

**STYLECRAFT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
AS AT September 30, 2021

	Notes	Amount in BDT	
		Sept. 30, 2021	June 30, 2021
<b>ASSETS</b>			
<b><u>Non-Current Assets:</u></b>			
		<b>605,796,645</b>	<b>612,892,663</b>
Property, Plant and Equipments-Net	3.00	600,657,755	607,753,773
Investment in Shares - Long Term	4.00	5,138,890	5,138,890
<b><u>Current Assets:</u></b>			
		<b>850,031,372</b>	<b>866,683,783</b>
Stock at Stores	5.00	466,829,362	434,069,183
Export Bills Receivable	6.00	312,068,484	353,902,715
Advances, Deposits & Pre-Payments	7.00	9,714,717	14,083,336
Advance Income Tax	8.00	50,261,624	49,454,241
Cash and Cash Equivalents	9.00	11,157,185	15,174,308
<b>Total Assets</b>		<b>1,455,828,017</b>	<b>1,479,576,446</b>
<b><u>SHAREHOLDERS' EQUITY AND LIABILITIES:</u></b>			
<b><u>Shareholders' Equity:</u></b>			
		<b>279,583,457</b>	<b>308,022,469</b>
Share Capital	10.00	138,847,500	138,847,500
Retained Earnings	11.00	140,735,957	169,174,969
<b><u>Non-Current Liabilities:</u></b>			
		<b>150,829,827</b>	<b>165,927,935</b>
Long Term Loan - Secured	12.00	127,818,121	143,834,331
Deferred Tax Liability	13.00	23,011,706	22,093,604
<b><u>Current Liabilities:</u></b>			
		<b>1,025,414,733</b>	<b>1,005,626,042</b>
Import Bills Payable	14.00	188,067,767	215,899,933
Accounts Payable	15.00	4,182,786	4,982,786
Liabilities for Expenses	16.00	97,596,275	64,823,034
Unpaid Dividend	16.01	63,554	63,554
Liabilities for Tax	17.00	35,956,577	35,205,504
Long Term Loan - Current Portion	18.00	346,200,000	328,700,000
Short Term Loan	19.00	353,347,774	355,951,231
<b>Total Shareholders' Equity and Liabilities</b>		<b>1,455,828,017</b>	<b>1,479,576,446</b>
<b>Net Assets Value (NAV) Per Share Restated</b>	<b>30.00</b>	<b>20.14</b>	<b>22.18</b>

The annexed notes 1 to 32 form an integral part of these financial statement.

Sd-  
**Shams Almas Rahman**  
Managing Director & CEO

Sd-  
**Sharif Almas Rahman**  
Chairman/Current Charge

Sd-  
**M.Fazlur Rahman**  
Director

As per our report of same date.

Place: Dhaka  
November 15, 2021

Sd-  
**Edmund Guda**  
Company Secretary

Sd-  
**ABM Lutfur Rahman**  
Chief Financial Officer

**STYLECRAFT LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

Particulars	Notes	Amount in BDT	
		Sept. 30,2021	Sept. 30,2020
Turnover	20.00	69,684,903	258,246,292
Cost of Goods Sold	21.00	(68,933,384)	(234,800,896)
<b>Gross Profit</b>		<b>751,519</b>	<b>23,445,396</b>
<b><u>Operating and Financial Expenses</u></b>		<b>(27,614,610)</b>	<b>(23,530,783)</b>
Administrative Expenses	22.00	(4,855,263)	(8,539,428)
Selling Expenses	23.00	(393,146)	(1,599,066)
Financial Expenses	24.00	(22,366,201)	(13,392,289)
<b>Operating Profit</b>		<b>(26,863,091)</b>	<b>(85,387)</b>
Other Income	25.00	93,254	284,750
<b>Profit before contribution to WPPF</b>		<b>(26,769,837)</b>	<b>199,363</b>
Contribution to WPPF	26.00	-	-
<b>Profit before tax</b>		<b>(26,769,837)</b>	<b>199,363</b>
<b>Taxation</b>		<b>(1,669,175)</b>	<b>(2,736,299)</b>
Current Tax	27.00	(751,073)	(1,463,976)
Deferred Tax	28.00	(918,102)	(1,272,323)
<b>Net Profit After Tax for the Period</b>		<b>(28,439,012)</b>	<b>(2,536,936)</b>
<b>Basic Earning Per Share (Comparative restated)</b>	29.00	<b>(2.05)</b>	<b>(0.18)</b>

The annexed notes 1 to 36 form an integral part of these financial statements.

