

9 Advances, Deposit & Prepayments :

Advances
Deposits
Prepayments
Closing Balance

190.81	254.99
4.95	4.95
62.93	71.10
258.69	331.04

10 Cash & Cash equivalent :

Cash at Bank
Cash in hand
Dividend Account
Fixed DepositAccounts(FDR) with interest receivable
Closing Balance

22.64	181.11
0.35	1.36
14.58	14.57
75.50	202.38
113.07	399.42

11 Share Capital :

1,74,10,900 ordinary shares of Tk 10 each fully paid

1,741.09	1,741.09
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Calculation of Diluted Earnings per share does not arise, as there is no possibility of converting diluted potential ordinary shares i.e Bonds, Debentures into Ordinary Shares.

The Board of Directors of Usmania Glass sheet Factory Ltd. In its 335th Board meeting held on 29.10.2020, has not recommended any Dividend for the financial year 2019-2020 to the honorable shareholders.

12 Revaluation reserve :

Opening Balance
Deferred Tax (Ref. Note-16)
Depreciation on Revaluation reserve (Ref Note-13)
Closing Balance

31.12.2020	30.06.2020
17540.16	17546.28
(0.78)	0.03
(3.03)	(6.15)
17536.35	17540.16

13 Retained Earnings :

Opening Balance
Prior year adjustment
Cash dividend
Transferred to Bonus shares
Transferred from Dividend Equalization reserve
Closing Balance after prior year adjustment
Add: Net profit/(Loss) after tax of three Quarter
Add: Depreciation for revaluation reserve
Closing Balance (Transferred to Statement of Financial position)

(4,813.06)	(3,564.46)
-	-
-	-
-	-
(4,813.06)	(3,564.46)
(583.75)	(1,254.75)
3.03	6.15
(5,393.78)	(4,813.06)

Depreciation on revaluation reserve

Depreciation on revalued assets
Depreciation on cost based assets

180.00	371.34
176.97	365.19
3.03	6.15

Difference

14 Govt. Loan BMRE (Long Term) :

Opening Balance
Add: Transfer unpaid current portion

Add : Interest charge during the Quarter

Less : payable during the quarter

1885.33	1949.86
296.48	188.66
2181.81	2138.52
21.65	43.29
2203.46	2181.81
348.71	296.48
1,854.75	1,885.33

Closing Balance

Break up :

Principal
Interest

505.10	541.18
1,349.65	1,344.15
1,854.75	1,885.33

15 Loan from BCIC :

Opening Balance
Add: During the period

Add: Interest during the period

749.32	42.74
-	700.00
749.32	742.74
15.32	6.58
764.64	749.32

16 Deferred Tax liability :

Book value of depreciable PPE (Excluding Land)
Less : Tax base Written down value
Taxable temporary difference
Effective tax rate

1,645.71	1825.71
993.89	1099.39
651.82	726.32
25%	25%
162.96	181.58
3074.60	3074.60
39.92	36.72
3277.47	3292.90

Gain Tax on land (Revaluation)

Tax on other assets

Deferred Tax liability

Deferred Tax Expense /(Income)

Closing deferred tax liability

Opening deferred tax liability

Deferred Tax Expense/(Income)

162.96	181.58
(181.58)	(228.84)
(18.63)	(47.26)

Revalued assets at cost

Factory Building
Residential Building & Other Construction
Plant & Machinery

74.71	74.71
92.10	92.10
7.22	7.22

Total revaluationat cost (A)

174.03	174.03
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31.07.2021

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