Un-Audited

1st Quarter Financial Statements

30 September 2021

National Polymer Industries Limited

National Polymer Industries Limited

Statement of Financial Position (Un-Audited) As at 30 September 2021

Particulars	Notes	Amount	in Taka
	Notes	30 Sep 2021	30 June 2021
ASSETS			
Non-Current Assets	2		
Property, Plant & Equipment	4	1,786,896,762	1,623,629,173
Investment	5	387,184,328	376,514,587
Capital Work in Progress (CWIP)	6	210,033,788	239,197,593
Total Non-Current Assets		2,384,114,877	2,239,341,353
Current Assets			
Inventories	7	1,222,667,210	1,300,832,835
Accounts Receivables	8	1,126,640,080	1,168,475,262
Accrued Interest Receivable on FDR	9	6,899,538	2,408,179
Advance, Deposits & Pre-payments	10	221,022,943	226,186,180
Advance Income Tax	11	375,035,785	409,102,775
Cash & Cash Equivalents	12	602,043,520	693,459,809
Total Current Assets		3,554,309,075	3,800,465,040
TOTAL ASSETS		5,938,423,953	6,039,806,394
EQUITY & LIABILITIES			
Shareholders Equity & Reserves	12 [729,836,680	729,836,680
Share Capital	13 14	316,459,170	316,459,170
Share Premium	15		
Revaluation Reserve	16	496,260,922 466,850,038	496,260,922 425,835,699
Retained Earnings Total Shareholders Equity & Reserves	10	2,009,406,811	1,968,392,471
		2,001,100,01	
Non-Current Liabilities		207 (50 200	210 000 000
Long Term Loan - (Non-Current Maturity)	17	206,658,308	219,900,986
Deferred Tax Liability	18	79,485,014	79,485,014
Inter-Company Loan (Non-Current Maturity)	19	1,140,000,000	1,235,000,000
Total Non-Current Liabilities		1,426,143,322	1,534,386,000
Current Liabilities			
Short Term Loan	20	1,503,804,282	1,512,960,991
Long Term Loan (Current Maturity)	17	172,102,216	191,597,942
Bank Overdraft	21	264,680,897	276,651,509
Accounts Payable	22	36,731,499	34,726,580
Unclaimed Dividend Account	23	5,287,959	5,287,959
Inter-Company Loan (Current Maturity)	24	380,000,000	380,000,000
Provision for Expenses	25	22,685,049	21,009,359
WPPF & Welfare Fund	26	2,646,086	11,765,140
Provision for Taxation	27	114,935,831	103,028,442
Total Current Liabilities		2,502,873,820	2,537,027,922
TOTAL EQUITY & LIABILITIES	_	5,938,423,953	6,039,806,394
Net Asset Value (NAV) Per Share	36	27.53	30.49

The annexed notes form an integral part of these Financial Statements

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Chairman

Managing Director

Director

Company Secretary

Chief Financial Officer



National Polymer Industries Limited

Statement of Profit or Loss and Others Comprehensive Income (Un-Audited)

For the Period ended 30 September 2021

P. d. I	Nete	Amount i	n Taka
Particulars	Note	30 Sep 2021	30 Sep 2020
Revenue	28	1,133,119,296	838,210,806
Cost of Goods Sold	29	(956,070,354)	(709,061,980)
Gross Profit		177,048,943	129,148,826
Administrative, Selling and Distribution Expenses:			
Administrative Expenses	30	(46,572,352)	(40,016,955)
Selling and Distribution Expenses	31	(21,782,458)	(19,238,351)
Profit from Operations		108,694,133	69,893,519
Other Income		8,854,090	9,876,347
Finance Expense		(61,980,408)	(53,268,846)
Profit before WPPF and Taxation		55,567,814	26,501,021
WPPF and Welfare Fund	32	(2,646,086)	(1,261,953)
Provision for Tax	33	(11,907,389)	(6,309,767)
Net Profit for the Period	N.	41,014,339	18,929,301
Other Comprehensive Income/(Loss) for the Period			
Actuarial Loss on Defined Benefit Plan	12	-	_
Total Comprehensive Income for the Period		41,014,339	18,929,301
Basic Earnings Per Share (EPS)	34	0.56	0.52
Re-stated Earnings Per Share (EPS) for Right Issue	34	0.56	0.31

The annexed notes form an integral part of these Financial Statements

Chairman

Director

Chief Financial Officer



National Polymer Industries Limited Statement of Changes in Equity (Un-Audited)

For the period ended 30 September 2021

Particulars		A	mount in '000 Ta	ıka	
	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at 01 July 2021	729,836,680	316,459,170	496,260,922	425,835,699	1,968,392,472
Profit Earned during the year	-	-	-	41,014,339	41,014,339
Balance as at 30 September 2021	729,836,680	316,459,170	496,260,922	466,850,038	2,009,406,811

For the period ended 30 September 2020

Particulars		A	mount in '000 Ta	ka	
	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at 01 July 2020	364,918,340	134,000,000	496,260,922	313,904,444	1,309,083,706
Profit Earned during the year	-	-:	i -	18,929,301	18,929,301
Balance as at 30 September 2020	364,918,340	134,000,000	496,260,922	332,833,744	1,328,013,006

Chairman

Managing Director

Director

Chief Financial Officer



National Polymer Industries Limited Statement of Cash Flows (Un-Audited) For the year ended 30 June 2021

	Notes	Amount in	Taka
Particulars	Notes	30 Sep 2021	30 Sep 2020
Cash Flows from Operating Activities			
Collection from Sales and Others		1,174,954,478	701,531,462
Payment to Suppliers, Employees and Others		(820,186,954)	(684,806,100
0 18 to 18 t		354,767,524	16,725,362
Income Tax Paid	11	(42,299,340)	(23,824,870)
Financial Expenses		(39,263,482)	(10,629,724)
Net Cash Flows from Operating Activities		273,204,703	(17,729,232)
Cash Flows from Investing Activities			
Payment for acquisition of Property, Plant & Equipment	4.01	(169,868,600)	(121,138,504
Investment in FDR		(10,669,741)	
Capital Work in Progress (CWIP)	6	(12,500,000)	(37,556,000)
Net Cash used in Investing Activities	_	(193,038,341)	(158,694,504)
Cash Flows from Financing Activities			
Proceeds from Long Term Loan	Γ	19,645,416	58,039,802
Payment of Long Term Loan		(52,383,820)	(297,870,284)
Short Term Loan- Increase/(Decrease)		(21,127,321)	(1,412,630,213
Inter Company loan		(95,000,000)	1,900,000,000
Interest Paid on Long Term Loan		(22,716,926)	(42,639,122
Net Cash Flows/ (used) from Financing Activities	_	(171,582,651)	204,900,183
Net Increase/(Decrease) in Cash during the year	Г	(91,416,289)	28,476,447
Opening Cash & Cash Equivalents		693,459,809	261,638,140
Closing Cash & Cash Equivalents	12	602,043,520	290,114,587
Net Operating Cash Flow per Share	37	3.74	(0.49
The annexed notes form an integral	part of hes	Financial Statements	2111
Little	- 1-1		Dimentari
Chairman Managing	Director	•	Director

Company Secretary

Chief Financial Officer



National Polymer Industries Limited Notes to the Financial Statements (Un-Audited) As at and for the period ended 30 September 2021

1.00 Reporting Entity

1.1 Profile of the Company

1.1.1 Legal Status of the Company

National Polymer Industries Limited (the "Company") was incorporated under the Companies Act 1994 as a Public Limited Company by shares on June 26, 1987 and its shares are listed in the Stock Exchange (both in Dhaka and Chittagong Stock Exchange Ltd.) in Bangladesh during the year 1991 and 1995 respectively.

1.1.2 Address of Registered Office and Principal Place of Business

The Company's registered office is located at Squib Road, Nishatnagar, Tongi, Gazipur.

1.1.3 Nature of Business

The company owns and operates PVC Pipes, PVC Doors and Bottle grade PVC Compound Manufacturing Plant, produces and markets the same in the local and foreign markets.

1.1.4 Number of Employees:

The number of employees at year-end were 1007 and Board of Directors 06.

2.00 Structure, Content and Presentation of Financial Statements

Being the general purpose Financial Statements, the presentation of these Financial Statements is in accordance with the guidelines provided by IASs 1: "Presentation of Financial Statements". A complete set of Financial Statements comprise:

- (i) Statement of Financial Position as at September 30, 2021;
- (ii) Statement of Profit or Loss and Others Comprehensive Income for the period ended September 30, 2021;
- (iii) Statement of Changes in Equity for the period ended September 30, 2021;
- (iv) Statement of Cash Flows for the period ended September 30, 2021; and
- (v) Notes to the Financial Statements for the period ended September 30, 2021.

3.00 Significant Accounting Policies

3.01 Basis of Measurement of Elements of Financial Statements

The Financial Statements have been prepared in the historical cost basis, and therefore, do not taken into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with those of previous years.

3.02 Reporting Period

The Financial Statements covers the period from 1 July 2021 to 30 September 2021.

3.03 Statement on Compliance with Local Laws

The Financial Statements have been prepared in compliance with disclosure and presentational requirements:

- The Securities & Exchange Rules, 1987;
- International Accounting Standards (IASs) or International Financial Reporting Standards (IFRSs) as applicable in Bangladesh;
- Financial Reporting Act, 2015;
- · The Listing Rules of Dhaka Stock Exchanges Ltd.;
- The Listing Rules of Chittagong Stock Exchanges Ltd.;
- · The Companies Act 1994;
- · Income Tax Ordinance 1984 and Rules;
- VAT Act 2012;
- VAT Rules 2012;
- · Other relevant local laws and rules.

3.04 Going Concern

As per IASs-1, a company is required to assess at the end of each year to make assessment of its capability to continue as going concern. Management of the company makes such assessment each year. The company has adequate resources to continue its' operation for the foreseeable future and has wide coverage of its liabilities. For this reason, the directors continue to adopt going concern assumption while preparing the Financial Statements.