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 Managing Director & CEO

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 Chairman/Current Charge

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 Director

As per our report of same date.

Place: Dhaka  
 November 15, 2021

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**ABM Lutfur Rahman**  
 Chief Financial Officer

**STYLECRAFT LIMITED**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total
Opening Balance as on 01 July 2021	138,847,500	169,174,969	308,022,469
Net Profit/(Loss) During the Period	-	(28,439,012)	(28,439,012)
Issue of Stock Dividend (2019-2020)	-	-	-
Adjustment in respect of Previous Year Tax Assessment 2017-18	-	-	-
<b>Balance as on September 30, 2021</b>	<b>138,847,500</b>	<b>140,735,957</b>	<b>279,583,457</b>

**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**FOR THE YEAR ENDED September 30, 2020**

Particulars	Amount in Taka		
	Share Capital	Retained	Total
Opening Balance as on 01 July 2020	126,225,000	214,058,712	340,283,712
Net Profit/(Loss) During the Period	-	(2,536,936)	(2,536,936)
Issue of Stock Dividend (2019-2020)	-	-	-
		-	-
<b>Balance as on September 30, 2020</b>	<b>126,225,000</b>	<b>211,521,776</b>	<b>337,746,776</b>

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 Managing Director & CEO

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 Chairman/Current Charge

Sd-  
**M.Fazlur Rahman**  
 Director

As per our report of same date.

Place: Dhaka  
 November 15, 2021

Sd-  
**Edmund Guda**  
 Company Secretary

Sd-  
**ABM Lutfur Rahman**  
 Chief Financial Officer (CFO)

**STYLECRAFT LIMITED**  
STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED SEPTEMBER 30, 2021

	Notes	Amount in BDT	Amount in BDT
		Sept. 30,2021	Sept. 30,2020
<b><u>A. Cash Flows From Operating Activities</u></b>			
Cash Received from Turnover and Other Income	31.01	111,519,134	279,638,246
Cash Payments for Costs & Expenses	31.02	(92,143,643)	(247,321,585)
<b>Net Cash Provided by/(Used in) Operating Activities</b>		<b>19,375,491</b>	<b>32,316,661</b>
<b><u>B. Cash Flows From Investing Activities</u></b>			
Acquisition of Tangible Fixed Assets		-	(4,500)
<b>Net Cash Provided by/(Used in) Investing Activities</b>		<b>-</b>	<b>(4,500)</b>
<b><u>C. Cash Flows From Financing Activities</u></b>			
Received/(Payment) of Long Term Loan		(16,016,210)	3,163,188
Received/(Payment) of Long Term Loan Current Portion		17,500,000	(6,364,920)
Received/(Payment) of Short Term Loan		(2,603,457)	(8,455,493)
Payment of Bank Interest		(22,366,201)	(13,392,289)
<b>Net Cash Provided by/(Used in) Financing Activities</b>		<b>(23,485,868)</b>	<b>(25,049,514)</b>
<b>D. Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>(4,110,377)</b>	<b>7,262,647</b>
<b>E. Cash and Cash Equivalents at the Opening</b>		<b>15,174,308</b>	<b>32,844,420</b>
<b>F. Effects of Exchange rate changes in foreign currency</b>		<b>93,254</b>	<b>284,750</b>
<b>Cash and Cash Equivalents at the Closing</b>		<b>11,157,185</b>	<b>40,391,817</b>
<b>Net Operating Cash Flow Per Share (Restated)</b>		<b>1.40</b>	<b>2.33</b>

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Managing Director & CEO

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Director

As per our report of same date.

