

aramit cement limited

A UNIT OF ARAMIT GROUP

Dated: 14th November, 2022.

The Chairman

Bangladesh Securities and Exchange Commission

Securities Commission Bhaban,

E-6/C, Agargaon, Sher-e-Bangla Nagar Administrative Area,

Dhaka-1207, Bangladesh.

Phone: 880 -2- 44826531,+880-2-44826532.

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Subject: - Submission of Un-Audited Financial Statements for 1st Quarter ended on 30th September 2022.

Dear Sir,

With Compliance to the notification of Bangladesh Securities and Exchange Commission we are submitting herewith the Un-audited Financial Statements of the company for 1st Quarter ended on 30th September, 2022 for your kind information and record.

Thanking you,

Yours faithfully,

For Aramit Cement Limited

(Syed Kamruzzaman, FCMA)

Company Secretary

Encl: As stated above.

Copy to:

The Secretary

Dhaka Stock Exchange Limited

Stock Exchange Building, 9/F Motijheel C/A, Dhaka, Bangladesh.

PABX: 41040189-200, 88-02-223384601-07, Fax No. 88-02-41040096

E-mail: mkt@dse.com.bd, web: www.dsebd.org, www.dse.com.bd

The Secretary

Chittagong Stock Exchange Limited

CSE Building, 1080, Sk. Mujib Road Agrabad, Chittagong, Bangladesh Tel: +880 2333314632-3, +880 2333320871-3, +880 2333326801-5

Fax: +880 2333314101, +880 2333326810

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Corporate Office & Factory: 53, Kalurghat Heavy Industrial Estate, P. O: Mohara, Chattogram - 4208, Bangladesh. Tel: (+88 02) 334472516, 334470473, 334470476, 334471950, 334471750 Fax: (+88 02) 334471583 E-mail: acl@aramitgroup.com

Dhaka Office; Green View Apartment, (5th Floor), North Side, House No. 39, Road No. 24, Gulshan- 1, Dhaka- 1212, Bangladesh. Tel: (+88 02) 58815556 (Share & Fax), (+88 02) 222281095 (Mktg), (+88 02) 222261551 www.aramitcement.com

