

Interim Financial Statements (Un-audited)
For the period July 2022-September 2022



BD Thai Food & Beverage Limited

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 30 SEPTEMBER 2022

Particulars	Notes	Amount in Taka	
		30 September 2022	30 June 2022
ASSETS			
Non-Current Assets		1,214,364,140	1,208,524,606
Property, Plant & Equipment	4.00	1,214,364,140	1,203,166,362
Unallocated IPO Expenses	5.00	4,018,683	5,358,244
Current Assets		1,398,546,906	1,348,484,150
Inventories	6.00	463,720,692	496,530,057
Accounts Receivable	7.00	550,267,753	497,787,548
Advances, Deposits & Pre-payments	8.00	302,323,791	258,063,523
Cash & Cash Equivalents	9.00	82,234,670	96,103,022
Total Assets		2,612,911,046	2,557,008,756
EQUITY & LIABILITY			
Shareholders' Equity		1,175,654,919	1,150,853,572
Share Capital	10.00	815,000,000	815,000,000
Revaluation Reserve	11.00	93,469,332	93,469,332
Retained Earnings	12.00	267,185,587	242,384,240
Non-Current Liabilities		603,527,971	582,375,776
Long Term Loan	13.00	455,741,633	437,922,194
Deferred Tax Liabilities	14.00	147,786,338	144,453,582
Current Liabilities		833,728,157	823,779,408
Current Portion of Long Term Loan	13.00	39,932,023	58,381,898
Short Term Loan	15.00	701,781,036	690,837,406
Trade and Other Payable	16.00	22,187,646	20,337,646
Liabilities for Expenses	17.00	49,213,770	36,203,749
Provision for Income Tax	18.00	16,289,220	15,157,538
Workers' Profit Participation Fund	19.00	4,324,461	2,861,172
Total Liability		2,612,911,046	2,557,008,756
Net Asset Value (NAV) Per Share (Adjusted)	29.00	14.43	14.12

The accounting policies and other notes from an integral part of the financial statements.

 Chairman	 Director	 Managing Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka

12 November 2022

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD JULY-SEPTEMBER 2022

Particulars	Notes	Amount in Taka	
		July 2022-September 2022	July 2021-September 2021
Turnover	20.00	188,587,987	153,783,512
Cost of Goods Sold	21.00	136,504,751	103,245,773
Gross Profit		52,083,236	50,537,739
Operating Expenses		9,949,422	9,827,879
Administrative Expenses	22.00	5,825,391	4,746,965
Selling & Distribution Expenses	23.00	4,124,031	5,080,914
Operating Income		42,133,814	40,709,860
Financial Expenses	24.00	11,430,420	25,727,432
Profit before Other Income		30,703,394	14,982,428
Other Income	25.00	25,680	1,580
Net Profit before WPPF & WFF		30,729,074	14,984,008
Workers' Profit Participation and Welfare Fund	26.00	1,463,289	713,524
Net Profit before Tax		29,265,785	14,270,484
Income Tax Expenses		4,464,438	4,228,893
Current Tax	27.00	1,131,682	924,052
Deferred Tax	14.00	3,332,756	3,304,841
Net Profit After Tax		24,801,347	10,041,591
Other Comprehensive Income		-	-
Total Comprehensive Income		24,801,347	10,041,591
Earnings Per Share (EPS)/Restated EPS	28.00	0.32	0.15
Number of Weighted Average Shares Used to Compute EPS	Nos.	77,226,027	66,500,000

The accounting policies and other notes from an integral part of the financial statements.

 Chairman	 Director	 Managing Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
12 November 2022

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD JULY-SEPTEMBER 2022

Particulars	Share Capital	Share Capital IPO	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2022	815,000,000	-	93,469,332	242,384,240	1,150,853,572
Net profit during the period	-	-	-	24,801,347	24,801,347
Balance as on 30-09-2022	815,000,000	-	93,469,332	267,185,587	1,175,654,919

Particulars	Share Capital	Share Money Deposit	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2021	665,000,000	-	93,469,332	226,552,876	985,022,208
Net profit during the period	-	-	-	10,041,591	10,041,591
Balance as on 30-09-2021	665,000,000	-	93,469,332	236,594,467	995,063,799

The accounting policies and other notes from an integral part of the financial statements.


Chairman


Managing Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
12 November 2022

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD JULY-SEPTEMBER 2022

Particulars	Notes	Amount in Taka	
		July 2022- September 2022	July 2021- September 2021
Cash Flows from Operating Activities			
Collection from Customers and others	20 (A)	106,640,007	90,883,445
Paid for Cost & Expenses		(98,767,935)	(92,974,968)
Income Tax Paid		(27,000)	(28,059)
Net Cash Generated from Operating Activities		7,845,073	(2,119,581)
Cash Flows from Investing Activities			
Acquisition of Property Plant & Equipment		(20,596,200)	(10,152,792)
Net Cash used in Investing Activities		(20,596,200)	(10,152,792)
Cash Flows from Financing Activities			
Long Term Loan Receipt/(Paid)		(630,435)	67,342,289
Short Term Loan Receipt/(Paid)		10,943,631	47,131,378
Bank Interest & Charges Paid		(11,430,420)	(25,727,432)
Net Cash Generated from Financing Activities		(1,117,225)	88,746,235
Net Cash Increase/Decrease in Cash & Cash Equivalents		(13,868,352)	76,473,862
Cash & Cash Equivalents at the Beginning of the year		96,103,022	19,629,160
Cash & Cash Equivalents at the End of the year		82,234,670	96,103,022
Net Operating Cash Flows per Share (NOCFPS) (Adjusted)	30.00	0.10	(0.03)

The accounting policies and other notes from an integral part of the financial statements.

 Chairman	 Director	 Managing Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
12 November 2022

BD THAI FOOD & BEVERAGE LIMITED
NOTES, COMPRISING A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND EXPLANATORY INFORMATION (UN-AUDITED)
FOR THE PERIOD JULY-SEPTEMBER 2022

1.00 Reporting Entity

1.01 Formation and Legal Status

The Company was incorporated in 13 October 2010 as a 'Private' Company limited by shares and registered with the Registrar of Joint Stock Companies & Firms of Bangladesh under the Companies Act, 1994 vide Registration No. C-87517/10. The Company Converted into public Limited company on August 30, 2017 vide issue no. 6755.