Place: Dhaka  
November 15, 2021

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**Edmund Guda**  
Company Secretary

Sd-  
**ABM Lutfor Rahman**  
Chief Financial Officer (CFO)

	Amount in BDT	
	June 30, 2021	June 30, 2020
<b>3.00 <u>Property, Plant and Equipments Tk. 600,657,755</u></b>		
<b>A. Cost</b>		
Opening Balance at Cost	1,197,390,559	1,196,890,986
<b>Add:</b> Addition during the	-	499,573
	<b>1,197,390,559</b>	<b>1,197,390,559</b>
<b>Less:</b> Disposal during the	-	-
<b>Closing Balance at Cost</b>	<b>1,197,390,559</b>	<b>1,197,390,559</b>
<b>B. Depreciation</b>		
Opening Balance	589,636,786	558,558,357
<b>Add:</b> Charge during the	7,096,018	31,078,429
	<b>596,732,804</b>	<b>589,636,786</b>
<b>Less:</b> Adjustment during the year	-	-
<b>Accumulated</b>	<b>596,732,804</b>	<b>589,636,786</b>
<b>Carrying Value (A-B)</b>	<b>600,657,755</b>	<b>607,753,773</b>
(Schedule - A, may kindly be seen for details)		
<b>4.00 <u>Investment in Shares - Long Term Tk. 5,138,890</u></b>		
11,42,361 Ordinary Shares of Tk.10/each including Bonus Share in CDBL	5,138,890	5,138,890
	<b>5,138,890</b>	<b>5,138,890</b>
<b>5.00 <u>Stock at Stores Tk. 466,829,362</u></b>		
Raw Materials	334,925,631	241,165,452
Work-in-Process	22,545,236	33,545,236
Finished Goods	109,358,495	159,358,495
	<b>466,829,362</b>	<b>434,069,183</b>
<b>6.00 <u>Export Bills Receivable Tk. 312,068,484</u></b>		
Bill Receivable (Note-6.01)	312,068,484	353,902,715
Cash Incentive Receivable	-	-
	<b>312,068,484</b>	<b>353,902,715</b>
<b>6.01 <u>Details of Export Bills Receivable Tk. 312,068,484</u></b>		
Not more than 3 months	312,068,484	353,902,715
More than 3 months but not more than 6 months	-	-
More than 6 months but not more than 1 year	-	-
More than 1 year but not more than 5 years	-	-
More than 5 years	-	-
	<b>312,068,484</b>	<b>353,902,715</b>
<b>7.00 <u>Advances, Deposits and Pre-Payments Tk. 9,714,717</u></b>		
Security Deposit (Titas Gas)	4,485,343	4,485,343
Cash Security (DESA)	163,590	163,590
Workers Profit Participation Fund (WPPF)	3,992,317	3,952,001
Security Deposit for Car Fuel (Southern)	100,000	100,000
Advance Rent	269,500	269,500
Advance to Build- up	703,967	5,112,902
	<b>9,714,717</b>	<b>14,083,336</b>
<b>8.00 <u>Advance Income Tax Tk. 50,261,624</u></b>		
Opening Balance	49,454,241	66,205,888
<b>Less:</b> Adjustment with Previous Year Tax Liability (Assessment Year-2017-18)	-	23,769,381
	<b>49,454,241</b>	<b>42,436,507</b>
<b>Add:</b> Tax Deduction at Source During the Year (Note- 8.01)	807,383	7,017,734
	<b>50,261,624</b>	<b>49,454,241</b>

