

Interim Financial Statements (Un-audited)

For the period July 2022-March 2023



BD Thai Food & Beverage Limited

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BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 MARCH 2023

Particulars	Notes	Amount in Taka	
		31 March 2023	30 June 2022
ASSETS			
Non-Current Assets		1,239,577,441	1,208,524,606
Property, Plant & Equipment	4.00	1,236,898,319	1,203,166,362
Unallocated IPO Expenses	5.00	2,679,122	5,358,244
Current Assets		1,426,311,914	1,348,484,150
Inventories	6.00	506,350,664	496,530,057
Accounts Receivable	7.00	545,267,753	497,787,548
Advances, Deposits & Pre-payments	8.00	326,425,371	258,063,523
Cash & Cash Equivalents	9.00	48,268,126	96,103,022
Total Assets		2,665,889,355	2,557,008,756
EQUITY & LIABILITY			
Shareholders' Equity		1,185,715,077	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	277,245,745	242,384,240
Non-Current Liabilities		632,893,766	582,375,776
Long Term Loan	13.00	473,087,501	437,922,194
Deferred Tax Liabilities	14.00	159,806,265	144,453,582
Current Liabilities		847,280,512	823,779,408
Current Portion of Long Term Loan	13.00	41,986,215	58,381,898
Short Term Loan	15.00	718,662,788	690,837,406
Trade and Other Payable	16.00	20,487,646	20,337,646
Liabilities for Expenses	17.00	41,349,451	36,203,749
Provision for Income Tax	18.00	18,627,811	15,157,538
Workers' Profit Participation Fund	19.00	6,166,600	2,861,172
Total Liability		1,480,174,278	1,406,155,184
Net Asset Value (NAV) Per Share (Adjusted)	29.00	14.55	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
11 May 2023

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2023

Particulars	Notes	Amount in Taka			
		July 2022- March 2023	July 2021- March 2022	January-March 2023	January-March 2022
Turnover	20.00	577,172,597	492,300,498	176,509,734	198,312,866
Cost of Goods Sold	21.00	417,848,995	354,888,723	128,527,933	164,396,121
Gross Profit		159,323,602	137,411,775	47,981,801	33,916,745
Operating Expenses		42,259,453	27,511,896	10,216,888	3,108,998
Administrative Expenses	22.00	20,996,574	16,063,567	4,364,583	1,353,637
Selling & Distribution Expenses	23.00	21,262,879	11,448,329	5,852,305	1,755,361
Operating Income		117,064,149	109,899,880	37,764,913	30,807,747
Financial Expenses	24.00	48,856,481	39,996,802	19,824,884	1,462,686
Profit before Other Income		68,207,668	69,903,078	17,940,029	29,345,061
Other Income	25.00	1,206,335	7,628	-	3,000
Net Profit before WPPF & WFF		69,414,003	69,910,706	17,940,029	29,348,061
Workers' Profit Participation and Welfare Fund	26.00	3,305,428	3,329,081	854,287	1,885,932
Net Profit before Tax		66,108,574	66,581,626	17,085,741	27,462,129
Income Tax Expenses		18,822,956	24,687,479	8,003,569	16,201,442
Current Tax	27.00	3,470,274	2,953,849	1,059,059	1,251,434
Deferred Tax	14.00	15,352,683	21,733,630	6,944,511	14,950,008
Net Profit After Tax		47,285,618	41,894,147	9,082,172	11,260,687
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		47,285,618	41,894,147	9,082,172	11,260,687
Earnings Per Share (EPS)/Restated EPS	28.00	0.58	0.59	0.11	0.16
Number of Weighted Average Shares Used to Compute EPS	Nos.	81,500,000	70,944,444	81,500,000	70,944,444

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
11 May 2023

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2023

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2022	815,000,000	93,469,332	242,384,240	1,150,853,572
Cash Dividend For 2021-2022	-	-	(12,424,113)	(12,424,113)
Net profit during the period	-	-	47,285,618	47,285,618
Balance as on 31-03-2023	815,000,000	93,469,332	277,245,745	1,185,715,077

