

Interim Financial Statements (Un-audited)

For the period July-December 2022



BD Thai Food & Beverage Limited

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BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 DECEMBER 2022

Particulars	Notes	Amount in Taka	
		31 December 2022	30 June 2022
ASSETS			
Non-Current Assets		1,236,029,917	1,208,524,606
Property, Plant & Equipment	4.00	1,233,214,256	1,203,166,362
Unallocated IPO Expenses	5.00	2,815,662	5,358,244
Current Assets		1,417,818,051	1,348,484,150
Inventories	6.00	520,711,171	496,530,057
Accounts Receivable	7.00	533,367,753	497,787,548
Advances, Deposits & Pre-payments	8.00	302,625,200	258,063,523
Cash & Cash Equivalents	9.00	61,113,927	96,103,022
Total Assets		2,653,847,968	2,557,008,756
EQUITY & LIABILITY			
Shareholders' Equity		1,189,057,017	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	280,587,685	242,384,240
Non-Current Liabilities		619,200,509	582,375,776
Long Term Loan	13.00	466,338,756	437,922,194
Deferred Tax Liabilities	14.00	152,861,753	144,453,582
Current Liabilities		845,590,441	823,779,408
Current Portion of Long Term Loan	13.00	40,498,849	58,381,898
Short Term Loan	15.00	708,162,395	690,837,406
Trade and Other Payable	16.00	19,587,646	20,337,646
Liabilities for Expenses	17.00	54,460,485	36,203,749
Provision for Income Tax	18.00	17,568,753	15,157,538
Workers' Profit Participation Fund	19.00	5,312,313	2,861,172
Total Current and Non-Current Liabilities		1,464,790,950	1,406,155,184
Total Liability		2,653,847,968	2,557,008,756
Net Asset Value (NAV) Per Share (Adjusted)	29.00	14.59	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

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

Dated: Dhaka
13 February 2023

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

Particulars	Notes	Amount in Taka			
		July-December 2022	July-December 2021	October-December 2022	October-December 2021
Turnover	20.00	400,662,863	283,731,128	213,125,187	129,947,616
Cost of Goods Sold	21.00	289,321,062	190,492,602	152,816,311	87,246,829
Gross Profit		111,341,801	93,238,526	60,308,876	42,700,787
Operating Expenses		32,042,565	24,402,897	22,093,143	14,575,019
Administrative Expenses	22.00	16,631,991	14,709,930	10,806,600	9,962,965
Selling & Distribution Expenses	23.00	15,410,574	9,692,968	11,286,543	4,612,054
Operating Income		79,299,236	68,835,629	38,215,732	28,125,768
Financial Expenses	24.00	29,031,597	38,534,116	17,601,177	12,806,684
Profit before Other Income		50,267,639	30,301,513	20,614,555	15,319,084
Other Income	25.00	1,206,335	4,628	1,180,655	3,048
Net Profit before WPP & WF		51,473,973	30,306,141	21,795,210	15,322,133
Workers' Profit Participation and Welfare Fund	26.00	2,451,141	1,443,149	1,037,867	729,625
Net Profit before Tax		49,022,832	28,862,992	20,757,343	14,592,507
Income Tax Expenses		10,819,387	8,486,037	6,354,949	4,257,143
Current Tax	27.00	2,411,215	1,702,415	1,279,533	778,363
Deferred Tax	14.00	8,408,172	6,783,622	5,075,416	3,478,781
Net Profit After Tax		38,203,445	20,376,955	14,402,394	10,335,364
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		38,203,445	20,376,955	14,402,394	10,335,364
Earnings Per Share (EPS)/Restated EPS	28.00	0.47	0.31	0.18	0.16
Number of Shares Used to Compute EPS	Nos.	81,006,849	66,500,000	81,006,849	66,500,000