3.05 Accrual Basis

The Financial Statements have been prepared, except for Cash Flow Statements, using the accrual basis of accounting.

3.06 Use of Estimates and Judgments

The preparation of Financial Statements in conformity with International Accounting Standards (IASs) or International Financial Reporting Standards (IFRSs) requires the management to make estimates and assumptions that affect the amounts of assets, liabilities, revenue, costs, expenses and other comprehensive income/(loss) that are reported in the Financial Statements and accompanying disclosures.

These estimates are based on management's best knowledge of current events, historical experience, actions that the company may undertake in future and on various other assumptions that are believed to be reasonable under circumstances.



3.07 Property, Plant & Equipment (PPE)

Property, Plant & Equipment are recognized if it is probable that future economic benefits associated with the assets will flow to the company and the cost of the assets can be reliably measured. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc.

Subsequent Costs

The cost of replacing part of an item of Property, Plant and Equipment's is recognized in the carrying amount of an item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of Property, Plant and Equipment are recognized in the Statement of Comprehensive Income as incurred.

Depreciation

Depreciation is provided on the cost of the assets after commissioning, over the period of their expected useful lives, in accordance with the provisions of IASs 16: Property, Plant and Equipment Depreciation is charged on addition during the period when it is available for use. Depreciation is charged on all fixed assets except land and land development on reducing balance method at the following rates:

Particular of Assets	Rate of
Farticular of Assets	Depreciation
Factory Building, Factory Laboratory	20%
Office, Administrative & Godown Shed	10%
Factory Boundary Wall	10%
Plant and Machinery & Local Machinery	20%
Furniture and Fixtures	10%
Office Equipment	10%
Vehicles	20%
Titas Gas Installation	10%
Gas Generator & Diesel Generator	20%
Machine Shed & Steel Rack	10%

Retirements and Disposals

When fixed assets are sold, the cost and accumulated depreciation are eliminated and revenue gain or loss (if any) is reflected in the Statement of Comprehensive Income that is determined on the basis of net book value of the assets and net sales proceeds or realized amount

3.08 Accrual basis of Capital Work in Progress:

Capital work in progress consists of acquisition costs of plant and machinery, capital components and related installation cost until the date placed in service. In case of import of components, capital work in progress is recognized when risks and rewards associated with such assets are transferred to the company, that is, at the time of shipment is confirmed by the supplier.

3.09 Application of Standards

Status of application of IASs and IFRSs is presented below of the company for the period under audit:

Name of the Accounting Standards	Ref.	Status
First-time adoption of International Financial Reporting Standards	IFRSs-I	Not applicable
Share Based Payment	IFRSs-2	Not applicable
Business Combinations	IFRSs-3	Not applicable
Non-current Assets Held for Sale and Discontinued Operations	IFRSs-5	Not applicable
Exploration for and Evaluation of Mineral Resources	IFRSs-6	Not applicable
Financial Instruments: Disclosures	IFRSs-7	Applied
Operating Segments	IFRSs-8	Not applicable
Financial Instruments	IFRSs-9	Applied
Consolidated Financial Statements	IFRSs-10	Not applicable
Joint Arrangements	IFRSs-11	Not applicable
Disclosure of Interest in other Entities	IFRSs-I2	Not applicable
Fair Value Measurement	IFRSs-I3	Not applicable
Regulatory Deferral Accounts	IFRSs-I4	Not applicable
Revenue from Contracts with Customers	IFRSs-I5	Applied
Leases	IFRSs-I6	Not applicable
Insurance Contracts	IFRSs-I7	Not applicable
Presentation of Financial Statements	IASs-1	Applied
Inventories	IASs-2	Applied
Statement of Cash Flows	IASs-7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	IASs-8	Applied



	1.0.10	7
Events after the Reporting Period	IASs-10	Applied
Income Taxes	IASs-12	Applied
Property, Plant and Equipment	IASs-16	Applied
Employee Benefits	IASs-19	Applied
Accounting for Government Grants and Disclosure of Government Assistance	IASs-20	Applied
The Effects of Changes in Foreign Exchange Rates	IASs-21	Applied
Borrowing Costs	IASs-23	Applied
Related Party Disclosures	IASs-24	Applied
Investments in Associates	IASs-28	Not applicable
Earnings per Share	IASs-33	Applied
Interim Financial Reporting	IASs-34	Applied
Intangible Assets	IASs-38	Not Applicable
Financial instruments: Recognition and Measurement	IASs-39	Applied
Investment Property	IASs-40	Not applicable
Agriculture	IASs-41	Not applicable

3.10 Inventory

Inventories are measured at lower of cost and net realizable value in accordance with IASs-2 (Inventories). The cost of inventories includes expenditure incurred for acquiring the inventories, production or conversion costs and other costs in bringing them to their existing location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Raw materials in transit are valued at cost. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses. The weighted average cost method has been used to determine the value of inventory.

3 12 Tavation

Income tax expense comprises of current and deferred taxes. It is recognized in the Statement of Comprehensive Income and accounted for in accordance with the requirements of IASs 12: Income Taxes.

i Current Taxation

The tax currently payable is based on the Taxable profit for the year and any adjustment to tax payable in respect of previous year. The company is a Publicly Traded Company. As per the Income Tax Ordinance, 1984 the rate of taxation applied at the rate of 22.50%.

ii. Deferred Taxation

The company does not require to compute deferred tax on PPE, because it charges depreciation as per method, conditions and rate(s) as specified in the 3rd Schedule of the Income Tax Ordinance, 1984. Depreciation has been charged on all items of Fixed Assets except for Land and Land Development on **Reducing Balance Method.** During the period, there were no temporary difference/s between Tax Base and Carrying Amount of an Asset or Liability.

3.13 Revaluation Reserve

Revaluation reserve arose from the revaluation of land and land development which were revalued on 25th June 2006 by M/S. GEOTECH Survey company (pvt) Ltd, a firm of professional valuers on the basis of market price prevailing in the country. The difference between revaluation and actual book value has been reported in accounts under the head Revaluation Reserve.

The company has revaluated (under 'Fair Value' method) its own land in the year of 2015 located at Squib Road, Tongi Industrial Area, Gazipur by independent valuer Mahfel Huq & Co. The area of the land is 311.10 Decimals. Book value of the land was Taka 67,411,905. After valuation, this is increased to 597,312,000. Revalued amount is Taka 529,900,095.

Particulars	2021-22	2020-21
Revalued Amount as on 4 May 2015	597,312,000	597,312,000
Book Value as on Revaluation date	(67,411,905)	(67,411,905)
Revaluation Reserve without Charging Capital Gain	529,900,095	529,900,095
Deferred Tax Liability @15% on Tk. 529,900,095	(79,485,014)	(79,485,014)
	450,415,081	450,415,081
Add: Opening Balance of Revaluation Reserve	45,845,841	45,845,841
Revaluation Reserve	496,260,922	496,260,922

3.14 Earnings Per Share:

The Company calculates Earnings Per Shares (EPS) in accordance with IASs 32 & 33 "Diluted Earnings Per Share" & "Earnings per Shares" which has been shown on the face of Statement of Comprehensive Income and, the computation of EPS is stated in Note 34. Earning per share (EPS) has been computed by dividing the profit after tax (PAT) by the number of ordinary shares outstanding as on 30 September 2021 as per IASs-33 "Earnings per Shares".



3.15 Basic Earnings / Loss:

This represents earnings / loss for the year attributable to ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit / loss after tax for the year has been considered as fully attributable to the ordinary shareholders.

3.16 Diluted Earnings Per Share:

The Company issued 1:1 right share to the share holder as per approval of Bangladesh Security Exchange Commission (BSEC). Approval Consent Ref. No. BSEC/CI/RI-123/2019/293 Dated: 15 December 2020. As per IASs 32 the Company calculated Diluted Earning Per Share based on subscription dated 28.02.2021 and theoretical ex-rights fair value method.

3.17 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with IASs 7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules 1987 and considering the provision of Paragraph 19 of IASs 7 which provides that "Enterprise are Encouraged to Report Cash Flow From Operating Activities Using the Direct Method".

3.18 Regarding tax depreciation and accounts depreciation:

The Company doesn't require computing deferred tax because the company charges depreciation as per depreciation rate/s mentioned in the third schedule of the ITO 1984. So, there is no temporary difference between the tax base of an asset or liability and its carrying amount in the financial statements. Both Depreciation Rate given below:

Particular of Assets	Depreciation Rate as per book of Accounts	Depreciation Rate as per Third Schedule
Factory Building, Factory Laboratory	20%	20%
Office, Administrative & Godown Shed	10%	10%
Factory Boundary Wall	10%	10%
Plant and Machinery & Local Machinery	20%	20%
Furniture and Fixtures	10%	10%
Office Equipment	20%	20%
Vehicles	20%	20%
Titas Gas Installation	10%	10%
Gas Generator & Diesel Generator	20%	20%
Machine Shed & Steel Rack	10%	10%

3.19 Deviation of Revenue & EPS:

Taking some cost control masure COGS decreased from 84.59% to 84.38% though raw material price was high and increase number of outstanding shares for right issue, so, EPS is almost same than comparative year. But total Comprehensive Income for the Period increased from 2.26% to 3.62% in taka which was 1.36% growth.

3.20 Deviation of NOCF:

Net Operating Cash Flows is just the resultant figure of Cash Inflows and Outflows from Operating Activities. Therefore, Net Operating Cash Flows increases, if only Cash Inflows is higher than Cash Outflows in a particular period and vice versa.

Net Operating Cash Flows has been increased because of Cash Outflows for the reported period was lower than Cash Inflows and the main reasons are –

Due to cash sale and receivable collection increased than comparative period.

