CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

AS AT AND FOR SIX MONTH PERIOD ENDED 31 DECEMBEER 2020

(HALF YEARLY)

Condensed Consolidated Statement of Financial Position (Unaudited) As at 31 December 2020

	Doublesslave			Amount I	n BDT
	Particulars			31-Dec-20	30-Jun-20
Assets					
Non-Current As				20,352,927,505	19,094,525,507
Property, Plant			6	14,555,917,879	14,930,942,237
Right of use Ass	sets		7	49,787,711	50,347,853
Construction W	ork in Progress		8	3,265,091,206	1,651,460,156
Investment in A	associates		10	335,351,000	319,403,000
Other Investmen	nts		11	2,146,779,709	2,142,372,262
Current Assets				19,826,921,558	17,746,581,258
Inventories			12	1,175,566,596	1,277,620,688
Trade and Other			13	13,609,975,053	11,648,659,127
Advances, Depo	osits & Prepayments		14	4,095,865,469	3,766,540,017
Fixed Deposit w			15	20,102,790	19,583,098
Cash and Cash	Equivalents		16	925,411,650	1,034,178,328
Total Assets			•	40,179,849,063	36,841,106,765
Shareholders' E	Equity and Liabilities			_	
Shareholders' E				18,230,558,146	17,963,721,397
Share Capital			17	2,340,000,000	2,340,000,000
Share Premium				8,016,892,026	8,016,892,026
Reserves			18	1,950,592,109	1,936,593,119
Retained Earnin	ngs		19	5,923,074,012	5,670,236,252
Non - Controllir	no Interest		20	1,274,151,366	1,225,990,411
Total Equity				19,504,709,512	19,189,711,809
Non-Current Li	iabilities			15,464,904,499	13,204,077,061
Provision for De	ecommissioning of Assets			143,405,563	143,405,563
Long Term Loan			21	15,139,866,584	12,871,151,380
Lease Obligation			22	39,620,818	46,909,046
Deferred Tax Li			23	142,011,533	142,611,072
Current Liabilit	ties			5,210,235,052	4,447,317,896
	of Long Term loan		21.1	209,034,918	201,882,832
	of Lease Obligation		22.1	38,980,401	38,345,934
Short term loans	_		24	563,865,005	565,995,722
Trade and Other			25	3,704,493,271	3,185,123,864
Employee Benef	-		26	80,257,143	51,864,239
Accrued Expens				613,604,314	404,105,305
Total Equity &	Liabilities		•	40,179,849,063	36,841,106,765
Number of Sha	res Used to Compute NAV		·	234,000,000	234,000,000
	e (NAV) Including Revaluation	n Surplus	31	77.91	76.77
	e (NAV) Excluding Revaluation	_	•	69.89	68.69
	-		:		
Sd/-	Sd/-	Sd/-	Sd/-		Sd/-
Chairman	·	Director	Chief Financial	Officer C	Company Secretary
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Condensed Statement of Financial Position (Unaudited) As at 31 December 2020

Particulars			Amount 1	mount In BDT	
				30-Jun-20	
Assets			44 =00 400 0=0	40.044.4== 000	
Non-Current Ass		,	14,598,108,373	13,041,155,930	
Property, Plant ar	= =	6a	7,784,098,747	7,860,572,660	
Right of use Asse		7	49,787,711	50,347,853	
Construction Wor	9	8	3,265,091,206	1,651,460,156	
Investment in Sul	bsidiaries	9	1,017,000,000	1,017,000,000	
Investment in Ass	sociate	10	335,351,000	319,403,000	
Other Investment	ts	11	2,146,779,709	2,142,372,262	
Current Assets			9,687,728,739	8,207,699,634	
Inventories		12a	398,498,510	345,170,358	
Trade and Other	Receivables	13a	6,736,047,759	5,920,737,952	
	its & Prepayments	1 4 a	1,750,052,397	1,291,850,015	
Fixed Deposit wit	th Banks	15	20,102,790	19,583,098	
Cash and Cash Ed	quivalents	16a	783,027,283	630,358,211	
Total Assets			24,285,837,112	21,248,855,564	
Shareholders' Ea	uity and Liabilities			_	
Shareholders' Eq	•		12,315,741,276	12,367,122,098	
Share Capital		17	2,340,000,000	2,340,000,000	
Share Premium			8,016,892,026	8,016,892,026	
Reserves		18a	1,574,611,664	1,552,679,134	
Retained Earning	S	19a	384,237,586	457,550,939	
Non-current Liab	pilities		10,249,266,711	7,176,991,063	
Long term loan		21a	10,067,634,360	6,987,470,945	
Lease obligation		22	39,620,818	46,909,046	
Deferred tax liabi	lity	23	142,011,533	142,611,072	
Current Liabilitie	es		1,720,829,125	1,704,742,402	
Current portion lo		21a.1	209,034,918	201,882,832	
	f finance lease obligation	22.1	38,980,401	38,345,934	
Short term loans	C	24	563,865,005	565,995,722	
Trade and other p	payables	25a	552,920,657	603,503,932	
Employee benefit	cs	26a	34,802,836	24,728,858	
Accrued expenses	S		321,225,308	270,285,125	
Total Equity & Li	iabilities		24,285,837,112	21,248,855,564	
Number of Share	es Used to Compute NAV		234,000,000	234,000,000	
Net Asset Value (NAV) Including Revaluation Surplus		urplus 31a	52.63	52.85	
Net Asset Value (NAV) Excluding Revaluation Surplus		urplus	46.73	46.92	
Sd/-	Sd/-	Sd/-	Sd/-	Sd/-	
Chairman	Managing Director	Director Chief	Financial Officer	Company Secretary	

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For Six Month Period Ended 31 December 2020

	Amount In BDT					
Particulars	1 July to 31 December 2020	1 July to 31 December 2019	1 October to 31 December 2020	1 October to 31 December 2019		
Revenue from Net Sales 27	5,323,719,493	3,763,556,657	2,394,716,053	1,537,001,235		
Cost of Goods Sold	(598,288,935)	(594,091,832)	(312,953,707)	(314,877,763)		
Cost of Power Generation	(3,485,460,078)	(1,796,378,073)	(1,385,412,612)	(532,002,119)		
Gross Profit	1,239,970,480	1,373,086,752	696,349,733	690,121,353		
Operating Expenses	(490,374,606)	(470,515,967)	(267,727,612)	(251,402,090)		
General & Administrative Expenses	(194,280,371)	(182,590,384)	(104,897,391)	(98,251,277)		
Selling & Distribution Expenses	(296,094,235)	(287,925,583)	(162,830,222)	(153,150,812)		
Profit from Operation	749,595,874	902,570,785	428,622,121	438,719,264		
Financial Expenses 28	(154,117,954)	(302,291,819)	(76,092,526)	(160,612,489)		
Non Operating Income/ (Loss)	773,097	1,456,177	233,185	1,090,594		
Net Profit from Operation	596,251,018	601,735,143	352,762,780	279,197,368		
Workers Profit Participation Fund	(28,392,906)	(8,812,184)	(16,798,228)	(4,495,949)		
Net Profit before Tax	567,858,112	592,922,960	335,964,552	274,701,420		
Income Tax	(49,204,116)	(43,367,583)	(23,776,518)	(21,987,100)		
Current Tax (Expenses)/Income 29	(50,092,376)	(40,488,913)	(23,984,186)	(19,756,407)		
Deferred Tax (Expenses)/Income	888,260	(2,878,670)	207,668	(2,230,693)		
Net Profit after Tax	518,653,997	549,555,378	312,188,034	252,714,320		
Share of Profit from Associate	3,499,700	5,050,200	1,417,600	1,329,000		
Net Profit	522,153,697	554,605,578	313,605,634	254,043,321		
Less: Non Controlling Interest (share of operating profit)	(48,160,955)	(54,204,356)	(30,705,962)	(27,089,378)		
Net Profit after Tax before Other Comprehensive I	ac 473,992,742	500,401,222	282,899,672	226,953,942		
Other Comprehensive Income	20,921,965	(23,404,325)	(25,812,999)	(15,818,159)		
Fair Value Gain of Marketable Securities	4,332,386	(10,485,472)	(480,506)	(5,728,141)		
Fair Value Gain on Investment in Associate	16,522,946	(14,584,257)	(25,782,345)	(10,997,656)		
Share of Other Comprehensive Income	355,354	(211,943)	(255)	(77,344)		
Deferrred tax Income (Expenses) on Revaluation Surplus PPE & Fair Value Changes of Mkt. securities	of (288,721)	1,877,347	450,107	984,982		
Total Comprehensive Income Attributable to Ordinary Shareholders	494,914,707	476,996,897	257,086,673	211,135,782		
Number of Shares Used to Compute EPS	234,000,000	234,000,000	234,000,000	234,000,000		
Earnings Per Share (EPS) 30	2.03	2.14	1.21	0.97		

Sd/-	Sd-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Condensed Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For Six Month Period Ended 31 December 2020

	Amount In BDT					
Particulars	1 July to 31 December 2020	1 July to 31 December 2019	1 October to 31 December 2020	1 October to 31 December 2019		
Revenue from Net Sales	27a	1,293,715,600	1,276,518,241	687,365,698	684,900,339	
Cost of Goods Sold		(598,288,935)	(594,091,832)	(312,953,707)	(314,877,763)	
Gross Profit		695,426,665	682,426,409	374,411,990	370,022,576	
Operating Expenses		(458,083,594)	(434,994,736)	(251,623,923)	(233,535,628)	
General & Administrative Expenses		(161,989,359)	(147,069,153)	(88,793,702)	(80,384,816)	
Selling & Distribution Expenses		(296,094,235)	(287,925,583)	(162,830,222)	(153,150,812)	
Profit from Operation		237,343,071	247,431,673	122,788,067	136,486,948	
Financial Expenses	28.a	(26,562,604)	(63,831,995)	(13,672,010)	(43,162,620)	
Non Operating Income/ (Loss)		773,097	1,456,177	233,185	1,090,594	
Net Profit from Operation		211,553,564	185,055,855	109,349,243	94,414,921	
Workers Profit Participation Fund		(10,073,979)	(8,812,184)	(5,207,107)	(4,495,949)	
Net Profit before Tax		201,479,585	176,243,672	104,142,136	89,918,973	
Income Tax		(49,204,116)	(43,367,583)	(23,776,518)	(21,987,100)	
Current Tax (Expenses)/Income	29	(50,092,376)	(40,488,913)	(23,984,186)	(19,756,407)	
Deferred Tax (Expenses)/Income		888,260	(2,878,670)	207,668	(2,230,693)	
Net Profit after Tax		152,275,469	132,876,089	80,365,617	67,931,873	
Share of Profit from Associates		3,499,700	5,050,200	1,417,600.00	1,329,000	
Net Profit after Tax before Other Comprehens	ive Income	155,775,169	137,926,289	81,783,217	69,260,873	
Other Comprehensive Income		20,921,965	(23,404,325)	(25,812,999)	(15,818,159)	
Fair Value Gain of Marketable Securities		4,332,386	(10,485,472)	(480,506)	(5,728,141)	
Fair Value Gain on Investment in Associate		16,522,946	(14,584,257)	(25,782,345)	(10,997,656)	
Share of Other Comprehensive Income		355,354	(211,943)	(255)	(77,344)	
Deferrred tax Income (Expenses) on Revaluation Sur Fair Value Changes of Mkt. securities	plus of PPE &	(288,721)	1,877,347	450,107	984,982	
Total Comprehensive Income attribute to Ordi Shareholders	inary	176,697,134	114,521,964	55,970,218	53,442,714	
Number of Shares Used to Compute EPS		234,000,000	234,000,000	234,000,000	234,000,000	
Earnings Per Share (EPS)	30a	0.67	0.59	0.35	0.30	

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Condensed Consolidated Statement of Changes in Equity (Unaudited) For Six Month Period Ended 31 December 2020