The Company got the consent for raising of capital through Initial Public Offer (IPO) from Bangladesh Securities and Exchange Commission on November 18, 2021 vide Letter No. BSEC/CI/IPO-2284/2018/590.

The registered and corporate office of the Company is located at BTA Tower, House # 29, Road # 17, Banani C/A, Dhaka-1213 and its factory is situated in its own premises at Kawalipara, Dhamrai, Dhaka, Bangladesh.

1.02 Nature of Business

The principal activities of the Company is to manufacture of quality food and beverage items and marketing thereof.

2.00 Basis of Un-Audited Financial Statements Preparation and Presentation

2.01 Statement of Compliance

The financial statements of the company under reporting have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as explained in later as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.02 Regulatory Compliances

As required, BD Thai Food & Beverage Limited complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Ordinance 1984
- b) The Income Tax Rules 1984
- c) The Value Added Tax Act 1991
- d) The Value Added Tax Rules 1991
- e) Securities and Exchange Commission Rules 1987
- f) The Customs Act 1969
- g) The Labour Act 2006 (as amendment in 2013)
- h) The Securities and Exchange Commission Act 1993
- i) The Stamp Act 1899

2.03 Application of Standards

The financial statements have been prepared in compliance with requirement of BASs (Bangladesh Accounting Standards) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following BASs are applied to the financial statements for the period under un-audit:

<u>Ref. No.</u>	<u>Accounting Standards</u>	<u>Status</u>
IAS-1	Presentation of financial statements	Applied
IAS-2	Inventories	Applied
IAS-7	Statement of Cash Flows	Applied
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors	Applied
IAS-10	Events after the Reporting Date	Applied
IAS-12	Income Taxes	Applied

IAS-16	Property, Plant & Equipment	Applied
IFRS-15	Revenue	Applied
IAS -19	Employee benefits	Applied
IAS-23	Borrowing Costs	Applied
IAS-24	Related Party Disclosures	Applied
IAS-32	Financial Instrument: Presentation	Applied
IAS-33	Earnings Per Share	Applied
IAS-34	Interim Financial Statements (un-audited)	Applied
IAS-39	Financial Instruments: Recognitions and Measurement	Applied
IFRS-1	First Time Adoption of International Financial Reporting Standards	Applied
IFRS-7	Financial Instruments: Disclosures	Applied

2.04 Functional and Presentation Currency

The financial statements are expressed in Bangladesh Taka which is both functional and reporting currency of the Company. The figures of financial statements have been rounded off to the nearest Taka.

2.05 Basis of Measurement

The financial statements have been prepared on historical cost basis.

2.06 Use of Estimates and Judgments

The preparation of these financial statements is in conformity with BFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2.07 Presentation of Un-Audited Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by IAS 1 'Presentation of Financial Statements'. The Financial Statements comprises the followings:

- a) a statement of financial position as at 30 September 2022;
- b) a statement of profit or loss and other comprehensive income for the year ended 30 September 2022
- c) a statement of changes in equity for the year ended 30 September 2022;
- d) a statement of cash flows for the year ended 30 September 2022; and
- e) notes, comprising a summary of significant accounting policies and explanatory information.

2.08 Reporting Period

The financial period of the company covers six months from 01 July 2022 to 30 September 2022.

2.09 Preparation and Presentation of Un-Audited Financial Statements of the Company

The Board of Directors of BD Thai Food & Beverage Limited is responsible for the preparation and presentation of financial statements of the Company.

2.10 Comparative Figures

Re-arrangement

Comparative figures have been rearranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liability as reported in the financial statements.

Restatement

During the period no restatements in opening balance of retained earnings and comparative figures were restated.

3.00 Significant Accounting Policies

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

3.01 Property, Plant and Equipment (PPE)

i) Recognition of Property, Plant & Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation less impairment loss, if any.

Cost includes expenditure that is directly attributable to the acquisition of asset. The cost of self constructed asset includes the cost of material and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

ii) Pre-Operating Expenses and Borrowing Costs

Interest and other cost incurred by the company in respect of borrowing of fund are recognized as expenses in the period in which they incurred unless the activities that are necessary to prepare the qualifying assets for its intended use are in progress. Expenses capitalized also include applicable borrowing cost considering the requirement of IAS 23 "Borrowing Costs".

iii) Subsequent Costs and Maintenance Activities

The Company recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when the cost is incurred, it is probable that the future economic benefits embodied with the item will flow to the company and the cost of the item can be measured reliably. Expenditure incurred after the assets have been put into operation, such as repair and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of fixed assets, the expenditure is capitalized as an additional cost of the assets. All other costs are recognized to the profit and loss account as expenses if incurred. All up-gradation/enhancement are generally charged off as revenue expenditure unless they bring similar significant additional benefits.

iv) Disposal of Property, Plant & Equipment's

No disposal of property, plant & equipment's, during the year 01 July 2022 to 30 September 2022.

v) Maintenance Activities

The Company incurs maintenance cost for all its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

vi) Revaluation of Property, Plant & Equipment's

Financial statements of the Company have been prepared on historical cost basis. However, the values of land have been increased substantially during the last few years due to high inflationary trend. In this circumstance, management of BD Thai Food & Beverage Limited has been decided to determine fair market value of the land through revaluation. The information of revaluation assets have been provided in followings categories:

- **Date of Revaluation:** 01 July 2016;
- **Name of Independent Valuer:** S. F. Ahmed & Co., Chartered Accountants;
- the revaluation has been made on non depreciable assets i.e. land and land development so there has been no requirement of adjustment of revaluation reserve.

vii) Depreciation

Depreciation on all items of Property, Plant & Equipment other than Land & Land development is computed using the diminishing balance method so as to write off the assets over their expected useful life. Depreciation of an asset begins when it is available for use, ie when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

After considering the useful life of assets as per IAS-16 'Property, plant and equipment', the half yearly depreciation rates have been applied as under which is considered reasonable by the management.

