# **ORION PHARMA LIMITED AND ITS SUBSIDIARIES**

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) AS AT AND FOR SIX MONTH PERIOD ENDED 31 DECEMBER 2023 (HALF-YEARLY)

# ORION PHARMA LIMITED AND ITS SUBSIDIARIES Condensed Consolidated Statement of Financial Position (Unaudited) As at 31 December 2023

Particulars	Notes	Amount In BDT		
	notes	31-Dec-23	30-Jun-23	
Assets				
Non-Current Assets	-	35,042,350,194	33,864,020,496	
Property, Plant and Equipment	6	13,060,064,215	13,317,799,927	
Right of use Assets	7	29,457,137	41,639,502	
Construction Work in Progress	8	14,403,004,431	13,064,566,507	
Investment in Associates	10	1,600,559,000	1,490,695,000	
Other Investments	11	5,949,265,410	5,949,319,560	
Current Assets		19,377,022,245	19,075,662,305	
Inventories	12	1,991,388,909	1,614,080,792	
Trade and Other Receivables	13	15,582,799,414	15,394,902,490	
Advances, Deposits & Prepayments	14	1,626,610,701	1,897,892,389	
Fixed Deposit with Banks	15	42,028,552	38,679,252	
Cash and Cash Equivalents	16	134,194,669	130,107,383	
Total Assets	_	54,419,372,439	52,939,682,801	
Shareholders' Equity and Liabilities	_			
Shareholders' Equity		20,986,474,358	20,824,432,052	
Share Capital	17	2,340,000,000	2,340,000,000	
Share Premium		8,016,892,026	8,016,892,026	
Reserves	18	3,168,626,166	3,067,212,663	
Retained Earnings	19	7,460,956,165	7,400,327,363	
Non - Controlling Interest	20	1,531,131,303	1,509,624,870	
Total Equity		22,517,605,661	22,334,056,922	
Non-Current Liabilities		19,076,852,610	21,135,507,956	
Provision for Decommissioning of Assets	Г	143,405,563	143,405,563	
Long Term Loan	21	18,771,016,318	20,808,051,266	
Lease Obligation	22	16,507,860	26,354,987	
Deferred Tax Liability	23	145,922,869	157,696,141	
Current Liabilities		12,824,914,168	9,470,117,923	
Current portion of Long Term loan	21.1	491,955,126	490,498,002	
Current Portion of Lease Obligation	22.1	17,460,315	23,910,351	
Short term loans	24	2,968,034,738	547,819,343	
Trade and Other Payables	25	8,319,781,223	7,604,398,715	
Employee Benefits	26	147,480,474	129,396,378	
Unclaimed/Unpaid Dividend		320,811,228	94,579,925	
Accrued Expenses	27	559,391,064	579,515,209	
Total Equity & Liabilities	=	54,419,372,439	52,939,682,801	
Number of Shares Used to Compute NAV	=	234,000,000	234,000,000	
Net Asset Value (NAV) Including Revaluation Surplus	33	89.69	88.99	
Net Asset Value (NAV) Excluding Revaluation Surplus	-	81.87	81.15	

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	Chief Financial Officer	<b>Company Secretary</b>

# ORION PHARMA LIMITED Condensed Statement of Financial Position (Unaudited) As at 31 December 2023

Particulars	Notes	Amount In BDT		
r at ticulars	notes	31-Dec-23	30-Jun-23	
Assets				
Non-Current Assets	. г	26,307,058,435	24,989,727,312	
Property, Plant and Equipment	6a	7,109,272,457	7,228,006,743	
Right of use Assets	7	29,457,137	41,639,502	
Construction Work in Progress	8	14,403,004,431	13,064,566,507	
Investment in Subsidiaries	9	1,017,000,000	1,017,000,000	
Investment in Associate	10	1,600,559,000	1,490,695,000	
Other Investments	11a	2,147,765,410	2,147,819,560	
Current Assets		11,238,706,897	11,606,479,537	
Inventories	12a	828,604,511	853,745,233	
Trade and Other Receivables	13a	8,914,282,175	9,309,110,631	
Advances, Deposits & Prepayments	14a	1,327,106,558	1,380,116,441	
Fixed Deposit with Banks	15	42,028,552	38,679,252	
Cash and Cash Equivalents	16a	126,685,101	24,827,980	
Total Assets	-	37,545,765,333	36,596,206,848	
Shareholders' Equity and Liabilities				
Shareholders' Equity		14,129,623,883	14,040,682,742	
Share Capital	17	2,340,000,000	2,340,000,000	
Share Premium		8,016,892,026	8,016,892,026	
Reserves	18a	2,815,238,243	2,709,933,620	
Retained Earnings	19a	957,493,614	973,857,096	
Non-current Liabilities		18,669,736,094	20,468,943,010	
Long term loan	21a	18,507,305,365	20,284,891,883	
Lease obligation	22	16,507,860	26,354,987	
Deferred tax liability	23	145,922,869	157,696,141	
Current Liabilities		4,746,405,356	2,086,581,096	
Current portion long term loan	21a.1	491,955,126	490,498,002	
Current portion of lease obligation	22.1	17,460,315	23,910,351	
Short term loans	24	2,968,034,738	547,819,343	
Trade and other payables	25a	384,526,415	352,176,815	
Employee benefits	26a	46,851,022	33,497,305	
Unclaimed/Unpaid Dividend		320,811,228	94,579,925	
Accrued expenses	27a	516,766,512	544,099,355	
Total Equity & Liabilities	-	37,545,765,333	36,596,206,848	
Number of Shares Used to Compute NAV	=	234,000,000	234,000,000	
Net Asset Value (NAV) Including Revaluation Surplus	33a	60.38	60.00	
Net Asset Value (NAV) Excluding Revaluation Surplus	-	54.58	54.19	

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	Chief Financial Officer	<b>Company Secretary</b>

# ORION PHARMA LIMITED AND ITS SUBSIDIARIES

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For Six Month Period Ended 31 December 2023

		Amount In BDT					
Particulars	Notes	1 July to 31 December 2023	1 July to 31 December 2022	1 October to 31 December 2023	1 October to 31 December 2022		
Revenue from Net Sales	28	5,745,198,724	7,913,170,766	2,135,546,884	3,998,490,447		
Cost of Goods Sold		(886,908,455)	(687,407,446)	(467,919,379)	(357,762,722)		
Cost of Power Generation		(3,647,355,361)	(5,881,360,940)	(1,044,860,747)	(2,842,309,415)		
Gross Profit		1,210,934,909	1,344,402,380	622,766,758	798,418,310		
Operating Expenses		(796,062,806)	(583,826,161)	(443,545,600)	(318,472,045)		
General & Administrative Expenses		(295,834,056)	(223,475,108)	(167,058,769)	(120,349,537)		
Selling & Distribution Expenses		(500,228,750)	(360,351,052)	(276,486,831)	(198,122,508)		
Profit from Operation		414,872,103	760,576,220	179,221,158	479,946,265		
Financial Expenses	29	(48,891,937)	(139,122,136)	(32,483,272)	(69,985,916)		
Non Operating Income/ (Loss)	30	13,785,867	15,186,485	9,922,290	1,580,222		
Net Profit from Operation		379,766,032	636,640,570	156,660,176	411,540,570		
Workers Profit Participation Fund		(18,084,097)	(30,316,218)	(7,460,008)	(19,597,170)		
Net Profit before Tax		361,681,936	606,324,352	149,200,168	391,943,400		
Income Tax		(57,953,581)	(101,343,651)	(22,822,127)	(59,437,742)		
Current Tax (Expenses)/Income	31	(69,075,948)	(64,069,692)	(28,539,972)	(32,018,062)		
Deferred Tax (Expenses)/Income		11,122,367	(37,273,958)	5,717,844	(27,419,680)		
Net Profit after Tax		303,728,355	504,980,702	126,378,040	332,505,658		
Share of Profit from Associate		4,695,800	4,562,900	1,781,923	1,772,000		
Net Profit		308,424,155	509,543,602	128,159,962	334,277,658		
Less: Non Controlling Interest (share of operating	g profit)	(21,506,433)	(61,790,332)	(17,976,576)	(55,900,019)		
Net Profit after Tax before Other Comprehensiv	ve Income	286,917,721	447,753,270	110,183,386	278,377,639		
Other Comprehensive Income		108,393,555	1,943,678,066	130,712,488	(254,303,541)		
Fair Value Gain of Marketable Securities		(1,855,550)	(2,337,646)	(1,695,860)	(1,960,194)		
Fair Value Gain on Investment in Associate		109,139,217	1,944,553,779	131,368,600	(253,686,973)		
Share of Other Comprehensive Income		458,983	526,321	635,477	733,973		
Deferrred tax Income (Expenses) on Revaluation Surplus of PPE & Fair Value Changes of Marketable securities		650,905	935,612	404,271	609,653		
Total Comprehensive Income Attributable to O Shareholders	rdinary	395,311,277	2,391,431,336	240,895,875	24,074,098		
Number of Shares Used to Compute EPS		234,000,000	234,000,000	234,000,000	234,000,000		
Earnings Per Share (EPS)	32	1.23	1.91	0.47	1.19		

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	Chief Financial Officer	<b>Company Secretary</b>

# ORION PHARMA LIMITED

### Condensed Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For Six Month Period Ended 31 December 2023

			Amount	In BDT	
Particulars		1 July to 31	1 July to 31	1 October to 31	1 October to 31
		December 2023	December 2022	December 2023	December 2022
Revenue from Net Sales	28.a	1,949,599,977	1,528,193,428	1,018,114,540	794,193,728
Cost of Goods Sold		(886,908,455)	(687,407,446)	(467,919,379)	(357,762,722)
Gross Profit		1,062,691,522	840,785,983	550,195,162	436,431,006
Operating Expenses		(765,934,473)	(553,342,479)	(429,456,054)	(302,224,462)
General & Administrative Expenses		(265,705,723)	(192,991,427)	(152,969,223)	(104,101,954)
Selling & Distribution Expenses		(500,228,750)	(360,351,052)	(276,486,831)	(198,122,508)
Profit from Operation	-	296,757,049	287,443,504	120,739,108	134,206,544
Financial Expenses	29.a	(30,114,862)	(37,217,916)	(14,218,460)	(16,950,577)
Non Operating Income/ (Loss)	30.a	13,785,867	15,186,485	9,922,290	2,394,816
Net Profit from Operation		280,428,054	265,412,074	116,442,938	119,650,783
Workers Profit Participation Fund		(13,353,717)	(12,638,670)	(5,544,902)	(5,697,656)
Net Profit before Tax		267,074,338	252,773,403	110,898,036	113,953,126
Income Tax		(57,953,581)	(101,343,651)	(22,822,127)	(59,437,742)
Current Tax (Expenses)/Income	31	(69,075,948)	(64,069,692)	(28,539,972)	(32,018,062)
Deferred Tax (Expenses)/Income		11,122,367	(37,273,958)	5,717,844	(27,419,680)
Net Profit after Tax		209,120,757	151,429,753	88,075,909	54,515,385
Share of Profit from Associates		4,695,800	4,562,900	1,781,923	1,772,000
Net Profit after Tax before Other Comprehensive Income		213,816,557	155,992,653	89,857,832	56,287,385
Other Comprehensive Income		108,393,555	1,943,678,066	130,712,488	(254,303,541)
Fair Value Gain of Marketable Securities		(1,855,550)	(2,337,646)	(1,695,860)	(1,960,194)
Fair Value Gain on Investment in Associate		109,139,217	1,944,553,779	131,368,600	(253,686,973)
Share of Other Comprehensive Income		458,983	526,321	635,477	733,973
Deferrred tax Income (Expenses) on Revaluation Surplus PPE & Fair Value Changes of Marketable securities	s of	650,905	935,612	404,271	609,653
Total Comprehensive Income attribute to Ordinar Shareholders	у	322,210,112	2,099,670,719	220,570,320	(198,016,156)
Number of Shares Used to Compute EPS		234,000,000	234,000,000	234,000,000	234,000,000
Earnings Per Share (EPS)	32.a	0.91	0.67	0.38	0.24

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	<b>Chief Financial Officer</b>	<b>Company Secretary</b>

# ORION PHARMA LIMITED AND ITS SUBSIDIARIES Condensed Consolidated Statement of Changes in Equity (Unaudited) For Six Month Period Ended 31 December 2023