Amount in BDT

Particulars	Ordinary Share Capital	Share Premium	Reserves	Retained Earnings	Total	Non controlling Interest	Total
Balance at 01 July 2020	2,340,000,000	8,016,892,026	1,936,593,119	5,670,236,252	17,963,721,397	1,225,990,411	19,189,711,809
Net Profit after Tax	-	-	-	473,992,742	473,992,742	48,160,955	522,153,697
Cash Dividend for the year 2019-2020				(234,000,000)	(234,000,000)		(234,000,000)
Fair Value Gain / (Loss) on Investment in Associate			16,522,946	-	16,522,946	-	16,522,946
Fair Value (Loss)/Gain on Marketable Securities			4,332,386	-	4,332,386	-	4,332,386
Adjustment for sale of Mkt. Securities			5,922,043	-	5,922,043	-	5,922,043
Share of Other Comprehensive Income			355,354	-	355,354	-	355,354
Adjustment of Deferred tax on Revaluation Surplus			(288,721)	-	(288,721)	-	(288,721)
Depreciation on Revaluation Surplus			(12,845,017)	12,845,017	-	-	-
Balance at 31 December 2020	2,340,000,000	8,016,892,026	1,950,592,109	5,923,074,012	18,230,558,146	1,274,151,366	19,504,709,512

For Six Month Period Ended 31 December 2019

Amount in BDT

Particulars	Ordinary Share Capital	Share Premium	Reserves	Retained Earnings	Total	Non controlling Interest	Total
Balance at 01 July 2019	2,340,000,000	8,016,892,026	1,908,891,010	5,328,568,962	17,594,351,998	1,154,626,813	18,748,978,811
Net Profit after Tax	-	-	-	500,401,222	500,401,222	54,204,356	554,605,578
Cash Dividend for the year 2018-2019			-	(351,000,000)	(351,000,000)	-	(351,000,000)
Fair Value Gain / (Loss)on Investment in Associate			(14,584,257)	-	(14,584,257)	-	(14,584,257)
Fair Value (Loss)/Gain on Marketable Securities			(10,485,472)	-	(10,485,472)	-	(10,485,472)
Adjustment for sale of Mkt. Securities			47,537	-	47,537	-	47,537
Share of Other Comprehensive Income			(211,943)	-	(211,943)	-	(211,943)
Adjustment of Deferred tax on Revaluation Surplus			1,877,347	-	1,877,347	-	1,877,347
Depreciation on Revaluation Surplus			(13,531,587)	13,531,587	-	-	-
Balance at 31 December 2019	2,340,000,000	8,016,892,026	1,872,002,635	5,491,501,769	17,720,396,431	1,208,831,169	18,929,227,600

Sd-Sd-Sd-Sd-Sd-ChairmanManaging DirectorDirectorChief Financial OfficerCompany Secretary

Condensed Statement of Changes in Equity (Unaudited) For Six Month Period Ended 31 December 2020

Particulars	Ordinary Share Capital	Share Premium	Reserves	Retained Earnings	Total
Balance at 01 July 2020	2,340,000,000	8,016,892,026	1,552,679,134	457,550,939	12,367,122,098
Net Profit after Tax	-	-	-	155,775,169	155,775,169
Cash Dividend for the year 2019-2020	-	-	-	(234,000,000)	(234,000,000)
Fair Value Gain / (Loss)on Investment in Associate	-	-	16,522,946	-	16,522,946
Fair Value (Loss)/Gain on Marketable Securities	-	-	4,332,386	-	4,332,386
Adjustment for sale of Mkt. Securities	-	-	5,922,043	-	5,922,043
Share of Other Comprehensive Income	-	-	355,354	-	355,354
Adjustment of Deferred tax on Revaluation Surplus	-	-	(288,721)	-	(288,721)
Depreciation on Revaluation Surplus	-	-	(4,911,478)	4,911,478	-
Balance at 31 December 2020	2,340,000,000	8,016,892,026	1,574,611,664	384,237,586	12,315,741,276

For Six Month Period Ended 31 December 2019

					Amount in BDT
Particulars	Ordinary Share Capital	Share Premium	Reserves	Retained Earnings	Total
Balance at 01 July 2019	2,340,000,000	8,016,892,026	1,509,109,946	603,094,738	12,469,096,710
Net Profit after Tax	-	-	-	137,926,289	137,926,289
Cash Dividend for the year 2018-2019	-	-	-	(351,000,000)	(351,000,000)
Fair Value Gain / (Loss)on Investment in Associate	-	-	(14,584,258)	-	(14,584,258)
Fair Value (Loss)/Gain on Marketable Securities	-	-	(10,485,472)	-	(10,485,472)
Adjustment for sale of Mkt. Securities	-	-	47,537	-	47,537
Share of Other Comprehensive Income	-	-	(211,943)	-	(211,943)
Adjustment of Deferred tax on Revaluation Surplus	-	-	1,877,347	-	1,877,347
Depreciation on Revaluation Surplus	-	-	(5,557,025)	5,557,025	-
Balance at 31 December 2019	2,340,000,000	8,016,892,026	1,480,196,134	395,578,052	12,232,666,212

Sd-	Sd-	Sd-	Sd-	Sd-
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Condensed Consolidated Statement of Cash Flows (Unaudited) For Six Month Period Ended 31 December 2020

	Amount 1	Amount In BDT		
Particulars	1 July to 31 December 2020	1 July to 31 December 2019		
A. Cash Flows from Operating Activities :				
Cash Received from Customers	3,647,738,288	4,107,529,280		
Cash Paid to Suppliers	(2,337,659,742)	(3,038,287,750)		
Cash Payment for Operating Expenses	(740,537,383)	(330,283,194)		
Cash Generated from Operation	569,541,163	738,958,336		
Income Taxes Paid	(21,865,331)	(10,472,885)		
Net Cash Generated/(Used) from Operating Activities	547,675,832	728,485,451		
B. Cash Flows from Investing Activities :				
Acquisition of Property, Plant & Equipment	(156,597,881)	(363,678,572)		
Capital Work in Progress	(1,613,631,049)	(174,231,344)		
Investment in Subsidiaries, Associate & Securities	(911,125,254)	(134,129,098)		
Interest, Dividend & Other Income	773,097	1,456,177		
Net Cash Received/(Used) from Investing Activities	(2,680,581,087)	(670,582,837)		
C. Cash Flows from Financing Activities :				
Long Term Loan Received/ (Repaid)	2,275,867,291	478,041,541		
Short Term Loan Received/ (Repaid)	204,943,074	(208,115,685)		
Lease obligation	(6,653,761)	(4,346,392)		
Financial expenses paid	(143,402,117)	(210,931,869)		
Dividend paid	(306,615,910)	(124,288,465)		
Net Cash Received/(Used) from Financing Activities	2,024,138,577	(69,640,870)		
Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)	(108,766,678)	(11,738,256)		
Cash & Cash Equivalents at the beginning of the period	1,034,178,328	92,187,429		
Cash & Cash Equivalents at the end of the period	925,411,650	80,449,173		
Number of Shares Used to Compute NOCFPS	234,000,000	234,000,000		
Operating Cash Flow Per Share 32.1	2.34	3.11		

Sd-	Sd-	Sd-	Sd-	Sd-
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Condensed Statement of Cash Flows (Unaudited) For Six Month Period Ended 31 December 2020

	Amount In BDT	
Particulars	1 July to 31 December 2020	1 July to 31 December 2019
A. Cash Flows from Operating Activities:		
Cash Received from Customers	1,299,288,337	1,256,271,040
Cash paid to Suppliers	(451,545,452)	(553,991,735)
Cash Payment for Operating Expenses	(740,537,383)	(330,283,194)
Cash Generated from Operation	107,205,502	371,996,111
Income Taxes Paid	(21,865,331)	(10,472,885)
Net Cash Generated/(Used) from Operating Activities	85,340,171	361,523,226
B. Cash Flows from Investing Activities :		
Acquisition of Property, Plant & Equipment	(154,040,401)	(363,296,072)
Capital Work in Progress	(1,613,631,049)	(174,231,344)
Investment in Subsidiaries, Associate, Securities & Others	(911,125,254)	(134,129,098)
Interest, Dividend & Other Income	773,097	1,456,177
Net Cash Received/(Used) from Investing Activities	(2,678,023,607)	(670,200,337)
C. Cash Flows from Financing Activities:		
Long Term Loan Received/ (Repaid)	3,087,315,501	722,531,740
Short Term Loan Received/ (Repaid)	(2,130,717)	(207,402,833)
Lease obligation	(6,653,761)	(4,346,392)
Dividend paid	(306,615,910)	(124,288,465)
Interest Paid	(26,562,604)	(63,831,995)
Net Cash Received/(Used) from Financing Activities	2,745,352,508	322,662,055
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	152,669,072	13,984,944
Cash & Cash Equivalents at the beginning of the period	630,358,211	30,728,806
Cash & Cash Equivalents at the end of the period	783,027,283	44,713,750
Number of Shares Used to Compute NOCFPS	234,000,000	234,000,000
Operating Cash Flow Per Share 32a.1	0.36	1.54

Sd-	Sd-	Sd-	Sd-	Sd-
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Selected Explanatory Notes to the Condensed Consolidated Financial Statements For Six Month Period Ended 31 December 2020 (Half Yearly)

1 Reporting Entity

1.1 Background of the Entity

Orion Pharma Limited, earlier called Orion Laboratories Limited was incorporated in 1965 as a private limited company. The Company was converted into a public limited company on 24 July 2010. The registered office of the company is at 153-154, Tejgaon I/A, Dhaka-1208, Bangladesh.

The Company is listed both with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) on 20 March 2013.

1.2 Nature of Business

Orion Pharma Limited is engaged in the creation and discovery, development, manufacturing and marketing of pharmaceutical products including vaccines and health- related consumer products.

1.3 Subsidiary Companies

1.3.1 Orion Power Meghnaghat Limited

Orion Power Meghnaghat Ltd. was incorporated on 30 June 2010 as a public limited company under the Companies Act, 1994 with authorized share capital of Tk. 4,000,000,000 divided into 400,000,000 Ordinary shares of Tk. 10 each. The company implemented a 100 MW HFO Power based Plant on quick rental basis in Meghnaghat, Dhaka with machineries and equipment supplied by Wartsila OY, Finland. The generated output of 105 MW electricity is being regularly supplied to national grid. Orion Pharma Ltd. holds 95% of equity share of this company directly.

1.3.2 Dutch Bangla Power & Associates Limited

Dutch Bangla Power & Associates Ltd. was incorporated on 1 July 2010 as a public limited company under the Companies Act, 1994 with authorized share capital of Tk. 1,000,000,000 divided into 100,000,000 ordinary shares of Tk. 10 each. The Company was awarded by the Government of Bangladesh and BPDB to implement 100 MW HFO Power Plant on quick rental basis in Siddhirganj, Narayanganj with machineries and equipment supplied by Wartsila OY, Finland. The generated output of 105 MW electricity is being regularly supplied to national grid. Orion Pharma Ltd. holds 67% of equity share of this Company.

1.4 Associate Company Orion Infusion Limited

Orion Infusion Limited is a public limited company incorporated in Bangladesh on May 05, 1983 and is now operating under the banner of Orion Group. Other shareholders of the company are sponsor shareholders, foreign investors, financial institutions and general public.

The Company was listed with Dhaka Stock Exchange Limited (DSE) on 05 October 1994 and Chittagong Stock Exchange Limited (CSE) on 22 September 1996. Orion Pharma Ltd. holds 21.76 % of equity share of this company directly.

2 Basis of Preparation

2.1 Statement of Compliance

These Condensed Interim Financial Statements of the company comprised the company's and its subsidiaries (together referred to as the 'Group' and individually as 'Group entities') and the Group's interest in associates have been prepared in accordance with International Financial Reporting Standards (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), in particular International Accounting Standard (IAS) 34: *Interim Financial Reporting*, the Companies Act 1994, Securities and Exchange Rules 1987 and other applicable laws and regulations.

