

**Interim Financial Statements (Un-audited)**  
**For the period July 2024-September 2024**



**BD Thai Food & Beverage Limited**

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**BD THAI FOOD & BEVERAGE LIMITED**  
**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT 30 SEPTEMBER 2024**

Particulars	Notes	Amount in Taka	
		30 September 2024	30 June 2024
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>1,239,385,131</b>	<b>1,243,014,246</b>
Property, Plant & Equipment	4.00	1,239,385,131	1,243,014,246
<b>Current Assets</b>		<b>1,498,638,103</b>	<b>1,492,725,640</b>
Inventories	5.00	450,643,274	460,182,929
Accounts Receivable	6.00	586,253,957	596,912,857
Advances, Deposits & Pre-payments	7.00	457,765,274	393,818,821
Cash & Cash Equivalents	8.00	3,975,598	41,811,034
<b>Total Assets</b>		<b>2,738,023,234</b>	<b>2,735,739,886</b>
<b>EQUITY &amp; LIABILITY</b>			
<b>Shareholders' Equity</b>		<b>1,150,659,509</b>	<b>1,148,561,047</b>
Share Capital	9.00	815,000,000	815,000,000
Revaluation Reserve	10.00	93,469,332	93,469,332
Retained Earnings	11.00	242,190,177	240,091,715
<b>Non-Current Liabilities</b>		<b>651,680,768</b>	<b>593,586,986</b>
Long Term Loan	12.00	465,177,239	408,573,132
Deferred Tax Liabilities	13.00	186,503,529	185,013,855
<b>Current Liabilities</b>		<b>935,682,957</b>	<b>993,591,852</b>
Current Portion of Long Term Loan	12.00	18,731,348	76,573,228
Short Term Loan	14.00	812,206,700	812,206,700
Trade and Other Payable	15.00	26,509,816	26,212,646
Liabilities for Expenses	16.00	51,653,792	50,323,624
Unclaimed and Unpaid Dividend	17.00	1,178,633	1,233,633
Provision for Income Tax	18.00	19,174,509	21,001,449
Workers' Profit Participation Fund	19.00	6,228,159	6,040,572
<b>Total Current and Non-current Liabilities</b>		<b>1,587,363,725</b>	<b>1,587,178,839</b>
<b>Total Equity Liability</b>		<b>2,738,023,234</b>	<b>2,735,739,886</b>
<b>Net Asset Value (NAV) Per Share (Adjusted)</b>	29.00	<b>14.12</b>	<b>14.09</b>

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  
02 December 2024


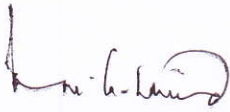







**BD THAI FOOD & BEVERAGE LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE PERIOD JULY-SEPTEMBER 2024**

Particulars	Notes	Amount in Taka	
		July 2024-September 2024	July 2023-September 2023
Turnover	20.00	27,240,959	153,866,364
Cost of Goods Sold	21.00	19,574,926	113,181,581
<b>Gross Profit</b>		<b>7,666,033</b>	<b>40,684,783</b>
<b>Operating Expenses</b>		<b>2,234,420</b>	<b>6,829,839</b>
Administrative Expenses	22.00	1,899,774	3,602,626
Selling & Distribution Expenses	23.00	334,647	3,227,213
<b>Operating Income</b>		<b>5,431,613</b>	<b>33,854,944</b>
Financial Expenses	24.00	1,517,970	18,466,675
<b>Profit before Other Income</b>		<b>3,913,643</b>	<b>15,388,269</b>
Other Income	25.00	25,680	10,957
<b>Net Profit before WPPF &amp; WFF</b>		<b>3,939,323</b>	<b>15,399,226</b>
Workers' Profit Participation and Welfare Fund	26.00	187,587	733,296
<b>Net Profit before Tax</b>		<b>3,751,736</b>	<b>14,665,929</b>
<b>Income Tax Expenses</b>		<b>1,653,274</b>	<b>2,661,646</b>
Current Tax	27.00	163,600	923,264
Deferred Tax	13.00	1,489,675	1,738,382
<b>Net Profit After Tax</b>		<b>2,098,461</b>	<b>12,004,283</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>		<b>2,098,461</b>	<b>12,004,283</b>
<b>Earnings Per Share (EPS)/Restated EPS</b>	28.00	<b>0.03</b>	<b>0.15</b>
Number of Weighted Average Shares Used to Compute EPS	Nos.	81,500,000	81,500,000

The accounting policies and other notes form 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  
02 December 2024



**BD THAI FOOD & BEVERAGE LIMITED**  
**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE PERIOD JULY-SEPTEMBER 2024**

Particulars	Share Capital	Share Capital IPO	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2024	815,000,000	-	93,469,332	243,766,621	1,152,235,953
Net profit during the period	-	-	-	2,098,461	2,098,461
<b>Balance as on 30-09-2024</b>	<b>815,000,000</b>	<b>-</b>	<b>93,469,332</b>	<b>245,865,083</b>	<b>1,154,334,415</b>