3.21 General

- i. Figures have been rounded off to the nearest taka.
- ii. Previous period's/year's figures have been rearranged wherever considered necessary to ensure comparability with the current year.
- iii. The Company publishes its quarterly accounts as per IASs 34 "Interim Financial Reporting" and the Bangladesh Securities and Exchange Commission (BSEC) Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018.



National Polymer Industries Limited As at and for the period ended 30 September 2021

Note 4.00: Property, Plant and Equipment

As on Additions Adjustment/			COST (Taka)	Taka)			D	DEPRECIATION (Taka)	(Taka)		Written Down
49,718,575 78,062,200 - 127,780,775 - 4,6 575,445,936 - - 216,695,142 - 4,6 1,983,246,901 122,533,805 - 2,105,780,706 20,0% 1,151,577,317 41,5 179,420 - - 2,105,780,706 20,0% 1,151,577,317 41,5 4,045,033 - - 2,105,780,706 20,0% 1,151,577,317 41,5 4,045,033 - - 4,045,035 10,0% 1,143,73,94 2,288,132 - - 2,288,132 10,0% 1,733,822 7,567,273 4000 - 7,571,273 10,0% 1,733,822 114,377,413 11,400,000 - 7,571,273 10,0% 79,669,516 1,7 47,272,969 - 47,675,369 10,0% 28,175,593 4	Assets Category	As on 01.07.2021	Additions during the Year	Adjustment/ Sales during the Year	Total as on 30.09.2021		Cumulative as on 01.07.2021	Charged during the Year	Adjustment/ Sales during the Year	Cumulative as on 30.09.2021	Value as on 30.09.2021
49,718,575 78,062,200 - 127,780,775 - <t< td=""><td>Land & Land Dev.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Land & Land Dev.										
575,745,936 - - 575,745,936 - - 4,6 216,695,142 - - 216,695,142 20.0% 1,124,663,137 4,6 1,981,246,901 122,533,805 - 2,105,780,706 20.0% 1,131,577,317 41,5 179,420 - - 3,174,845 10.0% 27,918,855 1 4,045,053 - - 4,045,035 10.0% 3,229,445 82,519,490 - - 2,288,132 10.0% 1,733,822 7,567,273 4,000 - 7,571,273 10.0% 4,352,902 114,377,413 11,400,000 - 47,675,369 10.0% 79,669,316 1,733,822 47,272,969 402,400 - 47,675,369 10.0% 28,175,904 43,675,593 44,655,93	Cost	49,718,575	78,062,200	r	127,780,775	r.	T:	16	1	91	127,780,775
216,695,142 - 216,695,142 20.0% 124,663,137 4,6 1,983,246,901 122,533,805 - 2,105,780,706 20.0% 1,151,577,317 41,5 179,420 - - 4,045,035 10.0% 7,918,855 1 4,045,033 - - 4,045,035 10.0% 3,229,445 82,519,490 - - 2,288,132 10.0% 1,733,822 7,567,273 4,000 - 7,571,273 10.0% 4,352,902 114,377,413 11,400,000 - 7,571,273 10.0% 79,669,316 47,272,969 402,400 - 47,675,369 10.0% 28,175,90	Revaluation	575,745,936	ì	E	575,745,936	£			340		575,745,936
1,983,246,901 122,533,805 - 2,105,780,706 20.0% 1,151,577,317 41,5 35,174,845 - - 35,174,845 10.0% 27,918,855 1 179,420 - - 179,420 20.0% 174,294 4,045,053 - - 4,045,053 10.0% 3,229,445 82,519,490 - - 2,288,132 10.0% 73,706,094 4 7,567,273 4,000 - 7,571,273 10.0% 4,352,902 114,377,413 11,400,000 - 47,675,369 10.0% 79,669,316 1,7 47,272,969 402,400 - 47,675,369 10.0% 28,175,90 4	Factory Buildings	216,695,142		i	216,695,142	20.0%	124,663,137	4,601,600	(1)	129,264,737	87,430,405
35,174,845 - 35,174,845 10.0% 27,918,855 1 1 179,420	Plant & Machinery	1,983,246,901	122,533,805		2,105,780,706	20.0%	1,151,577,317	41,583,479	(1)	1,193,160,796	912,619,910
179,420 - - 179,420 174,294 4,045,053 - - 4,045,053 10.0% 174,294 2,288,132 - - 2,288,132 10.0% 73,706,094 4 7,567,273 4,000 - 7,571,273 10.0% 4,352,902 114,377,413 11,400,000 - 77,673,36 10.0% 79,669,516 1,73 47,272,969 402,400 - 47,675,369 10.0% 28,175,97 4	Godown Shed & Steel Rack	35,174,845		43	35,174,845	10.0%	27,918,855	181,400	3	28,100,255	7,074,590
windary Wall 4,045,053 - - 4,045,053 10.0% 3,229,445 Installation 2,288,132 - - 2,288,132 10.0% 73,706,094 4 7,567,273 4,000 - 2,288,132 10.0% 1,733,822 1,733,822 8 Eixtures 7,567,273 4,000 - 7,571,273 10.0% 4,352,902 114,377,413 11,400,000 - 47,675,369 10.0% 28,176,593 4 inpment 47,272,969 402,400 - 47,675,369 10.0% 28,176,593 4	Factory Laboratory	179,420		- 10	179,420	20.0%	174,294	256	Э.	174,550	4,870
R2,519,490	Factory Boundary Wall	4.045,053	-	e	4,045,053	10.0%	3,229,445	20,390	9	3,249,836	795,217
Resistance 2,288,132 4,000 2,288,132 10.0% 1,733,822 Resistances 7,567,273 4,000 7,571,273 10.0% 4,352,902 1,732,902 Inpment 47,272,969 402,400 402,400 40,675,369 10.0% 78,165,593 44,675,369	Generator	82,519,490	1	E	82,519,490	20.0%	73,706,094	440,670	1	74,146,764	8,372,726
7,567,273 4,000 - 7,571,273 10.0% 4,352,902 114,377,413 11,400,000 - 125,777,413 20.0% 79,669,516 47,272,969 402,400 - 47,675,369 10.0% 28,176,593	Titas Gas Installation	2,288,132		ı	2,288,132	10.0%	1,733,822	13,858	j	1,747,680	540,452
114,377,413 11,400,000 125,777,413 20.0% 79,669,516 47,272,969 402,400 47,675,369 10.0% 28,176,593	Furniture & Fixtures	7,567,273	4,000	t	7,571,273	10.0%	4,352,902	80,359	1	4,433,261	3,138,012
Tuipment 47,272,969 402,400 - 47,675,369 10.0% 28,176,593	Vehicles	114,377,413	11,400,000		125,777,413	20.0%	79,669,516	1,735,395	1	81,404,910	44,372,503
200 100 100 1 110 100 CC 100 C	Office Equipment	47,272,969	402,400	1	47,675,369	10.0%	28,176,593	477,409	i	28,654,002	19,021,367
3,118,831,149 212,402,405 - 3,331,123,3354 1,493,201,976	As at 30 September 2021	3,118,831,149	212,402,405	1	3,331,233,554		1,495,201,976	49,134,817	1	1,544,336,793	1,786,896,762

Depreciation allocated to:

Cost of Goods Sold (Note-29) Administrative Expenses (Note-30)

46,841,653 2,293,164 49,134,817



		00000	
4.01	Property, Plant & Equipment	2 110 921 140	2,874,808,389
	Opening Balance	3,118,831,149	244,022,761
	Addition during the year	212,402,405 3,331,233,554	3,118,831,149
	Cost as at 30 June 2021		
	Accumulated Depreciation	(1,544,336,793)	(1,495,201,976)
	Closing Balance (Details in Note- 4.00)	1,786,896,762	1,623,629,173
	Depreciation is charged on all Fixed Assets except for Land and Land Development on reducing	ng balance method.	
5.00	Investment	125 007 607	125,668,536
	FDR in Uttara Finance & Investment Ltd.	135,807,687	
	Addition During the year	10,139,151	10,139,151
		145,946,838	135,807,687
	FDR in IPDC	77,450,833	75,245,000
	Addition During the year	206,969	2,205,833
		77,657,802	77,450,833
	FDR in SCB	50,000,000	50,000,000
	FDR in One Bank	113,579,688	113,256,067
		387,184,328	376,514,587
6.00	Capital Work in Progress (CWIP)		
	Capital Machinery in Transit	112,100,000	112,100,000
	Transferred to Plant and Machinery during the year	(42,533,805)	-
	Control of the contro	69,566,195	112,100,000
	Opening Civil Construction	55,813,593	53,257,593
	Civil Construction in Progress during the year	12,500,000	2,556,000
	CIVIL COMMUNICION IN A TOP COMMUNICATION OF THE COM	68,313,593	55,813,593
	Advance for Land & Land Development	72,154,000	71,284,000
	Advance for Earlie & Earlie Development	72,154,000	71,284,000
		210,033,788	239,197,593
7.00	Inventories		
7.00	Raw Materials	556,315,462	593,315,462
	Work in Process	45,709,794	40,812,317
	Finished Goods	414,560,136	453,560,136
	Stores and Spares	13,103,455	12,479,481
	Stock in Transit	189,017,038	196,892,748
		3,961,326	3,772,691
	Packing Materials	1,222,667,210	1,300,832,835
8.00	Accounts Receivables	1,126,640,080	1,168,475,262
	Receivables against Sales	1,126,640,080	1,168,475,262
	Day Range	Amount in Taka	Amount in Taka
	Below 30 days	632,157,749	655,631,470
	Below 90 days	396,464,644	411,186,445
	Below 90 days Below 180 days	92,384,487	95,814,971
	Above 180 Below 1 Year	5,633,200	5,842,376
		1,126,640,080	1,168,475,262
	Total a) This is unsecured considered good and is falling due within one year.	1,120,040,000	2,200,170,000

Amount in Taka
30 Sep 2021 30 June 2021

- a) This is unsecured, considered good and is falling due within one year.
- b) No amount is considered doubtful or bad and therefore no provision is made in the Financial Statements.
- c) No amount is due by any Director or other Officer of the company and any of them severally or jointly with any other person.