2.2 Components of the Condensed Financial Statements

According to IAS-34 'Interim Financial Reporting,', these interim financial statements include the following components-

- i. Condensed Consolidated Statement of Financial Position
- ii. Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
- iii. Condensed Consolidated Statement of Changes in Equity
- iv. Condensed Consolidated Statement of Cash Flows
- v. Selected Explanatory Notes to the Condensed Consolidated Financial Statements

2.3 Basis of Measurement

The financial statements have been prepared on historical cost basis except for certain assets which are stated either at revalued amount or fair market value.

2.4 Functional and Presentation Currency

The financial statements are prepared and presented in Bangladesh Taka (Taka/Tk./BDT), which is the company's functional and presentation currency. All amounts have been rounded off to the nearest integer.

2.5 Reporting Period

These Condensed Interim Financial Statements of the company cover three month period from 1 July 2020 to 31 December 2020.

3 Accounting Policies and Methods of Computations

The accounting policies and methods of computations followed in preparing these financial statements are same as those used in the annual financial statements prepared and published for the year ended 30 June 2020.

4 Subsequent Events

Written down value

No material events occurred after the reporting date, non-disclosure of which could affect the ability of the users of the financial statements to make proper evaluation and decision.

Discloser as per BSEC Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018.

SL	Particulars	Amount in Taka	
No.	Particulars	31-Dec-20	30-Jun-20
5	Acquisition of Property, Plant & Equipments of Orion Pharma Ltd. and	d its subsidiaries du	ring the Period.

Land & Land Development 36,726,290 127,957,031 Factory & Office Building 5,218,137 1,899,698,457 Plant & Machinery 90,659,617 249,755,124 9,910,291 Furniture & Fixtures 4,364,928 Office Equipment 4,183,443 16,115,555 Vehicles 2,350,000 12,619,453 6 Road & Road Development 588,230,892

Total 143,502,415 2,904,286,804 Property, plant and equipment 14,930,942,237 12,937,529,084 Opening balance Add: Addition during the year 143,502,415 2,904,286,804 Less: Sale /disposal during the year (1,517,015)15,074,444,651 15,840,298,873 Less: Depreciation charged during the year (909, 356, 636)(518,526,774)

14,555,917,879

14,930,942,237

SL	Particulars		Amount in	ı Taka	
No.	Particula	ars	Ī	31-Dec-20	30-Jun-20
6a.	Property, plant and equipment		•	· · · · · · · · · · · · · · · · · · ·	
	Opening balance			7,860,572,660	5,246,736,287
	Add: Addition during the year			140,944,935	2,903,212,570
	Less: Sale /disposal during the year			-	(1,517,015)
	8		-	8,001,517,595	8,148,431,842
	Less: Depreciation charged during the year			(217,418,848)	(287,859,182)
	Written down value		-	7,784,098,747	7,860,572,660
7.	Right of use Assets		-		
••	Opening Balance			50,347,853	_
	Add: Addition During the Year			13,095,466	77,807,019
	<u> </u>		_	63,443,319	77,807,019
	Less: Depreciation charged during the year		_	(13,655,608)	(27,459,166)
			_	49,787,711	50,347,853
8.	Construction work in progress				
	Opening balance			1,651,460,156	3,369,075,037
	Add: Addition during the year			1,613,631,049	897,060,499
	Less: Transferred to PPE		_		(2,614,675,380)
	Closing balance		=	3,265,091,206	1,651,460,156
9.	Investment in subsidiaries				
			Share holding	Amount in	ı Taka
	Name of the subsidiary company	Number of shares	(%)	31-Dec-20	30-Jun-20
	Orion Power Meghnaghat Ltd.	95,000,000	95.00	950,000,000	950,000,000
	Dutch Bangla Power & Associates Ltd.	6,700,000	67.00	67,000,000	67,000,000
	Total			1,017,000,000	1,017,000,000
	Investment in subsidiaries are stated at cost				
10.	Investment in associate				
10.	Orion Infusion Limited				
	Opening balance			319,403,000	254,282,000
	Add: Share of profit during the year			3,499,700	6,467,800
	Less: Dividend during the year			(4,430,000)	(4,430,000)
	Add: Share of other comprehensive income			355,354	(248,530)
	Add: Fair value adjustment			16,522,946	63,331,730
			-	335,351,000	319,403,000
11.	Other investment				
					22 016 596
	Investment in marketable securities (Note 1	1.1)		28,324,033	23,910,300
	Investment in marketable securities (Note 1 Investment in non-Quoted Shares (Note 11.			28,324,033 2,118,455,676	23,916,586 2,118,455,676
			-	28,324,033 2,118,455,676 2,146,779,709	
11.1			-	2,118,455,676	2,118,455,676
11.1	Investment in non-Quoted Shares (Note 11.		- =	2,118,455,676	2,118,455,676
11.1	Investment in non-Quoted Shares (Note 11. Investment in marketable securities		-	2,118,455,676 2,146,779,709	2,118,455,676 2,142,372,262
11.1	Investment in non-Quoted Shares (Note 11. Investment in marketable securities AB Investment Limited.		- -	2,118,455,676 2,146,779,709	2,118,455,676 2,142,372,262 13,946,191
11.1	Investment in non-Quoted Shares (Note 11. Investment in marketable securities AB Investment Limited. Bank Asia Securities Limited.		- - -	2,118,455,676 2,146,779,709 14,947,887 5,722,991	2,118,455,676 2,142,372,262 13,946,191 3,772,363
11.1	Investment in non-Quoted Shares (Note 11. Investment in marketable securities AB Investment Limited. Bank Asia Securities Limited. LankaBangla Securities Ltd.		- - - -	2,118,455,676 2,146,779,709 14,947,887 5,722,991 7,653,156	2,118,455,676 2,142,372,262 13,946,191 3,772,363 6,198,032
	Investment in non-Quoted Shares (Note 11. Investment in marketable securities AB Investment Limited. Bank Asia Securities Limited. LankaBangla Securities Ltd.		- - - -	2,118,455,676 2,146,779,709 14,947,887 5,722,991 7,653,156	2,118,455,676 2,142,372,262 13,946,191 3,772,363 6,198,032
	Investment in non-Quoted Shares (Note 11. Investment in marketable securities AB Investment Limited. Bank Asia Securities Limited. LankaBangla Securities Ltd. Investment in non-quoted shares		- = - -	2,118,455,676 2,146,779,709 14,947,887 5,722,991 7,653,156 28,324,033	2,118,455,676 2,142,372,262 13,946,191 3,772,363 6,198,032 23,916,586
	Investment in non-Quoted Shares (Note 11. Investment in marketable securities AB Investment Limited. Bank Asia Securities Limited. LankaBangla Securities Ltd. Investment in non-quoted shares Orion Power Khulna Limited.		- - - -	2,118,455,676 2,146,779,709 14,947,887 5,722,991 7,653,156 28,324,033	2,118,455,676 2,142,372,262 13,946,191 3,772,363 6,198,032 23,916,586 500,000
	Investment in non-Quoted Shares (Note 11. Investment in marketable securities AB Investment Limited. Bank Asia Securities Limited. LankaBangla Securities Ltd. Investment in non-quoted shares Orion Power Khulna Limited. Orion Power Dhaka Limited.		- - -	2,118,455,676 2,146,779,709 14,947,887 5,722,991 7,653,156 28,324,033 500,000 500,000	2,118,455,676 2,142,372,262 13,946,191 3,772,363 6,198,032 23,916,586 500,000 500,000

SL	Partisulare	Amount i	Amount in Taka	
No.	Particulars	31-Dec-20	30-Jun-20	
12.	Inventories			
	Raw materials	157,831,489	145,426,337	
	Packing materials	69,639,336	68,227,685	
	Work-in-process	21,918,719	17,129,910	
	Finished goods	121,445,401	75,769,179	
	Printing Stationeries	2,143,568	2,826,678	
	Promotional materials	5,667,000	6,114,954	
	Goods in transit	165,271,844	434,800,503	
	Spare parts	468,080,479	340,123,417	
	Inventory HFO & LFO	163,568,760	187,202,025	
		1,175,566,596	1,277,620,688	
12.a	Inventories			
	Raw materials	157,831,489	145,426,337	
	Packing materials	69,639,336	68,227,685	
	Work-in-process	21,918,719	17,129,910	
	Finished goods	121,445,401	75,769,179	
	Printing Stationeries	2,143,568	2,826,678	
	Promotional materials	5,667,000	6,114,954	
	Goods in transit	19,852,997	29,675,615	
		398,498,510	345,170,358	
13.	Trade & other receivables			
	Trade receivables	4,337,810,026	2,661,828,822	
	Other receivables (Note-13.1)	9,272,165,027	8,986,830,305	
	Other receivables (Note 15.1)	13,609,975,053	11,648,659,127	
		13,007,773,033	11,040,037,127	

Ageing of the above balance is as follows:

SL. No.	Particulars	Amount in Taka	
SL. No.	r at ticulars	31-Dec-20	30-Jun-20
I	Trade receivables considered good in respect of which the company is fully	4,337,810,026	2,661,828,822
II	Trade receivables considered good in respect of which the company holds no security other than the debtor personal security	-	-
III	Trade receivables considered doubtful or bad	-	-
IV	Trade receivables due by any director or other officer of the company	-	-
V	Trade receivables due by common management	-	-
VI	The maximum amount of receivable due by any director or other officer of the	-	-
	Total	4,337,810,026	2,661,828,822

13.1 Other receivables Claim receivables, insurance & others 2,777,746 3,064,643 Divided receivable 4,430,000 4,430,000 Interest on FDR 588,141 165,532 Other receivables 855,919,008 209,566,675 Current account with other related companies (Note. 13.1.1) 8,408,450,132 8,769,603,456 9,272,165,027 8,986,830,305

SL	Dautierrians	Amount in Taka	
No.	Particulars	31-Dec-20	30-Jun-20
13.1.1	Current account with other related companies		_
	Noakhali Gold Food Ltd.	33,129,928	33,129,928
	Orion Properties Ltd.	33,871,089	33,871,089
	Orion Gas Limited	49,200,000	49,200,000
	Orion Power Khulna Ltd	1,029,967,694	1,029,967,694
	Orion Power Dhaka Ltd	2,431,298,916	2,431,298,916
	Jafflong Tea Company	2,408,371	2,408,371
	Orion Agro Product	240,118,758	240,118,758
	Interior Accom Consortium Limited	122,338,459	155,495,459
	Digital Power & Associate Ltd.	621,308,866	444,684,971
	Orion Footwear Ltd.	108,662,162	107,775,395
	Orion Oil & Shipping Ltd.	191,423,004	215,230,919
	Panbo Bangla Mashroom Ltd.	115,006,570	115,006,570
	Orion Power Unit 2 Dhaka Ltd.	1,799,234,450	2,178,093,169
	Orion Home Appliance Ltd.	7,848,000	47,848,000
	Orion Knit Textiles Ltd.	220,544,115	220,544,115
	Orion Hospitals Ltd.	17,300,000	16,500,000
	Orion Power Rupsha Ltd.	244,322,069	305,033,401
	Orion Power Sonargaon Ltd.	998,967,681	1,001,896,701
	Energon Renewable (BD) Ltd.	1,500,000	1,500,000
	Orion Quaderia Textiles Limited	130,000,000	130,000,000
	Horizon Media & Publications Limited	10,000,000	10,000,000
		8,408,450,132	8,769,603,456
13.a	Trade & other receivables		
	Trade receivables	150,079,381	155,652,117
	Other receivables (Note - 13a.1)	6,585,968,378	5,765,085,835
		6,736,047,759	5,920,737,952
	Trade receivables are unsecured, considered good and recoverable within one ye schedule XI of Companies Act 1994 are as follows:	ear. Classification schedu	ales as required by
	Ageing of the above balance is as follows:		
	Below 180 days	150,079,381	155,652,117
	Above 180 days		-

SL No	Particulars	Amount in Taka	
SL NO		31-Dec-20	30-Jun-20
I	Trade receivables considered good in respect of which the company is fully	150,079,381	155,652,117
II	Trade receivables considered good in respect of which the company holds no		-
	security other than the debtor personal security		
III	Trade receivables considered doubtful or bad		
IV	Trade receivables due by any director or other officer of the company		-
V	Trade receivables due by common management		-
VI	The maximum amount of receivable due by any director or other officer of the		-
	Total	150,079,381	155,652,117