		<b>Amount in BDT</b>	
		<b>June 30, 2021</b>	<b>June 30, 2020</b>
<b>8.01</b>	<b><u>Tax Deduction at Source During the Year Tk. 807,383</u></b>		
	Tax Deduction at Source on Motor Vehicle	67,500	360,000
	Tax Deduction at Source on Dividend Income of CDBL	-	342,708
	Tax Deduction at Source on Cash Incentive	-	-
	Tax Deduction at Source on Export Sales	739,883	6,315,026
		<b>807,383</b>	<b>7,017,734</b>
<b>9.00</b>	<b><u>Cash and Cash Equivalents Tk. 11,157,185</u></b>		
	Cash in Hand	8,458,458	7,515,098
	Cash at Bank (Note - 09.01)	2,698,727	7,659,210
		<b>11,157,185</b>	<b>15,174,308</b>
<b>9.01</b>	<b><u>Cash at Bank Tk. 2,698,727</u></b>		
	Sonali Bank Ltd. - A/C No. 3543	204,054	204,054
	Pubali Bank Ltd. - A/C NO. 34255	239,867	111,449
	Pubali Bank Ltd. - A/C NO. 910-901-37091	29,793	29,804
	Pubali Bank Ltd. - F.C. Account-11497	1,211,200	1,315,404
	Pubali Bank Ltd. Cash Incentive A/C No. 290590147546	791	791
	NCC Bank Limited A/C No. 26133	9,511	10,000
	Pubali Bank Limited A/C No. 914	44,923	44,923
	Agrani Bank Limited A/C No. 806	24,237	24,237
	Pubali Bank Ltd. (Foreign Margin)	40,039	5,024,324
	Pubali Bank Ltd. (Local Margin)	70,536	70,536
	Pubali Bank Ltd. (EDF Margin)	341	253
	City Bank Ltd - A/C NO. 1101600201001	47,928	47,928
	Mercantile Bank Ltd. - A/C No. 161774	375,639	375,639
	Standard Chartered Bank- A/C NO.01 1146111 01	399,868	399,868
		<b>2,698,727</b>	<b>7,659,210</b>
<b>10.00</b>	<b><u>Share Capital Tk. 138,847,500</u></b>		
	<b>Authorized Share</b>		
	(50,000,000 Ordinary Shares @ Tk. 10 each)	<b>500,000,000</b>	<b>500,000,000</b>
	<b>Issued, Subscribed and Paid-up Capital</b>		
	(1,38,84,750 Ordinary Shares @ Tk. 10 each)	<b>138,847,500</b>	<b>138,847,500</b>
<b>11.00</b>	<b><u>Retained Earnings Tk. 140,735,957</u></b>		
	Opening balance	169,174,969	214,058,712
	Less: Issue of Stock	-	12,622,500
		<b>169,174,969</b>	<b>201,436,212</b>
	Less: Adjustment in respect of Previous Year Tax Assessment 2017-18	-	19,360,881
		<b>169,174,969</b>	<b>182,075,331</b>
	Add: Net Profit/(Loss) During the Year	(28,439,012)	(12,900,362)
		<b>140,735,957</b>	<b>169,174,969</b>
<b>12.00</b>	<b><u>Long Term Loan - Secured Tk. 127,818,121</u></b>		
	Pubali Bank Ltd.	127,818,121	143,834,331
		<b>127,818,121</b>	<b>143,834,331</b>