Accrued Interest Receivable on FDR	Interest Rate	FDR No.	Maturity Date	30 Sep 2021	30 June 2021
Uttara Finance & Investment Ltd.	9.00%	10224/17	31 May 2022	4,074,231	1,018,558
IPDC Finance Limited	5.25%	2592	08 July 2022	35,300	140,910
IPDC Finance Limited	5.75%	8901	13 Jan 2022	336,855	218,890
IPDC Finance Limited	6.50%	7574	26 Nov 2021	301,477	212,224
IPDC Finance Limited	5.75%	2590	01 Aug 2021	55,842	152,990
IPDC Finance Limited	5.75%	1625	28 May 2022	157,925	41,423
IPDC Finance Limited	5.25%	8684	11 May 2022	1,013,542	357,292
Standard Chartered Bank Ltd.	5.25%	8138	23 June 2022	707,292	51,042
One Bank Limited (Six Months)	4.60%	2198	15 Sep 2021	17,939	17,755
One Bank Limited (Six Months)	4.60%	2187	15 Sep 2021	171,352	169,596
One Bank Limited (Six Months)	4.60%	2201	15 Sep 2021	27,783	27,499
(on the same)				6,899,538	2,408,179



10.00 Advance, Deposit & Pre-payments Advance to Suppliers Advance to Employee Advance against Brand Development 9,518,255 6,700,505 7,504,452 Advance against Brand Development 6,781,743 5,706,413 5,706,413 5,706,410 7,504,452 7,504,45			Amount in	Taka
10.00 Advance, Deposit & Pre-payments Advance to Suppliers Copening Balance Copening Copening Balance Copening				
Advance to Suppliers Opening Blallance Add During the Year Spiring the Year Bill Adjustment Possible Add During the Year Bill Adjustment Advance to Employee Advance against Brand Development Advance to Employee Advance against Brand Development Other Advance against Brand Development Other Advances Spiring Sp	10.00	Advance, Deposit & Pre-payments		V
Opening Balance	10.00			
Add During the Year Bill Adjustment 9,518,255 6,700,300 Advance to Employee Advance against Brand Development Other Advances Scarrity Deposits Security Deposit Margin, Tender Earnest Money & other Deposits Security Deposit Margin, Tender Earnest Money & other Deposits Deposit for Utilities Prepaid Rent Value Added Tax (VAT) Prepayments: Prepaid Rent Value Added Tax (VAT) Prepayments: Prepaid Rent Value Added Tax (VAT) 108,933,352 116,688,025 21,002,943 221,002,			6,700,505	15,636,539
Bill Adjustment			2,817,750	2,254,200
Advance to Employee Advance against Brand Development Advance against Brand Development Advances Beginst Brand Development Advances Advances Beginst Brand Development Advances Security Deposit Margin, Tender Earnest Money & other Deposits Security Deposit Margin, Tender Earnest Money & other Deposits Deposit for Utilities Advance to Utilities Advances Beginst Brand Beginst Brand Prepayments: Prepaid Rent Value Added Tax (VAT) Avance Advances Prepaid Rent Value Added Tax (VAT) Avances Beginst Brand Advance of Tk. 7,564,452 includes advance to officers mostly for official purpose. b) No amount is due by the Directors, including Managing Director or officer of the company and any of them severally or jointly with any other person except as stated in (a above. 11.00 Advance Income Tax Opening balance ATT Paid at Port (Export, Local & Others) ATT Paid at Port (Export, Local & Others) ATT On Bangladesh Bank Cash Assistance ATT on Bangladesh Bank Cash Assistance ATT on Brit Interest ATT Refund up to 2019 FY Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 12.00 Cash & Cash Equivalents Cash in Hand Cash at Bank Authorized: 30,000,000 Ordinary Shares of Taka 10 each 11,11,11,11,11,11,11,11,11,11,11,11,11,			-	(11,190,234)
Advance against Brand Development (A24 347 51 1410,245 Oher Advances against Brand Development (1,424 347 1410,245 1471,455) Deposits: 3,359 800 3,385 980		Diff (A) distribution	9,518,255	6,700,505
Advance against Brand Development (0,781,743 5,796,361 Orther Advances (1,424,347 1,410,245 1,41		Advance to Employee	7,723,305	7,564,452
Deposits 1,424,347 1,410,325			6,781,743	5,796,361
Deposits: Security Deposit			1,424,347	1,410,245
Security Deposit 3,89,900 3,89,900 3,89,900 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 4,931		Offici Advances	25,447,651	21,471,563
Security Deposit 3,89,900 3,89,900 3,89,900 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 3,976,619 4,931		Deposits:		
Margin, Tender Earnest Money & other Deposits \$2,508,564 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$3,976,619 \$1,000 \$1,00			3,859,800	3,859,800
Deposit for Utilities 3,376,619 3,976,019 6,0344,983 6,0344,983 6,0344,983 6,0344,983 6,0344,983 6,0344,983 6,0344,983 7,248 7			52,508,564	52,508,564
Prepayments: 26,296,957 27,681,007 Value Added Tax (VAT)			3,976,619	3,976,619
Prepaid Rent 126,296,957 27,681,000 108,933,352 116,688,022 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,309 144,369,634 135,230,239 130,221,032,943 130,221,752 130,231,23			60,344,983	60,344,983
Value Added Tax (VAT)		Prepayments:		27 (21 007
135,230,309		Prepaid Rent		
a) Employees advance of Tk. 7,564,452 includes advance to officers mostly for official purpose. b) No amount is due by the Directors; including Managing Director or officer of the company and any of them severally or jointly with any other person except as stated in (a) above. 11.00 Advance Income Tax Opening balance AIT Paid at Port (Import Stage) AIT Paid at Port (Import Stage) AIT on Vehicles AIT on Vehicles AIT on January (Import Stage) AIT on January (Import Stage) AIT on Bangladesh Bank Cash Assistance AIT on FDR interest AIT on FDR interest AIT on FDR interest AIT on Export Income Tax Assessment (Income Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 12.00 Cash & Cash Equivalents Cash in Hand Cash at Bank Authorized: 300,000,000 Ordinary Shares of Taka 10 each II) 134,0000 Ordinary Shares of Taka 10 each II) 134,0000 Ordinary Shares of Taka 10 each III) 134,0000 Rights Shares of Taka 10 each (II) 134,0000 Rights Shares of Taka 10 each (II) 40,000 Rights Shares of Taka 10 each (II) 40,000 Rights Shares of Taka 10 each (II) 40,000 Rights Shares of Taka 10 each (III) 40,000 Rights Shares of Taka 10 eac		Value Added Tax (VAT)		
a) Employees advance of Tk. 7,564,452 includes advance to officers mostly for official purpose. b) No amount is due by the Directors, including Managing Director or officer of the company and any of them severally or jointly with any other person except as stated in (a) above. 11.00 Advance Income Tax Opening balance AIT Paid at Port (Import Stage) AIT Paid at Port (Export, Local & Others) AIT on Vehicles AIT on Bangladesh Bank Cash Assistance AIT Paid at Port (Import Stage) AIT on FDR interest AIT on FDR interest AIT on FDR interest AIT Refund up to 2019 FY Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 12.00 Cash & Cash Equivalents Cash in Hand Cash at Bank Cash at Bank Authorized: 300,000,000 Ordinary Shares of Taka 10 each 11.10 134,0000 Ordinary Shares of Taka 10 each 11.10 134,0000 Rights				
b) No amount is due by the Directors, including Managing Director or officer of the company and any of them severally or jointly with any other person except as stated in (a) above. 11.00 Advance Income Tax Opening balance AIT Paid at Port (Import Stage) AIT Paid at Port (Export, Local & Others) AIT on Vehicles AIT on Withcles AIT on Bangladesh Bank Cash Assistance AIT on Bangladesh Bank Cash Assistance AIT on ER interest AIT on ER interest AIT on ER interest AIT on ER interest AIT on Stage S			221,022,943	220,180,180
ATP Paid at Port (Import Stage) 35,862,055 170,110,167 ATT Paid at Port (Export, Local & Others) 6,253,797 25,511,187 AIT on Vehicles 98,600 784,765 ATT on Bangladesh Bank Cash Assistance 98,600 784,765 AIT on FDR interest 84,888 1,506,626 AIT on FDR interest 84,888 1,506,626 AIT on FDR interest 84,888 1,506,626 AIT Refund up to 2019 FY (76,366,330) Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 375,035,785 409,102,775 AUTO Cash & Cash Equivalents 6,598,500 3,530,600 Cash in Hand 6,598,500 693,459,805 Cash in Hand 6,598,500 693,459,805 Authorized: 300,000,000 Ordinary Shares of Taka 10 each 3,000,000,000 3,000,000,000 Issued, Subscribed and Paid-up: 134,0000 13,400,000 IJ 134,0000 Ordinary Shares of Taka 10 each 13,400,000 13,400,000 IJ 134,0000 Ordinary Shares of Taka 10 each (1:1) 13,400,000 13,400,000 IJ 19,508,0000 Rights Shares of Taka 10 each (1:2) 53,600,000 53,600,000 IJ 19,509,0000 Rights Shares of Taka 10 each (1:2) 53,600,000 53,600,000 IJ 19,509,000 Rights Shares of Taka 10 each (1:2) 53,600,000 53,600,000 V) 2,597,192 Bonus Shares of Taka 10 each (1:2) 53,93,848 50,000 53,800,000 VI) 3,405,207 Bonus Shares of Taka 10 each (1:2) 53,93,848 50,000 53,93,848 VIJ 3,405,207 Bonus Shares of Taka 10 each (1:2) 53,93,848 53,93,848 VIJ 3,539,348 Bonus Shares of Taka 10 each (1:2) 53,93,848 53,93,848 VIJ 6,580,494 Bonus Shares of Taka 10 each (1:2) 53,93,848 53,93,848 VIJ 6,580,494 Bonus Shares of Taka 10 each (1:2) 53,93,848 53,93,848 VIJ 6,880,494 Bonus Shares of Taka 10 each (1:2) 53,93,848 53,93,848 VIJ 6,383,848 Bonus Shares of Taka 10 each (1:2) 53,93,848 VIJ 6,383,848 Bonus Shares of Taka 10 each (1:2) 53,93,848 VIJ 6,880,494 Bonus Shares of Taka 10 each (1:2) 53,93,848 VIJ 7,933,848 Bonus Shares of Taka 10 each (1:2) 53,93,848 VIJ 8,384	11.00			
Alt Paid at Port (Export, Local & Others) Alt Paid at Port (Export, Local & Others) Alt on Vehicles Alt on Vehicles Alt on FDR interest Alt on FDR interest Alt Refund up to 2019 FY Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 12.00 Cash & Cash Equivalents Cash in Hand Cash at Bank Cash at Bank Cash at Bank Cash at Bank Authorized: 300,000,000 Ordinary Shares of Taka 10 each I) 134,0000 Ordinary Shares of Taka 10 each (1:1) I) 134,0000 Rights Shares of Taka 10 each (1:1) II) 353,000 Rights Shares of Taka 10 each V) 2,597,192 Bonus Shares of Taka 10 each V) 2,597,192 Bonus Shares of Taka 10 each V) 2,597,192 Bonus Shares of Taka 10 each V) 13,405,207 Bonus Shares of Taka 10 each Authorized: 316,459,170 316,459,170 316,459,170 316,459,170 316,459,170		Opening balance	The state of the s	
AlT Patt or Not (Export, Details Contents) AlT on Vehicles AlT on Bangladesh Bank Cash Assistance AlT on FDR interest Alt on F		AIT Paid at Port (Import Stage)	A STATE OF THE PARTY OF THE PAR	
AIT on Vehicles AIT on Banjadesh Bank Cash Assistance AIT on FDR interest AIT on FDR interest AIT Refund up to 2019 FY Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 12.00 Cash & Cash Equivalents Cash in Hand Cash at Bank Cash at Cash a		AIT Paid at Port (Export, Local & Others)	6,253,797	
AlT on FDR interest AlT on FDR interest AlT Refund up to 2019 FY Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 12.00 Cash & Cash Equivalents Cash in Hand Cash at Bank Cash at Cash at Cash At 00,000,000 Cash at Cas			-	
All Refund up to 2019 FY Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 375,035,785		AIT on Bangladesh Bank Cash Assistance		The state of the s
Prior Year Adjustment on Income Tax Assessment (Income Year 2018-2019) 375,035,785 409,102,775		AIT on FDR interest	to the same of the	1,506,620
Clincome Year 2018-2019 375,035,785 409,102,775 12.00 Cash & Cash Equivalents Cash in Hand 6,598,500 3,530,600 689,929,200 602,043,520 689,929,200 602,043,520 693,459,805 13.00 Share Capital Authorized: 300,000,000 Ordinary Shares of Taka 10 each 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 13,400,000 10,10		AIT Refund up to 2019 FY	(76,366,330)	-
