MABS & J Partners Chartered Accountants

Member firm of Nexia International, UK

Auditor's Report and Financial Statements of

TOSRIFA INDUSTRIES LIMITED

4/2A, Mouja-135, Gopalpur, Munnu Nagar

Tongi, Gazipur, Bangladesh

As on and for the year ended 30 June 2023



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Auditor's Report and Financial Statements of

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4/2A, Mouja-135, Gopalpur, Munnu Nagar Tongi, Gazipur, Bangladesh

As on and for the year ended 30 June 2023

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Independent Auditor's Report





To the Shareholders of Tosrifa Industries Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Tosrifa Industries Limited** (the Company), which comprise the Statement of Financial Position as at 30 June 2023, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and other explanatory Information.

In our opinion, the accompanying financial statements present fairly, in all material respects, of the financial position of the company as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), The Companies Act 1994, The Securities and Exchange Rules 1987 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirement that are relevant to our audit of the financial statement in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to the note # 24 of the financial statements regarding "Provision for WPPF and Welfare Fund". As per section-234 of Bangladesh Labor Act, 2006, a company is to pay 5% of net profit of the year within 9 months of following the close of year at the proportion of 80:10:10 to the Participatory Fund, Welfare Fund and Workers Welfare Foundation Fund respectively. However, the company has not yet distributed the amount of provision for WPPF and Welfare Fund for the year ended 30 June 2022 with the above proportion to the Participatory Fund, Welfare Fund and Workers' Welfare Foundation Fund respectively complying with the above provision of the Labor Act 2006 as amended in 2013.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

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1. Revenue Recognition:

See the note # 25 to the statement of profit or loss & other comprehensive income

The Key Audit Matter	How the matter was addressed in our audit
At year end the reported total revenue of Taka 5,109,318,899. The company generates revenue from sale of goods to export customers. The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations. There is also a risk that revenue may be overstated/understated due to the timing differences between L/C opening and goods exported. We identified revenue recognition as key audit matter as it is one of the key performance indicators of the company, which gives rise to an inherent risk of the existence and accuracy of the revenue.	 We have tested the design and operating the effectiveness of key controls focusing on the followings: Obtaining and understanding of and assessing the design and operating effectiveness of controls designed to ensure that revenue is recognized in appropriate accounting period. Segregation of duties in invoice creation and modification and timing of revenue recognition. Assessing the appropriateness of the company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standards. Obtaining supporting documentation for sale transaction recorded either side of year end to determine whether revenue was recognized in the correct accounting period. Comparing a sample of revenue transaction recognized during the year with the sale invoices and other relevant underlying documentation. Critically assessing manual journals posted to revenue to identify unusual or irregular items, and finally assessed the appropriateness and presentation of disclosures against relevant

2. Inventory

See note #11 to the financial statements

How the matter was addressed in our audit
We have challenged the appropriateness of management's assumptions applied in calculating
the value of inventory provision by:

accounting standards.





Inventories are carried at lower of cost and net realizable value. As a result, the directors apply judgement in determining the appropriate values for slow moving or obsolete items.

- Evaluating the design and implementation of key inventory controls operating across the factory and warehouses.
- Attending inventory counts and reconciling the count results to the inventory listing to test the completeness of data.
- Obtaining inventory valuation report to test the accuracy of the method of inventory valuation.
- Comparing the net realizable value obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories.

3. Property, Plant & Equipment

See note #6 to the financial statements

The Key Audit Matter

The carrying value of the PPE amounted to Taka 3,064,444,123 as at 30 June, 2023. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements.

Expenditures are capitalized if they create new or enhance the existing assets, and expensed if they relate to repair or maintenance of the assets. Classification of the expenditures involves judgement. The useful lives of PPE items are based on management's estimated regarding the period during which the asset or its significant components will be used. The estimates are based on historical experience and market practice and taking into consideration the physical condition of the assets.

How the matter was addressed in our audit

Our audit included the following procedures:

- We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent.
- We obtained a listing of capital expenditures incurred during the year, on a sample basis, checked whether the items were procured after proper approval by the responsible individuals.
- We inspected a sample of invoices and L/C documents to determine whether the classification between capital and operating expenditure was appropriate.
- We evaluated whether the useful lives of the assets determined by the management were in line with historical experience and reasonable.
- We obtained the depreciation schedule and checked the accuracy of the depreciation calculation.





4. Long-term and short-term loan

See the notes #17, 21 and 22 to the financial statements

The Key Audit Matter

As at 30 June 2023, the reported amount of total long-term loan is **Taka 869,910,877** (current & non-current portion) and short-term is **Taka 2,048,351,117**. The company borrowed fund from various Bank & Non-banking financial institutions for the purpose of acquisition of non-current assets and working capital as well.

The company may face difficulties due to unfavorable movement in interest rate, monetary policy and adverse variance between import & export that may result in short-term cash flow crisis.

How the matter was addressed in our audit

We have tested the design and operating effectiveness of key controls focusing on the following:

- Obtaining and understanding of and assessing the design and operating effectiveness of controls designed to ensure the proper use of loan.
- We checked the sanction letter, loan schedule and bank statements to confirm the accuracy of the loan outstanding at the year-end. We also submitted the balance confirmation to the respective banks and financial institutions.
- We also checked the financial expenses of different types of loans.

Other Information:

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated If, best on the work we have perform, we conclude that there is material misstatement of this others information we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.







In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditors' responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements,
 whether due to fraud or error, design and perform audit procedures responsive to those
 risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for
 our opinion. The risk of not detecting a material misstatement resulting from fraud is
 higher than for one resulting from error, as fraud may involve collusion, forgery,
 intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.







We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and International Standards on Auditing (ISAs), we also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- In our opinion, proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books;
- c) The Statement of Financial position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows of the company dealt with by the report are in agreement with the books of accounts and returns; and
- d) The expenditure incurred were for the purpose of the Company's affairs.

Signed for & on behalf of

MABS & J Partners

Chartered Accountants

Place: Dhaka, Bangladesh

Dated: 26 October 2023

Nasir U Ahmed

FCA, FCS, CGMA(AICPA), ACMA (UK), FCA (England & Wales)

Deputy Managing Partner

ICAB Enrollment No: 535

DVC: 2310280535AS846253

Statement of Financial Position
As at 30 June 2023

Particulars	Notes	Amount in Taka		
raiticulais	Notes	30 June 2023	30 June 2022	
Assets				
Non-current assets		3,066,880,517	3,108,550,005	
Property, plant and equipment	6	3,064,444,123	3,105,504,513	
Intangible assets	7	2,436,394	3,045,492	
Current assets		3,168,780,428	2,772,277,028	
Advances, deposits and prepayments	8	89,614,136	77,651,009	
Trade and other receivables	9	799,074,482	524,769,009	
Accrued income	10	U.Sural	17,675,800	
Inventories	11	1,945,926,032	1,928,090,281	
Cash and cash equivalents	12	334,165,778	224,090,928	
Total assets		6,235,660,945	5,880,827,033	
Equity and Liabilities				
Shareholders' equity		2,089,944,823	2,039,543,093	
Share capital	13	679,851,197	679,851,197	
Share premium	14	433,059,200	433,059,200	
Retained earnings	15	457,227,504	391,003,460	
Revaluation surplus	16	519,806,923	535,629,237	
Non-current liabilities		764,794,921	841,999,641	
Long term loans (secured), net of current portion	17	624,562,399	709,636,073	
Deferred tax liabilities	18	140,232,521	132,363,568	
Current liabilities		3,380,921,201	2,999,284,299	
Frade and other payables	19	977,163,956	760,729,517	
Inclaimed Dividend	19.03	230,244	270,556	
Provisions for expenses	20	94,996,634	101,681,773	
Short term loans	21	2,048,351,117	1,902,042,927	
Current portion of long term loans	22	245,348,478	226,453,841	
Provision for WPPF and welfare fund	24	14,830,773	8,105,686	
otal equity and liabilities		6,235,660,945	5,880,827,033	
Net asset value (NAV) per share	33	30.74	30.00	

The annexed notes form an integral part of these financial statements.

Managing Director

CFO

Company Secretary

Signed as per our annexed report on even date.

Signed for & on behalf of

MABS & J Partners Chartered Accountants

Place: Dhaka, Bangladesh

Dated: 26 October 2023

Nasir U Ahmed

FCA, FCS, CGMA (AICPA), ACMA (UK), FCA (England & Wales)

Deputy Managing Partner ICAB Enrollment No: 535 DVC: 2310280535AS846253

Statement of Profit or Loss and other Comprehensive Income For the year ended 30 June 2023

Particulars	Notes	Amount in Taka		
1 at ticular 3		30 June 2023	30 June 2022	
Sales revenue (export)	25	5,109,318,899	4,905,730,424	
Less: Cost of sales	26	4,631,052,074	4,428,574,927	
Gross profit		478,266,825	477,155,496	
Less: Operating expenses		249,880,275	246,618,411	
General and administrative expenses	27	106,454,618	100,598,724	
Marketing, selling and distribution expenses	28 _	143,425,657	146,019,687	
Operating profit		228,386,549	230,537,086	
Add: Other non-operating income	29	47,090,030	39,929,493	
Profit before finance costs		275,476,579	270,466,579	
Less: Finance costs	30	134,249,754	100,247,198	
Profit before WPPF		141,226,825	170,219,381	
Less: WPPF and welfare fund	31	6,725,087	8,105,685	
Profit before income tax		134,501,739	162,113,696	
Less: Income tax expenses	32	63,704,474	52,809,849	
Profit after income tax		70,797,265	109,303,847	
Add: Other comprehensive income				
Total comprehensive income		70,797,265	109,303,847	
Earnings per share				
Basic earnings per share (Face value Tk. 10.00)	34	1.04	1.61	

The annexed notes form an integral part of these financial statements.

Managing Director

tor

CFO

Company Secretary

Signed as per our annexed report on even date.

Signed for & on behalf of MABS & J Partners

Chartered Accountants

Place: Dhaka, Bangladesh

Dated: 26 October 2023

Nasir U Ahmed

FCA, FCS, CGMA (AICPA), ACMA (UK), FCA (England & Wales)

Deputy Managing Partner ICAB Enrollment No: 535

DVC: 2310280535AS846253

Statement of Changes in Equity For the year ended 30 June 2023

(Amount in Taka)

Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July, 2022	679,851,197	433,059,200	391,003,460	535,629,237	2,039,543,093
Total comprehensive income for the period					
Net profit for the period	***		70,797,265		70,797,265
Other comprehensive income			A Phillips I have		
Transactions with owners of the Company:	9 = 0.0		E-Without and I-		
Issue of ordinary shares					
Share premium			-1-		
Cash dividend			(20,395,536)		(20,395,536)
Stock Dividend					
Transfer from revaluation surplus to retained earnings			15,822,315	(15,822,315)	
Balance as at 30 June, 2023	679,851,197	433,059,200	457,227,504	519,806,923	2,089,944,823

TOSRIFA INDUSTRIES LIMITED

Statement of Changes in Equity For the year ended 30 June 2022

(Amount in Taka)

Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July, 2021	663,269,460	433,059,200	314,863,086	535,629,237	1,946,820,983
Total comprehensive income for the period	HUNGED THE		VERTICAL STATE OF		
Net profit for the period			109,303,847		109,303,847
Other comprehensive income					
Transactions with owners of the Company:				JOHN TO THE REAL PROPERTY.	
Issue of ordinary shares					
Share premium					
Stock dividend	16,581,737		(16,581,737)		
Cash dividend			(16,581,737)		(16,581,737)
Transfer from revaluation surplus to retained earnings					
Balance as at 30 June, 2022	679,851,197	433,059,200	391,003,460	535,629,237	2,039,543,093

The annexed notes form an integral part of these financial statements.

Place: Dhaka, Bangladesh Dated: 26 October 2023 Company Secretary

Statement of Cash Flows For the year ended 30 June 2023

	Particulare	Notes	Amount in	n Taka
	Particulars	Notes	30 June 2023	30 June 2022
۸.	CASH FLOWS FROM OPERATING ACTIVITIES			
	Cash receipts from customers		4,835,013,425	4,701,099,324
	Cash receipts from other sources		64,763,300	38,706,000
	Cash paid to suppliers, contractors and others		(4,558,290,302)	(5,468,438,047
	Finance costs		(134,249,754)	(100,247,198
	Income taxes paid		(55,835,520)	(28,054,430
	Net cash (used in)/generated by operating activities		151,401,150	(856,934,351
В.	CASH FLOWS FROM INVESTING ACTIVITIES			
	Payments for acquisition of property, plant and equipmen	t	(93,857,360)	(106,364,388
	Payments for capital work-in-progress	3.1		-, -
	Payments for acquisition of intangible assets			(2,200,000
	Net cash used in investing activities		(93,857,360)	(108,564,388
c.	CASH FLOWS FROM FINANCING ACTIVITIES			
	Proceeds from/(repayment of) long term loans		(85,073,674)	(378,316,894
	Proceeds from/(payment of) accepted liabilities for machi	nery		
	Proceeds from/(repayment of) short term loans		146,308,189	1,299,916,239
	Current portion of Long term loan		18,894,637	144,006,602
	Interest income		2,530	34,493
	Payment of dividend		(20,435,847)	(16,506,362
	Proceeds from/(refund of) unsuccessful IPO application m	noney		(3,049,849
	Net cash generated by financing activities		59,695,836	1,046,084,228
D.	Net changes in cash and cash equivalents (A+B+C)		117,239,625	80,585,490
3.	Cash and cash equivalents at the beginning of the year		224,090,928	147,056,633
7.	Exchange Fluctuation loss (Net)		(7,164,775)	(3,551,195
ì.	Cash and cash equivalents at the end of the year (D+E)		334,165,778	224,090,928
	Net operating cash flow per share	35	2.23	(12.60

The annexed notes form an integral part of these financial statements.

Managing Director

Place: Dhaka, Bangladesh Dated: 26 October 2023 CFO

Company Secretary



TOSRIFA INDUSTRIES LIMITED NOTES TO THE FINANCIAL STATEMENTS As at and for the year ended 30 June, 2023

1.00 Corporate information of the reporting entity

Tosrifa Industries Limited (hereinafter referred to as "the Company") is a public limited Company incorporated in Bangladesh on 27 August 2002 under the Companies Act, 1994 vide registration number C-46888 and has its registered address at Plot-91, Regency Palace (4th Floor), Block-K, Suhrawardy Avenue, Baridhara, Dhaka. The Company was initially registered as a private limited Company and subsequently converted into a public limited Company on 18 August 2011. It commenced its commercial operation in 2005. The industrial unit and the principal place of the business of the Company is located at 135 Gopalpur (Level 1-6), Munnu Nagar, Tongi, Gazipur. The fabric unit is located at holding -121/1, Block-H, Beraiderchala, Sreepur, Gazipur.

The Company is listed with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE).

2.00 Nature of business

The Company operates an international standard industrial unit of readymade garments to carry on the business of knitting, dyeing, designing, manufacturing and marketing of readymade garments to deal in the foreign markets.

3.00 Financial statements and corporate reporting

These financial statements comprise a statement of financial position, a statement of profit or loss and other comprehensive income, a statement of changes in equity, a statement of cash flows and other explanatory notes covering the accounting policies applied.

3.01 Authorization for issue

These financial statements were authorized for issue by the Board of Directors of the Company on 26 October 2023.

4.00 Basis of preparation

4.01 Statement of compliance

The financial statements have been prepared incompliance with the requirements of the Companies Act 1994, the Securities & Exchange Rules 1987, the Listing Regulations of Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) and other relevant local laws as applicable and in accordance with the applicable International Financial Reporting Standards (IFRSs) including International Accounting Standards (IASs) as issued by International Accounting Standards Board (IASB) and adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Prior year financial statements were prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) which were adopted accounting standards from IASB.

4.02 Basis of measurement

These financial statements have been prepared on going concern basis. Unless otherwise specifically mentioned, historical cost principle has been followed for the purpose of these financial statements.



4.03 Going Concern

The company has adequate resources to continue its operations for the foreseeable future. For this reason the directors continue to adopt the going concern basis in preparing the Financial Statements. The current revenue generations and resources of the company are sufficient to meet the present obligation of its existing businesses and operations.

4.04 Components of the Financial Statements

According to the International Accounting Standards (IAS)-1 as adopted by ICAB as IAS-1 "Presentation of Financial Statements" the complete set of financial statements includes the following components.

- a) Statement of financial position as at 30 June, 2023;
- b) Statement of profit or loss and other comprehensive income for the period ended 30 June, 2023;
- c) Statement of changes in equity for the period ended 30 June, 2023;
- d) Statement of cash flows for the period ended 30 June, 2023;
- e) Notes, comprise a summary of significant accounting policies and other explanatory information for the period ended 30 June, 2023;

4.05 Applicable Accounting Standards & Financial Reporting Standards

The following IASs and IFRSs are applicable for the financial statements for the year under review:

Sl. No.	Name of the IAS	IAS's no.
1	Presentation of Financial Statements	1
2	Inventories	2
3	Statement of Cash Flows	7
4	Accounting policies, Changes in accounting Estimates and Errors	8
5	Events after the Reporting Period	10
6	Income Taxes	12
7	Property, Plant & Equipment	16
8	Employee Benefits	19
9	The Effects of Changes in Foreign Exchange Rates	21
10	Borrowing Costs	23
11	Related Party Disclosures	24
12	Earnings Per Share	33
13	Impairment of Assets	36
14	Provision, Contingent Liabilities and Contingent Assets	37
15	Intangible Assets	38

SL. No.	Name of the IFRS	IFRS No
1	Financial Instruments: Disclosures	7
2	Operating Segments	8
3	Financial Instruments	9
4	Revenue from contracts with customers	15
5	Fair Value Measurement	13



4.06 Functional and presentation currency

Items included in these financial statements are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka (Taka/Tk./BDT) which is also the functional currency of the Company. The amounts in these financial statements have been rounded off to the nearest Taka. Because of these rounding off, in some instances the totals may not match the sum of individual balances.

4.07 Accrual basis of accounting

These financial statements have been prepared under the accrual basis of accounting.

4.08 Use of estimates and judgements

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected thereby.

4.09 Reporting period

The financial statements of the company cover one year from 01 July, 2022 to 30 June, 2023.

4.10 Compliances with Local Laws

As required by the company, the management complies with the following major legal provisions in addition to the Companies Act 1994 and the Securities and Exchange rules 1987.

- (i) The Income Tax Ordinance 1984 and Income Tax Act-2023;
- (ii) The Income Tax Rules 1984;
- (iii) The Value Added Tax Act 1991;
- (iv) The Value Added Tax Rules 1991;
- (v) The Customs Act, 1969; and
- (vi) Bangladesh Labor Law, 2006. (Amendment 2013)

4.11 Comparative Information

Comparative information has been disclosed in accordance with IASs-1: Presentation of Financial Statements in respect of the previous period for all numerical information in the current financial statements as below:

- a) Statement of Financial Position as at the end of the preceding financial period;
- b) Statement of Profit or Loss and other Comprehensive Income for the comparable period of preceding financial period;
- c) Statement of Changes in Equity for the comparable period of preceding financial period; and
- d) Statement of Cash Flows for the comparable interim period of preceding financial period. The narrative and descriptive information where it is relevant for understanding of the current period financial statement has also represented

Re-arrangement

Comparative figures have been rearranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liability as reported in the financial statement.

5.00 Significant accounting policies

Accounting policies set out below have been applied consistently to all periods presented in these financial statements. Comparative information has been rearranged wherever considered necessary to conform to the current period's presentation.

5.01 Current versus non-current classification

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

i. expected to be realized or intended to be sold or consumed in normal operating cycle,

ii. held primarily for the purpose of trading,

iii. expected to be realized within twelve months after the reporting period, or

iv. cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

i. expected to be settled in normal operating cycle,

ii. held primarily for the purpose of trading,

iii. due to be settled within twelve months after the reporting period, or

iv. there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax liabilities are classified as non-current liabilities.

5.02 Offsetting

The Company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.

5.03 Property, plant and equipment

5.03.1 Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes, after deducting trade discount and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the intended manner. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

When major parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.



5.03.2 Subsequent costs

The cost of replacing or upgradation of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the item will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced component is derecognized. The costs of the day to day servicing of property, plant and equipment are recognized in profit or loss as incurred.

5.03.3 Depreciation

No depreciation is charged on land and land developments as the land has unlimited useful life.

Depreciation on other items of property, plant and equipment is recognized on a diminishing balance method over the estimated useful life of each item of property, plant and equipment. Depreciation method, useful lives and residual values are reviewed at each period-end and adjusted if appropriate. Depreciation has been charged on addition of assets during the year when the assets available for use. The depreciation rate based on estimated useful lives of the items of property, plant and equipment for the current and comparative periods are as follows:

Particulars	June 30, 2023	June 30, 2022 Rate	
Taruculars	Rate		
Plant and machinery	15%	15%	
Motor vehicles	20%	20%	
Furniture and fixtures	10%	10%	
Office equipment	15%	15%	
Building and civil works (RCC)	2.5%	2.5%	
Fabric Department			
Plant and machinery			
Production Machinery - Dyeing	5%	5%	
Lab Equipment	5%	5%	
Utility Machinery - Dyeing	7.5%	7.5%	
Effluent Treatment Plant	7.5%	7.5%	
Electrical Sub-Station & Equipments- Dyeing	10%	10%	
Furniture, Fixture & Equipment	10%	10%	
Washing Machineries	5%	5%	
Warehouse Storage	7.5%	7.5%	
Building & civil works (RCC)			
Production Building	2.5%	2.5%	
WTP & Chemical Store	2.5%	2.5%	
Utility Building	2.5%	2.5%	
Husk Boiler Building	5.0%	5.0%	
Effluent Treatment Plant Building	2.5%	2.5%	
Fabric store Building	2.5%	2.5%	
Knitting Building	2.5%	2.5%	

5.04 Capital work-in-progress

Capital work-in-progress (CWIP) consists of unfinished building and civil works at sites $\,$ and capital plant and machinery $\,$.



5.05 Intangible assets

5.05.1 Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38 Intangible Assets are met. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

5.05.2 Subsequent costs

Subsequent costs are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. All other costs are recognized in profit or loss as incurred.

5.05.3 Amortization

Amortization is recognized in profit or loss on a diminishing balance method over the estimated useful lives of intangible assets. The amortization rate based on estimated useful lives are as follows:

June 30, 2023	June 30, 2022	
Rate	Rate	
20%	20%	
20%	2004	

Software and applications Website

Amortization methods, useful lives and residual values are reviewed at each period-end and adjusted, if appropriate.

