.       Khatungon, Chat		Bank Asia Ltd.	<b>U U</b>	CD#01333005952	136,077	279,422
First Security Isami Bank Lizt       Kinaurgoni, Chattogram       SNDH131000200211       38.986       37.155         First Security Isami Bank Lizt       Kinaurgoni, Chattogram       SNDH1310002722       17.433       17.814         First Security Isami Bank, Lizt       Kinaurgoni, Chattogram       CDP1341110000582       5.37.627       21.74.2510         First Security Isami Bank, Lizt       Kinaurgoni, Chattogram       CDP104110000582       5.37.627       21.74.33       17.814         Jamata Bank Bangladesh Lizt       Kinaurgoni, Chattogram       CDP010511002260       3.881       7.7383       14.222         Jamata Bank Lizt       Kinaurgoni, Chattogram       CDP010511002260       3.881       7.7383       15.658.479         Marcantile Bank Lizt       Kinaurgoni, Chattogram       CDP01051202600578       6.29.0191       15.658.479         National Bank Lizt       Kinaurgoni, Chattogram       CDP0102250056222       11.910       44.600         National Bank Lizt       Kinaurgoni, Chattogram       CDP01025005677       2.29.44       639.44         Rupail Bank Lizt       OR Nizam Road Corporate, Chattogram       CDP105200500579       2.20.45.52       3.50.767       17.24.68         Rupail Bank Lizt       Kinaurgoni, Chattogram		Dhaka Bank Ltd.	Khatungonj, Chattogram	CD#0171502235	16,158	18,805
First Security Isiam Bank Ltd.       Kinaturõgni, Chattogram       SND#I 3100002712       17.433       7.195         First Security Isiam Bank Ltd.       Khatturõgni, Chattogram       CD#1711100003272       17.433       7.814         IFIC Bank Ltd.       Khatturõgni, Chattogram       CD#171141100003272       17.433       7.814         Islami Bank Ltd.       Khatturõgni, Chattogram       CD#17114100003747       103.780.261       27.383.357         Jamata Bank Ltd.       Shacharan Birns Corp. Chattogram       CD#010131259       6.901.971       155.584.79         Janata Bank Ltd.       Khatturõgni, Chattogram       CD#010100005747       8.229       12.574         National Bank Ltd.       Khatturõgni, Chattogram       CD#0101013259       6.901.971       150.588.479         National Bank Ltd.       Khatturõgni, Chattogram       CD#0100005747       8.229       8.197       6.4600         NAB Geal Bank Ltd.       Controaren Road Coprorate. Chattogram       CD#015500230000734       117.226       4.592         Rupail Bank Ltd.       O.P. Nizam Road Coprorate. Chattogram       CD#1100005747       8.337.678       17.43.858         Rupail Bank Ltd.       Principa Office. Dhaka       CD#10100005055       76.557       9.3021		EXIM Bank Ltd.	Khatungonj, Chattogram	CD#00411100004909	116,954	125,557
First Security Islami Bank Ltd.       Anderslän, Chattogram       SNDF1310002792       17,433       17,814         First Security Islami Bank Ltd.       Matungonj, Chattogram       CDP1011100003882       5,337,627       27,383,357         Jamana Bank Ltd.       Jubilee Read, Chattogram       CDP00190211002260       3,851       7,196         Janata Bank Ltd.       Shadharan Bina Corp, Chattogram       CDP00190211002260       3,851       7,196         Marcanile Bank Ltd.       Khatungoni, Chattogram       CDP0011211100006747       8,229       12,574         Natora Bank Ltd.       Khatungoni, Chattogram       CDP00112110006570       2,198,4550       5,601         NRB Global Bank Ltd.       Khatungoni, Chattogram       CDP0011020105670       2,198,4550       5,601         Ruppil Bank Ltd.       Khatungoni, Chattogram       CDP00110005870       2,198,4550       5,601         Southeast Bank Ltd.       Khatungoni, Chattogram       CDP0011100218300       16,774,4677       4,677         Southeast Bank Ltd.       Khatungoni, Chattogram       CDP011000030265       7,6557       91,902         Southeast Bank Ltd.       Khatungoni, Chattogram       CDP011000030265       7,6557       91,902         Southeast Bank Ltd.		First Security Islami Bank Ltd.	Khatungonj, Chattogram	SND#13100003008	6,214,374	37,856,796
First Security Islami Bank Ltd.       Knaturgori, Chattogram       CD#1914110000382       5.337,627       21,542,510         Islami Bank Ltd.       Knaturgori, Chattogram       CD#10160102130       103,780,261       27,383,357         Jamuan Bank Ltd.       Shadharan Birna Corp.       Chattogram       CD#001031259       6,901,971       150,568,479         Mercanith Bank Ltd.       Khaturgori, Chattogram       CD#001031259       6,901,971       150,568,479         Mercanith Bank Ltd.       Khaturgori, Chattogram       CD#010110002574       8,229       8,1197       48,600         NB8 Global Bank Ltd.       Khaturgori, Chattogram       CD#012110002507       8,229       8,1197       48,600         NB8 Global Bank Ltd.       Khaturgori, Chattogram       CD#011010005747       8,229       8,941       45,600         Rupail Bank Ltd.       Khaturgori, Chattogram       CD#0110002503       4,677       4,677       4,677         Southeas Bank Ltd.       Coat Office, Dhaka       CD #0180201033       4,377       4,677       4,677         Southeas Bank Ltd.       Khaturgori, Chattogram       CD#01010000301       3,33,67678       1,734,858         The City Bank Ltd.       Khaturgori, Chattogram       CD#010101000					,	,
IFIC Bank Lid.       Khatungoni, Chattögram       CD#0170184017001       13.659       14.282         Islami Bank Bank Bank Lid.       Jahurung Bank Lid.       Shattana Bima Curt.       103.780,261       27.383.357         Janata Bank Lid.       Shattanara Bima Curt.       Shattanara Bima Curt.       6.901,971       150.588,479         Mercaritle Bank Lid.       Khatungoni, Chattogram       CD#01121110002747       8.229       12.574         National Bank Lid.       Khatungoni, Chattogram       CD#0011211100207547       8.229       12.674         NRB Global Bank Lid.       Khatungoni, Chattogram       CD#0011920101320       21.044       36.946         Rupal Bank Lid.       On Riversin Control (Cheng) Chattogram       CD#011920101320       21.044       36.946         Rupal Bank Lid.       On Riversin Control (Cheng) Chattogram       CD#011920101320       21.044       36.946         Rupal Bank Lid.       On Riversin Control (Cheng) Chattogram       CD#110002163001320       21.674       45.936         Social Islam Bank Lid.       Khatungoni, Chattogram       CD#101002163001322       357.677       91.902         Social Islam Bank Lid.       Khatungoni, Chattogram       CD#101002163001322       357.676       17.748.88		3				
Januna Bank Ltd.       Jubilee Road, Chattogram       CD400100211002280       3,851       7,198         Janata Bank Ltd.       Khaturgoni, Chattogram       CD40017211100007747       8,229       12,574         Mational Bank Ltd.       Khaturgoni, Chattogram       CD4001211100213300       50,040       66,50,977         NRB Global Bank Ltd.       Khaturgoni, Chattogram       CD401121100213300       50,040       66,50,97         Rupail Bank Ltd.       Khaturgoni, Chattogram       CD40152023600679       21,084       36,946         Rupail Bank Ltd.       O.R Nizam Road Corporate, Chattogram       CD415520236000134       117,226       116,628         Rupail Bank Ltd.       O.R Nizam Road Corporate, Chattogram       CD410100206305       76,557       91,902         Social Islam Bank Ltd.       Khaturgoni, Chattogram       CD401010003605       76,557       91,902         The City Bank Ltd.       Khaturgoni, Chattogram       CD4010100026303       3,357,678       11,724,863         Union Bank Ltd.       Khaturgoni, Chattogram       CD4010100026301       33,4601       114,629         Janata Bank Lind.       Khaturgoni, Chattogram       CD4010100026301       33,4601       114,400         Janata Bank Lind.       Kha		,			, ,	, ,
Janeta Bank Ltd.       Shadharan Bima Corp. Chatogram       CD#001031259       6.901.971       150.588.479         Mercantile Bank Ltd.       Khatungoni, Chatogram       CD#0002-33069222       81.197       84.600         NRB Global Bank Ltd.       Khatungoni, Chatogram       CD#00110021330       50.040       65.500         Pubali Bank Ltd.       Khatungoni, Chatogram       CD#0042001085670       21.084       36.946         Rupali Bank Ltd.       O.R Nizam Read Corporate, Chatogram       CD#01620010320       4.677       4.677         Southeast Bank Ltd.       Local Office, Dhaka       CD#1110002063001       31.37.76       17.34.688         The City Bank Ltd.       Khatungoni, Chattogram       CD#01010000801       38.48,01       154.048         Union Bank Ltd.       Khatungoni, Chattogram       CD#01010000801       38.48,01       154.048         Union Bank Ltd.       Khatungoni, Chattogram       CD#001010000801       38.48,01       154.048         Union Bank Ltd.       Khatungoni, Chattogram       CD#001010000801       38.48,01       154.048         Union Bank Ltd.       Khatungoni, Chattogram       CD#001021100000425       167.768       133.891         National Bank Linid.       Khatungoni, Chattogram<		0			, ,	, ,
Mercanile Bank Ltd.       Khatungoni, Chattogram       CD#0011211100005747       8.229       12.574         Natio Bank Ltd.       Khatungoni, Chattogram       CD#00111100213360       50.040       65.500         Pubali Bank Ltd.       Khatungoni, Chattogram       CD#0011100213360       50.040       65.500         Rupali Bank Ltd.       O.R Nizam Road Corporate, Chattogram       CD#15520234000134       117.226       116.628         Rupali Bank Ltd.       O.R Nizam Road Corporate, Chattogram       CD#155202340001320       4.677       4.677         Southeast Bank Ltd.       D.Phaka       CD#1100036055       76.557       91.902         Social Islami Bank Ltd.       Khatungoni, Chattogram       CD#011100003202       4.677       4.677         Southeast Bank Ltd.       Khatungoni, Chattogram       CD#010130000301       384.801       154.084         Union Bank Ltd.       Khatungoni, Chattogram       CD#010101000801       344.801       154.084         Union Bank Ltd.       Khatungoni, Chattogram       CD#0101010009425       167.766       133.981         National Bank Lindie       Shadharam Bima Corp Chattogram       CD#010100009425       167.766       133.981         Janatta Bank Ltdi       Shathataram Bima Cor			, 6			