Clincome Year 2018-2019) 375,035,785 409,102,775 12.00 Cash & Cash Equivalents Cash in Hand 6,598,500 3,530,600 Cash at Bank 595,445,020 689,929,205 602,043,520 693,459,805 13.00 Share Capital Authorized: 30,000,000,000 70,000,000 Sused, Subscribed and Paid-up: 134,000,000 13,400,000 IJ 34,0000 Ordinary Shares of Taka 10 each 13,400,000 13,400,000 IJ 134,0000 Rights Shares of Taka 10 each 13,400,000 33,600,000 33,600,000 IJ 1936,0000 Rights Shares of Taka 10 each 13,400,000 53,600,000 53,600,000 IV) 6,388,845 Bonus Shares of Taka 10 each 63,888,450 63,888,450 63,888,450 IV) 6,388,845 Bonus Shares of Taka 10 each 25,971,920 25,971,920 VI) 3,405,207 Bonus Shares of Taka 10 each 34,052,070 34,052,070 VII) 4,086,248 Bonus Shares of Taka 10 each 40,862,480 40,862,480 VIII) 5,393,848 Bonus Shares of Taka 10 each 53,933,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 53,933,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 54,918,340 364,918,340 X) 1:1 Right Shares of Taka 10 each 36,918,340 364,918,340 X) 6,580,494 Bonus Shares of Taka 10 each 36,918,340 364,918,340 X) 1:1 Right Shares of Taka 250 each (January 2009) 316,459,170 134,000,000 Total 36,401,834 Shares of Taka 05 each (February 2021) 182,459,170		Prior Year Adjustment on Income Tax Assessment		(58,093,099
12.00 Cash & Cash Equivalents 6,598,500 3,530,600 595,445,020 689,929,205 602,043,520 689,929,205 602,043,520 693,459,805 602,043,520 693,459,805 602,043,520 693,459,805 602,043,520 693,459,805 602,043,520 693,459,805 602,043,520 693,459,805 602,043,520 602,043,520 693,459,805 602,043,520		(Income Year 2018-2019)		
Cash in Hand Cash at Bank 6,598,500 3,530,600 595,445,020 689,929,205 602,043,520 693,459,805 13.00 Share Capital Authorized: 300,000,000 Ordinary Shares of Taka 10 each Issued, Subscribed and Paid-up: 1) 134,0000 Ordinary Shares of Taka 10 each II) 134,0000 Rights Shares of Taka 10 each (1:1) 1134,0000 Rights Shares of Taka 10 each (1:2) 1V) 6,388,845 Bonus Shares of Taka 10 each 1V) 2,597,192 Bonus Shares of Taka 10 each 1V) 3,405,207 Bonus Shares of Taka 10 each 1VII) 3,405,207 Bonus Shares of Taka 10 each 1VII) 5,393,848 Bonus Shares of Taka 10 each 1X) 6,580,494 Bonus Sh			375,035,785	409,102,775
Cash in Hand Cash at Bank 6,598,500 3,530,600 595,445,020 689,929,205 602,043,520 693,459,805 13.00 Share Capital Authorized: 300,000,000 Ordinary Shares of Taka 10 each Issued, Subscribed and Paid-up: 1) 134,0000 Ordinary Shares of Taka 10 each II) 134,0000 Rights Shares of Taka 10 each (1:1) 1134,0000 Rights Shares of Taka 10 each (1:2) 1V) 6,388,845 Bonus Shares of Taka 10 each 1V) 2,597,192 Bonus Shares of Taka 10 each 1V) 3,405,207 Bonus Shares of Taka 10 each 1VII) 3,305,207 Bonus Shares of Taka 10 each 1VII) 5,393,848 Bonus Shares of Taka 10 each 1X) 6,580,494 Bonus Sh	12.00	Cook & Cook Equivalents		
Cash at Bank Cash at Bank Share Capital Authorized: 300,000,000 Ordinary Shares of Taka 10 each Issued, Subscribed and Paid-up: 1) 134,0000 Ordinary Shares of Taka 10 each II) 134,0000 Ordinary Shares of Taka 10 each II) 134,0000 Rights Shares of Taka 10 each (1:1) III) 536,0000 Rights Shares of Taka 10 each (1:2) IV) 6,388,845 Bonus Shares of Taka 10 each V) 2,597,192 Bonus Shares of Taka 10 each VI) 3,405,207 Bonus Shares of Taka 10 each VII) 4,086,248 Bonus Shares of Taka 10 each VIII) 5,393,848 Bonus Shares of Taka 10 each VIII 8,3459,170 Bonus Shares of Taka 10 each VIII 8,3459,170 Bonus Shares of Taka 10 each	12.00	·	6,598,500	3,530,600
13.00 Share Capital Authorized: 300,000,000 Ordinary Shares of Taka 10 each 13,400,000				689,929,209
Authorized: 300,000,000 Ordinary Shares of Taka 10 each 3,000,000,000 3,000,000,000 Issued, Subscribed and Paid-up: 13,400,000 13,400,000 I) 134,0000 Ordinary Shares of Taka 10 each (1:1) 13,400,000 13,400,000 II) 336,0000 Rights Shares of Taka 10 each (1:2) 53,600,000 53,600,000 IV) 6,388,845 Bonus Shares of Taka 10 each 25,971,920 25,971,920 V) 2,597,192 Bonus Shares of Taka 10 each 34,052,070 34,052,070 VII) 3,405,207 Bonus Shares of Taka 10 each 40,862,480 40,862,480 VIII) 4,086,248 Bonus Shares of Taka 10 each 53,938,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 53,938,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 364,918,340 364,918,344 X) 1:1 Right Shares of Taka 10 each 364,918,340 364,918,344 X) 1:1 Right Shares of Taka 250 each (January 2009) 316,459,170 134,000,000 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170		Casii at Balik	602,043,520	693,459,809
300,000,000 Ordinary Shares of Taka 10 each 3,000,000,000 3,000,000,000 Issued, Subscribed and Paid-up: 1) 134,0000 Ordinary Shares of Taka 10 each 13,400,000 13,400,000 II) 134,0000 Rights Shares of Taka 10 each (1:1) 13,400,000 53,600,000 III) 536,0000 Rights Shares of Taka 10 each (1:2) 53,600,000 53,600,000 IV) 6,388,845 Bonus Shares of Taka 10 each 25,971,920 25,971,920 VI) 3,405,207 Bonus Shares of Taka 10 each 34,052,070 34,052,070 VII) 4,086,248 Bonus Shares of Taka 10 each 40,862,480 40,862,480 VIII) 5,393,848 Bonus Shares of Taka 10 each 53,938,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 65,804,940 65,804,940 X) 1:1 Right Shares of Taka 10 each 364,918,340 364,918,340 Total 536,000 Shares of Taka 250 each (January 2009) 316,459,170 134,000,000 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170 Total 36,491,834 Shares of Taka 05 e	13.00			
Issued, Subscribed and Paid-up: 1) 134,0000 Ordinary Shares of Taka 10 each 13,400,000 13,405,2070 13,4000,2070 13,405,2070 13,4000,2070 13,405,2070 13,4000,2070 13,4000,2070 13,405,2070 13,4000,2070 13,405,2070 13,4000,2070 13,405,2070 13,405,2070 13,405,2070 13,405,2070 13,405,2070 13,405,2070 13,405,2070 13,405,2070 13,4			3,000,000,000	3,000,000,000
I) 134,0000 Ordinary Shares of Taka 10 each 13,400,000 13,400,000 II) 134,0000 Rights Shares of Taka 10 each (1:1) 13,400,000 13,400,000 III) 536,0000 Rights Shares of Taka 10 each (1:2) 53,600,000 53,600,000 IV) 6,388,845 Bonus Shares of Taka 10 each 63,888,450 63,888,450 V) 2,597,192 Bonus Shares of Taka 10 each 25,971,920 25,971,920 VI) 3,405,207 Bonus Shares of Taka 10 each 34,052,070 34,052,070 VII) 4,086,248 Bonus Shares of Taka 10 each 40,862,480 40,862,480 VIII) 5,393,848 Bonus Shares of Taka 10 each 53,938,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 65,804,940 65,804,940 X) 1:1 Right Shares of Taka 10 each 364,918,340 364,918,340 T29,836,680 729,836,680 729,836,680 14.00 Share Premium 134,000,000 Total 36,491,834 Shares of Taka 05 each (January 2009) 316,459,170 134,000,000 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170				
13,400,000 13,405,2070 1		The state of the s	13,400,000	13,400,000
III) 536,0000 Rights Shares of Taka 10 each (1:2) 53,600,000 53,600,000 IV) 6,388,845 Bonus Shares of Taka 10 each 63,888,450 63,888,450 V) 2,597,192 Bonus Shares of Taka 10 each 25,971,920 25,971,920 VI) 3,405,207 Bonus Shares of Taka 10 each 34,052,070 34,052,070 VII) 4,086,248 Bonus Shares of Taka 10 each 40,862,480 40,862,480 VIII) 5,393,848 Bonus Shares of Taka 10 each 53,938,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 65,804,940 364,918,340 X) 1:1 Right Shares of Taka 10 each 364,918,340 364,918,340 X) 1:2 Right Shares of Taka 250 each (January 2009) 316,459,170 134,000,000 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170			State Committee on the Committee of the	13,400,000
IV) 6,388,845 Bonus Shares of Taka 10 each 63,888,450 63,888,450 V) 2,597,192 Bonus Shares of Taka 10 each 25,971,920 25,971,920 VI) 3,405,207 Bonus Shares of Taka 10 each 34,052,070 34,052,070 VII) 4,086,248 Bonus Shares of Taka 10 each 40,862,480 40,862,480 VIII) 5,393,848 Bonus Shares of Taka 10 each 53,938,480 53,938,480 IX) 6,580,494 Bonus Shares of Taka 10 each 65,804,940 364,918,340 X) 1:1 Right Shares of Taka 10 each 364,918,340 364,918,340 X) 1:2 Right Shares of Taka 250 each (January 2009) 316,459,170 134,000,000 Total 36,491,834 Shares of Taka 05 each (February 2021) - 182,459,170			53,600,000	53,600,000
V) 2,597,192 Bonus Shares of Taka 10 each VI) 3,405,207 Bonus Shares of Taka 10 each VII) 4,086,248 Bonus Shares of Taka 10 each VIII) 5,393,848 Bonus Shares of Taka 10 each IX) 6,580,494 Bonus Shares of Taka 10 each X) 1:1 Right Shares of Taka 10 each Total 536,000 Shares of Taka 250 each (January 2009) Total 36,491,834 Shares of Taka 05 each (February 2021) 25,971,920 34,052,070 40,862,480 40,862,480 40,862,480 53,938,480 65,804,940 364,918,340 364,918,340 729,836,680 729,836,680				63,888,450
VI) 3,405,207 Bonus Shares of Taka 10 each VII) 4,086,248 Bonus Shares of Taka 10 each VIII) 4,086,248 Bonus Shares of Taka 10 each VIII) 5,393,848 Bonus Shares of Taka 10 each IX) 6,580,494 Bonus Shares of Taka 10 each X) 1:1 Right Shares of Taka 10 each X) 1:1 Right Shares of Taka 10 each Total 536,000 Shares of Taka 250 each (January 2009) Total 36,491,834 Shares of Taka 05 each (February 2021) 34,052,070 40,862,480 40,862,480 53,938,480 65,804,940 65,804,940 364,918,340 729,836,680 729,836,680 729,836,680				25,971,920
VII) 4,086,248 Bonus Shares of Taka 10 each VIII) 4,086,248 Bonus Shares of Taka 10 each VIII) 5,393,848 Bonus Shares of Taka 10 each IX) 6,580,494 Bonus Shares of Taka 10 each X) 1:1 Right Shares of Taka 10 each Total 536,000 Shares of Taka 250 each (January 2009) Total 36,491,834 Shares of Taka 05 each (February 2021) 40,862,480 40,862,480 53,938,480 65,804,940 364,918,340 364,918,340 729,836,680 729,836,680 729,836,680		The state of the s		34,052,070
VIII) 5,393,848 Bonus Shares of Taka 10 each IX) 6,580,494 Bonus Shares of Taka 10 each X) 1:1 Right Shares of Taka 10 each X) 1:1 Right Shares of Taka 10 each Total 536,000 Shares of Taka 250 each (January 2009) Total 36,491,834 Shares of Taka 05 each (February 2021) 53,938,480 53,938,480 65,804,940 364,918,340 364,918,340 729,836,680 729,836,680 729,836,680			The second secon	
14.00 Share Premium Total 536,000 Shares of Taka 250 each (January 2009) Total 36,491,834 Shares of Taka 05 each (February 2021) Shares of Taka 05				53,938,480
14.00 Share Premium Total 536,000 Shares of Taka 250 each (January 2009) Total 36,491,834 Shares of Taka 05 each (February 2021) 364,918,340 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680 729,836,680				
14.00 Share Premium				
Total 536,000 Shares of Taka 250 each (January 2009) 316,459,170 134,000,000 Total 36,491,834 Shares of Taka 05 each (February 2021) 182,459,170		X) 1:1 Right Shares of Taka 10 each		
Total 536,000 Shares of Taka 250 each (January 2009) 316,459,170 134,000,000 Total 36,491,834 Shares of Taka 05 each (February 2021) 182,459,170				
Total 36,491,834 Shares of Taka 05 each (February 2021) 182,459,170	14.00		316 459 170	134,000,000
10tal 30,491,034 Shales of Taka 03 each (1 cordary 2021)		Total 26 401 824 Charge of Take 05 cosh (February 2021)	- 1011001110	
		Total 30,491,834 Shares of Taka 03 each (reordary 2021)	316,459,170	316,459,170