Particulars	Share Capital	Share Money Deposit	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2023	815,000,000	-	93,469,332	243,766,621	1,152,235,953
Net profit during the period	-	-	-	12,004,283	12,004,283
<b>Balance as on 30-09-2023</b>	<b>815,000,000</b>	<b>-</b>	<b>93,469,332</b>	<b>255,770,905</b>	<b>1,164,240,237</b>

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

  
**Chairman**

**Director**

  
**Managing Director**

  
**Chief Financial Officer**

  
**Company Secretary**

**Dated: Dhaka**  
**02 December 2024**

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-SEPTEMBER 2024**

Particulars	Notes	Amount in Taka	
		July 2024- September 2024	July 2023- September 2023
<b>Cash Flows from Operating Activities</b>			
Collection from Customers and others	20.01	37,899,858	201,386,159
Paid for Cost & Expenses		(65,631,897)	(134,620,869)
Income Tax Paid		(1,990,540)	(503,287)
<b>Net Cash Generated from Operating Activities</b>		<b>(29,722,578)</b>	<b>66,262,003</b>
<b>Cash Flows from Investing Activities</b>			
Acquisition of Property Plant & Equipment		(5,302,330)	(4,347,830)
<b>Net Cash used in Investing Activities</b>		<b>(5,302,330)</b>	<b>(4,347,830)</b>
<b>Cash Flows from Financing Activities</b>			
Long Term Loan Receipt/(Paid)		(1,237,772)	(36,263,939)
Short Term Loan Receipt/(Paid)		-	(25,802,592)
Bank Interest & Bank Charges Paid		(1,517,755)	(15,310)
Dividend Paid (Cash)		(55,000)	(7)
<b>Net Cash Generated from Financing Activities</b>		<b>(2,810,527)</b>	<b>(62,081,848)</b>
<b>Net Cash Increase/Drease in Cash &amp; Cash Equivalents</b>		<b>(37,835,435)</b>	<b>(167,668)</b>
Cash & Cash Equivalents at the Beginning of the year		41,811,034	43,211,499
Cash & Cash Equivalents at the End of the year		<u>3,975,598</u>	<u>43,043,831</u>
<b>Net Operating Cash Flows per Share (NOCFPS) (Adjusted)</b>	<b>30.00</b>	<b>(0.36)</b>	<b>0.81</b>

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  
02 December 2024



**BD THAI FOOD & BEVERAGE LIMITED**  
**NOTES, COMPRISING A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND EXPLANATORY INFORMATION (UN-AUDITED)**  
**FOR THE PERIOD JULY-SEPTEMBER 2024**

**1.00 Reporting Entity**

**1.01 Formation and Legal Status**

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

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

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

**1.02 Nature of Business**

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

**2.00 Basis of Un-Audited Financial Statements Preparation and Presentation**

**2.01 Statement of Compliance**

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

**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:

<b><u>Ref. No.</u></b>	<b><u>Accounting Standards</u></b>	<b><u>Status</u></b>
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 statement of financial position as at 30 September 2024;
- a statement of profit or loss and other comprehensive income for the year ended 30 September 2024
- a statement of changes in equity for the year ended 30 September 2024;
- a statement of cash flows for the year ended 30 September 2024; and
- 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 2024 to 30 September 2024.

#### 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 2023 to 30 September 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.





<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	
		30 September 2024	30 June 2024

**4.00 Property, Plant & Equipment: Tk. 1,239,385,131**

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

**Cost:**

Opening Balance	1,629,103,176	1,581,136,245
Add: Addition during the period	5,302,330	47,966,931
Add: Revaluation reserve	-	-
Closing Balance	<u>1,634,405,506</u>	<u>1,629,103,176</u>

**Depreciation:**

Opening Balance	386,088,930	349,154,685
Add: Addition during the period	8,931,445	36,934,245
Closing Balance	<u>395,020,375</u>	<u>386,088,930</u>
Written down value	<u>1,239,385,131</u>	<u>1,243,014,246</u>

Details are given in Annexure-A with the report.

**5.00 Inventories: Tk. 450,643,274**

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

Raw Material	Note-21.01	58,227,221	97,445,352
Packing Material	Note-21.02	21,048,776	31,562,476
Spare Parts	Note-21.03	53,513,967	68,612,352
Finished Goods	Annexure : B	302,352,560	204,555,725
Work in Process	Annexure : B	15,500,750	58,007,025
<b>Total</b>		<u>450,643,274</u>	<u>460,182,929</u>

Details are given in Annexure-B with the report.