Particulars	Share Capital	Share Capital IPO	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	-	-	-	41,894,147	41,894,147
Share Capital (IPO)	-	150,000,000	-	-	150,000,000
Balance as on 31-03-2022	665,000,000	150,000,000	93,469,332	268,447,023	1,176,916,355


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


Chairman


Director


Managing Director


Chief Financial Officer


Company Secretary

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

Dated: Dhaka
11 May 2023

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2023

Particulars	Notes	Amount in Taka	
		July 2022-March 2023	July 2021-March 2022
Cash Flows from Operating Activities			
Collection from Customers and others	20 (A)	527,147,325	397,589,894
Paid for Cost & Expenses		(451,394,033)	(194,159,790)
Income Tax Paid		(116,359)	(792,252)
Net Cash Generated from Operating Activities		75,636,933	202,637,852
Cash Flows from Investing Activities			
Acquisition of Property Plant & Equipment		(61,657,981)	(47,124,439)
Net Cash used in Investing Activities		(61,657,981)	(47,124,439)
Cash Flows from Financing Activities			
Long Term Loan Receipt/(Paid)		18,769,624	47,599,662
Short Term Loan Receipt/(Paid)		27,825,382	(33,757,946)
Bank Interest & Charges Paid		(48,856,481)	(39,996,802)
Dividend Paid (Cash)		(11,717,478)	-
Net Cash Generated from Financing Activities		(13,978,953)	(26,155,086)
Net Cash Increase in Cash & Cash Equivalents		-	129,358,328
Cash & Cash Equivalents at the Beginning of the year		48,268,126	19,629,160
Cash & Cash Equivalents at the End of the year		48,268,126	148,987,488
Net Operating Cash Flows per Share (NOCFPS) (Adjusted)	30.00	0.93	2.49

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


Chairman


Director


Managing Director


Chief Financial Officer


Company Secretary

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

Dated: Dhaka
11 May 2023

BD THAI FOOD & BEVERAGE LIMITED
NOTES, COMPRISING A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND EXPLANATORY INFORMATION (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2023

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 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 31 March 2023;
- b) a statement of profit or loss and other comprehensive income for the year ended 31 March 2023
- c) a statement of changes in equity for the year ended 31 March 2023;
- d) a statement of cash flows for the year ended 31 March 2023; 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 31 March 2023.

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 31 March 2023.

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.

Category of Fixed Assets	Rate of Depreciation
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 30.00.

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 ammended 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	
		31 March 2023	30 June 2022

4.00 Property, Plant & Equipment: Tk. 1,236,898,319

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	61,657,981	113,408,868
Add: Revaluation Reserve	-	-
Closing Balance	<u>1,576,261,651</u>	<u>1,514,603,670</u>

Depreciation:

Opening Balance	311,437,308	273,580,386
Add: Addition during the period	27,926,024	37,856,922
Closing Balance	<u>339,363,332</u>	<u>311,437,308</u>

Written down value	<u>1,236,898,319</u>	<u>1,203,166,362</u>
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Details are given in Annexure-A with the report.

5.00 Unallocated IPO Expenses: Tk. 2,679,122

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 year	2,679,122	5,358,244
Closing Balance	<u>2,679,122</u>	<u>5,358,244</u>

6.00 Inventories: Tk. 506,350,664

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

Raw Material	Note-20.01	150,145,622	172,395,040
Packing Material	Note-20.02	179,946,306	152,692,530
Spare Parts	Note-20.03	69,256,362	71,939,177
Finished Goods	Annexure : B	55,502,125	45,002,560
Work in Process	Annexure : B	51,500,250	54,500,750
Total		<u>506,350,664</u>	<u>496,530,057</u>

Details are given in Annexure-B with the report.