5.06 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss account.

5.07 Financial instruments

Financial assets and liabilities are recognized on the statement of financial position when the Company has become a party to a contractual provision of the instrument.

5.08 Trade and other receivables

Trade and other receivables are stated at their nominal value and considered good. No provision has been made for doubtful debt and no amount was written off as bad.

5.09 Accrued income

Accrued income includes incomes which have been earned but not received during the reporting period.



5.10 Inventories

Inventories comprise of raw materials (yarn), raw materials (finished fabrics), raw materials (accessories), needle and spare parts, work-in-process, and finished goods. Inventories are stated at the lower of cost and net realizable value. The cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in process, cost includes an appropriate share of production overheads based on normal operation capacity. Cost of inventories is determined by using the weighted average cost formula. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

5.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, cash at banks, and other bank deposits free of encumbrance.

5.12 Share capital

Ordinary shares are classified as equity.

5.13 Loans

Interest bearing bank loans and overdrafts are recorded at the proceeds received net of direct issue costs. Finance charges are accounted for on an accrual basis.

5.14 Trade and other payables

Trade and other payables are stated at their nominal value.

5.15 Accruals, provisions and contingencies

(a) Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. Accruals are reported as part of trade and other payables.

(b) Provisions

A provision is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. Where the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

(c) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.



A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

5.16 Income tax

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

(a) Current tax

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The applicable tax rate for the Company is currently 12% on its taxable income derived from export and 20% on taxable income derived from sources other than export. As the company is a internationaly recognized green building certified involve with 100% export oriented RMG business. according to the SRO no. 164-AIN/Income Tax/2020 dated, 06-07-2020 applicable tax rate on its business income is 10%.

(b) Deferred tax

Deferred tax is recognized in compliance with IAS 12 Income Taxes, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purpose and amounts used for taxation purpose. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the date of statement of financial position. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the deductible temporary difference can be utilized. Deferred tax assets are reviewed at each period-end and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

5.17 Employee benefits

5.17.1 WPPF & welfare funds

The company contributed 5% of net profit before charging the amount to the aforementioned fund in

5.18 Revenue recognition, measurement and presentation

Revenue of the Company is derived from sale of goods (i.e. readymade garments) to foreign buyers through export and deemed export.

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognized when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- · the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- · the costs incurred or to be incurred in respect of the transaction can be measured reliably.



5.19 Finance costs

The Company's finance costs include interest expenses on bank loans, and other borrowings. Interest expense is recognized using the effective interest method.

5.20 Foreign currency transactions

These financial statements are presented in Taka/Tk./BDT, which is Company's functional currency. Transactions in foreign currencies are recorded in the books at the exchange rate prevailing on the date of the transaction. Monetary assets and liabilities in foreign currencies at the date of statement of financial position are translated into Taka at the exchange rate prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rate at the date when the fair value was determined. Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognized in profit or loss as per IAS 21 The Effects of Changes in Foreign Exchange Rates.

5.21 Related party transactions

The Company carried a number of transactions in arm length price with its related parties in the normal course of its business. The nature of those transactions and their total value have been disclosed in (Note 36).

5.22 Earnings per share

The Company presents basic and diluted (when dilution is applicable) earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, adjusted for the effect of change in number of shares for bonus issue, share split and reverse split. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no dilutive potential ordinary shares during the relevant periods.

5.23 Statement of cash flows

Cash flows from operating activities are presented under direct method in accordance with IAS-7 "Statement of Cash Flows". It has been also prepared in accordance with the Securities and Exchange Rules,

5.24 Events after the reporting period

Amounts recognized in the financial statements are adjusted for events after the reporting period that provide evidence of conditions that existed at the end of the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events are disclosed in the financial statements.

5.25 Segment Reporting

No segmental reporting is applicable to the company as required by "IFRS-8: Operating Segment" as the

5.26 Impairment of Assets

In accordance with the provision of IAS-36, the carrying amount of non-financial assets other than inventories of the company involved in the manufacturing of the products. If any such indication exists, then the asset's recoverable amount is estimated and impairment losses are recognized in the statement of comprehensive income. No such indication of impairment has been observed till the end of the period.



Notes	Particulars		Amount in				
	Tartedars		June 30, 2023	June 30, 2022			
6.00	Property, plant and equipment: TK. 3,064,	Property, plant and equipment: TK. 3,064,444,123 Cost					
	Opening balance		3,955,520,159	3,836,706,420			
	Add: Addition during the year		93,776,915	118,813,739			
	naa naatton aaring tile year		4,049,297,075	3,955,520,159			
	Less: Disposal /Transfer during the year		4,049,297,073	3,733,320,137			
	Closing balance		4,049,297,075	3,955,520,159			
	Depreciation		4,049,297,073	3,933,320,139			
	Opening balance		950.015.646	710 556 016			
	Add: Addition during the year		850,015,646 134,837,306	718,556,016 131,459,630			
	Add: Addition during the year						
	Local Adjustment during the year		984,852,952	850,015,646			
	Less: Adjustment during the year		004 053 053	050.045.646			
	Closing balance		984,852,952	850,015,646			
	Written Down Value		3,064,444,123	3,105,504,513			
	PPE details have been shown in Annexure-A						
	112 details have been shown in 1 milestate 11						
7.00	Intangible Assets :TK. 2,436,394 Cost						
	Opening balance		7,804,345	5,604,345			
	Add: Addition during the year		7,004,343	2,200,000			
	Add. Addition during the year		7,804,345	7,804,345			
	Less: Adjustment during the year		7,001,010	7,001,010			
	Closing balance		7,804,345	7,804,345			
	Amortization		7,001,013	7,001,010			
	Opening balance		4,758,853	3,998,988			
	Add: Addition during the year		609,098	759,865			
	Add. Addition during the year		5,367,951	4,758,853			
	Less: Adjustment during the year		5,507,751	1,750,055			
	Closing balance		5,367,951	4,758,853			
	Carrying amount						
	carrying amount		2,436,394	3,045,492			
	Details have been shown in Annexure-B						
8.00	Advances, Deposits and Prepayments: TK.	89,614,136					
	Advances						
	Advance against salary	Note: 8.01	740,890	1,321,576			
	Advance against expenses	Note: 8.02	41,250,645	30,322,908			
	Advance against purchase	Note: 8.03	9,128,828	3,774,213			
	Advance against building construction	Note: 8.04	800,000	800,000			
	Advance VAT		1,523,240	*			
			53,443,603	36,218,697			
	Deposits						
	Security deposits	Note: 8.05	29,227,641	29,147,941			
	LC margin		3,197,490	8,681,260			
			32,425,131	37,829,201			
	Advance Against Mobile						
	Advance against mobile		3,703	13,649			
			3,703	13,649			
	Promounts		2744 600	2 500 442			
	Prepayments		3,741,699	3,589,462			
	Prepaid insurance		3,741,699 89,614,136	3,589,462 77,651,009			



Votes	Particulars	Amount in Taka		
votes	Faiticulars	30 June 2023	30 June 2022	
3.01	Advance against salary : TK. 740,890			
	Abdul Khalek		40,000	
	Advance Against OT & Others	270,890	363,390	
	Armanul Azim	200,000		
1	Bashir		13,00	
	Fazlul Haque		35,000	
	Kamruzzaman	70,000	205,000	
	Mazharul Islam Mintu		30,000	
	G.M Shamim		4,00	
- 3	Mizanur Rahman		18,34	
	Moshiur Rahman Palash		350,000	
	Rezaul Karin	-	25,00	
	Shah Alam Sakil	200,000		
	Shakhawat		148,90	
	Touhidul Islam (Supervisor)		88,940	
		740,890	1,321,576	

Aany Apparel Ltd.		478,778
Abdullah & Sons	225,000	
ADI Corporation		350,000
Adroittech Bangladseh	224,000	
Ahsan Manzur & Co	237,500	
Al-Arafat Hardware Store	38,790	-
Al-Haram Apparels Ltd	56,972	
Anlima Textile Ltd.	15,555	
Aman Spinning Mills Ltd.	33,150	33,150
Aman Cement Mills Unit-2 Ltd.	98,000	
Ascend Elevators & Escalators Ltd.	59,200	59,200
AYZ Express Services	135,100	
BBS Cable Industries Ltd	104,108	
Butterfly Marketing Ltd.		67,950
BGMEA	40,000	40,000
Binimoi Textile Ltd.		3,540
Care Automobiles		20,000
Chair Bazar		129,500
Dapang Industry		182,750
Design Engineering		72,500
Dihan Knitwear		1,120
Elite Worldwide Express Ltd	220,281	303,659
Fashion Asia Ltd.	6,845,178	7,930,217
Fashion Line Apparels		150,000
Gazi Tanks_AP_Others		90,480
Gallery Tex Ltd.	38,220	
Giant Textiles Ltd.	355,616	
GSCS International Ltd.	177,390	
Hams Garments Ltd.		277,721
Hadisul Alam & Associates	360,000	
Hovor Tech	20,000	20,000
Infrastructure Development Company Ltd.		28,750
Japan Steel		1,324,017
Jibika Intelligic Ltd.	255,000	127,500
Jahangir Alam	3,000,000	3,000,000
Leximtex International	12,096	12,096
Kamaruzzaman		1,000,000

s	Particulars	Amount in Taka		
3	Tarucuars	30 June 2023	30 June 2022	
Maya	r Doya Engineering Workshop		20,000	
	d & Company	105,000	404,800	
TO DO A PROPERTY OF THE PARTY O	hoice Commerce & Technology	56,000	101,00	
A PROPERTY OF THE PARTY OF THE	Tools & Machineries	149,568		
1 150 0 50 0 000	mmed Trading	70,500	25,58	
Mr. As	and the second s	125,789	237,26	
0.000.000	lakir Enterprise	168,300	237,20	
	nern Corporation Ltd.	24,724,173	2,632,76	
	Fabrics Processing Ltd	84,294	2,032,70	
	Composite Yarn Dyeing	180,489		
	Hometex Ltd			
		56,359		
THE RESERVE	c Chemitrade Co.	130,000		
	ora Associates Ltd.	15,000		
	ers & Printers Ltd.		2,648,34	
100000000000000000000000000000000000000	er & Associates		1,340,00	
403000000000000000000000000000000000000	orporation	12,900	494,50	
	k Engineering Works	20,000	-	
	Tech Ltd.		235,11	
	a Tin Ghar		12	
70.70.00.00.00	Fashion	575,000		
Shakh	nawat Hossain		387,00	
Shami	im Alam		85	
S M K	nitwears Ltd	861,063		
S. Alar	m Steel Corporatio	84,000	West State	
Smart	Digital System		86,68	
Shaw	on Garments Printing Ltd		115,00	
Squar	e Fashion Ltd		2,70	
ST Ga	s Construction Co.		4,538,31	
Star P	article Board Mills Ltd.		490,95	
Sultan	na Yarn Dyeing Ind. Ltd.	18,321		
Sumi l	Radioter Welding	19,000	19,00	
Utah I	Knitting & Dyeing Ltd.	48,163		
100000000000000000000000000000000000000	x Attires Ltd.		121,60	
Virtua	al Knitwear Limited		1,26	
Yaqee	en Engineering Limited	1,070,000		
	r Accessories Ltd	14,590		
1222000	ur Rahman		10	
Zamai	n Traders	110,980	818,00	
		41,250,645	30,322,908	

8.03 Advance against purchase: TK. 9,128,828

Mr.Ashraful Alam Shohag	113,546	1,125,029
Mr. Firoz Kabir Jewel	12,187	47,187
Mr.Golzar Alam	500,000	
Mr.Junayed Hossain	822,274	754,563
Mr. Kamruzzaman	401,841	17,130
Mr.Khayrul Islam	21,500	
Mr.Lutfor Rahman	1,809,946	53,537
Mr.Mejan		100,000
Mr.Mizanur Rahman		80,000
Mr.Moniruzzaman Khan	4,054,056	620,250
Mr.Mostafizur Rahman	50,000	50,000
Mr.Shamim Ahmed	451,176	331,366
Mr. Nizamul Islam	293,108	593,847
Mr,Sohel Rana	77,890	
Mr.Wasim Uddin	520,000	(35 8 V Pa)

30 June 2023 1,304 9,128,828 0,000	30 June 2022 1,304 3,774,213
9,128,828	- International
0,000	3,774,213
800,000	800,000
800,000	800,000
8,600	8,600
9,959,336	9,959,336
18,759,705	18,680,005
500,000	500,000
29,227,641	29,147,941
	8,600 9,959,336 18,759,705 500,000

Aging schedule:

0 - 6 months	> 6 months	Total
799,074,482		799,074,482

Information about trade receivables as per requirement of Schedule XI, Part I, Paragraph 4 of the Companies Act, 1994:

Debtors have been stated at their nominal value. Debtors are accrued in the ordinary course of business.

(i) Debt considered good in respect of which the company is fully secured

A detailed schedule of trade receivable is given in Annexure -E

Trade receivables accrued in the ordinary course of business are considered good and secured against confirmed LC.

(ii) Trade receivables considered good for which the company hold no security other than the personal security

There is no such trade receivables as on 30 June 2023.

(iii) Trade receivables considered doubtful or bad

The Company did not make any provision for doubtful debt as on 30 June 2023, because of the fact that sales/exports are being based on 100% confirmed letter of credit with fixed maturity dates.

(iv) Trade receivables due by directors or other officers of the company

There is no such trade receivables as on 30 June 2023

(v) Trade receivables due by Common Management

There is no such trade receivables as on 30 June 2023.

(vi) Reserve for doubtful debts

There is no such reserve created as on 30 June 2023.

10.00 Accrued income: TK.0

Accrued cash incentive - 17,675,800 - 17,675,800



Notes	Particulars	Amount	Amount in Taka	
Notes	Particulars	30 June 2023	30 June 2022	

11.00 Inventories: TK.1,945,926,032

	1,945,926,032	1,928,090,281
Finished goods (garments)	176,687,049	374,855,468
Work-in-process	668,259,525	378,973,197
Needle and spare parts	16,463,986	12,858,311
Raw materials (Dyes & Chemicals)	452,417,257	194,008,039
Raw materials (accessories)	22,201,059	24,842,481
Raw materials (yarn anf Finish fabric)	609,897,156	942,552,787

Disclosure of quantities as per requirement under Schedule XI, Part II, Paragraph 3 of the Companies Act, 1994:

	-20-20	30 June, 2023		30 June, 2022	
Items	Unit	Opening (Qty)	Closing (Qty)	Opening (Qty)	Closing (Qty)
Raw materials (yarn)	KG	2,309,552	1,634,340	936,150	2,309,552
Raw materials (accessories)*	- 1000000	-			M. Parling B.
Raw materials (finished fabrics)	KG	277,888	197,473	121,150	277,888
Finished goods (garments)	PCS	1,404,152	606,217	462,098	1,404,152
Needle and spare parts*		-	ME THOUGH		
Work-in-process	PCS/KG	1,363,699	2,629,811	957,162	1,363,699

^{*} Quantity-wise breakup of raw materials (accessories), and needle and spare parts could not be given as it is difficult to quantify each item in a separate and distinct category due to large variety of raw materials (accessories), needle and spare parts.

12.00 Cash and cash equivalents: TK. 334,165,778

	Cash in hand	Note 12.01	2,208,127	1,732,076
	Cash at bank	Note 12.02	331,957,651	222,358,852
			334,165,778	224,090,928
12.01	Cash in hand : TK.2,208,127			
	Cash at head office		1,357,655	988,070
	Cash at factory		850,472	744,006
			2,208,127	1,732,076



12.02 Cash at bank: TK. 331,957,651

Name of the hault /NDEI	Duomak	Type of	A account Name I am	Amount in Taka		
Name of the bank/NBFI	Branch	Account	Account Number	30 June, 2023	30 June, 2022	
Dutch Bangla Bank Ltd.	Banani	CD	1031100034643	1,716,297	961,330	
City Bank Ltd	Gulshan	CD	1101495932001	287,215	696,359	
City Bank Ltd	Gulshan	FC (ERQ)	5121495932001	23,751,154	951,250	
City Bank Ltd	Gulshan	Margin	1000241001108	221,686,314	145,167,770	
City Bank Ltd	Gulshan	FC	'1000241001260	12,975,966	38,107,945	
Eastern Bank Ltd.	Gulshan	CD	1041070005263	(110,818)	38,113	
Mutual Trust Bank Ltd*	Gulshan	Dividend/19	0002-0320004328		165,206	
Mutual Trust Bank Ltd*	Gulshan	Dividend/21	131000101886	92,954	108,715	
Mutual Trust Bank Ltd*	Gulshan	Dividend/22	131000010218	124,367		
Mutual Trust Bank Ltd	Gulshan	CD	0220210010605	3,659	5,249	
Meghna Bank Ltd.	Gulshan	CD	110111100001052	1,983,751	512,392	
Meghna Bank Ltd.	Gulshan	Margin	110117600000020	31,524,838	2,059,462	
Standard Chartered Bank	Gulshan	ERQ	42130804801	1,005,788	8,903,478	
Standard Chartered Bank	Gulshan	Margin	46130804801	36,916,166	24,681,584	
Total				331,957,651	222,358,852	



Notes	Particulars	Amount	in Taka
Notes	Farticulars	30 June 2023	30 June 2022

13.00 Share capital :TK. 679,851,200

Authorized capital:

(Divided into 100,000,000 ordinary shares of BDT 10.00 each)

Issued, subscribed and paid-up capital:

(Divided into 6,79,85,120 ordinary shares of BDT 10.00 each)

1,000,000,000	1,000,000,000
679,851,200	679,851,200

Shareholding position as on 30 June 2023:

Name of shareholders	No. of ordinary	Face value novekare	Amount in	Taka
Name of snareholders	shares	Face value per share	30 Jun, 2023	30 Jun, 2022
Ms. Tosrifa Ahmed*	2	10.00	20	20
Ms. Lyra Rizwana Quader	6,127,501	10.00	61,275,010	61,275,010
Mr. Mohim Hassan	3,326,681	10.00	33,266,810	33,266,810
Mr. Naim Hassan	8,156,581	10.00	81,565,810	77,852,930
Mr. Rafiq Hassan	2,174,830	10.00	21,748,300	21,748,300
Mr. Sayeed Hassan	562,162	10.00	5,621,620	5,621,620
Northern Corporation Ltd.	10,637,762	10.00	106,377,620	120,540,500
Other than sponsors	36,999,601	10.00	369,996,007	359,546,007
	67,985,120		679,851,197	679,851,197

On 28-April-2019 total 32,46,498 shares (30,91,903 original shares and 1,54,595 bonus shares) of honorable late Sponsor of the Company Mrs. Tosrifa Ahmed (who died on 07.04.2016) have been transmitted in the accounts of her legal successors in the following manner as per succession certificate issued by the Honorable Court:

On 28-April-2019 4,63,785 shares each to her sons Feroz M. Hassan, Faruque Hassan, Mohim Hassan (Sponsor Director), Naim Hassan (Sponsor Director), Sayeed Hassan (Sponsor) and Rafiq Hassan (Sponsor Director) and 2,31,893 shares each to her daughters Abeda Rahman and Shameem Ara Begum. Except Sayeed Hassan all other legal successors received their shares.

Then on 29-November-2019 Sayeed Hassan received his 4,63,785 shares from Late Tosrifa Ahmed. Due to fractional difference 2 share remain in the name of Tosrifa Ahmed.

Due to fractional issue .65 share remain in suspense Account that could not been sold. Since it is distributed as dividend, it is consider in number of share. So total number of share is 67985119.65.

Shareholding position on the basis of Group:

Group name	Number of shareholders	Number of shares	%
Company	94	15,636,460	23.00%
General public	5,316	21,363,141	31.42%
Sponsors/Directors	7	30,985,519	45.58%
Total	5,417	67,985,120	100.00%

Shareholding position on the basis of Range:

Shareholding range	Number of shareholders	Number of shares	Ownership %
1-500	4,164	726,215	1.07%
501-5000	784	1,503,723	2.21%
5001-10000	175	1,311,337	1.93%
10001-20000	99	1,395,968	2.05%
20001-30000	53	1,314,389	1.93%
30001-40000	22	761,366	1.12%
40001-50000	21	948,652	1.40%
50001-100000	44	3,144,727	4.63%
100001-1000000	46	12,119,934	17.83%
1000001-1000000000	9	44,758,809	65.84%
Total	5,417	67,985,120	100.00%

14.00 Share premium :TK. 433,059,200

Share premium ______433,059,200



Notes	Particulars	Amount i	n Taka
Notes	Particulars	30 June 2023	30 June 2022
	Share premium received against 24,566,200 ordinary shares issued to 2,000,000 shares issued to placement each BDT 20.00	to other than sponsors at e	each BDT 16,00 and
15.00	Retained earnings :TK. 457,227,504		
	Opening balance	391,003,460	314,863,086
	Add: Transferred from revaluation surplus	15,822,315	

16.00	Revaluation surplus: TK. 519,806,923

Less: Dividend

Add: Net profit/(loss) during the year

Opening balance Less: Transfer to retained earnings from building and civil works	535,629,237 15,822,315	535,629,237
	519,806,923	535,629,237
Breakup of closing balance:		
Revaluation surplus for land and land development	414,400,000	414,400,000
Revaluation surplus for building and civil works	105,406,923	121,229,237
	519,806,923	535,629,237

70,797,265

20,395,536

477,623,040

457,227,504

109,303,847

424,166,933

33,163,473

391,003,460

16.01 Revaluation surplus as on 30 June 2011

		Amount in Taka	
Group of PPE	Depreciated historical cost	Depreciated current cost	Revaluation Surplus
Land and land development	53,751,501	468,151,501	414,400,000
Building and civil works	228,894,119	371,699,362	142,805,243
Total	282,645,620	839,850,863	557,205,243

The revaluation of land and land development, and building and civil works has been done by Saha Mazumder & Co., Chartered Accountants considering the cut off date 30 June 2011 and signed on 10 November 2011.