**6.00 Accounts Receivable: Tk. 586,253,957**

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

Opening Balance	596,912,857	540,604,748
Add: Addition during the period	2,938,791	106,901,114
Less Collection during the period	13,597,690	50,593,005
Closing Balance	<u>586,253,957</u>	<u>596,912,857</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 03 month	04-06 months	12 to above	Total
Accounts Receivable	24,915,793	31,950,841	529,387,323	586,253,957
<b>Total</b>	<u>24,915,793</u>	<u>31,950,841</u>	<u>529,387,323</u>	<u>586,253,957</u>

**7.00 Advances, Deposits & Pre-payments: Tk. 457,765,274**

This break-up of above amount as follows:

Advance to Suppliers & Others	385,693,447	363,716,685
Advance Income Tax	17,832,392	15,841,852
Advance against VAT	8,801,436	8,803,184
Advance against Imported Machineries (IPO Fund)	39,980,899	-
<b>Deposits:</b>		
Security Deposit-Titas	1,779,700	1,779,700
Security Deposit-REB	3,677,400	3,677,400
<b>Total</b>	<u>457,765,274</u>	<u>393,818,821</u>

- There is no amount due from directors or officers of the company other than advance against salary.



Notes	Particulars	Amount in Taka	
		30 September 2024	30 June 2024
<b>8.00</b>	<b>Cash &amp; Cash Equivalents: Tk. 3,975,598</b>		
	The break-up of the above amount is as follows:		
	Cash in Hand Note: 8.01	2,055,310	551,239
	Cash at Bank Note: 8.02	1,920,288	41,259,795
		<b>3,975,598</b>	<b>41,811,034</b>
<b>8.01</b>	<b>Cash in Hand: Tk. 2,055,310</b>		
	The break-up of the above amount is as follows:		
	Cash in Hand (Factory)	789,560	502,011
	Cash in Hand (Head Office)	1,265,750	49,228
		<b>2,055,310</b>	<b>551,239</b>
<b>8.02</b>	<b>Cash at Bank: Tk. 1,920,288</b>		
	The break-up of the above amount is as follows:		
	Agrani Bank Ltd., Principal Br. A/C # 0200000260278	1,000	-
	Agrani Bank Ltd., Sauria Br. A/C # 0200013250575(750)	-	-
	Bank Asia, Banani Br. A/C # 1236050586	3,319	3,319
	Bank Asia, Banani Br. A/C # 1233052801	6	6
	EXIM Bank, Gulshan Br. A/C # 0711100184921	1,657	1,657
	Sonali Bank Ltd., Banani Bazar Br. A/C # 0106001012278	911	911
	Sonali Bank Ltd., Sauria Br. A/C # 4508001008637	1,249	1,249
	Shahjalal Bank Ltd., Banani Br. A/C # 40131000000669	14,704	11,908
	Dutch Bangla Bank Ltd., Banani Br. A/C # 1031100029620	3,245	3,697
	Islami Bank Ltd., Gulshan Br. A/C # 20501770100429118	4,930	3,930
	Islami Bank Ltd., Manikgonj Br. A/C # 20501810100312912	3,235	3,235
	National Bank Ltd., Sauria Br. A/C # 1169000488355	-	1,031
	Pubali Bank Ltd., Gulshan Br. A/C # 056901027892	3,684	3,684
	Pubali Bank Ltd., Banani Br. A/C # 3311901020954	694,878	899
	Mercantile Bank Ltd., Banani Br. A/C # 11310000008195	3	3
	Midland Bank Ltd., Principal Br. A/C # 00021050003438	1,979	9,734
	South Bangla Agriculture & Commerce Bank Ltd. A/C # 0026130000612	195,283	195,283
	South Bangla Agriculture & Commerce Bank Ltd. A/C # 0026111004798	983,350	1,038,350
	<b>IPO Share Bank Account</b>		
	Southeast Bank Ltd., Banani Br. A/C 2411100007937 (BDT)	6,855	39,980,899
	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)	-	-
	<b>Total</b>	<b>1,920,288</b>	<b>41,259,795</b>

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



Notes	Particulars	Amount in Taka	
		30 September 2024	30 June 2024

**9.00 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	
		30-09-2024	30-06-2024	30-09-2024	30-06-2024
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	-	-	1,870,000	1,870,000
11	General Public Shareholders	50.92	50.92	39,630,000	39,630,000
<b>Total</b>		<b>100.00</b>	<b>100.00</b>	<b>81,500,000</b>	<b>81,500,000</b>