Amount in BDT

Particulars	Ordinary Share Capital	Share Premium	Reserves	Retained Earnings	Total	Non controlling Interest	Total
Balance at 01 July 2023	2,340,000,000	8,016,892,026	3,067,212,663	7,400,327,363	20,824,432,052	1,509,624,870	22,334,056,922
Net Profit after Tax	-	-	-	286,917,721	286,917,721	21,506,433	308,424,155
Cash Dividend for the year 2022-2023				(234,000,000)	(234,000,000)	-	(234,000,000)
Fair Value Gain / (Loss) on Investment in Associate			109,139,217	-	109,139,217	-	109,139,217
Fair Value (Loss)/Gain on Marketable Securities			(1,855,550)	-	(1,855,550)	-	(1,855,550)
Adjustment for sale of Mkt. Securities			40,203	-	40,203	-	40,203
Share of Other Comprehensive Income			458,983	-	458,983	-	458,983
Adjustment of Deferred tax on Revaluation Surplus			650,905	-	650,905	-	650,905
Adjustment for Right of use Assets				690,826	690,826		690,826
Depreciation on Revaluation Surplus			(7,020,254)	7,020,254	-	-	-
Balance at 31 December 2023	2,340,000,000	8,016,892,026	3,168,626,167	7,460,956,166	20,986,474,358	1,531,131,303	22,517,605,661

# For Six Month Period Ended 31 December 2022

Amount in BDT

Particulars	Ordinary Share Capital	Share Premium	Reserves	Retained Earnings	Total	Non controlling Interest	Total
Balance at 01 July 2022	2,340,000,000	8,016,892,026	1,978,094,161	6,977,538,555	19,312,524,742	1,456,338,901	20,768,863,643
Net Profit after Tax	-	-	-	447,753,270	447,753,270	61,790,332	509,543,602
Cash Dividend for the year 2021-2022				(234,000,000)	(234,000,000)		(234,000,000)
Fair Value Gain / (Loss) on Investment in Associate			1,944,553,779	-	1,944,553,779	-	1,944,553,779
Fair Value (Loss)/Gain on Marketable Securities			(2,337,646)	-	(2,337,646)	-	(2,337,646)
Adjustment for sale of Mkt. Securities			(1,251,493)	-	(1,251,493)	-	(1,251,493)
Share of Other Comprehensive Income			526,321	-	526,321	-	526,321
Adjustment of Deferred tax on Revaluation Surplus			935,612	-	935,612	-	935,612
Depreciation on Revaluation Surplus			(7,940,569)	7,940,569	-	-	-
Balance at 31 December 2022	2,340,000,000	8,016,892,026	3,912,580,165	7,199,232,394	21,468,704,585	1,518,129,234	22,986,833,818

Sd-	Sd-	Sd-	Sd-	Sd-
Chairman	Managing Director	Director	<b>Chief Financial Officer</b>	Company Secretary

### **ORION PHARMA LIMITED**

# Condensed Statement of Changes in Equity (Unaudited) For Six Month Period Ended 31 December 2023

					Amount in BDT
Particulars	Ordinary Share Capital	Share Premium	Reserves	Retained Earnings	Total
Balance at 01 July 2023	2,340,000,000	8,016,892,026	2,709,933,620	973,857,096	14,040,682,742
Net Profit after Tax	-	-	-	213,816,557	213,816,557
Cash Dividend for the year 2022-2023				(234,000,000)	(234,000,000)
Fair Value Gain / (Loss)on Investment in Associate	-	-	109,139,217	-	109,139,217
Fair Value (Loss)/Gain on Marketable Securities	-	-	(1,855,550)	-	(1,855,550)
Adjustment for sale of Mkt. Securities	-	-	40,203	-	40,203
Share of Other Comprehensive Income	-	-	458,983	-	458,983
Adjustment of Deferred tax on Revaluation Surplus	-	-	650,905	-	650,905
Adjustment for Right of use Assets				690,826	690,826
Depreciation on Revaluation Surplus	-	-	(3,129,135)	3,129,135	-
Balance at 31 December 2023	2,340,000,000	8,016,892,026	2,815,238,243	957,493,614	14,129,623,883

#### For Six Month Period Ended 31 December 2022

					Amount in BDT
Particulars	Ordinary Share Capital	Share Premium	Reserves	<b>Retained Earnings</b>	Total
Balance at 01 July 2022	2,340,000,000	8,016,892,026	1,612,623,288	909,063,184	12,878,578,498
Net Profit after Tax	-	-	-	155,992,653	155,992,653
Cash Dividend for the year 2021-2022				(234,000,000)	(234,000,000)
Fair Value Gain / (Loss)on Investment in Associate	-	-	1,944,553,779	-	1,944,553,779
Fair Value Gain / (Loss) on Marketable Securities	-	-	(2,337,646)	-	(2,337,646)
Adjustment for sale of Mkt. Securities	-	-	(1,251,493)	-	(1,251,493)
Share of Other Comprehensive Income	-	-	526,321	-	526,321
Adjustment of Deferred tax on Revaluation Surplus	-	-	935,612	-	935,612
Depreciation on Revaluation Surplus	-	-	(3,844,654)	3,844,654	-
Balance at 31 December 2022	2,340,000,000	8,016,892,026	3,551,205,207	834,900,491	14,742,997,724

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

# ORION PHARMA LIMITED AND ITS SUBSIDIARIES

# Condensed Consolidated Statement of Cash Flows (Unaudited)

For Six Month Period Ended 31 December 2023

		Amount In BDT		
Particulars		1 July to 31 December 2023	1 July to 31 December 2022	
A. Cash Flows from Operating Activities :				
Cash Received from Customers	Г	5,475,900,760	7,399,134,177	
Cash Paid to Suppliers		(4,075,508,237)	(5,203,190,280)	
Cash Payment for Operating Expenses		(652,623,718)	(860,269,675)	
Cash Generated from Operation		747,768,805	1,335,674,221	
Income Taxes Paid		(120,185,674)	(20,341,717)	
Net Cash Generated/(Used) from Operating Activities	_	627,583,130	1,315,332,505	
<b>B.</b> Cash Flows from Investing Activities :				
Acquisition of Property, Plant & Equipment	Г	(11,898,637)	(25,236,625)	
Addition of Capital Work in Progress		(1,338,437,925)	(1,045,900,578)	
Investment in Subsidiaries, Associate & Others		412,473,979	(719,827,233)	
Interest, Dividend & Other Income		13,785,866	15,186,485	
Net Cash Received/(Used) from Investing Activities	_	(924,076,716)	(1,775,777,951)	
C. Cash Flows from Financing Activities :				
Long Term Loan Received/ (Repaid)	Г	(2,035,577,824)	2,507,564,988	
Short Term Loan Received/ (Repaid)		2,405,755,682	(20,385,651)	
Lease obligation		(12,936,354)	(4,910,523)	
Financial expenses paid		(48,891,937)	(138,331,387)	
Dividend paid		(7,768,697)	(311,292)	
Net Cash Received/(Used) from Financing Activities	_	300,580,871	2,343,626,134	
Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)		4,087,285	1,883,180,688	
Cash & Cash Equivalents at the beginning of the period		130,107,384	106,134,828	
Cash & Cash Equivalents at the end of the period	=	134,194,669	1,989,315,516	
Number of Shares Used to Compute NOCFPS	-	234,000,000	234,000,000	
Net Operating Cash Flow Per Share	34.1	2.68	5.62	

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

# **ORION PHARMA LIMITED**

# Condensed Statement of Cash Flows (Unaudited)

For Six Month Period Ended 31 December 2023

	Amount	Amount In BDT		
Particulars	1 July to 31 December 2023	1 July to 31 December 2022		
A. Cash Flows from Operating Activities :				
Cash Received from Customers	1,931,273,958	1,575,149,853		
Cash paid to Suppliers	(725,796,818)	(482,077,121)		
Cash Payment for Operating Expenses	(652,623,718)	(860,269,674)		
Cash Generated from Operation	552,853,422	232,803,058		
Income Taxes Paid	(120,185,674)	(20,341,717)		
Net Cash Generated/(Used) from Operating Activities	432,667,747	212,461,341		
B. Cash Flows from Investing Activities :				
Acquisition of Property, Plant & Equipment	(11,898,637)	(24,372,075)		
Addition of Capital Work in Progress	(1,338,437,925)	(1,045,900,578)		
Investment in Subsidiaries, Associate, Securities & Others	412,473,979	(719,827,233)		
Interest, Dividend & Other Income	13,785,867	15,186,485		
Net Cash Received/(Used) from Investing Activities	(924,076,716)	(1,774,913,400)		
C. Cash Flows from Financing Activities :				
Long Term Loan Received/ (Repaid)	(1,776,129,394)	3,419,929,760		
Short Term Loan Received/ (Repaid)	2,420,215,395	(9,149,665)		
Lease obligation	(12,936,354)	(4,910,523)		
Dividend paid	(7,768,697)	(311,292)		
Interest Paid	(30,114,862)	(37,217,916)		
Net Cash Received/(Used) from Financing Activities	593,266,089	3,368,340,364		
Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)	101,857,121	1,805,888,304		
Cash & Cash Equivalents at the beginning of the period	24,827,980	90,413,630		
Cash & Cash Equivalents at the end of the period	126,685,101	1,896,301,933		
Number of Shares Used to Compute NOCFPS	234,000,000	234,000,000		
<b>Net Operating Cash Flow Per Share</b> 34a.1	1.85	0.91		

Sd-	Sd-	Sd-	Sd-	Sd-
Chairman	Managing Director	Director	<b>Chief Financial Officer</b>	<b>Company Secretary</b>

### ORION PHARMA LIMITED AND ITS SUBSIDIARIES Selected Explanatory Notes to the Condensed Consolidated Financial Statements For The Period Ended 31 December 2023 (Half-Yearly)

#### 1 Reporting Entity

#### 1.1 Background of the Entity

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

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

#### 1.2 Nature of Business

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

#### 1.3 Subsidiary Companies

#### 1.3.1 Orion Power Meghnaghat Limited

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

The company has signed the contract with Bangladesh Power Development Board (hereinafter referred as BPDB) acting as an off taker to supply power to them solely under the contract No. 09755 executed on June 30, 2010. According to the said contract, the Government will purchase the power for a period of five (5) years commencing from May 08, 2011. The contract has been extended for further five (5) years effective from May 09, 2016 vide memo no- 27.00.0000.071.14.035.2013.535 dated 01 December 2016. The contract then expired on 07 May 2021. The government renewed the contract for two (2) years effective from 24 March 2022 vide memo no - 27.11.0000.101.14.020.22-1697 dated: 10 April 2022. The purpose of this contract is to supply of Net Energy Output, under the terms and conditions provided "No Electricity, No Payment and also without any guaranteed Minimum Off-take" basis by Rental Power Company by BPDB.

#### 1.3.2 Dutch Bangla Power & Associates Limited

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

The company has signed the contract with Bangladesh Power Development Board (hereinafter referred as BPDB) acting as an off taker to supply power to them solely under the contract No. 09756 executed on July 01, 2010. According to the said contract, the Government will purchase the power for a period of five (5) years commencing from July 21, 2011. The contract has been extended for further five (5) years effective from 22 July 2016 vide memo no-27.00.0000.071.14.122.2010.534 dated 01 December 2016. The contract then expired on 22 July 2021. The government renewed the contract for two (2) years effective from 24 March 2022 vide memo no-27.11.0000.101.14.020.22-1696 dated: 10 April 2022. The purpose of this contract is to supply of Net Energy Output, under the terms and conditions provided "No Electricity, No Payment and also without any guaranteed Minimum Off-take" basis by Rental Power Company by BPDB.

#### 1.4 Associate Company Orion Infusion Limited

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

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

#### 2 Basis of Preparation

#### 2.1 Statement of Compliance

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

#### 2.2 Components of the Condensed Financial Statements

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

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

#### 2.3 Basis of Measurement

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

#### 2.4 Functional and Presentation Currency

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

#### 2.5 Reporting Period

These Condensed Interim Financial Statements of the company cover period from 1 July 2023 to 31 December 2023.

#### 2.6 Date of Authorization

The financial statements were authorized for issue by the Board of Directors in its meeting held on January 31, 2024 for publication.

#### 2.7 Events after the reporting period

**Information regarding subsidiary companies** For this period there was no such isuue.

#### 3 Accounting Policies and Methods of Computations

The accounting policies and methods of computations followed in preparing these financial statements are same as those used in the annual financial statements prepared and published for the year ended 30 June 2023.