7.00 Accounts Receivable: Tk. 545,267,753

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	260,930,312	215,593,031
Closing Balance	<u>545,267,753</u>	<u>497,787,548</u>

- 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	218,652,369	247,824,194	78,791,190	545,267,753
Total	218,652,369	247,824,194	78,791,190	545,267,753

Notes	Particulars	Amount in Taka	
		31 March 2023	30 June 2022
8.00	Advances, Deposits & Pre-payments: Tk. 326,425,371		
	This break-up of above amount as follows:		
	Advance to Suppliers & Others	299,990,210	235,258,332
	Advance Income Tax	13,952,764	13,836,405
	Advance against VAT	7,025,297	3,511,685
	Deposits:		
	Security Deposit-Titas	1,779,700	1,779,700
	Security Deposit-REB	3,677,400	3,677,400
	Total	326,425,371	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. 48,268,126		
	The break-up of the above amount is as follows:		
	Cash in Hand Note: 9.01	1,833,705	1,509,842
	Cash at Bank Note: 9.02	46,434,421	94,593,180
		48,268,126	96,103,022
9.01	Cash in Hand: Tk. 1,833,705		
	The break-up of the above amount is as follows:		
	Cash in Hand (Factory)	580,800	1,280,800
	Cash in Hand (Head Office)	1,252,905	229,042
		1,833,705	1,509,842
9.02	Cash at Bank: Tk. 46,434,421		
	The break-up of the above amount is as follows:		
	Agrani Bank Ltd., Principal Br. A/C # 0200000260278	2,492	23,856
	Agrani Bank Ltd., Saturaia Br. A/C # 0200013250575(750)	2,065	1,535
	Bank Asia, Banani Br. A/C # 1236050586	1,642	4,336
	Bank Asia, Banani Br. A/C # 1233052801	-	4,870
	EXIM Bank, Gulshan Br. A/C # 0711100184921	-	-
	Sonali Bank Ltd., Banani Bazar Br. A/C # 0106001012278	4,339	151,307
	Sonali Bank Ltd., Saturaia Br. A/C # 4508001008637	1,939	1,939
	Shahjalal Bank Ltd., Banani Br. A/C # 40131000000669	2,381	2,821
	Dutch Bangla Bank Ltd., Banani Br. A/C # 1031100029620	8,740	62,709
	Islami Bank Ltd., Gulshan Br. A/C # 20501770100429118	662,678	4,018
	Islami Bank Ltd., Manikgonj Br. A/C # 20501810100312912	4,626	4,626
	National Bank Ltd., Saturaia Br. A/C # 1169000488355	1,542	1,011
	Pubali Bank Ltd., Gulshan Br. A/C # 056901027892	202,991	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		
	Southest Bank Ltd., Banani Br. A/C 2411100007937 (BDT)	45,534,403	94,320,643
	Southest Bank Ltd., Banani Br. A/C 2415100000704 (USD)	-	-
	Southest Bank Ltd., Banani Br. A/C 2416200000002 (GBP)	-	-
	Southest Bank Ltd., Banani Br. A/C 2417100000031 (EURO)	-	-
	Total	46,434,421	94,593,180

The bank balances have been confirmed and reconciled with respective bank statements.

Notes	Particulars	Amount in Taka	
		31 March 2023	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	
		31-03-2023	30-06-2022	31-03-2023	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 its 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	
		31 March 2023	30 June 2022
12.00	Retained Earnings: Tk. 277,245,745		
	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	47,285,618	15,831,364
	Less: Dividend Paid (Cash)	12,424,113	-
	Closing Balance	277,245,745	242,384,240
13.00	Long Term Loan: Tk. 473,087,501		
	The break-up of the above amount is as follows:		
	Total Long Term Loan	515,073,716	496,304,092
	Less: Current Portion of Long Term Loan	41,986,215	58,381,898
		473,087,501	437,922,194
a)	Agrani Bank Ltd., Principal Office, Dhaka		
	A/C No. 02633792	117,939,146	
	A/C No. 02633794	386,128,244	
		504,067,390	
	Less: Current Portion	41,206,554	462,860,836
			427,757,931
b)	Midland Bank Ltd., Account No.- 292 (0130)		
		4,591,906	
	Less: Current Portion	313,278	4,278,628
			4,267,340
c)	Midland Bank Ltd., Account No.- 309 (0176)		
		6,414,420	
	Less: Current Portion	466,383	5,948,037
			5,896,923
		473,087,501	437,922,194

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 445,700,000
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	
		31 March 2023	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. 159,806,265

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)	15,352,683	22,169,308
Sub total	156,915,461	141,562,778
Add: On Revaluation of Land & Land Development	2,890,804	2,890,804
Closing Balance	159,806,265	144,453,582