<u>Category of Fixed Assets</u>	<u>Rate of Depreciation</u>
Land & Land Development	0%
Factory Building	2.5%
Building & Other Civil Work	2.5%
Plant & Machineries	5%
Office Decoration	20%
Office Equipment & Fitting	10%-20%
Furniture & Fixtures	10%
Solar System	10%
Tools & Accessories	10%
Motor Vehicles	20%
Laboratory Test Equipment	10%

viii) Impairment of Assets

The Company reviews the recoverable amount of its assets at each reporting date. If there exist any indication that the carrying amount of assets exceeds the recoverable amount, the company recognizes such impairment loss in accordance with IAS-36 "Impairment of Assets".

3.02 Inventories & Consumables

Inventories comprise of raw materials, work-in-process, finished goods, stores & spares, which are valued lower of cost or net realizable value in accordance with the Para of 21 & 25 of IAS-2 "Inventories".

3.03 Revenue Recognition

In compliance with the requirements of IFRS-15 "Revenue", revenue is recognized only when:

- i) The products are invoiced and dispatched to the customers (i.e. significant risk and reward associated with ownership are transferred to the customers);
- ii) Interest income is accrued on a time basis by reference to the principal outstanding at the effective interest applicable.

3.04 Taxation

i) Current Tax

Provision for taxation has been made as per rates prescribed in the Finance Act and the Income Tax Ordinance, 1984 on net profit before tax or gross receipt by the Company, whichever is higher. As per IAS-12; Income Tax, provision has been made during the period as the Company earned taxable income.

ii) Deferred Tax

Deferred Tax is recognized using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted at the reporting date. Deferred tax asset or liability does not create a legal recovery/ liability from or to the income tax authority.

3.05 Loans and Borrowings

Principal amount of the loans and borrowings are stated at their outstanding amount. Borrowings repayable within six months from the balance sheet date are classified as current liabilities whereas borrowings repayable after twelve months from the balance sheet date are classified as non-current liabilities.

3.06 Statement of Changes in Equity

Statement of changes in equity is prepared in accordance with IAS-1 "Presentation of Financial Statements". This statement reflects information about the increase or decrease in net assets or wealth.

3.07 Events after the reporting period

In compliance with the requirements of IAS 10: Events after the reporting period, post Balance Sheet events that provide additional information about the company's position at the reporting date are reflected in the financial statements and events after the Balance Sheet date that are not adjusting events are disclosed in the notes when material.

3.08 Borrowing Cost:

Borrowing costs that are not directly attributable to the acquisition, construction or production of qualifying assets are recognized in profit or loss using effective interest method. Borrowing cost incurred during the year was recognized as revenue expenses in accordance with IAS-23 "Borrowing Cost".

3.09 Trade Receivable

Trade receivable is initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectability of any amount so recognized.

3.10 Trade and Other Payable

Liabilities are recognized for amounts to be paid in the future for goods and services received, whether or not billed by the supplier.

3.11 Cash and Cash Equivalent

According to IAS 7 "Statement of Cash Flows" cash comprises cash in hand and bank deposit and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that cash and cash equivalent are not restricted in use. Considering the provision of IAS 7 and IAS 1, cash in hand and bank balances have been considered as cash and cash equivalents.

3.12 Earnings Per Share

Earnings Per Share (EPS) is calculated in accordance with the Bangladesh Accounting Standard IAS-33 "Earnings Per Share".

i) Basic Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

ii) Diluted Earnings Per Share:

No diluted Earnings per share was required to be calculated for the period under review as there was no scope for dilution of Earnings Per Share for the year.

3.13 Related Party Transactions

The objective of IAS 24 'Related Party Disclosure' is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

The Company transactions with related parties and recognize as per IAS 24 "Related Party Disclosures". Related Party transactions have been disclosed under note 31.00.

3.14 Financial Expenses

Financial expenses comprise the interest on external borrowings and bank charges and are recognized as they are accrued.

3.15 Employee Benefits

i) Short Term Employee Benefits

Salaries, bonuses and allowances are accrued for the period in which the associated services are rendered by the employees of the Company.

ii) Workers' Profit Participation & Welfare Fund

The Company maintains a Worker's Profit Participation & Welfare Fund as per the requirement of The Companies Profit (worker's participation) (amendment) Ordinance 1985 & Labour Act 2006 (as amended 2013) but no Board of Trustees have yet been constituted.

iii) Provident Fund

The Company has established a provident fund scheme. The fund is wholly administered by a Board of Trustees. No part of the fund is included in the assets of the Company.

Notes	Particulars	Amount in Taka	
		30 September 2022	30 June 2022

4.00 Property, Plant & Equipment: Tk. 1,214,364,140

The break-up of the above amount is as follows:

Cost:

Opening Balance	1,514,603,670	1,401,194,802
Add: Addition during the period	20,596,200	113,408,868
Add: Revaluation reserve	-	-
Closing Balance	1,535,199,870	1,514,603,670

Depreciation:

Opening Balance	311,437,308	273,580,386
Add: Addition during the period	9,398,422	37,856,922
Closing Balance	320,835,730	311,437,308

Written down value	1,214,364,140	1,203,166,362
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Details are given in Annexure-A with the report.

5.00 Unallocated IPO Expenses: Tk. 4,018,683

The break-up of the above amount is as follows:

Opening Balance	5,358,244	-
Add: Addition during the period	-	10,716,488
Less: Amortization during the period	1,339,561	5,358,244
Closing Balance	4,018,683	5,358,244

6.00 Inventories: Tk. 463,720,692

The break-up of the above amount is as follows:

Raw Material	Note-21.01	167,577,660	172,395,040
Packing Material	Note-21.02	146,610,331	152,692,530
Spare Parts	Note-21.03	68,129,392	71,939,177
Finished Goods	Annexure : B	35,902,560	45,002,560
Work in Process	Annexure : B	45,500,750	54,500,750
Total		463,720,692	496,530,057

Details are given in Annexure-B with the report.