#### 4 Subsequent Events

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

# 5 Acquisition of Property, Plant & Equipments of Orion Pharma Ltd. and its subsidiaries during the Period.

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

SL No.	Particulars	Amount in BDT		
5L NO.	rarticulars	31-Dec-23	30-Jun-23	
i	Land & Land Development	-	-	
ii	Factory & Office Building	52,800	346,940	
iii	Plant & Machinery	5,508,580	8,566,378	
iv	Furniture & Fixtures	37,270	2,275,008	
v	Office Equipment	2,711,693	18,942,414	
vi	Vehicles	1,953,500	42,878,357	
vii	Road & Road Development	1,634,794	348,755	
	Total	11,898,637	73,357,852	
6.	Property, plant and equipment			
	Opening balance	13,317,799,927	13,826,413,931	
	Add: Addition during the period	11,898,637	73,357,852	
	Less: Sale / disposal during the period	(57,677)	(1,078,057	
		13,329,640,887	13,898,693,727	
	Less: Depreciation charged during the period	(269,576,672)	(580,893,800	
	Written down value	13,060,064,215	13,317,799,927	
	Whiteh down value	10,000,001,210	10,017,799,927	
6a.	Property, plant and equipment			
	Opening balance	7,228,006,743	7,449,132,152	
	Add: Addition during the period	11,898,637	67,936,618	
	Less: Sale / disposal during the period	(57,677)	(1,078,057	
		7,239,847,703	7,515,990,719	
	Less: Depreciation charged during the period	(130,575,246)	(287,983,976	
	Written down value	7,109,272,457	7,228,006,743	
7.	Right of use assets			
	Opening Balance	143,366,149	130,974,449	
	Add: Addition during the period		21,620,583	
		143,366,149	152,595,032	
	Less: Disposal/ adjustment	2,669,983	(9,228,883	
		140,696,166	143,366,149	
	Opening balance	101,726,647	81,500,510	
	Addition during the period	9,512,382	20,226,137	
		111,239,029	101,726,647	
	Written down value	29,457,137	41,639,502	
8.	Construction work in progress			
	Opening balance	13,064,566,507	9,133,148,194	
	- •			
	Add: Addition during the period	1,338,437,925	3,931,418,313	

### 9. Investment in subsidiaries

Name of the subsidiary	Number of charge	Share holding	Amount in	in BDT	
company	Number of shares	(%)	31-Dec-23	30-Jun-23	
Orion Power Meghnaghat Ltd.	95,000,000	95.00	950,000,000	950,000,000	
Dutch Bangla Power & Associates Ltd.	6,700,000	67.00	67,000,000	67,000,000	
	Total		1,017,000,000	1,017,000,000	
	ed at cost.				
			1.490.695.000	386,739,000	
	iod			9,125,800	
				(8,860,000	
0 -	income		· · · · ·	97,390	
-	licone			1,103,592,810	
ruu. run vulue uujusinent		_	1,600,559,000	1,490,695,000	
Other investment		_			
	s (Note 11.1)		27,524,734	27,578,884	
				5,921,740,670	
~	,	_	5,949,265,410	5,949,319,560	
Investment in marketable securit	es	_			
AB Investment Limited.			12,344,904	12,364,904	
Bank Asia Securities Limited.			6,432,708	7,202,130	
LankaBangla Securities Ltd.			8,747,122	8,011,850	
		_	27,524,734	27,578,884	
Investment in non-quoted shares					
				500,000	
				500,000	
				246,000	
				2,117,209,676	
0				1,500,000 3,801,785,000	
Onon'i ower Onit - 2 Dhaka Etu.			5,921,740,676	5,921,740,676	
Other investment		=			
	· ,		27,524,734	27,578,884	
Investment in non-Quoted Shares	Note 11a.2)	_		2,120,240,676	
		_	2,147,765,410	2,147,819,560	
	es		10 0 4 4 0 0 4	12 2 4 0 0 4	
				12,364,904	
				7,202,130	
LankaBangla Securities Ltd.		_		8,011,850 27,578,884	
		=		27,070,001	
_			500 000	500,000	
				500,000 246,000	
				246,000 2,117,209,676	
				2,117,209,676 1,785,000	
Choiri ower Onit - 2 Dilaka Elu.		—		2,120,240,676	
		_	2,120,240,070	2,120,240,07	
	companyOrion Power Meghnaghat Ltd.Dutch Bangla Power & AssociatesLtd.Investment in subsidiaries are stateInvestment in associateOrion Infusion LimitedOpening balanceAdd: Share of profit during the periodAdd: Share of other comprehensiveAdd: Share of other comprehensiveAdd: Fair value adjustmentInvestment in marketable securitiesInvestment in marketable securitiesInvestment in non-Quoted Shares (Investment in non-Quoted sharesOrion Power Khulna Limited.Bank Asia Securities Ltd.Investment in non-quoted sharesOrion Power Khulna Limited.Orion Power Bank LimitedOrion Infrastructure Limited.Energon Renewable (BD) Ltd.Orion Power Unit - 2 Dhaka Ltd.Other investment in marketable securitiesInvestment in marketable securitiesInvestment in non-quoted sharesOrion Power Dhaka Limited.Orion Power Unit - 2 Dhaka Ltd.Other investmentInvestment in marketable securitiesInvestment in non-Quoted Shares (	companyNumber of sharesOrion Power Meghnaghat Ltd.95,000,000Dutch Bangla Power & Associates6,700,000Ltd.TotalInvestment in subsidiaries are stated at cost.Investment in associateOion Infusion LimitedOpening balanceAdd: Share of profit during the periodAdd: Share of other comprehensive incomeAdd: Fair value adjustmentOther investmentInvestment in marketable securities (Note 11.1)Investment in marketable securitiesAB Investment Limited.Bank Asia Securities Limited.LankaBangla Securities Ltd.Investment in non-quoted sharesOrion Power Khulna Limited.Orion Power Unit - 2 Dhaka Ltd.Other investmentInvestment in marketable securities (Note 11a.1)Investment in marketable securities Limited.Energon Renewable (BD) Ltd.Orion Power Unit - 2 Dhaka Ltd.Other investmentInvestment in marketable securities (Note 11a.1)Investment in marketable securities (Note 11a.2)Investment in marketable securities (Note 11a.1)Investment in marketable securities (Note 11a.2)Investment in marketable securities (Note 11a.2)	Number of shares         (%)         Construction           Orion Power Meghnaghat Ltd.         95,000,000         95.00           Dutch Bangla Power & Associates         6,700,000         67.00           Ltd.         Total         Investment in subsidiaries are stated at cost.           Investment in associate         Orion Infusion Limited         Opening balance           Add: Share of profit during the period         Less: Dividend during the period           Less: Dividend during the period         Less: Dividend during the period           Add: Share of other comprehensive income         Add: Share of ther comprehensive income           Add: Fair value adjustment         Investment           Investment in marketable securities (Note 11.1)         Investment in non-Quoted Shares (Note 11.2)           Investment I inmarketable securities         AB Investment Limited.           Bank Asia Securities Ltd.         Investment in non-quoted shares           Orion Infarstructure Limited.         Investment           Corion Power Khulna Limited.         Orion Power Unit - 2 Dhaka Ltd.           Other investment         Investment in marketable securities (Note 11a.1)           Investment in marketable securities (Note 11a.1)         Investment in marketable securities (Note 11a.2)           Investment in marketable securities (Note 11a.2)         Investment in non-quoted Shares </td <td>Number of shares(%)31-Dec-23Orion Power Meghnaghat Ltd.95,000,00095,0095,000,000Dutch Bangla Power &amp; Associates6,700,00067,0067,000,000Ltd.Total1,017,000,000Investment in subsidiaries are stated at cost.Investment in subsidiaries are stated at cost.Investment in associateOrion Infusion LimitedOpening balanceAdd: Share of profit during the periodAdd: Share of orbit comprehensive incomeAdd: Share of other comprehensive incomeAdd: Share of other comprehensive incomeAdd: Share of other comprehensive incomeInvestment in marketable securities (Note 11.1)Investment in non-Quoted Shares (Note 11.2)Investment Limited.Investment In non-quoted sharesOrion Power Khulna Limited.Orion Power Unit - 2 Dhaka Ltd.Investment In marketable securitiesAB Investment In marketable securities</td>	Number of shares(%)31-Dec-23Orion Power Meghnaghat Ltd.95,000,00095,0095,000,000Dutch Bangla Power & Associates6,700,00067,0067,000,000Ltd.Total1,017,000,000Investment in subsidiaries are stated at cost.Investment in subsidiaries are stated at cost.Investment in associateOrion Infusion LimitedOpening balanceAdd: Share of profit during the periodAdd: Share of orbit comprehensive incomeAdd: Share of other comprehensive incomeAdd: Share of other comprehensive incomeAdd: Share of other comprehensive incomeInvestment in marketable securities (Note 11.1)Investment in non-Quoted Shares (Note 11.2)Investment Limited.Investment In non-quoted sharesOrion Power Khulna Limited.Orion Power Unit - 2 Dhaka Ltd.Investment In marketable securitiesAB Investment In marketable securities	

12.	Inventories		
	Raw materials	335,690,389	334,800,370
	Packing materials	92,183,895	149,474,656
	Work-in-process	51,073,530	44,363,408
	Finished goods	238,323,368	180,080,462
	Printing Stationeries	13,299,466	27,106,289
	Promotional materials	19,105,493	35,193,797
	Goods in transit	78,928,370	82,726,250
	Spare parts	536,787,445	573,527,444
	Inventory HFO & LFO	625,996,953	186,808,116
		1,991,388,909	1,614,080,792
12.a	Inventories		
	Raw materials	335,690,389	334,800,370
	Packing materials	92,183,895	149,474,656
	Work-in-process	51,073,530	44,363,408
	Finished goods	238,323,368	180,080,462
	Printing stationeries	13,299,466	27,106,289
	Promotional materials	19,105,493	35,193,797
	Goods in transit	78,928,370	82,726,250
		828,604,511	853,745,233
13.	Trade & other receivables		
	Trade receivables	5,853,392,514	5,584,094,549
	Other receivables (Note-13.1)	9,729,406,900	9,810,807,941
		15,582,799,414	15,394,902,490

Trade receivables are unsecured, considered good and recoverable within one year. Classification schedules as required by schedule XI of Companies Act 1994 are as follows:

Ageing of the above	balance is as follows:
---------------------	------------------------

Below 180 days	5,853,392,514	5,584,094,549
Above 180 days		-
	5,853,392,514	5,584,094,549

SL. No.	Particulars	Amount in BDT		
5L. NO.	rarticulars	31-Dec-23	30-Jun-23	
	Trade receivables considered good in respect of which the company is fully secured	5,853,392,514	5,584,094,549	
	Trade receivables considered good in respect of which the company holds no security other than the debtor personal security	-	-	
III	Trade receivables considered doubtful or bad	-	-	
IV	Trade receivables due by any director or other officer of the company	-	-	
V	Trade receivables due by common management	-	-	
	The maximum amount of receivable due by any director or other officer of the company	-	-	
	Total	5,853,392,514	5,584,094,549	

3.1	Other receivables		
	Claim receivables, insurance & others	6,694,321	4,192,004
	Dividend receivable	4,430,000	8,860,000
	Interest on FDR	762,203	467,992
	Other receivables	1,450,194,088	1,230,374,877
	Current account with other related companies (Note. 13.1.1)	8,267,326,288	8,566,913,068
		9,729,406,900	9,810,807,941

### 13.1.1 Current account with other related companies

		8,914,282,175	9,309,110,631
	Other receivables (Note - 13a.1)	8,589,641,571	9,002,796,047
	Trade receivables	324,640,604	306,314,584
13.a	Trade & other receivables		
		0,207,320,288	8,300,713,008
	Onon Mill Textiles Eld.	8,267,326,288	8,566,913,068
	Orion Knit Textiles Ltd.	19,620,000	19,620,000
	Orion Power Sonargaon Ltd	1,092,542,258	1,097,203,530
	SAZKA Natural Care Ltd.	98,785,000	98,785,000
	Orion Tea Company Ltd	344,870,789	344,870,789
	Orion Quaderia Textiles Ltd.	178,100,000	178,100,000
	Energon Renewable (BD) Ltd.	320,450,110	683,407,792
	Orion Power Rupsha Ltd.	158,122,069	140,722,069
	Orion Hospitals Ltd.	24,293,000	24,293,000
	Orion Home Appliance Ltd.	127,707,496	127,707,496
	Panbo Bangla Mashroom Ltd. Orion Power Unit 2 Dhaka Ltd.	34,662,000 855,604,296	35,425,000 855,604,296
		248,019,112	216,027,162
	Digital Power & Associate Ltd. Orion Footwear Ltd.	1,020,206,176	1,000,271,951
	Interior Accom Consortium Ltd.	74,629,265	74,629,265
	Orion Agro Product Ltd.	251,418,758	251,418,758
	Jafflong Tea Company Ltd.	50,459,565	50,459,565
	Orion Power Dhaka Ltd.	2,262,265,128	2,262,265,128
	Orion Power Khulna Ltd.	986,021,913	986,021,913
	Orion Gas Limited	87,119,339	87,119,339
	Orion Properties Ltd.	21,570,089	22,101,089
	Noakhali Gold Food Ltd.	10,859,928	10,859,928