150,079,381

155,652,117

No. Farticulars 3.1-bec-20 3.0-Jun-20. 13a.1 Other receivables 1.34 3.00.00 4.430.000 4.430.	SL	D 41 1	Amount	in Taka
Claim receivables, insurance & others 2,777,746 3,064,645 Divided receivable 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 4,430,000 5,43794,261 369,3976 543,794,261 369,3976 543,794,261 369,3976 543,794,261 369,3976 543,794,261 369,3976 543,794,261 369,3976 543,794,261 369,3976 543,794,261 369,3976 543,794,261 369,397,66 369,397,67 369,397,67 369,397,397,67 369,397,397,397,397,397,397,397,397,397,39		Particulars		
Divided receivable	13a.1	Other receivables		
Divided receivable		Claim receivables, insurance & others	2,777,746	3,064,643
Interest on FDR			· · ·	4,430,000
Other receivables 855,919,008 209,566,672 Current account with subsidiaries (13a.1.1) 543,794,261 369,399,76 Current account with other related companies (13a.1.2) 5,178,459,222 5,178,459,222 13a.1.1 Current account with subsidiaries 5,658,5968,378 5,765,088,383 Dutch Bangla Power & Associates Limited. 543,794,261 369,399,766 13a.1.2 Current account with other related companies 20,331,532 20,331,532 Orion Properties Ltd. 20,331,532 20,331,532 Orion Power Maka Ltd. 21,76,293,707 21,76,293,707 Orion Power Diaka Ltd. 107,995,455 017,995,455 Orion Power Unit 2 Dhaka Ltd. 11,558,708,776 1,358,708,776 Orion Power Rupsha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 18,000,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 18,000 43,000 Orion Hospitals Ltd. 18,000 43,000 Orion Hospitals Ltd.		Interest on FDR		165,532
Current account with subsidiaries (13a.1.1)				209,566,675
Current account with other related companies (13a.1.2) 5.178.459.222 5.178.459.225 5.765.085.335 I3a.1.1 Current account with subsidiaries				
Dutch Bangla Power & Associates Limited. 543,794,261 369,399,766 343,794,261 369,399,766 343,794,261 369,399,766 343,794,261 369,399,766 343,794,261 369,399,766 361,312 20,313,533 20,31				
Dutch Bangla Power & Associates Limited. 543,794,261 369,399,766		1		5,765,085,835
S43,794,261 369,399,766 369,399,766 370,31,532 20,331,531,531,531,531,531,531,531,531,531	13a.1. 1	Current account with subsidiaries		
13.1.2 Current account with other related companies		Dutch Bangla Power & Associates Limited.		369,399,764
Orion Properties Ltd. 20,331,532 20,331,532 Orion Power Chulna Ltd. 986,021,913 986,021,913 986,021,913 986,021,913 Orion Power Chulna Ltd. 107,995,459 107,6293,707 1,762,933,707 1,762,933,707 1,762,933,707 1,762,933,707 1,762,933,707 1,762,933,707 1,762,933,707 1,762,933,707 1,775,934,593,709 107,995,459 107,995,459 107,995,459 107,995,459 107,995,459 207,954,557 207,907,907 1,775,907 <			543,794,261	369,399,764
Orion Power Khulna Ltd. 986,021,913 986,021,913 Orion Power Dowar Dukak Ltd. 2,176,293,707 2,176,293,707 Orion Agro Product Ltd. 107,995,455 107,995,455 Orion Power Unit - 2 Dhaka Ltd. 1,358,708,776 1358,708,776 Orion Power Rupha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 12,700,000 12,700,000 Orion Hospitals Ltd. 12,700,000 12,700,000 Advances, deposits and prepayments 2 14,989,077 133,033,785 Advance income tax (Note-14.1) 149,989,077 133,033,785 Advance income tax (Note-14.1) 149,989,077 133,033,785 Advance orior cycle 11,052,126 14,630,196 Advance orior cycle 11,052,126 14,630,196 Advance orior cycle 11,052,126 14,630,196 Advance to C&F agents 2,955,190 1,382,576 Advance to C&F agents 32,500,000 325,000,000 Advance to Supplier 308,605,381 225,604,358	13a.1.2	2 Current account with other related companies		
Orion Power Dhaka Ltd. 2,176,293,707 2,176,293,707 Interior Accom Consortium Ltd. 107,994,459 107,994,459 Orion Agro Product Ltd. 232,265,920 232,265,920 Orion Power Unit - 2 Dhaka Ltd. 1,358,708,776 1,358,708,776 Orion Power Rupsha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 12,700,000 12,700,000 St.78,459,222 5,178,459,222 14. Advances, deposits and prepayments 4 Advance income tax (Note-14.1) 149,989,077 133,033,785 Advance imprest money 214,500 43,000 Advance motor cycle 11,052,126 14,630,00 Advance of cycle 10,524,631 5,455,13 Advance to Supplier 308,605,381 225,604,358 Advance to Supplier 308,605,381 225,604,358 Advance against material loan 2,314,41 2,381,414 Advance against material loan 2,314,41 2,381,414 Advance for machinery - BHF Bank 60,0756,566 640,		Orion Properties Ltd.	20,331,532	20,331,532
Orion Power Dhaka Ltd. 2,176,293,707 2,176,293,707 Interior Accom Consortium Ltd. 107,994,459 107,994,459 Orion Agro Product Ltd. 232,265,920 232,265,920 Orion Power Unit - 2 Dhaka Ltd. 1,358,708,776 1,358,708,776 Orion Power Rupsha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 12,700,000 12,700,000 St.78,459,222 5,178,459,222 14. Advances, deposits and prepayments 4 Advance income tax (Note-14.1) 149,989,077 133,033,785 Advance imprest money 214,500 43,000 Advance motor cycle 11,052,126 14,630,00 Advance of cycle 10,524,631 5,455,13 Advance to Supplier 308,605,381 225,604,358 Advance to Supplier 308,605,381 225,604,358 Advance against material loan 2,314,41 2,381,414 Advance against material loan 2,314,41 2,381,414 Advance for machinery - BHF Bank 60,0756,566 640,		-	986,021,913	986,021,913
Orion Agro Product Ltd. 232,265,920 232,265,920 Orion Power Unit - 2 Dhaka Ltd. 1,358,708,776 1,358,708,776 Orion Power Rupsha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 12,700,000 12,700,000 5,178,459,222 14,500 12,700,000 Advances, deposits and prepayments Advances income tax (Note-14.1) 149,989,077 133,033,785 Advance imome tax (Note-14.1) 149,989,077 133,033,785 Advance motor cycle 11,052,126 14,630,196 Advance offer gents 654,077 2,976,934 Collection advance 10,524,631 5,455,133 Advance to C&F agents 2,955,190 1,382,57 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 86,988,673 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance				2,176,293,707
Orion Agro Product Ltd. 232,265,920 232,265,920 Orion Power Unit - 2 Dhaka Ltd. 1,358,708,776 1,358,708,776 Orion Power Rupsha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 12,700,000 12,700,000 5,178,459,222 14, 200 12,700,000 5,178,459,222 14, 200 12,700,000 5,178,459,222 14, 200 12,700,000 5,178,459,222 14, 200 13,033,785 Advance income tax (Note-14,1) 149,989,077 133,033,785 Advance imprest money 214,500 43,000 Advance commotor cycle 11,052,126 14,630,196 Advance commotor cycle 110,524,631 5,455,133 Advance colspan="2">6,640,776,631 5,455,133 Advance cols C&F agents 2,955,190 138,257 Advance of Sugnits 325,000,000 325,000,000 Advance of Sugnits material loan		Interior Accom Consortium Ltd.		107,995,459
Orion Power Unit - 2 Dhaka Ltd. 1,358,708,776 1,358,708,776 Orion Power Rupsha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,341,915 Orion Hospitals Ltd. 12,700,000 12,700,000 4 Advances, deposits and prepayments 21,700,000 Advance income tax (Note-14.1) 149,989,077 133,033,788 Advance imprest money 214,500 43,000 Advance motor cycle 11,052,126 14,630,198 Advance to C&F agents 2,955,190 1,382,576 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance office rent 5,836,089 6,88,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,924 Advance for Machinery CFIS-SBLC 195,318,279 - Advance paid to Suppliers & Others 148,745,420 - Deposits: 148,745,420 <td< td=""><td></td><td>Orion Agro Product Ltd.</td><td></td><td>232,265,920</td></td<>		Orion Agro Product Ltd.		232,265,920
Orion Power Rupsha Ltd. 186,800,000 186,800,000 Digital Power & Associates Ltd. 97,341,915 97,300,00 97,41,915 97,41,915 97,41,915 97,41,915 97,41,915 97,41,915 97,41,915 97,41,915 97,41,915 97,41,915 97,41,915		_		1,358,708,776
Digital Power & Associates Ltd. 97,341,915 97,341,915 97,341,915 97,341,915 07,300,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 12,700,000 13,033,785 13,033,785 13,033,785 24,000 43,000		Orion Power Rupsha Ltd.		186,800,000
14. Advances, deposits and prepayments			97,341,915	97,341,915
Advances, deposits and prepayments Advance income tax (Note-14.1) 149,989,077 133,033,782 Advance imore to money 214,500 43,000 Advance motor cycle 11,052,126 14,630,109 Advance - car loan 654,077 2,976,932 Collection advance 10,524,631 5,455,133 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance office rent 5,836,089 6,898,673 Advance office rent 5,836,089 6,898,673 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance for Machinery CFIS-SBLC 195,318,279 - Advance paid to Suppliers & Others 148,745,420 - Deposits: Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,824 Bank gurantee 71,012,449 69,712,445 Lease deposit 14,694,360 15,021,33 Lease deposit 14,694,360 <td< td=""><td></td><td>Orion Hospitals Ltd.</td><td>12,700,000</td><td>12,700,000</td></td<>		Orion Hospitals Ltd.	12,700,000	12,700,000
Advances: Advance income tax (Note-14.1) 149,989,077 133,033,785 Advance imprest money 214,500 43,000 Advance motor cycle 11,052,126 14,630,196 Advance - car loan 654,077 2,976,932 Collection advance 10,524,631 5,455,130 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for Machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Deposits: 3,773,490,854 3,399,747,368 Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,822 Bank guarantee 71,012,449 69,712,444 Lease deposit 14,694,			5,178,459,222	5,178,459,222
Advance income tax (Note-14.1) 149,989,077 133,033,785 Advance imprest money 214,500 43,000 Advance motor cycle 11,052,126 14,630,194 Advance - car loan 654,077 2,976,934 Collection advance 10,524,631 5,455,131 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 6,898,673 Advance to Employee 841,180 3,867,815 0,706,16,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 640,756,566 640,756,566 Advance paid to Suppliers & Others 3,773,490,854 3,399,747,368 3,399,747,368 Deposits: Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 Lease deposit 14,694,360<	14.	Advances, deposits and prepayments		
Advance imprest money 214,500 43,000 Advance motor cycle 11,052,126 14,630,194 Advance - car loan 654,077 2,976,932 Collection advance 10,524,631 5,455,130 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Advance paid to Suppliers & Others 3,3773,490,854 3,399,747,368 Deposits: Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L'C margin 183,919,403 191,656,452 Lease deposit 1		Advances:		
Advance imprest money 214,500 43,000 Advance motor cycle 11,052,126 14,630,194 Advance - car loan 654,077 2,976,932 Collection advance 10,524,631 5,455,130 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Advance paid to Suppliers & Others 3,3773,490,854 3,399,747,368 Deposits: Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L'C margin 183,919,403 191,656,452 Lease deposit 1		Advance income tax (Note-14.1)	149,989,077	133,033,785
Advance motor cycle 11,052,126 14,630,196 Advance - car loan 654,077 2,976,934 Collection advance 10,524,631 5,455,131 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,355 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for Machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Bernest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L'C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Prepayments: 1 14,22,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585				43,000
Collection advance 10,524,631 5,455,130 Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Advance paid to Suppliers & Others 148,745,420 - Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,445 L/C margin 183,919,403 191,656,455 Lease deposit 14,694,360 15,021,332 Tempayments: 11,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - <td< td=""><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td>11,052,126</td><td>14,630,196</td></td<>		· · · · · · · · · · · · · · · · · · ·	11,052,126	14,630,196
Advance to C&F agents 2,955,190 1,382,576 Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for Machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Advance paid to Suppliers & Others 148,745,420 - Bank guarante 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,445 LC margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,332 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,586		•		2,976,934
Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Advance paid to Suppliers & Others 148,745,420 - Bernest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,332 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,586		Collection advance	10,524,631	5,455,130
Advance to Supplier 308,605,381 225,604,358 Advance against land purchase 325,000,000 325,000,000 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 148,745,420 - Advance paid to Suppliers & Others 148,745,420 - Bernest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,332 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,586		Advance to C&F agents	2,955,190	1,382,576
Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance prid to Suppliers & Others 195,318,279 - Advance paid to Suppliers & Others 148,745,420 - Beposits: 3,773,490,854 3,399,747,368 Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Tepayments: 308,819,146 322,268,062 Prepayments: 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,586		_	308,605,381	225,604,358
Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance prid to Suppliers & Others 195,318,279 - Advance paid to Suppliers & Others 148,745,420 - Beposits: 3,773,490,854 3,399,747,368 Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Tepayments: 308,819,146 322,268,062 Prepayments: 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,586		Advance against land purchase	325,000,000	325,000,000
Advance office rent 5,836,089 6,898,673 Advance to Employee 841,180 3,867,815 Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 195,318,279 - Advance paid to Suppliers & Others 148,745,420 - Deposits: 3,773,490,854 3,399,747,368 Bernest money 365,000 455,000 Security deposit 38,827,934 45,422,820 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,586				2,381,414
Other advance 1,970,616,924 2,037,716,920 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 195,318,279 - Advance paid to Suppliers & Others 148,745,420 - 3,773,490,854 3,399,747,368 Deposits: Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,332 Other sequence Insurance premium 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,588 Deferred expenses 107,750 - 13,555,469 44,524,588		Advance office rent	5,836,089	6,898,673
Advance for machinery - BHF Bank Advance for Machinery CFIS-SBLC Advance paid to Suppliers & Others Deposits: Earnest money Security deposit Bank guarantee L/C margin Lease deposit Lease deposit Insurance premium Bank guranttee, commission & charge Deferred expenses Advance paid to Suppliers & Others 640,756,566		Advance to Employee	841,180	3,867,815
Advance for Machinery CFIS-SBLC 195,318,279 - Advance paid to Suppliers & Others 148,745,420 - 3,773,490,854 3,399,747,368 Deposits: 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L'C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 308,819,146 322,268,062 Prepayments: 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		Other advance	1,970,616,924	2,037,716,920
Advance paid to Suppliers & Others 148,745,420 - 3,773,490,854 3,399,747,368 Deposits: 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		Advance for machinery - BHF Bank	640,756,566	640,756,566
Deposits: Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		Advance for Machinery CFIS-SBLC	195,318,279	-
Deposits: Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		Advance paid to Suppliers & Others		-
Earnest money 365,000 455,000 Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		Democitor	3,773,490,854	3,399,747,368
Security deposit 38,827,934 45,422,826 Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 308,819,146 322,268,062 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		<u>=</u>	365 000	455,000
Bank guarantee 71,012,449 69,712,449 L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 308,819,146 322,268,062 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		•		
L/C margin 183,919,403 191,656,453 Lease deposit 14,694,360 15,021,334 308,819,146 322,268,062 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588				
Lease deposit 14,694,360 15,021,334 308,819,146 322,268,062 Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588				
Prepayments: 308,819,146 322,268,062 Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,583 Deferred expenses 107,750 - 13,555,469 44,524,588				
Prepayments: Insurance premium 1,422,602 953,003 Bank guranttee,commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		Leave deposit		322,268,062
Bank guranttee, commission & charge 12,025,117 43,571,585 Deferred expenses 107,750 - 13,555,469 44,524,588		Prepayments:		
Deferred expenses 107,750 - 13,555,469 44,524,588		Insurance premium	1,422,602	953,003
Deferred expenses 107,750 - 13,555,469 44,524,588				43,571,585
			107,750	-
4,095,865,469 3,766,540,017			13,555,469	44,524,588
			4,095,865,469	3,766,540,017