		<b>Amount in BDT</b>	
		<b>June 30, 2021</b>	<b>June 30, 2020</b>
<b>13.00</b>	<b><u>Deferred Tax Liability Tk. 23,011,706</u></b>		
	Opening Balance	22,093,604	17,004,324
	<b>Add:</b> Deferred Tax Provision During the	918,102	5,089,280
		<b>23,011,706</b>	<b>22,093,604</b>
	<b>Less:</b> Adjusted for During the Year	-	-
		<b>23,011,706</b>	<b>22,093,604</b>
<b>14.00</b>	<b><u>Import Bills Payable Tk. 188,067,767</u></b>		
	Bills Payable (Note-14.01)	188,067,767	215,899,933
		<b>188,067,767</b>	<b>215,899,933</b>
<b>14.01</b>	<b><u>Details of Import Bills Payable Tk. 188,067,767</u></b>		
	Not more than 3 months	188,067,767	215,899,933
	More than 3 months but not more than 6 months	-	-
	More than 6 months but not more than 1 year	-	-
	More than 1 year but not more than 5 years	-	-
	More than 5 years	-	-
		<b>188,067,767</b>	<b>215,899,933</b>
<b>15.00</b>	<b><u>Accounts Payable Tk. 4,182,786</u></b>		
	Star Cargo	2,045,906	2,545,906
	TKS	181,244	181,244
	Paragoan Shipping	1,955,636	2,255,636
		<b>4,182,786</b>	<b>4,982,786</b>
<b>16.00</b>	<b><u>Liabilities for Expenses Tk. 97,596,275</u></b>		
	Liability for Salary (H.O)	12,761,233	9,495,908
	Liability for Salary	18,349,071	10,298,821
	Liability for Wages	55,631,436	35,425,211
	Liability for Overtime	3,159,673	3,159,673
	Liability for Postages & Telephone	87,285	87,285
	Liability for Gas Charges	1,343,864	914,324
	Liability for Oil, Fuel	52,287	102,352
	Liability for Internet Bill	59,487	14,661
	Liability for Insurance	399,992	399,992
	Liability for WPPF (Note-16.02)	4,287,157	4,287,157
	Liability for Electricity	1,137,040	309,900
	Liability for Audit Fee	327,750	327,750
		<b>97,596,275</b>	<b>64,823,034</b>
<b>16.01</b>	<b><u>Unpaid Dividend TK 63,554</u></b>		
	Liability for Dividend	<b>63,554</b>	<b>63,554</b>

		<b>Amount in BDT</b>	
		<b>June 30, 2021</b>	<b>June 30, 2020</b>
<b>16.02</b>	<b><u>Liability for WPPF Tk. 4,287,157</u></b>		
	Opening Balance	4,287,157	4,287,157
	Add: Provision for Tax Made During the Year	-	-
		<b>4,287,157</b>	<b>4,287,157</b>
	Less: Distribution During the Year	-	-
		<b>4,287,157</b>	<b>4,287,157</b>
<b>17.00</b>	<b><u>Liabilities for Tax Tk. 35,956,577</u></b>		
	Opening Balance	35,205,504	33,096,342
	Add: Adjustment in respect of previous year tax (Assessment Year-2017-18)	-	19,360,881
		<b>35,205,504</b>	<b>52,457,223</b>
	Less: Adjustment with Previous Year Advance Income Tax	-	23,769,381
		<b>35,205,504</b>	<b>28,687,842</b>
	Less: Paid Through Pay Order	-	251,947
		<b>35,205,504</b>	<b>28,435,895</b>
	Add: Provision for Tax Made During the Year	751,073	6,769,609
		<b>35,956,577</b>	<b>35,205,504</b>
<b>18.00</b>	<b><u>Long Term Loan - Current Portion Tk. 346,200,000</u></b>		
	This represents current portion of long term loans from financial institutions which are repayable within next 12 months and consists of as follows:		
	Pubali Bank Limited	346,200,000	328,700,000
		<b>346,200,000</b>	<b>328,700,000</b>
<b>19.00</b>	<b><u>Short Term Loan - Secured Tk. 353,347,774</u></b>		
	Pubali Bank Ltd.	353,347,774	354,551,231
	Loan from BGMEA	-	1,400,000
		<b>353,347,774</b>	<b>355,951,231</b>
		<b>Amount in BDT</b>	
		<b>Sept. 30,2021</b>	<b>Sept. 30,2020</b>
<b>20.00</b>	<b><u>Turnover (Export of Finished Goods) Tk. 69,684,903</u></b>		
	Sales in Taka	69,684,903	258,246,292
	Cash Incentive	-	-
		<b>69,684,903</b>	<b>258,246,292</b>
<b>21.00</b>	<b><u>Cost of Goods Sold Tk. 68,933,384</u></b>		
	Opening Stock of Raw	241,165,452	246,727,181
	Add: Raw Materials Purchased (Note-21.01)	95,154,385	164,252,284
	<b>Raw Materials Available for Consumption</b>	<b>336,319,837</b>	<b>410,979,465</b>
	Less: Closing Stock of Raw Materials	334,925,631	224,785,050
	<b>Raw Materials Consumed</b>	<b>1,394,206</b>	<b>186,194,415</b>
	Add: Manufacturing Overhead (Note-21.02)	35,921,548	84,335,828
	<b>Cost of Goods Manufactured During the</b>	<b>37,315,754</b>	<b>270,530,243</b>
	Add: Opening Work-in-Process	33,545,236	19,247,861
	<b>Manufacturing Cost</b>	<b>70,860,990</b>	<b>289,778,104</b>
	Less: Closing Work-in-Process	22,545,236	19,847,650
	<b>Cost of Goods Manufactured</b>	<b>48,315,754</b>	<b>269,930,454</b>
	Add: Opening Stock of Finished Goods	129,976,125	94,846,567
	<b>Cost of Goods Available for Sales</b>	<b>178,291,879</b>	<b>364,777,021</b>
	Less: Closing Stock of Finished Goods	109,358,495	129,976,125
	<b>Total Cost of Goods</b>	<b>68,933,384</b>	<b>234,800,896</b>