7.00 Accounts Receivable: Tk. 550,267,753

The break-up of the above amount is as follows:

Opening Balance	497,787,548	314,970,063
Add: Addition during the period	308,410,517	398,410,517
Less Collection during the period	255,930,312	215,593,031
Closing Balance	550,267,753	497,787,548

- The above amounts are unsecured but good and have been subsequently realized. No provision was made for bad debt during the period under un-audit.
- No amount was due by the Directors (including Managing Director) or any other official of the Company and any of them severally or jointly with any other person.
- Aging of the above receivables is given below:

Particulars	up to 1 month	1-3 months	3 to above	Total
Accounts Receivable	220,657,369	250,096,694	79,513,690	550,267,753
Total	220,657,369	250,096,694	79,513,690	550,267,753

Notes	Particulars	Amount in Taka	
		30 September 2022	30 June 2022
8.00	Advances, Deposits & Pre-payments: Tk. 302,323,791		
	This break-up of above amount as follows:		
	Advance to Suppliers & Others	280,474,462	235,258,332
	Advance Income Tax	13,863,405	13,836,405
	Advance against VAT	2,026,924	3,511,685
	Deposits:		
	Security Deposit-Titas	2,281,600	1,779,700
	Security Deposit-REB	3,677,400	3,677,400
	Total	302,323,791	258,063,523
i) There is no amount due from directors or officers of the company other than advance against salary.			
9.00	Cash & Cash Equivalents: Tk. 82,234,670		
	The break-up of the above amount is as follows:		
	Cash in Hand Note: 9.01	2,109,850	1,509,842
	Cash at Bank Note: 9.02	80,124,820	94,593,180
		82,234,670	96,103,022
9.01	Cash in Hand: Tk. 2,109,850		
	The break-up of the above amount is as follows:		
	Cash in Hand (Factory)	1,580,850	1,280,800
	Cash in Hand (Head Office)	529,000	229,042
		2,109,850	1,509,842
9.02	Cash at Bank: Tk. 80,124,820		
	The break-up of the above amount is as follows:		
	Agrani Bank Ltd., Principal Br. A/C # 0200000260278	21,562	23,856
	Agrani Bank Ltd., Satoria Br. A/C # 0200013250575(750)	1,535	1,535
	Bank Asia, Banani Br. A/C # 1236050586	2,102	4,336
	Bank Asia, Banani Br. A/C # 1233052801	4,140	4,870
	EXIM Bank, Gulshan Br. A/C # 0711100184921	-	-
	Sonali Bank Ltd., Banani Bazar Br. A/C # 0106001012278	3,544	151,307
	Sonali Bank Ltd., Satoria Br. A/C # 4508001008637	1,939	1,939
	Shahjalal Bank Ltd., Banani Br. A/C # 40131000000669	3,996	2,821
	Dutch Bangla Bank Ltd., Banani Br. A/C # 1031100029620	2,252	62,709
	Islami Bank Ltd., Gulshan Br. A/C # 20501770100429118	35,351	4,018
	Islami Bank Ltd., Manikgonj Br. A/C # 20501810100312912	4,626	4,626
	National Bank Ltd., Satoria Br. A/C # 1169000488355	1,263	1,011
	Pubali Bank Ltd., Gulshan Br. A/C # 056901027892	3,628	4,926
	Mercantile Bank Ltd., Banani Br. A/C # 110611118755949	-	-
	Mercantile Bank Ltd., Banani Br. A/C # 110613123773807	3,587	3,587
	Midland Bank Ltd., Principal Br. A/C # 00021050003438	997	997
	IPO Share Bank Account		
	Southeast Bank Ltd., Banani Br. A/C 2411100007937 (BDT)	80,034,298	94,320,643
	Southeast Bank Ltd., Banani Br. A/C 2415100000704 (USD)	-	-
	Southeast Bank Ltd., Banani Br. A/C 2416200000002 (GBP)	-	-
	Southeast Bank Ltd., Banani Br. A/C 2417100000031 (EURO)	-	-
	Total	80,124,820	94,593,180
The bank balances have been confirmed and reconciled with respective bank statements.			

Notes	Particulars	Amount in Taka	
		30 September 2022	30 June 2022

10.00 Share Capital: Tk. 815,000,000

Authorized Capital:

100,000,000 Ordinary Shares of Tk. 10.00 each

1,000,000,000

1,000,000,000

Issued, Subscribed and Paid-up:

81,500,000 Ordinary Shares of Tk. 10.00 each fully paid-up

815,000,000

815,000,000

Its represents the paid-up capital of the company consisting of :

Shareholding Position is as follows:

SL. No.	Name of Shareholders	Percentage of Shareholdings (%)		Number of Shares	Number of Shares
		30-09-2022	30-06-2022	30-09-2022	30-06-2022
1	Mr. Zahid Maleque, MP	11.41	11.41	9,298,400	9,298,400
2	Mrs. Rubina Hamid	8.71	8.71	7,101,589	7,101,589
3	Mr. Dr. Kazi Aktar Hamid	3.41	3.41	2,776,548	2,776,548
4	Mr. Rahat Maleque	2.71	2.71	2,206,600	2,206,600
5	Mrs. Cynthia Maleque	0.61	0.61	495,000	495,000
6	Mr. Ryan Hamid	2.60	2.60	2,121,863	2,121,863
7	BD Thai Aluminium Ltd.	6.05	6.05	4,931,507	4,931,507
8	Sunlife Insurance Company Ltd.	13.58	13.58	11,068,493	11,068,493
10	Employee	2.29	2.29	1,870,000	1,870,000
11	General Shareholders	48.63	48.63	39,630,000	39,630,000
Total		100.00	100.00	81,500,000	81,500,000

11.00 Revaluation Reserve: Tk. 93,469,332

The break-up of the above amount is as follows:

Opening Balance

93,469,332

93,469,332

Add: Addition during the period

-

-

Less: Adjustment with deferred tax of Land & Land Development

-

-

Closing Balance

93,469,332

93,469,332

The Company revalued it's land and land development on 01 July 2016 by S. F. Ahmed & Co., Chartered Accountants to reflect the up to date value of land and land development in the financial statements as at 30 June 2017.