No. Particulars Si-Dec-20 30-Juni-20 14.1 Advance income tax Si-Dec-20 Add. Addition during the year 16.955.292 25.184.084 16.955.292 25.184.084 16.955.292 25.184.084 16.955.292 25.184.084 16.955.297 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 16.285.090,077 133.033.785 133.033.035 133.033.0	SL	Death-d.	Amount in	Taka Taka
Opening balance 13,30,37,855 104,849 700 Add: Addition during the year 16,055,202 28,184 084 Less: Adjustment of assessment for previous 149,989,077 133,033,788 Closing balance 149,989,077 133,033,788 14.A Advances, deposits & prepayments Advances 342,500 48,581,815 131,716,484 Advance income tax (Note -14a.1) 148,581,815 131,716,484 48,200 40,000 43,000 43,000 Advance car from 654,077 22,966,934 20,976,934 <th></th> <th>Particulars</th> <th>31-Dec-20</th> <th>30-Jun-20</th>		Particulars	31-Dec-20	30-Jun-20
Add: Addition during the year 16,955,292 28,184,084 Less: Adjustment of assessment for previous 149,989,077 133,033,788 14a Advances 149,989,077 133,033,788 14a Advances, deposits & prepayments 340,000 340,000 340,000 Advance income tax (Note-14a.1) 148,581,815 131,716,484 430,000 430,000 430,000 430,000 400,000 430,000 430,000 430,000 430,000 400,000 430,000	14.1	Advance income tax		
Add: Addition during the year 16,955,292 28,184,084 Less: Adjustment of assessment for previous 149,989,077 133,033,788 14a Advances 149,989,077 133,033,788 14a Advances, deposits & prepayments 340,000 340,000 340,000 Advance income tax (Note-14a.1) 148,581,815 131,716,484 430,000 430,000 430,000 430,000 400,000 430,000 430,000 430,000 430,000 400,000 430,000		Opening balance	133.033.785	104.849.700
Less: Adjustment of assessment for previous 149,989,077 133,033,784		* -		
14.a Advances, deposits & prepayments Advances income tax (Note -14a.1) 148.581.815 131.716.484 Advance ingome tax (Note -14a.1) 148.581.815 131.716.484 Advance imprest money 214.500 43.000 Motor cycle advance 11.052.126 14.63.0196 Advance - car loan 654.077 2.976.934 Collection advance 10.524.631 5.455.130 Advance to C&F agents 2.955.190 1.382.576 Advance against material loan 2.381.414 2.381.414 Advance office rent 5.836.089 6.898.673 Advance against material loan 4.381.414 2.39.00,000 325.000 325.000,000 325.000,000 325.000 325.000,000 325.000 325.000,000 325.0			149,989,077	
14.a Advances, deposits & prepayments Advances income tax (Note -14a.1) 148,581,815 131,716,484 Advance imprest money 214,500 43,000 Motor cycle advance 11,052,125 146,630,196 Advance - carl toan 654,077 2,976,934 Collection advance 10,524,631 5,455,130 Advance to C&F agents 2,955,190 1,382,576 Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,398,673 Advance against material purchase 325,000,000 325,000,000 Machinery & equipment 251,460,589 75,093,648 Electrical equipment 8,905,086 539,486 Construction 48,239,706 31,008,033 Advance for machinery - BHF Bank 640,756,566 Advance paid to Suppliers & Others 39,224,800 Advance paid to Suppliers & Others 39,224,800 Advance paid to Suppliers & Others 39,224,800		-		
Advances: Advance income tax (Note -14a.1) 148,581,815 131,716,484 Advance imprest money 214,500 43,000 Advance comprest money 2214,500 43,000 Advance compress money 214,501,126 11,052,126 146,801,963 43,001 Advance compress money 214,601,702 2,976,934 Collection advance 10,524,631 5,455,130 Advance of Experts 2,955,190 1,382,576 Advance against material loan 2,381,414		Closing balance	149,989,077	133,033,785
Advances: Advance income tax (Note -14a.1) 148,581,815 131,716,484 Advance imprest money 214,500 43,000 Advance comprest money 2214,500 43,000 Advance compress money 214,501,126 11,052,126 146,801,963 43,001 Advance compress money 214,601,702 2,976,934 Collection advance 10,524,631 5,455,130 Advance of Experts 2,955,190 1,382,576 Advance against material loan 2,381,414				
Advance income tax (Note -14a.1)	14.a	Advances, deposits & prepayments		
Advance imprest money				
Motor cycle advance 11.052,126 14,630,196 Advance - car loan 654,077 2,976,934 Collection advance 10.524,631 5,455,130 Advance to C&F agents 2,955,190 1,382,576 Advance office rent 5,836,089 6,898,673 Advance against material loan 25,100,000 325,000,000 Machinery & equipment 251,460,589 75,093,648 Electrical equipment 8,905,086 359,486 Construction 48,239,706 31,008,033 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance for Machinery CFIS-SBLC 195,318,279 - Advance for Machinery CFIS-SBLC 195,318,279 - Advance bail to Suppliers & Others 365,000 455,000 Security deposit 38,827,934 43,911,306 Bank guarantee 5,517,634 4,217,634 Lease deposit 1,521,435 43,417,874 Lease deposit 1,520,532 1,291,850,015 14a.1 1,520,532 1,291,850,015 15a.1				
Advance - car loan 654,077 2,976,934 Collection advance 10,524,631 5,455,130 Advance to C&F agents 2,955,190 1,382,576 Advance against material loan 2,381,414 2,381,414 2,381,414 Advance against land purchase 325,000,000 325,000,000 Machinery & equipment 251,460,589 75,093,648 Electrical equipment 8,905,086 359,486 Construction 48,239,706 31,008,033 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 39,224,800 - Advance paid to Suppliers & Others 39,224,800 - Deposits 195,318,279 - Earnest money 365,000 455,000 Security deposit 38,827,934 34,911,306 Bank guarantee 5,517,634 4,217,634 Lease deposit 11,750,952,397 1,291,850,915 14a.1 Advance income tax 11,750,952,397 1,291,850,915 Opening balance 131,716,484 103,789,				,
Collection advance				
Advance to C&F agents 2,955,190 1,382,576 Advance against material loan 2,381,414 2,381,414 2,381,414 2,381,414 2,381,414 2,381,414 2,381,414 2,381,414 2,381,636 6,898,673 Advance office rent 5,356,089 6,898,673 36,805,000,000 325,000,000 325,000,000 Machinery dequipment 251,460,589 75,093,648 Electrical equipment 8,905,986 359,486 Construction 48,239,706 31,008,033 Advance for machinery - BHF Bank 640,756,566 640,756,566 640,756,566 640,756,566 640,756,566 Advance for Machinery CFIS-SBLC 195,318,279 -			,	
Advance against material loan 2,381,414 2,381,414 Advance office rent 5,836,089 6,898,673 Advance against land purchase 325,000,000 325,000,000 325,000,000 325,000,000 325,000,000 325,000,000 325,000,000 325,000,000 325,000,000 325,000,000 325,000,000 359,486 359,486 359,486 359,486 359,486 359,486 359,486 359,486 360,000 359,486 360,000 31,000,803 Advance for Machinery - BHF Bank 640,756,566 640,756,560 640,756,560 640,756,560				
Advance office rent Advance against land purchase Advance against land purchase Advance against land purchase Advance against land purchase Blectrical equipment Blestrical equipment Blectrical equipment Blestrical equip		-		
Advance against land purchase 325,000,000 325,000,000 Machinery & equipment 251,460,589 75,093,648 Electrical equipment 8,905,086 359,486 Construction 48,239,706 31,008,033 Advance for machinery - BHF Bank 640,756,566 640,756,566 Advance paid to Suppliers & Others 39,224,800 - Advance paid to Suppliers & Others 39,224,800 - Deposits 1,691,104,868 1,237,702,141 Earnest money 365,000 455,000 Security deposit 38,827,934 34,911,306 Bank guarantee 5,517,634 4,217,634 Lease deposit 14,236,960 14,563,934 Lease deposit 1,750,052,397 1,291,850,015 14a.1 Advance income tax 1,750,052,397 1,291,850,015 14a.1 Advance income tax 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 131,716,484 103,789,126 Social Islami Bank Limited., Principal Branch, Dhaka.		e		
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Advance paid to Suppliers & Others 1,691,104,868 1,237,702,141 Deposits 365,000 455,000 Security deposit 38,827,934 34,911,306 Bank guarantee 5,517,634 4,217,634 Lease deposit 14,236,960 14,563,934 Lease deposit 14,236,960 14,563,934 Ease deposit 14,236,960 14,563,934 S8,947,528 54,147,874 1,750,052,397 1,291,850,015 14a.1 Advance income tax 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 131,756,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 14,853,315 131,716,484 15. Fixed deposit with banks 20,102,790 19,583,098 16. Cash & cash equivalents 11,358,969 11,070,632 Cash at B/O account (Note -16.2) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 7,989,689 10,706,826 Balance with banks on account 151,523,915 420,797,288 Short term deposit accoun		Advance for machinery - BHF Bank	640,756,566	640,756,566
Deposits 365,000 455,000 Security deposit 38,827,934 34,911,306 Bank guarantee 5,517,634 4,217,634 Lease deposit 14,236,960 14,563,934 58,947,528 54,147,874 1,750,052,397 1,291,850,015 14.1 Advance income tax		Advance for Machinery CFIS-SBLC	195,318,279	-
Deposits Samest money 365,000 455,000 Security deposit 38,827,934 34,911,306 368,007,634 4,217,634 4,217,634 4,217,634 4,217,634 4,217,634 4,217,634 4,217,634 4,236,960 14,563,934 4,217,634 4,217,634 4,217,634 4,236,960 14,563,934 4,217,634 4,217,634 4,236,960 14,563,934 4,217,634 4,217,634 4,236,960 1,291,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,015 4,201,850,850 4,20		Advance paid to Suppliers & Others	39,224,800	-
Earnest money 365,000 455,000 Security deposit 38,827,934 34,911,306 38,827,934 4,217,634 4,217,634 4,217,634 4,217,634 4,217,634 4,236,960 14,563,931 58,947,528 54,147,874 1,750,052,397 1,291,850,015			1,691,104,868	1,237,702,141
Security deposit 38,827,934 34,911,306 Bank guarantee 5,517,634 4,217,634 Lease deposit 14,236,960 14,563,934 58,947,528 54,147,874 1750,052,397 1,291,850,015 14a.1 Advance income tax 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents 20,102,790 19,583,098 16. Cash at B/O account (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Balance with banks on account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502		=		
Bank guarantee 5,517,634 4,217,634 Lease deposit 14,236,960 14,533,934 58,947,528 54,147,874 1750,052,397 1,291,850,015 14a.1 Advance income tax Opening balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks Social Islami Bank Limited., Principal Branch, Dhaka. 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents 20,102,790 19,583,098 Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Balance with banks on account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502				*
Lease deposit 14,236,960 58,947,528 14,563,934 54,147,874 14a.1 Advance income tax Opening balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks Social Islami Bank Limited., Principal Branch, Dhaka. 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Balance with banks on account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502		· ·		
58,947,528 54,147,874 14a.1 Advance income tax 131,716,484 103,789,126 Opening balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 Agrani Bank Ltd. 11,358,969 11,070,663 16. Cash & cash equivalents 20,102,790 19,583,098 16. Cash at B/O account (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Balance with banks on account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502				
1,750,052,397 1,291,850,015 14a.1 Advance income tax		Lease deposit		
14a.1 Advance income tax Opening balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks 8,743,822 8,512,435 Agrani Bank Limited., Principal Branch, Dhaka. 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents 7,975,136 10,613,804 Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Balance with banks on account 151,523,915 420,797,288 Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502				
Opening balance 131,716,484 103,789,126 Addition during the year 16,865,331 27,927,358 Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks Social Islami Bank Limited., Principal Branch, Dhaka. 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents 7,975,136 10,613,804 Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Balance with banks on account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502	1/0 1	Advance income toy	1,750,052,397	1,291,850,015
Addition during the year 16,865,331 27,927,358 Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks Social Islami Bank Limited., Principal Branch, Dhaka. 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents 7,975,136 10,613,804 Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 7,989,689 10,706,826 Balance with banks on account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502	174.1			
Closing balance 148,581,815 131,716,484 15. Fixed deposit with banks Social Islami Bank Limited., Principal Branch, Dhaka. 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 7,989,689 10,706,826 Balance with banks on account Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502				
15. Fixed deposit with banks Social Islami Bank Limited., Principal Branch, Dhaka. Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents Cash in hand (Note -16.1) Cash at B/O account (Note -16.2) Balance with banks on account Current account Current account Short term deposit account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502				
Social Islami Bank Limited., Principal Branch, Dhaka. 8,743,822 8,512,435 Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Falance with banks on account Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502		Closing balance	148,581,815	131,716,484
Agrani Bank Ltd. 11,358,969 11,070,663 20,102,790 19,583,098 16. Cash & cash equivalents Cash in hand (Note -16.1) 7,975,136 10,613,804 14,553 93,022 7,989,689 10,706,826 Balance with banks on account Current account Current account	15.	Fixed deposit with banks		
20,102,790 19,583,098 16. Cash & cash equivalents 20,102,790 19,583,098 Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 Balance with banks on account 7,989,689 10,706,826 Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502		Social Islami Bank Limited., Principal Branch, Dhaka.	8,743,822	8,512,435
16. Cash & cash equivalents Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 7,989,689 10,706,826 Balance with banks on account Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502		Agrani Bank Ltd.	11,358,969	11,070,663
Cash in hand (Note -16.1) 7,975,136 10,613,804 Cash at B/O account (Note -16.2) 14,553 93,022 7,989,689 10,706,826 Balance with banks on account 151,523,915 420,797,288 Current account 765,898,046 602,674,214 Short term deposit account 917,421,961 1,023,471,502			20,102,790	19,583,098
Cash at B/O account (Note -16.2) 14,553 93,022 7,989,689 10,706,826 Balance with banks on account Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502	16.	Cash & cash equivalents		
Balance with banks on account 7,989,689 10,706,826 Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502		Cash in hand (Note -16.1)	7,975,136	10,613,804
Balance with banks on account 151,523,915 420,797,288 Current account 765,898,046 602,674,214 Short term deposit account 917,421,961 1,023,471,502		Cash at B/O account (Note -16.2)	14,553	93,022
Current account 151,523,915 420,797,288 Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502			7,989,689	10,706,826
Short term deposit account 765,898,046 602,674,214 917,421,961 1,023,471,502		Balance with banks on account		
917,421,961 1,023,471,502		Current account	151,523,915	420,797,288
		Short term deposit account		
925,411,650 1,034,178,328			917,421,961	1,023,471,502
			925,411,650	1,034,178,328