As on 31 March 2023

Particulars	Accounting Base Carrying Value (Tk.)	Tax Base Carrying Value (Tk.)	Temporary Difference
Property, Plant & Equipment	772,990,902	434,899,085	338,091,817

Applicable Rate

20.00%

Deferred Tax Liability as on 31 March 2023 (other than Revaluation)

156,915,461

During the year

15,352,683

15.00 Short Term Loan: Tk. 718,662,788

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

Agrani Bank Ltd., Principal Branch, A/C # 02308401 (69320)	505,559,822	484,868,910
Short Term, CC HYPO (Block), A/C # 0200017292835	101,724,815	97,895,569
Short Term, CC HYPO (Block), A/C # 020001065018 (69331)	44,295,439	42,628,018
Short Term, CC HYPO (Block), A/C # 0200017292358	16,171,349	15,562,608
Demand Loan, Agrani Bank Ltd., Principal Branch	46,428,158	45,649,784
Bai Muazzal Hyp, Exim Bank Ltd., Gulshan Branch	4,483,204	4,232,517
Total	718,662,788	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	
		31 March 2023	30 June 2022

16.00 Trade and Other Payable: Tk. 20,487,646

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

Opening Balance	20,337,646	19,487,646
Add: Addition during the period	20,487,646	850,000
Less Adjustment during the period	20,337,646	-
Closing Balance	20,487,646	20,337,646

Trade and Other Payable against purchase comprises followings:

Supplier Name	Purpose	31 March 2023	30 June 2022
Aristo Corporation Ltd.	Plastic Cluser	235,250	235,250
BD Thai Aluminium Ltd.	Supply of promotional items	19,128,082	19,128,082
M/S Khorshed Alam & Sons	Wheat For Atta, Moida & Suji	58,700	508,700
Others Payable		1,065,614	465,614
Total		20,487,646	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	Total
Trade and Other Payable	9,245,050	11,242,596	20,487,646

17.00 Liabilities for Expenses: Tk. 41,349,451

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

Director's Honorarium Payable	19,717,400	17,974,000
Salary & Wages Payable	767,745	567,745
Utility Payable (Gas Bill), Factory	3,798,899	5,587,202
Utility Payable (Electricity Bill), Factory	4,535,911	968,074
Tax and VAT Payable on various expenses	575,680	175,680
Income Tax payable against staff salary	92,178	368,720
Unclaimed and Unpaid Dividend Accounts	706,635	-
Audit Fees	-	250,000
Rent Payable	4,255,000	3,304,000
Provident Fund	6,900,003	7,008,328
Total	41,349,451	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.

iii) Unclaimed and Unpaid Dividend Accounts is maintained as per directive of Bangladesh Securities and Exchange Commission (BSEC) Directive No. BSEC/CMRRCD/2021-386/03, dated 14 January 2021.

18.00 Provision for Income Tax: Tk. 18,627,811

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

Opening Balance	15,157,538	12,964,100
Add: Addition during the period	3,470,274	4,065,541
	18,627,811	17,029,641
Less: Adjustment	-	1,872,103
Closing Balance	18,627,811	15,157,538

19.00 Workers' Profit Participation Fund: Tk. 6,166,600

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

Opening Balance	2,861,172	3,789,308
Add: Addition during the period	3,305,428	2,103,310
	6,166,600	5,892,618
Less: Paid during the period	-	3,031,446
Closing Balance	6,166,600	2,861,172