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

Rubina Khan
Chairman Director

[Signature]
Managing Director

[Signature]
Chief Financial Officer

[Signature]
Company Secretary

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

Dated: Dhaka
13 February 2023

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

Particulars	Share Capital	Share Money Deposit	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2022	665,000,000	-	93,469,332	246,929,831	1,005,399,163
Net profit during the period	-	-	-	38,203,445	38,203,445
Balance as on 31-12-2022	665,000,000	-	93,469,332	285,133,276	1,043,602,608

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	-	-	-	20,376,955	20,376,955
Balance as on 31-12-2021	665,000,000	-	93,469,332	246,929,831	1,005,399,163

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


 Rubina
 Chairman


 Managing Director


 Chief Financial Officer


 Company Secretary

Dated: Dhaka
 13 February 2023

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

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

Particulars	Notes	Amount in Taka	
		July-December 2022	July-December 2021
Cash Flows from Operating Activities			
Collection from Customers and others	20 (A)	363,270,931	248,150,923
Paid for Cost & Expenses		(348,178,393)	(273,910,182)
Income Tax Paid		(28,057)	(92,252)
Net Cash Generated from Operating Activities		15,064,481	(25,851,511)
Cash Flows from Investing Activities			
Acquisition of Property Plant & Equipment		(48,880,481)	(10,530,410)
Net Cash used in Investing Activities		(48,880,481)	(10,530,410)
Cash Flows from Financing Activities			
Long Term Loan Receipt/(Paid)		10,533,513	39,230,893
Short Term Loan Receipt/(Paid)		17,324,989	53,705,468
Bank Interest & Charges Paid		(29,031,597)	(38,534,116)
Net Cash Generated from Financing Activities		(1,173,095)	54,402,245
Net Cash Increase/Decrease in Cash & Cash Equivalents		(34,989,095)	18,020,324
Cash & Cash Equivalents at the Beginning of the year		96,103,022	19,629,160
Cash & Cash Equivalents at the End of the year		61,113,927	37,649,485
Net Operating Cash Flows per Share (NOCFPS) (Adjusted)	30.00	0.18	(0.39)

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
13 February 2023

BD THAI FOOD & BEVERAGE LIMITED
NOTES, COMPRISING A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND EXPLANATORY INFORMATION (UN-AUDITED)
FOR THE PERIOD JULY-DECEMBER 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 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 December 2022;
- b) a statement of profit or loss and other comprehensive income for the year ended 31 December 2022
- c) a statement of changes in equity for the year ended 31 December 2022;
- d) a statement of cash flows for the year ended 31 December 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 31 December 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 31 December 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 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 December 2022	30 June 2022
9.00	Cash & Cash Equivalents: Tk. 61,113,927		
	The break-up of the above amount is as follows:		
	Cash in Hand	2,760,985	1,509,842
	Cash at Bank	58,352,942	94,593,180
		61,113,927	96,103,022
9.01	Cash in Hand: Tk. 2,760,985		
	The break-up of the above amount is as follows:		
	Cash in Hand (Factory)	1,508,080	1,280,800
	Cash in Hand (Head Office)	1,252,905	229,042
		2,760,985	1,509,842
9.02	Cash at Bank: Tk. 58,352,942		
	The break-up of the above amount is as follows:		
	Agrani Bank Ltd., Principal Br. A/C # 0200000260278	15,187	23,856
	Agrani Bank Ltd., Sauria Br. A/C # 0200013250575(750)	1,000	1,535
	Bank Asia, Banani Br. A/C # 1236050586	991	4,336
	Bank Asia, Banani Br. A/C # 1233052801	-	4,870
	EXIM Bank, Gulshan Br. A/C # 0711100184921	838	-
	Sonali Bank Ltd., Banani Bazar Br. A/C # 0106001012278	1,624	151,307
	Sonali Bank Ltd., Sauria Br. A/C # 4508001008637	2,284	1,939
	Shahjalal Bank Ltd., Banani Br. A/C # 40131000000669	3,073	2,821
	Dutch Bangla Bank Ltd., Banani Br. A/C # 1031100029620	1,941	62,709
	Islami Bank Ltd., Gulshan Br. A/C # 20501770100429118	569	4,018
	Islami Bank Ltd., Manikgonj Br. A/C # 20501810100312912	569	4,626
	National Bank Ltd., Sauria Br. A/C # 1169000488355	1,005	1,011
	Pubali Bank Ltd., Gulshan Br. A/C # 056901027892	6,530	4,926
	Mercantile Bank Ltd., Banani Br. A/C # 110611118755949	-	-
	Mercantile Bank Ltd., Banani Br. A/C # 110613123773807	4,601	3,587
	Midland Bank Ltd., Principal Br. A/C # 00021050003438	827	997
	IPO Share Bank Account		
	Southeast Bank Ltd., Banani Br. A/C 2411100007937 (BDT)	58,311,903	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	58,352,942	94,593,180