SL	Dantianiana	Amount in	ı Taka
No.	Particulars	31-Dec-20	30-Jun-20
16.1	Cash in hand		
	Head office	6,055,136	4,972,534
	Depot office	1,920,000	5,641,270
	•	7,975,136	10,613,804
16.2	Cash at B/O account		
	Bank Asia Securities Limited.	(2,281)	89,350
	Jahan Securities Limited.	2,424	2,874
	LankaBangla Securities Ltd.	14,410	798
	· ·	14,553	93,022
16.a	Cash and cash equivalents		
	Cash in hand (Note -16a.1)	6,913,162	8,445,688
	Cash at B/O account (Note -16a.2)	14,553	93,022
	<u> </u>	6,927,715	8,538,710
	Cash at Bank:		, ,
	Current account	10,201,522	19,145,287
	Short term deposit account	765,898,046	602,674,214
		776,099,568	621,819,501
		783,027,283	630,358,211
16a.1	Cash in hand		
	Head office - central cash & main cash	4,993,162	2,804,418
	Depot office - petty cash	1,920,000	5,641,270
		6,913,162	8,445,688
16a.2	Cash at B/O account		
	Bank Asia Securities Limited	(2,281)	89,350
	Jahan Securities Limited	2,424	2,874
	LankaBangla Securities Ltd.	14,410	798
		14,553	93,022
17.	Share capital		
	Authorized capital		
	500,000,000 ordinary shares of Tk. 10 each	5,000,000,000	5,000,000,000
	Issued, subscribed and paid-up capital		
	234,000,000 ordinary shares of Tk. 10 each	2,340,000,000	2,340,000,000

Shareholding position of the company

Range of Shareholding	Number of Number of Shareholders Shares	Number of	% of holding	
Kange of Shareholding		31-Dec-20	30-Jun-20	
Up to 500 Shares	25,927	409,080	0.17	1.37
501 to 5,000 Shares	5,601	11,136,170	4.76	4.43
5001 to 10,000 Shares	1,121	8,319,672	3.56	2.92
10,001 to 20,000 Shares	621	9,118,964	3.90	3.05
20,001 to above	586	205,016,114	87.61	88.23
Total	33,856	234000000	100.00	100.00

SL	Particulars			Amount	in Taka
No.	Farticula	Particulars			30-Jun-20
		Categories of shareholders Number of Shareholders Shares	Number of	% of holding	
	Categories of shareholders		Shares	31-Dec-20	30-Jun-20
	Sponsors	5	74,841,600	31.98	31.98
	Foreign Investor	149	2,595,335	1.11	1.65
	Financial institutions	413	95,221,541	40.69	46.74
	General public	33,289	61,341,524	26.21	19.63
	Total	33,856	234000000	100.00	100.00

Orion Power Meghnaghat Limited	Number of	Face Value	% of holding	
Offini Fower Weginiagnat Emilited	Shares	race value	31-Dec-20	30-Jun-20
Orion Pharma Limited	95,000,000	950,000,000	95.00%	95.00%
Integral Energy Limited	3,000,000	30,000,000	3.00%	3.00%
Jafflong Tea Company Limited	500,000	5,000,000	0.50%	0.50%
Mr. Mohammad Obaidul Karim	500,000	5,000,000	0.50%	0.50%
Mr. Salman Obaidul Karim	600,000	6,000,000	0.60%	0.60%
Mrs. Arzuda Karim	350,000	3,500,000	0.35%	0.35%
Haarhuis Generation B.V.	50,000	500,000	0.05%	0.05%
Total	100,000,000	1,000,000,000	100%	100%

Dutch Bangla Power & Associates	Number of		% of holding	
Limited	Shares	Face Value	31-Dec-20	30-Jun-20
Orion Pharma Limited	6,700,000	67,000,000	67.00%	67.00%
Shenzhen Nanshan Power Co. Ltd.	50,000	500,000	0.50%	0.50%
Mohammad Obaidul Karim	100,000	1,000,000	1.00%	1.00%
Salman Obaidul Karim	3,087,500	30,875,000	30.88%	30.88%
Orion Tea Company Ltd.	50,000	500,000	0.50%	0.50%
Jafflong Tea Co. Ltd.	2,500	25,000	0.03%	0.03%
Mrs. Arzuda Karim	10,000	100,000	0.10%	0.10%
Total	10,000,000	100,000,000	100%	100%

18. Reserves

	1 950 592 109	1 036 503 110
Revaluation surplus on property, plant and equipment (Note -18.4)	1,703,650,811	1,715,759,107
Share of other comprehensive income of associate (Note - 18.3)	6,103,482	5,748,129
Fair value gain /(loss) on marketable securities (Note -18.2)	(12,861,072)	(22,090,059)
Fair value gain/(loss) on investment in associate (Note -18.1)	253,698,888	237,175,941

18.1 Fair value gain on investment in associate

	253 698 888	237 175 941
Fair value gain/ (loss) during the year	16,522,946	63,331,730
Opening balance	237,175,941	173,844,211