Notes	Particulars	Amount in Taka	
		31 March 2023	31 March 2022
20.00	Turnover: Tk. 577,172,597		
	The break-up of the above amount is as follows:		
	Vatable Sales	8,997,206	2,871,111
	Tariff Sales	9,252,259	1,445,508
	Non Vatable Sales	561,468,200	488,985,904
	Export Sales	-	-
	Gross sales	579,717,665	493,302,523
	Less: Supplementary Duty & VAT	2,545,067	1,002,025
	Turnover	577,172,597	492,300,498
20 (A)	Statement of turnover, showing separately the amount of collection through banks and by cash are as follows:		
	Collection through banking channel	284,897,820	165,318,327
	Collection through cash	242,249,505	82,271,567
	IPO Amount	-	150,000,000
	Total	527,147,325	397,589,894
20 (B)	Details revenue earned from sale of Juice & Drinks, Mineral Water, Soft Drinks, Confectionery, Bakery & others are as follows:		
	Juice and Drinks	9,252,259	1,827,825
	Mineral Water	-	-
	Soft Drinks	8,997,206	2,572,845
	Confectionery	1,927,408	967,205
	Bakery and others	559,540,792	487,934,648
	Total	579,717,665	493,302,523
21.00	Cost of Goods Sold: Tk. 417,848,995		
	The break-up of the above amount is as follows:		
	Raw Materials Consumed (Note-21.01)	273,401,300	195,801,300
	Packing Materials Consumed (Note-21.02)	89,132,580	82,432,580
	Spare Parts Consumed (Note-21.03)	6,588,490	5,989,565
	Manufacturing Overheads (Note-21.04)	56,225,690	43,090,500
	Cost of Production	425,348,060	327,313,945
	Add: Opening Work in Process	54,500,750	75,065,730
	Less: Closing Work in Process	51,500,250	71,500,750
		428,348,560	330,878,925
	Add: Opening Finished Goods	45,002,560	69,512,358
	Less: Closing Finished Goods	55,502,125	45,502,560
	Total Cost of Goods Sold	417,848,995	354,888,723
21.01	Raw Materials Consumed: Tk. 273,401,300		
	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	251,151,882	248,657,512
		423,546,922	392,071,341
	Less: Closing Stock of Raw Materials	150,145,622	196,270,040
	Consumption	273,401,300	195,801,300
21.02	Packing Materials Consumed: Tk. 89,132,580		
	Opening Stock of Packing Materials	152,692,530	130,183,755
	Add: Purchase of Packing Materials	116,386,355	116,386,355
		269,078,885	246,570,110
	Less: Closing Stock of Packing Materials	179,946,306	164,137,530
	Consumption	89,132,580	82,432,580

Notes	Particulars	Amount in Taka	
		31 March 2023	31 March 2022
21.03	Spare Parts Consumed: Tk. 6,588,490		
	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	3,905,675	3,286,340
		75,844,852	80,301,842
	Less: Closing Stock of Spare Parts	69,256,362	74,312,277
	Consumption	6,588,490	5,989,565
21.04	Manufacturing Overheads: Tk. 56,225,690		
	The break-up of the above amount is as follows:		
	Salary & Wages	5,823,141	4,571,285
	Bonus	517,613	356,078
	Overtime	360,000	281,000
	Electricity Bill	13,405,211	5,905,940
	Gas Bill	2,817,894	1,455,749
	Local Conveyance	49,776	30,760
	Fuel Expenses - Generator & Boiler	1,869,549	1,139,742
	Fuel Expenses - Vehicle	113,225	105,580
	Printing and Stationary	39,803	45,780
	Factory Maintenance	551,359	465,420
	Entertainment Factory	44,885	86,259
	Carrying Inwards	320,663	225,950
	Carrying & Transportation	4,310,503	2,526,890
	Unload Charge	332,491	296,810
	Past Control Service	45,205	230,500
	Trips Allowance	50,600	35,450
	Repair & Maintenance	180,800	375,800
	Provident Fund	291,157	228,564
	Depreciation	25,101,818	24,726,943
		56,225,690	43,090,500