Notes	Particulars	Amount in Taka	
		30 September 2022	30 June 2022
12.00	Retained Earnings: Tk. 267,185,587		
	The break-up of the above amount is as follows:		
	Opening Balance	242,384,240	226,552,876
	Add: Net Profit after Tax during the period	24,801,347	15,831,364
	Closing Balance	<u>267,185,587</u>	<u>242,384,240</u>
13.00	Long Term Loan: Tk. 455,741,633		
	The break-up of the above amount is as follows:		
	Total Long Term Loan	495,673,656	496,304,092
	Less: Current Portion of Long Term Loan	39,932,023	58,381,898
		<u>455,741,633</u>	<u>437,922,194</u>
a)	Agrani Bank Ltd., Principal Office, Dhaka		
	A/C No. 02633792	113,499,540	
	A/C No. 02633794	371,593,146	
		<u>485,092,686</u>	
	Less: Current Portion	39,679,458	445,413,228
			427,757,931
b)	Midland Bank Ltd., Account No.- 292 (0130)		
		4,413,960	
	Less: Current Portion	105,886	4,308,074
			4,267,340
c)	Midland Bank Ltd., Account No.- 309 (0176)		
		6,167,011	
	Less: Current Portion	146,679	6,020,332
		<u>455,741,633</u>	<u>5,896,923</u>
			<u>437,922,194</u>

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Agrani Bank Ltd., Principal Branch
Type of Facility	Long Term Loan
Limit	BDT 450,000,000
Repayment	Monthly
Interest Rate	9.00%
Period of Loan	96 Months
Expiry Date	23/8/2029
Renewal Status	Renewed/ Rescheduled
Securities	Security: 849.58 decimal Land, Factory Building, Machineries at Kawalipara, Dhamrai, Dhaka and Shares.
Purpose	For execution of business operations for the new and upcoming projects.

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Midland Bank Ltd., Account No.- 292 (0130)
Type of Facility	Term Loan-1
Limit	BDT 4,141,204
Repayment	Monthly
Interest Rate	9.00%
Period of Loan	96 Months
Securities	Security: Purchased of different types of vehicles.
Purpose	Purchase of different types of vehicles

Notes	Particulars	Amount in Taka	
		30 September 2022	30 June 2022

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Midland Bank Ltd., Account No.- 309 (0176)
Type of Facility	Term Loan-2
Limit	BDT 5,724,844
Repayment	Monthly
Interest Rate	9.00%
Period of Loan	108 Months
Securities	Security: Purchased of different types of vehicles.
Purpose	Purchase of different types of vehicles

14.00 Deferred Tax Liabilities: Tk. 147,786,338

The break-up of the above amount is as follows:

Opening Balance (other than Revaluation)	141,562,778	119,393,470
Add: During the period (other than Revaluation)	3,332,756	22,169,308
Sub total	144,895,534	141,562,778
Add: On Revaluation of Land & Land Development	2,890,804	2,890,804
Closing Balance	147,786,338	144,453,582

As on 30 September 2022

Particulars	Accounting Base Carrying Value (Tk.)	Tax Base Carrying Value (Tk.)	Temporary Difference
Property, Plant and Equipment	827,279,902	628,733,649	198,546,253

Applicable Rate

20.00%

Current Year Deferred Tax Liability as on 30 June 2022 (other than Revaluation)

39,709,251

Closing Deferred Tax Expenses (During the year)

3,332,756

15.00 Short Term Loan: Tk. 701,781,036

The break-up of the above amount is as follows:

Agrani Bank Ltd., Principal Branch, A/C # 02308401 (69320)	496,020,894	484,868,910
Short Term, CC HYPO (Block), A/C # 0200017292835	97,895,569	97,895,569
Short Term, CC HYPO (Block), A/C # 020001065018 (69331)	42,628,018	42,628,018
Short Term, CC HYPO (Block), A/C # 0200017292358	15,562,608	15,562,608
Demand Loan, Agrani Bank Ltd., Principal Branch	45,649,784	45,649,784
Bai Muazzal Hyp, Exim Bank Ltd., Gulshan Branch	4,024,163	4,232,517
Total	701,781,036	690,837,406

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Agrani Bank Ltd., Principal Branch
Type of Facility	CC (Hypo)
Limit	BDT 450,000,000
Repayment	Quarterly
Interest Rate	9.00%
Period of Loan	12 Months
Expiry Date	30/06/2023
Renewal Status	Renewed/ Rescheduled
Securities	Security: 849.58 decimal Land, Factory Building, Machineries at Kawalipara, Dhamrai, Dhaka and Shares.
Purpose	Working Capital

Notes	Particulars	Amount in Taka	
		30 September 2022	30 June 2022
16.00	Trade and Other Payable: Tk. 22,187,646		
	The break-up of the above amount is as follows:		
	Opening Balance	20,337,646	19,487,646
	Add: Addition during the period	22,187,646	850,000
	Less Adjustment during the period	20,337,646	-
	Closing Balance	22,187,646	20,337,646
	Trade and Other Payable against purchase comprises followings:		
		30 September 2022	30 June 2022
	Supplier Name	Purpose	
	Aristo Corporation Ltd.	Plastic Cluser	235,250
	BD Thai Aluminium Ltd.	Supply of promotional items	19,128,082
	M/S Khorshed Alam & Sons	Wheat For Atta, Moida & Suji	508,700
	Others Payable		465,614
	Total	22,187,646	20,337,646
i)	This represents amount payable to suppliers of raw materials and packing materials etc. All suppliers were paid on a regular basis.		
ii)	Aging of Trade and Other Payable		
	Particulars	1 to 6 months	Above 6 months
	Trade and Other Payable	10,012,175	12,175,471
			22,187,646
17.00	Liabilities for Expenses: Tk. 49,213,770		
	The break-up of the above amount is as follows:		
	Director's Honorarium Payable	18,799,000	17,974,000
	Salary & Wages Payable	767,745	567,745
	Utility Payable (Gas Bill), Factory	5,520,416	5,587,202
	Utility Payable (Electricity Bill), Factory	641,613	968,074
	Tax and VAT Payable on various expenses	575,680	175,680
	Income Tax payable against staff salary	556,220	368,720
	Provision for Cash Dividend (3%)	12,424,113	-
	Audit Fees	250,000	250,000
	Rent Payable	3,621,000	3,304,000
	Provident Fund	6,057,983	7,008,328
	Total	49,213,770	36,203,749
i)	Most of the outstanding liabilities have subsequently been paid;		
ii)	No liabilities in the Statement of Financial Position are at a value less than the amount at which it is repayable at the date of the Statement of Financial Position.		
18.00	Provision for Income Tax: Tk. 16,289,220		
	The break-up of the above amount is as follows:		
	Opening Balance	15,157,538	12,964,100
	Add: Addition during the period	1,131,682	4,065,541
		16,289,220	17,029,641
	Less: Adjustment	-	1,872,103
	Closing Balance	16,289,220	15,157,538
19.00	Workers' Profit Participation Fund: Tk. 4,324,461		
	The break-up of the above amount is as follows:		
	Opening Balance	2,861,172	3,789,308
	Add: Addition during the period	1,463,289	2,103,310
		4,324,461	5,892,618
	Less: Paid during the period	-	3,031,446
	Closing Balance	4,324,461	2,861,172