Trade receivables are unsecured, considered good and recoverable within one year. Classification schedules as required by schedule XI of Companies Act 1994 are as follows:

Ageing of the above balance is as follows:

	Below 180 days	324,640,604	306,314,584
	Above 180 days	-	-
		324,640,604	306,314,584
CI N-	Destinutere	Amount i	n BDT
SL No	Particulars	31-Dec-23	30-Jun-23
Ι	Trade receivables considered good in respect of which the company is fully	324,640,604	306,314,584
II	Trade receivables considered good in respect of which the company holds no security other than the debtor personal security		-
III	Trade receivables considered doubtful or bad		-
IV	Trade receivables due by any director or other officer of the company		-
V	Trade receivables due by common management		-
VI	The maximum amount of receivable due by any director or other officer of		-
	Total	324,640,604	306,314,584
13a.1	Other receivables		
	Claim receivables, insurance & others	6,694,321	4,192,004

	8,589,641,571	9,002,796,047
Current account with other related companies (13a.1.2)	7,000,984,263	7,386,505,267
Current account with subsidiaries (13a.1.1)	346,395,908	372,395,908
Other receivables	1,230,374,877	1,230,374,877
Interest on FDR	762,203	467,992
Dividend receivable	4,430,000	8,860,000
Claim receivables, insurance & others	6,694,321	4,192,004

13a.1.1 Current account with subsidiaries		
Dutch Bangla Power & Associate Ltd.	346,395,908	372,395,908
	346,395,908	372,395,908
13a.1.2 Current account with other related companies		
Orion Properties Ltd.	19,800,532	20,331,532
Orion Power Khulna Ltd.	986,021,913	986,021,913
Orion Power Dhaka Ltd.	2,176,336,879	2,176,336,879
Interior Accom Consortium Limited	107,786,265	107,786,265
Orion Agro Product Ltd.	243,565,920	243,565,920
Orion Power Unit 2 Dhaka Ltd.	965,542,114	965,542,114
Orion Power Rupsha Ltd.	-	3,300,000
Digital Power & Associates Ltd.	178,283,531	198,283,531
Orion Hospitals Ltd.	19,293,000	19,293,000
Energon Renewable (BD) Ltd.	335,750,110	698,707,792
Orion Home Appliance Ltd.	119,900,000	119,900,000
SAZKA Natural Care Ltd.	98,785,000	98,785,000
Orion Gas Limited	37,919,339	37,919,339
Panbo Bangla Mushroom Ltd	34,662,000	35,425,000
Orion Footwear Ltd.	109,356,950	107,365,000
Orion Tea Company Ltd	344,870,789	344,870,789
Orion Power Sonargaon Ltd	1,057,338,728	1,057,300,000
Jafflong Tea Company Ltd. Orion Knit Textiles Ltd.	48,051,194	48,051,194
Orion Quaderia Textiles Limited	19,620,000 98,100,000	19,620,000 98,100,000
Onon Quadena Textues Linnied	7,000,984,263	7,386,505,267
14. Advances, deposits and prepayments		1,000,000,201
Advances:		
Advance income tax (Note-14.1)	276,215,534	253,914,819
Advance imprest money	209,000	175,500
Advance motor cycle	7,257,028	3,458,142
Advance - car loan	284,808	410,829
Collection advance	26,892,570	13,848,897
Advance to C&F agents	1,413,357	2,019,522
Advance office rent	3,909,465	5,684,481
Advance against land purchase	97,260,635	97,260,635
Advance to employee	13,760,598	12,022,242
Other advance	1,268,518	261,020,343
Advance Cash Purchase	571,303	558,260
Advance to Supplier	235,313,744	199,941,771
Machinery in Transit	503,482,687	552,841,011
	1,167,839,247	1,403,156,451
Deposits:		
Earnest money	10,121,768	10,161,960
Security deposit	47,952,622	48,065,398
Bank guarantee	60,413,591	60,641,053
L/C Margin	326,713,059	357,916,795
Lease deposit	2,197,527	2,197,527
Bronovinanto	447,398,568	478,982,734
Prepayments:	200.020	<b>325 500</b>
Insurance premium Bank guranttee,commission & charge	328,938 11 043 948	235,599 14 650 965
Security Service	11,043,948	14,650,965 866,640
Security Service		15,753,204
	1,626,610,701	1,897,892,389