**10.00 Revaluation Reserve: Tk. 93,469,332**

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

Opening Balance

93,469,332

93,469,332

Add: Addition during the period

-

-

Less: Adjustment with deferred tax of Land & Land Development

-

-

**Closing Balance**

93,469,332

93,469,332

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





Notes	Particulars	Amount in Taka	
		30 September 2024	30 June 2024
<b>11.00</b>	<b>Retained Earnings: Tk. 242,190,177</b>		
	The break-up of the above amount is as follows:		
	Opening Balance	240,091,715	243,766,621
	Add: Net Profit after Tax during the period	2,098,461	1,573,295
	Less: Interim dividend paid (Cash) F/Y-2023-24	-	5,248,200
	Closing Balance	<b>242,190,177</b>	<b>240,091,715</b>
<b>12.00</b>	<b>Long Term Loan: Tk. 465,177,239</b>		
	The break-up of the above amount is as follows:		
	Total Long Term Loan	483,908,587	485,146,359
	Less: Current Portion of Long Term Loan	18,731,348	76,573,228
		<b>465,177,239</b>	<b>408,573,132</b>
a)	<b>Agrani Bank Ltd., Principal Office, Dhaka</b>		
	A/C No. 02633792	189,300,000	
	A/C No. 02633794	286,259,545	
		<b>475,559,545</b>	
	Less: Current Portion	18,451,365	457,108,180
			400,392,686
b)	<b>Midland Bank Ltd., Account No.- 292 (0130)</b>		
		2,889,720	
	Less: Current Portion	78,958	2,810,762
			3,302,318
c)	<b>Midland Bank Ltd., Account No.- 309 (0176)</b>		
		5,459,322	
	Less: Current Portion	201,025	5,258,297
			4,878,128
		<b>465,177,239</b>	<b>408,573,132</b>

**Nature of Security of Loans:**

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

**Nature of Security of Loans:**

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



Notes	Particulars	Amount in Taka	
		30 September 2024	30 June 2024

**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

**13.00 Deferred Tax Liabilities: Tk. 186,503,529**

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

Opening Balance (other than Revaluation)	182,123,051	164,346,066
Add: During the period (other than Revaluation)	1,489,675	17,776,985
<b>Sub total</b>	<b>183,612,725</b>	<b>182,123,051</b>
Add: On Revaluation of Land & Land Development	2,890,804	2,890,804
Closing Balance	<b>186,503,529</b>	<b>185,013,855</b>

**As on 30 September 2024**

Particulars	Accounting Base Carrying Value (Tk.)	Tax Base Carrying Value (Tk.)	Temporary Difference
Property, Plant and Equipment	840,320,200	810,962,841	29,357,359
Applicable Rate			20.00%
<b>Current Year Deferred Tax Liability as on 30 June 2022 (other than Revaluation)</b>			<b>5,871,472</b>
<b>Closing Deferred Tax Expenses (During the year)</b>			<b>1,489,675</b>

**14.00 Short Term Loan: Tk. 812,206,700**

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

Agrani Bank Ltd., Principal Branch, A/C # 02308401 (69320)	600,252,829	600,252,829
Agrani Bank Ltd., Principle Branch, Short Term, CC HYPO (Block), A/C # 020001065018 (69331)	117,150,000	117,150,000
Agrani Bank Ltd., Principle Branch, Demand Loan, Agrani Bank Ltd., Principal Branch	46,777,189	46,777,189
Loan Received From The Directors & Sponsor Shareholder (Note-14.01)	48,026,682	48,026,682
<b>Total</b>	<b>812,206,700</b>	<b>812,206,700</b>

**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	30/06/2025
Renewal Status	Renewed/ Rescheduled
Securities	Security: 849.58 decimal Land, Factory Building, Machinerias at Kawalipara, Dhamrai, Dhaka and Shares.
Purpose	Working Capital