Method of valuation:

a) Valuation of land

- i) Land was valued on the basis of "FAIR MARKET VALUE" which is the amount in terms of money which the property would bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeable and assuming the price is not affected by undue stimulus. Market prices were obtained from local sources. Opinion based on discussion with the deed writers, income tax and gain tax personnel and officials of sub registrars' office were taken into consideration for the purpose of revaluation.
- ii) Prevailing rate of buying and selling of lands during last six months in and around Mouza: Gopalpur, Tongi, Gazipur were also compared with the land property under appraisal giving due consideration to different factors including location, size, shape, bargaining allowance and other market constraints.

b) Valuation of building and civil works

- i) The building constructions of company which are situated on the above mentioned land have been physically verified. The building has been revalued based on Current Cost Accounting (CCA) method.
- ii) This cost has been ascertained considering factors, like the basis of the type of structure, price at which building materials, technical and non-technical labor, cost of transportation etc. are available at site, the quality of materials used in construction, workmanship, the quality of their maintenance and the accumulated depreciation thereon for the expired portion of their effective lives and the present condition of the assets in question and other relevant factors.
- iii) Cost of construction of similar buildings and other constructions were obtained from local sources available, and independent engineering consultants. The total value of buildings and civil construction has been ascertained at BDT 371,699,362.

Notes	Particulars	Amount in Taka	
- Cook	And alleged Visites	30 June 2023	30 June 2022

17.00 Long term loans (secured), net of current portion: TK. 624,562,399

The long term loans are with The City Bank Ltd., Gulshan Avenue Branch, 136 Gulshan Avenue, Gulshan, Dhaka, Bangladesh.and from IDCOL, UTC Building (16th floor), 8 Panthapath, kawran bazar, Dhaka-1215. The purpose of the term loan is to construction of building and import and local procurement of capital machinery for green dyeing project.

All these loans are secured by land, building, furniture, fixture, plant and machinery, personal guarantee of Directors and corporate guarantee, all present and future fixed and floating assets (excluding stock & book debts).

				Amount in	
	This balance consists of as fol	lows		30 Jun, 2023	30 Jun, 2022
	i instrumente consists of as for	iowa.			
	Term Loan with The City Bank I Construction)	td (Civil	Annexure: F	187,708,023	229,292,78
	Term Loan with The City Bank I	td (Machine)	Annexure: G	663,995,963	628,100,06
	Term Loan with The City Bank I	td (Stimulus)	Note-17.01		45,920,11
	Term Loan with IDCOL (Machin	e)		18,206,892	32,776,94
				869,910,877	936,089,91
	Less : Current portion of long te	rm Ioan		245,348,478	226,453,84
	Net long term liability			624,562,399	709,636,07
	Term loan Civil & machine deta	ils are given in A	nnexure-F & G		
7.01	Long Term Loan (Stimulus): T	К. 0			
	The City Bank Ltd	LTL_919149593	2002		19,762,69
	The City Bank Ltd	LTL_919149593	2003	CI ELECTION BUILDING	12,075,43
	The City Bank Ltd	LTL_919149593	2004		14,081,99
	Total			24/15	45,920,11
	Add: Provision made during the		Anneyura-D	7,868,954 140,232,521	24,755,419 132,363,569
	Deferred tax details is given in N		Annexure-D		
9.00	Trade and other payables :TK.	977,163,956			
	Trade payables				
	Back to Back (BTB) and other LC	Annexure: H		870,368,199	686,689,40
	D 1. 1 10 1 101. 1			870,368,199	686,689,40
	Back to back & other LC details	s given in Annex	kure -H.		
	Other payables:				
	Building construction	Note 19.01		2,750,729	2,831,17
	Withholding income tax (TDS)			1,322,815	8,302,63
	Withholding VAT (VDS)	2273 (1992)		47,753	3,53
	Unclaimed IPO application mor				-
	Account Payable	Annexure : I		102,674,460	62,902,76
				106,795,757	74,040,11
				977,163,956	760,729,51
	TEC THE WAS NO V	N . 10.00		THE STATE OF THE S	
	Unclaimed dividend	Note 19.03		230,244	270,55



Accounts Payable detals is given in Annexure -I.

Notes	Particulars	Amount in Taka	
	1 mileum 3	30 June, 2023	30 June, 2022
19.01	Building construction : TK. 2,750,729		
	A-One Polymer Ltd	6,374	6,37
	Automation Engineering & Controls Ltd.	6,568	
	Bangladesh Building Systems Ltd.	335,575	335,57
	Duster Ltd.	9,400	
	Hamid Construction Ltd	354,000	354,00
	Inter Trade	-	97,91
	M.I. Cement Factory Ltd.	249,280	249,28
	Nimpex Limited	310,001	310,00
	Northern Knit Ltd	1,203,237	1,052,21
	Rapid Construction and Engineering	40,935	40,93
	R.K. Electric_Investment	141,417	312,68
	R.K. Textile Laboratory & Scientific Instrument	2,200	2,20
	S.S Trade Link	47,000	47,000
	Safeshot Pest Control & Cleaning Services	44,742	47,000
	Shaheen Traders	77,772	23,000
	Shared Traces		23,000
9.02	Unclaimed IPO application money Unclaimed IPO application money (IPO refund warrant)	2,750,729	-
		230,244	
	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend : TK. 230,244 Mutual Trust Bank	-	- - 270,556
	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017	230,244	- - 270,556
	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018	230,244	270,556 - 270,556 - - -
	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019	230,244	270,556 - 270,556 - - -
	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend)	230,244 - 230,244	270,556 - 270,556 - - - 163,29:
	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021	230,244 - 230,244 - - - - - 106,850	270,556 - 270,556 - - 163,29:
	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021 Year 2022	230,244 - 230,244 - - - 106,850 123,394	270,556 270,556
19.03	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021 Year 2022 Total	230,244 - 230,244 - - - - - 106,850	270,556 270,556
19.03	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021 Year 2021 Year 2022 Total Provision for expenses: TK. 94,996,634	230,244 - 230,244 - - - 106,850 123,394	270,556 270,556 - 163,29: 107,26:
19.03	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021 Year 2022 Total Provision for expenses: TK. 94,996,634 Director Remuneration	230,244 - 230,244 - - - 106,850 123,394	270,556 270,556 - 163,29; 107,26; 270,556
19.03	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021 Year 2022 Total Provision for expenses: TK. 94,996,634 Director Remuneration Salary	230,244 - 230,244 - 106,850 123,394 230,244	270,556 270,556 - 163,29; 107,26; 270,556
19.03	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021 Year 2022 Total Provision for expenses: TK. 94,996,634 Director Remuneration Salary Provision _ Gas Bill	230,244 - 230,244 - - - 106,850 123,394 230,244	270,556 270,556 163,297 107,263 270,556 225,000 60,850,850
19.03	Unclaimed IPO application money (IPO refund warrant) Unclaimed dividend: TK. 230,244 Mutual Trust Bank The City Bank Breakdown of Dividend Year wise Year 2017 Year 2018 Year 2019 Year 2020 (No Dividend) Year 2021 Year 2022 Total Provision for expenses: TK. 94,996,634 Director Remuneration Salary	230,244 - 230,244 - 106,850 123,394 230,244	2,831,174 270,556 270,556 270,556 270,556 225,000 60,850,850 40,088,423 517,500.00

Bank(s)	Account No. / Note	Type of loan	Amount in Taka	
			30 June 2023	30 June 2022
The City Bank Ltd	6331495932001	SOD	83,405,898	43,754,664
AB Bank Ltd	4009-785851-000	CD/OD		(819,733)
Standard Chartered Bank	01-1308048-01	CD/OD	(13,722,834)	(1,609,821)
The City Bank Ltd & SCB	Annexure-J	PC	269,693,208	198,928,714
The City Bank Ltd	Annexure-K	EDF	1,324,793,486	1,437,261,166
The City Bank Ltd	Note: 21.01	STL	384,181,359	184,442,617
The City Bank Ltd	Note: 21.02	STL		40,085,320
Total		2,048,351,117	1,902,042,927	



PC loan & EDF loan details are given in Annexure -J & K.

- (a) Loans with The City Bank Ltd, Gulshan Avenue Branch, Gulshan and Standard Chartered Bank, Gulshan Branch, Meghna Bank Limited & IDLC are for the purpose of working capital, import of raw materials & Machinery purchase.
- (b) Security: Hypothecation of stock along with notarized IGPA to sell the assets under hypothecation without further reference to the court in case of default.

21.01 STL loan: TK.384,181,359

Bank(s)	Branch	Account No.	Amount in Taka	
Bank(s)	Branch	Account No.	30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	9201495932002		27,045,550
The City Bank Ltd.	Gulshan	6931495932102		5,222,315
The City Bank Ltd.	Gulshan	6931495932103		9,000,012
The City Bank Ltd.	Gulshan	6931495932104		12,825,063
The City Bank Ltd.	Gulshan	6601495932001	ELECTION SERVICE	3,655,892
The City Bank Ltd.	Gulshan	6931495932116	25,375,000	
The City Bank Ltd.	Gulshan	6931495932117	27,303,750	
The City Bank Ltd.	Gulshan	6931495932118	5,050,000	
The City Bank Ltd.	Gulshan	6931495932119	20,165,000	
The City Bank Ltd.	Gulshan	6931495932120	9,758,200	
The City Bank Ltd.	Gulshan	6931495932121	50,212,500	
The City Bank Ltd.	Gulshan	6931495932122	10,030,000	Marine Parine
The City Bank Ltd.	Gulshan	6931495932123	40,110,000	
The City Bank Ltd.	Gulshan	6931495932124	10,027,500	
The City Bank Ltd.	Gulshan	6931495932125	11,124,975	
The City Bank Ltd.	Gulshan	6931495932110	30,684,203	
The City Bank Ltd.	Gulshan	6931495932111	20,455,933	
The City Bank Ltd.	Gulshan	6931495932112	10,227,733	
The City Bank Ltd.	Gulshan	6931495932113	25,568,925	
The City Bank Ltd.	Gulshan	6931495932114	10,225,000	
The City Bank Ltd.	Gulshan	6931495932115	40,800,000	
Meghna Bank Ltd.	Gulshan	110163100000168		5,712,000
Meghna Bank Ltd.	Gulshan	110176100000024		30,697,917
Meghna Bank Ltd.	Gulshan	110176100000025		27,043,250
IDLC	Gulshan	1026102211396010		37,936,066
IDLC	Gulshan	1026102211396010		25,304,551
IDLC	Gulshan	1026102211396014	20,036,667	
IDLC	Gulshan	1026102211396015	17,025,972	
Total			384,181,359	184,442,617

21.02 STL loan MC: TK. 0

Bank(s) Branch Account No.	Duonah	Assessmt No.	Amount in Taka	
	30 June 2023	30 June 2022		
The City Bank Ltd.	Gulshan	7441495932013		1,720,400
The City Bank Ltd.	Gulshan	7441495932014		13,164,800
The City Bank Ltd.	Gulshan	7441495932015		6,532,845
The City Bank Ltd.	Gulshan	7441495932016		3,740,000
The City Bank Ltd.	Gulshan	7441495932017		11,200,365
The City Bank Ltd.	Gulshan	7441495932018		951,363
The City Bank Ltd.	Gulshan	7441495932019		1,840,548
The City Bank Ltd.	Gulshan	7441495932020		935,000
Total				40,085,320



Notes	Pariculars	Amount in Taka		
Notes		30 June 2023	30 June 2022	
22.00	Current portion of long term loans: TK. 245,348,478			
	Current portion of long term loans include part of the long-term			
	loans disclosed in (Note 17.00) falling due for repayment in next			
	12 months.			
	This is made up as follows:			
	Term loan with The City Bank Ltd	245,348,478	226,453,841	
		245,348,478	226,453,841	
23.00	Provision for income tax			
20100	Opening balance			
	Add: Provision made during the year	55,835,520	28,054,430	
	in respect of the current year	55,835,520	28,054,430	
	Less: Payments made during the year	55,835,520	28,054,430	
	advance income tax (Note-23,01)	55,835,520	28,054,430	
	on the basis of return of income	00,000,020	20,001,100	
		- 0		
			MESIGNAME TO	
23.01	Advance income tax paid during the year : TK. 55,835,520			
	Against export proceeds	48,291,047	23,521,936	
	Against cash incentive	6,462,550	3,870,400	
	Against interest income		3,108	
	Income Tax Others	300,422	250,986	
	Against vehicle	781,500	408,000	
		55,835,520	28,054,430	
24.00	Provision for WPPF and welfare fund : TK.14,830,773			
	Opening balance	8,105,686	10,086,088	
	Add: Addition during the year	6,725,087	8,105,685	
		14,830,773	18,191,772	
	Less: Disbursed during the year		10,086,087	
		14,830,773	8,105,686	
25.00	Sales revenue (export) : TK. 5,109,318,899			
	Type of sales	Amount in	Taka	
	Particulars	30 June, 2023	30 June, 2022	
	Export of readymade garments	3,901,297,960	4,046,938,805	
	Deemed export	1,208,020,938	858,791,619	
	Total	5,109,318,899	4,905,730,424	

Particulars	1 July, 2022 to 30 June, 2023		1 July, 2021 to 30 June, 2022	
Particulars	Quantity	Amount	Quantity	Amount
Polo Shirt	470,609	174,261,807	646,532	199,442,221
T - Shirt	3,520,647	762,466,521	4,574,489	891,524,751
Tank Top	416,322	100,262,827	256,064	52,065,772.3
Others	7,385,724	2,864,306,806	8,507,866	2,903,906,061
Total	11,793,302	3,901,297,960	13,984,951	4,046,938,805



Notes	Pariculars	Amount in Taka	
Notes	1 ariculars	30 June 2023	30 June 2022

Product-wise breakup as per Schedule XI, Part II, Para 3 of the Companies Act, 1994:

Particulars	June 30, 2023	June 30, 2022
Opening stock	Quantity	Quantity
Polo Shirt	84,251	32,447
T - Shirt	294,871	92,419
Tank Top	70,207	- 27,726
Others	954,823	309,506
Total	1,404,152	462,098

Add: Production during the year	Quantity	Quantity
Polo Shirt	425,034	698,336
T - Shirt	3,342,472	4,776,941
Tank Top	375,395	298,545
Others	5,550,430	6,322,612
Total	9,693,331	12,096,434

Less: Closing stock	Quantity	Quantity
Polo Shirt	38,676	84,251
T - Shirt	116,696	294,871
Tank Top	29,280	70,207
Others	421,565	954,823
Total	606,217	1,404,152
Sales during the year from production	10,491,266	11,154,380

Note: Total 13,02,036 pcs garments sewed in outside from other type in 2022-2023 that is included in sale. Total 28,30,571 Pcs garment sewed in outside from other type in 2021-2022 that is included in sale.



Notes	Particulars		Amount in Taka	
Notes			June 30, 2023	June 30, 2022
26.00	Cost of sales : TK. 4,631,052,074			
	Opening inventories of raw materials		1,174,261,617	402,594,061
	Raw materials (yarn and Finish Fabric)		942,552,787	329,668,693
	Raw materials dyes & chemical		194,008,039	37,038,158
	Raw materials (accessories)		24,842,481	26,606,603
	Needle and spare parts		12,858,311	9,280,607
	Add: Raw materials purchased during the y	ear	3,064,773,874	4,071,649,903
	Yarn and Finish Fabric		2,101,954,563	3,134,112,403
	Dyes & Chemical		541,520,791	419,770,623
	Accessories		366,678,178	488,713,171
	Needles and spare parts		54,620,343	29,053,706
	Raw materials available for use		4,239,035,491	4,474,243,965
	Local Clocked inventories of row metarials			THE THE STATE OF
	Less: Closing inventories of raw materials Raw materials (yarn and Finish Fabric)		1,100,979,458	1,174,261,617
	Raw materials dyes & chemical		609,897,156	942,552,787
	Raw materials (accessories)		452,417,257 22,201,059	194,008,039
	Needle and spare parts		16,463,986	24,842,481 12,858,311
	Raw materials consumed	Note 26.01		
	Raw materials consumed	Note 26.01	3,138,056,033	3,299,982,348
	Add: Direct expenses	Note 26.02	759,882,365	761,573,032
	Prime cost		3,897,938,398	4,061,555,380
	Add: Factory overhead	Note 26.03	824,231,585	809,891,327
	Cost of production		4,722,169,983	4,871,446,707
	Add: Opening inventories of work-in-process		378,973,197	184,021,278
	Manufacturing cost at standard		5,101,143,180	5,055,467,985
	Less: Closing inventories of work-in-process		668,259,525	378,973,197
	Cost of goods manufactured		4,432,883,655	4,676,494,788
	Add: Opening inventories of finished goods		374,855,468	126,935,607
	Goods available for sale		4,807,739,122	4,803,430,395
	Less: Closing inventories of finished goods		176,687,049	374,855,468
	Cost of Sales		4,631,052,074	4,428,574,927



26.01 Raw materials consumed during the year

Particulars 01 July 20		2 to 30 June 2023	01 July 2021 to 30 June 2022	
Taracams	Qty (KG)	Amount in taka	Qty (KG)	Amount in taka
Opening balance				
Yarn and Finish Fabric	2,587,440	942,552,787	1,057,300	329,668,693
Dyes & Chemical		194,008,039		37,038,158
Accessories		24,842,481	State No.	26,606,603
Needle and spare parts		12,858,311		9,280,607
Total	2,587,440	1,174,261,617	1,057,300	402,594,061
Add: Purchase during the	year	TALL PER VALUE		
Yarn and Finish Fabric	4,821,005	2,101,954,563	9,219,310	3,134,112,403
Dyes & Chemical	-	541,520,791	-	419,770,623
Accessories	-	366,678,178		488,713,171
Needle and spare parts		54,620,343		29,053,706
Total	4,821,005	3,064,773,874	9,219,310	4,071,649,903
Raw materials available for consumption	7,408,445	4,239,035,491	10,276,610	4,474,243,965
Less: Closing balance				
Yarn & Finish Fabric	1,831,813	609,897,156	2,587,440	942,552,787
Dyes & Chemical	-	452,417,257		194,008,039
Accessories	100 100 11 100	22,201,059		24,842,481
Needle and spare parts		16,463,986		12,858,311
Total	1,831,813	1,100,979,458	2,587,440	1,174,261,617
Raw materials consumed:				
Yarn and Finish Fabric	5,576,632	2,434,610,194	7,689,171	2,521,228,310
Dyes & Chemical		283,111,573		262,800,742
Accessories		369,319,599	· 无三丁坚	490,477,293
Needle and spare parts		51,014,667		25,476,002
Total material consumed	5,576,632	3,138,056,033	7,689,171	3,299,982,348

Quantity-wise breakup of raw materials of accessories, and needle and spare parts and Dyes & Chemial have not be given as it is difficult to quantify each item in a separate and distinct category due to large variety of goods.



Notes	Particulars		in Taka		
Notes	Farticulars	30 June, 2023	30 June, 2022		
26.02	Direct expenses : TK. 759,882,365				
	Direct labor				
	Wages and allowances	262 276 574	200 112 10		
	Overtime allowance	262,776,571 39,349,501	309,113,10		
	Over time anowance	302,126,072	58,407,00 367,520,10		
7		302,120,072	307,320,10		
	Materials related expenses				
	Grey fabric dyeing and finishing expenses	77,940,735	12,512,21		
	Garments printing expenses	88,727,665	137,062,14		
	Garments embroidery expenses	20,049,343	2,046,22		
	Garments washing expenses	1,441,678	86,47		
	Yarn dyeing expenses	15,349,201	22,500,91		
	Garments Making Charges	179,721,561	147,189,73		
	Knitting Charge	74,526,110	72,655,21		
		457,756,293	394,052,92		
		759,882,365	761,573,03		
26.03	Factory overhead : TK. 824,231,585				
	Audit & Inspection	981,918	529,41		
	Bonus Festival	16,294,148	21,864,62		
	Bonus Festival	25,404,667	29,903,25		
	Carrying and handling expenses	4,087,073	11,472,00		
	Cleaning expenses	1,398,153	1,572,52		
	Compliance expenses	62,905	172,34		
	Computer Accessories				
	Consultancy fees	632,486	200,76		
	Conveyance	75,000	2 202 74		
		2,358,620	2,302,74		
	Crockeries and cutleries	6,840	22,92		
	Depreciation (Annexure-A)	107,869,844	105,167,70		
	Donation & Subscription	14,860	73,50		
	Earn leave	8,865,417	9,039,10		
	Electric goods	6,253,127	4,042,16		
	Electricity bill, net of VAT refund	37,992,723	91,979,44		
	Entertainment	1,262,431	2,098,55		
	Fire extinguisher expenses	1,886,638	287,08		
	Fooding & Lodging	593,984	270,94		
	Fuel and lubricants	38,285,569	24,307,81		
	Gas bill	122,495,436	53,613,25		
	Hardware items	6,629,580	6,497,99		
	Holiday allowance	11,241,175	13,143,20		
	ID card		30,00		
	Inspection charges	35,000	384,35		
	Insurance premium	7,740,349	6,101,19		
	Internet Bill	294,200	333,80		
	Land tax	175,125	357,12		
	Lab Materials & Accessories Exp	980,537	2,258,33		
	Lunch expenses	721,206	497,49		
	Machine rent	923,500	869,97		
	Maintenance	16,216,765	13,204,25		
	Maternity benefit	4,730,951	3,503,65		
	Medical expenses	401,168	289,90		
	Miscellaneous expenses	996,505	3,040,61		
	Mobile allowance	853,242	808,79		
	Night allowance	1,425,708	951,98		
	Other accessories	5,220,385			
	Overtime allowance	23,086,169	5,883,75 42,046,60		
			50,00		
	Postage & Courier	96,207	42,		

Diraka

1-4	Particulars	Amount in Taka	
lotes		30 June, 2023	30 June, 2022
	Printing expenses	4,236,960	4,708,934
	Renewals and registration fees	4,627,501	3,535,609
	Service benefits	41,150,626	34,706,130
	Solve chemical	425,000	349,825
	Spot lifter	216,720	175,620
	Stamp Charges	97,000	124,500
	Target bonus	2,863,013	10,257,874
	Training & Motivation	528,392	0
	Telephone bill		10,746
	Testing charges	500,430	245,956
	Tiffin expenses	4,491,975	3758415
	Toner	921,640	1,103,400
	Transport Allowance	39,454	190,807
	Uniform and liveries	124,060	600,870
	Wages, salaries, and allowances	303,947,222	290,511,379
	Workers' refreshment	1,199,180	165,265
	Lease Rent	272,800	272,800
		824,231,585	809,891,327