		Amount in	Taka
		30 Sep 2021	30 June 2021
15.00	Revaluation Reserve	20 30 2021	20041102021
15.00	Opening Balance	496,260,922	496,260,922
	Land Revalued during this year	-	-
	Land Revalded dailing and year	496,260,922	496,260,922
	Deferred Tax on Land Revaluation	-	-
		496,260,922	496,260,922
	On 4th May 2015, the company has revaluated its own land located at Squib Ro	ad, Tongi Industrial Area, Gazipur by inde	ependent valuer
	Mahfel Hug & Co. The area of the land is 311.10 Decimals. (Details in Note-3		
16.00	Retained Earnings		
10.00	Opening Balance	425,835,699	313,904,444
	Payment of Stock Dividend	-	
	Tayline of Otook Striage	425,835,699	313,904,444
	Cash Dividend Paid (2019-2020 FY)	-	(54,737,751)
	Tax Adjustment against assessment (2018-2019 FY)	-	(15,690,676)
	Profit during the year end	41,014,339	182,359,683
		466,850,038	425,835,699
17.00	Long Term Loan		
17.00	Standard Chartered Bank		(8)
	Opening Balance	67,078,928	164,662,475
	Received during the year	57,075,720	
	Paid during the year	(22,359,643)	(97,583,547)
	raid during the year	44,719,285	67,078,928
	Current Maturity within one year	(44,719,285)	(67,078,928)
	Current Maturity within one year		
	Prime Bank Ltd.	-	
	Opening balance	344,420,000	242,173,933
	Received during the year	19,645,416	180,356,122
	Paid during this year	(30,024,177)	(78,110,055)
	raid during tins year	334,041,239	344,420,000
	Current Maturity within one year	(127,382,931)	(124,519,014)
	Current Maturity within one year	206,658,308	219,900,986
	Standard Chartered Bank	44,719,285	67,078,928
	Prime Bank Ltd.	127,382,931	124,519,014
	Long Term Loan - (Current Maturity)	172,102,216	191,597,942
	Prime Bank Ltd.	206,658,308	219,900,986
	Long Term Loan - (Non-current Maturity)	206,658,308	219,900,986
	Committee Commit	378,760,524	411,498,928
18.00	Deferred Tax Liability		

Deferred tax liability has been calculated on the revaluation surplus of land. On 4th May 2015, the company has revaluated its own land located at Squib Road, Tongi Industrial Area, Gazipur by independent valuer Mahfel Huq & Co. The area of the land is 311.10 Decimals. Book value of the land was Taka 67,411,905. After valuation, this is increased to 597,312,000. Revalued amount is Taka 529,900,095. The company does not require to compute deferred tax on PPE, because it charges depreciation as per method, conditions and rate/s as specified in the 3rd Schedule of the Income Tax Ordinance, 1984. Depreciation has been charged on all items of Fixed Assets except for Land and Land Development on Reducing Balance Method. During the period, there were no temporary difference/s between Tax Base and Carrying Amount of an Asset or Liability.