NRB Global Bank Ltd.       Khatungoni, Chattogram       CD#0111100219390       50,040       65,500         Pubali Bank Ltd.       O.R Nizam Road Corporate, Chattogram       CD#16520230000579       265       4,582         Rupali Bank Ltd.       O.R Nizam Road Corporate, Chattogram       CD#165202300001320       4,677       4,677         Southeast Bank Ltd.       Principal Office, Dhaka       CD#11002360055       76,557       91,392         Social Islami Bank Ltd.       Principal Office, Dhaka       CD#11002360013       12,724       16,619         Union Bank Ltd.       Khatungoni, Chattogram       CD#10101000801       384,801       154,084         Union Bank Ltd.       Khatungoni, Chattogram       CD#01016110000801       384,801       154,084         Union Bank Ltd.       Khatungoni, Chattogram       CD#01016110001801       384,801       154,084         Union Bank Ltd.       Khatungoni, Chattogram       CD#010013022       167,756       133,981         National Bank Limide       Khatungoni, Chattogram       CD#10021021       161,14       16,529         Janata Bank Limide       Khatungoni, Chattogram       CD#10021022       167,756       133,981         National Bank Limide       Khatungoni, Chattogram <td></td> <td></td> <td></td> <td></td> <td>, ,</td> <td></td>					, ,	
Pubali Bank Ltd.       Khatungonj Chattogram       CD#06429001086570       21,084       36,346         Rupali Bank Ltd.       O.R. Nizam Road Corporate, Chattogram       CD#01550023000134       117,226       116,628         Rupali Bank Ltd.       Loc. Nizam Road Corporate, Chattogram       CD#01802001032       4,677       4,677         Southeast Bank Ltd.       Loc. Office, Dhaka       CD#1100038055       3,357,678       1,734,858         Social Isami Bank Ltd.       Khatungoni, Chattogram       CD#10101010000001       344,601       146,619         Union Bank Ltd.       Khatungoni, Chattogram       CD#0101010000001       344,601       146,619         Union Bank Ltd.       Khatungoni, Chattogram       CD#0021010001342       167,796       133,237         Viana Bank Lind.       Khatungoni, Chattogram       CD#001021100001342       167,796       133,381         Viana Bank Lind       Khatungoni, Chattogram       CD#001021100001342       167,196       133,381         Viana Bank Lind       Khatungoni, Chattogram       CD#001021120       16,184       16,229         Janata Bank Lind       Khatungoni, Chattogram       CD#001021226       16,184       16,226         Janatata Bank Lind       Shatharan Bina: Corp,					- ) -	
Rupali Bank Ltd.       O.R. Nizam Road Corporate, Chattogram       CD#H552025000739       265       4.592         Rupali Bank Ltd.       O.R. Nizam Road Corporate, Chattogram       SDMH5520240001320       4.677       4.677         Southeast Bank Ltd.       Drinopal Office, Dhaka.       CD#01010200285       78,657       91.902         Southeast Bank Ltd.       Khatungoni, Chattogram       CD#014130002085       73,837,678       1.734,858         The City Bank Ltd.       Khatungoni, Chattogram       CD#0141300000001       344,801       116,018         Union Bank Ltd.       Khatungoni, Chattogram       CD#01021100001342       41,055       41,400         Union Bank Ltd.       Gubahan, Dhaka       CD#01021100001342       16,819       132,820       809,438         First Security Islami Bank Ltd.       Khatungoni, Chattogram       CD#0102111000013425       16,776       133,881         National Bank Limited       Khatungoni, Chattogram       CD#100200057781       1,940       2,285         Islami Bank Limited       Khatungoni, Chattogram       CD#100200057781       1,940       2,350,000,000         Islami Bank Limited       Khatungoni, Chattogram       CD#100200057781       1,940       2,3500,000,000         Is					,	
Rupali Bank Ltd.       Local Office, Dhaka.       CD# 00103200       4,677       4,677         Southast Bank Ltd.       Knatungoni, Chattogram       CD# 0110000805       76,557       91,902         Social Islami Bank Ltd.       Khatungoni, Chattogram       CD# 0101000801       334,801       113,274       16,619         Union Bank Ltd.       Khatungoni, Chattogram       CD# 00110000801       334,801       154,084         Union Bank Ltd.       Khatungoni, Chattogram       CD# 0021010000812       41,005       41,400         Union Bank Ltd.       Khatungoni, Chattogram       CD# 00200515781       1,282,40       80,438         Pirst Security Islami Bank Ltd.       Khatungoni, Chattogram       CD# 00200515781       1,940       2,285         Janata Bank Limited       Shatharan Bima Corp, Chattogram       CD# 010013422       167,796       133,981         14.00       Share Capital       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000         35,000,000,000       Janota Bank Limited       Shatharan Bima Corp, Chattogram       CD# 01031226       16,17       16,27,80,022       241,462,183         14.00       Share Capital       3,500,000,000       3,500,000,000       3,500,000,000 </td <td></td> <td></td> <td>O.R Nizam Road Corporate, Chattogram</td> <td></td> <td>,</td> <td>,</td>			O.R Nizam Road Corporate, Chattogram		,	,
Southeast Bank Ltd.       Principal Office, Dhaka.       CD#1110308055       76,557       91,902         Social Islami Bank Ltd.       Khatungoni, Chattogram       CD#10141330022025       3,357,676       1,734,858         The City Bank Ltd.       Khatungoni, Chattogram       CD#101101000801       384,801       154,084         Union Bank Ltd.       Khatungoni, Chattogram       CD#002101001142       41,055       41,400         Union Bank Ltd.       Khatungoni, Chattogram       CD#0021010001342       41,055       41,400         Utara Bank Limited       Khatungoni, Chattogram       CD#0021010001342       167,796       133,981         Janata Bank Limited       Khatungoni, Chattogram       CD#00000515781       1,940       2,285         Janata Bank Limited       Khatungoni, Chattogram       CD#01021000515781       1,940       2,285         Janata Bank Limited       Khatungoni, Chattogram       CD#106010415610       48,260       49,310         14.00       Share Capital       350,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3		•			,	
Social Islami Bank Ltd.       Khatungon; Chattogram       CD#01101002163001       3.357,678       1,734,688         The City Bank Ltd.       Khatungon; Chattogram       CD#01101002163001       344,801       164,619         Union Bank Ltd.       Guishan, Dhaka       CD#01010000812       344,801       154,084         Union Bank Ltd.       Guishan, Dhaka       CD#00210100001342       41,055       41,400         Utara Bank Lid.       Guishan, Dhaka       CD#01051222199319       125,920       809,438         Tist Security Islami Bank Ltd.       Khatungon; Chattogram       CD#010200051871       1,940       2,285         Janata Bank Limited       Khatungon; Chattogram       CD#01031225       16,164       16,228         Janata Bank Limited       Khatungon; Chattogram       CD#01031225       16,104       49,280         Janata Bank Limited       Khatungon; Chattogram       CD#01031226       16,104       49,280         Janata Bank Limited       Khatungon; Chattogram       CD#01031226       16,004       350,000,000         Jasono 000 Ordinary Shares of Tk. 10 each       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000       3,500,000,000		•			,	,
Union Bank Lid.       Khatungonj, Chattogram       CD#01010000801       384,801       154,084         Union Bank Lid.       Kubian, Dhaka       CD#0021010001342       41,055       41,400         Uttara Bank Lid.       Khatungonj, Chattogram       CD#01581222199319       125,920       809,438         First Security Islami Bank Lid.       Khatungonj, Chattogram       CD#01021100009425       167,736       133,981         National Bank Limited       Shadharan Bina Corp , Chattogram       CD#01031226       16,184       16,529         Janata Bank Limited       Khatungonj, Chattogram       CD#01031226       16,184       16,529         Islami Bank Bangladesh Ltd.       Khatungonj, Chattogram       CD#01031226       16,184       16,529         14.00       Share Capital       350,000,000       3,500,000			Khatungonj, Chattogram		3,357,678	
Union Bank Ltd.       Gulshaf, Dhaka       CD#0021010001342       41,005         Uttara Bank Ltd.       Khatungoni, Chattogram       CD#015812221993319       125,920       809,438         National Bank Limited       Khatungoni, Chattogram       CD#010211100009425       167,796       133,981         Janata Bank Limited       Shadharan Bima Corp, Chattogram       CD#01021266       16,184       16,529         Jalanta Bank Limited       Shadharan Bima Corp, Chattogram       CD#01061100415610       48,260       49,310         14.00       Share Capital       Khatungoni, Chattogram       CD#1060100415610       48,260       49,310         350,000,000 Ordinary Shares of Tk. 10 each       3,500,000,000					,	
Uttara Bank Ltd.       Khatungoni, Chattogram       CDP01021100009425       167.796       133.891         Hirds Security Islamk Limited       Khatungoni, Chattogram       CD#1002000515781       1.940       2.285         Janata Bank Limited       Shadharan Bima Corp , Chattogram       CD#01021100009425       167.796       133.891         14.00       Share Capital       Khatungoni, Chattogram       CD#010210226       16.184       16.529         14.00       Share Capital       So.000,000 Ordinary Shares of Tk. 10 each       3500,000,000       3,500,000,000       3,500,000,000         Issued, Subscribed, Called up and Paid up capital:       98,371,100       983,711,000					,	