Notes	Particulars	Amount in Taka	
		31 March 2023	31 March 2022
26.00	Workers' Profit Participation and Welfare Fund: Tk. 3,305,428		
	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. 3,470,274		
	The break-up of the above amount is as follows:		
	Current Tax	3,470,274	2,953,849
	Total	3,470,274	2,953,849
a)	Profit before Tax as per Income Statement	66,108,574	66,581,626
	Add: Accounting Depreciation	27,926,024	28,165,414
	Less: Tax Depreciation	(121,272,621)	(118,788,164)
	Taxable Profit/(Loss)	(27,238,023)	(24,041,124)
	Tax @ 20.00%	(5,447,605)	(6,010,281)
b)	Gross Receipt as per Turnover/Sales	577,172,597	492,300,498
	Add: Other Income	1,206,335	7,628
	Total Gross Receipt	578,378,932	492,308,126
	Tax @ 0.6% on Tk. 578,378,932	3,470,274	2,953,849
	So, Current Tax is above a) or b) whichever is higher i.e.	3,470,274	2,953,849
28.00	Earning Per Share (EPS): Tk. 0.58		
	The computation of EPS is given below:		
	Earning attributable to the Shareholders (net profit after tax)	47,285,618	41,894,147
	Number of Weighted Average Shares Used to Compute EPS	81,500,000	70,944,444
	Earnings Per Share (EPS) (Per value Tk. 10) (Adjusted)	0.58	0.59
29.00	Net Asset Value (NAV) Per Share : Tk. 14.55		
	The computation of NAV is given below:		
	Net Assets	1,185,715,077	1,176,916,355
	Number of Shares	81,500,000	81,500,000
	Net Asset Value (NAV) Per Share (Adjusted)	14.55	14.44
30.00	Net Operating Cash Flows Per Share (NOCFPS) : Tk. 0.93		
	The computation of NOCFPS is given below:		
	Net Cash Generated from Operating Activities	75,636,933	202,637,852
	Number of Shares	81,500,000	81,500,000
	Net Operating Cash Flows Per Share (NOCFPS) (Adjusted)	0.93	2.49

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 31 March 2023 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	03	03	21,000
Mr. Dr. Kazi Aktar Hamid	Director	03	03	21,000
Mr. Rahat Maleque	Director	03	03	21,000
Mr. Ryan Hamid	Director	03	03	21,000
Mr. Md. Joynal Abedin, FCA	Nominee Of Bangladesh Thai Aluminium Limited	03	03	21,000
Mr. Md. Rabiul Alam, ACS	Nominee Of Sunlife Insurance Company Limited	03	03	21,000
Mr. Muhammad Mohiuddin	Independent Director	03	03	21,000
Ruhul Ameen, FCMA	Independent Director	03	03	21,000
Total				168,000

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 31 March, 2023:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 5,000/-	-	-	-	-
Above Tk. 5,000/-	165	126	125	416
For the year ended 31-03-2023	165	126	125	416
For the year ended 30-06-2022	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 31-03-2023	Total Remuneration for the period from 01-07-2021 to 31-03-2022
Mrs. Rubina Hamid	Chairman	900,000	1,350,000
Mr. Rahat Maleque	Director	300,000	450,000
Mr. Ryan Hamid	Director	450,000	675,000
Total		1,650,000	2,475,000

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	36,864,000	278,364	0.76%
Mineral Water	Pcs	11,059,200	-	0.00%
Soft Drinks	Pcs	44,236,800	225,092	0.51%
Confectionery	Pcs	85,616,801	24,529,973	28.65%
Bakery and Others	Pcs	27,268,618	14,529,061	53.28%

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	251,151,882	273,401,300	73.61%
Spare parts	3,905,675	6,588,490	1.77%
Packing materials	116,386,355	89,132,580	24.00%
Total	371,443,912	369,122,370	

E. Value of export:

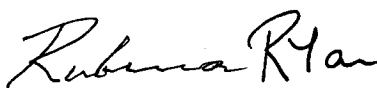
Particulars	In foreign currencies (US\$)	In BDT
Export	-	-
Total	-	-

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2022 to 31 March, 2023 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
11 May 2023