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

Notes	Particulars	Amount in Taka	
		31 December 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	
		31-12-2022	30-06-2022	31-12-2022	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
9	Employee	2.29	2.29	1,870,000	1,870,000
10	General Public	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	<u>93,469,332</u>	<u>93,469,332</u>

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	
		31 December 2022	30 June 2022
12.00	Retained Earnings: Tk. 280,587,685		
	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	38,203,445	15,831,364
	Closing Balance	<u>280,587,685</u>	<u>242,384,240</u>
13.00	Long Term Loan: Tk. 466,338,756		
	The break-up of the above amount is as follows:		
	Total Long Term Loan	506,837,605	496,304,092
	Less: Current Portion of Long Term Loan	40,498,849	58,381,898
		<u>466,338,756</u>	<u>437,922,194</u>
a)	Agrani Bank Ltd., Principal Office, Dhaka		
	A/C No. 02633792	116,053,280	
	A/C No. 02633794	379,953,992	
		<u>496,007,272</u>	
	Less: Current Portion	39,962,871	456,044,401
	Midland Bank Ltd., Account No.- 292	4,518,481	427,757,931
b) (0130)			
	Less: Current Portion	211,612	4,306,869
	Midland Bank Ltd., Account No.- 309	6,311,852	4,267,340
c) (0176)			
	Less: Current Portion	324,366	5,987,486
		<u>5,987,486</u>	<u>5,896,923</u>
		<u>466,338,756</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 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 December 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. 152,861,753

The break-up of the above amount is as follows:
Opening Balance (other than Revaluation)

Add: During the period (other than Revaluation)

Sub total

Add: On Revaluation of Land & Land Development

Closing Balance

141,562,778	119,393,470
8,408,172	22,169,308
149,970,949	141,562,778
2,890,804	2,890,804
152,861,753	144,453,582

As on 31 December 2022

Particulars	Accounting Base Carrying Value (Tk.)	Tax Base Carrying Value (Tk.)	Temporary Difference
Property, Plant & Equipment	843,130,018	682,977,410	160,152,608

Applicable Rate

20.00%

Deferred Tax Liability as on 31 December 2022 (other than Revaluation)

149,970,949

During the year

8,408,172

15.00 Short Term Loan: Tk. 708,162,395

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

Agrani Bank Ltd., Principal Branch, A/C # 02308401 (69320)

Short Term, CC HYPO (Block), A/C # 0200017292835

Short Term, CC HYPO (Block), A/C # 020001065018 (69331)

Short Term, CC HYPO (Block), A/C # 0200017292358

Demand Loan, Agrani Bank Ltd., Principal Branch

Bai Muazzal Hyp, Exim Bank Ltd., Gulshan Branch

Total

497,475,840	484,868,910
100,098,219	97,895,569
43,587,148	42,628,018
15,912,767	15,562,608
46,676,904	45,649,784
4,411,517	4,232,517
708,162,395	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 December 2022	30 June 2022

16.00 Trade and Other Payable: Tk. 19,587,646

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

Opening Balance	20,337,646	19,487,646
Add: Addition during the period	19,587,646	850,000
Less Adjustment during the period	20,337,646	-
Closing Balance	19,587,646	20,337,646