Notes	Particulars	Amount in Taka	
		30 September 2022	30 September 2021

20.00 Turnover: Tk. 188,587,987

The break-up of the above amount is as follows:

Vatable Sales	2,539,940	943,440
Tariff Sales	2,825,463	471,980
Non Vatable Sales	183,984,000	152,621,755
Export Sales	-	-
Gross sales	189,349,403	154,037,175
Less: Supplementary Duty & VAT	761,416	253,663
Turnover	188,587,987	153,783,512

20 (A)

Statement of turnover, showing separately the amount of collection through banks and by cash are as follows:

Collection through banking channel	83,381,110	70,149,548
Collection through cash	23,258,897	20,733,897
Total	106,640,007	90,883,445

20 (B) Details revenue earned from sale of Juice & Drinks, Mineral Water, Soft Drinks, Confectionery, Bakery & others are as follows:

Juice and Drinks	1,858,258	943,440
Mineral Water	-	-
Soft Drinks	2,539,940	471,980
Confectionery	967,205	458,960
Bakery and others	183,984,000	152,162,795
Total	189,349,403	154,037,175

21.00 Cost of Goods Sold: Tk. 136,504,751

The break-up of the above amount is as follows:

Raw Materials Consumed (Note-21.01)	56,365,300	17,167,881
Packing Materials Consumed (Note-21.02)	42,128,700	23,182,580
Spare Parts Consumed (Note-21.03)	4,665,155	30,483,943
Manufacturing Overheads (Note-21.04)	15,245,596	14,836,591
Cost of Production	118,404,751	85,670,995
Add: Opening Work in Process	54,500,750	30,065,730
Less: Closing Work in Process	45,500,750	24,500,750
	127,404,751	91,235,975
Add: Opening Finished Goods	45,002,560	27,012,358
Less: Closing Finished Goods	35,902,560	15,002,560
Total Cost of Goods Sold	136,504,751	103,245,773

21.01 Raw Materials Consumed: Tk. 56,365,300

The break-up of the above amount is as follows:

Opening Stock of Raw Materials	172,395,040	143,413,829
Add: Purchase of Raw Materials	51,547,920	46,149,093
	223,942,960	189,562,922
Less: Closing Stock of Raw Materials	167,577,660	172,395,040
Consumption	56,365,300	17,167,881

21.02 Packing Materials Consumed: Tk. 42,128,700

Opening Stock of Packing Materials

Add: Purchase of Packing Materials

Less: Closing Stock of Packing Materials

Consumption

152,692,530	130,183,755
36,046,500	45,691,355
188,739,030	175,875,110
146,610,331	152,692,530
42,128,700	23,182,580

Notes	Particulars	Amount in Taka	
		30 September 2022	30 September 2021
21.03 Spare Parts Consumed: Tk. 4,665,155			
The break-up of the above amount is as follows:			
Opening Stock of Spare Parts		71,939,177	77,015,502
Add: Purchase of Spare Parts		855,370	25,407,618
		72,794,547	102,423,120
Less: Closing Stock of Spare Parts		68,129,392	71,939,177
Consumption		4,665,155	30,483,943
21.04 Manufacturing Overheads: Tk. 15,245,596			
The break-up of the above amount is as follows:			
Salary & Wages		1,150,250	805,300
Bonus		172,538	120,795
Overtime		125,000	131,000
Electricity Bill		3,694,818	3,288,859
Gas Bill		-	1,455,749
Local Conveyance		10,760	5,760
Fuel Expenses - Generator & Boiler		339,742	264,742
Fuel Expenses - Vehicle		25,580	20,580
Printing and Stationary		5,780	7,780
Factory Maintenance		105,420	115,420
Entertainment Factory		86,259	36,259
Carrying Inwards		25,945	15,950
Carrying & Transportation		726,890	606,890
Unload Charge		105,010	95,840
Past Control Service		30,500	25,400
Trips Allowance		12,540	10,250
Repair & Maintenance		125,800	102,500
Provident Fund		57,513	40,265
Depreciation		8,445,252	7,687,252
		15,245,596	14,836,591