National Bank Limited Janata Bank Limited Islami Bank Bangladesh Ltd.       Khatungonj, Chattogram Shadharan Bima Corp, Chattogram CD#10601031226       1.940       2.285         14.00       Share Capital       1.940       2.285         Authorised capital: 350,000,000 Ordinary Shares of Tk. 10 each 350,000,000 Ordinary Shares of Tk. 10 each       3.500,000,000       3.500,000,000       3.500,000,000         Issued, Subscribed, Called up and Paid up capital: 98,371,100 Ordinary Shares of Tk. 10/- each fully paid       983,711,000       983,711,000       983,711,000         15.00       Trade creditors Liability against Deferred LC Customs Authority-Inbond Duty Sundry Creditors       1.227,541,888       1.627,080,100       1.47,284,042         16.00       Short Term Liabilities Loan against Trust Recipit (LTR)       16.01       2.039,927,509       2.247,082,667         16.01       Short Term Bank Loan (LTR) Janata Bank Ltd, Shadharan Bima Corp Branch, Ctg.       2.039,927,509       2.247,082,667         16.02       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.01       2.039,927,509       2.247,082,667         16.02       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.02       3.503,666,661       3.496,199,002         13.02       Authorise Corp Branch, Ctg. (Cash Credit Hypo)       3.503,666,661       3.476,679,682			Khatungonj, Chattogram		125,920	809,438
Janata Bank Limited       Shadharan Bima Corp , Chattogram       CD#001031226       16,184       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       16,284       127,304,022       241,462,183       127,304,022       241,462,183       18,280       49,310       127,304,022       241,462,183       18,280       49,310       127,304,022       241,462,183       127,304,022       241,462,183       18,280       49,310       127,304,022       241,462,183       18,280       49,310       127,304,022       241,462,183       18,280       0,000,000       3,500		,				
Islami Bank Bangladesh Ltd.       Khatungonj, Chattogram       CD#1060100415610       48,260       49,310         14.00       Share Capital       127,304,022       241,462,183         Authorised capital:       350,000,000 Ordinary Shares of Tk. 10 each       3,500,000,000       3,500,000,000         Issued, Subscribed, Called up and Paid up capital:       98,371,100       983,711,000       983,711,000         98,371,100 Ordinary Shares of Tk. 10/- each fully paid       983,711,000       983,711,000       983,711,000         15.00       Trade creditors       1,252,541,888       1,627,080,100       -         Liability against Deferred LC       1,252,541,888       1,627,080,100       -         Customs Authority-Inbond Duty       -       147,284,042       -         Sundry Creditors       1,327,766,233       1,884,706,937       -         16.00       Short Term Liabilities       1,327,766,233       1,884,706,937         16.01       Short Term Bank Loan (LTR)       16.01       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       16.02       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-						,
14.00     Share Capital       Authorised capital:     350,000,000 Ordinary Shares of Tk. 10 each       350,000,000 Ordinary Shares of Tk. 10 each     3,500,000,000       Issued, Subscribed, Called up and Paid up capital:     983,711,000       98,371,100 Ordinary Shares of Tk. 10/- each fully paid     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,000     983,711,000       983,711,001     1,252,541,888       1,222,541,888     1,627,080,100       -     1,47,284,042       Sundry Creditors     1,327,766,233       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     16.01       10,514,944,343     13,478,793,676 <td></td> <td>Islami Bank Bangladesh Ltd.</td> <td></td> <td></td> <td>48,260</td> <td>49,310</td>		Islami Bank Bangladesh Ltd.			48,260	49,310
Authorised capital: 350,000,000 Ordinary Shares of Tk. 10 each       3,500,000,000       3,500,000,000       3,500,000,000         Issued, Subscribed, Called up and Paid up capital: 98,371,100 Ordinary Shares of Tk. 10/- each fully paid       983,711,000       147,284,042       503,686,611       50,736,833       110,314,24,92       503,932       503,666,611       503,666,611       503,666,611       3,476,793,676       10,514,944,343       13,478,793,676       10,514,944,343       13,478,793,676       10,514,944,343       13,478,793,676       10,514,944,343       13,476,793,676       10,514,944,343	14.00	Shara Canital			127,304,022	241,462,183
350,000,000 Ordinary Shares of Tk. 10 each     3,500,000,000     3,500,000,000       Issued, Subscribed, Called up and Paid up capital:     98,371,100 Ordinary Shares of Tk. 10/- each fully paid     983,711,000       98,371,100 Ordinary Shares of Tk. 10/- each fully paid     983,711,000     983,711,000       98,371,100 Ordinary Shares of Tk. 10/- each fully paid     983,711,000     983,711,000       98,371,100 Ordinary Shares of Tk. 10/- each fully paid     983,711,000     983,711,000       98,371,100 Ordinary Shares of Tk. 10/- each fully paid     983,711,000     983,711,000       98,371,100 Creditors     1,252,541,888     1,627,080,100       Customs Authority-Inbond Duty     -     147,284,042       Sundry Creditors     75,224,345     110,342,795       10,00     Short Term Liabilities     -     1,327,766,233       Loan against Trust Receipt (LTR)     16.01     2,039,927,509     2,247,082,667       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     16.02     8,475,016,834     11,231,711,009       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)     -     3,496,199,002     3,503,666,611     3,476,679,682       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)     3,503,666,611     3,496,199,002     3,503,66	14.00	•				
Issued, Subscribed, Called up and Paid up capital: 98,371,100 Ordinary Shares of Tk. 10/- each fully paid       3,500,000,000       3,500,000,000         98,371,100 Ordinary Shares of Tk. 10/- each fully paid       983,711,000       983,711,000       983,711,000         15.00       Trade creditors       1,252,541,888       1,627,080,100       147,284,042         Sundry Creditors       75,224,345       110,342,795       1,327,766,233       1,884,706,937         16.00       Short Term Liabilities       1,252,541,888       1,252,541,888       11,231,711,009         16.01       Short Term Liabilities       1,327,766,233       1,884,706,937         16.01       Short Term Bank Loan (LTR)       16.01       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.02       8,475,016,834       11,231,711,009         16.01       Short Term Bank Loan (LTR)       2,039,927,509       2,247,082,667       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       16.02       3,503,666,611       3,496,199,002         13.478,793,676       2,039,927,509       2,247,082,667       2,039,927,509       2,247,082,667 <td< td=""><td></td><td></td><td>f Tk. 10 each</td><td></td><td>3.500.000.000</td><td>3.500.000.000</td></td<>			f Tk. 10 each		3.500.000.000	3.500.000.000
98,371,100 Ordinary Shares of Tk. 10/- each fully paid     983,711,000     983,711,000       15.00     Trade creditors     1,252,541,888     1,627,080,100       Liability against Deferred LC     1,252,541,888     1,627,080,100       Customs Authority-Inbond Duty     110,342,795     110,342,795       Sundry Creditors     110,342,795     110,342,795       16.00     Short Term Liabilities     1,252,541,888     11,627,080,603       Loan against Trust Receipt (LTR)     16.01     2,039,927,509     2,247,082,667       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     16.02     8,475,016,834     11,231,711,009       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.     2,039,927,509     2,247,082,667     2,039,927,509     2,247,082,667       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)     -     3,496,199,002     3,496,199,002       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit Hypo)     -     3,496,691,002     2,203,927,509     2,247,082,667       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit Hypo)     -     3,496,199,002     3,496,199,002       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit Hypo)     -     3,496,691,002     2,201,417,349     2,137,999,999 <td></td> <td>····,····,····,</td> <td></td> <td></td> <td></td> <td></td>		····,····,····,				
15.00       Trade creditors       983,711,000       983,711,000         15.00       Trade creditors       1,252,541,888       1,627,080,100       -         Customs Authority-Inbond Duty       1,252,541,888       1,627,080,100       -       147,284,042         Sundry Creditors       75,224,345       110,342,795       10,342,795       1,0342,795         16.00       Short Term Liabilities       1,601       2,039,927,509       2,247,082,667         Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.02       8,475,016,834       11,231,711,009         10,514,944,343       13,478,793,676       10,514,944,343       13,478,793,676         16.01       Short Term Bank Loan (LTR)       2,039,927,509       2,247,082,667         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.       2,039,927,509       2,247,082,667         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       -       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit - Hypo)       3,503,666,611       3,476,679,682         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit - Hypo)       3,503,666,611       3,476,679,682         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Bai-Muazzal Hypo)       2,201,417,349						
15.00     Trade creditors       Liability against Deferred LC     1,252,541,888     1,627,080,100       Customs Authority-Inbond Duty     -     147,284,042       Sundry Creditors     75,224,345     110,342,795       16.00     Short Term Liabilities     1,327,766,233     1,884,706,937       Loan against Trust Receipt (LTR)     16.01     2,039,927,509     2,247,082,667       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     16.02     8,475,016,834     11,231,711,009       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.     2,039,927,509     2,247,082,667     2,039,927,509     2,247,082,667       16.02     Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo     16.02     8,475,016,834     11,231,711,009       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)     -     3,496,199,002     2,247,082,667       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit Hypo)     3,503,666,611     3,476,679,682       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit Hypo)     2,039,927,509     2,247,082,667       Janata Bank Ltd., Khatungonj Branch, Ctg. (Bai-Muazzal Hypo)     -     3,496,199,002     3,503,666,611     3,476,679,682       Janata Bank Ltd., Khatungonj Branch, Ctg. (Bai-Mua		98,371,100 Ordinary Shares of	Tk.10/- each fully paid			