Opening balance         25,914,519         220,007,16         43,359,139           Add: Addition during the period         226,215,534         225,3014,819           Advances         Advances         226,215,534         225,3014,819           Advances         Advance         226,215,534         225,3014,819           Advance income tas (Note -14a,1)         274,058,641         251,801,807           Advance income tas (Note -14a,1)         224,058,641         251,801,807           Advance or (of advance         228,902,701         3,458,413           Advance or (of advance         228,902,701         3,458,413           Advance of flore rent         3,909,455         5,844,411           Advance office rent         3,909,455         5,844,411           Advance office rent         3,909,455         1,912,256           Advance office rent         3,909,455         1,912,926           Advance office rent         3,939,455         1,912,926           Advance Paid to Expopliers         216,766,990         180,182,201           Machinery in transit         1,135,354,262         1,120,466,986           Deposit         1,121,768         1,0161,90           Social Islami East         21,97,522         2,96,49,455           Lase deposit win	14.1	Advance income tax		
Add: Addition during the period         22,300,716         43,539,139           14.a         Advances, deposits & prepayments         276,215,534         253,914,919           14.a         Advance income tax (Note -14a.1)         274,038,641         251,001,807           Advance income tax (Note -14a.1)         274,038,641         251,001,807           Advance income tax (Note -14a.1)         274,038,641         251,001,807           Advance income tax (Note -14a.1)         24,038,441         241,038           Advance or an         284,808         4108,397           Collection advance         284,808         4108,337           Advance of C&F agents         141,337         2019,522           Advance of C&F agents         11,024,650         97,264,633           Advance of C&F agents         21,67,60,900         180,822,01           Advance Cash Purchase         51,303,132         558,260           Advance Paid to Suppliers         20,66,538         10,161,900           Security deposit         21,95,252,22         48,065,398           Deposits         13,27,106,558         13,081,16441           Advance its come tax         13,27,106,558         13,081,16441           Opening balance         21,98,041         221,081,047           Opening		Opening balance	253,914,819	210,375,679
Closing balance         276,215,534         233,914,819           14.a         Advances         Advances         Advances           Advance income tax (Note -14a.1)         274,055,641         251,801,807           Odiction advance         284,808         400,805           Odiction advance         284,808         400,805           Advance aginst land purchase         97,260,653         97,200,653           Advance aginst land purchase         571,303         558,240           Advance Pial to Suppliers         216,766,909         180,822.01           Advance Pial to Suppliers         216,766,909         180,822.01           Advance Pial to Suppliers         216,766,909         180,822.01           Machinery in Transit         1338,7362         1120,466,996           Social Bank guarantee         299,215         82,6677,132           L/C Margin         1,27,00,000         198,877,022           List         Advance         22,87,887,704           Advance income tax         1,327,106,558				
Advances:         Advance income tax (Note -14.1)         274,055,641         251,801,807           Advance income tax (Note -14.1)         209,000         175,500           Motor cycle advance         7,257,028         3,458,142           Advance - car         284,808         410,829           Collection advance         26,892,570         13,448,897           Advance of C&# agents         1,413,357         2,019,522           Advance of C&# agents         3,009,465         5,684,411           Advance to Employee         5,161,042         11,024,569           Others Advance         1,268,518         1,201,132           Advance Cash Purchase         5,73,33         558,260           Advance Cash Purchase         5,71,333         558,260           Advance Faid to Suppliers         216,766,990         180,182,201           Machinery in Transit         1,138,553,426         1,120,466,986           Deposits         219,7527         2,197,527         1,97,527           L/C Margin         122,700,000         198,397,892         259,649,455           Lak         Advance income tax         1,327,106,558         1,380,116,441           Opening balance         21,327,105,558         1,380,116,441           L41         Adv</td><td></td><td>÷ -</td><td>276,215,534</td><td>253,914,819</td></tr><tr><td>Advance income tax (Note -14a.1) 274.088,641 251.801.807 Advance imprest money 209,000 175.500 Motor cycle advance 727 257,028 3.4458,142 Advance - car 284,808 410,829 Collection advance 284,808 410,829 Collection advance 10 C&F agents 1.1413.357 2.019.522 Advance office rent 3.909,466 5.564,481 Advance against land purchase 97,200,435 97,200,435 Advance cash Purchase 97,200,435 97,200,435 Advance cash Purchase 97,200,435 97,200,435 Advance Cash Purchase 97,200,435 97,200,435 Advance Cash Purchase 97,100,425 911,004,559 Advance Paid to Suppliers 92,107,357 21,073,57 Advance Paid to Suppliers 92,107,527 21,075,57 Lase deposit 92,107,527 21,075,57 Lase deposit 92,107,527 21,075,57 Lase deposit 92,107,527 22,195,527 L/C Margin 122,700,000 198,397,892 Copening balance 251,801,807 208,645,416 Addition during the period 22,256,833 443,156,392 Closing balance 92 Closing balance 92 Closing balance 92 Copening balance 92 Copening balance 92 Copening balance 92 Cash at hand (Note -16.1) 91,915,28 53,400,503 Balance with banks 92 Curvent account 911,878,587 122,729,00,007 11,878,587 122,720,000 11,1878,587 122,720,572 2,728,792,92 2,728,792,92 2,728,792,92 2,728,792,92 2,729,727 1,727 1,844,796 Cash at hyO account 111,878,587 120,725,50 3,840,792 Curvent account 91,182,587 122,205,592 3,840,792 Curvent account 91,1878,587 122,023,592 3,840,792 2,728,592 3,840,792 2,728,592 3,840,792 2,728,874,90 2,728,874,90 2,728,874,90 2,728,874,90 2,728,874,90 2,728,874,90 2,728,874,90 2,729,893,70 2,729,894,455 3,744,93 3,740,752 2,728,974,90 3,740,752 2,728,974,90 3,740,752 2,729,729</td><td>14.a</td><td>Advances, deposits & prepayments</td><td></td><td></td></tr><tr><td>Advance imprest money 209,000 175,500 Motor cycle advance (72,57,028 3,488,142 Advance - car 224,808 410,829 Collection advance (546 agents) 1,341,357 2,019,522 Advance office rent 3,099,465 5,644,481 Advance against land purchase 97,200,635 97,200,635 Advance to Employce 5,160,425 97,200,635 97,200,635 Advance To Employce 5,160,425 97,200,635 Advance To Employce 5,160,425 97,200,635 Advance Cash Purchase 371,031 558,200 Advance Cash Purchase 371,031 558,200 Advance Cash Purchase 371,031 558,200 Advance Paid to Suppliers 30482,287 552,841,011 1,138,585,226 1,120,466,886 Deposits 910,121,766 10,161,960 Security deposit 40,292,527 2,197,527 Lose deposit 12,270,000 198,397,892 Lose deposit 12,127,000,00 198,397,892 Lose deposit 12,127,000,00 198,397,892 Lose deposit 12,127,000,00 198,397,892 Lose deposit 12,225,643,415 2,130,2155 1,380,116,441 14a.1 Advance income tax 0 Opening balance 251,801,807 208,645,416 Addition during the period 221,280,837 4,3156,397 Closing balance 251,801,807 208,645,416 Addition during the period 222,256,833 4,3156,397 Closing balance 274,058,641 221,087,572 2,887,490 42,028,552 38,679,252 16. Cash & cash equivalents 20 Cash in hand (Note -16.1) 29,1528 5,340,665 Cash in hand (Note -16.1) 29,1528 5,340,665 Cash in hand (Note -16.1) 29,255,299 7,205,392 Balance with banks on account 111,1578,587 120,725,330 Short term deposit account 111,1578,587 120,725,530 Short term deposit account 111,1578,587 120,920,449 Jahan Securities Limite</td><td></td><td></td><td></td><td></td></tr><tr><td>Motor cycle advance         7,257,028         3,458,412           Advance - car         284,808         410,829           Collection advance         26,892,570         13,848,897           Advance to C&F agents         1,413,337         2,019,522           Advance office rent         3,099,465         5,644,811           Advance against land purchase         97,200,635         97,230,635           Advance Cash Purchase         571,103         558,260           Advance Cash Purchase         571,303         558,260           Advance Cash Purchase         571,303         558,260           Advance Paid to Suppliers         216,766,999         180,182,201           Machinery in Transit         503,482,687         552,441,011           Lass 553,426         L120,466,986         40,053,98           Bank guarante         599,215         82,6677           Lesse deposit         2,197,527         2,197,527           L/C Margin         138,571,132         229,649,455           Machine period         222,56,333         43,156,392           Closing balance         224,058,641         21,801,807           Social Islami Bank Limited, Principal Branch, Dhaka.         31,859,217         28,787.49           Adjeranoi Mand (Note -16</td><td></td><td></td><td></td><td></td></tr><tr><td>Advance - car 244,808 410,829 Collection advance 26,892,570 13,848,897 Advance office rent 3,909,465 5,684,481 Advance against land purchase 97,200,635 97,200,635 Advance to Employee 5,160,425 11,024,569 Others Advance 1,208,518 1,201,132 Advance Cash Purchase 751,803 588,200 Advance Cash Purchase 751,803 588,200 Advance Paid to Suppliers 216,766,999 180,182,201 Machinery in transit 200,867 552,841,011 1,138,558,426 1,120,466,986 Deposits 201 Earnest money 10,121,768 10,161,980 Security deposit 47,952,622 48,065,398 Bank guarantee 939,215 826,677 Lase deposit 2,197,527 2,197,527 L/C Margin 10,161,641 14a1 Advance income tax 10 Opening balance 201,205,55 1,380,116,441 14a1 Advance income tax 10 Opening balance 201,201,655 1,380,116,441 14a1 Advance income tax 10 Opening balance 202,266,833 44,316,6392 Closing balance 202,266,833 44,316,6392 Closing balance 202,225,6833 44,316,6392 Closing balance 10,162,977 9,890,503 Agrani Bank Limited., Principal Branch, Dhaka. 31,859,175 22,878,749 42,028,552 38,679,252 Balance with banks 01,0169,377 9,890,503 Agrani Bank Limited., Principal Branch, Dhaka. 31,859,175 22,878,749 42,028,552 38,679,252 Balance 111,878,387 120,723,530 Current account 111,878,387 120,723,530 Current account 111,878,387 120,723,530 Short term deposit account 111,878,387 120,723,530 Current account 111,878,387 120,723,530 Short term deposit account 111,878,387 120,723,530 Balance with banks on account 111,878,387 120,723,530 Balance 0,162 51,724,943 52,128,4746 124,299,370 122,901,991 124,299,370 122,901,991 124,299,3</td><td></td><td></td><td></td><td></td></tr><tr><td>Collection advance         26,892,570         13,848,897           Advance to C&F agents         1,413,357         2,019,522           Advance against land purchase         97,200,635         97,200,635           Advance to Employee         5,160,425         11,024,569           Others Advance         1,201,132         2019,522           Advance Cash Purchase         571,303         558,200           Advance Cash Purchase         571,303         558,200           Advance Faid to Suppliers         216,766,990         180,182,201           Advance Paid to Suppliers         210,7527         2,109,652           Earnest money         10,121,768         10,161,960           Security deposit         2107,9527         2,109,527           Lyon Size         210,7527         2,109,527           Lyon Size         210,7527         2,109,527           L/C Margin         1,227,000,000         198,307,892           L/C Margin         212,503,303         43,156,392           Closing balance         274,088,641         231,801,807           Social Islami Bank Limited., Principal Branch, Dhaka.         31,859,175         28,788,749           Agrani Bank Lind         9,191,528         33,40,656           Cash in hand         <</td><td></td><td></td><td></td><td></td></tr><tr><td>Advance to C&F agents Advance against land purchase 97.260.635 97.260.63 97.260.635 97.260.63 97.260.635 97.260.63 97.260.63 97.260.635 97.260.63 97.270.53 97.260.63 97.270.53 97.260.63 97.270.53 97.260.63 97.270.53 97.260.63 97.270.53 97.270.53 97.270.53 97.270.53 9</td><td></td><td></td><td></td><td></td></tr><tr><td>Advance office reni Advance office reni Advance lagainst land purchase 97,200,635 91,01,22 10,11,22 10,11,22 10,11,22 10,101,900 92,224 10,121,768 10,169,377 10,809,123 10,123,700,538 10,104,377 9,890,503 Agrani Bank Lid. 11,878,717 22,788,749 42,025,523 38,677 23,180,807 24,786,431 11,878,7132 22,56,833 43,166,592 24,056 13,120,123,293 14,11,41,41,41,41,41,41,41,41,41,41,41,4</td><td></td><td></td><td></td><td></td></tr><tr><td>Advance against land purchase 97,200,635 Advance to Employee 5,160,425 11,024,569 Others Advance - 1,286,518 1,201,132 Advance Cash Purchase 571,333 558,260 Advance Paid to Suppliers 216,766,990 180,182,201 Machinery in Transit 503,482,687 552,841,011 1,138,535,426 1,120,466,986 Deposits</td><td></td><td></td><td></td><td></td></tr><tr><td>Advance to Employee       5,160,425       11,024,569         Others Advance       1,268,518       1,201,132         Advance Cash Purchase       251,303       558,260         Advance Paid to Suppliers       216,766,990       180,182,201         Machinery in Transit       532,841,011       1,138,535,426       1,120,466,986         Deposits       47,952,622       48,065,398       80,65,398         Bank guarantee       599,215       82,667,772       2,197,527         L/C Margin       1227,00,000       198,397,892       188,571,132       259,649,455         Lase deposit       1,227,00,000       198,397,892       188,571,132       259,649,455         J.200,000       198,397,132       259,649,455       1,380,116,441         14a.1       Advance income tax       1,327,106,558       1,380,116,441         Opening balance       221,801,807       208,645,416       Addition during the period       223,863,343,156,392         Closing balance       221,801,807       29,892,533       43,156,932         Social Islami Bank Limited, Principal Branch, Dhaka.       10,169,377       9,890,503         Agrani Bank Lid.       13,859,175       28,788,749         Gash in hand (Note -16.1)       9,191,528       5,340,656</td><td></td><td></td><td></td><td></td></tr><tr><td>Others Advance         1.288,518         1.201,132           Advance Cash Purchase         571,303         558,260           Advance Paid to Suppliers         216,766,990         180,182,201           Machinery in Transit         503,482,687         552,241,011           J,138,554,26         J,120,466,986           Deposits         11,217,68         10,161,960           Security deposit         24,952,622         44,005,398           Bank gurantee         21,97,527         2,197,527           L/C Margin         1228,671,132         259,649,455           JL/C Margin         128,8571,132         259,649,455           JAMachion during the period         22,256,833         43,156,592           Closing balance         274,058,641         251,801,807           Opening balance         274,058,641         251,801,807           Social Islami Bank Limited, Principal Branch, Dhaka.         31,859,175         28,788,749           Agrani Bank Ltd.         31,859,175         28,788,749           Quest of a count         11,1878,587         120,723,530           Social Islami Bank Limited, Principal Branch, Dhaka.         31,859,175         28,788,749           Quest Social Islami Bank Limited, Principal Branch, Dhaka.         31,859,175         128,758,749</td</td><td></td><td>· ·</td><td></td><td></td></tr><tr><td>Advance Paid to Suppliers       216,766,990       180,182,201         Machinery in Transit       1,138,553,426       1,120,466,986         Deposits       47,952,622       48,065,398         Earnest money       10,121,768       10,161,960         Security deposit       27,952,622       48,065,398         Bank guarantee       299,215       826,677         Lease deposit       2,197,527       2,197,527         L/C Margin       1,327,106,558       1,380,116,441         14a.1       Advance income tax       1,327,106,558       1,380,116,441         Opening balance       251,801,807       208,645,416         Addition during the period       222,56,833       43,156,392         Closing balance       274,058,641       251,801,807         55.       Fixed deposit with banks       31,859,175       28,788,749         Social Islami Bank Lindied, Principal Branch, Dhaka.       31,859,175       28,788,749         Agrani Bank Lid.       9,191,528       5,340,656       6,3777         Cash at B/O account       111,878,587       120,723,530         Current account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       <t</td><td></td><td></td><td></td><td>1,201,132</td></tr><tr><td>Machinery in Transit         503,482,687         552,841,011           1,138,535,426         1,120,466,986           Earnest money         10,121,768         10,121,768           Barnest money         10,121,768         10,121,768           Socurity deposit         47,952,622         48,065,398           Bark guarantee         599,215         826,677           L/C Margin         127,700,000         198,397,892           IAA         Advance income tax         1227,000,005         198,397,892           Opening balance         251,801,807         208,645,416           Addition during the period         22,256,833         43,156,392           Closing balance         251,801,807         208,645,416           Social Islami Bank Limited., Principal Branch, Dhaka.         10,169,377         9,890,503           Agrani Bank Limited., Principal Branch, Dhaka.         10,169,377         9,890,503           Agrani Bank Lind         31,859,175         28,788,749           42,028,552         38,679,252         38,679,252           16         Cash & cash equivalents         9,191,528         5,340,656           Cash in hand (Note -16.1)         9,191,528         5,340,657         21,841,736           111,878,587         120,723,530</td><td></td><td>Advance Cash Purchase</td><td>571,303</td><td>558,260</td></tr><tr><td>Lipsk,355,426         1,120,466,986           Deposits         10,121,768         10,161,960           Security deposit         47,952,622         48,065,398           Bark guarantee         599,215         826,677           Lease deposit         2,197,527         2,197,527           L/C Margin         127,700,000         198,397,892           148,771,123         259,649,455         1,380,116,441           Advance income tax         1327,106,558         1,380,116,441           Opening balance         251,801,807         208,645,416           Addition during the period         2,2256,833         43,156,392           Closing balance         274,058,641         251,801,807           15         Fixed deposit with banks         31,859,175         2,8,788,749           Agrani Bank Ltd.         10,169,377         9,890,503         38,679,252           16.         Cash & cash equivalents         9,191,528         5,340,656           Carsh in hand (Note -16.1)         9,191,528         5,340,656         24,939,370         122,901,991           Balance with banks on account         111,878,587         120,723,530         124,939,370         122,901,991           Gash in hand         124,939,370         122,901,991         134,19</td><td></td><td>Advance Paid to Suppliers</td><td></td><td></td></tr><tr><td>Deposits           Earnest money         10,121,768         10,121,768         10,161,960           Security deposit         47,952,622         48,065,398         Bank guarantee         299,215         826,677           Lease deposit         2,197,527         2,197,527         2,197,527         1,97,527         1,97,527           L/C Margin         122,700,000         198,397,892         188,671,132         259,649,455           Advance income tax         1322,106,558         1,380,116,441         14a.1         Advance income tax         218,6533         43,156,392           Closing balance         221,405,558         1,380,116,441         10,169,377         9,890,503           Agrani Bank Limited., Principal Branch, Dhaka.         10,169,377         9,890,503         Agrani Bank Lid.         31,859,175         28,788,749           Social Islami Bank Limited., Principal Branch, Dhaka.         10,169,377         9,890,503         Agrani Bank Lid.         31,859,175         28,788,749         22,725,293         720,5592         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252         38,679,252</td><td></td><td>Machinery in Transit</td><td></td><td></td></tr><tr><td>Earnest money       10,121,768       10,161,960         Security deposit       47,952,622       48,065,398         Bank guarantee       599,215       826,677         Lease deposit       2,197,527       2,197,527         L/C Margin       122,700,000       198,397,892         188,571,132       229,649,455       1,380,116,441         Advance income tax       13,27,106,558       1,380,116,441         Opening balance       251,801,807       208,645,416         Addition during the period       222,256,833       43,156,392         Closing balance       224,058,641       251,801,807         Social Islami Bank Limited, Principal Branch, Dhaka.       