Notes	Particulars	Amount in Taka	
		30 September 2024	30 June 2024
<b>18.00</b>	<b>Provision for Income Tax: Tk. 19,174,509</b>		
	The break-up of the above amount is as follows:		
	Opening Balance	21,001,449	18,427,894
	Add: Addition during the period	163,600	3,575,112
		<u>21,165,049</u>	<u>22,003,006</u>
	Less: Adjustment	1,990,540	1,001,557
	Closing Balance	<u><b>19,174,509</b></u>	<u><b>21,001,449</b></u>
<b>19.00</b>	<b>Workers' Profit Participation Fund: Tk. 6,228,159</b>		
	The break-up of the above amount is as follows:		
	Opening Balance	6,040,572	4,894,303
	Add: Addition during the period	187,587	1,146,269
		<u>6,228,159</u>	<u>6,040,572</u>
	Less: Paid during the period	-	-
	Closing Balance	<u><b>6,228,159</b></u>	<u><b>6,040,572</b></u>
<b>20.00</b>	<b>Turnover: Tk. 27,240,959</b>		
	The break-up of the above amount is as follows:		
	Vatable Sales	776,225	2,500,307
	Tariff Sales	840,083	2,121,611
	Non Vatable Sales	24,758,625	146,500,325
	Export Sales (Advance)	1,086,629	3,439,000
	<b>Gross sales</b>	<b>27,461,562</b>	<b>154,561,243</b>
	Less: Supplementary Duty & VAT	220,602	694,879
	<b>Turnover</b>	<u><b>27,240,959</b></u>	<u><b>153,866,364</b></u>
<b>20.01</b>	<b>Statement of turnover, showing separately the amount of collection through banks and by cash are as follows:</b>		
	Collection through banking channel	13,597,690	72,058,586
	Collection through cash	24,302,168	129,327,573
	<b>Total</b>	<u><b>37,899,858</b></u>	<u><b>201,386,159</b></u>
<b>20.02</b>	<b>Details revenue earned from sale of Juice &amp; Drinks, Mineral Water, Soft Drinks, Confectionery, Bakery &amp; others are as follows:</b>		
	Juice and Drinks	1,086,629	5,000,614
	Soft Drinks	776,225	938,693
	Confectionery	840,083	2,121,611
	Bakery and others	24,758,625	146,500,325
	<b>Total</b>	<u><b>27,461,562</b></u>	<u><b>154,561,243</b></u>
<b>21.00</b>	<b>Cost of Goods Sold: Tk. 19,574,926</b>		
	The break-up of the above amount is as follows:		
	Raw Materials Consumed (Note-20.01)	39,365,800	46,365,800
	Packing Materials Consumed (Note-20.02)	10,628,750	32,128,750
	Spare Parts Consumed (Note-20.03)	15,149,755	3,599,755
	Manufacturing Overheads (Note-20.04)	9,721,181	14,941,231
	<b>Cost of Production</b>	<b>74,865,486</b>	<b>97,035,536</b>
	Add: Opening Work in Process	58,007,025	62,570,850
	Less: Closing Work in Process	15,500,750	55,500,750
		<u><b>117,371,761</b></u>	<u><b>104,105,636</b></u>
	Add: Opening Finished Goods	204,555,725	64,578,505
	Less: Closing Finished Goods	302,352,560	55,502,560
	<b>Total Cost of Goods Sold</b>	<u><b>19,574,926</b></u>	<u><b>113,181,581</b></u>





Notes	Particulars	Amount in Taka	
		30 September 2024	30 June 2024
<b>21.01</b>	<b>Raw Materials Consumed: Tk. 39,365,800</b>		
	The break-up of the above amount is as follows:		
	Opening Stock of Raw Materials	97,445,352	143,796,252
	Add: Purchase of Raw Materials	147,670	50,047,670
		<b>97,593,022</b>	<b>193,843,922</b>
	Less: Closing Stock of Raw Materials	58,227,221	147,478,121
	<b>Consumption</b>	<b>39,365,800</b>	<b>46,365,800</b>
<b>21.02</b>	<b>Packing Materials Consumed: Tk. 10,628,750</b>		
	Opening Stock of Packing Materials	31,562,476	148,201,263
	Add: Purchase of Packing Materials	115,050	29,915,050
		<b>31,677,526</b>	<b>178,116,313</b>
	Less: Closing Stock of Packing Materials	21,048,776	145,987,563
	<b>Consumption</b>	<b>10,628,750</b>	<b>32,128,750</b>
<b>21.03</b>	<b>Spare Parts Consumed: Tk. 15,149,755</b>		
	The break-up of the above amount is as follows:		
	Opening Stock of Spare Parts	68,612,352	74,944,102
	Add: Purchase of Spare Parts	51,370	711,370
		<b>68,663,722</b>	<b>75,655,472</b>
	Less: Closing Stock of Spare Parts	53,513,967	72,055,717
	<b>Consumption</b>	<b>15,149,755</b>	<b>3,599,755</b>
<b>21.04</b>	<b>Manufacturing Overheads: Tk. 9,721,181</b>		
	The break-up of the above amount is as follows:		
	Salary & Wages	660,244	943,205
	Bonus	-	141,481
	Overtime	12,580	63,500
	Electricity Bill	325,765	3,756,948
	Gas Bill	-	341,310
	Local Conveyance	5,650	12,320
	Fuel Expenses - Generator & Boiler	55,750	265,780
	Fuel Expenses - Vehicle	18,750	20,125
	Printing and Stationary	6,540	12,520
	Factory Maintenance	55,250	75,825
	Entertainment Factory	25,420	35,680
	Carrying Inwards	12,680	45,680
	Carrying & Transportation	185,200	575,860
	Unload Charge	15,400	85,750
	Past Control Service	1,250	10,500
	Trips Allowance	3,260	7,580
	Repair & Maintenance	5,800	65,260
	Provident Fund	33,012	47,160
	Depreciation	8,298,631	8,434,747
		<b>9,721,181</b>	<b>14,941,231</b>