BD THAI FOOD & BEVERAGE LIMITED
SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE PERIOD JULY-MARCH 2023

Particulars	Cost			Rate %	Balance as at 01 July 2022	Depreciation Charged during the period	Balance as at 31 March 2023	Written down value as at 31 March 2023
	Balance as at 01 July 2022	Addition during the period	Balance as at 31 March 2023					
Land & Land Development	282,168,602	11,555,200	293,723,802	-	-	-	-	293,723,802
Factory:								
Factory Building & Civil Work	129,259,435	20,925,500	150,184,935	2.5	12,796,454	2,189,015	14,985,469	135,199,466
Building & Other Civil Work	276,139,724	14,745,500	290,885,224	2.5	34,020,027	4,506,453	38,526,480	252,358,744
Plant & Machinery	584,179,328	14,431,781	598,611,109	5	178,810,592	15,058,199	193,868,791	404,742,318
Office Decoration	18,436,003	-	18,436,003	20	12,177,729	927,152	13,104,881	5,331,122
Office Equipment & Fitting	34,161,537	-	34,161,537	10	16,476,370	1,310,013	17,786,383	16,375,154
Solar System	3,810,413	-	3,810,413	10	1,530,223	168,903	1,699,126	2,111,287
Tools & Accessories	8,112,247	-	8,112,247	10	2,357,093	426,307	2,783,400	5,328,847
Laboratory Test Equipment	11,788,630	-	11,788,630	10	4,825,658	515,776	5,341,434	6,447,196
Head Office:								
Furniture & Fixture	9,468,135	-	9,468,135	10	4,106,608	397,150	4,503,758	4,964,377
Office Decoration	25,765,653	-	25,765,653	20	18,669,065	1,051,347	19,720,412	6,045,241
Office Equipment	6,541,525	-	6,541,525	20	4,240,905	340,833	4,581,738	1,959,787
Motor Vehicle	28,412,002	-	28,412,002	20	21,426,584	1,034,877	22,461,461	5,950,541
As at 31-03-2023	1,418,243,234	61,657,981	1,479,901,215		311,437,308	27,926,024	339,363,332	1,140,538,183
As at 30-06-2022	1,304,834,366	113,408,868	1,418,243,234		273,580,386	37,856,922	311,437,308	1,106,805,926
Revaluation Surplus Portion								

Particulars	Cost			Rate %	Balance as at 01 July 2022	Depreciation Charged during the period	Balance as at 31 March 2023	Written down value as at 31 March 2023
	Balance as at 01 July 2022	Addition during the period	Balance as at 31 March 2023					
Land & Land Development	96,360,136	-	96,360,136	-	-	-	-	96,360,136
As at 31-03-2023	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	61,657,981	1,576,261,351		311,437,308	27,926,024	339,363,332	1,236,898,319
As at 30-06-2022	1,401,194,502	113,408,868	1,514,603,370		273,580,386	37,856,922	311,437,308	1,203,166,062
Allocation of Depreciation:								
			2021-2022					
			31-03-2023					
	Taka	Taka						
Manufacturing Overhead	25,101,818	34,693,457						
Administrative Overhead	2,824,207	5,527,309						
Total	27,926,024	40,220,766						

BD THAI FOOD & BEVERAGE LIMITED
UN - AUDITED SUMMARY OF INVENTORY SCHEDULE
FOR THE PERIOD JULY-MARCH 2023

[Annexure: B]

Raw Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Local Materials (Beverage)	28,037,930	4,500,620	4,065,800	28,472,750
Imported Materials (Beverage)	58,748,644	-	757,500	57,991,144
Confectionary Items (Local - Bakery, Atta, Moyda, Soji & Others)	85,608,466	246,651,262	268,578,000	63,681,728
Total	172,395,040	251,151,882	273,401,300	150,145,622

Packaging Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Beverage Items	41,163,538	1,282,502	1,535,780	40,910,261
Confectionary Items (Local - Bakery, Atta, Moyda, Soji & Others)	111,528,992	115,103,853	87,596,800	139,036,045
Total	152,692,530	116,386,355	89,132,580	179,946,306

Spare Parts

Particulars	Opening Balance	Received	Issued	Closing Balance
Local (Civil Item)	4,927,421	642,560	1,778,925	3,791,056
Electrical Item	7,382,107	797,280	1,245,490	6,933,897
Mechanical Item	36,945,925	2,465,835	2,812,025	36,599,735
Imported Spare Parts For IMM/BMM	21,394,410	-	126,500	21,267,910
Imported Spare Parts For Mechanical	1,289,314	-	625,550	663,764
Total	71,939,177	3,905,675	6,588,490	69,256,362

Working in Process

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	54,500,750	51,500,250
Total	54,500,750	51,500,250

Finished Goods

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	45,002,560	55,502,125
Total	45,002,560	55,502,125