Trade and Other Payable against purchase comprises followings:

Supplier Name	Purpose	31 December 2022	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		165,614	465,614
Total		19,587,646	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	8,838,925	10,748,721	19,587,646

17.00 Liabilities for Expenses: Tk. 54,460,485

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

Director's Honorarium Payable	19,174,000	17,974,000
Salary & Wages Payable	767,745	567,745
Utility Payable (Gas Bill), Factory	5,587,202	5,587,202
Utility Payable (Electricity Bill), Factory	3,584,238	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
Rent Payable	3,938,000	3,304,000
Provident Fund	7,853,287	7,008,328
Total	54,460,485	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. 17,568,753

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

Opening Balance	15,157,538	12,964,100
Add: Addition during the period	2,411,215	4,065,541
	17,568,753	17,029,641
Less: Adjustment	-	1,872,103
Closing Balance	17,568,753	15,157,538

19.00 Workers' Profit Participation Fund: Tk. 5,312,313

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

Opening Balance	2,861,172	3,789,308
Add: Addition during the period	2,451,141	2,103,310
	5,312,313	5,892,618
Less: Paid during the period	-	3,031,446
Closing Balance	5,312,313	2,861,172

Notes	Particulars	Amount in Taka	
		31 December 2022	31 December 2021
20.00	Turnover: Tk. 400,662,863		
	The break-up of the above amount is as follows:		
	Vatable Sales	6,259,927	1,572,536
	Tariff Sales	6,584,564	827,834
	Non Vatable Sales	389,630,100	281,771,754
	Export Sales	-	-
	Gross sales	402,474,591	284,172,124
	Less: Supplementary Duty & VAT	1,811,727	440,996
	Turnover	400,662,863	283,731,128
20 (A)	Statement of turnover, showing separately the amount of collection through banks and by cash are as follows:		
	Collection through banking channel	165,238,617	86,044,753
	Collection through cash	198,032,314	162,106,170
	Total	363,270,931	248,150,923
20 (B)	Details revenue earned from sale of Juice & Drinks, Mineral Water, Soft Drinks, Confectionery, Bakery & others are as follows:		
	Juice and Drinks	4,699,407	827,834
	Mineral Water	-	-
	Soft Drinks	6,584,564	1,572,536
	Confectionery	1,560,520	567,895
	Bakery and others	389,630,100	281,203,859
	Total	402,474,591	284,172,124
21.00	Cost of Goods Sold: Tk. 289,321,062		
	The break-up of the above amount is as follows:		
	Raw Materials Consumed (Note-21.01)	147,501,800	92,801,300
	Packing Materials Consumed (Note-21.02)	53,732,580	21,932,581
	Spare Parts Consumed (Note-21.03)	5,933,065	5,653,065
	Manufacturing Overheads (Note-21.04)	36,652,897	30,030,878
	Cost of Production	243,820,342	150,417,824
	Add: Opening Work in Process	54,500,750	75,065,730
	Less: Closing Work in Process	24,500,070	55,000,750
		273,821,022	170,482,804
	Add: Opening Finished Goods	45,002,560	69,512,358
	Less: Closing Finished Goods	29,502,520	49,502,560
	Total Cost of Goods Sold	289,321,062	190,492,602
21.01	Raw Materials Consumed: Tk. 147,501,800		
	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	185,536,342	104,536,342
		357,931,382	247,950,171
	Less: Closing Stock of Raw Materials	210,429,582	155,148,870
	Consumption	147,501,800	92,801,300
21.02	Packing Materials Consumed: Tk. 53,732,580		
	Opening Stock of Packing Materials	152,692,530	130,183,755
	Add: Purchase of Packing Materials	87,766,597	47,466,597
		240,459,127	177,650,352
	Less: Closing Stock of Packing Materials	186,726,548	155,717,772
	Consumption	53,732,580	21,932,581