Notes	Particulars	Amount in Taka	
		30 September 2022	30 September 2021
22.00	Administrative Expenses: Tk. 5,825,391		
	The break-up of the above amount is as follows:		
	Director's Honorarium	825,000	825,000
	Salary and Honorarium	1,365,800	1,657,430
	Bonus	204,870	248,615
	Office Rent	317,000	317,000
	Garage Rent	9,580	6,200
	Entertainment	16,540	8,775
	Printing and Stationary	10,250	5,320
	Office Maintenance	12,480	5,480
	Repair & Maintenance	7,250	4,120
	T & T, Internet and Mobile Bill Expenses	25,255	55,420
	Local Conveyance	25,680	18,750
	Stamp Expenses	3,250	2,500
	Postage, Telegraph & Courier Bill Expenses	25,890	25,840
	Registration Renewal Fee	35,000	36,000
	Registration Fee	25,000	35,000
	Utility Expenses	36,325	36,020
	Certificate Fee	-	2,500
	Consultancy Fee	15,000	35,000
	Service Charge	14,800	4,154
	Advertisement	26,800	25,700
	Vehicle Fuel Expenses	126,800	375,500
	Board Meeting Fee	60,000	60,000
	Audit Fee	250,000	-
	Trade mark & license fee	25,800	35,800
	IPO Expenses (Amortization 50% Of Total IPO Expenses)	1,339,561	-
	Provident Fund	68,290	82,872
	Depreciation	953,170	837,970
		5,825,391	4,746,965
23.00	Selling & Distribution Expenses: Tk. 4,124,031		
	The break-up of the above amount is as follows:		
	Salary & Allowances	1,389,750	1,599,800
	Bonus	208,463	239,970
	TA/DA	855,250	1,665,625
	Fuel Expense	324,250	885,750
	Sales Incentive	636,969	288,199
	Sample Expenses	35,800	25,680
	Sales Promotion	579,063	285,400
	Provident Fund	69,488	79,990
	Medical Expense	25,000	10,500
		4,124,031	5,080,914
24.00	Financial Expenses: Tk. 11,430,420		
	The break-up of the above amount is as follows:		
	Bank Interest	11,404,550	25,721,030
	Others Interest	-	-
	Bank Charges & Commission	25,870	6,402
	Total	11,430,420	25,727,432
25.00	Other Income: Tk. 25,680		
	The break-up of the above amount is as follows:		
	Bank Interest	-	-
	Wastage Sale	25,680	1,580
	Cash Incentive	-	-
	Total	25,680	1,580

Notes	Particulars	Amount in Taka	
		30 September 2022	30 September 2021

26.00 Workers' Profit Participation and Welfare Fund: Tk. 713,524

This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labour (Amendment) Act-2013 (Bangladesh Labour Law, 2006) and is payable to workers as defined in the said law.

27.00 Income Tax Expenses: Tk. 1,131,682

The break-up of the above amount is as follows:

Current Tax	1,131,682	924,052
Total	1,131,682	924,052
a) Profit before Tax as per Income Statement	29,265,785	14,270,484
Add: Accounting Depreciation	9,398,422	7,898,372
Less: Tax Depreciation	(114,778,765)	(98,387,078)
Taxable Profit/(Loss)	(76,114,558)	(76,218,222)
Tax @ 20.00%	(15,222,912)	(15,243,644)
b) Gross Receipt as per Turnover/Sales	188,587,987	153,783,512
Add: Other Income	25,680	-
Total Gross Receipt	188,613,667	153,783,512
Tax @ 0.6% on Tk. 188,613,667	1,131,682	924,052
So, Current Tax is above a) or b) whichever is higher i.e.	1,131,682	924,052

28.00 Earning Per Share (EPS): Tk. 0.32

The computation of EPS is given below:

Earning attributable to the Shareholders (net profit after tax)	24,801,347	10,041,591
Number of Weighted Average Shares Used to Compute EPS	77,226,027	66,500,000
Earnings Per Share (EPS) (Per value Tk. 10) (Adjusted)	0.32	0.15

Notes : Calculation Of Weighted Average Number Of Share

365 Days Number Of Share Used	66,500,000
New Issued Number Of Share 15,000,000 Shares Used 365 Days Of 261 Days	10,726,027
Weighted Average Number Of Share	77,226,027

29.00 Net Asset Value (NAV) Per Share : Tk. 14.43

The computation of NAV is given below:

Net Assets	1,175,654,919	1,150,853,572
Number of Shares	81,500,000	81,500,000
Net Asset Value (NAV) Per Share (Adjusted)	14.43	14.12

30.00 Net Operating Cash Flows Per Share (NOCFPS) : Tk. 0.10

The computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	7,845,073	(2,119,581)
Number of Shares	81,500,000	66,500,000
Net Operating Cash Flows Per Share (NOCFPS) (Adjusted)	0.10	(0.03)

31.00 Related Party Transactions:

The company has related party transactions as per IAS-24 "Related Party Disclosures".

Related party transactions are as follows:

Name of the Related Party	Purpose	Paid during the period	Adjustment during the period	Opening Balance	Closing Balance
BD Thai Aluminium Ltd.	Supply of promotional items	-	-	19,128,082	19,128,082

32.00 Attendance Status of Board Meeting of Directors

During the year ended 30 September 2022 there were two virtual platform Board Meetings were held. The attendance status of all the meetings is as follows:

Name of the Directors	Designation	Meeting held	Attendance	Fees (BDT)
Mrs. Rubina Hamid	Chairman	01	01	7,500
Mr. Dr. Kazi Aktar Hamid	Director	01	01	7,500
Mr. Rahat Maleque	Director	01	01	7,500
Mr. Ryan Hamid	Director	01	01	7,500
Mr. Md. Joynal Abedin, FCA	Nominee Of Bangladesh Thai Aluminium Limited	01	01	7,500
Mr. Md. Rabiul Alam, ACS	Nominee Of Sunlife Insurance Company Limited	01	01	7,500
Mr. Muhammad Mohiuddin	Independent Director	01	01	7,500
Ruhul Ameen, FCMA	Independent Director	01	01	7,500
Total				60,000

33.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:

- A. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:
Employee position of the company as at 30 September, 2022:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 5,000/-	-	-	-	-
Above Tk. 5,000/-	161	136	112	409
For the year ended 30-09-2022	161	136	112	409
For the year ended 30-06-2021	155	120	102	377

B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Name of Directors	Designation	Total Remuneration for the period from 01-07-2022 to 30-09-2022	Total Remuneration for the period from 01-07-2021 to 30-09-2021
Mrs. Rubina Hamid	Chairman	450,000	450,000
Mr. Rahat Maleque	Director	150,000	150,000
Mr. Ryan Hamid	Director	225,000	225,000
Total		825,000	825,000