Notes	Particulars	Amount in Taka	
		30 September 2024	30 September 2023
<b>22.00</b>	<b>Administrative Expenses: Tk. 1,899,774</b>		
	The break-up of the above amount is as follows:		
	Director's Honorarium	375,000	375,000
	Salary and Honorarium	226,723	1,133,614
	Bonus	-	170,042
	Office Rent	317,000	317,000
	Garage Rent	5,580	12,580
	Entertainment	3,250	12,550
	Printing and Stationary	1,350	7,250
	Office Maintenance	2,200	15,230
	Repair & Maintenance	1,240	15,450
	T & T, Internet and Mobile Bill Expenses	5,250	65,255
	Local Conveyance	2,680	15,685
	Stamp Expenses	550	1,250
	Postage, Telegraph & Courier Bill Expenses	670	1,250
	Registration Renewal Fee	-	65,000
	Registration Fee	-	25,000
	Utility Expenses	5,250	36,380
	Service Charge	2,580	10,800
	Advertisement	3,000	20,800
	Vehicle Fuel Expenses	15,800	128,250
	Board Meeting Fee	35,000	56,000
	Audit Fee	250,000	250,000
	Trade mark & license fee	2,500	35,620
	Provident Fund	11,336	56,681
	Depreciation	632,815	775,939
		<b>1,899,774</b>	<b>3,602,626</b>
<b>23.00</b>	<b>Selling &amp; Distribution Expenses: Tk. 334,647</b>		
	The break-up of the above amount is as follows:		
	Salary & Allowances	236,258	1,181,288
	Bonus	-	177,193
	TA/DA	26,000	655,220
	Fuel Expense	15,700	224,225
	Sales Incentive	27,071	473,746
	Sample Expenses	5,500	25,800
	Sales Promotion	12,305	430,678
	Provident Fund	11,813	59,064
		<b>334,647</b>	<b>3,227,213</b>
<b>24.00</b>	<b>Financial Expenses: Tk. 1,517,970</b>		
	The break-up of the above amount is as follows:		
	Bank Interest	1,517,755	18,451,365
	Bank Charges & Commission	215	15,310
	<b>Total</b>	<b>1,517,970</b>	<b>18,466,675</b>
<b>25.00</b>	<b>Other Income: Tk. 25,680</b>		
	The break-up of the above amount is as follows:		
	Bank Interest	-	10,957
	Wastage Sale	25,680	-
	<b>Total</b>	<b>25,680</b>	<b>10,957</b>





Notes	Particulars	Amount in Taka	
		30 September 2024	30 September 2023
<b>26.00</b>	<b>Workers' Profit Participation and Welfare Fund: Tk. 187,587</b>		
	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.		
<b>27.00</b>	<b>Income Tax Expenses: Tk. 163,600</b>		
	The break-up of the above amount is as follows:		
	Current Tax	163,600	923,264
	<b>Total</b>	<b>163,600</b>	<b>923,264</b>
a)	Profit before Tax as per Income Statement	3,751,736	15,411,915
	Add: Accounting Depreciation	8,931,445	9,210,686
	Less: Tax Depreciation	(113,533,981)	(113,473,981)
	<b>Taxable Profit/(Loss)</b>	<b>(100,850,800)</b>	<b>(88,851,380)</b>
	<b>Tax @ 20.00%</b>	<b>(20,170,160)</b>	<b>(17,770,276)</b>
b)	Gross Receipt as per Turnover/Sales	27,240,959	153,866,364
	Add: Other Income	25,680	10,957
	<b>Total Gross Receipt</b>	<b>27,266,639</b>	<b>153,877,321</b>
	<b>Tax @ 0.6% on Tk. 27,266,639</b>	<b>163,600</b>	<b>923,264</b>
	<b>So, Current Tax is above a) or b) whichever is higher i.e.</b>	<b>163,600</b>	<b>923,264</b>
<b>28.00</b>	<b>Earning Per Share (EPS): Tk. 0.03</b>		
	The computation of EPS is given below:		
	Earning attributable to the Shareholders (net profit after tax)	2,098,461	12,004,283
	Number of Weighted Average Shares Used to Compute EPS	81,500,000	81,500,000
	<b>Earnings Per Share (EPS) (Per value Tk. 10) (Adjusted)</b>	<b>0.03</b>	<b>0.15</b>
<b>29.00</b>	<b>Net Asset Value (NAV) Per Share : Tk. 14.12</b>		
	The computation of NAV is given below:		
	Net Assets	1,150,659,509	1,148,561,047
	Number of Shares	81,500,000	81,500,000
	<b>Net Asset Value (NAV) Per Share (Adjusted)</b>	<b>14.12</b>	<b>14.09</b>
<b>30.00</b>	<b>Net Operating Cash Flows Per Share (NOCFPS) : Tk. -0.36</b>		
	The computation of NOCFPS is given below:		
	Net Cash Generated from Operating Activities	(29,722,578)	66,262,003
	Number of Shares	81,500,000	81,500,000
	<b>Net Operating Cash Flows Per Share (NOCFPS) (Adjusted)</b>	<b>(0.36)</b>	<b>0.81</b>