	<b>Amount in BDT</b>	
	<b>Sept. 30,2021</b>	<b>Sept. 30,2020</b>
<b>21.01 <u>Raw Materials Purchased During the Year Tk. 95,154,385</u></b>		
Purchase Against B/B,	93,760,179	144,595,094
Purchase Against B/B, L/C-Accessories	-	16,084,750
Insurance Premium	-	348,290
C & F Expenses	339,090	566,934
Bank Charge	592,227	998,156
Transportation Expenses- Import	253,909	389,430
L/C Commission & Other	208,980	1,269,630
	<b><u>95,154,385</u></b>	<b><u>164,252,284</u></b>
<b>21.02 <u>Manufacturing Overhead Tk. 35,921,548</u></b>		
Salary and Wages	28,256,475	70,279,435
Overtime	-	-
Bonus	-	384,250
Maternity Benefit	-	1,379,197
Consumable Stores	-	154,230
Maintenance-Car	-	468,521
Gas Charges	429,540	2,288,637
Electricity Charges	827,140	1,738,525
Electrical Expenses	-	37,112
Labour Wages	-	18,900
Generators Oil & Mobil	102,588	120,354
Tiffin Expenses	-	4,867
Stationary	-	7,563
Local Conveyance	-	25,642
Lab Test Bill	-	533,038
Depreciation (Production)	6,305,805	6,895,557
	<b><u>35,921,548</u></b>	<b><u>84,335,828</u></b>
<b>22.00 <u>Administrative Expenses Tk. 4,855,263</u></b>		
Salary & Allowances	3,265,325	5,195,172
Senior Management Salary & Allowance	-	-
Bonus	-	-
Board Meeting Fees	-	30,000
Stationery	16,542	56,750
Courier Charges-Foreign	76,235	166,785
Staff Welfare Expenses	65,565	121,192
Bank Charges	205,650	1,063,398
Maintenance-Car	12,680	70,337
Local Conveyance	73,695	92,359
Fuel and Lubricants	26,494	159,311
Credit Rating	24,536	-
Charity & Donation-Thalassemia	-	76,680
Stamp Charges	82,820	190,689
BGMEA Expenses	67,494	87,495
EPB Expenses	27,620	159,160
Internet Expenses	88,200	97,200
Telephone Bill	7,329	41,388
Tiffin Expenses-Office	17,465	42,545
Mobile Bill	7,400	24,850
Depreciation	790,213	864,117
	<b><u>4,855,263</u></b>	<b><u>8,539,428</u></b>