Notes	Particulars	Amount in Taka	
		31 December 2022	31 December 2021
21.03	Spare Parts Consumed: Tk. 5,933,065		
	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	3,546,340	3,046,340
		75,485,517	80,061,842
	Less: Closing Stock of Spare Parts	69,552,452	74,408,777
	Consumption	5,933,065	5,653,065
21.04	Manufacturing Overheads: Tk. 36,652,897		
	The break-up of the above amount is as follows:		
	Salary & Wages	5,176,125	3,560,780
	Bonus	517,613	356,078
	Overtime	320,000	256,000
	Electricity Bill	6,761,998	3,689,060
	Gas Bill	-	1,455,749
	Local Conveyance	34,776	25,760
	Fuel Expenses - Generator & Boiler	1,819,549	1,039,742
	Fuel Expenses - Vehicle	88,225	70,580
	Printing and Stationary	34,803	25,780
	Factory Maintenance	529,859	365,420
	Entertainment Factory	39,885	36,259
	Carrying Inwards	220,413	125,950
	Carrying & Transportation	3,435,503	1,526,890
	Unload Charge	282,491	256,810
	Past Control Service	45,205	230,500
	Trips Allowance	35,600	25,450
	Repair & Maintenance	125,800	275,800
	Provident Fund	258,806	178,039
	Depreciation	16,926,248	16,530,231
		36,652,897	30,030,878

Notes	Particulars	Amount in Taka	
		31 December 2022	31 December 2021
22.00	Administrative Expenses: Tk. 16,631,991		
	The break-up of the above amount is as follows:		
	Director's Honorarium	1,650,000	1,650,000
	Salary and Honorarium	5,121,750	2,357,090
	Bonus	512,175	235,709
	Office Rent	634,000	634,000
	Garage Rent	47,900	40,580
	Entertainment	49,620	36,720
	Printing and Stationary	33,313	15,720
	Office Maintenance	58,032	40,260
	Repair & Maintenance	21,750	10,250
	T & T, Internet and Mobile Bill Expenses	359,884	256,780
	Local Conveyance	163,068	62,450
	Stamp Expenses	16,250	960
	Postage, Telegraph & Courier Bill Expenses	181,230	124,580
	Registration Renewal Fee	175,000	71,500
	Registration Fee	56,250	-
	Utility Expenses	81,731	72,500
	Certificate Fee	25,800	28,000
	Consultancy Fee	33,750	-
	Service Charge	44,400	36,200
	Advertisement	26,800	180,000
	Vehicle Fuel Expenses	1,965,400	1,084,000
	Board Meeting Fee	120,000	120,000
	Audit Fee	250,000	250,000
	Trade mark & license fee	25,800	15,000
	IPO Expenses	2,815,662	4,966,000
	Provident Fund	256,088	117,855
	Depreciation	1,906,340	2,303,776
		16,631,991	14,709,930
23.00	Selling & Distribution Expenses: Tk. 15,410,574		
	The break-up of the above amount is as follows:		
	Salary & Allowances	6,601,313	4,688,600
	Bonus	660,131	468,860
	TA/DA	2,565,750	1,455,850
	Fuel Expense	1,459,125	845,900
	Sales Incentive	1,273,938	991,953
	Sample Expenses	179,000	105,600
	Sales Promotion	2,316,252	901,775
	Provident Fund	330,066	234,430
	Medical Expense	25,000	-
		15,410,574	9,692,968
24.00	Financial Expenses: Tk. 29,031,597		
	The break-up of the above amount is as follows:		
	Bank Interest	28,949,857	38,481,658
	Others Interest	-	-
	Bank Charges & Commission	81,740	52,458
	Total	29,031,597	38,534,116
25.00	Other Income: Tk. 1,206,335		
	The break-up of the above amount is as follows:		
	Bank Interest	1,206,335	4,628
	Cash Incentive	-	-
	Total	1,206,335	4,628