18.2 Fair value gain/(loss) on marketable securities

Opening balance	(22,090,059)	(12,022,989)
Adjustment of sale of marketable securities	5,922,043	47,987
Fair value gain/(loss) on marketable securities (Note - 18.2.1)	4,332,386	(11,233,620)
Transferred to deferred tax assets/(liabilities)	(1,025,443)	1,118,563
	(12,861,072)	(22,090,059)

SL	Dautionland	Amount in	Taka
No.	Particulars	31-Dec-20	30-Jun-20
18.2.1	Fair value gain/(loss) on marketable securities during the year		
	Unrealized gain/(loss) position (closing)	(14,290,079)	(24,544,509)
	Unrealized gain/(loss) position (opening)	(24,544,509)	(13,358,875)
	Total change during the year	10,254,430	(11,185,633)
	Fair value adjustment for sale of securities (realized loss)	(5,922,043)	(47,987)
	Unrealized gain/(loss) during the year	4,332,386	(11,233,620)
18.3	Share of other comprehensive income		
	Opening balance	5,748,129	5,996,659
	Add: Addition during the year	355,354	(248,530)
		6,103,482	5,748,129
18.4	Revaluation surplus on property, plant & equipment		
	Opening balance	1,715,759,107	1,741,073,129
	Adjustment during the year to retained earnings for depreciation	(12,845,018)	(26,981,129)
	Adjustment of deferred tax on revaluation surplus	736,722	1,667,108
		1,703,650,811	1,715,759,107
18.a	Reserve		
	Fair value gain on investment in associates (Note - 18a.1)	253,698,887	237,175,941
	Fair value gain/(loss) on marketable securities (Note - 18a.2)	(12,861,071)	(22,090,058
	Share of other comprehensive income (Note - 18a.3)	6,103,482	5,748,128
	Revaluation surplus on property, plant & equipment (Note - 18a.4)	1,327,670,366	1,331,845,122
	, , , , , , , , , , , , , , , , , , ,	1,574,611,664	1,552,679,134
18a.1	Fair value gain on investment in associates		
	Opening balance	227 175 041	172 944 211
	Fair value gain/(loss) during the year	237,175,941 16,522,946	173,844,211 63,331,730
	Tan value gains (1955) daring the year	253,698,887	237,175,941
18a.2	Fair value gain/(loss) on marketable securities		
	Opening balance	(22,090,058)	(12,022,988)
	Adjustment of sale of marketable securities	5,922,043	47,987
	Fair value gain/(loss) on marketable securities D/Y (Note - 18a.2.1)	4,332,386	(11,233,620)
	Transferred to deferred tax assets/(liabilities)	(1,025,443)	1,118,563
		(12,861,071)	(22,090,058)
8a.2.1	Fair value gain/(loss) on marketable securities during the year		
	Unrealized gain/(loss) position (closing)	(14,290,079)	(24,544,509)
	Unrealized gain/(loss) position (opening)	(24,544,509)	(13,358,875)
	Fair value adjustment for sale of securities realized	(5,922,043)	(47,987)
	Unrealized gain/(loss) during the year	4,332,386	(11,233,620)
18a.3	Share of other comprehensive income		
	Opening balance	5,748,128	5,996,659
	Add: Addition during the year	355,354	(248,530)
		6,103,482	5,748,128

SL	Dantiquilano	Amount in	Amount in Taka	
No.	Particulars	31-Dec-20	30-Jun-20	
18a.4	Revaluation surplus on property, plant & equipment			
	Opening balance	1,331,845,122	1,341,292,066	
	Adjustment during the year to retained earnings for depreciation	(4,911,478)	(11,114,051)	
	Adjustment of deferred tax on revaluation surplus	736,722	1,667,108	
	·	1,327,670,366	1,331,845,122	
19.	Retained earnings		_	
	Opening balance	5,670,236,252	5,328,568,962	
	Net profit after tax	473,992,742	665,686,161	
	Dividend for the year	(234,000,000)	(351,000,000)	
	Adjustment for depreciation on revaluation surplus	12,845,017	26,981,129	
	Tagether for depreciation on to manner carpino	5,923,074,012	5,670,236,252	
19.a	Retained Earnings		· · · · ·	
	Opening balance	457,550,939	603,094,738	
	Net profit after tax	155,775,169	194,342,150	
	Dividend for the year	(234,000,000)	(351,000,000)	
	Adjustment for depreciation on revaluation surplus	4,911,478	11,114,051	
		384,237,586	457,550,939	
20.	Non-controlling interest			
20.	_	1 225 000 411	1 154 (26 912	
	Opening balance Share of operating profit	1,225,990,411	1,154,626,813	
	Closing balance	48,160,955 1,274,151,366	71,363,599 1,225,990,411	
	Closing baranec	1,2/4,151,300	1,225,990,411	
21	Syndicated loan and other long term loans			
	Mashreq bank PSC	5,072,232,225	5,883,680,435	
	Meridian finance & Investment Ltd.	8,144,283	13,356,974	
	Phoenix Finance & Investment Ltd.	203,035,038	188,353,872	
	Agrani Bank LtdBMRE	3,500,624,607	3,078,758,648	
	Social Islami Bank Ltd	985,982,320	938,069,748	
	AL-Arafa Islami Bank Ltd.	1,839,240,804	1,776,578,444	
	ODDO BHF AG Finance	556,605,324	576,109,548	
	Rupali Bank Ltd.	646,927,352	618,126,543	
	SBLC-Cargill Financial Services International(CFSI)	2,536,109,550	-	
		15,348,901,502	13,073,034,212	
	Less: Current portion of long term loan (Note 21.1)	(209,034,918)	(201,882,832)	
		15,139,866,584	12,871,151,380	
21.1	Current portion of long term loan			
	Meridian Finance & Investment Ltd.	8,144,283	12,119,184	
	Phoenix Finance & Investment Ltd.	61,739,304	61,739,304	
	ODDO BHF AG Finance	139,151,331	128,024,344	
		209,034,918	201,882,832	

SL		Amount in	ı Taka
No.	Particulars	31-Dec-20	30-Jun-20
21.a	Long term loan		
	Meridian Finance & Investment Ltd.	8,144,283	13,356,974
	Phoenix Finance & Investment Ltd.	203,035,038	188,353,872
	Agrani Bank LtdBMRE	3,500,624,607	3,078,758,648
	Social Islami Bank Ltd	985,982,320	938,069,748
	AL-Arafa Islami Bank Ltd.	1,839,240,804	1,776,578,444
	ODDO BHF AG Finance	556,605,324	576,109,548
	Rupali Bank Ltd.	646,927,352	618,126,543
	SBLC-Cargill Financial Services International(CFSI)	2,536,109,550	-
		10,276,669,278	7,189,353,777
	Less: Current portion of long term loan (Note 21.a.1)	(209,034,918)	(201,882,832)
		10,067,634,360	6,987,470,945
21.a.1	Current portion long term loan		
	Meridian Finance & Investment Ltd.	8,144,283	12,119,184
	Phoenix Finance & Investment Ltd.	61,739,304	61,739,304
	ODDO BHF AG Finance	139,151,331	128,024,344
		209,034,918	201,882,832
22	Lease obligation		
	Phoenix Finance & Investment Ltd.	27,750,018	22 270 557
			33,270,557
	Lease obligation (Office rent)	50,851,201	51,984,423
	Current portion of lease obligation (22.1)	78,601,219 (38,980,401)	85,254,980 (38,345,934)
	Current portion of lease obligation (22.1)	39,620,818	46,909,046
		37,020,010	40,202,040
22.1	Current portion of lease obligation		
	Phoenix Finance & Investment Ltd.	15,457,560	15,457,560
	Lease obligation (Office rent)	23,522,841	22,888,374
		38,980,401	38,345,934
23	Deferred tax liability		
	Opening balance	142,611,072	98,226,477
	Adjustment for deferred tax expenses /(income) (Note-23.1)	(888,260)	47,170,266
	Adjustment for deferred tax on revaluation surplus (Note-23.2)	288,721	(2,785,671)
	Adjustment for deferred that on revaluation surplus (Note 25.2)	142,011,533	142,611,072
23.1	Adjustment during the year on deferred tax on PPE		
43.1		02 000 210	00.004.550
	Deferred tax liability on PPE (closing)	92,008,318	92,896,578
	Deferred tax liability on PPE (opening)	92,896,578	45,726,312
	Deferred tax expenses/(income)	(888,260)	47,170,266
	WDV os at 21 12 2020		-

	WDV as a	t 31.12.2020	Amount in Taka	
Particular	Tax Base	Accounting Base	Deferred Tax Liability as on 31.12.2020	Deferred Tax Liability as on 30.06.2020
Written down value of property, plant and equipment	3,400,252,616	3,768,285,888	(92,008,318)	(92,896,578)

SL	Particulars	Amount in Taka	
No.		31-Dec-20	30-Jun-20
23.2	Adjustment of deferred tax on revaluation Surplus		
	Deferred tax liability on revaluation surplus (Closing) (Note-23.2.1)	50,003,215	49,714,494
	Deferred tax liability on revaluation surplus (Opening)	49,714,494	52,500,165
	Deferred tax expenses/(income)	288,721	(2,785,671)

23.2.1 Adjustment of deferred tax on revaluation surplus

		WDV as at 31.12.2020		Amount in Taka	
	Particulars	Tax Base	Accounting Base	Deferred Tax Liability as on 31.12.2020	Deferred Tax Liability as on 30.06.2020
	Revaluation reserved on land & land development	-	1,298,728,729	(38,961,862)	(38,961,862)
	Revaluation reserved factory & office building	-	64,298,390	(9,644,759)	(10,152,377)
	Revaluation reserved plant & machinery	-	18,837,349	(2,825,602)	(3,054,705)
	Revaluation reserve on marketable securities	-	(14,290,079)	1,429,008	2,454,451
	Total	-	1,367,574,390	(50,003,215)	(49,714,494)
24.	Shot term loans				
	Cash credit (Hypo) Agrani Bank Ltd.,WAS LTR Agrani Bank Ltd.,WASA Corporate B Loan against marketable securities	•	- -	357,838,112 141,147,659 64,879,234 563,865,005	357,913,873 142,200,919 65,880,930 565,995,722
25	Trade and other payables				
	Goods suppliers & manufacturer Other payable Current account with inter companies (Note	e -25.1)	- =	3,449,335,433 236,737,838 18,420,000 3,704,493,271	2,618,526,029 456,809,503 109,788,332 3,185,123,864
25.1	Current account with inter companies				
	Interior Accom Consortium Limited Orion Capital Ltd. Orion Power Rupsha Ltd.		-	18,420,000 - 18,420,000	33,157,000 18,420,000 58,211,332 109,788,332
25.a	Trade and other payables		-	10,420,000	102,700,332
	Goods suppliers & manufacturer Other payables		-	316,182,819 236,737,838 552,920,657	270,338,394 333,165,538 603,503,932
26	Employee benefits		=		
	Employee welfare fund (Note -26.1) Bangladesh workers welfare foundation (Note -26.1) Workers profit participation fund (Note -26.1)		- -	9,407,256 11,731,408 59,118,479 80,257,143	6,567,966 8,892,117 36,404,155 51,864,239
26.1	Employee welfare fund				
	Opening balance Add: Addition for the year Less: Payment during the year			6,567,966 2,839,290	3,970,221 3,977,650 (1,379,905)
			=	9,407,256	6,567,966