10,169,377       9,890,503         Agrani Bank Ltd.       31,859,175       28,788,749         42,028,552       38,679,252       38,679,252         I6.       Cash & cash equivalents       9,191,528       5,340,656         Cash at B/O account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,847         Head office       4,016,543       2,126,672         Depot office       5,174,985       3,213,844         Head office       4,016,543       2,126,672         Depot offic</td><td></td><td></td><td>1,138,535,426</td><td>1,120,466,986</td></tr><tr><td>Security deposit         47,952,622         48,065,398           Bank guarantee         599,215         82,66,77           Lease deposit         2,197,527         2,197,527           L/C Margin         127,700,000         198,397,892           188,571,132         229,649,455         1380,116,441           44.1         Advance income tax         1,327,106,558         1,380,116,441           Opening balance         251,801,807         208,645,416           Addition during the period         22,256,833         43,156,392           Closing balance         274,058,641         251,801,807           Social Islami Bank Limited., Principal Branch, Dhaka.         10,169,377         9,890,503           Agrani Bank Ltd.         31,859,175         28,788,749           42,028,552         38,679,252         38,679,252           16.         Cash in hand (Note -16.1)         9,191,528         5,340,656           Cash in And (Note -16.2)         63,772         1,864,736           9,025,299         7,205,392         9,255,299         7,205,392           Balance with banks on account         113,060,783         2,178,8,416           Current account         511,060,783         2,178,8,416           Head office         4,016,543</td><td></td><td></td><td></td><td></td></tr><tr><td>Bank guarantee       599,215       826,677         Lease deposit       2,197,527       2,197,527         L/C Margin       127,700,000       198,397,892         188,571,132       259,649,455         138,571,132       259,649,455         138,571,132       259,649,455         138,571,132       259,649,455         138,571,132       259,649,455         138,571,132       259,649,455         1327,106,558       1,380,116,441         Addition during the period       22,256,833         Closing balance       274,058,641         Social Islami Bank Limited, Principal Branch, Dhaka.       10,169,377         Agrani Bank Ltd.       31,859,175         28,788,749       42,028,552         38,679,252       38,679,252         16.       Cash & cash equivalents       9,191,528         Current account (Note -16.2)       63,772       1,864,736         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991       134,194,669       130,107,383         161       Cash in hand       114,936,372       2,216,672         Head office       4,016,543       2,126,672       3,213,984         Depot office</td><td></td><td></td><td></td><td></td></tr><tr><td>Lease deposit       2,197,527       2,197,527         L/C Margin       127,700,000       198,397,892         188,571,132       259,649,455         188,571,132       259,649,455         14a.1       Advance income tax       1,327,106,558       1,380,116,441         Addition during the period       22,256,833       43,156,392         Closing balance       274,058,641       251,801,807         Social Islami Bank Limited., Principal Branch, Dhaka.       10,169,377       9,890,503         Agrani Bank Ltd.       31,859,175       28,788,749         42,028,52       38,679,252       16.       Cash & cash equivalents         Cash in hand (Note -16.1)       9,191,528       5,340,656         Cash in hand (Note -16.2)       63,772       1,864,736         9,255,299       7,205,392       39,2178,461         124,939,370       122,901,991       13,060,783         13,060,783       2,178,461       124,939,370         122,901,991       134,194,669       130,107,383         16.1       Cash in hand       114,978,587       120,723,530         Short term deposit account       11,878,587       122,901,991         134,194,669       130,107,383       2,178,461         124,939,370</td><td></td><td></td><td></td><td></td></tr><tr><td>L/C Margin 127,700,000 198,397,892 188,571,132 259,649,455 1,327,106,558 1,380,116,441 14a.1 Advance income tax Opening balance 251,801,807 208,645,416 Addition during the period 22,256,833 43,156,392 Closing balance 274,058,641 251,801,807 15. Fixed deposit with banks Social Islami Bank Limited., Principal Branch, Dhaka. 10,169,377 9,890,503 Agrani Bank Ltd. 251,801,807 16. Cash & cash equivalents Cash in hand (Note -16.1) 9,191,528 5,340,656 Cash at B/O account (Note -16.2) 63,772 1,864,736 9,255,299 7,205,392 Balance with banks on account Current account Current account Current account 111,878,587 120,723,530 Short term deposit account 111,878,587 120,723,530 Sho</td><td></td><td>•</td><td></td><td></td></tr><tr><td><math display="block"> \begin{array}{ c c c c c c } \hline 188,571,132 & 259,649,455 \\ \hline 1,327,106,558 & 1,380,116,441 \\ \hline 14a.1 Advance income tax \\ & & & & & & & & & & & & & & & & & & </math></td><td></td><td>-</td><td></td><td></td></tr><tr><td>I4a.1         Advance income tax         1,327,106,558         1,380,116,441           Opening balance         251,801,807         208,645,416         22,256,833         43,156,392           Closing balance         274,058,641         251,801,807         208,645,416           Social Islami banks         274,058,641         251,801,807         208,645,416           Social Islami Bank Limited., Principal Branch, Dhaka.         10,169,377         9,890,503         Agrani Bank Ltd.         31,859,175         28,788,749           Agrani Bank Ltd.         31,859,175         28,788,749         42,028,552         38,679,252           16.         Cash & cash equivalents         63,772         1,864,736         9,255,299         7,205,392           Balance with banks on account         111,878,587         120,723,530         13,060,783         2,178,461           Current account         111,878,587         120,723,530         12,091,991         124,999,370         122,901,991           16.1         Cash in hand         134,194,669         130,107,383         10,16,543         2,126,672           Depot office         5,174,985         3,213,984         9,191,528         5,340,656           16.2         Cash at B/O account         19,999         20,449         1,404         1,07</td><td></td><td></td><td></td><td></td></tr><tr><td>14a.1       Advance income tax       251,801,807       208,645,416         Addition during the period       22,256,833       43,156,392         Closing balance       274,058,641       251,801,807         15.       Fixed deposit with banks       274,058,641       251,801,807         Social Islami Bank Limited., Principal Branch, Dhaka.       10,169,377       9,890,503         Agrani Bank Ltd.       31,859,175       28,788,749         42,028,552       38,679,252         16.       Cash & cash equivalents       33,722         Cash at B/O account (Note -16.2)       63,772       1,864,736         Qurrent account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         Current account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991       134,194,669       130,107,383         16.1       Cash in hand       4016,543       2,126,672         Depot office       5,174,985       3,213,984       9,191,528       5,340,656         16.2       Cash at B/O account       19,999       20,449       1,404,543       2,126,672       3,149,945       3,213,984</td><td></td><td></td><td></td><td></td></tr><tr><td>Addition during the period       22,256,833       43,156,392         Closing balance       274,058,641       251,801,807         15.       Fixed deposit with banks       10,169,377       9,890,503         Agrani Bank Limited., Principal Branch, Dhaka.       10,169,377       9,890,503         Agrani Bank Ltd.       31,859,175       28,788,749         42,028,552       38,679,252         16.       Cash & cash equivalents       63,772       1,864,736         Cash at B/O account (Note -16.2)       63,772       1,864,736         Balance with banks on account       111,878,587       120,723,530         Chorent account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991       134,194,669         130,107,383       114,939,370       122,901,991         144,016,543       2,126,672       2,51,40,656         16.1       Cash in hand       9,191,528       5,340,656         16.2       Cash at B/O account       13,0107,383       114,939,370       122,901,991         16.1       Cash in hand       9,191,528       5,340,656       5,174,985       3,213,984         Japan Securities Limited.       1,074</td><td>14a.1</td><td>Advance income tax</td><td>1/01/100/000</td><td>1,000,110,111</td></tr><tr><td>Closing balance         274,058,641         251,801,807           15.         Fixed deposit with banks         30,169,377         9,890,503           Social Islami Bank Limited., Principal Branch, Dhaka.         10,169,377         9,890,503           Agrani Bank Ltd.         31,859,175         28,788,749           42,028,552         38,679,252         38,679,252           16.         Cash & cash equivalents         63,772         1,864,736           Cash at B/O account (Note -16.2)         63,772         1,864,736           9,255,299         7,205,392         Balance with banks on account         111,878,587         120,723,530           Short term deposit account         111,878,587         120,723,530         122,901,991           124,939,370         122,901,991         134,194,669         130,107,383           16.1         Cash in hand         4,016,543         2,126,672           Depot office         9,191,528         5,340,656           16.2         Cash at B/O account         9,191,528         5,340,656           16.2         Cash at B/O account         19,999         20,449           Jahan Securities Limited.         19,074         1,524           Jahan Securities Limited.         1,074         1,524           L</td><td></td><td>Opening balance</td><td>251,801,807</td><td>208,645,416</td></tr><tr><td>15. Fixed deposit with banks         Social Islami Bank Limited., Principal Branch, Dhaka.       10,169,377       9,890,503         Agrani Bank Ltd.       31,859,175       28,788,749         42,028,552       38,679,252         16. Cash & cash equivalents       42,028,552       38,679,252         16. Cash & cash equivalents       9,191,528       5,340,656         Cash in hand (Note -16.1)       9,191,528       5,340,656         Cash at B/O account (Note -16.2)       63,772       1,864,736         9,255,299       7,205,392       9,255,299       7,205,392         Balance with banks on account       111,878,587       120,723,530         Current account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991       134,194,669       130,107,383         16.1 Cash in hand       114,878,587       3,213,984         Head office       5,174,985       3,213,984         9,191,528       5,340,656       15,174,985       3,213,984         9,191,528       5,340,656       19,079       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td>Addition during the period</td><td>22,256,833</td><td>43,156,392</td></tr><tr><td>Social Isami Bank Limited., Principal Branch, Dhaka.       10,169,377       9,890,503         Agrani Bank Ltd.       31,859,175       28,788,749         42,028,552       38,679,252         16.       Cash & cash equivalents         Cash in hand (Note -16.1)       9,191,528       5,340,656         Cash at B/O account (Note -16.2)       63,772       1,864,736         Balance with banks on account       111,878,587       120,723,530         Current account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand       4,016,543       2,126,672         Depot office       5,174,985       3,213,984         9,191,528       5,340,656       5,340,656         16.2       Cash at B/O account       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td>Closing balance</td><td>274,058,641</td><td>251,801,807</td></tr><tr><td>Agrani Bank Ltd.       31,859,175       28,788,749         42,028,552       38,679,252         16.       Cash & cash equivalents         Cash in hand (Note -16.1)       9,191,528       5,340,656         Cash at B/O account (Note -16.2)       63,772       1,864,736         9,255,299       7,205,392         Balance with banks on account       111,878,587       120,723,530         Current account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991       134,194,669         I14,06,543       2,126,672       0         Depot office       5,174,985       3,213,984         9,191,528       5,340,656       0         16.2       Cash at B/O account       19,999       20,449         Jahan Securities Limited.       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td>15.</td><td>Fixed deposit with banks</td><td></td><td></td></tr><tr><td>42,028,552       <math>38,679,252</math>         16.       Cash & cash equivalents         Cash in hand (Note -16.1)       <math>9,191,528</math>         Cash at B/O account (Note -16.2)       <math>63,772</math>         Balance with banks on account       <math>9,255,299</math>         Current account       <math>111,878,587</math>         Short term deposit account       <math>111,878,587</math>         124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand         Head office       <math>4,016,543</math>       <math>2,126,672</math>         Depot office       <math>5,340,656</math>         16.2       Cash at B/O account       <math>9,191,528</math>       <math>5,340,656</math>         Bank Asia Securities Limited.       <math>19,999</math>       <math>20,449</math>         Jahan Securities Limited.       <math>19,099</math>       <math>20,449</math>         Jahan Securities Limited.       <math>42,699</math>       <math>1,842,763</math></td><td></td><td>Social Islami Bank Limited., Principal Branch, Dhaka.</td><td>10,169,377</td><td>9,890,503</td></tr><tr><td>16. Cash & cash equivalents       9,191,528       5,340,656         Cash at B/O account (Note -16.1)       9,191,528       5,340,656         Cash at B/O account (Note -16.2)       63,772       1,864,736         9,255,299       7,205,392         Balance with banks on account       111,878,587       120,723,530         Current account       13,060,783       2,178,461         124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand       4,016,543         Head office       5,174,985       3,213,984         9,191,528       5,340,656         16.2       Cash at B/O account       19,999       20,449         Jahan Securities Limited.       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td>Agrani Bank Ltd.</td><td>31,859,175</td><td>28,788,749</td></tr><tr><td>Cash in hand (Note -16.1)       9,191,528       5,340,656         Cash at B/O account (Note -16.2)       63,772       1,864,736         9,255,299       7,205,392         Balance with banks on account       111,878,587       120,723,530         Current account       13,060,783       2,178,461         124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand       111,878,587         Head office       4,016,543       2,126,672         Depot office       5,340,656         16.2       Cash at B/O account       9,191,528         Bank Asia Securities Limited.       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td></td><td>42,028,552</td><td>38,679,252</td></tr><tr><td>Cash at B/O account (Note -16.2)       63,772       1,864,736         9,255,299       7,205,392         Balance with banks on account       111,878,587       120,723,530         Current account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand       1         Head office       4,016,543       2,126,672         Depot office       5,174,985       3,213,984         9,191,528       5,340,656         16.2       Cash at B/O account       19,999       20,449         Jahan Securities Limited.       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td>16.</td><td>Cash & cash equivalents</td><td></td><td></td></tr><tr><td>Balance with banks on account         9,255,299         7,205,392           Current account         111,878,587         120,723,530           Short term deposit account         13,060,783         2,178,461           124,939,370         122,901,991           134,194,669         130,107,383           16.1         Cash in hand         4,016,543           Head office         4,016,543         2,126,672           Depot office         5,174,985         3,213,984           9,191,528         5,340,656           16.2         Cash at B/O account         19,999         20,449           Jahan Securities Limited.         1,074         1,524           LankaBangla Securities Ltd.         42,699         1,842,763</td><td></td><td></td><td>9,191,528</td><td></td></tr><tr><td>Balance with banks on account         111,878,587         120,723,530           Current account         111,878,587         120,723,530           Short term deposit account         13,060,783         2,178,461           124,939,370         122,901,991           134,194,669         130,107,383           16.1         Cash in hand         114,939,370           Head office         4,016,543         2,126,672           Depot office         5,174,985         3,213,984           9,191,528         5,340,656           16.2         Cash at B/O account         19,999         20,449           Jahan Securities Limited.         1,074         1,524           LankaBangla Securities Ltd.         42,699         1,842,763</td><td></td><td>Cash at B/O account (Note -16.2)</td><td></td><td></td></tr><tr><td>Current account       111,878,587       120,723,530         Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand       1         Head office       4,016,543       2,126,672         Depot office       5,174,985       3,213,984         9,191,528       5,340,656         16.2       Cash at B/O account       1         Bank Asia Securities Limited.       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td>Balance with banks on account</td><td>9,255,299</td><td>7,205,392</td></tr><tr><td>Short term deposit account       13,060,783       2,178,461         124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand       4,016,543       2,126,672         Depot office       5,174,985       3,213,984         9,191,528       5,340,656         16.2       Cash at B/O account       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td></td><td>111.878.587</td><td>120.723.530</td></tr><tr><td>124,939,370       122,901,991         134,194,669       130,107,383         16.1       Cash in hand         Head office       4,016,543       2,126,672         Depot office       5,174,985       3,213,984         9,191,528       5,340,656         16.2       Cash at B/O account       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td></td><td></td><td></td></tr><tr><td>16.1       Cash in hand         Head office       4,016,543       2,126,672         Depot office       5,174,985       3,213,984         9,191,528       5,340,656         16.2       Cash at B/O account       19,999       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td></td><td></td><td></td></tr><tr><td>Head office       4,016,543       2,126,672         Depot office       5,174,985       3,213,984         9,191,528       5,340,656         16.2       Cash at B/O account       19,999       20,449         Bank Asia Securities Limited.       19,099       20,449         Jahan Securities Limited.       1,074       1,524         LankaBangla Securities Ltd.       42,699       1,842,763</td><td></td><td></td><td>134,194,669</td><td>130,107,383</td></tr><tr><td>Depot office         5,174,985         3,213,984           9,191,528         5,340,656           16.2         Cash at B/O account         5,174,985         5,340,656           Bank Asia Securities Limited.         19,999         20,449           Jahan Securities Limited.         1,074         1,524           LankaBangla Securities Ltd.         42,699         1,842,763</td><td>16.1</td><td></td><td>1 016 542</td><td>2 126 672</td></tr><tr><td>9,191,528         5,340,656           16.2         Cash at B/O account         19,999         20,449           Bank Asia Securities Limited.         19,074         1,524           Jahan Securities Limited.         1,074         1,524           LankaBangla Securities Ltd.         42,699         1,842,763</td><td></td><td></td><td></td><td></td></tr><tr><td>Bank Asia Securities Limited.19,99920,449Jahan Securities Limited.1,0741,524LankaBangla Securities Ltd.42,6991,842,763</td><td></td><td>Depotolike</td><td></td><td></td></tr><tr><td>Jahan Securities Limited.1,0741,524LankaBangla Securities Ltd.42,6991,842,763</td><td>16.2</td><td>Cash at B/O account</td><td></td><td></td></tr><tr><td>LankaBangla Securities Ltd.42,6991,842,763</td><td></td><td>Bank Asia Securities Limited.</td><td>19,999</td><td>20,449</td></tr><tr><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td>1,074</td><td>1,524</td></tr><tr><td>63,772 1,864,736</td><td></td><td>LankaBangla Securities Ltd.</td><td></td><td></td></tr><tr><td></td><td></td><td></td><td>63,772</td><td>1,864,736</td></tr></tbody></table>				