Notes	Particulars	Amount in Taka	
		31 December 2022	31 December 2021
26.00	Workers' Profit Participation and Welfare Fund: Tk. 2,451,141		
	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. 2,411,215		
	The break-up of the above amount is as follows:		
	Current Tax	2,411,215	1,702,415
	Total	2,411,215	1,702,415
a)	Profit before Tax as per Income Statement	49,022,832	28,862,992
	Add: Accounting Depreciation	18,832,588	18,834,007
	Less: Tax Depreciation	(100,305,231)	(112,490,895)
	Taxable Profit/(Loss)	(32,449,812)	(64,793,896)
	Tax @ 20.00%	(6,489,962)	(19,438,169)
b)	Gross Receipt as per Turnover/Sales	400,662,863	283,731,128
	Add: Other Income	1,206,335	4,628
	Total Gross Receipt	401,869,198	283,735,756
	Tax @ 0.6% on Tk. 401,869,198	2,411,215	1,702,415
	So, Current Tax is above a) or b) whichever is higher i.e.	2,411,215	1,702,415
28.00	Earning Per Share (EPS): Tk. 0.47		
	The computation of EPS is given below:		
	Earning attributable to the Shareholders (net profit after tax)	38,203,445	20,376,955
	Number of Shares	81,006,849	66,500,000
	Earnings Per Share (EPS) (Per value Tk. 10) (Adjusted)	0.47	0.31
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 353 Days	14,506,849	
	Weighted Average Number Of Share	81,006,849	
29.00	Net Asset Value (NAV) Per Share : Tk. 14.59		
	The computation of NAV is given below:		
	Net Assets	1,189,057,017	1,150,853,572
	Number of Shares	81,500,000	81,500,000
	Net Asset Value (NAV) Per Share (Adjusted)	14.59	14.12
30.00	Net Operating Cash Flows Per Share (NOCFPS) : Tk. 0.18		
	The computation of NOCFPS is given below:		
	Net Cash Generated from Operating Activities	15,064,481	(25,851,511)
	Number of Shares	81,500,000	66,500,000
	Net Operating Cash Flows Per Share (NOCFPS) (Adjusted)	0.18	(0.39)

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 December 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	02	02	15,000
Mr. Dr. Kazi Aktar Hamid	Director	02	02	15,000
Mr. Rahat Maleque	Director	02	02	15,000
Mr. Ryan Hamid	Director	02	02	15,000
Mr. Md. Joynal Abedin, FCA	Nominee Of Bangladesh Thai Aluminium Limited	02	02	15,000
Mr. Md. Rabiul Alam, ACS	Nominee Of Sunlife Insurance Company Limited	02	02	15,000
Mr. Muhammad Mohiuddin	Independent Director	02	02	15,000
Ruhul Ameen, FCMA	Independent Director	02	02	15,000
Total				120,000

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 December, 2022:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 5,000/-	-	-	-	-
Above Tk. 5,000/-	171	126	87	384
For the year ended 31-12-2022	171	126	87	384
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 31-12-2022	Total Remuneration for the period from 01-07-2021 to 31-12-2021
Mrs. Rubina Hamid	Chairman	900,000	900,000
Mr. Rahat Maleque	Director	300,000	300,000
Mr. Ryan Hamid	Director	450,000	450,000
Total		1,650,000	1,650,000

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	231,970	0.63%
Mineral Water	Pcs	11,059,200	-	0.00%
Soft Drinks	Pcs	44,236,800	211,023	0.48%
Confectionery	Pcs	85,616,801	21,463,726	25.07%
Bakery and others	Pcs	17,268,618	10,515,355	60.89%

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	185,536,342	147,501,800	53.28%
Spare parts	3,546,340	5,933,065	2.14%
Packing materials	87,766,597	53,732,580	19.41%
Total	276,849,279	207,167,445	

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 December, 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.

The board of director in its board meeting held on 10 November, 2022 has recommended 3% cash dividend to the shareholders (other than sponsors and promoters) for the year ended June 30, 2022 and the shareholders approved in 12th Annual General Meeting (AGM), held on 28 December, 2022.