27.00 General and administrative expenses: TK. 106,454,618

Advertisement	257,665	198,713
AGM and board meeting expenses	447,800	301,250
Amortization of intangible assets (Annexure-B)	609,098	759,865
Audit fees with VAT	517,500	517,500
Cleaning expenses	60,146	836,200
Computer accessories	686,825	98,725
Consultancy fees	150,000	MENNAS J.
CSR Expenses	1,042,277	
Central Fund RMG	1,136,960	1,202,988
Conveyance	1,042,288	2,372,134
Credit rating fees	107,500	139,750
Crokeries & Cutleries	22,260	150,930
Depreciation (Annexure-A)	26,967,461	26,291,926
Directors' remuneration	3,240,000	3,240,000
Discount Allowed	101,408	2,002
Earn leave	421,109	1,154,612
Electric bill	2,455,163	2,356,298
Electric goods	121,915	20,450
Entertainment	740,255	707,738
Festival bonus	3,273,303	5,149,596
Fuel and lubricants	1,677,975	1,030,891
Holiday Allowance	618,767	493,919
Internet bill	366,136	220,338
Lab expenses	38,300	54,974
Legal expenses	299,500	34,500
License and membership renewal fees	1,082,163	968,867
Maintenance	4,331,347	2,170,865
Medical Expenses		16,000
Miscellaneous expenses	103,920	247,535
Mobile expenses	337,174	343,227
Postage and courier	88,936	148,081
Printing & Stationery	1,125,943	619,038
Renewal & Registration Fees	327,620	194,500
Salaries and allowances	45,619,491	39,161,644
Service benefit	4,720,000	5,918,220



Notes	Particulars	Amount	Amount in Taka	
		30 June, 2023	30 June, 2022	
	Staff refreshment	106,395		
	Stamp charges	644,000	809,675	
	Telephone/fax/internet	6,182	26,165	
	Tiffin Bill	75,269	64,015	
	Toner (photocopier and printer)	226,800	290,315	
	Transport & Fooding (Director)	300,000	376,210	
	Transport allowance (employees)	923,968	1,649,212	
	Training & Motivation		37,800	
	Uniform	33,800	127,605	
	Value Added Tax_Admin Office		94,451	
		106,454,618	100,598,724	

28.00 Marketing, selling and distribution expenses: TK. 143,425,657

	143,425,657	146,019,687
UD Fees		562,920
Training & Motivation	69,426	50,000
Transportation expenses	9,110,900	15,020,540
Transport allowance (employees)	2,267,996	1,356,003
Trade promotion	22,179,230	6,714,486
Tours and travelling	1,133,791	553,021
Toner (photocopier and printer)	87,500	
Staff Refreshment		71,400
Services Benefit	2,610,000	4,336,666
Salaries and allowances	21,030,828	18,517,619
Postage and courier	5,524,927	5,740,319
Other accessories	966,646	385,177
Mobile bill	228,268	261,555
Miscellaneous expenses	50,000	
Maintenance	123,695	21,370
Holiday allowance		5,550
GSP fees	187,930	25.00.2 6 5.00.2
Fuel and lubricant	417,862	936,359
Freight charges	2,306,176	26,878,549
Festival bonus	1,686,275	2,049,210
Fabric testing	6,444,364	4,824,080
Exchange Fluctuation Loss	7,164,775	3,551,195
Earn leave	511,993	484,240
EPB Expenses	379,972	12,000
Document postage charges	1,129,683	1,065,756
Document collection charges	451,193	555,630
Conveyance		8,000
Cleaning Expenses		48,528
Claim Against Goods Problem	658,926	56,017
C&F charges	8,006,940	8,384,625
Bill of lading charges	2,800,233	2,063,040
Buyer's Commission		7,268,318
BGMEA Service Charges	391,825	554,000
Bank Charge(Miscell.)	46,656	153,578

29.00 Other income: TK. 47,090,030

	47,090,030	39,929,493
Cash incentive	47,087,500	39,895,000
Interest income	2,530	34,493



Notes	Particulare	Particulars		in Taka
Notes	Farticulars		30 June, 2023	30 June, 2022
30.00	Finance costs : TK. 134,249,754			
	Bank charge		2,251,684	1,381,888
	Interest on EDF loans		32,983,138	12,401,179
	Interest on FDBP	4	424,925	894,413
	Interest on PC loans		9,112,549	15,219,979
	Interest on term loans		68,006,497	56,686,37
	Interest on SOD loans		1,591,086	1,332,684
	Interest on STL loans		19,879,876	12,330,683
			134,249,754	100,247,198
31.00	WPPF and welfare fund : TK. 6,725,087			
	The Company has Workers' Profit			
	WPPF and welfare fund		6,725,087	8,105,685
32.00	Income tax expenses : TK. 63,704,474			
52.00	In compliance with the requirements of par expenses are given below:	a -79 of IAS-12:I	ncome tax, the major con	nponents of tax
	C	N-4- 22 4	FF 00F F00 1	20.054.424
	Current tax expenses:	Note 32.1	55,835,520	28,054,430
	Deferred tax expenses:	Note 32.2	7,868,954	24,755,419
			63,704,474	52,809,849
32.01	Current tax expenses: TK. 55,835,520			
	Provision made in respect of the current ye	ar	55,835,520	28,054,430
	Current tax details is given in Annexure-	C	55,835,520	28,054,430
32,02	Deferred tax expenses: TK. 7,868,954			
5.00	Deferred tax Liability as on 30 June, 2023		140,232,521	122 262 566
	Less: Opening Balance		500	132,363,568
	Less. Opening balance		132,363,568 7,868,954	107,608,148 24,755,41 9
			7,000,734	24,733,419
	Deferred tax details is given in Annexure	e-D		
33.00	Net asset value (NAV) per share			
	Total assets		6,235,660,945	5,880,827,033
	Less: Total liabilities		4,145,716,122	3,841,283,939
	A. Net asset value		2,089,944,823	2,039,543,093
	B. Number of ordinary shares		67,985,120	67,985,120
	Net asset value (NAV) per share (A/B)		30.74	30.00
34.00	Earnings per share			
34.00	Basic Earnings Per Share			
	A. Profit attributable to the ordinary sha (basic)	reholders	70,797,265	109,303,847
	B. Weightage average number of shares (basic)	outstanding	67,985,120	67,985,120
	Ordinary shares fully outstanding		67,985,120	67,985,120
	Basic Earnings Per Share (EPS) (A/B)		1.04	
	basic barmings i er smare (bi s) (A/B)		1.04	1.61
				100 2 100



		Amount in Taka	
Notes	Particulars	30 June, 2023	30 June, 2022

Weighted average number of ordinary shares

The weighted average number of ordinary shares outstanding during the period is the number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares issued during the period multiplied by a time-weighting factor. The time-weighting factor is the number of days that the shares are outstanding as a proportion of the total number of days in the period.

Diluted earnings per share

No diluted earnings per share is required to be calculated for the periods presented as the Company has no dilutive potential ordinary shares.

35.00 Net operating cash flow per share

Net operating cash flow per share (A/B)	2.23	(12.60)
B. Number of ordinary shares	67,985,120	67,985,120
A. Net cash (used in)/generated by operating activities	151,401,150	(856,934,351)

35.01 Case No. 5(2) (e) of notification No.

BSEC/CMRRCD/2006-158/2008/Admin/81, Dated : 20 June 2018: Reconcilation of Net Operating Cash Flow under indirect mathod:

Profit after income tax	
Depreciation expense	
Amortization expense	
Interest income (Consider in financing activities)	
Decrease in Account receivable	
Increase in Account receivable	
Increase in Account Payable	
Decrease in Account Payable	
Increase in Provision for expense	
Decrease in Provision for expense	
Deffered tax expense	
Decrease in accrued income	
Increase in accrued income	
Increase in inventory	
Decrease in inventory	
Increase in advance deposit & prepayment	
Decrease in advance deposit & prepayment	
Decrease in provision for WPPF	
Increase in provision for WPPF	
Net cash (used in)/generated by operating activi	ties

	151,401,150	(856,934,351)
L	6,725,087	•
	The state of the s	(1,980,402)
	-	
	(11,963,127)	(3,521,393)
	-	
	(17,835,750)	(1,214,539,335)
	- 1	(1,189,000)
	17,675,800	
	7,868,954	24,755,419
	(6,685,139)	
		101,193,023
	223,679,660	201,489,588
	(274,305,473)	(204,631,100)
	-	Transfer de la visit
	(2,530)	(34,493)
	609,098	759,865
	134,837,306	131,459,630
	70,797,265	109,303,847



36.00 Related party disclosures

During the period of one year ended 30 June 2023, the Company entered into a number of transactions with related parties in the normal course of business. The names of the significant related parties, nature of these transactions and amounts thereof have been set out below in accordance with the provisions of IAS 24 Related Party Disclosures. Nature of relationship and significance of the amounts have been considered in giving this disclosure.

36.01 Related party transactions during the period/year

Name of related parties	Relationship	Nature of	Amount in Taka			
Name of related parties	Relationship	transactions	June 30, 2023	June 30, 2022		
Northern Corporation Limited		Purchase of materials and dyeing services	51,147,447	4,977,956		
Enviro Pac Limited	Common Directorship	Purchase of accessories	23,118,268	29,665,504		
Printers & Printers Limited	Common Directorship	Purchase of accessories	42,257,716	45,278,878		
Fashion Asia Limited	Common Directorship	Purchase of accessories	361,394	8,140,917		
rasnion Asia Limited	Common Directorship	Fabric Sale	370,304,421	327,661,658		
Northern Knit Ltd	Common Directorship	Lease rent	272,800	272,800		

36.02 Receivables/(payables) with related parties

Name of related parties	Relationship	Nature of	Amount in Taka			
Northern Corporation Limited	Relationship	transactions	June 30, 2023	June 30, 2022		
	Shareholder & Common	Purchase of materials and	(10,355,982)			
	Directorship	dyeing services	24,724,173	2,632,765		
Enviro Pac Limited	Common Directorship	Purchase of accessories	(4,435,538)	(6,979,584)		
Eliviro Fac Ellinted	Common Directorship	Furchase of accessories	(1,743,482)	(1,673,709)		
Printers & Printers Limited	Common Directorship	Purchase of accessories	(4,830,756)	1,160,675		
Fashion Asia Limited	Common Directorship	Purchase of accessories	6,845,178	7,930,217		
rasilion Asia Limited	Common Directorship	Fabric Sale	69,695,509	55,185,705		
Northern Knit Ltd	Common Directorship	Lease rent	(1,203,237)	(1,052,212)		

The Company has not made any single contract for the sale or purchase of assets of 1% or above of the total tangible assets as shown in the statements of financial position as the end of immediately preceding completed financial year or for supply of goods and materials amounting to 10% or above of the revenue for the immediate preceding financial year with the related parties, The above transaction with each related party went through multiple contracts during the financial period.

37.00 Number of board meetings held during the period

Total 7 board meetings were held during the period.

38.00 Disclosure of Directors' remuneration under Paragraph 4 of Schedule XI, PART II of the Companies Act, 1994

Directors have received the following remuneration from the Company during the period from 01 July 2022 to 30 June 2023.

Name of Directors		01 July, 2022 - 2023	30th June	30 June, 2023	30 June, 2022
	Designation	Monthly remuneration	Monthly house rent	Amount in Taka	Amount in Taka
Mr. Mohim Hassan	MD	160,000	25,000	2,220,000	2,220,000
Mr. Naim Hassan Director		60,000	25,000	1,020,000	1,020,000
	Total			3,240,000	3,240,000

39.00 Disclosure as per requirement of Schedule XI, part II, para 4 of companies act 1994

a.	Managerial Remuneration paid during the year to the directors, including managing directors, a managing agent or manager.	3,485,000
b.	Expenses reimbursed to Managing Agent	Nil
	Commission or Remuneration payable separately to a managing agent or his associate	Nil
d.	Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company.	Nil
	The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered	Nil

e. into by the company with the managing agent or his associate during the financial year.



f. g.	Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable. Other allowances and commission including guarantee commission	Nil
Б.	Other anowances and commission medicing guarantee commission	
h.	Pensions etc.	Nil
	(i) Pensions	Nil
	(ii) Gratuities	Nil
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
i.	Share Based payments	Nil
	As per IAS- 24: Para 17	
	An entity shall disclose key management personnel compensation in total and for each of the following benefits:	*
	(a) Short-term employee benefits	3,485,000
	(b) Post-employee benefits	Nil
	(c) Other long term benefits	Nil
	(d) termination benefits and	Nil
	(e) share- based payment	Nil
	As per IAS 24: Para 18	
	Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:	
	a) the amount of transaction	487,462,046
	b) the amount of outstanding balance, including commitments	78,695,865
	i) their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement	Normal Business Transaction
	ii) details of any guarantee given or received	Nil
	c) Provisions for doubtful debts related to the amount of outstanding balance	Nil
	d) the expenses recognized during the period in respect of bad or doubtful debts due from related parties	Nil

40.00 Directors' fees for attending board meetings

BDT 5,000 was paid to each director for attending each board meetings during the year.

41.00 Board Meeting attendance Fees

Directors' are entitled Tk. 5000 as Board Meeting fee for attending each Board Meeting as per Articles of Association. The break down is as follows:

Name of the Board of Directors	Designation	No. of meeting held	No. of meeting attending	Amount in Taka					
Rafiq Hassan	Chairman	7	7	35,000					
Mohim Hassan	Managing Director	7	7	35,000					
Naim Hassan Director		7	7	35,000					
Lyra Rizwana Quader	Director	7	7	35,000					
Hasib Uddin Ahamed	Nominated Director of	7	7	35,000					
Ariful Islam	Independent Director	7	7	35,000					
Md.Aminul Islam									
Total Taka	The design of the second of th								

42.00 Receivables from directors

No amount is lying as receivable from the directors as at 30 June, 2023

43.00 Disclosure under Para III of Schedule XI, Part II of the Companies Act, 1994

The Company has 3912 number of employees and all of them are getting more than BDT 63,600 as salary per year.



44.00 Capacity utilization

	Installed	capacity	Utilization	0/ 06	0	
Section	Per day	For 1/year	for the period	% of utilization	Over/(under) utilized	
	Ton/PCS Ton/PCS		Ton/PCS	%	Ton/PCS	
Knitting (ton)	12.00	3,600	2,397	67%	(1,203)	
Dyeing (ton)	27.00	8,100	6,043	75%	(2,057)	
Sewing - basic T-shirts (PCS)	65,000	19,500,000	9,693,331	50%	(9,806,669)	

Notes:

- a) 300 days have been considered as working days for the period of 1 year;
- b) The capacity varies depending on sophistication of the product. For higher grade products, the capacity decreases from the mentioned level & vice versa.
- c) Sewing capacity for "Basic T-Shirt" is 65,000 pieces per day. The capacity varies depending on the sophistication of the product. For higher grade products, the capacity decreases from the mentioned level.
- d) Capacity utilized in knitting section is 67%, i.e. 2397 ton.
- e) Capacity utilized in Dyeing section is 75%, i.e. 6043 ton.
- f) Capacity utilized in sewing section is 50%, i.e. 96,93,331 pieces.

45.00 Transactions in foreign currency

Particulars	Currency	01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
Import or local purchase in foreign currency			
Yarn	USD	20,297,173	36,607,749
Fabrics	USD	86,341	240,745
Accessories	USD	3,094,833	5,568,104
Dyes & Chemical	USD	4,763,448	4,668,067
Embroidery	USD	249,443	18,154
Garments printing	USD	865,201	1,489,919
Garments washing/yarn Dyeing/Knitting	USD	357,556	556,446
Total		29,713,996	49,149,182
FOB value of export	USD	50,343,342	57,376,964
Total		50,343,342	35,714,426

46.00 Contingent liabilities

There is no contingent liability as at the reporting date for the Company.

47.00 Guarantees and commitments

As at 30 June, 2023 the Company had no capital commitment towards procurement of items of property, plant, and equipment or intangibles.

48.00 Claims against the Company not acknowledged as debt

There is no claim against the Company acknowledged as debt.

49.00 Events after the reporting period

There is no material event that had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures stated in the financial statements.

50.00 Proposed Dividend

The Board of Directors in their meeting held on 26 October 2023 have recommended a cash dividend of 3.5% for the year ended 30 June 2023 subject to the approval of the shareholders in the Annual General Meeting scheduled to be held on 27 December 2023. The financial statements for the year ended 30 June 2023 do not include the effect of the cash dividend which will be accounted for in the period when shareholders' right to receive payment is established.

Schedule of Property,Plant & Equipment As at 30 June, 2023

Annexure-A

Amount in Taka

		Cost					Depreciation					
Particulars	Balance as on 01 July 2022	Addition during the year	Disposal/ Transfer during the year	Balance as on 30 June 2023	Rate	Balance as on 1 July 2022	Charged during the year	Adjustm ent during the year	Balance as on 30 June 2023	Written down value as on 30 June 2023		
Non-revalued assets												
Plant and machinery	461,222,072	37,650,551		498,872,623	15%	313,812,335	28,328,795		342,141,129	156,731,494		
Motor vehicles	57,378,807			57,378,807	20%	37,295,738	4,016,614		41,312,352	16,066,455		
Furniture and fixtures	30,404,547	2,132,400		32,536,947	10%	17,175,890	1,537,408		18,713,298	13,823,649		
Office equipment	118,722,470	14,014,269		132,736,739	15%	55,793,890	10,716,842		66,510,732	66,226,007		
Revalued assets												
Land and land developments	494,166,539	1,000,000		495,166,539	0%				-	495,166,539		
Building & civil works (RCC)	525,266,322	33,257		525,299,579	2.5%	115,003,986	10,256,216		125,260,202	400,039,377		
Total	1,687,160,757	54,830,477		1,741,991,234	AH P	539,081,839	54,855,873		593,937,713	1,148,053,521		

		Cost								
Particulars	Balance as on 01 July 2022	Addition during the year	Disposal/ Transfer during	Balance as on 30 June 2023	Rate	Balance as on 1 July 2022	Charged during the year	Adjustm ent during	Balance as on 30 June 2023	Written down value a on 30 June 2023
Plant and machinery										
Production Machinery - Dyeing	760,320,694	11,609,135		771,929,829	5.00%	127,182,260	31,943,067		159,125,327	612,804,502
Lab Equipment	24,702,801	1,498,271		26,201,072	5.00%	4,044,942	1,102,837		5,147,779	21,053,294
Utility Machinery - Dyeing	181,644,009	23,311,532		204,955,541	7.50%	36,543,773	11,801,815		48,345,589	156,609,953
Effluent Treatment Plant	19,083,246			19,083,246	7.50%	4,741,586	1,075,625		5,817,211	13,266,035
Electrical Sub-Station & Equipments- Dyeing	104,374,012	1,093,500		105,467,512	10.00%	36,827,833	6,764,135	•	43,591,969	61,875,543
Furniture, Fixture & Equipment	27,518,980	1,434,000		28,952,980	10.00%	6,399,478	2,186,328		8,585,806	20,367,175
Washing Machineries	42,637,760			42,637,760	5.00%	6,233,529	1,820,211		8,053,740	34,584,020
Warehouse Storage	46,718,774			46,718,774	7.50%	9,974,153	2,755,845		12,729,998	33,988,776
Land and land developments	199,896,458			199,896,458						199,896,458
Building & civil works (RCC)								Well Land	THOMES
Production Building	322,157,778			322,157,778	2.50%	29,273,880	7,322,099		36,595,979	285,561,799
WTP & Chemical Store Building	93,056,885			93,056,885	2.50%	8,616,167	2,111,020		10,727,187	82,329,697
Utility Building	53,186,547			53,186,547	2.50%	4,998,816	1,204,695		6,203,510	46,983,037
Husk Boiler Building	46,690,762			46,690,762	5,00%	7,904,509	1,939,313		9,843,822	36,846,940
Effluent Treatment Plant Building	67,867,982		*	67,867,982	2.50%	7,430,926	1,510,925	•	8,941,850	58,926,132
Fabric store Building	65,211,920			65,211,920	2.50%	4,855,907	1,508,901		6,364,808	58,847,112
Knitting Building	213,290,794			213,290,794	2.50%	15,906,048	4,934,617		20,840,665	192,450,129
Total	2,268,359,402	38,946,438		2,307,305,840		310,933,807	79,981,432		390,915,239	1,916,390,601
Grand Total Asset	3,955,520,159	93,776,915	.	4,049,297,075		850,015,646	134,837,306		984,852,952	3,064,444,123

Depreciation charged during the period/year has been allocated into factory overhead, and general and administrative expenses at 80:20 ratio.

Allocation of Depreciation:

Particulars	Rate	Amount
Factory Overhead	80%	107,869,844
Administrative Expenses	20%	26,967,461
Total	100%	134,837,306



Schedule of Intangible Assets As at 30 June 2023

Annexure-B

Amount in Taka

Particulars	Cost	Cost Amortization										
	Balance as on 01 July 2022	Addition during the year		Balance as on 30 June 2023	Rate	Balance as on 01 July 2022	Charged during the year	Adjustmen t during the year	Balance as on 30 June 2023	As at 30 June 2023		
Software and applications	7,707,125			7,707,125	20%	4,707,097	601,510		5,308,607	2,398,518		
Website	97,220			97,220	20%	51,756	7,588		59,344	37,876		
Total	7,804,345			7,804,345		4,758,853	609,098		5,367,951	2,436,394		

TOSRIFA INDUSTRIES LIMITED

Schedule of Intangible Assets As at 30 June 2022

Annexure-B

Amount in Taka

Particulars	Cost Amortization					Carrying Amount				
	Balance as on 01 July 2021	Addition during the year	10900000000000000000000000000000000000	Balance as on 30 June 2022	Rate	Balance as on 01 July 2021	Charged during the year	Adjustmen t during the year	Balance as on 30 June 2022	As at 30 June 2022
Software and applications	5,507,125	2,200,000	-	7,707,125	20%	3,958,598	748,499		4,707,097	3,000,028
Website	97,220			97,220	20%	40,390	11,366		51,756	45,464
Total	5,604,345	2,200,000		7,804,345		3,998,988	759,865		4,758,853	3,045,492



Income Tax Liabilities As at 30 June, 2023

THE RESERVE OF THE PARTY OF THE		Annexure-C
Particulars	Amount in Taka	Amount in Taka
	30 June 2023	30 June 2022
Computation of Total Income		
Accounting Profit before other Income and Tax	87,411,709	122,184,203
Add: Other Inadmissible Allowances		
Accounting Depreciation & Amortization	135,446,404	132,219,495
Provision for WPPF	6,725,087	8,105,685
Less: Items for Separate Consideration		-,,
Depreciation as per 3rd Schedule	220,861,027	252,587,014
Payment for WPPF (Previous)		10,086,087
Total Taxable Income	8,722,172	(163,718)
Rate	10%	10%
A. Tax on Total Taxable Income	872,217	(16,371.79)
Other Income (Except Cash Incentive)	2,530	34,493
Rate	20.0%	
B. Tax from Other Income (Except Cash Incentive)	506	20.0%
(mospe dam meentive)	300	6,899
Other Income (Cash Incentive)	47,087,500	20.005.000
Rate		39,895,000
C. Tax from Other Income (Cash Incentive)	10%	10%
Total Tax Expenses (A+B+C)	4,708,750	3,989,500
Total Tax Expenses (H+B+C)	5,581,473	3,980,027
Calculation of Gross Receipt as per 82 (C):		
Sales during the year	5,109,318,899	4,905,730,424
Add: Trade receivable as on 30 June 2022	524,769,009	320,137,909
Less: Trade receivable as on 30 June 2023	(799,074,482)	
Gross receipt from sale (A)	4,835,013,425	(524,769,009)
	4,033,013,423	4,701,099,324
Add: Other income during the year	47,000,020	20,020,400
Add: Accrued income as on 30 June 2022	47,090,030	39,929,493
Less: Accrued income as on 30 June 2023	17,675,800	16,486,800
Gross receipt from Other Income (B)	(4765 000	(17,675,800)
areas receipt from other medile (B)	64,765,830	38,740,493
Fax rate as per 82© Minimum Tax @ 0.22% (A)	10.540.420	40.054.044
Tax rate as per 82© Minimum Tax @ 6.22% (A)	10,549,120	10,256,944
Гах As per 82 ©	388,595	232,443
TDS during the year	10,937,715	10,489,387
	55,835,520	28,054,430
Which ever is higher from above calculation	55,835,520	28,054,430
Add: Previous year Tax		
Total Tax	55,835,520	28,054,430
Business profit as per profit or loss accounts	07 414 700]	100 10 1000
anneas proneas per prone or ioss accounts	87,411,709	122,184,203
ax rate @ 10%	8,741,171	12 210 420 20
Add: Tax on other income		12,218,420.29
otal Tax Liability	4,709,256	3,996,399
- and	13,450,427	16,214,819

Note: Minimum tax rate calculation for business income as 82 $\mbox{\ensuremath{\textcircled{\complement}}}$

As per paripatra 2016-2017, whenever any company pay tax at reducing rate, minimum tax rate on gross receipt of reducing rate income will be reduce proportionately based on general tax rate.