Liability against Deferred LC     1,252,541,888     1,627,080,100       Customs Authority-Inbond Duty     147,284,042       Sundry Creditors     75,224,345     110,342,795       1,327,766,233     1,884,706,937       16.00     Short Term Liabilities     1,601     2,039,927,509     2,247,082,667       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     16.01     8,475,016,834     11,231,711,009       16.01     Short Term Bank Loan (LTR)     10,514,944,343     13,478,793,676       16.02     Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     16.02     2,039,927,509     2,247,082,667       16.01     Short Term Bank Loan (LTR)     2,039,927,509     2,247,082,667     2,039,927,509     2,247,082,667       16.02     Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     10,514,944,343     13,478,793,676       16.02     Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     2,039,927,509     2,247,082,667       16.02     Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     3,503,666,611     3,476,679,682       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)     3,503,666,611     3,476,679,682       Janata Bank Ltd., Khat	45.00	Tan da ava ditana			983,711,000	983,711,000
Customs Authority-Inbond Duty     -     147,284,042       Sundry Creditors     75,224,345     110,342,795       1,327,766,233     1,884,706,937       16.00     Short Term Liabilities     1       Loan against Trust Receipt (LTR)     16.01     2,039,927,509     2,247,082,667       Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo     16.02     8,475,016,834     11,231,711,009       10,514,944,343     13,478,793,676     10,514,944,343     13,478,793,676       16.01     Short Term Bank Loan (LTR)     2,039,927,509     2,247,082,667       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.     2,039,927,509     2,247,082,667       16.02     Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo     2,039,927,509     2,247,082,667       16.02     Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo     3,496,199,002     3,496,199,002       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)     3,503,666,611     3,476,679,682       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)     3,503,666,611     3,476,679,682       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Bai Murabaha)     2,769,932,874     2,120,832,326	15.00				1 252 541 999	1 627 090 100
Sundry Creditors       75,224,345       110,342,795         16.00       Short Term Liabilities       1,327,766,233       1,884,706,937         16.00       Short Term Liabilities       16.01       2,039,927,509       2,247,082,667         Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.02       8,475,016,834       11,231,711,009         10,514,944,343       13,478,793,676       10,514,944,343       13,478,793,676         16.01       Short Term Bank Loan (LTR)       2,039,927,509       2,247,082,667         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       -       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)       3,503,666,611       3,476,679,682         Janata Bank Ltd., Khatungonj Branch, Ctg. (Bia-Muazzal Hypo)       1,3476,679,682       2,201,417,349       2,137,999,999         Janata Bank Ltd., Khatungonj Branch, Ctg. (Bai Murabaha)       2,769,932,874       2,120,832,326       2,120,832,326					1,232,341,000	
16.00       Short Term Liabilities       1,327,766,233       1,884,706,937         16.00       Short Term Liabilities       16.01       2,039,927,509       2,247,082,667         Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.02       8,475,016,834       11,231,711,009         16.01       Short Term Bank Loan (LTR)       10,514,944,343       13,478,793,676         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       -       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       -       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)       3,503,666,611       3,476,679,682         Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)       2,201,417,349       2,137,999,999         Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)       2,769,932,874       2,120,832,326					75,224,345	
Loan against Trust Receipt (LTR)       16.01       2,039,927,509       2,247,082,667         Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.02       8,475,016,834       11,231,711,009         16.01       Short Term Bank Loan (LTR)       10,514,944,343       13,478,793,676         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.       2,039,927,509       2,247,082,667         16.02       2,039,927,509       2,247,082,667         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.       2,039,927,509       2,247,082,667         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       -       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)       3,503,666,611       3,476,679,682         Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)       2,201,417,349       2,137,999,999         Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)       2,769,932,874       2,120,832,326		,				
Loan against PAD, Cash Credit (Hypo), Bai Murabaha & Bai-Muazzal Hypo       16.02       8,475,016,834       11,231,711,009         16.01       Short Term Bank Loan (LTR)       10,514,944,343       13,478,793,676         16.01       Short Term Bank Loan (LTR)       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       3,496,199,002       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       -       3,496,199,002       3,503,666,611       3,476,679,682         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)       3,503,666,611       3,476,679,682       2,201,417,349       2,137,999,999       2,201,417,349       2,137,999,999       2,769,932,874       2,120,832,326	16.00	Short Term Liabilities				
16.01     Short Term Bank Loan (LTR)       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.     2,039,927,509     2,247,082,667       16.02     Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo     2,039,927,509     2,247,082,667       16.02     Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo     -     3,496,199,002       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)     -     3,496,199,002       Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)     3,503,666,611     3,476,679,682       Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)     2,201,417,349     2,137,999,999       Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)     2,769,932,874     2,120,832,326		Loan against Trust Receipt (LT	R)	16.01	2,039,927,509	2,247,082,667
16.01       Short Term Bank Loan (LTR) Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       -       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)       3,503,666,611       3,476,679,682         Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)       2,201,417,349       2,137,999,999         Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)       2,769,932,874       2,120,832,326		Loan against PAD, Cash Credit	: (Hypo), Bai Murabaha & Bai-Muazzal Hypo	16.02	8,475,016,834	11,231,711,009
Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg.       2,039,927,509       2,247,082,667         2,039,927,509       2,247,082,667         2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       -         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       -       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)       3,503,666,611       3,476,679,682         Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)       2,201,417,349       2,137,999,999         Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)       2,769,932,874       2,120,832,326					10,514,944,343	13,478,793,676
Id.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       2,039,927,509       2,247,082,667         16.02       Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo       3,496,199,002       3,496,199,002         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)       3,503,666,611       3,476,679,682         Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)       3,503,666,611       3,476,679,682         Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)       2,201,417,349       2,137,999,999         Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)       2,769,932,874       2,120,832,326	16.01				0 000 007 500	0.047.000.007
16.02Loan against PAD, Cash Credit (Hypo),Bai Murabaha & Bai-Muazzal Hypo3,496,199,002Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)3,503,666,611Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)3,503,666,611Janata Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)2,201,417,349Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)2,769,932,874		Janata Bank Ltd., Shadharan B	ima Corp Branch, Ctg.			
Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (PAD)-3,496,199,002Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)3,503,666,6113,476,679,682Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)2,201,417,3492,137,999,999Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)2,769,932,8742,120,832,326	16.02	Loan against PAD Cash Crow	lit (Hypo) Bai Murababa & Bai-Muazzal Hypo		2,033,321,309	2,241,002,007
Janata Bank Ltd., Shadharan Bima Corp Branch, Ctg. (Cash Credit- Hypo)3,503,666,6113,476,679,682Exim Bank Ltd., Khatungonj Branch, Ctg (Bia-Muazzal Hypo)2,201,417,3492,137,999,999Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)2,769,932,8742,120,832,326		_				3,496,199.002
Exim Bank Ltd. , Khatungonj Branch, Ctg (Bia-Muazzal Hypo)2,201,417,3492,137,999,999Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha)2,769,932,8742,120,832,326					3,503,666,611	
Islami Bank Bangladesh Ltd., Khatungonj Branch, Ctg, (Bai Murabaha) 2,769,932,874 2,120,832,326						
8,475,016,834 11,231,711,009					2,769,932,874	2,120,832,326
					8,475,016,834	11,231,711,009