C. Disclosure as per requirement of Schedule XI, Part II, Para 7:

Details of production capacity utilization:

Item	Unit	Production Capacity	Actual Production	Capacity Utilization
Juice and Drinks	Pcs	24,576,000	123,717	0.50%
Mineral Water	Pcs	5,529,600	-	0.00%
Soft Drinks	Pcs	22,118,400	84,409	0.38%
Confectionery	Pcs	43,906,052	4,411,913	10.05%
Bakery and others	Pcs	9,867,782	4,206,142	42.63%

D. Disclosure as per requirement of Schedule XI, Part II, Para 8:

Raw materials, spare parts, packing materials and capital machinery:

Items	Total Purchase (BDT)	Consumption (BDT)	% of Consumption Of Total Purchase
Raw materials	51,547,920	56,365,300	63.73%
Spare parts	855,370	4,665,155	5.27%
Packing materials	36,046,500	42,128,700	47.63%
Total	88,449,790	103,159,155	

E. Value of export:


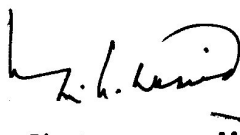



Particulars	In foreign currencies (US\$)	In BDT
Export	-	-
Total	-	-

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2022 to 30 September, 2022 on account of royalty, know-how, professional fees, consultancy fees and interest;

ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;

34.00 Events after Reporting Period:

There is no other significant event that has occurred between the Financial Position date and the date when the Financial Statements were authorised for issue by the Board of Directors.

				
Chairman	Director	Managing Director	Chief Financial Officer	Company Secretary

Dated: Dhaka
12 November 2022

BD THAI FOOD & BEVERAGE LIMITED
UN-AUDITED SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE PERIOD JULY-SEPTEMBER 2022

Cost Portion						[Annexure: A]	
Particulars	Cost			Depreciation		Balance as at 30 September 2022	Written down value as at 30 September 2022
	Balance as at 01 July 2022	Addition during the period	Balance as at 30 September 2022	Rate %	Charged during the period		
Land & Land Development	282,168,602	8,555,200	290,723,802	-	-	-	290,723,802
Factory:							
Factory Building & Civil Work	129,259,435	7,080,500	136,339,935	2.5	731,582	13,528,036	122,811,900
Building & Other Civil Work	276,139,724	3,560,500	279,700,224	2.5	1,515,103	35,535,130	244,165,095
Plant & Machinery	584,179,328	1,400,000	585,579,328	5	5,068,568	183,879,160	401,700,169
Office Decoration	18,436,003	-	18,436,003	20	312,914	12,490,643	5,945,360
Office Equipment & Fitting	34,161,537	-	34,161,537	10	442,129	16,918,499	17,243,038
Solar System	3,810,413	-	3,810,413	10	57,005	1,587,228	2,223,185
Tools & Accessories	8,112,247	-	8,112,247	10	143,879	2,500,972	5,611,275
Laboratory Test Equipment	11,788,630	-	11,788,630	10	174,074	4,999,732	6,788,898
Head Office:							
Furniture & Fixture	9,468,135	-	9,468,135	10	134,038	4,240,646	5,227,489
Office Decoration	25,765,653	-	25,765,653	20	354,830	19,023,895	6,741,759
Office Equipment	6,541,525	-	6,541,525	20	115,031	4,355,936	2,185,589
Motor Vehicle	28,412,002	-	28,412,002	20	349,271	21,775,855	6,636,147
As at 30-09-2022	1,418,243,234	20,596,200	1,438,839,434		9,398,422	320,835,730	1,118,003,704
As at 30-06-2022	1,304,834,366	113,408,868	1,418,243,234		37,856,922	311,437,308	1,106,805,926
Revaluation Surplus Portion							
Particulars	Cost			Depreciation		Balance as at 30 September 2022	Written down value as at 30 September 2022
	Balance as at 01 July 2022	Addition during the period	Balance as at 30 September 2022	Rate %	Charged during the period		
Land & Land Development	96,360,136	-	96,360,136		-	-	96,360,136
As at 30-09-2022	96,360,136	-	96,360,136		-	-	96,360,136
As at 30-06-2022	96,360,136	-	96,360,136		-	-	96,360,136
Grand Total	1,514,603,370	20,596,200	1,535,199,570		9,398,422	320,835,730	1,214,363,840
As at 30-06-2022	1,401,194,502	113,408,868	1,514,603,370		37,856,922	311,437,308	1,203,166,062
Allocation of Depreciation:							
			01-07-2022 to 30-09-2022	2021-2022			
			Taka	Taka			
Manufacturing Overhead			8,445,252	33,249,370			
Administrative Overhead			953,170	4,607,552			
Total			9,398,422	37,856,922			

BD THAI FOOD & BEVERAGE LIMITED
UN - AUDITED SUMMARY OF INVENTORY SCHEDULE
FOR THE PERIOD JULY-SEPTEMBER 2022

[Annexure: B]

Raw Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Local materials (Beverage)	28,037,930	521,050	752,500	27,806,480
Imported Materials (Beverage)	58,748,644	-	125,800	58,622,844
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	85,608,466	51,026,870	55,487,000	81,148,336
Total	172,395,040	51,547,920	56,365,300	167,577,660

Packaging Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Beverage items	41,163,538	358,700	548,700	40,973,539
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	111,528,992	35,687,800	41,580,000	105,636,792
Total	152,692,530	36,046,500	42,128,700	146,610,331

Spare Parts

Particulars	Opening Balance	Received	Issued	Closing Balance
Local (Civil Item)	4,927,421	125,400	257,950	4,794,871
Electrical Item	7,382,107	271,000	526,800	7,126,307
Mechanical Item	36,945,925	458,970	1,228,000	36,176,895
Imported Spare Parts For IMM/BMM	21,394,410	-	2,587,005	18,807,405
Imported Spare Parts For Mechanical	1,289,314	-	65,400	1,223,914
Total	71,939,177	855,370	4,665,155	68,129,392

Working in Process

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	54,500,750	45,500,750
Total	54,500,750	45,500,750

Finished Goods

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	45,002,560	35,902,560
Total	45,002,560	35,902,560