		Amount i	n Taka
		30 Sep 2021	30 June 2021
	Revaluation Surplus on Land & Land Development	529,900,095	529,900,095
	Deferred Tax Liability @ 15%.	79,485,014	79,485,014
19.00	Inter-Company Loan (Non-Current Maturity)		
	National Fittings & Accessories Limited		
	Opening Balance	1,615,000,000	¥0
	Received during the year	-	1,900,000,000
	Paid during the year	(95,000,000)	(285,000,000)
		1,520,000,000	1,615,000,000
	Current Maturity within one year	(380,000,000)	(380,000,000)
	The state of the s	1,140,000,000	1,235,000,000

Company take Intercompany Loan from National Fittings & Accessories Ltd. for settle down higher rate Bank loan and NBFI loan as per approval a syndicate loan from Standard chartered Bank Ltd.



Manual			Amount in	Taka
Short Term Loan				
Loan against Transt Receipt (LTR)	20.00	Short Term Loan		
1,00			770,128,124	758,690,332
		Short Term Finance (STF)	733,676,158	754,270,659
Sandard Chartered Bank Motizheel 25801 4,762,759 4,666,9372 Prime Bank Limited Audishan-1 3032 8,362,867 7,675,536 7			1,503,804,282	1,512,960,991
Prime Bank Limited	21.00	Bank Overdraft Branch A/C No.		
Part		Standard Chartered Bank Motizheel 25801	4,762,759	
			8,826,867	CONTRACTOR AND ASSESSMENT OF
Payable against Carriage Outwards		One Bank Limited Banani 3524		
Payable against Carriage Outwards			264,680,897	276,651,509
Gratuity Payable	22.00			1.000010
Case Bill Payable		The state of the s	A 12 (12 (12 (12 (12 (12 (12 (12 (12 (12	
Mobile Bill Payable 10,000				
Directors Remuneration Payable			Filtran Mariana	
Godown Rent			500000000000000000000000000000000000000	
Electricity Bill 4,275,456 4,033,449 House Rent (Engineers & Officers) 8,000 8,000 19,266,468 36,731,499 19,266,468 36,731,499 34,726,580 34,726,580 34,726,580 36,731,499 34,726,580 36,731,499 34,726,580 36,731,499 34,726,580 36,731,499 34,726,580 36,731,499				
House Rent (Engineers & Officers) 80,000 20,229,791 19,266,468 20,229,791 31,266,668 20,229,791 31,266,668 36,731,499 34,726,580 36,731,499 34,726,580 36,731,499 34,726,580 36,731,499 34,726,580 36,731,499 36,726,580 36,731,499 36,726,580 36,727,805 36,127,805			4.000	
Employer's Contribution to Provident Fund				INCOME DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DE
Opening Balance		Employer's Contribution to Provident Fund		
Unclaimed Cash dividend for the FY-2019-2020 5,127,805 5,127,805 *Including interest and other deduction. 5,287,959 5,287,959 *Including interest and other deduction. 5,287,959 5,287,959 *Including interest and other deduction. 5,287,959 *Including Balance	23.00		160 154	160 154
*Including interest and other deduction. Inter-Company Loan (Current Maturity) Nolymer Construction Limited Second during the year Second				
Npolymer Construction Limited				
Npolymer Construction Limited	24.00	Inter Company Loan (Current Maturity)		
Paid during the year	24.00	A CONTROL OF A CON		
Received during the year Paid during the			- 1	51 900 313
Paid during the year				-
Current Maturity within one year 380,000,000 380,000			-	(51,900,313)
25.00 Provision for Expenses 2,646,840 2,594,942 Accrued Interest on STL & LTL 2,646,840 2,594,942 Staff Salary Payable 17,861,709 16,237,917 Audit Fees 125,000 125,000 Interest payable on Inter-Company Loan 1,292,300 7,592,00 TDS Payable 759,200 759,200 TDS Payable 22,685,049 21,009,359 Interest on Inter-Company Loan to be paid at prevailing market rate in according with deed of streement. In this year there was the on Interest of Inter-Company Loan 11,765,140 10,017,062 POPP Disbursed to Beneficiary (11,765,140) (10,017,062 Allocation for the year (Note-32) 2,646,086 11,765,140 Govt. portion has been paid through Pay Order No. 4808657 Dated: 18.11.2020 2,646,086 11,765,140 For vision for Taxation 2,646,086 11,765,140 92,487,731 Provision for Taxation 103,028,442 92,487,731 Provision for the year (Note-33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) 42,402,423		National Fittings & Accessories Limited		
		Current Maturity within one year	380,000,000	380,000,000
Accrued Interest on STL & LTL Staff Salary Payable 17,861,709 16,237,917 125,000 125			380,000,000	380,000,000
Staff Salary Payable	25.00	Provision for Expenses		
Audit Fees				1 Acceptance of the Control of the C
Interest payable on Inter-Company Loan 1,292,300 1,292,300 759,200		State of the state	Annual Annual III	Acres delegances
VDS payable 1,292,300 759,200			125,000	125,000
TDS Payable 759,200 759,200 22,685,049 21,009,359			1 202 200	1 202 200
Interest on Inter-Company Loan to be paid at prevailing market rate in according with deed of agreement. In this year there was no due on Interest of Inter-Company Loan. 26.00 WPPF & Welfare Fund		the state of the s	The second secon	W. march Stranger
Interest on Inter-Company Loan to be paid at prevailing market rate in according with deed of agreement. In this year there was no due on Interest of Inter-Company Loan. 26.00 WPPF & Welfare Fund Opening Balance WPPF Disbursed to Beneficiary Allocation for the year (Note-32) Govt. portion has been paid through Pay Order No. 4808657 Dated: 18.11.2020 27.00 Provision for Taxation Opening Balance Opening Balance Provision for the year (Note-33) Provision for the year (Note-33) Tax Adjustment against assessment (2018-2019 FY) Interest on Inter-Company Loan agreement. In this year there was no due on Interest of Inter-Company Loan. In this year there was no due on Interest of Inter-Company Loan. In this year there was no due on Interest of Inter-Company Loan. In this year there was no due on Interest of Inter-Company Loan. In this year there was no due on Interest of Inter-Company Loan. In this year there was no due on Interest of Inter-Company Loan. In this year there was no due on Interest of Inter-Company Loan. In this year there was no due on Interest of Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In the year (Note In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this year there was no due on Interest In this yea		IDS Payable		
26.00 WPPF & Welfare Fund Opening Balance 11,765,140 10,017,062 WPPF Disbursed to Beneficiary (11,765,140) (10,017,062) Allocation for the year (Note-32) 2,646,086 11,765,141 Govt. portion has been paid through Pay Order No. 4808657 Dated: 18.11.2020 2,646,086 11,765,140 Provision for Taxation 0pening Balance 103,028,442 92,487,731 Provision for the year (Note- 33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) - (42,402,423)		Interest on Inter-Company Loan to be paid at prevailing market rate in according with deed of		
Opening Balance 11,765,140 10,017,062 WPPF Disbursed to Beneficiary (11,765,140) (10,017,062) Allocation for the year (Note-32) 2,646,086 11,765,141 Govt. portion has been paid through Pay Order No. 4808657 Dated: 18.11.2020 3,2646,086 11,765,140 Provision for Taxation 0pening Balance 103,028,442 92,487,731 Provision for the year (Note-33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) - (42,402,423)		Interest of Inter-Company Loan.		
WPPF Disbursed to Beneficiary (11,765,140) (10,017,062) Allocation for the year (Note-32) 2,646,086 11,765,141 Govt. portion has been paid through Pay Order No. 4808657 Dated: 18.11.2020 27.00 Provision for Taxation Opening Balance 103,028,442 92,487,731 Provision for the year (Note-33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) - (42,402,423)	26.00	WPPF & Welfare Fund		
Allocation for the year (Note-32) 2,646,086 11,765,141 2,646,086 11,765,140 2,646,086 11,765,140 2,646,086 11,765,140 2,646,086 11,765,140 2,646,086 11,765,140 2,646,086 2,646,		Opening Balance		10,017,062
Covt. portion has been paid through Pay Order No. 4808657 Dated: 18.11.2020		WPPF Disbursed to Beneficiary		
Govt. portion has been paid through Pay Order No. 4808657 Dated: 18.11.2020 27.00 Provision for Taxation Opening Balance 103,028,442 92,487,731 Provision for the year (Note- 33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) - (42,402,423)		Allocation for the year (Note-32)		
27.00 Provision for Taxation 103,028,442 92,487,731 Opening Balance 103,028,442 92,487,731 Provision for the year (Note- 33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) - (42,402,423)		Control of the bound of through Day Order No. 1909457 Dated: 19 11 2020	2,646,086	11,765,140
Opening Balance 103,028,442 92,487,731 Provision for the year (Note- 33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) - (42,402,423)	27.00	**************************************		
Provision for the year (Note- 33) 11,907,389 52,943,134 Tax Adjustment against assessment (2018-2019 FY) - (42,402,423)			103.028.442	92,487,731
Tax Adjustment against assessment (2018-2019 FY) (42,402,423)				
			19	(42,402,423)
			114,935,831	103,028,442