		Amount in Taka
		31 December 2021 30 June 2021
17.00	Liabilities for Expenses	
	Audit Fee	- 500,000
	Chittagong Palli Bidyut Samity -1	13,985,062 10,542,762
	Karnaphuli Gas Distribution Co. Ltd.	1,059,340 509,770
	Salary and Allowances	9,637,259 273,300
	Telephone and Mobile Charges	25,305 -
	Liason Office Expenses	32,741 28,668
	Against C & F	259,035 182,604
	Transportation	249,550 161,000
	Karnaphuli Filling Station Limited	- 51,511
	Against Store and Spare	19,263,074 10,197,669
	Sundry Creditors	30,640 95,640
	VAT Payable	15,000 22,500
		44,557,006 22,565,424
18.00	Advance against Sales	27,241,093 813,873
19.00	Unclaimed Dividend	
	Opening Balance	37,029,085 35,886,679
	Dividend declared during the period	- 98,371,100
		37,029,085 134,257,779
	Dividend paid	(1,463,039) (97,228,694
	Closing Balance	35,566,046 37,029,085
	The break up of unclaimed dividend is given below:	
	Unclaimed dividend on Ordinary Share	35,299,708 35,531,133
	Unclaimed dividend on Convertible Preference Share	266,338 1,497,952
		35,566,046 37,029,085