**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	Received/ Accrue during the period	Adjustment during the period	Opening Balance	Closing Balance
Mr. Zahid Maleque, Sponsor Shareholder	Loan Received From The Directors & Sponsor Shareholder	-	-	6,400,000	6,400,000
Mrs. Rubina Hamid, Director & Sponsorshareholder		-	-	17,600,000	17,600,000
Mrs. Cynthia Maleque, Sponsor Shareholder		-	-	24,026,682	24,026,682
BD Thai Aluminium Ltd.	Supply of promotional items	-	-	19,128,082	19,128,082
Director's Honorarium		-	-	1,500,000	1,500,000
<b>Total</b>		-	-	<b>68,654,764</b>	<b>68,654,764</b>

**32.00 Attendance Status of Board Meeting of Directors**

During the year ended 30 September 2024 there were one virtual platform Board Meetings were held.

The attendance status of all the meetings is as follows:

Name of the Directors	Designation	Meeting held	Attendance	Fees (BDT)
Mrs. Rubina Hamid	Chairman	01	01	7,000
Mr. Dr. Kazi Aktar Hamid	Director	01	01	7,000
Mr. Ryan Hamid	Director	01	01	7,000
Mr. Muhammad Mohiuddin	Independent Director	01	01	7,000
Ruhul Ameen, FCMA	Independent Director	01	01	7,000
<b>Total</b>				<b>35,000</b>

**33.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:****A. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:**

Employee position of the company as at 30 September, 2024:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 5,000/-	-	-	-	-
Above Tk. 5,000/-	35	72	22	129
<b>For the year ended 30-09-2023</b>	<b>35</b>	<b>72</b>	<b>22</b>	<b>129</b>
<b>For the year ended 30-09-2023</b>	<b>145</b>	<b>129</b>	<b>108</b>	<b>382</b>





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

Name of Directors	Designation	Total Remuneration for the period from 01-07-2024 to 30-09-2024	Total Remuneration for the period from 01-07-2023 to 30-09-2023
Mrs. Rubina Hamid	Chairman	-	-
Mr. Rahat Maleque	Director	150,000	150,000
Mr. Ryan Hamid	Director	225,000	225,000
<b>Total</b>		<b>375,000</b>	<b>375,000</b>

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

Details of production capacity utilization:

Item	Unit	Production Capacity	Actual Production	Capacity Utilization
Juice and Drinks	Pcs	24,576,000	92,788	0.38%
Mineral Water	Pcs	5,529,600	-	0.00%
Soft Drinks	Pcs	22,118,400	112,546	0.51%
Confectionery	Pcs	43,906,052	4,902,125	11.17%
Bakery and others	Pcs	9,867,782	4,807,019	48.71%

**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	147,670	39,365,800	125.33
Spare parts	51,370	15,149,755	48.23
Packing materials	115,050	10,628,750	33.84
<b>Total</b>	<b>314,090</b>	<b>65,144,305</b>	

**E. Value of export:**

Particulars	In foreign currencies (US\$)	USD Exchange Avg. Rate	In BDT
Advance Export	28,255.00	106.18	3,000,108
<b>Total</b>	<b>28,255.00</b>		<b>3,000,108</b>

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2024 to 30 September, 2024 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  
02 December 2024





**BD THAI FOOD & BEVERAGE LIMITED**  
**UN-AUDITED SCHEDULE OF PROPERTY, PLANT & EQUIPMENT**  
**FOR THE PERIOD JULY-SEPTEMBER 2024**