	Particulars	Amount in	Amount in Taka	
SL No.		31-Dec-20	30-Jun-20	
26.2	Bangladesh workers welfare foundation	<u> </u>		
	Opening balance	8,892,118	4,914,467	
	Add: Addition for the year	2,839,290	3,977,650	
	·	11,731,408	8,892,117	
26.3	Workers profit participation fund			
	Opening balance	36,404,154	17,002,095	
	Add: Addition for the year	22,714,324	31,821,206	
	Less: Payment during the year		(12,419,146	
		59,118,479	36,404,155	
26.a	Employee benefits			
	Employee welfare fund (Note -26.a.1)	4,861,826	3,854,428	
	Bangladesh workers welfare foundation (Note -26.a.2)	7,185,978	6,178,580	
	Workers profit participation fund (Note -26.a.3)	22,755,033	14,695,849	
		34,802,836	24,728,858	
26 o 1	Employee welfows fund			
40.a.1	Employee welfare fund	<u> </u>		
	Opening Balance	3,854,428	3,970,221	
	Addition during the year Payment during the year	1,007,398	1,264,113	
	Payment during the year	4,861,826	(1,379,905 3,854,428	
		4,001,020	3,034,420	
26.a.2	Bangladesh workers welfare foundation			
	Opening balance	6,178,580	4,914,467	
	Add: Addition for the year	1,007,398	1,264,113	
	·	7,185,978	6,178,580	
26.a.3	Workers profit participation fund			
	Opening Balance	14,695,849	17,002,094	
	Addition during the year	8,059,183	10,112,901	
	Addition during the year Payment during the year	<u> </u>	(12,419,146)	
		8,059,183 - 22,755,033		
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour l	22,755,033 aw Act 2006 (Amended in 2018	(12,419,146) 14,695,849), whereas 80% is	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En	22,755,033 aw Act 2006 (Amended in 2018	(12,419,146) 14,695,849), whereas 80% is	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation".	22,755,033 aw Act 2006 (Amended in 2018	(12,419,146) 14,695,849), whereas 80% is	
27.	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En	22,755,033 aw Act 2006 (Amended in 2018	(12,419,146) 14,695,849), whereas 80% is	
27.	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation".	22,755,033 aw Act 2006 (Amended in 2018	(12,419,146) 14,695,849), whereas 80% is	
27.	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales	aw Act 2006 (Amended in 2018 nployee welfare fund" and 10	(12,419,146 14,695,849), whereas 80% is % to "Bangladesh	
27.	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10'	(12,419,146) 14,695,849), whereas 80% is "Bangladesh" 1,157,843,413 118,674,828	
27.	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales	22,755,033 aw Act 2006 (Amended in 2018 imployee welfare fund" and 10 1,171,031,994 122,683,606	(12,419,146) 14,695,849), whereas 80% is "Bangladesh" 1,157,843,413	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1)	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10' 1,171,031,994 122,683,606 4,030,003,893	(12,419,146 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1)	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10' 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493	(12,419,146) 14,695,849), whereas 80% is "Bangladesh" 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "Enworkers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10' 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493	(12,419,146 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price Reference energy price (variable - O&M)	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10' 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493 1,322,973,600 114,551,686	(12,419,146 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000 42,729,961	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price Reference energy price (variable - O&M) HFO received from OOSL & BPDB	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10' 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493 1,322,973,600 114,551,686 2,593,796,733	(12,419,146 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000 42,729,961 1,131,762,265	
	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price Reference energy price (variable - O&M)	22,755,033 aw Act 2006 (Amended in 2018 in ployee welfare fund" and 10' 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493 1,322,973,600 114,551,686 2,593,796,733 (1,318,126)	(12,419,146 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000 42,729,961 1,131,762,265 (8,383,810	
27.1	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price Reference energy price (variable - O&M) HFO received from OOSL & BPDB Foreign exchange gain /(loss)	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10' 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493 1,322,973,600 114,551,686 2,593,796,733	(12,419,146 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000 42,729,961 1,131,762,265 (8,383,810	
27.1	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour It allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price Reference energy price (variable - O&M) HFO received from OOSL & BPDB Foreign exchange gain /(loss) Revenue from net sales	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10" 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493 1,322,973,600 114,551,686 2,593,796,733 (1,318,126) 4,030,003,893	(12,419,146) 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000 42,729,961 1,131,762,265 (8,383,810) 2,487,038,416	
27.1	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour la allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price Reference energy price (variable - O&M) HFO received from OOSL & BPDB Foreign exchange gain /(loss) Revenue from net sales Local sales	22,755,033 aw Act 2006 (Amended in 2018 inployee welfare fund" and 10 inployee welfare fund in input input in input input in input in input in input in input in input in input input in input in input in input in input in input in input input input in input in input in input in input input in input input in	(12,419,146) 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000 42,729,961 1,131,762,265 (8,383,810) 2,487,038,416 1,157,843,413	
27.1	Payment during the year WPPF is charged @ 5% of net profit before tax as per labour It allocated to "Workers profit participation fund", 10% to "En workers welfare foundation". Revenue from net sales Local sales Export sales Revenue from power generation (Note-27.1) Revenue from power generation Reference rental price Reference energy price (variable - O&M) HFO received from OOSL & BPDB Foreign exchange gain /(loss) Revenue from net sales	22,755,033 aw Act 2006 (Amended in 2018 nployee welfare fund" and 10" 1,171,031,994 122,683,606 4,030,003,893 5,323,719,493 1,322,973,600 114,551,686 2,593,796,733 (1,318,126) 4,030,003,893	(12,419,146) 14,695,849), whereas 80% is % to "Bangladesh 1,157,843,413 118,674,828 2,487,038,416 3,763,556,657 1,320,930,000 42,729,961 1,131,762,265 (8,383,810) 2,487,038,416	

SL		Τ	Amount i	in Taka
No.	Particulars		31-Dec-20	30-Jun-20
28	Financial expense	<u> </u>	, ,	
	Agrani Bank Limited, Cash Credit (H) - 48.		15,821,145	16,019,502
	Agrani Bank Limited, LTR		5,740,145	3,951,401
	Phoenix Finance & Investments Ltd.		2,026,062	18,621,843
	Meridian Finance & Investment Ltd.		846,901	520,648
	Finance cost on lease obligation (Office rent)		2,225,230	-
	Interest on Long Term Borrowing		89,799,438	174,113,468
	Bank Charge ,commission & Fees		37,659,033	6,366,327
	Interest on redeemable preference share		-	57,779,723
	Interest on loan- ILFSL		-	15,170,169
	Interest on Loan- BD Finance and Investment Ltd.		-	9,748,737
		_ _	154,117,954	302,291,819
28a	Financial expenses	_	·	
∠0 ä	Agrani Bank Limited, Cash Credit (H) - 48.		15,821,145	16,019,502
	Agrani Bank Limited, Cash Credit (H) - 48. Agrani Bank Limited, LTR		15,821,145 5,740,145	3,951,401
	Phoenix Finance & Investments Ltd.		5,740,145 1,929,184	3,951,401 18,421,537
	Meridian Finance & Investments Ltd. Meridian Finance & Investment Ltd.		1,929,184 846,901	18,421,537 520,648
	Finance cost on lease obligation (Office rent)		2,225,230	520,048
	Interest on loan- ILFSL		2,223,230	15 170 170
			-	15,170,169 9 748 737
	Interest on Loan- BD Finance and Investment Ltd.	_	26,562,604	9,748,737 63,831,995
		=	40,304,004	03,031,795
29.	Current tax			
	Profit before tax		201,479,585	176,243,672
	Add: Accounting depreciation		231,074,456	134,514,378
	Less: Tax depreciation		(222,609,938)	(140,472,031)
	Taxable income	-	209,944,102	170,286,018
		_	407,774,104	1/0,400,018
	Income tax provision			, ,
	Income tax provision	Tayahla Inaama	Taxable A	Amount
	Income tax provision Particulars	Taxable Income	Taxable A	Amount 31-Dec-19
	Particulars 25% income tax on taxable profit	190,730,707	Taxable A 31-Dec-20 47,682,677	Amount 31-Dec-19 38,302,902
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit	190,730,707 19,106,396	Taxable A 31-Dec-20 47,682,677 2,388,299	Amount 31-Dec-19 38,302,902 2,048,119
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400	Amount 31-Dec-19 38,302,902 2,048,119 137,892
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit	190,730,707 19,106,396	Taxable A 31-Dec-20 47,682,677 2,388,299	Amount 31-Dec-19 38,302,902 2,048,119
30	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400	Amount 31-Dec-19 38,302,902 2,048,119 137,892
30	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS)	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400	Amount 31-Dec-19 38,302,902 2,048,119 137,892
30	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below:	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913
30	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913
30	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000
30	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000
30 30a	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share Earnings per share	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share Earnings per share The computation is given below:	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share Earnings per share The computation is given below: Net profit after tax	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14 137,926,289 234,000,000
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share Earnings per share The computation is given below: Net profit after tax	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14
	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14 137,926,289 234,000,000
30a	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03 155,775,169 234,000,000 0.67	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14 137,926,289 234,000,000 0.59
30a	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share Net Assets Value (NAV) Per Share Total Assets	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03 155,775,169 234,000,000 0.67	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14 137,926,289 234,000,000 0.59
30a	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share Net Assets Value (NAV) Per Share Total Assets Total Liabilities	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03 155,775,169 234,000,000 0.67 40,179,849,063 21,949,290,916	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14 137,926,289 234,000,000 0.59 36,841,106,765 18,877,385,368
30a	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share Net Assets Value (NAV) Per Share Total Assets	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03 155,775,169 234,000,000 0.67 40,179,849,063 21,949,290,916 18,230,558,147	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14 137,926,289 234,000,000 0.59 36,841,106,765 18,877,385,368 17,963,721,397
30a	Particulars 25% income tax on taxable profit Half of 25% Income tax on export net profit 20% income tax on dividend received Total Earnings per share (EPS) The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earning per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share The computation is given below: Net profit after tax Ordinary shares outstanding during the year Earnings per share Net Assets Value (NAV) Per Share Total Assets Total Liabilities Net Assets	190,730,707 19,106,396 107,000	Taxable A 31-Dec-20 47,682,677 2,388,299 21,400 50,092,376 473,992,742 234,000,000 2.03 155,775,169 234,000,000 0.67 40,179,849,063 21,949,290,916	Amount 31-Dec-19 38,302,902 2,048,119 137,892 40,488,913 500,401,222 234,000,000 2.14 137,926,289 234,000,000 0.59 36,841,106,765 18,877,385,368

SL No.	Particulars	Amount in Taka	
		31-Dec-20	30-Jun-20
31a	Net Assets Value (NAV) Per Share		
	Total Assets	24,285,837,112	21,248,855,564
	Total Liabilities	11,970,095,836	8,881,733,465
	Net Assets	12,315,741,276	12,367,122,099
	No of shares	234,000,000	234,000,000
	Net Assets Value (NAV) Per Share	52.63	52.85

32. Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: Reconciliation of Net operating cash flow under Indirect Method:

Particulars	31-Dec-20	31-Dec-19
Net profit before tax	567,858,112	592,922,960
Workers profit participation fund	28,392,907	8,812,184
Interest & other income	(773,097)	(1,456,177)
Financial expenses	154,117,954	302,291,819
Depreciation	532,182,382	456,576,907
Increase/(Decrease) in inventory	102,054,092	(339,646,726)
Increase/(Decrease) in receivables	(1,675,981,205)	(265,709,914)
Increase/(Decrease) in advance deposit & prepayments	(215,223,371)	99,830,496
Increase/(Decrease) in employee benefit	-	(8,812,184)
Increase/(Decrease) in payable	1,046,236,823	(100,663,669)
Increase/(Decrease) in accrued expenses	30,676,568	(5,187,361)
Income taxes paid	(21,865,331)	(10,472,885)
Net cash flow from operating Activities	547,675,832	728,485,451
Net operating cash flow per share	2.34	3.11

32.a Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: Reconciliation of Net operating cash flow under Indirect Method:

31-Dec-20	31-Dec-20
201,479,585	176,243,672
10,073,979	8,812,184
(773,097)	(1,456,177)
26,562,604	63,831,995
231,074,456	134,514,378
(53,328,152)	(63,152,699)
5,572,736	(20,247,201)
(341,337,051)	101,540,855
-	(8,812,184)
22,032,635	(10,052,972)
5,847,807	(9,225,741)
(21,865,331)	(10,472,885)
85,340,171	361,523,226
0.36	1.54
	201,479,585 10,073,979 (773,097) 26,562,604 231,074,456 (53,328,152) 5,572,736 (341,337,051) 22,032,635 5,847,807 (21,865,331) 85,340,171

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