In compliance with the requirements of BSEC Directive No. BSEC/CMRRCD/2021-386-03 dated 14 January 2021 and the Bangladesh Securities and Exchange Commission (Capital Market Stabilization Fund) Rules, 2021 and Commission's letter no. SEC/SRMIC/165-2020/Part-1/166 Dated 06 July 2021, the company has deposited Taka 3,20,00,000.00 to Capital Market Stabilization Fund (CMSF) Account against unclaimed /undistributed /unsettled cash dividend or non-refunded public subscription money or others. The company disclosed the same as "BSEC-Capital Market Stabilization Fund (CMSF) Account" (refer to note no: 11.02) and the same will be adjusted with Unclaimed Dividend Account after getting confirmation of payment against the unclaimed dividend from the concerned Authority.

.....

## 19.01 Unclaimed dividend on Ordinary Share

2006-2007994,6629942007-2008996,5309962008-20091,611,6171,6172009-20103,502,7583,5022010-20114,159,5454,1972011-20125,086,3285,0932012-20134,608,0544,6982013-20141,907,8831,9072014-20152,749,3962,1492015-20162,723,6922,723	,615 ,227 ,821 ,632 ,883
2007-2008       996,530       996         2008-2009       1,611,617       1,611         2009-2010       3,502,758       3,502         2010-2011       4,159,545       4,197         2011-2012       5,086,328       5,093         2012-2013       4,608,054       4,698         2013-2014       1,907,883       1,907         2014-2015       2,149,396       2,149         2015-2016       2,723,692       2,723	,530 ,617 ,615 ,227 ,821 ,632 ,883
2008-2009     1,611,617     1,611       2009-2010     3,502,758     3,502       2010-2011     4,159,545     4,197       2011-2012     5,086,328     5,093       2012-2013     4,608,054     4,699       2013-2014     1,907,883     1,907       2014-2015     2,149,396     2,149       2015-2016     2,723,692     2,723	,617 ,615 ,227 ,821 ,632 ,883
2009-20103,502,7583,5022010-20114,159,5454,1972011-20125,086,3285,0932012-20134,608,0544,6982013-20141,907,8831,9072014-20152,149,3962,1492015-20162,723,6922,723	,615 ,227 ,821 ,632 ,883
2010-2011     4,159,545     4,157       2011-2012     5,086,328     5,093       2012-2013     4,608,054     4,699       2013-2014     1,907,883     1,907       2014-2015     2,149,396     2,149       2015-2016     2,723,692     2,723	,227 ,821 ,632 ,883
2011-20125,086,3285,0932012-20134,608,0544,6992013-20141,907,8831,9072014-20152,149,3962,1492015-20162,723,6922,723	,821 ,632 ,883
2012-20134,608,0544,6992013-20141,907,8831,9072014-20152,149,3962,1492015-20162,723,6922,723	,632 ,883
2013-20141,907,8831,9072014-20152,149,3962,1492015-20162,723,6922,723	,883
2014-2015   2,149,396   2,149     2015-2016   2,723,692   2,723	
2015-2016 2,723,692 2,723	206
	,590
2016-2017 1 938 859 1 938	,692
2010 2011	,859
2017-2018 2,291,190 2,315	,840
2018-2019 1,476,878 1,507	,528
2019-2020 1,445,403 1,490	,918
Unclaim Dividend for Ordinary Share 35,299,708 35,531	,133
Unclaimed Dividend for Preference Shares 266,338 1,497	<del>)</del> 52
Total unclaimed Dividend 35,566,046 37,025	085
20.00 Provision for Income Tax	
Current Tax 20.01 393.438.786 321.994	184
Deferred Tax 20.02 272.974.291 274.258	955
<u>666,413,077</u> <u>596,253</u>	139
20.01 Provision for Current Tax	
Opening Balance 321,994,184 190,259	332
Provision made during the period 20.01.0171,444,602135,189	
393,438,786 325,449	
Paid / Adjustment during the period - (3,454	744
Closing Balance 393,438,786 321,994	744 <b>076</b>

				_		
						Taka
						31 December 2021
20.01.01	Com	putation of tax liability as per 82C of ITO 1984				
	a)	As per section 82C (3)a		Taxable	Tax Rate	Tax Liability
		Head of Income		Profit/(Loss)		
		Business Income U/S 28	20.01.02	99,164,399	22.50%	22,311,990
		Income from other sources U/S 33		3,780,219	22.50%	850,549
		Tax Liability on Income from regular sources				23,162,539
	b)	As per section 82C (2)(b)				
		On Import stage U/S 53				68,444,602
		On Local sales U/S 52U				3,000,000
						71,444,602
	C)	As per section 82C (4)(a) Gross sales		1,836,752,973	0.60%	11,020,518
		Finance Income		3,780,219	0.60%	22,681
				0,100,210	0.0070	11,043,199
		Therefore Descision for summer two lists literies	hinhan of a l			71,444,602
20.04.02	C	Therefore, Provision for current tax liability is	nigher of a, i	Jac		71,444,602
20.01.02		putation of Business income (U/S - 28) it before Income Tax				94,043,278
		: Inadmissiable Items				34,040,270
		Accounting Decreciation				22,757,483
		Accounting Decreciation - Right of Use Assets				96,877
		Excess perquisite				1,969,614
		Provision for Worker's Profit Participation & Welfa	are Fund			4,949,646
		Miscellaneous Expenses				504,717
	Prof	it before admissable items				<u>30,278,338</u> 124,321,616
		: Deductable items				124,021,010
		Income from other sources				3,780,219
		Rent expenses - Right of use asset				96,877
		Fiscal (Tax) depreciation				17,144,741
		Payment for Worker's Profit Participation & Welfa	ire Fund			4,135,380
	Tota	I Taxable Profit				<u>25,157,217</u> 99,164,399
	1010			Г	Amount	· · ·
				•	Amount 31 December 2021	30 June 2021
20.02	Prov	ision for Deferred Tax		L	ST December 2021	50 50 ile 202 i
		ning Balance			274,258,955	316,146,697
	Prov	ision made / (realized) during the period		_	(1,284,664)	(41,887,742)
	Clos	ing balance			272,974,291	274,258,955
						Taxable
				Carrying Amount (Taka)	Tax Base (Taka)	/(Deductible) Temporary Difference
				(* ====,	(* =)	(Taka)
		ulation of Deferred Tax				
Α.		n 31 December 2021:		4 404 004 004	404 004 047	4 040 470 004
		erty, Plant and Equipment (Except Land) t of use asset		1,404,204,981 48,438	191,034,347	1,213,170,634 48,438
	Right			40,430		1,213,219,072
	Appl	icable Tax Rate				22.50%
						272,974,291
В.	As o	n 30 June 2021:				
		erty, Plant and Equipment (Except Land)		1,426,009,202	207,225,826	1,218,783,376
	Righ	t of use asset		145,315		145,315
	Appl	icable Tax Pate				1,218,928,691 22.50%
	кррі	icable Tax Rate				
	D	icion mode//Poolized) during the period (A.D.)				274,258,955
	Prov	ision made/(Realized) during the period (A-B)				(1,284,664)