16.a	Cash and cash equivalents		
	Cash in hand (Note -16a.1)	7,529,603	2,794,488
	Cash at B/O account (Note -16a.2)	63,772	1,864,736
		7,593,374	4,659,224
	Cash at Bank:		
	Current account	106,030,944	17,990,295
	Short term deposit account	13,060,783	2,178,461
		119,091,727	20,168,756
		126,685,101	24,827,980
16a.1	Cash in hand		
	Head office - central cash & main cash	3,216,365	848,253
	Depot office - petty cash	4,313,238	1,946,235
		7,529,603	2,794,488
16a.2	Cash at B/O account		
	Bank Asia Securities Limited	19,999	20,449
	Jahan Securities Limited	1,074	1,524
	LankaBangla Securities Ltd.	42,699	1,842,763
		63,772	1,864,736
17.	Share capital		
	Authorized capital		
	500,000,000 ordinary shares of Tk. 10 each	5,000,000,000	5,000,000,000
	Issued, subscribed and paid-up capital		
	234,000,000 ordinary shares of Tk. 10 each	2,340,000,000	2,340,000,000

### Shareholding position of the company

Panga of Sharaholding	f Shareholding Number of		% <b>of</b> ]	f holding	
Range of Shareholding	Shareholders	Shares	31-Dec-23	30-Jun-23	
Up to 500 Shares	29,541	4,318,425	1.85%	1.84%	
501 to 5,000 Shares	11,931	21,321,826	9.11%	9.13%	
5001 to 10,000 Shares	1,688	12,417,111	5.31%	5.31%	
10,001 to 20,000 Shares	959	13,813,017	5.90%	5.97%	
20,001 to above	931	182,129,621	77.83%	77.76%	
Total	45,050	234000000	100%	100%	

Categories of shareholders	Number of	Number of	% of holding	
Categories of shareholders	Shareholders	Shares	31-Dec-23	30-Jun-23
Sponsors	5	74,841,600	31.98%	31.98%
Foreign Investor	704	2,757,110	1.18%	1.18%
Financial institutions	491	47,933,444	20.48%	20.37%
General public	43,850	108,467,846	46.35%	46.47%
Total	45,050	234000000	100%	100%

Orion Power Meghnaghat	Number of	Face Value % of holding		holding
Limited	Shares	race value	31-Dec-23	30-Jun-23
Orion Pharma Limited	95,000,000	950,000,000	95.00%	95.00%
Integral Energy Limited	3,000,000	30,000,000	3.00%	3.00%
Jafflong Tea Company Limited	500,000	5,000,000	0.50%	0.50%
Mr. Mohammad Obaidul Karim	500,000	5,000,000	0.50%	0.50%
Mr. Salman Obaidul Karim	600,000	6,000,000	0.60%	0.60%
Mrs. Arzuda Karim	350,000	3,500,000	0.35%	0.35%
Haarhuis Generation B.V.	50,000	500,000	0.05%	0.05%
Total	100,000,000	1,000,000,000	100%	100%

	Dutch Bangla Power &	Number of Face Value	F	% of holding	
	Associates Limited	Shares	Face Value	31-Dec-23	30-Jun-23
	Orion Pharma Limited	6,700,000	67,000,000	67.00%	67.00%
	Shenzhen Nanshan Power Co. Ltd	50,000	500,000	0.50%	0.50%
	Mohammad Obaidul Karim	100,000	1,000,000	1.00%	1.00%
	Salman Obaidul Karim	3,087,500	30,875,000	30.88%	30.88%
	Orion Tea Company Ltd.	50,000	500,000	0.50%	0.50%
	Jafflong Tea Co. Ltd.	2,500	25,000	0.03%	0.03%
	Mrs. Arzuda Karim	10,000	100,000	0.10%	0.10%
	Total	10,000,000	100,000,000	100%	100%
8.	Reserves				
	Fair value gain/(loss) on investme	nt in associate (Note -18.	.1)	1,509,839,512	1,400,700,29
	Fair value gain / (loss) on marketal			(9,338,645)	(7,704,833
	Share of other comprehensive inco			7,196,858	6,737,87
	Revaluation surplus on property, p			1,660,928,442	1,667,479,32
				3,168,626,166	3,067,212,66
3.1	Fair value gain on investment in a	issociate			
	Opening balance		1,400,700,294	297,107,48	
	Fair value gain/ (loss) during the p	period		109,139,217	1,103,592,81
				1,509,839,512	1,400,700,29
3.2	Fair value gain/(loss) on marketab	le securities			
	Opening balance			(7,704,833)	(7,235,554
	Adjustment of sale of marketable securities			40,203	(207,749
	Fair value gain/ (loss) on marketable securities (Note - 18.2.1)			(1,855,549)	(313,672
	Transferred to deferred tax assets/(liabilities)			181,535	52,14
				(9,338,645)	(7,704,833
.2.1	Fair value gain/(loss) on marketab	le securities during the	year		
	Unrealized gain/(loss) position (cl	(10,376,272)	(8,560,92		
	Unrealized gain/(loss) position (or		(8,560,925)	(8,039,50	
	Total change during the period	0,	_	(1,815,346)	(521,42
	Fair value adjustment for sale of se	curities (realized loss)		(40,203)	207,74
	Unrealized gain/(loss) during the		_	(1,855,549)	(313,67
3.3	Share of other comprehensive inc	ome			
	Opening balance			6,737,875	6,640,48
	Add: Addition during the period			458,983	97,39
	0.1		_	7,196,858	6,737,87
3.4	Revaluation surplus on property,	plant & equipment	_		
	Opening balance			1,667,479,327	1,681,581,74
	Adjustment during the period to re	stained earnings for dep	reciation	(7,020,254)	(15,145,46
	Adjustment of deferred tax on reva	• •		469,369	1,043,04
	requisitient of deterred tax off reve	indución surpius	_	1,660,928,442	1,667,479,32
3.a	Reserve		=		2,007,273,02
				1 500 920 510	1 400 700 20
	Fair value gain on investment in associates (Note - 18a.1)			1,509,839,512	1,400,700,29
	Fair value gain/(loss) on marketab		2)	(9,338,644)	(7,704,83
	Share of other comprehensive inco			7,196,858	6,737,87
	Revaluation surplus on property, plant & equipment (Note - 18a.4)			1,307,540,518	1,310,200,28
				2,815,238,243	

18a.1	Fair value gain on investment in associates		
	Opening balance	1,400,700,294	297,107,484
	Fair value gain/ (loss) during the period	109,139,217	1,103,592,810
	ran value gant, (1055) during the period	1,509,839,512	1,400,700,294
18a.2	Fair value gain/(loss) on marketable securities		
	Opening balance	(7,704,832)	(7,235,554)
	Adjustment of sale of marketable securities	40,203	(7,235,354) (207,749)
	Fair value gain/(loss) on marketable securities D/P (Note - 18a.2.1)	(1,855,550)	(313,672)
	Transferred to deferred tax assets/(liabilities)	181,535	52,142
		(9,338,644)	(7,704,832)
18a.2.1	Fair value gain/(loss) on marketable securities during the period		
	Unrealized gain/(loss) position (closing)	(10,376,272)	(8,560,925)
	Unrealized gain/(loss) position (opening)	(8,560,925)	(8,039,504)
	Fair value adjustment for sale of securities realized	(40,203)	207,749
	Unrealized gain/(loss) during the period	(1,855,550)	(313,672)
18a.3	Share of other comprehensive income		
	Opening balance	6,737,875	6,640,485
	Add: Addition during the period	458,983	97,390
		7,196,858	6,737,875
18a.4	Revaluation surplus on property, plant & equipment		
	Opening balance	1,310,200,283	1,316,110,872
	Adjustment during the year to retained earnings for depreciation	(3,129,135)	(6,953,634)
	Adjustment of deferred tax on revaluation surplus	469,370	1,043,045
		1,307,540,518	1,310,200,283
19.	Retained earnings		
	Opening balance	7,400,327,363	6,977,538,555
	Net profit after tax	286,917,721	640,944,747
	Dividend for the year	(234,000,000)	(234,000,000)
	Adjustment for depreciation on revaluation surplus	7,020,254	15,145,464
	Adjustment for Right of use Assets	690,826 7,460,956,165	698,596 7,400,327,363
19.a	Retained Earnings	7,400,550,105	7,400,527,505
	Opening balance	973,857,096	909,063,184
	Net profit after tax	213,816,557	291,141,682
	Dividend for the year	(234,000,000)	(234,000,000)
	Adjustment for depreciation on revaluation surplus	3,129,135	6,953,634
	Adjustment for Right of use Assets	690,826	698,596
		957,493,614	973,857,096
20.	Non-controlling interest		
	Opening balance	1,509,624,870	1,456,338,901
	Share of operating profit	21,506,433	53,285,969
	Closing balance	1,531,131,303	1,509,624,870
21	Long term loan		
	Mashreq bank PSC	263,710,953	523,159,383
	Phoenix Finance & Investment Ltd.	78,390,998	76,933,874
	Agrani Bank LtdBMRE	4,495,385,094	4,282,204,635
	Social Islami Bank Ltd	1,381,128,446	1,356,631,256
		2 200 000 000	2 265 200 000
	Term Loan -SBLC Agrani Bank Ltd	3,300,000,000	3,265,200,000
	Term Loan -SBLC Agrani Bank Ltd Term Loan Capital Machinery - UPAS L/C AL-Arafa Islami Bank Ltd.	44,440,000 2,127,633,690	2,511,004,062 2,086,647,761