	<b>Amount in BDT</b>	
	<b>Sept. 30,2021</b>	<b>Sept. 30,2020</b>
<b>23.00 <u>Selling Expenses Tk. 393,146</u></b>		
Terminal Handling Charges/BL Charges	125,656	114,950
Freight Charges-Air	35,565	100,000
Advertisement	-	20,000
Forwarding Charges	231,925	1,364,116
	<b>393,146</b>	<b>1,599,066</b>
<b>24.00 <u>Financial Expenses Tk. 22,366,201</u></b>		
Interest on Bank Loan	22,366,201	13,392,289
	<b>22,366,201</b>	<b>13,392,289</b>
<b>N.B:</b> The company's financial expenses is increased in this period comparatively last period due to two quarterly interest charged this quarter.		
<b>25.00 <u>Other Income Tk. 93,254</u></b>		
Exchange Gain/(Loss)	93,254	284,750
Dividend Income	-	-
	<b>93,254</b>	<b>284,750</b>
<b>26.00 <u>Contribution to WPPF Tk. Nil</u></b>		
Expense for WPPF	-	-
	<b>-</b>	<b>-</b>
<b>27.00 <u>Current Taxation Tk. 751,073</u></b>		
(i) Tax on Export Business	739,883	1,392,788
(ii) Tax on Dividend	-	-
(iii) Tax on Exchange Gain	11,190	71,188
	<b>751,073</b>	<b>1,463,976</b>
<b>28.00 <u>Deferred Tax Provision Tk. 918,102</u></b>		
Depreciation Charged as Per 3rd Schedule of Income Tax Ordinance-1984	14,746,864	18,362,364
Depreciation Charged as Per Financial Statement	7,096,018	7,759,674
<b>Difference</b>	<b>7,650,846</b>	<b>10,602,690</b>
Current Tax Rate	<b>12%</b>	<b>12%</b>
<b>Deferred Tax Provision Made During the Year</b>	<b>918,102</b>	<b>1,272,323</b>
<b>29.00 <u>Basic Earning Per Share Tk. (2.05)</u></b>		
The computation of EPS is given below		
a. Profits Attributable to the Ordinary Shareholders	(28,439,012)	(2,536,936)
b. Number of Ordinary Shares during the year	13,884,750	12,622,500
<b>c. Earning Per Share (EPS)</b>	<b>(2.05)</b>	<b>(0.20)</b>
<b>d. Basic Earning Per Share (Comparative restated)</b>	<b>(2.05)</b>	<b>(0.18)</b>

**N.B:** The company's earnings per share is decreased in this period comparatively last year's period due to decrease of sales. Details are shown in Note-No. 20 of the financial statement.

