

Accumulated Depreciation on revaluation			
Openig Balance		11.33	11.33
Add: Depreciation during the quarter		3.03	6.15
Total accumulated depreciation (B)		14.36	17.48
Written down value of revaluation (A-B)			
		159.67	156.55
Opening Deferred tax liabilities		39.14	39.17
Closing Deferred tax liabilities		39.92	39.14
Deferred Tax Expense / (Income) during the quarter		(0.78)	0.03
17 Dividend Payable :			
20th Dividend A/C (2006-07)		21.46	21.46
21st Dividend A/C (2007-08)		23.91	23.91
22nd Dividend A/C (2008-09)		11.92	11.92
23rd Dividend A/C (2009-10)		28.08	28.08
Dividend A/C (2012-13)		12.54	12.54
Dividend A/C (2013-14)		24.61	24.61
		122.52	122.52
Movement :			
Opening Balance		122.52	122.52
Add: Added during the year		-	-
Less: Paid during the year		-	-
	Current	-	-
	Previous	-	-
Less: Paid during the year (Transfer to general reserve)		-	-
Total		122.52	122.52
18 BCIC Current Account :			
Opening Balance		88.05	17.56
Less: Paid during the period		-	155.00
		88.05	(137.44)
Add: Import of raw material/Other		5.62	225.49
		93.67	88.05
19 BCIC Current Account with Enterprises :			
Opening Balance		7.53	6.99
Addition during the period		-	0.54
		7.53	7.53
20 Govt.Loan BMRE (Current portion) :			
Opening Balance		296.48	188.66
Less: Paid during the quarter		-	-
		296.48	188.66
Less: Unpaid during the quarter		296.48	188.66
		-	-
Less : Payable during the period		348.71	296.48
		348.71	296.48
Break up:			
Principal		216.48	180.40
Interest		132.23	116.08
		348.71	296.48
21 Provision for Income Tax :			
Openig Balance		7.91	15.28
Add: Current Tax		1.01	7.91
		8.92	23.19
Less: Adjustment during the period		-	15.28
		8.92	7.91
22 Gross Sales :			
Less :VAT		237.40	1,685.63
		30.97	219.86
		206.43	1,465.77
Less : Sales commission/Discount		28.11	104.62
Less : Truck Fare		13.12	74.84
Net Sales revenue		165.20	1,286.31

23 Related Party Disclosures :

During the period, the company carried out a number of transactions with related parties in the normal course of business and on an arm length basis. The name of these related parties nature of transactions with the provision of IAS 24 : Related Party Disclosures are presented below :

Name of the Parties	Nature of Transactions	Transaction during the period	Balance as on 31 Dec. 2020 (Lac Tk.)
Chittagong Urea Fertilizer Factory ltd.	Fire Clay Morter	0.73	0.73
Bangladesh Insulator & Sanitary ware Factory Ltd.(BISFL)	Dolomite	1.22	1.22

24 (a) Earning Per Share (EPS)-Basic :

Net profit /(Loss)	(583.75)	(1,254.75)
Number of Shares	17,410,900	17,410,900
Earning per Share	(3.35)	(7.21)
(b) Net Operating Cash Flows Per Share (NOCFPS) :		
Net Cash Flow from operating activities	(286.35)	(1,026.03)
Number of Shares	17,410,900	17,410,900
Net Operating Cash Flow per Share	(1.64)	(5.89)
(c) Net Assets Value per share (NAVPS) :		
Net assets Value	15,510.08	16,094.61
Number of Shares	17,410,900	17,410,900
Net Assets Value per Share	89.08	92.45

Shahid
31.12.2024

2

QWR

~

JAV