General tax Rate	27.50%	27.50%
Minimum tax rate as per 82 ©	0.60%	0.60%
Tax rate for green building garments factory	10%	10%
Minimum tax rate for green building garments factory	0.22%	0.22%



TOSRIFA INDUSTRIES LIMITED
Deferred Tax Liability
As at 30 June, 2023

Annexure - D

Deferred tax assets/liability recognized in accordance with the provision of IAS-12, is arrived as follows:

Particulars	Amount in Taka
Turtelans V	30 June 2023
Opening Balance	132,363,568
Deferred Tax Liability /(Assets) as on 30 June 2023	140,232,521
Increase/(Decrease) of Deferred Tax Liability	7,868,954

Amount in Taka	· Amount in Taka
30 June 2023	30 June 2022
132,363,568	107,608,148
140,232,521	132,363,568
7,868,954	24,755,419

Particulars	Carrying Amount on Balance Sheet date (Taka)	Tax Base (Taka)
At 30 June 2023		
Property, Plant & Equipment	3,064,444,123	1,648,510,458
Intangible Assets	2,436,394	1,214,071
Temporary difference for lease Assets		
Liability to Employees	(14,830,773)	H. W. H. MENE
Net temporary difference	3,052,049,744	1,649,724,530
Applicable Tax rate		
Deferred Tax Liability/(Asset)		

Temporary Differences (Taka)
1,415,933,664
1,222,323
(14,830,773)
1,402,325,214
10%
140,232,521



Trade & other Receivable As at 30 June, 2023

Trade & other Receivable

Annexure - E

Particulars	Amount in	Amount in Taka		
Particulars	June 30, 2023	June 30, 2022		
Carrefour Import SAS		744,946		
General Pour L, Enfant	13,187,235	12,857,134		
LPP S.A	233,984,250	134,887,278		
OM FranceS.A.S.	159,293,558	103,404,187		
MQ Retail AB	1,504,206	5,225,088		
Sports Master Ltd.	6,776,183	-		
Toray International Inc.	30,727,436	10,393,074		
Vingino	9,085,337			
A J Super Garments Ltd.	11,388,248	38,489,945		
Aman Tex	400,727	1,002,457		
Comfit Composite Knit Ltd.	3,440,620	-		
Fashion Asia Ltd.	69,695,509	55,185,705		
HKD Outdoor Innovattions Ltd.	3,355,088	33,172,755		
Knit Asia Ltd.	135,810,246	118,600,322		
Lida Textile & Dyeing Ltd	63,508,679			
Meghna Knit composite Ltd	-	677,859		
Multitex Knit Composite Ltd.	530,955	1,640,000		
Multifabs Limited	182,180			
S M Knitwears Ltd		1,929,477		
Nine 2 Nine Intimates Ltd	4,055,055			
P.N. Composite Ltd.	318,952	1,352,287		
Ragadi Textile Ltd		191,838		
Reliance Dresses Ltd.	228,006			
Renaissance Apparels Ltd.		4,809,593		
SSAIN Apparels Ltd.		204,904		
Square Fashion Ltd	12,039,199			
Southern Garments Ltd.	133,740			
TEB Fashion International Ltd	4,552,682			
Taratex Fashion Ltd.	160	160		
Texeurop BD Ltd.	1,014,135			
UHM Limited	30,180,120			
Sonnet Textile Industries Ltd	3,681,978			
Total	799,074,482	524,769,009		



Long Term Loan (Civil Construction) As at 30 June, 2023

Annexure - F

Long Term Loan (Civil Construction)

Part	iculars	Amount in	Taka
Bank name	Accounts Number	30 June, 2023	30 June, 2022
The City Bank Ltd	LTL_9471495932005	3,531,767	4,502,121
The City Bank Ltd	LTL_9471495932006	8,185,620	10,422,122
The City Bank Ltd	LTL_9471495932007	8,186,010	10,422,607
The City Bank Ltd	LTL_9471495932009	2,499,771	3,509,114
The City Bank Ltd	LTL_9471495932010	1,239,681	1,593,715
The City Bank Ltd	LTL_9471495932011	1,507,914	1,933,954
The City Bank Ltd	LTL_9471495932012	9,144,285	11,732,916
The City Bank Ltd	LTL_9471495932014	1,403,477	1,799,938
The City Bank Ltd	LTL_9471495932015	815,736	1,044,193
The City Bank Ltd	LTL_9471495932016	9,137,066	11,725,576
The City Bank Ltd	LTL_9471495932017	3,536,292	4,542,568
The City Bank Ltd	LTL_9471495932018	504,726	599,441
The City Bank Ltd	LTL_9471495932020	6,120,233	7,270,674
The City Bank Ltd	LTL_9471495932021	19,679,205	24,903,157
The City Bank Ltd	LTL_9471495932027	4,599,058	5,413,035
The City Bank Ltd	LTL_9471495932028	7,792,012	9,157,333
The City Bank Ltd	LTL_9471495932029	7,078,773	
The City Bank Ltd	LTL 9471495932029		8,840,687
The City Bank Ltd	LTL_9471495932032	4,211,211	5,142,227
The City Bank Ltd	LTL_9471495932032	2,857,821 851,925	3,488,237
The City Bank Ltd	LTL_9471495932034		1,036,812
The City Bank Ltd		1,520,344	1,850,395
The City Bank Ltd	LTL_9471495932035 LTL_9471495932036	1,832,806	2,228,161
The City Bank Ltd		3,279,945	3,960,447
The City Bank Ltd	LTL_9471495932037 LTL_9471495932038	3,014,025	3,634,682
The City Bank Ltd		1,778,977	2,147,408
The City Bank Ltd	LTL_9471495932040 LTL_9471495932044	1,997,247	2,411,410
The City Bank Ltd	LTL_9471495932044 LTL_9471495932046	6,440,657	7,710,862
The City Bank Ltd	LTL_9471495932047	3,343,718	3,989,273
The City Bank Ltd	LTL_9471495932049	6,320,310	7,554,819
The City Bank Ltd	LTL_9471495932049	2,691,237	3,225,112
The City Bank Ltd	The second visit and a second vi	3,855,598	4,615,471
The City Bank Ltd	LTL_9471495932055	1,686,141	2,016,095
	LTL_9471495932057	1,704,402	2,037,981
The City Bank Ltd	LTL_9471495932060	622,810	739,250
The City Bank Ltd	LTL_9471495932061	717,609	844,088
The City Bank Ltd	LTL_9471495932062	1,534,667	1,819,154
The City Bank Ltd	LTL_9471495932063	3,502,328	4,156,878
The City Bank Ltd	LTL_9471495932064	1,370,566	1,624,197
The City Bank Ltd	LTL_9471495932065	3,715,239	4,302,050
The City Bank Ltd	LTL_9471495932067	848,637	1,032,845
The City Bank Ltd	LTL_9471495932069	3,043,971	3,612,288
The City Bank Ltd	LTL_9471495932070	3,605,472	4,284,907
The City Bank Ltd	LTL_9471495932071	782,258	951,710
The City Bank Ltd	LTL_9471495932076	1,526,115	1,808,844
The City Bank Ltd	LTL_9471495932082	744,083	925,310
The City Bank Ltd	LTL_9471495932083	1,057,509	1,213,633
The City Bank Ltd	LTL_9471495932085	2,831,467	3,423,188
The City Bank Ltd	LTL_9471495932087	774,903	868,535
The City Bank Ltd	LTL_9471495932091	949,707	1,147,722
The City Bank Ltd	LTL_9471495932102	607,849	705,045
The City Bank Ltd	LTL_9471495932103	1,940,538	2,248,978
The City Bank Ltd	LTL_9471495932104	366,520	425,271
The City Bank Ltd	LTL_9441495932001	2,385,571	2,645,707
The City Bank Ltd	LTL_9441495932004	1,842,288	2,092,108
The City Bank Ltd	LTL_9441495932009	2,096,650	2,370,703
The City Bank Ltd	LTL_9441495932014	1,552,269	1,750,370
The City Bank Ltd	LTL_9441495932021	2,060,834	2,325,261
The City Bank Ltd	LTL_9441495932026	1,755,704	1,984,439
The City Bank Ltd	LTL_9441495932030	2,058,438	2,327,351
The City Bank Ltd	LTL_9441495932037	1,066,031	1,200,403
Total		187,708,023	229,292,780



Long Term Loan (Machine) As at 30 June, 2023

Annexure - G

Long Term Loan (Machine)

Parti	Particulars		n Taka
Bank name	Accounts Number	30 june, 2023	30 June, 2022
The City Bank Ltd	LTL_9471495932003	7,854,786	12,315,004
The City Bank Ltd	LTL_9471495932008	1,915,512	2,687,676
The City Bank Ltd	LTL_9471495932013	1,773,464	2,275,369
The City Bank Ltd	LTL_9471495932022	4,979,464	6,302,503
The City Bank Ltd	LTL_9471495932023	4,979,591	6,302,672
The City Bank Ltd	LTL_9471495932024	4,979,681	6,302,785
The City Bank Ltd	LTL_9471495932030	1,186,336	1,707,856
The City Bank Ltd	LTL_9471495932041	1,056,790	1,316,630
The City Bank Ltd	LTL_9471495932042	1,060,355	1,358,308
The City Bank Ltd	LTL_9471495932043	609,781	724,374
The City Bank Ltd	LTL_9471495932048	963,184	1,251,017
The City Bank Ltd	LTL_9471495932050	7,293,812	10,506,782
The City Bank Ltd	LTL_9471495932051	6,102,308	7,307,843
The City Bank Ltd	LTL_9471495932052	6,950,503	8,681,174
The City Bank Ltd	LTL_9471495932054	801,771	1,152,638
The City Bank Ltd	LTL_9471495932058	1,389,626	1,755,799
The City Bank Ltd	LTL_9471495932059	1,241,162	1,457,787
The City Bank Ltd	LTL_9471495932066	1,510,656	1,746,913
The City Bank Ltd	LTL_9471495932072	824,664	1,026,374
The City Bank Ltd	LTL_9471495932073	1,252,772	1,526,894
The City Bank Ltd	LTL_9471495932074	5,481,106	7,043,008
The City Bank Ltd	LTL_9471495932075	561,790	693,286
The City Bank Ltd	LTL_9471495932077	2,904,388	3,545,723
The City Bank Ltd	LTL_9471495932079	1,488,682	1,909,555
The City Bank Ltd	LTL_9471495932080	1,523,708	2,072,975
The City Bank Ltd	LTL_9471495932081	898,050	1,037,170
The City Bank Ltd	LTL_9471495932089	4,465,425	5,464,994
The City Bank Ltd	LTL_9471495932093	2,328,139	2,912,867
The City Bank Ltd	LTL_9471495932095	1,027,004	1,195,735
The City Bank Ltd	LTL_9471495932096	5,769,712	6,638,931
The City Bank Ltd	LTL_9471495932098	2,224,279	2,665,058
The City Bank Ltd	LTL_9471495932099	2,906,003	3,440,332
The City Bank Ltd	LTL_9471495932100	2,636,115	3,164,897
The City Bank Ltd	LTL_9471495932105	3,126,524	3,674,027
The City Bank Ltd	LTL_9171495932002	17,707,154	27,709,132
The City Bank Ltd	LTL_9191495932001	9,608,806	17,821,582
The City Bank Ltd	LTL_9491495932001	322,148,693	292,437,368
The City Bank Ltd	LTL_9491495932002	14,836,545	13,456,268
The City Bank Ltd	LTL_9491495932003	13,954,328	12,612,700
The City Bank Ltd	LTL_9441495932006	723,439	848,827
The City Bank Ltd	LTL_9441495932007	1,995,050	2,255,552
The City Bank Ltd	LTL_9441495932010	1,418,362	1,602,365
The City Bank Ltd	LTL_9441495932012	3,267,971	3,689,758
The City Bank Ltd	LTL_9441495932013	1,119,106	1,260,727
The City Bank Ltd	LTL_9441495932015	2,822,074	3,185,777
The City Bank Ltd	LTL_9441495932020	1,537,031	1,733,162



Particulars		Amount in Taka		
Bank name	Accounts Number	30 June, 2023	30 June, 2022	
The City Bank Ltd	LTL_9441495932022	1,535,253	1,734,796	
The City Bank Ltd	LTL_9441495932025	2,336,191	2,641,980	
The City Bank Ltd	LTL_9441495932028	6,494,140	7,351,969	
The City Bank Ltd	LTL_9441495932029	3,000,626	3,403,430	
The City Bank Ltd	LTL_9441495932031	2,795,142	3,162,265	
The City Bank Ltd	LTL_9441495932036	1,876,523	2,116,311	
The City Bank Ltd	LTL_9441495932038	2,581,992	2,921,040	
The City Bank Ltd	LTL_9441495932041	19,963,490	22,595,075	
The City Bank Ltd	LTL_9441495932044	2,125,165	2,403,309	
The City Bank Ltd	LTL_9441495932045	584,250	661,179	
The City Bank Ltd	LTL_9441495932047	19,235,750	21,770,847	
The City Bank Ltd.	LTL_7441495932006		11,320,260	
The City Bank Ltd.	LTL_7441495932007		2,123,410	
The City Bank Ltd.	LTL_7441495932008		3,030,845	
The City Bank Ltd.	LTL_7441495932009		1,444,150	
The City Bank Ltd.	LTL_7441495932010		28,308,628	
The City Bank Ltd.	LTL_7441495932011		3,074,400	
The City Bank Ltd.	LTL_7441495932012		6,258,000	
Meghna Bank Ltd	LTL_110163100000171	12,113,963		
Meghna Bank Ltd	LTL_110163100000172	2,146,891	file may be a	
Meghna Bank Ltd	LTL_110163100000173	1,824,974		
Meghna Bank Ltd	LTL_110163100000175	27,146,657	2:1	
Meghna Bank Ltd	LTL_110163100000176	30,395,226		
Meghna Bank Ltd	LTL_110163100000179	7,980,402	semili dipani	
Meghna Bank Ltd	LTL_110163100000181	7,753,196		
Meghna Bank Ltd	LTL_110163100000182	12,710,258		
Meghna Bank Ltd	LTL_110163100000183	12,190,174		
Total		663,995,963	628,100,068	



Back to Back (BTB) and other LC As at 30 June, 2023

Annexure - H

Back to Back (BTB) and other LC

Particulars	Amount in Taka		
	June 30, 2023	June 30, 2022	
A.S.F Fibre Mills Ltd	1,615,200	8,398,214	
Aadila Accessories	6,182,232	2,147,084	
Active Zipper Ltd		1,160,777	
ADZI Trims Ltd	286,028	839,666	
Akij Textiles Mills Ltd	8,205,667	41 V - 1 - 1	
Akota Knitwear Ltd	371,000		
Alpha Ad	985,133	WE - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	
Appli Nobel Pte Ltd	4,224,800	Auri e	
AHP Printing Ltd		1,302,011	
Al-Razi Chemical Complex Ltd		1,858,450	
Archroma Singapore Pte Ltd	19,039,040	847,740	
Arif Knitspin Ltd_AP	58,430,263	125,805,762	
Arin Printing & Embroidery	979,113	1,744,700	
Arshad Embroidery Ltd.	- 1	1,093,473	
Badsha Textiles Ltd	3,927,300	4,784,656	
BB Max Printing Ltd	4,791,354	2,419,980	
BD Corporation	1,170,578	1,036,802	
Beta Trade	1,170,370	132,842	
BD-TEX International	504,329	132,042	
BHT Industries Ltd	2,252,325	2,531,143	
Bondona Knit Fabrics	636,000	2,331,143	
Blue Planet Knit Composit Ltd	030,000	1,946,513	
BWJ International	3,322,089	1,540,515	
CHT German GMBH		1 525 720	
Citizen Packaging & Accessories Ltd	5,431,670 1,747,105	1,535,730	
Contexture	1,747,103	2,757,628	
Checkpoint Systems Bangladesh Ltd	166,208	2 722 (10	
Dekko Accessories Ltd.	3 403 974	2,733,618	
Denge Kimya Ve Tekstil Tic.A.S	3,492,874	5,117,284	
Desipro Pte Ltd	8,064,000	3,427,050	
Dhaka Texmart Industries Ltd	5,291,765	8,509,073	
Dystar Singapore Pte Ltd.	363,920	798,036	
Design Mood Embroidery	8,293,440	1,424,544	
Design Mode Design Mode	-	256,870	
Eastern Hope Ltd	559,825		
Enam Trims Ltd		9,036,863	
Enviro Pack Ltd	7,303,648	7,495,687	
Enviro Fack Eta Envoy Textiles Ltd	4,435,538	6,979,584	
Epyllion Ltd.	235,015	1,276,260	
	11,905,077	10,309,240	
Etafil (Bangladesh) Ltd	5,375,314	439,704	
Etasia Interlining Ltd.	200,928	1,108,250	
Euro Tex International Thread & Accessories	6,109,740	3,196,766	
Faiza Button and Zipper Ltd	811,569	-	
Falex Textiles Chanzhou Co. Ltd	664,875		
Falok	2,305,222	3,705,925	
Fariha Spinning Mills Ltd	1,917,540	539,206	
Fast Trim International	457,891		
Fortune Zipper Ltd. AP	1,321,997	138 NO. 35	

Particulars	Amount in Taka		
Giant Textiles Ltd	June 30, 2023	June 30, 202	
Global Knitting Industry	5,300,000	•	
FM Yarn Dyeing Ltd	583,000		
Friends Accessories		737,673	
Ginni Filaments Ltd-BTB		426,802	
Charles and the state of the st		7,395,523	
Harmony Chem Ltd		7,742,474	
Hanseng Paper & Accessories Ind. Ltd	2,118,338		
Hossain Dyeing & Printing Mills Ltd.		847,453	
Hyosung Dong Nai Co. Ltd.		14,381,119	
Index Accessories Ltd	2,767,798	10,674,147	
Integrated Textile Resources Ltd.	1,598,694	1,278,750	
Interlabels Robust Bangladesh (Pvt) Ltd		510,000	
J.K.R. Thread & Accessories		136,861	
Jahan Textile	1,533,664	2,780,613	
Jeanologia	11,138,705		
JDS Trims		852,544	
Jinnat Apperels Ltd_AP	1,010,847		
JLP Corporation	3,353,840		
Jist Industrial Co. Ltd	3,333,640	236,593	
Kamal Yarn Ltd	8,961,060	230,373	
Khadiza Knitting	943,400		
KDS Accessories Ltd	943,400	220 624	
Kewalram Textiles Pvt. Ltd		229,621	
Lantabur Apparels Ltd.	44.000.405	7,815,086	
M & U Packaging Ltd	14,922,485	12,448,832	
M.N Dyeing ,Printing & Washing Mills Ltd	1,657,767		
Maa Fashion	5,017,238	1,640,000	
Mak Accessories Ltd	5,810,421	-	
		863,872	
Malek Spinning Mills Ltd	90,139,740		
Manha Printing Fashion	6,662,868	13,377,805	
Mark Strink Industries Ltd	47,566,195	47,667,648	
Matam Fibre Mills Ltd	25,609,642	2,420,034	
Matam Multi Fibre Mills Ltd	9,755,260		
Mcdry Desiccant Ltd.	504,307		
Matam Spinning Mills Ltd	Especial delication of a family	1,473,775	
Maxim Label & Packaging (BD) Pvt. Ltd.		1,210,402	
Merino Lomited		191,813	
MNS Yarn Dyeing Ind. Ltd	The state of the s	1,567,007	
Mondol Knitwear's Ltd	4,044,330	4,100,000	
Montrims Limited	209,563	-	
Moon Tex BD	832,351	2,062,107	
Mother Design Stitch	54,000	2,002,107	
MRC Embroidery Ltd			
MTM International	1,040,863	•	
Multazim Spinning Mills Ltd	168,921	2 100 740	
Ma Corporation	1,708,670	2,198,749	
Neo Zipper Company Ltd	40/2/201	711,000	
	1,247,194	-	
New HRS Bisiness Corporation	2,460,675	3,245,858	
lirma House	1,842,280		
Northern Corporation Ltd	10,355,982		
lew Modern Flock Printing		246,736	
IRG Composite Yarn Dyeing	-	1,129,818	
IRG Hometex Ltd	5,683,420	13,903,836	
IRG Spinning Mills Ltd.	74,507,864	91,088,448	