ARAMIT CEMENT LIMITED STATEMENT OF FINANCIAL POSITION (Un-audited) AS AT 30 SEPTEMBER 2022

Property, Plant & Equipment 3		Note(s)	30 September 2022 Taka	30 June 2022 Taka
Property, Plant & Equipment 3	ASSETS & PROPERTIES			
Capital Work In Progress	NON CURRENT ASSETS & PROPERTIES		2,346,324,660	2,363,992,974
Capital Work In Progress	Property, Plant & Equipment	3		2,040,508,376
Investment in Associate Companies 5 5,000,000 5,000,000 5,000,000 CURRENT ASSETS & PROPERTIES 131,620,960 121,340,9 121,340,8 121,340,9 121,340,8 121,				318,484,599
Inventories	Investment in Associate Companies	5		5,000,000
Trade and Other Receivables 7 2,344,408,154 2,443,354,5 Advances, Deposits and Prepayments 8 426,740,953 421,825,8 421,825,8 421,825,8 1,165,638,347 1,140,695,2 1,140,695,2 113,786,1 113,776,1 113,776,1 113,776,1 113,776,1 113,776,1 113,776,1 113,776,1 113,776,1 113,776,1 113,776,1 113,776,1 113,777,738,793,1 113,776,1 113,777,738,793,1 113,777,738,793,1 113,777,738,793,1 113,	CURRENT ASSETS & PROPERTIES		4,190,160,923	4,241,003,450
Advances, Deposits and Prepayments B	Inventories	6	131,620,960	121,340,908
Due From Associated Companies	Trade and Other Receivables	7	2,344,408,154	2,443,354,563
Cash and Bank Balances 10 121,752,508 113,786,1 TOTAL ASSETS & PROPERTIES 6,536,485,584 6,604,996,4 SHAREHOLDERS' EQUITY & LIABILITIES 337,313,776 426,358,8 Share Capital 11 338,800,000 338,800,00 Share Premium 84,700,000 84,700,00 84,700,00 Reserves & Surplus (86,186,224) 2,858,8 General Reserve 12 26,000,000 1,077,738,793 Retained Earnings (1,189,925,017) 1,568,574,935 1,561,579,4 NON CURRENT LIABILITIES 1,568,574,935 1,561,579,4 Term Loan & Lease Finance 13 1,316,407,113 1,310,125,9 Deferred Income Tax 14 208,691,262 210,019,2 Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Ta	Advances, Deposits and Prepayments	8	426,740,953	421,825,887
SHAREHOLDERS' EQUITY & LIABILITIES SHAREHOLDERS' EQUITY & LIABILITIES		9	1,165,638,347	1,140,695,970
SHAREHOLDERS' EQUITY & LIABILITIES SHAREHOLDERS' EQUITY 337,313,776 426,358,8 Share Capital 11 338,800,000 338,800,000 Share Premium 84,700,000 84,700,000 84,700,000 Reserves & Surplus (86,186,224) 2,858,8 General Reserve 12 26,000,000 26,000,0 Revaluation Reserve 1,077,738,793 1,080,437,4 (1,189,925,017) (1,103,578,6 NON CURRENT LIABILITIES 1,568,574,935 1,561,579,4 (1,103,578,6 1,564,579,4 1,310,125,9 1,31	Cash and Bank Balances	10	121,752,508	113,786,122
SHAREHOLDERS' EQUITY 337,313,776 426,358,8 Share Capital 11 338,800,000 338,800,00 Share Premium 84,700,000 84,700,00 84,700,00 Reserves & Surplus (86,186,224) 2,858,8 2,858,8 General Reserve 12 26,000,000 1,077,738,793 1,080,437,4 Retained Earnings (1,189,925,017) 1,568,574,935 1,561,579,4 NON CURRENT LIABILITIES 13 1,316,407,113 1,310,125,9 Deferred Income Tax 14 208,691,262 210,019,2 Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 CURRENT LIABILITIES AND PROVISIONS 4,630,596,872 4,617,058,1 Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Short Term Loan 21 4,072,192,108 3,926,667,	TOTAL ASSETS & PROPERTIES		6,536,485,584	6,604,996,424
Share Capital 11 338,800,000 338,800,00 Share Premium 84,700,000 84,700,00 Reserves & Surplus (86,186,224) 2,858,8 General Reserve 12 26,000,000 1,077,738,793 (1,189,925,017) NON CURRENT LIABILITIES 1,316,407,113 1,310,125,9 Term Loan & Lease Finance 13 1,316,407,113 1,310,125,9 Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 CURRENT LIABILITIES AND PROVISIONS 4,630,596,872 4,617,058,1 Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL	SHAREHOLDERS' EQUITY & LIABILITIES			
Share Premium 84,700,000 84,700,000 Reserves & Surplus 2,858,8 General Reserve 12 26,000,000 Revaluation Reserve 1,077,738,793 1,080,437,4 Retained Earnings 1,1568,574,935 1,561,579,4 NON CURRENT LIABILITIES 1,316,407,113 1,310,125,9 Deferred Income Tax 14 208,691,262 210,019,2 Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 CURRENT LIABILITIES AND PROVISIONS 4,630,596,872 4,617,058,1 Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOT	SHAREHOLDERS' EQUITY		337,313,776	426,358,855
Reserves & Surplus General Reserve 12 Z6,000,000 26,000,000 1,077,738,793 (1,189,925,017) 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 (1,189,925,017) 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 (1,189,925,017) 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 (1,189,925,017) 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 (1,189,925,017) 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600 2,000,000 1,077,738,793 1,080,437,4 (1,103,578,600	Share Capital	11	338,800,000	338,800,000
General Reserve 12 26,000,000	Share Premium		84,700,000	84,700,000
Revaluation Reserve 1,077,738,793 (1,189,925,017) (1,103,578,68 1,568,574,935 1,561,579,48 1,080,437,49 (1,103,578,68 1,568,574,935 1,561,579,48 1,316,407,113 1,310,125,99 1,080,437,49 1,080,437,49 (1,103,578,68 1,568,574,935 1,561,579,48 1,316,407,113 1,310,125,99 1,080,91,262 210,019,29 1,08	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		(86,186,224)	2,858,855
NON CURRENT LIABILITIES 1,568,574,935 1,561,579,4	CATACON CONTRACTOR AND	12		26,000,000
NON CURRENT LIABILITIES 1,568,574,935 1,561,579,4 Term Loan & Lease Finance 13 1,316,407,113 1,310,125,9 Deferred Income Tax 14 208,691,262 210,019,2 Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 CURRENT LIABILITIES AND PROVISIONS 4,630,596,872 4,617,058,1 Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4				1,080,437,494
Term Loan & Lease Finance Deferred Income Tax Provision for Employees' Retiral Gratuity CURRENT LIABILITIES AND PROVISIONS Current portion of Term Loan & Lease Finance Redeemable Debentures Creditors and Accruals Provision For Income Tax Provision For WPP & WF Short Term Loan Due to Associated Companies Unclaimed Dividend 13 1,316,407,113 208,691,262 210,019,2	Retained Earnings		(1,189,925,017)	(1,103,578,639)
Term Loan & Lease Finance 13 1,316,407,113 1,310,125,9 Deferred Income Tax 14 208,691,262 210,019,2 Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 CURRENT LIABILITIES AND PROVISIONS 4,630,596,872 4,617,058,1 Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	NON CURRENT LIABILITIES		1.568.574.935	1,561,579,413
Deferred Income Tax 14 208,691,262 210,019,2 Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 CURRENT LIABILITIES AND PROVISIONS Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Term Loan & Lease Finance	13		1,310,125,938
Provision for Employees' Retiral Gratuity 15 43,476,561 41,434,2 CURRENT LIABILITIES AND PROVISIONS 4,630,596,872 4,617,058,1 Current portion of Term Loan & Lease Finance 16 343,441,182 321,531,6 Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Deferred Income Tax	14	208,691,262	210,019,252
Current portion of Term Loan & Lease Finance Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals Provision For Income Tax Provision For WPP & WF Short Term Loan Due to Associated Companies Unclaimed Dividend TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 18 343,441,182 321,531,6 14 17,805,053 17,811,0 17,815,053	Provision for Employees' Retiral Gratuity	15		41,434,223
Redeemable Debentures 17 17,805,053 17,811,0 Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	CURRENT LIABILITIES AND PROVISIONS		4,630,596,872	4,617,058,157
Creditors and Accruals 18 29,184,868 183,061,4 Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Current portion of Term Loan & Lease Finance	16	343,441,182	321,531,676
Provision For Income Tax 19 120,965,411 120,356,9 Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Redeemable Debentures	17	17,805,053	17,811,065
Provision For WPP & WF 20 - 325,8 Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Creditors and Accruals	18	29,184,868	183,061,401
Short Term Loan 21 4,072,192,108 3,926,667,4 Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Provision For Income Tax	19	120,965,411	120,356,906
Due to Associated Companies 22 26,057,968 26,300,7 Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Provision For WPP & WF	20	151	325,883
Unclaimed Dividend 23 20,950,282 21,003,0 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Short Term Loan	21	4,072,192,108	3,926,667,437
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 6,536,485,584 6,604,996,4	Due to Associated Companies	22	26,057,968	26,300,781
Prince description of the control of	Unclaimed Dividend	23	20,950,282	21,003,008
	TOTAL SHAREHOLDERS' EQUITY & LIABILITIES		6,536,485,584	6,604,996,424
NET ASSET VALUE PER SHARE 30 12.	NET ASSET VALUE PER SHARE	30	9.96	12.58