		Amount	in Taka
		31 December 2021	30 June 2021
21.00	Provision for Workers' Profit Participation & Welfare Fund (WPP & WF)		
	Opening Balance	115,861,606	121,610,982
	Accrued interest on WPP and WF	-	2,292,642
	Provided @ 5% on net profit before tax	4,949,646	9,995,440
		4,949,646 120,811,252	12,288,082
	Paid during the period	(4,135,380)	(18,037,458)
	Closing Balance	116,675,872	115,861,606
22.00	Other Liabilities		,
22.00	Income Tax deducted at source from salary	179,800	-
	Income Tax deducted at source-others	36,179	13,748
	VAT deducted at source-others	32,550	,
	IPO Refund	286,542	286,542
		535,071	300,290
23.00	Net Asset Value Per Share (NAV)		
	Total Assets	14,730,605,743	18,113,490,858
	Less: Total Liabilities	12,851,344,654	16,255,286,062
	Net Asset Value (NAV)	1,879,261,089	1,858,204,796
	Number of ordinary shares outstanding during the period	98,371,100	98,371,100
	Net Asset Value Per Share (NAV)	19.10	18.89
		Amount	
		01 July 2021 to 31	01 July 2020 to 31
		Dec 2021	Dec 2020
24.00	Net Operating Cash Flow Per Share		
	Cash flows from operating activities	3,158,138,677	(1,269,596,965)
	Number of ordinary shares outstanding during the period	98,371,100	98,371,100
	Net Operating Cash Flow Per Share	32.10	(12.91)
25.00	Reconciliation of net income with cash flows from Operating Activities		
	Net profit After Tax	19,844,703	61,600,586
	Adjustment for non-cash items :		
	Depreciation	24,156,258	41,592,105
	Depreciation -Right of Use Assets	96,877	-
		44,097,838	103,192,691
	Adjustment for non-operating items :		
	Cash Paid for Financial Expenses	302,142,796	231,898,934
	Finance Income	(3,780,219)	(2,941,637)
	Adjustment for Provision of Deferred Tax	(1,284,664)	(3,841,204)
	Adjustment for changes in accruals		
	(Increase)/ Decrease in Accounts Receivable	1,596,683,921	94,976,015
	(Increase)/ Decrease in Inventory	1,704,871,609	482,611,534
	(Increase)/ Decrease in Advances, Deposits & Prepayments except AIT	23,374,800	(1,378,599,717)
	Increase/(Decrease) - Advance against sales	26,427,220	(603,844)
	Increase/(Decrease) in Trade Payable	(556,940,704)	(738,735,015)
	Increase/(Decrease) in Other Liabilities	(330,940,704) 234,781	(738,735,013)
			(00,044)
	Increase/(Decrease) in Lease Liabilities	(104,529)	-
	Increase/(Decrease) in Liabilities for Expenses	21,991,582	12,033,032
	Increase/(Decrease) in provision of WPPF & WWF	814,266	(1,136,712)
	Excess of Tax Provision over adjustment	71,444,602	27,430,811
	Excess of AIT adjusted with Tax over payment	(71,834,623)	(95,793,310)
	Net cash (used in) / generated by operating activities	3,158,138,677	(1,269,596,965)

#### S. ALAM COLD ROLLED STEELS LIMITED FOR THE HALF YEAR ENDED 31 DECEMBER 2021 RELATED NOTES FOR CONSOLIDATED STATEMENT OF CASH FLOWS

	RELATED NOTES FOR CONSOLIDATED STATEME		
		01 July 2021 to	in Taka 01 July 2020 to 31
		31 Dec 2021	Dec 2020
A. CAS	H FLOWS FROM OPERATING ACTIVITIES		
25.01	Cash received from customer:	4 000 750 070	0.000.000.000
	Sales Add: Opening Account Receivable	1,836,752,973 3,942,511,372	2,688,006,260 3,626,517,806
	Less: Closing Account Receivable	(2,345,827,451)	(3,531,541,791)
	Less: Advance against sales Increase / (decrease)	26,427,220	(603,844)
25.02	Cash Payment to supplier:	3,459,864,114	2,782,378,431
20.02	Cost of goods sold less Cash paid to employees (Factory)	1,369,133,354	2,288,760,635
	Less: Non cash expenses (Depreciation-Factory)	(18,117,194)	(31,194,079)
	Add: Closing Inventory Less: Opening Inventory	6,165,186,961 (7,870,058,570)	6,849,604,175 (7,332,215,710)
	2000 Opoling monthly	(353,855,448)	1,774,955,021
	Add: Opening Accounts Payable (Trade Creditors)	1,884,706,937	4,407,896,472
	less: Closing Accounts Payable (Trade Creditors) Changes in provision for expeses	(1,327,766,233) (12,627,623)	(3,669,161,457) (11,926,559)
	Changes in Advances	(27,774,800)	1,379,097,217
		162,682,833	3,880,860,694
25.03	Cash Paid to employees Salaries Expense ( Admin & Factory)	64 084 061	65 210 7/1
	Less: Increase in provision for salary & allowances	64,984,961 (9,363,959)	65,219,741 (106,473)
	Add: Increase in advance against salary	4,400,000	(497,500)
		60,021,002	64,615,768
25.04	Payment for operating Expense: Total Operating Expenses Less Salary & Allowance Expenses of H/C	9,317,793	15,030,336
	Non cash expenses (Depreciation & Amortization)	(6,135,941)	(10,398,026)
	Changes in other liabilities	(234,781)	88,544
	Changes of Lease Liabilities for current portion	<u>104,529</u> <b>3,051,600</b>	4,720,854
	Payment of Advance Income Tax during the period	71,834,623	95,793,310
	Payment for WPP & WF during the period	4,135,380	5,984,770
	H FLOWS FROM INVESTING ACTIVITIES		
25.07	Acquisition of Property, Plant And Equipment Addition during the period	953,262	2,360,971
25.08	Investment in Short Term Investment	000,202	
	Opening Balance	59,389,390	41,194,898
	Less: Closing Balance	(67,065,268)	(42,274,309)
	Changes in Short Term Investment	(7,675,878)	(1,079,411)
	1		
			in Taka
		01 July 2021 to 31 Dec 2021	01 July 2020 to 31 Dec 2020
25.09	Interest Received from Fixed Deposit Receipt & Other Income		
	Interest Income from FDR & MTDR	3,780,219	2,941,637
C CA8	H FLOWS FROM FINANCING ACTIVITIES	3,780,219	2,941,637
	Received from/(Repayment of) Short term loan		
20.10	Closing Balance	10,514,944,343	12,040,927,189
	Less: Opening Balance	(13,478,793,676)	(10,509,698,460)
	Changes in Short term loan	(2,963,849,333)	1,531,228,729
25.11	Received from / (Paid to) affiliated companies		
	Closing Balance	-	-
	Less: Opening Balance	-	(372,186,950)
	Changes in Proceeds from / (Repayment to) Affiliated Companies	-	(372,186,950)
25.12	Dividend Paid		
	Opening Un claimed Dividend	37,029,085	35,886,679
	Add: Proposed Dividend last year	-	-
	· · · · · · · · · · · · · · · · · · ·	37,029,085	35,886,679
	Less: Closing Balance of Unclaimed Dividend	(35,566,046)	(35,633,739)
	Dividend Paid	1,463,039	252,940
2E 10		1,403,039	232,340
20.13	Cash payment for financial expenses	202 4 42 702	004 000 00 4
	Financial Expenses	302,142,796	231,898,934
		302,142,796	231,898,934

			Amount in Taka         01 July 2021 to 31 Dec 2021       01 July 2020 to 31 Dec 2020		Amount in Taka		
		Note(s)			01 Oct 2021 to 31 Dec 2021	01 Oct 2020 to 31 Dec 2020	
26.00	Revenue						
	Sale of CR Coil		872,787,166	886,293,467	323,330,941	572,173,256	
	Sale of C.I Sheet		623,248,614	1,274,021,350	30,754,404	726,439,158	
	Sale of G.P Sheet		7,788,611	15,413,906	2,656,458	5,468,556	
	Sale of Scrap		332,928,582	512,277,537	224,544,239	245,425,268	
			1,836,752,973	2,688,006,260	581,286,042	1,549,506,238	
27.00	Cost of Sales						
	Opening Stock of Raw Materials		2,975,333,891	3,740,491,498	3,031,788,200	4,176,675,256	
	Purchased during the period		1,049,465,907	2,292,331,127	354,003,317	852,127,991	
			4,024,799,798	6,032,822,625	3,385,791,517	5,028,803,247	
	Closing Stock of Raw Materials		(2,593,794,462)	(3,611,286,192)	(2,593,794,462)	(3,611,286,192)	
	Cost of raw materials consumed		1,431,005,336	2,421,536,433	791,997,055	1,417,517,055	
	Add: Manufacturing Expenses:						
	Power (Electricity)		70,429,239	92,233,430	37,782,102	44,610,439	
	Gas		4,943,617	8,425,919	2,239,343	3,998,484	
	Fuel and Lubricants- Factory Generator		298,350	566,670	13,000	183,170	
	Factory overhead	27.01	59,692,962	78,556,977	27,597,151	42,543,865	
	Consumption of Stores and Spares		14,596,863	29,518,541	4,630,920	19,590,300	
	Consumption of Packaging materials		649,367	1,315,351	205,508	681,894	
	Depreciation	7.01	18,117,194	31,194,079	8,627,060	15,073,719	
			168,727,593	241,810,967	81,095,085	126,681,871	
	Cost of Goods Manufactured		1,599,732,928	2,663,347,400	873,092,139	1,544,198,926	
	Add: Opening stock of WIP (CR)		374,569,840	306,735,856	338,976,809	368,568,526	
	Opening stock of WIP (NOF)		409,698,800	484,528,965	398,456,432	478,569,805	
	Less: Closing stock of WIP (CR)		501,976,809	460,368,569	501,976,809	460,368,569	
	Closing stock of WIP (NOF)		498,456,432	468,969,856	498,456,432	468,969,856	
			1,383,568,327	2,525,273,796	610,092,139	1,461,998,832	
	Add: Opening stock of Finished Goods (CR)		445,660,984	343,297,701	395,660,984	413,256,325	
	Opening stock of Finished Goods (NOF)		588,461,613	419,714,177	398,453,421	418,250,635	
	Less: Closing stock of Finished Goods (CR)		496,748,793	478,589,652	496,748,793	478,589,652	
	Closing stock of Finished Goods (NOF)		498,453,421	466,985,236	498,453,421	466,985,236	
	Cost of sales		1,422,488,710	2,342,710,786	409,004,330	1,347,930,904	