Particulars	June 30, 2023	STATE OF THE STATE
Oxford Colours Ltd.		June 30, 2022
P.H International	1,315,842	7,1
Padma Spinning & Composite Ltd	7,094,333	1 222 010
Pahartali Textile & Hosiery Mills	44.502.502	1,323,810
Panama Composite Textile Mills Ltd	11,563,503	7,855,785
Payable_Retranslation	•	797,940
Penta Accessories	14,118,311	
Pic Design	2,232	2,232
The Debign	4,236,011	1,331,247
Pratiba Syntex Ltd Prime Accessories	12,309,978	
		2,893,046
Printers & Printers Ltd.	3,463,854 .	1,487,670
PT Primayudha Mandirijaya	10,832,602	(
Qingdao Kobayashi Packaging Co; Ltd		82,100
R.A Spinning Mills Ltd	22,422,490	8,022,988
R.K. Garments Accessories Industries Ltd	1,321,438	2,641,309
Rahman Composite Ltd	636,000	
Rahataj Tex		93,130
Rameswar Udyog Pvt. Ltd		8,298,224
Resil Chemicals Pvt. Ltd		5,094,960
RMG Trims BD		330,300
S & A Trims and Tags	2,216,219	78
S.M.M Textiles Ltd	67,440,826	6,499,460
Samuda Chemical Complex Ltd.	241,150	7,655,325
Sarker Design & Printing	1,354,468	MAKE DEMINE
Sarker Knit Fashion	636,000	
SBS Textile Mills Ltd	1,546,402	33,192,251
Shapla Knitting Ltd	1,272,000	
Shawon Garments Printing Ltd	388,628	
Shohagpur Textile Mills Ltd		7,471,250
Sportking India Ltd.		4,913,083
Square Fashion Yarns Ltd	12,178,340	2,320,093
SRI LALITHAMBIGHAI TEXTILES (P) Ltd,	7,578,568	
Square Textiles Ltd	23,189,099	17,287,494
SSD Trading International	7,688,785	25,514,625
Sutlej Textiles and Industries Ltd	- 1	13,120,358
T&M Interlining Manufacturing Co; Ltd	305,127	204,600
Tamijuddin Textile Mills Ltd	11,880,480	201,000
Tanjil Knitwear	265,000	
Tara Spinning Mills Ltd	710,200	
The One Apparel Sourcing	409,146	
The Glory International	- 105,110	768,908
Tongi Brothres Knitting & Processing		820,000
Top Fibre Source Co. Ltd		3,320,412
Toray Fibers (Nantong) Co. Ltd.	4,418,610	6,076,760
Trimtech	132,423	0,070,700
Two Star Trade International	132,423	221 015
Uniglory Paper & Packaging Ltd		231,815
Union Label & Accessories Ltd		5,023,061
Vaibhav Laxmi Exports Private Ltd	549,586	1,334,761
Versatile Commerce Ltd	6,984,170	9,290,635
Viyellatex Spinning Ltd	920,922	
Viyellatex Spinning Ltd	74,227,804	
Weaves International	4,172,480	*
Yester Accessories Ltd	1,814,523	836,116 · 12,531,388



Particulars	Amount i	Amount in Taka		
	June 30, 2023	June 30, 2022		
YKK Bangladesh Ltd	1,105,761			
Yokohama Labels & Printing (BD) Co,Ltd.	1,484,631	685,046		
Youngshine Packtrims Ltd		159,813		
Z & M Manufacturing Ltd.	671,820	887,280		
Zam Zam Thread	121,285			
ZM Printing & Design Ltd	658,158			
Total	870,368,199	686,689,407		



Accounts payable As at 30 June, 2023

Annexure - I

Accounts	nava	ble
recounts	Det y ca	DIC

Particulars	Amount in Taka June 30, 2023 June 30	
3D Knit Fabrics	160,829	June 30, 2022
A.B.M Knitwear		14,814
A.R.G. Trading Corporation	8,792	
A.Rahman Scientifc Co	326,000	02.504
Aany Apparel Ltd.	81,800	83,584
ACI Limited	117,324	
Ador Composite Ltd.	33,000	446000
Adury Knit Composite Ltd.	116,989	116,989
AFS International	978,163	260,989
Air Alliance Limited.	46,550	2 2 2 2 2
AKH Knitting & Dyeing Ltd	146,014	2,380
Akota Knit Fabrics	225,889	199,152
Al Sadi Knitwear	437	437
Alif Traders	60,600	•
Al-Madina Bearing & Machinery	8,050	
Al-Zayeed Enterprise	68,100	64,170
Amantex Limited	1,321,382	655,575
Amtex Emitted Amtex Trading	208,382	129,364
ANH Enterprise	132	65,375
Anlima Textile Ltd.	22,340	22,340
		1,392
Anowara Knit Composite Ltd	1,059,002	
Anudip Autos Ltd (Tongi Unit)	22,494	36,475
APS Apparels Ltd.	26,597	840
APS Design Works Ltd Arabi Fashion Limited	36,960	
	213,327	
Arthosuchak	6,412	4,500
Asgar Trading	122,000	122,000
Asha Knitting Industries	573,968	196,330
Asif Trade Ltd.	1,939,000	1,209,230
Aswad Composite Mills Ltd.	1,228,066	54,670
Autech International	135,500	
Auxicolour Bangladesh	23,625	23,625
Axis Automation & Industrial Solution_AP	23,550	
Ayesha Traders	122,000	-
B C Tex Knitwear Ltd	176,923	
B. Tech Automation System	200,000	
B.T. Tex. Access		13,000
Babu Enterprise	57,000	57,000
Badsha Knitwear	91,182	
Badsha Traders	198,000	LA INTUINE
Baisakhy Punching House	5,432	5,432
Bangladesh express Co. Ltd	8,071	8,071
Bangladesh General Insurance Co. Ltd	444,759	1,235,521
Barakah Industrial Mart	55,000	
Bayezid & Brothers	504,030	379,652
BC Enterprise	55,710	
Bayrong Ltd.		89,026
BD Tech Solution	43,000	259,000
BDjobs.Com Ltd		
Bhai Bhai Sewing Center	263,610	67,000
Blessing Knitwear	8,714	262,636
Binimoy Textile Ltd.	1,049,777	
Biozymes	242,500	120,000



Particulars	Amount in Taka June 30, 2023 June 30, 2	
BMZ Corporation	816,808	June 30, 2022
Bonded Fashion Ltd	10,314	237,760
Building Blocks Limited.	52,500	10,314 52,500
Butterfly Marketing Ltd.	32,300	52,500
Blue Planet Fashionwear Limited	971,696	971,696
BWJ International	5,994	5,994
Ceres Bangladesh Ltd.	5,310	3,554
Commerce Corner.	179,730	. 75,948
Computer Gallery	143,200	, 73,540
Comfit Composite Knit Ltd.	67,535	
Cool Tech Bangladesh		1,000
Crystal Vision Solutions	1,750	1,750
Cygnet Corporation	11,000	11,000
Dayamoy Trading	51,798	51,798
DAL Knitwear Ltd	266,864	51,750
Dekko Accessories Ltd	15,585	15,585
Delcot Limited	52,624	15,505
Desh General Insurance Company Ltd.		238,422
Design Infinity	3,570	3,570
Digilog Systems	169,600	3,370
Digita Interactive Limited	30,000	30,000
Dihan Knitwear	392,252	30,000
Dinajpur Store Rent A Car	77,200	
Direct Sports & Leisurwear BD Ltd.	126,640	
Dird Composite Textiles Ltd.	118,167	IDI AV DRIHEIRI
Dird Composite Textiles Ltd. Unit-2	75,640	33,520
Dream Logistics	583,960	33,320
Dresden Textils Ltd	2,060,404	
Dutch Lube Company Ltd.	570,000	570,000
Dutch Bangla chamber of commerce & Industry	12,000	12,000
E&G Engineering Limited	103,300	-
Echotex Limited	315	315
EGT Textile Ltd.		3,520
Ejogajog Limited	109,800	871,750
Entrust Chem	168,600	
Enviro Pac Ltd	1,743,482	1,673,709
Epyllion Fabric Ltd	145,226	79,235
Esquire Knit Composite Ltd		5,968
Euro Enterprise	1,750	1,750
Expo Media & Publications Ltd.	4,500	4,500
Eye Care Project-MSS	18,700	18,700
F.F. Trading Corporation	137,685	337,685
Faicyal auto Mobile		-
Faithness Limited	80,000	182,000
Fashion Asia Ltd.		-
Fortune Zipper Ltd.	41,760	41,760
Fakhruddin Textiles Mills Ltd	97,719	-
Fuji Associates	26,400	
Future-Tex	33,000	
Gazi Tanks	110,400	
GMS Textiles Ltd.	255,825	292,742
Glory Textile & Apparels Ltd.	615,723	
Golden Refit Garmens Ltd.	35,394	
Good Luck Stationery	1,263,011	839,397
Good Star Automobiles	3,800	007,097
Green Genesis Engineering Ltd.	8,000	
Green Ict Zone BD	0,000	51,900
GSM Composite Knit Ind. Ltd.	14,634	14,634
GTA Sports Ltd	35,700	35,700
Gustav Daiber GMBH	33,700	657,195

Particulars	Amount in June 30, 2023	
H.A Knit Fabrics	314,249	June 30, 2022
HK Dream Knitwear	480,039	290,907
Hams Knitwear Ltd	274,356	
Hams Garments Ltd.	433,054	
Hardy Tech_Ap_Others	26,000	
Hawladar Cargo Service	1,142,060	
Hypery International Ltd	47,500	
H.R International	- 17,000	50,510
Infinite Tex Limited	9,400	30,310
Integrated Textile Resources Ltd.	725,824	-
ITS Labtest Bangladesh Ltd_AP_Others	21,378	
Ittadi Enterprise & Machine Tools	55,200	100
J & J Knit Composite Ltd	349,177	
Imap Export SPA (Original Marines)		1,367,280
J.K.Tex Trading Corporation B.D		36,000
Jaman Marker Paper Converting	540,818	511,139
Janata Mills Store	9,420	-
Jinnat Apparels Ltd.	1,664,491	356,332
Jist Industrial Co. Ltd.	20,950	20,950
Jkk Apparels Limited	153,000	
Kazi Enterprise	56,500	121,500
K.T Corporation	2,012,165	599,714
K.B Traders	75,000	
Kenlen Touch	1,500	
Khaja Art Press Others	1,017,506	404,319
Khan Jahan Ali Engineering Works	36,000	36,000
Knit City Composite Knit Concern Ltd.	8,283,253	
Kotiti Bangladesh Ltd.	2,128,845	34,551
KSS Knit Composite Ltd.		4,644
Lantabur Apparels Ltd.	114,126	
Lisky Technology (BD) Ltd	3,609,184	
Lisky Technology Co. Ltd	45,000	
LLuminate	32,400	11,957,550
Logic Software Ltd.	60,250	
M M Boring	375,000	•
M.B. Trade Corporation	5,500	5,500
M.H Siyam Shading & Mending Contractor	541,225	70,000
M.M Knitwear Ltd.	40,344	40,344
M.M. Corporation	563,634	
M.N Dyeing Printing & Washing Mills Ltd	6,400	6,400
M.S Shakil Enterprise	4,191,580	1,625,855
M/s Victor Corporation	42,374 165,128	
M/S S.A Traders	105,128	607.500
Ma Corporation	597,240	697,590
Ma Dyeing and Thread	25,290	597,240
AAB Engineering	157,950	1,600
Mahid Knitting	137,730	24,255
Aahesh Asanga Hewa Battage Kulatilaka		110,600
Masco Industries Ltd	130	110,000
Mascom Composite Ltd.	21,786	160,003
Mask Engineering	23,500	100,003
fasluk CNG & Filling Station Ltd.	29,959	29,959
faximoff Designs	149,808	27,737
Maxim Label And Packaging (BD) Pvt. Ltd.	300	300
fayed Dowa Automobile.	5,120	5,120
layed Doya Automobiles Works	35,200	2,300
fayer Doa Mechanical Workshop	8,590	13,980
IB Trade BD	112,400	
leghna Knit Composite Ltd	46,603	46,603



Particulars	Amount in	-
Merino Trade_AP_Others	June 30, 2023 382,500	June 30, 2022
Metro Knitting & Dyeing Mills Ltd.	63,255	382,500
Mine Trade International	80,000	63,255
Micro Marks Electronics	80,000	15,000
Mishu Enterprise	929 420	15,600
MK Fashion Ltd.	828,420	432,432
Modern Tex	402,015	230,758
Mondol Knitwears Ltd.	700	700
	5,549,782	641,947
Morium Engineering Move Business	75,000	1 720
MQ Fashion Limited	11,767	1,739
N - Salam Textile	68,112	
N.K. Brothers Fillings Station	26,678	WATER LESS
Naji Electro Power Ltd.	174,400	70 200
Namira Fashion	73,200	73,200
National Care Service	19,573	19,573
Needle Craft		210,000
Niagara Textiles Ltd	36,470	-
Nice Fabrics Processing Ltd	145,958	21,550
Norban Comtex Ltd.	-	393,186
Norsel Asia Pacific	104	104
North Knit Ltd.	27,000	32,900
NRG Composite Yarn Dyeing	46,580	46,580
NRG Hometex Ltd		228,490
O.M. International	-	25,750
Section with the desired and the section of the sec	359,480	40,800
Octakem	225,000	
Olympic Fashion Limited	607,067	• >
Omar Farooq	89,174	66,937
Orient Computers	19,200	19,200
Orthi Servicing Center	453,748	1,192,710
P.H. International	16,935	16,935
Pacific Chemitrade Co.		350,000
Padma Poly Cotton Knit Fabrics Ltd.	94,017	94,017
People's Mill Store	79,906	292,151
Platinum Creations & Designs Ltd	25,816	-
Podder & Associates	27,000	
Printers & Printers Ltd	1,366,902	
Progressive Engineering Corporation		26,475
Protiva Corporation	420,000	488,000
Q B Apparels Ltd	35,185	to Line and the
Qianyu Import & Export Co. Limited	40,800	
Quick Computer	162,000	16,800
Qianyu Import & Export Co. Limited		40,800
R.K Garments Accessories Industries Ltd.	60,000	
Rabeya Quader Chowdhury Enterprise	211,110	185,541
Rain Drop Stripe	20,225	20,225
Ramisha Power Engineering Ltd.		30,000
R.K Traders	6,105	6,105
Reliance Sourching	6,000	
Receivable_Retranslation	2,376,487	
Reyad Enterprise	291,780	37,000
River View AD	22,200	
Rony Rubbe	62,050	
Royal Machinery Corporation Ltd.	67,000	67,000
Royal United Co. Ltd	49,684	49,684
Rubel Autos Parts		7,200
Rupata Fabrics	3,600	3,600
S M S Trims & Knitting	7,887	-
S S Trade International	230,000	-
S.I Manding & Shading	214,572	158,217

Particulars	Amount in Taka June 30, 2023 June 30, 2	
S.K Fabric Solution	2	2
S. K Enterprise	780,779	-
S.K Traders		1,486,579
S.S Colour Defects Solution Service	76,319	76,319
S.S International	31,868	-
S.T. Corporation	918,673	1,244,654
ST Gas Construction Co.	800,000	
Sadik Enterprise	381,953	697,590
Salary A/P	6,531,807	4,219,091
Salim Autos	9,310	9,310
Satata Fire International	532,475	-
Sauda Fashion		42,448
Sawftex Ltd.	28,790	28,790
SAZ Accessories	1,900	1,900
Scandex Textile	4,459	25,263
Scandex Textile Industries Ltd.	143,711	
Setu Centre	223,854	86,737
Seven Circle (Bangladesh) Ltd.	85,800	85,800
SGS Bangladesh Ltd_Pay_Others		26,635
Shahchand Paribhan Sangstha	6,548,140	9,669,750
Shaheli Mechatronics Ltd	279,930	-
Shahin Enterprise_AP_Others	400	400
Shapla Knitting Ltd.	491,979	118,923
Shawon Garments Printing Ltd	15,390	
Shohel & Brothers PTE Ltd	27,500	
Shore Apparels Ltd	1,080	1,080
Sincos Automation Technologies Ltd	149,125	
Smart Tech Pvt. Ltd	203,000	-
Solutions 1 Automation Ltd.	9,800	
SRKH Design Ltd.	12,688	12,688
Standard Essential Company Ltd.		8,682
Star Solution		64,800
Star Tech & Engineering Ltd.	16,200	16,200
Stitch Special Enterprise	2,816	2,816
Stock Dividend_Fraction	100,607	100,607
Sultana Yarn Dyeing Ind. Ltd.		140,520
Sun Trading Co. (BD)	200,000	
Systech Engineering Ltd	101,000	
Taipei-Bangla Fabrics Ltd	6,528	
Super Tex BD		78,000
Γaratex Fashion Ltd.	165,490	
Гех Corp (BD) Ltd.	87,500	
Tex Global	145,700	-
Гаmishna Dyeing Industries Limited		72,558
Fanaaz Traders	87,610	87,610
Tanisha Trading Corporation	40,500	
Гаqwa Fabrics Ltd	191,400	
Texhill Knitwears.	454	454
Гехmark Knitwears.	50,266	50,266
Textile Engineering & Consultancy Service	100,000	100,000
TNT Express	37,309	37,309
Coner Point	2,800	2,800
Tongi Fair Brother's Knitting & Processing	1,791,642	271,820
Tool Master Fire Solutions	151,200	
Footal Quality Resources Ltd.	15,000	
Fosy Knit Fabrics Ltd.	112,670	
Total Freight Ltd.	4,980,980	1,923,552
Fransport	203,500	6,000
Furag Garments Ltd.	20,952	5,000
TUV SUD Bangladesh (Pvt.) Ltd.	955,393	15.3185

Dhaka

Particulars	Amount in	Amount in Taka		
2011-0-20-0-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-	June 30, 2023	June 30, 2022		
TZ Auto Refine	65,000			
Unearned Revenue	996,058	996,058		
Unique Desigenr's Ltd.	58,856	4,152		
Uni-Asia Associates Ltd	70,596	1,132		
United Trade Centre	21,750			
Uttar Salna Apparels Ltd.	176,554	176,554		
Uttara Tyre Center & Battery	25,300	170,554		
Viyellatex Ltd.	486.971	486,971		
Wasef Corporation	40,000	40,000		
Wisteria Textiles Limited	67,875	67,875		
Zafrat Enterprise	1,417,763			
Zara Associate	21,000	1,829,121		
Zubairi Apparels Ltd		21,000		
Total	28,490 102,674,460	28,490 62,902,765		



Packing Credit (PC) Ioan As at 30 June, 2023

Packing Credit (PC) loan

Annexure - J

Bank(s)	Bank(s) Branch Account No.	Amount in	n Taka	
21317			30 June 2023	30 June 202
The City Bank Ltd	Gulshan	7311495932128		6,584,6
The City Bank Ltd	Gulshan	7311495932117		11,611,1
The City Bank Ltd	Gulshan	7311495932118		13,008,3
The City Bank Ltd	Gulshan	7311495932120		12,576,3
The City Bank Ltd	Gulshan	7311495932121		5,096,4
The City Bank Ltd	Gulshan	7311495932123		12,932,2
The City Bank Ltd	Gulshan	7311495932124		7,840,8
The City Bank Ltd	Gulshan	7311495932126		6,948,2
The City Bank Ltd	Gulshan	7311495932127		12,156,3
The City Bank Ltd	Gulshan	7311495932129		4,254,7
The City Bank Ltd	Gulshan	7761495932002		8,625,9
The City Bank Ltd	Gulshan	7761495932003		5,817,4
The City Bank Ltd	Gulshan	7761495932004		20,962,9
The City Bank Ltd	Gulshan	7761495932005		12,838,5
The City Bank Ltd	Gulshan	7761495932006		18,355,1
The City Bank Ltd	Gulshan	7761495932007		5,002,4
The City Bank Ltd	Gulshan	7761495932008		12,005,8
The City Bank Ltd	Gulshan	7761495932009		7,703,7
The City Bank Ltd	Gulshan	7761495932010		14,607,0
The City Bank Ltd	Gulshan	7761495932050	9,909,905	14,007,0
The City Bank Ltd	Gulshan	7761495932051	811,178	-
The City Bank Ltd	Gulshan	7761495932052	16,100,229	-
The City Bank Ltd	Gulshan	7761495932053	1,518,890	alv Hilly-II
The City Bank Ltd	Gulshan	7761495932054	7,695,707	
The City Bank Ltd	Gulshan	7761495932055	202,519	-
The City Bank Ltd	Gulshan	7761495932056	15,583,306	-
The City Bank Ltd	Gulshan	7761495932057	2,323,976	-
The City Bank Ltd	Gulshan	7761495932058	28,696,053	
The City Bank Ltd	Gulshan	7761495932059	23,201,250	- 17
The City Bank Ltd	Gulshan	7761495932060		•
The City Bank Ltd	Gulshan	7761495932061	15,433,875	-
The City Bank Ltd	Gulshan	7761495932062	3,931,092	
The City Bank Ltd	Gulshan	7761495932063	5,342,253	•
The City Bank Ltd	Gulshan	7761495932064	9,952,938	
The City Bank Ltd	Gulshan	7761495932065	3,777,181	
The City Bank Ltd	Gulshan	7761495932066	13,750,614	-
The City Bank Ltd	Gulshan	7761495932067	401,478	
The City Bank Ltd	Gulshan		8,431,033	-
The City Bank Ltd	Gulshan	7761495932068	4,513,563	-
The City Bank Ltd		7761495932069	1,503,500	-
The City Bank Ltd	Gulshan	7761495932070	501,167	
	Gulshan	7761495932071	8,820,533	
The City Bank Ltd	Gulshan	7761495932072	902,100	
The City Bank Ltd	Gulshan	7761495932073	3,403,967	
The City Bank Ltd	Gulshan	7761495932074	12,514,583	
The City Bank Ltd	Gulshan	7761495932075	2,102,450	(TINA

. Total	4		269,693,208	198,928,714
Standard Charterd Bank	Gulshan	TF411P1306-00001	7,828,761	
Standard Charterd Bank	Gulshan	TF411P1302-00129	27,284,622	-
Standard Charterd Bank	Gulshan	TF411P1302-00066	3,753,997	
Standard Charterd Bank	Gulshan	TF411P1302-00001	2,745,675	
Standard Charterd Bank	Gulshan	TF411P1201-00345	8,947,156	
Standard Charterd Bank	Gulshan	TF411P1201-00288	15,004,391	*
The City Bank Ltd	Gulshan	7761495932076	2,803,267	