The accompanying notes from 1 to 36 an integral part of these financial statements

CHAIRMAN

MANAGING DIRECTOR

DIRECTOR

COMPANY SECRETARY

CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited) FOR THE PERIOD ENDED 30 SEPTEMBER 2022

	Note(s)	July 2022 to September 2022	July 2021 to September 2021
	II.	Taka	Taka
Revenue	24	50,174,361	297,909,416
Cost of goods sold	25	(42,943,005)	(242,363,277)
Gross profit		7,231,356	55,546,139
Operating expenses			
General and Administrative	26	(15,653,604)	(15,085,096)
Selling and Distribution	27	(15,466,367)	(24,643,495)
		(31,119,971)	(39,728,591)
Trading profit		(23,888,615)	15,817,548
Financial expenses	28	(92,684,903)	(102,142,719)
Profit before other income		(116,573,518)	(86,325,171)
Other income - operating	29	26,808,954	24,779,245
Net profit before workers profit participation fund Contribution @ 5% of operating profit to		(89,764,564)	(61,545,927)
Workers' profit participation & welfare funds	20	-	92
Profit before income tax		(89,764,564)	(61,545,927)
Provision for income tax:			
Current	18	(608,505)	(4,564,359)
Deferred	13	777,266	(296,140)
		168,762	(4,860,499)
Profit after income tax		(89,595,803)	(66,406,425)
Earning per share	31	(2.64)	(1.96)

The accompanying notes from 1 to 36 an integral part of these financial statements

CHAIRMAN

COMPANY SECRETARY

MANAGING DIRECTOR

DIRECTOR

CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED STATEMENT OF CASHFLOWS (Un-audited) FOR THE PERIOD ENDED 30 SEPTEMBER 2022