			Amount in Taka		Amount in Taka	
		Note(s)	01 July 2021 to	01 July 2021 to 01 July 2020 to		01 Oct 2020 to 31
			31 Dec 2021	31 Dec 2020	01 Oct 2021 to 31 Dec 2021	Dec 2020
27.01			50.055.050	50.050.454	04,000,004	04.044.000
	Salaries and Allowances Insurance Expenses		53,355,356 1,435,785	53,950,151 6,152,657	24,902,234	24,914,680 3,281,088
	Medical Expenses		190,911	249,292	34,780	13,641
	Labour Charges		369,314	792,967	123,792	442,367
	Repairs and Maintenance Carrying Charges-Raw Materials		693,284 513,713	3,488,369 691,217	379,674 328,592	2,218,240 283,378
	Transportation		1,231,650	1,465,100	724,500	740,600
	Printing & Stationery		99,548	89,989	71,346	45,208
	Canteen Expenses Telephone and Internet Charges		130,810 203,299	145,918 198,084	69,656 101,218	85,391 87,756
	Miscellaneous Expenses		357,487	698,737	140,800	273,200
	Registration and Renewal		323,329	302,579	287,679	222,379
	Travelling and Conveyance Vehicle Maintenance		70,577 647,899	76,930 612,121	36,217 326,663	35,105 257,966
	Rent, Rates and Taxes		70,000	9,642,866	70,000	9,642,866
			59,692,962	78,556,977	27,597,151	42,543,865
28.00	Selling and Distribution Costs					
	Advertisement		10,000	315,845	10,000	315,845
			10,000	315,845	10,000	315,845
29.00	Administrative Costs					
	Salaries and Allowances		11,629,605	11,269,590	5,383,971	5,208,954
	Depreciation	7.01	6,039,064	10,398,026	2,875,686	5,024,573
	Amortization	08.01	96,877	85,848	48,439	68,606
	Canteen Expenses		181,248	680,117	160,382	558,961
	Fees and Renewals		101,800	207,542	-	85,613
	Guest House Expenses		- -	504,050	-	504,050
	Legal and Professional Expenses		237,500	64,554	237,500	33,691
	Liaison Office Expenses		55,798	356,455	36,357	179,719
	Office Maintenance Expenses		592,315	217,895	496,678	108,948
	Liaison Office Rent		211,580	,	102,632	-
	Stationery Expenses		231,967	197,316	133,196	68,566
	Registration and Renewal		148,080	52,800	130,580	00,000
						-
	Rent, Rates and Taxes		126,178	100,940	63,089	50,470
	Telephone and E-Mail Expenses		81,814	101,274	40,861	56,200
	Travelling and Conveyance Expenses		108,090	79,100	64,130	39,560
	Vehicle Maintenance		419,144	606,513	236,577	387,087
	Management Meeting and Conference		367,940	225,485	367,940	188,915
	Electricity Expenses		140,968	198,248	41,654	112,683
	Miscellaneous Expenses		167,430	638,328	157,700	455,500
			20,937,398	25,984,081	10,577,372	13,132,096
30.00	Finance Costs					
	Bank Charges		779,387	1,054,268	700,773	930,822
	Interest on Short Term Loan		297,788,939	226,364,373	148,149,466	125,148,332
	Interest for adoption for new IFRS-16 Lease	08.02	5,193	-	2,011	-
	Bank Guarantee Commission		3,569,277	4,480,293	3,503,287	3,515,362
			302,142,796	231,898,934	152,355,537	129,594,516
31.00	Finance Income					
	Interest Income from MTDR		2,177,017	2,268,623	425,615	603,634
	Interest on STD/SND		259,522	254,239	259,522	253,612
			1,343,680			
	Interest Income from FDR			418,775	1,000,204	80,047
22.00	Desis Formings Des Chars (FDC)		3,780,219	2,941,637	1,685,341	937,293
32.00	Basic Earnings Per Share (EPS) Profit attributable to the ordinary shareholders		21 056 202	62 677 157	2 622 756	10 100 101
	Number of ordinary shares outstanding during the p	period	21,056,293	63,677,457	2,632,756	42,422,194
	Basic Earnings Per Share (EPS)	Jenuu	98,371,100 <b>0.21</b>	98,371,100 <b>0.65</b>	<u>98,371,100</u> <b>0.03</b>	98,371,100 <b>0.43</b>
	Dasio Latingo i el Share (EFS)		0.21	0.00	0.03	0.43

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

		Amount in Taka			Amount in Taka					
		01 Ju	ly 2021 to 31 De	c 2021	01 July 2020 to 31 Dec 2020					
		M.D	Managers	Officers	M.D	Managers	Officers			
33.01	Remuneration:			,						
	Salary , Allowances	-	14,679,306	8,508,222	-	13,112,375	8,400,332			
	House Rent Allowance:									
	House Rent	-	3,669,827	2,127,056	-	3,528,094	2,100,083			
	Other Utilities	-	11,009,480	6,381,167	-	10,584,281	6,300,249			
		-	14,679,306	8,508,222	-	14,112,375	8,400,332			
	Leave Encashment	-	-	-	-		-			
	Provident fund		-	-	-		-			
		-	14,679,306	8,508,222	-	14,112,375	8,400,332			
	Number Of Employee	-	26	35	-	28	35			
33.02	House Rent Accommodation	Managers and Officers are entitled for House Rent Allowance.								
33.03	Transport	Senior Officia	als are provided	company's car	with free of	cost subject to lin	nit.			
33.04	Mobile Bill	Monthly mob	Monthly mobile bill is reimbursed as per approved limit.							
33.05	Medical	Manager and Officers are reimbursed Medical Allowance subject to approved limit.								

33.06 Remuneration

The Managing Director and Directors are not paid any remuneration except fee for attending Board of Directors' Meeting.

Amount in Taka

July- 2020 to Dec

2020

July- 2021 to

Dec-2021

#### 34.00 Key Management Personnel Compensation

In accordance with the para 17 of IAS 24 related party disclosure: Deputy General Manager and above senior officials are the Key management personnel of the company and paid the amount of compensation to the Personnel during the period is as follows :

	5,496,813
-	
-	-
-	-
-	-
5,884,613	5,496,813