		<b>Amount in BDT</b>	
		<b>Sept. 30,2021</b>	<b>June 30, 2020</b>
<b>30.00</b>	<b><u>Net Assets Value (NAV) Per Share Tk. 20.14</u></b>		
	Total Assets	1,455,828,017	1,479,576,446
	Total Liabilities	1,176,244,560	1,171,553,977
	<b>Net Assets Value (NAV)</b>	<b>279,583,457</b>	<b>308,022,469</b>
	Number of Ordinary Shares during the year	13,884,750	12,622,500
	<b>Net Assets Value (NAV) Per Share</b>	<b>20.14</b>	<b>24.40</b>
	<b>Net Assets Value (NAV) Per Share Restated</b>	<b>20.14</b>	<b>22.18</b>
		<b>Amount in BDT</b>	
		<b>Sept. 30,2021</b>	<b>Sept. 30,2020</b>
<b>31.00</b>	<b><u>Net Operating Cash Flow (NOCFPS) Per Share Tk. 1.40</u></b>		
	Cash Received from Turnover and Other Income (Note-31.01)	111,519,134	279,638,246
	Cash Payments for Costs & Expenses (Note-31.02)	92,143,643	247,321,585
	<b>Net Operating Cash Flow (NOCFPS)</b>	<b>19,375,491</b>	<b>32,316,661</b>
	Number of Ordinary Shares during the Year	13,884,750	12,622,500
	<b>Net Operating Cash Flow (NOCFPS) Per Share</b>	<b>1.40</b>	<b>2.56</b>
	<b>Net Operating Cash Flow (NOCFPS) Per Share Restated</b>	<b>1.40</b>	<b>2.33</b>
	<b>N.B:</b> NOCFPS is negative because of excess payment compare to collection and such excess fund raises through bank loan.		
<b>31.01</b>	<b><u>Cash Received from Turnover and Other Income</u></b>		
	Sales During the Year	69,684,903	258,246,292
	<b>Add:</b> Opening Export Bills Receivable	353,902,715	177,963,927
	<b>Less:</b> Closing Export Bills Receivable	312,068,484	156,571,973
		<b>111,519,134</b>	<b>279,638,246</b>
	<b>Add:</b> Other Income	-	-
		<b>111,519,134</b>	<b>279,638,246</b>
<b>31.02</b>	<b><u>Cash Payments for Costs &amp; Expenses</u></b>		
	Cost of Goods sold	68,933,384	234,800,896
	<b>Add:</b> Administrative expenses	4,855,263	8,539,428
	<b>Add:</b> Provision for Tax	1,669,175	2,736,299
	<b>Add:</b> Selling Expenses	393,146	1,599,066
	<b>Add:</b> Contribution to WPPF	-	-
		<b>75,850,968</b>	<b>247,675,689</b>
	<b>Less:</b> Depreciation Charge	7,096,018	7,759,674
		<b>68,754,950</b>	<b>239,916,015</b>
	<b>Add:</b> Opening Current Liabilities	320,974,811	306,714,371
		<b>389,729,761</b>	<b>546,630,386</b>
	<b>Less:</b> Closing Current Liabilities	325,866,959	315,981,235
		<b>63,862,802</b>	<b>230,649,151</b>
	<b>Add:</b> Opening Deferred Tax Liability	22,093,604	17,004,324
		<b>85,956,406</b>	<b>247,653,475</b>
	<b>Less:</b> Closing Deferred Tax Liability	23,011,706	18,276,647
		<b>62,944,700</b>	<b>229,376,828</b>
	<b>Less:</b> Opening current Assets	497,606,760	435,618,856
		<b>(434,662,060)</b>	<b>(206,242,028)</b>
	<b>Add:</b> Closing Current Assets	526,805,703	453,563,613
		<b>92,143,643</b>	<b>247,321,585</b>
	<b>Add:</b> Adjustment in respect of Previous Year Tax Assessment 2017-18	-	-
		<b>92,143,643</b>	<b>247,321,585</b>

**31.01 Net Operating Cash Flow (Indirect Method)**

Net Income  
Depreciation Expenses  
(Increase)/Decrease in Stock at Stores  
(Increase)/Decrease in Export Bills Receivable  
(Increase)/Decrease in Advance Income Tax  
(Increase)/Decrease in Financial Expense  
(Increase)/Decrease in Advances, Deposits and Pre-payments  
Increase/(Decrease) in Accounts Payable  
Increase/(Decrease) in Import Bill Payable  
Increase/(Decrease) in Liabilities for Expenses  
Increase/(Decrease) in Liabilities for Dividend  
Increase/(Decrease) in Liability for Tax  
Adjustment in respect of Previous Year Tax Assessment 2017-18  
Increase/(Decrease) in Deferred Tax Liability

<b>Amount in BDT</b>	
<b>Sept. 30,2021</b>	<b>Sept. 30,2020</b>
(28,532,266)	(2,821,686)
7,096,018	7,759,674
(32,760,179)	(13,787,216)
41,834,231	21,391,954
(807,383)	(1,572,788)
22,366,201	13,392,289
4,368,619	(2,584,753)
(800,000)	(5,028,033)
(27,832,166)	25,222,582
32,773,241	(12,391,661)
-	-
751,073	1,463,976
-	-
918,102	1,272,323
<b>19,375,491</b>	<b>32,316,661</b>