29.00 Cost of Goods Sold Opening Stock of Raw Materials Purchase during the year Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 10) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19		6,024 3,273 9,296 5,462 0,879 5,462) 0,879 5,596 1,356 7,831 2,317 2,794) 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490 0,136 0,490	30 Sep 2020 821,356,984 16,853,822 838,210,806 567,342,309 528,116,821 (536,138,482 559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
29.00 Cost of Goods Sold Opening Stock of Raw Materials Purchase during the year Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Closing Work of Finished Goods Goods available for Sales Closing Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	19,47: 1,133,119 593,31: 763,560 (556,31) 800,566 101,299 20,111 921,967 40,817 (45,709 917,070 453,560 1,370,630 (414,566 956,070 46,577 21,788 68,355 55,566 2,644	3,273 9,296 5,462 0,879 5,462) 0,879 5,596 1,356 7,831 2,317 2,794) 0,136 0,136 0,136 0,136 0,490 0,136 0,490 0,136 1,728	16,853,822 838,210,806 567,342,309 528,116,821 (536,138,482 559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306
29.00 Cost of Goods Sold Opening Stock of Raw Materials Purchase during the year Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	19,47: 1,133,119 593,31: 763,560 (556,31) 800,566 101,299 20,111 921,967 40,817 (45,709 917,070 453,560 1,370,630 (414,566 956,070 46,577 21,788 68,355 55,566 2,644	3,273 9,296 5,462 0,879 5,462) 0,879 5,596 1,356 7,831 2,317 2,794) 0,136 0,136 0,136 0,136 0,490 0,136 0,490 0,136 1,728	16,853,822 838,210,806 567,342,309 528,116,821 (536,138,482 559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306
29.00 Cost of Goods Sold Opening Stock of Raw Materials Purchase during the year Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3-5-0-6) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	1,133,119 593,311 763,566 (556,31) 800,566 101,299 20,111 921,966 40,812 (45,709 917,070 453,560 1,370,630 (414,566) 956,070 46,572 21,782 68,352 55,566 2,644	5,462 0,879 5,462) 0,879 5,596 1,356 7,831 2,317 9,794) 0,354 0,136 0,136 0,136 0,490 0,136) 0,490	\$38,210,806 567,342,309 528,116,821 (536,138,482 559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651) 709,061,980 40,016,955 19,238,351 59,255,306
Opening Stock of Raw Materials Purchase during the year Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	763,566 (556,31: 800,566 101,29: 20,11: 921,96: 40,812 (45,709 917,070 453,566 1,370,630 (414,560 956,070 46,577 21,782 68,35: 55,56: 2,644	0,879 5,462) 0,879 5,596 1,356 7,831 2,317 2,794) 0,354 0,354 0,354 0,354 0,354 0,490 0,354 0,354 0,490 0,490 0,354 0,490	528,116,821 (536,138,482 559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Opening Stock of Raw Materials Purchase during the year Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	763,566 (556,31: 800,566 101,29: 20,11: 921,96: 40,812 (45,709 917,070 453,566 1,370,630 (414,560 956,070 46,577 21,782 68,35: 55,56: 2,644	0,879 5,462) 0,879 5,596 1,356 7,831 2,317 2,794) 0,354 0,354 0,354 0,354 0,354 0,490 0,354 0,354 0,490 0,490 0,354 0,490	528,116,821 (536,138,482 559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Purchase during the year Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Closing Work in Process Closing Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 31.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 10) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	763,566 (556,31: 800,566 101,29: 20,11: 921,96: 40,812 (45,709 917,070 453,566 1,370,630 (414,560 956,070 46,577 21,782 68,35: 55,56: 2,644	0,879 5,462) 0,879 5,596 1,356 7,831 2,317 2,794) 0,354 0,354 0,354 0,354 0,354 0,490 0,354 0,354 0,490 0,490 0,354 0,490	528,116,821 (536,138,482 559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Closing Stock of Raw Materials Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated Particulars Number 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Income Tax (Ordinance 19	800,56(101,29: 20,11: 921,96' 40,812: (45,709) 917,070: 453,56(1,370,63((414,56(956,070: 46,57: 21,78: 68,35: 55,56' 2,644: 52,92: 11,90' 984.	0,879 5,596 1,356 7,831 2,317 2,794 0,136 0,490 0,490 0,	559,320,648 110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306
Raw Materials used in Production Manufacturing Overhead Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Income Tax (Ordinance 19	101,29: 20,11 921,96' 40,81: (45,70) 917,07(453,56(1,370,63) (414,56(956,07(46,57: 21,78: 68,35: 55,56' 2,644 52,92 11,90'	5,596 1,356 7,831 2,317 2,318 2,	110,596,712 19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306
Consumption of Packing Materials Total Production Costs Opening Work in Process Closing Work in Process Closing Work in Process Closing Work in Process Closing Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Income Tax (Ordinance 19	20,11 921,96' 40,81' (45,70) 917,07(453,56(1,370,630) (414,56(956,07(21,78: 68,35: 55,56' 2,64(52,92 11,90'	1,356	19,525,588 689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306
Total Production Costs Opening Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Income Tax (Ordinance 19	921,96' 40,812' (45,709' 917,070' 453,560' 1,370,630' (414,560' 956,070' 46,572' 21,782' 68,35- 55,56' 2,640' 52,92' 11,90'	7,831 2,317 9,794) 0,334 0,136 0,490 0,136) 0,354 2,352 2,458 4,810 7,814 6,086	689,442,948 41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Opening Work in Process Closing Work in Process Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Income Tax (Ordinance 19	40,812 (45,709 917,070 453,561 1,370,630 (414,560 956,070 46,572 21,782 68,354 55,560 2,640 52,92 11,907	2,317 9,794) 0,354 0,136 0,490 0,354 0,136 0,354 2,352 2,458 4,810	41,518,125 (40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Closing Work in Process Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 \$00) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated Particulars Number 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Income Tax (Ordinance 19	(45,705 917,070 453,560 1,370,630 (414,561 956,070 46,577 21,782 68,354 55,566 2,640 52,92 11,900	9,794) 0,354 0,136 0,490 0,136) 0,354 2,352 2,458 4,810	(40,812,317 690,148,756 420,293,876 1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Costs of Goods Manufactured Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	917,070 453,560 1,370,630 (414,56) 956,070 46,577 21,782 68,352 55,566 2,640 52,92 11,900	0,354 0,136 0,490 0,136) 0,354 2,352 2,458 4,810 7,814 6,086	420,293,876 1,110,442,632 (401,380,651) 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Opening Stock of Finished Goods Goods available for Sales Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	1,370,636 (414,56) 956,070 46,577 21,785 68,355 55,566 2,646 52,92 11,907	0,490 0,136) 0,354 2,352 2,458 4,810 7,814 6,086	1,110,442,632 (401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953
Closing Stock of Finished Goods Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 \$ 00) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price	Income Tax (Ordinance 19	(414,566 956,070 46,57: 21,78: 68,35: 55,56: 2,640 52,92: 11,90:	0,136) 0,354 2,352 2,458 4,810 7,814 6,086	(401,380,651 709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953 25,239,068
Cost of Goods Sold 30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	956,070 46,57: 21,78: 68,35: 55,56: 2,640 52,92 11,90:	0,354	709,061,980 40,016,955 19,238,351 59,255,306 26,501,021 1,261,953 25,239,068
30.00 Administrative Expenses 31.00 Selling and Distribution Expenses 32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 19	46,577 21,785 68,35 55,56 2,640 52,92 11,90	2,352 2,458 4,810 7,814 6,086	40,016,955 19,238,351 59,255,306 26,501,021 1,261,953 25,239,068
32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	21,78: 68,35: 55,56: 2,64: 52,92: 11,90:	7,814 6,086	19,238,351 59,255,306 26,501,021 1,261,953 25,239,068
32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	55,56° 2,640 52,92 11,90°	7,814 6,086	59,255,306 26,501,021 1,261,953 25,239,068
32.00 WPPF and Welfare Fund Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax (Ordinance 14	55,56° 2,640 52,92 11,90°	7,814 6 ,086	26,501,021 1,261,953 25,239,068
Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	52,92 11,90°	1,728	1,261,953 25,239,068
Profit before WPPF and Tax Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	52,92 11,90°	1,728	1,261,953 25,239,068
Allocation for WPPF and Welfare Fund @ 5% 33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	52,92 11,90°	1,728	1,261,953 25,239,068
33.00 Provision for Taxation Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	52,92 11,90°	1,728	25,239,068
Net Profit Before Tax Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	11,90°		
Provision for Taxation Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	11,90°		
Last year Tax rate was 25% and Current year Tax Rate 22.50% as per 34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19	984.	7,389	6,309,767
34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated	Income Tax	Ordinance 19			
34.00 Earnings Per Share (EPS) Net Profit After Tax Number of Shares outstanding (Note-3500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated					
Net Profit After Tax Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated					
Number of Shares outstanding (Note-3 500) Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated			41,014	1 330	18,929,301
Re-stated EPS for Right Issue (Basic EPS/ Adjusting Factor) 35.00 Calculation of weighted average number of shares: Dated			72,983		36,491,834
Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1			72,700	0.56	0.52
Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1				0.56	0.31
Dated Particulars Number of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1				OIL O	
Dated Particulars of Shares 01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1					
01-07-2021 Opening Balance 72,983,668 30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Time	Bonus	s Adjusting facto	r for	
30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	Time	Factor	r right Issue		
30.09.2021 Closing Balance 72,983,668 Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1	1.00		-	1.65	
Calculation of Adjusting Factor: Fair/Market value before right share 1 Exercise Price 1					
Fair/Market value before right share 1 Exercise Price 1	1.00	100 100			
Fair/Market value before right share 1 Exercise Price 1	1.00	=			
Exercise Price	71.6	6	71.6		
	15		15		
2			36.60		
Theoretical Ex-right fair value per share (86.60/2)		4	13.30		
Adjusting Factor for Right Issue (71.60/43.30)			1.65		
36.00 Net Asset Value Per Share (NAV)					
Net Asset Value			2,009,400	5,811	1,968,392,471
Weighted Average Number of Shares (Note-35.00)			72,983	3,668	64,555,993
				27.53	30.49
Comparative number of outstanding shares 64,555,993 as at 30 June 2					
37.00 Net Operating Cash Flow Per Share (NOCFPS)	.021.		273,204	1 703	(17,729,232
Net Operating Cash Flow	.021.			3,668	36,491,834
Weighted Average Number of Shares (Note-35.00)	2021.		12.98	3.74	(0.49
4	2021.		72,98.		
011	2021.				
	2021.		12,98.		
40		lles	72,98.		

Chief Financial Officer