EDF loan As at 30 June, 2023

Annexure - K

EDF loan

Bank(s)	Branch	Account No.	Amount in Taka	
t let un ex			30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7991495932204		4,549,486
The City Bank Ltd.	Gulshan	7991495932205		639,375
The City Bank Ltd.	Gulshan	7991495932206		11,700,563
The City Bank Ltd.	Gulshan	7991495932207		10,572,214
The City Bank Ltd.	Gulshan	7991495932208		6,110,294
The City Bank Ltd.	Gulshan	7991495932089		5,138,994
The City Bank Ltd.	Gulshan	7991495932090		6,618,073
The City Bank Ltd.	Gulshan	7991495932091		6,722,023
The City Bank Ltd.	Gulshan	7991495932092		3,681,517
The City Bank Ltd.	Gulshan	7991495932093	West Rolling	7,364,073
The City Bank Ltd.	Gulshan	7991495932094		1,444,950
The City Bank Ltd.	Gulshan	7991495932095		7,949,760
The City Bank Ltd.	Gulshan	7991495932096		567,060
The City Bank Ltd.	Gulshan	7991495932097		5,342,784
The City Bank Ltd.	Gulshan	7991495932098		5,342,784
The City Bank Ltd.	Gulshan	7991495932099		6,665,448
The City Bank Ltd.	Gulshan	7991495932100		6,155,670
The City Bank Ltd.	Gulshan	7991495932101		266,02
The City Bank Ltd.	Gulshan	7991495932102		589,54
The City Bank Ltd.	Gulshan	7991495932103		619,57
The City Bank Ltd.	Gulshan	7991495932104		1,681,280
The City Bank Ltd.	Gulshan	7991495932105		1,681,280
The City Bank Ltd.	Gulshan	7991495932106		4,563,000
The City Bank Ltd.	Gulshan	7991495932107		205,472
The City Bank Ltd.	Gulshan	7991495932108		4,652,570
The City Bank Ltd.	Gulshan	7991495932109	KARAMATAN SA	1,061,742
The City Bank Ltd.	Gulshan	7991495932110		800,629
The City Bank Ltd.	Gulshan	7991495932111		477,74
The City Bank Ltd.	Gulshan	7991495932112		1,833,650
The City Bank Ltd.	Gulshan	7991495932113		3,126,500
The City Bank Ltd.	Gulshan	7991495932114		3,834,35
The City Bank Ltd.	Gulshan	7991495932115		7,217,275
The City Bank Ltd.	Gulshan	7991495932116		5,747,038
The City Bank Ltd.	Gulshan	7991495932117	National Property and Property	7,157,978
The City Bank Ltd.	Gulshan	7991495932118		1,266,653
The City Bank Ltd.	Gulshan	7991495932119		1,459,654
The City Bank Ltd.	Gulshan	7991495932120		472,843
The City Bank Ltd.	Gulshan	7991495932121		1,444,95
The City Bank Ltd. The City Bank Ltd.	Gulshan	7991495932122	-	
The City Bank Ltd. The City Bank Ltd.	Gulshan	7991495932122		1,026,910
The City Bank Ltd.	Gulshan			380,250
		7991495932124	•	422,500
The City Bank Ltd.	Gulshan	7991495932125		276,064
The City Bank Ltd.	Gulshan	7991495932126	•	673,296
The City Bank Ltd.	Gulshan	7991495932127	-	5,174,442

Bank(s)	Branch	Account No.	Amount in Taka	
		The state of the state of	30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7991495932128	-	3,411,687
The City Bank Ltd.	Gulshan	7991495932129		7,405,200
The City Bank Ltd.	Gulshan	7991495932130		5,747,038
The City Bank Ltd.	Gulshan	7991495932131	-	2,112,500
The City Bank Ltd.	Gulshan	7991495932132		506,550
The City Bank Ltd.	· Gulshan	7991495932133		7,294,955
The City Bank Ltd.	Gulshan	7991495932134		5,853,507
The City Bank Ltd.	Gulshan	7991495932135	-	527,558
The City Bank Ltd.	Gulshan	7991495932136	200	4,907,520
The City Bank Ltd.	Gulshan	7991495932137		8,019,195
The City Bank Ltd.	Gulshan	7991495932138		8,019,195
The City Bank Ltd.	Gulshan	7991495932139		8,019,195
The City Bank Ltd.	Gulshan	7991495932140		4,200,000
The City Bank Ltd.	Gulshan	7991495932141	THE THE THE	4,200,000
The City Bank Ltd.	Gulshan	7991495932142		5,217,307
The City Bank Ltd.	Gulshan	7991495932143		4,357,980
The City Bank Ltd.	Gulshan	7991495932144		6,680,356
The City Bank Ltd.	Gulshan	7991495932145	hye (Centro)	6,847,811
The City Bank Ltd.	Gulshan	7991495932146		9,110,810
The City Bank Ltd.	Gulshan	7991495932147	MENNY TO THE REAL PROPERTY.	9,023,700
The City Bank Ltd.	Gulshan	7991495932148		6,206,663
The City Bank Ltd.	Gulshan	7991495932149		464,705
The City Bank Ltd.	Gulshan	7991495932150		688,713
The City Bank Ltd.	Gulshan	7991495932151	217	1,309,875
The City Bank Ltd.	Gulshan	7991495932152		1,206,954
The City Bank Ltd.	Gulshan	7991495932153	-	6,529,750
The City Bank Ltd.	Gulshan	7991495932154		1,789,200
The City Bank Ltd.	Gulshan	7991495932155		8,542,070
The City Bank Ltd.	Gulshan	7991495932156		7,217,275
The City Bank Ltd.	Gulshan	7991495932157		5,069,708
The City Bank Ltd.	Gulshan	7991495932158		5,674,320
The City Bank Ltd.	Gulshan	7991495932159		8,364,703
The City Bank Ltd.	Gulshan	7991495932160		3,795,966
The City Bank Ltd.	Gulshan	7991495932161		2,693,087
The City Bank Ltd.	Gulshan	7991495932162		115,744
The City Bank Ltd.	Gulshan	7991495932163		183,048
The City Bank Ltd.	Gulshan	7991495932164		2,592,999
The City Bank Ltd.	Gulshan	7991495932165		25,447,084
The City Bank Ltd.	Gulshan	7991495932166		1,769,400
The City Bank Ltd.	Gulshan	7991495932167		8,391,748
The City Bank Ltd.	Gulshan	7991495932168		6,419,053
The City Bank Ltd.	Gulshan	7991495932169		7,462,596
The City Bank Ltd.	Gulshan	7991495932170		7,405,201
The City Bank Ltd.	Gulshan	7991495932171		7,095,537
The City Bank Ltd.	Gulshan	7991495932172	-	7,560,690
The City Bank Ltd.	Gulshan	7991495932173		
The City Bank Ltd.	Gulshan	7991495932174		6,614,772
The City Bank Ltd.	Gulshan	7991495932175		4,965,690
The City Bank Ltd.	Gulshan	7991495932176	-	6,650,327
The City Bank Ltd.	Gulshan	7991495932177		639,000 7,466,546



Bank(s)	Branch	Account No.	Amount	in Taka
		Account No.	30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7991495932178		7,376,731
The City Bank Ltd.	Gulshan	7991495932179		3,693,767
The City Bank Ltd.	Gulshan	7991495932180		8,517,913
The City Bank Ltd.	Gulshan	7991495932181		1,751,709
The City Bank Ltd.	Gulshan	7991495932182		11,366,430
The City Bank Ltd.	Gulshan	7991495932183	*	6,777,706
The City Bank Ltd.	Gulshan	7991495932184	Mary 14 3 495 3 11	6,196,770
The City Bank Ltd.	Gulshan	7991495932185	riche de la	6,196,770
The City Bank Ltd.	Gulshan	7991495932186		8,142,105
The City Bank Ltd.	Gulshan	7991495932187	Marine Mining In	6,196,770
The City Bank Ltd.	Gulshan	7991495932188		6,196,770
The City Bank Ltd.	Gulshan	7991495932189	145 I	6,196,770
The City Bank Ltd.	Gulshan	7991495932190		6,784,818
The City Bank Ltd.	Gulshan	7991495932191	11/4 14 14 14	3,526,295
The City Bank Ltd.	Gulshan	7991495932192		1,742,040
The City Bank Ltd.	Gulshan	7991495932193		8,019,195
The City Bank Ltd.	Gulshan	7991495932194		8,077,165
The City Bank Ltd.	Gulshan	7991495932195		8,019,195
The City Bank Ltd.	Gulshan	7991495932196		8,077,165
The City Bank Ltd.	Gulshan	7991495932197		3,083,558
The City Bank Ltd.	Gulshan	7991495932198		8,373,456
The City Bank Ltd.	Gulshan	7991495932199		8,537,050
The City Bank Ltd.	Gulshan	7991495932200		7,822,096
The City Bank Ltd.	Gulshan	7991495932201		6,450,868
The City Bank Ltd.	Gulshan	7991495932202		7,822,096
The City Bank Ltd.	Gulshan	7991495932203		7,934,043
The City Bank Ltd.	Gulshan	7991495932209	-	7,822,096
The City Bank Ltd.	Gulshan	7991495932210		8,113,490
The City Bank Ltd.	Gulshan	7991495932211		231,685
The City Bank Ltd.	Gulshan	7991495932212		6,654,231
The City Bank Ltd.	Gulshan	7991495932213		7,826,687
The City Bank Ltd.	Gulshan	7991495932214		7,826,687
The City Bank Ltd.	Gulshan	7991495932215		8,396,673
The City Bank Ltd.	Gulshan	7991495932216		8,396,673
The City Bank Ltd.	Gulshan	7991495932217	ALCOHOLD - TE	2,168,760
The City Bank Ltd.	Gulshan	7991495932218	-	6,788,800
The City Bank Ltd.	Gulshan	7991495932219		8,212,601
The City Bank Ltd.	Gulshan	7991495932220		8,231,229
The City Bank Ltd.	Gulshan	7991495932221		6,200,406
The City Bank Ltd.	Gulshan	7991495932222		6,200,406
The City Bank Ltd.	Gulshan	7991495932223		6,200,406
The City Bank Ltd.	Gulshan	7991495932224		1,660,355
The City Bank Ltd.	Gulshan	7991495932225		6,200,406
The City Bank Ltd.	Gulshan	7991495932226		6,200,406
The City Bank Ltd.	Gulshan	7991495932227		3,944,944
The City Bank Ltd.	Gulshan	7991495932228	-	8,796,515
The City Bank Ltd.	Gulshan	7991495932229		2,517,558
The City Bank Ltd.	Gulshan	7991495932230		4,549,486
The City Bank Ltd.	Gulshan	7991495932231		1,164,779
The City Bank Ltd.	Gulshan	7991495932232	-	4,691,308



Bank(s)	Branch	Account No.	Amount	in Taka
			30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7991495932233		11,035,958
The City Bank Ltd.	Gulshan	7991495932234		3,320,806
The City Bank Ltd.	Gulshan	7991495932235	INDV ZW DSEN	4,755,586
The City Bank Ltd.	Gulshan	7991495932236		10,541,278
The City Bank Ltd.	Gulshan	7991495932239		8,081,905
The City Bank Ltd.	Gulshan	7991495932240	mind of the state of the	3,881,623
The City Bank Ltd.	Gulshan	7991495932241		3,881,623
The City Bank Ltd.	Gulshan	7991495932242	+	7,864,993
The City Bank Ltd.	Gulshan	7991495932243		12,213,420
The City Bank Ltd.	Gulshan	7991495932244		975,966
The City Bank Ltd.	Gulshan	7991495932245		7,864,994
The City Bank Ltd.	Gulshan	7991495932246		7,864,994
The City Bank Ltd.	Gulshan	7991495932247		6,816,000
The City Bank Ltd.	Gulshan	7991495932248		744,315
The City Bank Ltd.	Gulshan	7991495932249		96,344
The City Bank Ltd.	Gulshan	7991495932250		6,257,523
The City Bank Ltd.	Gulshan	7991495932251	9.4	6,257,523
The City Bank Ltd.	Gulshan	7991495932252	Linux III a	6,257,523
The City Bank Ltd.	Gulshan	7991495932253		6,257,523
The City Bank Ltd.	Gulshan	7991495932254		8,312,639
The City Bank Ltd.	Gulshan	7991495932255		7,907,119
The City Bank Ltd.	Gulshan	7991495932256	THE RESERVE OF THE SECOND	7,907,119
The City Bank Ltd.	Gulshan	7991495932257	-	7,907,119
The City Bank Ltd.	Gulshan	7991495932258		6,628,347
The City Bank Ltd.	Gulshan	7991495932259		6,257,523
The City Bank Ltd.	Gulshan	7991495932260		6,257,523
The City Bank Ltd.	Gulshan	7991495932261		6,628,347
The City Bank Ltd.	Gulshan	7991495932262		6,257,523
The City Bank Ltd.	Gulshan	7991495932263		1,252,440
The City Bank Ltd.	Gulshan	7991495932264		6,628,347
The City Bank Ltd.	Gulshan	7991495932265		5,853,828
The City Bank Ltd.	Gulshan	7991495932266		878,510
The City Bank Ltd.	Gulshan	7991495932267		625,104
The City Bank Ltd.	Gulshan	7991495932268		8,230,320
The City Bank Ltd.	Gulshan	7991495932269	and the second	8,230,320
The City Bank Ltd.	Gulshan	7991495932270		8,182,310
The City Bank Ltd.	Gulshan	7991495932271		1,046,904
The City Bank Ltd.	Gulshan	7991495932272		518,013
The City Bank Ltd.	Gulshan	7991495932273		233,128
The City Bank Ltd.	Gulshan	7991495932274		6,543,807
The City Bank Ltd.	Gulshan	7991495932275		7,869,910
The City Bank Ltd.	Gulshan	7991495932276		1,219,075
The City Bank Ltd.	Gulshan	7991495932277	The Mark Leading	4,303,125
The City Bank Ltd.	Gulshan	7991495932278		4,177,250
The City Bank Ltd.	Gulshan	7991495932279	-	8,738,983
The City Bank Ltd.	Gulshan	7991495932280		5,072,375
The City Bank Ltd.	Gulshan	7991495932281		3,812,380
The City Bank Ltd.	Gulshan	7991495932282	370	4,271,025
The City Bank Ltd.	Gulshan	7991495932283		6,261,195
The City Bank Ltd.	Gulshan	7991495932284		6,261,195

Bank(s)	Branch	Account No.	Amount	in Taka
	THE CHARLESON	Account No.	30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7991495932285		6,261,195
The City Bank Ltd.	Gulshan	7991495932286		588,225
The City Bank Ltd.	Gulshan	7991495932287		4,970,075
The City Bank Ltd.	Gulshan	7991495932288		2,775,740
The City Bank Ltd.	Gulshan	7991495932289		2,084,579
The City Bank Ltd.	Gulshan	7991495932290		1,665,620
The City Bank Ltd.	Gulshan	7991495932291		3,727,055
The City Bank Ltd.	Gulshan	7991495932292		3,852,906
The City Bank Ltd.	Gulshan	7991495932293	- 1	1,728,019
The City Bank Ltd.	Gulshan	7991495932294		10,135,475
The City Bank Ltd.	Gulshan	7991495932295		12,020,250
The City Bank Ltd.	Gulshan	7991495932296		663,978
The City Bank Ltd.	Gulshan	7991495932297		979,601
The City Bank Ltd.	Gulshan	7991495932298	- 10 mm	1,705,196
The City Bank Ltd.	Gulshan	7991495932299		492,729
The City Bank Ltd.	Gulshan	7991495932300		5,818,313
The City Bank Ltd.	Gulshan	7991495932301		547,245
The City Bank Ltd.	Gulshan	7991495932302		1,401,371
The City Bank Ltd.	Gulshan	7991495932303	-	7,928,773
The City Bank Ltd.	Gulshan	7991495932304		8,303,093
The City Bank Ltd.	Gulshan	7991495932305		8,685,270
The City Bank Ltd.	Gulshan	7991495932306		2,878,722
The City Bank Ltd.	Gulshan	7991495932307	-	14,339,050
The City Bank Ltd.	Gulshan	7991495932308		14,731,200
The City Bank Ltd.	Gulshan	7991495932309		3,324,750
The City Bank Ltd.	Gulshan	7991495932310		151,319
The City Bank Ltd.	Gulshan	7991495932311		1,129,852
The City Bank Ltd.	Gulshan	7991495932312		
The City Bank Ltd.	Gulshan	7991495932313	JUE TO COLOR	7,928,733
The City Bank Ltd.	Gulshan	7991495932314		7,911,759
The City Bank Ltd.	Gulshan	7991495932315		4,015,275
The City Bank Ltd.	Gulshan	7991495932316		1,331,946
The City Bank Ltd.	Gulshan	7991495932317		291,937
The City Bank Ltd.	Gulshan	7991495932318		608,825
The City Bank Ltd.	Gulshan	7991495932319	•	1,090,330
The City Bank Ltd.	Gulshan	7991495932320		1,015,264
The City Bank Ltd.	Gulshan	7991495932321	•	9,224,972
The City Bank Ltd.	Gulshan	7991495932322	-	3,738,900
The City Bank Ltd.	Gulshan	7991495932323		5,429,184
The City Bank Ltd.	Gulshan	7991495932324	*	1,246,781
The City Bank Ltd.	Gulshan	7991495932324	-	9,002,097
The City Bank Ltd.	Gulshan	7991495932326		9,396,566
The City Bank Ltd.	Gulshan	7991495932327	-	6,048,488
The City Bank Ltd.	Gulshan	7991495932327		3,196,875
The City Bank Ltd.	Gulshan	7991495932329	-	7,905,959
The City Bank Ltd.	Gulshan	7991495932329	•	2,401,919
The City Bank Ltd.	Gulshan		-	9,224,972
The City Bank Ltd.	Gulshan	7991495932331	•	7,869,695
The City Bank Ltd. The City Bank Ltd.	Gulshan	7991495932332		7,979,818
The City Bank Ltd. The City Bank Ltd.	Gulshan	7991495932333		7,996,832
THE CITY BAIR LU.	Guishan	7991495932334	desire .	3,835,556



Bank(s)	Branch	Account No.		in Taka
		Account No.	30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7991495932335		9,095,043
The City Bank Ltd.	Gulshan	7991495932336		9,095,043
The City Bank Ltd.	Gulshan	7991495932337	DATE TO SET	2,808,135
The City Bank Ltd.	Gulshan	7991495932338	Property of the same	1,279,466
The City Bank Ltd.	Gulshan	7991495932339		5,051,071
The City Bank Ltd.	Gulshan	7991495932340	-	809,875
The City Bank Ltd.	Gulshan	7991495932341		5,933,819
The City Bank Ltd.	Gulshan	7991495932342	7-25/N-1-4-1-4-1-4-1-4-1-1-1-1-1-1-1-1-1-1-1-	5,473,050
The City Bank Ltd.	Gulshan	7991495932343		2,004,956
The City Bank Ltd.	Gulshan	7991495932344		8,687,468
The City Bank Ltd.	Gulshan	7991495932345		1,345,245
The City Bank Ltd.	Gulshan	7991495932346		1,985,555
The City Bank Ltd.	Gulshan	7991495932347		7,653,641
The City Bank Ltd.	Gulshan	7991495932348	52 1 E P	7,653,641
The City Bank Ltd.	Gulshan	7991495932349		563,001
The City Bank Ltd.	Gulshan	7991495932350		7,826,687
The City Bank Ltd.	Gulshan	7991495932351		25,176,323
The City Bank Ltd.	Gulshan	7991495932352	one della relativación	4,501,200
The City Bank Ltd.	Gulshan	7991495932353		7,774,947
The City Bank Ltd.	Gulshan	7991495932354		7,800,005
The City Bank Ltd.	Gulshan	7991495932355		1,393,170
The City Bank Ltd.	Gulshan	7991495932356	Carrier and a second	1,294,407
The City Bank Ltd.	Gulshan	7991495932357		1,567,804
The City Bank Ltd.	Gulshan	7991495932358		646,325
The City Bank Ltd.	Gulshan	7991495932359	minum control and	8,352,590
The City Bank Ltd.	Gulshan	7991495932360		1,474,704
The City Bank Ltd.	Gulshan	7991495932361		928,890
The City Bank Ltd.	Gulshan	7991495932362		2,095,632
The City Bank Ltd.	Gulshan	7991495932363	18 TO 19	7,565,668
The City Bank Ltd.	Gulshan	7991495932364		224,391
The City Bank Ltd.	Gulshan	7991495932365		593,796
The City Bank Ltd.	Gulshan	7991495932366	True Sales	536,365
The City Bank Ltd.	Gulshan	7991495932367		143,637
The City Bank Ltd.	Gulshan	7991495932368		1,323,750
The City Bank Ltd.	Gulshan	7991495932369		1,700,738
The City Bank Ltd.	Gulshan	7991495932370		8,687,468
The City Bank Ltd.	Gulshan	7991495932371		8,352,590
The City Bank Ltd.	Gulshan	7991495932372		8,687,468
The City Bank Ltd.	Gulshan	7351495932181	10,217,048.00	
The City Bank Ltd.	Gulshan	7351495932182	2,522,478.00	
The City Bank Ltd.	Gulshan	7351495932183	1,412,400.00	
The City Bank Ltd.	Gulshan	7351495932184	7,047,311.00	
The City Bank Ltd.	Gulshan	7351495932185	208,578.00	
The City Bank Ltd.	Gulshan	7351495932186	949,223.00	
The City Bank Ltd.	Gulshan	7351495932187	1,233,564.00	
The City Bank Ltd.	Gulshan	7351495932187	6,941,674.00	
The City Bank Ltd.	Gulshan	7351495932189	13,908,975.00	
The City Bank Ltd.	Gulshan	7351495932190	10,230,734.00	
The City Bank Ltd.	Gulshan	7351495932191	6,838,003.00	
The City Bank Ltd.	Gulshan	7351495932192	9,586,349.00	(A. 8.7.8.1)