Particulars	Cost			Rate %	Balance as at 01 July 2024	Depreciation Charged during the period	Balance as at 30 September 2024	Written down value as at 30 September 2024
	Balance as at 01 July 2024	Addition during the period	Balance as at 30 September 2024					
<b>Cost Portion</b>								[Annexure: A]
Land & Land Development	302,214,245	510,250	302,724,495	-	-	-	-	302,724,495
<b>Factory:</b>								
Factory Building & Civil Work	169,594,090	1,580,500	171,174,590	2.5	19,152,893	941,081	20,093,974	151,080,616
Building & Other Civil Work	305,048,691	1,510,500	306,559,191	2.5	46,454,469	1,617,001	48,071,470	258,487,721
Plant & Machinery	609,389,569	1,701,080	611,090,649	5	219,288,256	4,878,039	224,166,295	386,924,355
Office Decoration	18,436,003	-	18,436,003	20	14,430,708	200,265	14,630,973	3,805,030
Office Equipment & Fitting	34,161,537	-	34,161,537	10	19,836,552	358,125	20,194,677	13,966,860
Solar System	3,810,413	-	3,810,413	10	1,963,459	46,174	2,009,633	1,800,780
Tools & Accessories	8,112,247	-	8,112,247	10	3,434,372	116,947	3,551,319	4,560,928
Laboratory Test Equipment	11,788,630	-	11,788,630	10	6,148,623	141,000	6,289,623	5,499,007
<b>Head Office:</b>								
Furniture & Fixture	9,468,135	-	9,468,135	10	5,125,298	108,571	5,233,869	4,234,266
Office Decoration	25,765,653	-	25,765,653	20	21,223,837	227,091	21,450,928	4,314,725
Office Equipment	6,541,525	-	6,541,525	20	5,069,128	73,620	5,142,748	1,398,777
Motor Vehicle	28,412,002	-	28,412,002	20	23,941,335	223,533	24,164,868	4,247,134
<b>As at 30-09-2024</b>	<b>1,532,742,740</b>	<b>5,302,330</b>	<b>1,538,045,070</b>		<b>386,068,930</b>	<b>8,931,445</b>	<b>395,000,375</b>	<b>1,143,044,695</b>
<b>As at 30-06-2024</b>	<b>1,484,775,809</b>	<b>47,966,931</b>	<b>1,532,742,740</b>		<b>349,134,685</b>	<b>36,934,245</b>	<b>386,068,930</b>	<b>1,146,673,810</b>
<b>Revaluation Surplus Portion</b>								
<b>Particulars</b>		<b>Cost</b>				<b>Depreciation</b>		<b>Written down</b>
	<b>Balance as at 01 July 2024</b>	<b>Addition during the period</b>	<b>Balance as at 30 September 2024</b>	<b>Rate %</b>	<b>Balance as at 01 July 2024</b>	<b>Charged during the period</b>	<b>Balance as at 30 September 2024</b>	<b>value as at 30 September 2024</b>
Land & Land Development	96,360,136	-	96,360,136		-	-	-	96,360,136
<b>As at 30-09-2024</b>	<b>96,360,136</b>	<b>-</b>	<b>96,360,136</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>96,360,136</b>
<b>As at 30-06-2024</b>	<b>96,360,136</b>	<b>-</b>	<b>96,360,136</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>96,360,136</b>
<b>Grand Total (30-09-2024)</b>	<b>1,629,102,876</b>	<b>5,302,330</b>	<b>1,634,405,206</b>		<b>386,068,930</b>	<b>8,931,445</b>	<b>395,000,375</b>	<b>1,239,404,831</b>
<b>As at 30-06-2024</b>	<b>1,581,135,945</b>	<b>47,966,931</b>	<b>1,629,102,876</b>		<b>349,134,685</b>	<b>36,934,245</b>	<b>386,068,930</b>	<b>1,243,033,946</b>
<b>Allocation of Depreciation:</b>								
	<b>01-07-2024 to 30-09-2024</b>	<b>2023-2024</b>						
	<b>Taka</b>	<b>Taka</b>						
Manufacturing Overhead	8,298,631	33,249,370						
Administrative Overhead	632,815	4,607,552						
<b>Total</b>	<b>8,931,445</b>	<b>37,856,922</b>						





**BD THAI FOOD & BEVERAGE LIMITED**  
**UN - AUDITED SUMMARY OF INVENTORY SCHEDULE**  
**FOR THE PERIOD JULY-SEPTEMBER 2024**

[Annexure: B]

**Raw Materials**

Particulars	Opening Balance	Received	Issued	Closing Balance
Local materials ( Beverage )	28,712,205	58,020	752,500	28,017,725
Imported Materials ( Beverage )	16,922,644	-	10,125,800	6,796,843
Confectionary items ( Local - Bakery, Atta, Moyda, Soji & Others )	51,810,503	89,650	28,487,500	23,412,653
<b>Total</b>	<b>97,445,352</b>	<b>147,670</b>	<b>39,365,800</b>	<b>58,227,221</b>

**Packaging Materials**

Particulars	Opening Balance	Received	Issued	Closing Balance
Beverage items	27,708,377	25,600	10,048,700	17,685,277
Confectionary items ( Local - Bakery, Atta, Moyda, Soji & Others )	3,854,099	89,450	580,050	3,363,499
<b>Total</b>	<b>31,562,476</b>	<b>115,050</b>	<b>10,628,750</b>	<b>21,048,776</b>

**Spare Parts**

Particulars	Opening Balance	Received	Issued	Closing Balance
Local (Civil Item)	3,054,541	20,400	7,950	3,066,991
Electrical Item	11,592,257	5,000	26,800	11,570,457
Mechanical Item	38,251,608	25,970	15,028,000	23,249,578
Imported Spare Parts For IMM/BMM	15,650,387	-	87,005	15,563,382
Imported Spare Parts For Mechanical	63,559	-	-	63,559
<b>Total</b>	<b>68,612,352</b>	<b>51,370</b>	<b>15,149,755</b>	<b>53,513,967</b>

**Working in Process**

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	58,007,025	15,500,750
<b>Total</b>	<b>58,007,025</b>	<b>15,500,750</b>

**Finished Goods**

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	204,555,725	302,352,560
<b>Total</b>	<b>204,555,725</b>	<b>302,352,560</b>