Chairman

Director


Managing Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
13 February 2023

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

Particulars	Cost			Depreciation			Written down value as at 31 December 2022
	Balance as at 01 July 2022	Addition during the period	Balance as at 31 December 2022	Rate %	Balance as at 01 July 2022	Charged during the period	
Land & Land Development	282,168,602	11,555,200	293,723,802	-	-	-	293,723,802
Factory:							
Factory Building & Civil Work	129,259,435	12,150,500	141,409,935	2.5	12,796,454	1,468,445	14,264,899
Building & Other Civil Work	276,139,724	14,745,500	290,885,224	2.5	34,020,027	3,041,856	37,061,883
Plant & Machinery	584,179,328	10,429,281	594,608,609	5	178,810,592	10,155,946	188,966,538
Office Decoration	18,436,003	-	18,436,003	20	12,177,729	625,828	12,803,557
Office Equipment & Fitting	34,161,537	-	34,161,537	10	16,476,370	884,259	17,360,629
Solar System	3,810,413	-	3,810,413	10	1,530,223	114,010	1,644,233
Tools & Accessories	8,112,247	-	8,112,247	10	2,357,093	287,758	2,644,851
Laboratory Test Equipment	11,788,630	-	11,788,630	10	4,825,658	348,149	5,173,807
Head Office:							
Furniture & Fixture	9,468,135	-	9,468,135	10	4,106,608	268,077	4,374,685
Office Decoration	25,765,653	-	25,765,653	20	18,669,065	709,659	19,378,724
Office Equipment	6,541,525	-	6,541,525	20	4,240,905	230,062	4,470,967
Motor Vehicle	28,412,002	-	28,412,002	20	21,426,584	698,542	22,125,126
As at 31-12-2022	1,418,243,234	48,880,481	1,467,123,715		311,437,308	18,832,588	330,269,896
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

Revaluation Surplus Portion

Particulars	Cost			Depreciation			Written down value as at 31 December 2022
	Balance as at 01 July 2022	Addition during the period	Balance as at 31 December 2022	Rate %	Balance as at 01 July 2022	Charged during the period	
Land & Land Development	96,360,136	-	96,360,136	-	-	-	96,360,136
As at 31-12-2022	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	48,880,481	1,563,483,851		311,437,308	18,832,588	330,269,896
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

Allocation of Depreciation:

	01-07-2022 to 31-12-2022	2021-2022
Manufacturing Overhead	Taka 16,926,248	Taka 33,249,370
Administrative Overhead	1,906,340	4,607,552
Total	18,832,588	37,856,922

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

[Annexure: B]

Raw Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Local materials (Beverage)	28,037,930	2,806,790	1,265,800	29,578,920
Imported Materials (Beverage)	58,748,644	-	657,500	58,091,144
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	85,608,466	182,729,552	145,578,500	122,759,518
Total	172,395,040	185,536,342	147,501,800	210,429,582

Packaging Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Beverage items	41,163,538	882,502	1,135,780	40,910,261
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	111,528,992	86,884,095	52,596,800	145,816,287
Total	152,692,530	87,766,597	53,732,580	186,726,548

Spare Parts

Particulars	Opening Balance	Received	Issued	Closing Balance
Local (Civil Item)	4,927,421	522,560	1,588,900	3,861,081
Electrical Item	7,382,107	657,980	1,145,890	6,894,197
Mechanical Item	36,945,925	2,365,800	2,612,525	36,699,200
Imported Spare Parts For IMM/BMM	21,394,410	-	-	21,394,410
Imported Spare Parts For Mechanical	1,289,314	-	585,750	703,564
Total	71,939,177	3,546,340	5,933,065	69,552,452

Working in Process

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	54,500,750	24,500,070
Total	54,500,750	24,500,070

Finished Goods

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	45,002,560	29,502,520
Total	45,002,560	29,502,520