	July 2022 to September 2022	July 2021 to September 2021
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Cash received from customers and others	150,014,044	262,824,154
Cash paid to suppliers and others	(217,106,718)	(258,150,224)
Net cash inflow / (outflow) from Operating Activities	(67,092,674)	4,673,930
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(53,750)	(84,519)
Addition to capital work in progress	(6,589,391)	(10,598,457)
Due from Associated Companies	(24,942,377)	12,978,698
Interest earned	-	210,423
Net cash inflow / (outflow) from Investing Activities	(31,585,518)	2,506,145
CASH FLOW FROM FINANCING ACTIVITIES		
Due to Associated Companies	(242,814)	(532,977)
Short term loan	145,524,671	45,931,414
Long Term Loan & Lease Finance	28,190,681	(5,346,927)
Dividends paid	(52,726)	(338)
Interest paid on short term loan and bank charges	(92,684,903)	(102,142,719)
Interest earned on short term loan to associates	25,915,680	23,598,194
Redeemable debentures	(6,012)	
Net cash inflow / (outflow) from Financing Activities	106,644,577	(38,493,353)
Net increase in cash & cash equivalents	7,966,386	(31,313,276)
Adjustment for unrealised foreign currency fluctuation gain/(loss) during the period	-	16,693
Cash and cash equivalents at the beginning	113,786,122	102,859,081
Cash and cash equivalents at the end	121,752,508	71,562,497
OPERATING CASH FLOW PER SHARE	(1.98)	0.14

CHAIRMAN

MANAGING DIRECTOR

CHIEF FINANCIAL OFFICER

DIRECTOR

ARAMIT CEMENT LIMITED RECONCILIATION OF CASH FLOW FROM OPERATING ACTIVITIES (Un-audited) FOR THE PERIOD ENDED 30 SEPTEMBER 2022

	July 2022 to September 2022	July 2021 to September 2021
	Taka	Taka
Net Profit/(Loss)	(89,595,803)	(66,406,425)
Adjustment for non-cash items		
Depreciation	24,311,455	23,698,667
Unealised gain/(loss) from foreign currency fluctuation		(16,693)
Adjustment for Provision of Deferred Tax	(777,266)	296,140
Adjustment for non-operating items		
Interest income on FDR, STD	(55)	(210,423)
Interest on loans	92,090,042	101,598,166
Bank charges	7,248	19,018
Interest earned on short term loan to associates	(25,915,680)	(23,598,194)
Interest paid on short term loan from associates	587,613	525,535
Adjutment for changes in accruals		
(Increase) / Decrease in Inventories	(10,280,052)	(19,814,093)
(Increase)/ Decrease - Trade Receivables	98,946,409	(35,085,262)
(Increase) / Decrease in Advances, Deposits & prepayments	(4,915,067)	(403,257)
Increase /(Decrease) in Creditors and accruals	(153,876,533)	18,123,250
Adjustment for excess of WPP & WF provision over payment	(325,883)	-
Adjustment for excess of gratuity provision over payment	2,042,338	1,383,142
Adjustment for excess of tax provision over payment	608,505	4,564,359
Net cash (used in) /generated by operating activities	(67,092,674)	4,673,930

ARAMIT CEMENT LIMITED

STATEMENT OF CHANGES IN OWNERS' EQUITY (Un-audited)

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

Particulars	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnigs	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2022	338,800,000	84,700,000	26,000,000	1,080,437,494	(1,103,578,639)	426,358,855
Net profit/(loss) after tax transferred from Statement of Comprehensive Income Transfer against difference in depreciation	i		1	i	(89,595,803)	(89,595,803)
between cost and revalued amount*				(2,698,700)	3,249,425	550,724
				(2,698,700)	(86,346,378)	(89,045,078)
Balance as at 30 September 2022	338,800,000	84,700,000	26,000,000	1,077,738,793	(1,189,925,017)	337,313,776

*An amount of Tk. 3,249,425 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost. The amount has been netted off for tax.

FOR THE YEAR ENDED 30 JUNE 2021

Particulars	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnigs	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2021	338,800,000	84,700,000	26,000,000	1,072,942,304	(535,572,757)	986,869,547
Net profit/(loss) after tax transferred from Statement of Comprehensive Income	i		1	ı	(66,406,425)	(66,406,425)
Transfer against difference in depreciation between cost and revalued amount*				(2,621,112)	3,222,144	601,032
	,],		(2,621,112)	(63,184,282)	(65,805,393)
Balance as at 30 September 2021	338,800,000	84,700,000	26,000,000	1,070,321,192	(598,757,039)	921,064,154
3.0000000000000000000000000000000000000		11 2	-			

*An amount of Tk. 3,222,144 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost. The amount has been netted off for tax.

acomor

CHIEF FINANCIAL OFFICER

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN

COMPANY SECRETARY