Bank(s)	Branch	Account No.	Amount in Taka		
		Account No.	30 June 2023	30 June 2022	
The City Bank Ltd.	Gulshan	7351495932193	8,453,000.00		
The City Bank Ltd.	Gulshan	7351495932194	8,453,000.00		
The City Bank Ltd.	Gulshan	7351495932195	6,957,838.00		
The City Bank Ltd.	Gulshan	7351495932196	14,804,692.00		
The City Bank Ltd.	Gulshan	7351495932197	8,214,357.00		
The City Bank Ltd.	Gulshan	7351495932198	7,337,679.00		
The City Bank Ltd.	Gulshan	7351495932199	10,273,166.00	NI KANAMBARA	
The City Bank Ltd.	Gulshan	7351495932200	3,112,416.00	MUSICAL FOREST	
The City Bank Ltd.	Gulshan	7351495932201	3,585,793.00		
The City Bank Ltd.	Gulshan	7351495932202	3,803,850.00		
The City Bank Ltd.	Gulshan	7351495932203	10,863,318.00		
The City Bank Ltd.	Gulshan	7351495932204	10,038,115.00		
The City Bank Ltd.	Gulshan	7351495932205	2,118,600.00	punka, and .	
The City Bank Ltd.	Gulshan	7351495932206	552,945.00		
The City Bank Ltd.	Gulshan	7351495932207	4,153,740.00		
The City Bank Ltd.	Gulshan	7351495932208	430,140.00		
The City Bank Ltd.	Gulshan	7351495932209	1,483,127.00		
The City Bank Ltd.	Gulshan	7351495932210	2,701,750.00	Land State of the Land	
The City Bank Ltd.	Gulshan	7351495932211	6,034,051.00		
The City Bank Ltd.	Gulshan	7351495932212	3,399,390.00		
The City Bank Ltd.	Gulshan	7351495932213	1,011,150.00		
The City Bank Ltd.	Gulshan	7351495932214	3,224,445.00		
The City Bank Ltd.	Gulshan	7351495932215			
The City Bank Ltd.	Gulshan	7351495932216	2,685,700.00		
The City Bank Ltd.	Gulshan	7351495932217	1,043,250.00		
The City Bank Ltd.	Gulshan	7351495932218	852,124.00		
The City Bank Ltd.	Gulshan	7351495932219	2,200,262.00		
The City Bank Ltd.	Gulshan	7351495932220	3,852,000.00		
The City Bank Ltd.	Gulshan	7351495932221	3,370,500.00	-	
The City Bank Ltd.	Gulshan	7351495932222	739,584.00		
The City Bank Ltd.	Gulshan	7351495932223	2,739,735.00		
The City Bank Ltd.	Gulshan	7351495932224	1,338,927.00	-	
The City Bank Ltd.	Gulshan	7351495932225	2,551,950.00	-	
The City Bank Ltd.	Gulshan	7351495932226	693,360.00	-	
The City Bank Ltd.	Gulshan	7351495932227	9,867,633.00		
The City Bank Ltd.	Gulshan	7351495932228	9,578,301.00	-	
The City Bank Ltd.	Gulshan	7351495932229	6,325,091.00	•	
The City Bank Ltd.	Gulshan	7351495932230	556,044.00	-	
The City Bank Ltd.	Gulshan	7351495932231	1,383,983.00		
The City Bank Ltd.	Gulshan	7351495932232	4,413,750.00	-	
The City Bank Ltd.	Gulshan	7351495932232	6,387,233.00	•	
The City Bank Ltd.	Gulshan	7351495932234	393,091.00		
The City Bank Ltd.	Gulshan	7351495932234			
The City Bank Ltd.	Gulshan	7351495932236	6,813,824.00	•	
The City Bank Ltd.	Gulshan	7351495932237	3,973,552.00	•	
The City Bank Ltd.	Gulshan	7351495932237	522,101.00	-	
The City Bank Ltd.	Gulshan	7351495932239	6,445,475.00	-	
The City Bank Ltd.	Gulshan	7351495932239	6,348,404.00		
The City Bank Ltd.	Gulshan	7351495932240	6,346,647.00		
The City Bank Ltd.	Gulshan	7351495932241	6,342,453.00 1,673,480.00	(58VB3)	

Bank(s)	Branch	Account No.	Amount in Taka		
		Account No.	30 June 2023	30 June 2022	
The City Bank Ltd.	Gulshan	7351495932243	6,442,118.00		
The City Bank Ltd.	Gulshan	7351495932244	6,776,809.00	-	
The City Bank Ltd.	Gulshan	7351495932245	3,476,163.00		
The City Bank Ltd.	Gulshan	7351495932246	4,273,367.00		
The City Bank Ltd.	Gulshan	7351495932247	909,500.00		
The City Bank Ltd.	Gulshan	7351495932248	806,165.00		
The City Bank Ltd.	Gulshan	7351495932249	4,815,000.00		
The City Bank Ltd.	Gulshan	7351495932250	9,085,789.00		
The City Bank Ltd.	Gulshan	7351495932251	3,424,000.00		
The City Bank Ltd.	Gulshan	7351495932252	7,031,537.00		
The City Bank Ltd.	Gulshan	7351495932253	1,302,992.00		
The City Bank Ltd.	Gulshan	7351495932254	2,404,825.00		
The City Bank Ltd.	Gulshan	7351495932255	14,804,692.00		
The City Bank Ltd.	Gulshan	7351495932256	14,804,692.00		
The City Bank Ltd.	Gulshan	7351495932257	3,148,625.00		
The City Bank Ltd.	Gulshan	7351495932258	357,166.00		
The City Bank Ltd.	Gulshan	7351495932259	1,046,744.00	-	
The City Bank Ltd.	Gulshan	7351495932260	14,804,692.00		
The City Bank Ltd.	Gulshan	7351495932261	1,318,240.00		
The City Bank Ltd.	Gulshan	7351495932262	4,064,288.00		
The City Bank Ltd.	Gulshan	7351495932263	3,376,492.00		
The City Bank Ltd.	Gulshan	7351495932264	11,447,930.00		
The City Bank Ltd.	Gulshan	7351495932265	7,647,559.00		
The City Bank Ltd.	Gulshan	7351495932266	1,859,660.00		
The City Bank Ltd.	Gulshan	7351495932267	7,185,636.00		
The City Bank Ltd.	Gulshan	7351495932268	3,426,408.00		
The City Bank Ltd.	Gulshan	7351495932269	3,373,978.00		
The City Bank Ltd.	Gulshan	7351495932270	1,019,754.00		
The City Bank Ltd.	Gulshan	7351495932271	1,318,447.00		
The City Bank Ltd.	Gulshan	7351495932272	8,521,138.00		
The City Bank Ltd.	Gulshan	7351495932273	1,819,000.00		
The City Bank Ltd.	Gulshan	7351495932274	6,705,138.00		
The City Bank Ltd.	Gulshan	7351495932275	14,815,370.00	-	
The City Bank Ltd.	Gulshan	7351495932276	7,797,180.00		
The City Bank Ltd.	Gulshan	7351495932277	6,705,138.00		
The City Bank Ltd.	Gulshan	7351495932278	1,261,692.00		
The City Bank Ltd.	Gulshan	7351495932279	8,521,138.00		
The City Bank Ltd.	Gulshan	7351495932280	6,501,290.00		
The City Bank Ltd.	Gulshan	7351495932281	6,501,290.00		
The City Bank Ltd.	Gulshan	7351495932282	7,031,537.00		
The City Bank Ltd.	Gulshan	7351495932282	802,930.00		
The City Bank Ltd.	Gulshan	7351495932284	226,769.00	•	
The City Bank Ltd.	Gulshan	7351495932285	2,792,842.00	•	
The City Bank Ltd.	Gulshan	7351495932286	231,075.00	-	
The City Bank Ltd.	Gulshan	7351495932287			
The City Bank Ltd.	Gulshan	7351495932288	716,194.00	•	
The City Bank Ltd. The City Bank Ltd.	Gulshan	7351495932289	785,436.00	•	
The City Bank Ltd. The City Bank Ltd.	Gulshan	7351495932289	7,025,956.00	•	
The City Bank Ltd. The City Bank Ltd.	Gulshan	7351495932290	15,124,054.00		
The City Bank Ltd. The City Bank Ltd.	Gulshan	7351495932291	412,673.00 819,809.00		

Bank(s)	Branch	Account No.	Amount	Amount in Taka	
		Account No.	30 June 2023	30 June 2022	
The City Bank Ltd.	Gulshan	7351495932293	1,315,921.00		
The City Bank Ltd.	Gulshan	7351495932294	4,863,150.00		
The City Bank Ltd.	Gulshan	7351495932295	5,092,665.00		
The City Bank Ltd.	Gulshan	7351495932296	5,458,605.00	WEST STATE	
The City Bank Ltd.	Gulshan	7351495932297	5,231,230.00		
The City Bank Ltd.	Gulshan	7351495932298	5,853,970.00		
The City Bank Ltd.	Gulshan	7351495932299	5,600,380.00		
The City Bank Ltd.	Gulshan	7351495932300	932,732.00		
The City Bank Ltd.	Gulshan	7351495932301	3,562,330.00		
The City Bank Ltd.	Gulshan	7351495932302	3,562,330.00		
The City Bank Ltd.	Gulshan	7351495932303	3,562,330.00	-	
The City Bank Ltd.	Gulshan	7351495932304	2,348,564.00	-	
The City Bank Ltd.	Gulshan	7351495932305		-	
The City Bank Ltd.	Gulshan	7351495932306	6,476,537.00		
The City Bank Ltd.	Gulshan	7351495932307	465,450.00	•	
The City Bank Ltd.	Gulshan	7351495932307	5,906,400.00	-	
The City Bank Ltd.	Gulshan		7,482,296.00	· ·	
The City Bank Ltd.	Gulshan	7351495932309	3,168,003.00		
The City Bank Ltd.	Gulshan	7351495932310	2,786,280.00	-	
The City Bank Ltd.		7351495932311	1,595,370.00	-	
The City Bank Ltd. The City Bank Ltd.	Gulshan	7351495932312	2,568,968.00		
	Gulshan	7351495932313	9,084,300.00		
The City Bank Ltd.	Gulshan	7351495932314	5,243,000.00		
The City Bank Ltd.	Gulshan	7351495932315	8,025,000.00	Manager 180	
The City Bank Ltd.	Gulshan	7351495932316	9,747,700.00	-	
The City Bank Ltd.	Gulshan	7351495932317	1,300,469.00	WILLIAM I	
The City Bank Ltd.	Gulshan	7351495932318	1,621,315.00	-	
The City Bank Ltd.	Gulshan	7351495932319	8,203,176.00	-	
The City Bank Ltd.	Gulshan	7351495932320	865,313.00	ELECT P.	
The City Bank Ltd.	Gulshan	7351495932321	920,457.00	Bantow & P	
The City Bank Ltd.	Gulshan	7351495932322	3,562,330.00		
The City Bank Ltd.	Gulshan	7351495932323	4,548,570.00	TELETONIE WE	
The City Bank Ltd.	Gulshan	7351495932324	4,023,735.00		
The City Bank Ltd.	Gulshan	7351495932325	2,135,988.00		
The City Bank Ltd.	Gulshan	7351495932326	6,520,259.00	TOTAL STREET	
The City Bank Ltd.	Gulshan	7351495932327	579,523.00	-	
The City Bank Ltd.	Gulshan	7351495932328	2,517,461.00		
The City Bank Ltd.	Gulshan	7351495932329	3,852,000.00		
The City Bank Ltd.	Gulshan	7351495932330	6,697,858.00		
The City Bank Ltd.	Gulshan	7351495932331	813,200.00	-	
The City Bank Ltd.	Gulshan	7351495932332	3,278,480.00		
The City Bank Ltd.	Gulshan	7351495932333			
The City Bank Ltd.	Gulshan	7351495932334	4,791,460.00		
The City Bank Ltd.	Gulshan	7351495932334	1,755,337.00		
The City Bank Ltd.	Gulshan	7351495932336	456,007.00		
The City Bank Ltd.	Gulshan		1,532,347.00		
The City Bank Ltd.	Gulshan	7351495932337	333,455.00		
The City Bank Ltd. The City Bank Ltd.	Gulshan	7351495932338	6,476,537.00	-	
The City Bank Ltd. The City Bank Ltd.	Gulshan	7351495932339	216,803.00		
The City Bank Ltd. The City Bank Ltd.	THE RESERVE AND ADDRESS OF THE PARTY OF THE	7351495932340	16,966,723.00	1	
	Gulshan	7351495932341	6,697,858.00	1	
The City Bank Ltd.	Gulshan	7351495932342	4,431,264.00	(Dhaka)-	

Bank(s)	Branch	Account No.	Amount	in Taka
	4		30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7351495932343	4,409,909.00	
The City Bank Ltd.	Gulshan	7351495932344	6,794,928.00	
The City Bank Ltd.	Gulshan	7351495932345	616,844.00	
The City Bank Ltd.	Gulshan	7351495932346	640,313.00	VIEW BY
The City Bank Ltd.	Gulshan	7351495932347	1,715,689.00	
The City Bank Ltd.	Gulshan	7351495932348	202,030.00	
The City Bank Ltd.	Gulshan	7351495932349	3,582,360.00	7 - 7 - 7 - <u>-</u>
The City Bank Ltd.	Gulshan	7351495932350	6,697,858.00	
The City Bank Ltd.	Gulshan	7351495932351	1,540,800.00	HONOR DE LOS
The City Bank Ltd.	Gulshan	7351495932352	14,804,692.00	
The City Bank Ltd.	Gulshan	7351495932353	14,804,692.00	THE
The City Bank Ltd.	Gulshan	7351495932354	7,436,563.00	
The City Bank Ltd.	Gulshan	7351495932355	3,604,239.00	
The City Bank Ltd.	Gulshan	7351495932356	1,775,156.00	
The City Bank Ltd.	Gulshan	7351495932357	4,419,115.00	
The City Bank Ltd.	Gulshan	7351495932358	4,718,077.00	THE PERSON NAMED
The City Bank Ltd.	Gulshan	7351495932359	443,001.00	
The City Bank Ltd.	Gulshan	7351495932360	7,025,956.00	regulariya tub.
The City Bank Ltd.	Gulshan	7351495932361	2,407,500.00	W., 12 1-17 11 -
The City Bank Ltd.	Gulshan	7351495932362	7,386,595.00	
The City Bank Ltd.	Gulshan	7351495932363	14,804,692.00	
The City Bank Ltd.	Gulshan	7351495932364	4,601,000.00	
The City Bank Ltd.	Gulshan	7351495932365	3,221,813.00	
The City Bank Ltd.	Gulshan	7351495932366	3,646,149.00	
The City Bank Ltd.	Gulshan	7351495932367	1,836,120.00	
The City Bank Ltd.	Gulshan	7351495932368	4,151,868.00	
The City Bank Ltd.	Gulshan	7351495932369	3,697,385.00	
The City Bank Ltd.	Gulshan	7351495932370	5,901,585.00	
The City Bank Ltd.	Gulshan	7351495932371	1,411,999.00	
The City Bank Ltd.	Gulshan	7351495932372	3,279,550.00	Liver in the contract of
The City Bank Ltd.	Gulshan	7351495932373	7,838,435.00	-
The City Bank Ltd.	Gulshan	7351495932374	817,954.00	
The City Bank Ltd.	Gulshan	7351495932375	1,101,629.00	
The City Bank Ltd.	Gulshan	7351495932376	14,804,692.00	more to the
The City Bank Ltd.	Gulshan	7351495932377	2,086,500.00	AMENS A
The City Bank Ltd.	Gulshan	7351495932378	19,989,366.00	0) fly (c) - 0 - 20
The City Bank Ltd.	Gulshan	7351495932379	3,804,385.00	
The City Bank Ltd.	Gulshan	7351495932380	4,451,200.00	
The City Bank Ltd.	Gulshan	7351495932381	2,247,000.00	May 1 or 5
The City Bank Ltd.	Gulshan	7351495932382	3,746,605.00	Individual Ta
The City Bank Ltd.	Gulshan	7351495932383	8,149,060.00	
The City Bank Ltd.	Gulshan	7351495932384	9,115,989.00	
The City Bank Ltd.	Gulshan	7351495932385	4,607,420.00	
The City Bank Ltd.	Gulshan	7351495932386	8,219,296.00	
The City Bank Ltd.	Gulshan	7351495932387	2,787,350.00	
Γhe City Bank Ltd.	Gulshan	7351495932388	2,414,188.00	
The City Bank Ltd.	Gulshan	7351495932389	7,627,987.00	
Γhe City Bank Ltd.	Gulshan	7351495932390	3,890,420.00	
Γhe City Bank Ltd.	Gulshan	7351495932391	1,412,400.00	1000
Γhe City Bank Ltd.	Gulshan	7351495932392	3,594,316.00	1

Bank(s)	Branch	Account No.	Amount	
			30 June 2023	30 June 2022
The City Bank Ltd.	Gulshan	7351495932393	3,274,200.00	
The City Bank Ltd.	Gulshan	7351495932394	3,122,688.00	*
The City Bank Ltd.	Gulshan	7351495932395	1,819,000.00	
The City Bank Ltd.	Gulshan	7351495932396	3,490,357.00	*
The City Bank Ltd.	Gulshan	7351495932397	1,098,115.85	
The City Bank Ltd.	Gulshan	7351495932398	1,914,084.00	*
The City Bank Ltd.	Gulshan	7351495932399	8,503,367.00	
The City Bank Ltd.	Gulshan	7351495932400	14,804,692.00	
The City Bank Ltd.	Gulshan	7351495932401	905,580.00	1 2 7 7 8 1 4
The City Bank Ltd.	Gulshan	7351495932402	5,074,443.00	
The City Bank Ltd.	Gulshan	7351495932403	1,797,600.00	•
The City Bank Ltd.	Gulshan	7351495932404	5,228,891.00	
The City Bank Ltd.	Gulshan	7351495932405	9,238,675.00	
The City Bank Ltd.	Gulshan	7351495932406	8,260,691.00	-
The City Bank Ltd.	Gulshan	7351495932407	6,770,425.00	
The City Bank Ltd.	Gulshan	7351495932408	7,254,071.00	
The City Bank Ltd.	Gulshan	7351495932409	6,334,400.00	
The City Bank Ltd.	Gulshan	7351495932410	8,239,000.00	THE VIEW PARTY
The City Bank Ltd.	Gulshan	7351495932411	2,171,235.00	
The City Bank Ltd.	Gulshan	7351495932412	6,727,133.00	
The City Bank Ltd.	Gulshan	7351495932413	3,496,157.00	-
The City Bank Ltd.	Gulshan	7351495932414	7,048,767.00	
The City Bank Ltd.	Gulshan	7351495932415	392,883.00	
The City Bank Ltd.	Gulshan	7351495932416	5,639,970.00	
The City Bank Ltd.	Gulshan	7351495932417	9,100,707.00	
The City Bank Ltd.	Gulshan	7351495932418	7,120,850.00	
The City Bank Ltd.	Gulshan	7351495932419	225,730.00	
The City Bank Ltd.	Gulshan	7351495932420	677,989.00	
The City Bank Ltd.	Gulshan	7351495932421	1,074,585.00	
The City Bank Ltd.	Gulshan	7351495932422	272,850.00	
The City Bank Ltd.	Gulshan	7351495932423	813,307.00	The state of the s
The City Bank Ltd.	Gulshan	7351495932424	1,394,199.00	OF THE PARTY OF THE
The City Bank Ltd.	Gulshan	7351495932425	2,247,000.00	
The City Bank Ltd.	Gulshan	7351495932426	2,115,939.00	
The City Bank Ltd.	Gulshan	7351495932427	4,615,192.00	
The City Bank Ltd.	Gulshan	7351495932428	2,399,401.00	
The City Bank Ltd.	Gulshan	7351495932429	13,503,370.00	
The City Bank Ltd.	Gulshan	7351495932430	1,617,360.00	
The City Bank Ltd.	Gulshan	7351495932431	1,040,040.00	
The City Bank Ltd.	Gulshan	7351495932432	1,998,931.00	
The City Bank Ltd.	Gulshan	7351495932433	1,608,595.00	The same and
The City Bank Ltd.	Gulshan	7351495932434	1,260,197.00	
The City Bank Ltd.	Gulshan	7351495932435	1,157,201.00	
The City Bank Ltd.	Gulshan	7351495932436	826,682.00	- ne rei rei
The City Bank Ltd.	Gulshan	7351495932437	534,914.00	
The City Bank Ltd.	Gulshan	7351495932438	722,678.00	
The City Bank Ltd.	Gulshan	7351495932439	101,835.00	
The City Bank Ltd.	Gulshan	7351495932440	361,125.00	-
The City Bank Ltd.	Gulshan	7351495932441	1,634,036.00	
The City Bank Ltd.	Gulshan	7351495932442	1,661,780.00	1/2

Bank(s)	Branch	Account No.	Amount	in Taka
	Dranen	Account No.	30 June 2023 30 Jun	30 June 2022
The City Bank Ltd.	Gulshan	7351495932443	3,221,813.00	
The City Bank Ltd.	Gulshan	7351495932444	8,782,444.00	
The City Bank Ltd.	Gulshan	7351495932445	14,804,692.00	
The City Bank Ltd.	Gulshan	7351495932446	2,261,445.00	
The City Bank Ltd.	Gulshan	7991495932418	346,121.00	The Plantage
The City Bank Ltd.	Gulshan	7991495932419	1,201,307.00	merchanic and a
The City Bank Ltd.	Gulshan	7991495932420	1,564,417.00	Maria de la composición della
The City Bank Ltd.	Gulshan	7991495932421	1,590,205.00	
The City Bank Ltd.	Gulshan	7991495932422	1,110,799.00	
The City Bank Ltd.	Gulshan	7991495932423	1,581,088.00	
The City Bank Ltd.	Gulshan	7991495932424	8,874,546.00	
The City Bank Ltd.	Gulshan	7991495932425	6,291,600.00	
The City Bank Ltd.	Gulshan	7991495932426	3,848,790.00	THE TWEN
The City Bank Ltd.	Gulshan	7991495932427	3,816,741.00	
The City Bank Ltd.	Gulshan	7991495932428	1,065,643.00	STATE OF STREET
The City Bank Ltd.	Gulshan	7991495932430	733,323.00	
The City Bank Ltd.	Gulshan	7991495932431	11,040,788.00	
The City Bank Ltd.	Gulshan	7991495932432	734,765.00	
The City Bank Ltd.	Gulshan	7991495932433	3,081,600.00	
The City Bank Ltd.	Gulshan	7991495932434	10,561,745.00	-
The City Bank Ltd.	Gulshan	7991495932435	10,187,506.00	
The City Bank Ltd.	Gulshan	7991495932436	3,555,166.00	
The City Bank Ltd.	Gulshan	7991495932437	1,444,500.00	
The City Bank Ltd.	Gulshan	7991495932438	9,796,344.00	
The City Bank Ltd.	Gulshan	7991495932439	14,804,692.00	
The City Bank Ltd.	Gulshan	7991495932440	1,520,877.00	
The City Bank Ltd.	Gulshan	7991495932441	10,209,947.00	
Total			1,324,793,486	1,437,261,166