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Janata Bank Lid. Mothiheel Corpt Br.       4.327,228,558       44088,514,2         Less: Current portion of long term loan       (401,955,126)       (400,480,0)         Pheenis Finance & Investment Lid.       78,300,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,128         Pheenis Finance & Investment Lid.       78,300,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,128         Pheenis Finance & Investment Lid.       78,300,998       76,933,8         Agara Bank Lid. MoRE       449,953,504       4282,2046         Social Islami Bank Lid.       1,381,128,446       1,356,611,2         Term Loan Gaptid Machinery - UPAS L/C       44,400,00       2,511,004,0         AL-Arafa Islami Bank Lid.       2,212,733,690       2,208,647,707,7         ODDO BHF AG Finance       626,957,746       620,346,1         Rapatil Bank Lid.       2,618,095,192       (400,408,0)         Less: Current portion of long term loan       78,300,98       2,077,73,398,86         Janata Bank Lid.       413,564,128       413,564,128       413,564,128         Janata Bank Lid.       1,017,73,398,94       20,775,389,8       20,775,389,8         Less: Current portion of long term loan       78,300,998       76,933,8       20,7		ODDO BHF AG Finance	626,957,746	620,346,191
Less: Current portion of long term loan (Note 21.1) $19,242,97,144$ $21,298,592,20$ Less: Current portion of long term loan       Phoenix Finance & Investment Ltd. $78,390,998$ $76,933,8$ ODDO BHF AG Finance $413,564,128$ $413,564,128$ $413,564,128$ Agrani Bank Ltd.       Term Loan Gapital Machinery - UPAS L/C $44,495,386,094$ $42,282,246, 42,82,246, 42,82,234, 64, 56,631, 23,000,000         Term Loan Gapital Machinery - UPAS L/C       44,495,386,094 2,285,646, 42,79,71, 44, 42,82,246, 44, 42,84, 44, 42, 44, 44, 44, 44, 44, 44, 44, 4$		Rupali Bank Ltd.	2,618,095,949	2,487,907,174
Less: Current portion of long term loan (Note 21.1)       (491,955,126)       (490,498,0)         21.1       Current portion of long term loan       78,300,998       76,933,8         Phoenis Finance & Investment Ltd.       78,300,998       76,933,8         21.1       Long term loan       78,300,998       76,933,8         Phoenis Finance & Investment Ltd.       78,300,998       76,933,8         Agrant Bank LtdBMRE       4495,385,094       4,282,204,6         Social Islami Bank Ltd.       78,300,909       76,933,8         Term Loan SBLC Agrani Bank Ltd.       1,381,128,446       1,356,631,2         Term Loan Capital Machinery - UPA51/C       44,440,000       2,511,004,0         AL-Arafa Islami Bank Ltd.       2,217,633,690       2,085,647,70         ODDO BHF AG Finance       626,957,746       620,346,1         Rupali Bank Ltd.       2,487,907,1       Janata Bank Ltd.       2,487,907,1         Janata Bank Ltd.       1,327,228,568       4,09,346,2       2,077,5389,8         Less: Current portion of long term loan       78,300,998       2,487,907,1       18,989,206,491       2,077,5389,8         ODDO BHF AG Finance       413,5561,20       (490,498,0       2,077,5389,8       2,0284,891,8         Current portion of long term loan       78,300,986       <		Janata Bank Ltd. Mothiheel Corpt Br.	4,327,228,568	4,088,514,931
Image: Second				21,298,549,267
21.1       Current portion of long term loan         Phoenix Finance & Investment Ltd.       78.390.998       76.933.8         ODDO BIJF AG Finance       413.564.128       413.564.1         Phoenix Finance & Investment Ltd.       78.390.998       76.933.8         Agrani Bank LtdBMRE       4491.955.126       490.498.0         Social Islami Bank Ltd.       1.381.128.44       1.356.61.12         Term Loan -SBL C Agrani Bank Ltd.       1.381.128.44       1.356.63.12         Term Loan Capital Machinery - UPAS L/C       44.440.000       2.511.004.00         Al-Arafa Islami Bank Ltd.       2.127.633.690       2.086.647.7         ODDO BHF AG Finance       626.957.746       62.0346.1         Rupati Bank Ltd.       2.127.633.691       2.0757.398.8         Less: Current portion of long term loan (Note 21.a.1)       (491.955.126)       (490.498.0         VDDO BHF AG Finance       413.564.128       413.564.128       413.564.128         ODDO BHF AG Finance       413.564.128       413.564.1       413.564.128         ODDO BHF AG Finance       413.564.128       413.564.128       413.564.1         ODDO BHF AG Finance       413.564.128       413.564.128       413.564.128         ODDO BHF AG Finance       413.564.128       413.564.128       413.564.128 </td <td></td> <td>Less: Current portion of long term loan (Note 21.1)</td> <td></td> <td>(490,498,002)</td>		Less: Current portion of long term loan (Note 21.1)		(490,498,002)
Phoenix Finance & Investment Ltd.         78,390,998         76,933,8           ODDO BHF AG Finance         413,554,128         413,554,128           21.a         Long term loan			18,771,016,318	20,808,051,266
ODDO BHF AG Finance         413,564,128         413,564,128           21.a         Long term loan	21.1	Current portion of long term loan		
21.a         Long term loan           Phoenix Finance & Investment Ltd.         78,390,998           Agrani Bank Ltd.         1,381,128,446           Social Islami Bank Ltd.         3,300,0000           Term Loan Capital Machinery - UPAS L/C         44,440,000           AL-Arafa Islami Bank Ltd.         2,217,633,690           Term Loan Capital Machinery - UPAS L/C         44,440,000           AL-Arafa Islami Bank Ltd.         2,217,633,690           ODDO BHF AG Finance         626,957,746           Rupail Bank Ltd.         2,618,095,499           Janata Bank Ltd.         2,618,095,499           Janata Bank Ltd.         2,618,095,499           Less: Current portion of long term loan (Note 21.a.1)         (491,955,126)           Wold DDO BHF AG Finance         413,554,128           ODDO BHF AG Finance         413,554,128           ODDO BHF AG Finance         413,554,128           ODD BHF AG Finance         413,554,128           Phoenix Finance & Investment Ltd.         889,036           ODD BHF AG Finance         491,955,126           Phoenix Finance & Investment Ltd.         889,0		Phoenix Finance & Investment Ltd.	78,390,998	76,933,874
21.a         Long term loan           Phoenix Finance & Investment Ltd.         78,390,998         76,933,8           Agrani Bank LtdBMRE         4,495,385,094         4,282,204,6           Social Islami Bank Ltd.         1,381,128,446         1,336,631,2           Term Loan -SBLC Agrani Bank Ltd.         3,300,000,000         3,265,200,0           Term Loan Capital Machinery - UPAS L/C         44,440,000         2,511,004,0           AL-Arafa Islami Bank Ltd.         2,127,633,909         2,086,647,7           ODDO BHF AG Finance         620,345,014         2,018,095,949         2,487,907,11           Janata Bank Ltd. Mothiheel Corpt Br.         4,327,228,568         4,088,514,9           Less: Current portion of long term loan (Note 21.a.1)         (491,955,126)         (490,948,00)           Tess: Current portion long term loan         78,390,998         76,933,8           ODDO BHF AG Finance         413,564,128         413,564,128           ODDO BHF AG Finance         413,564,128         413,564,128           ODDO BHF AG Finance         10,999,260,491         (29,998,00)           21.a.3         Current portion of lease obligation (22.1)         (17,460,315)         (23,910,3)           Current portion of lease obligation (22.1)         (17,460,315)         (23,910,3)           16,5		ODDO BHF AG Finance	413,564,128	413,564,128
Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         Agrani Bank Ltd.       1,381,128,446       1,382,446         Social Islami Bank Ltd.       1,381,128,446       1,386,128,446         Jerm Loan -SBLC Agrani Bank Ltd.       3,300,000,00       3,265,200,0         Term Loan Capital Machinery - UPAS L/C       44,440,000       2,511,004,0         AL-Arafa Islami Bank Ltd.       2,127,33,690       2,086,647,77         ODDO BHF AG Finance       26,597,746       60,304,61         Rupali Bank Ltd.       2,217,28,568       4,088,514,9         Janata Bank Ltd. Mothiheel Corpt Br.       4,327,228,568       4,088,514,9         Less: Current portion of long term loan (Note 21.a.1)       (49,1955,126)       (490,498,0)         18,507,305,365       20,284,891,8       20,77,3898       20,77,3898         21.a1       Current portion long term loan       76,933,8       0DDO BHF AG Finance       413,564,12         Phoenix Finance & Investment Ltd.       78,390,998       76,933,8       03,079,139       46,333,12         Lease obligation       Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         21       Lease obligation (22.1)       (17,460,315)       (23,910,3)         22       Lease obligation (22.1)       (17,460,315)			491,955,126	490,498,002
Agrani Bank LtdBMRE       4,495,385,094       4,282,204,6         Social Islami Bank Ltd.       1,381,128,446       1,356,631,2         Term Loan -SBLC Agrani Bank Ltd.       3,300,0000       3,265,200,0         AL-Arafa Islami Bank Ltd.       2,127,633,690       2,086,647,7         ODDO BHF AG Finance       62,695,746       620,364,11         Rupali Bank Ltd.       2,618,095,949       2,487,907,11         Janata Bank Ltd. Mothiheel Corpt Br.       4,327,225,568       4,088,514,9         Janata Bank Ltd. Mothiheel Corpt Br.       4,327,225,568       4,088,514,9         Less: Current portion of long term loan (Note 21,a.1)       (491,955,126)       (490,498,0)         DDD BHF AG Finance       78,390,998       76,933,8         ODDO BHF AG Finance       78,390,998       3,912,2         Lease obligation       20,75,102,91       46,353,11         Phoeni	21.a	Long term loan		
Social Islami Bank Ltd.         1,381,128,446         1,356,631,2           Term Loan SBUC Agrani Bank Ltd.         3,300,000,000         3,265,200,00           Term Loan Capital Machinery - UPAS L/C         44,440,000         2,511,004,0           AL-Arafa Islami Bank Ltd.         2,127,633,690         2,086,647,7           ODDO BHF AG Finance         626,957,746         620,346,11           Rupali Bank Ltd.         2,618,095,949         2,487,907,11           Janata Bank Ltd. Mothiheel Corpt Br.         4,327,225,568         4,088,514,9           Less: Current portion of long term loan (Note 21.a.1)         (491,955,126)         (490,498,0)           Tease obligation         78,390,998         76,933,8           ODDO BHF AG Finance         413,564,12         413,564,12           Phoenix Finance & Investment Ltd.         78,390,998         76,933,8           ODDO BHF AG Finance         413,564,12         490,498,0           21         Lease obligation         491,955,126         490,498,0           Phoenix Finance & Investment Ltd.         889,036         3,912,2           Lease obligation (Office rent)         3,3079,139         46,353,1           3,079,139         46,353,1         3,906,175         50,2653,3           Current portion of lease obligation (22.1)		Phoenix Finance & Investment Ltd.	78,390,998	76,933,874
Social Islami Bank Ltd.         1,381,128,446         1,356,631,2           Term Loan SBUC Agrani Bank Ltd.         3,300,000,000         3,265,200,00           Term Loan Capital Machinery - UPAS L/C         44,440,000         2,511,004,0           AL-Arafa Islami Bank Ltd.         2,127,633,690         2,086,647,7           ODDO BHF AG Finance         626,957,746         620,346,11           Rupali Bank Ltd.         2,618,095,949         2,487,907,11           Janata Bank Ltd. Mothiheel Corpt Br.         4,327,225,568         4,088,514,9           Less: Current portion of long term loan (Note 21.a.1)         (491,955,126)         (490,498,0)           Tease obligation         78,390,998         76,933,8           ODDO BHF AG Finance         413,564,12         413,564,12           Phoenix Finance & Investment Ltd.         78,390,998         76,933,8           ODDO BHF AG Finance         413,564,12         490,498,0           21         Lease obligation         491,955,126         490,498,0           Phoenix Finance & Investment Ltd.         889,036         3,912,2           Lease obligation (Office rent)         3,3079,139         46,353,1           3,079,139         46,353,1         3,906,175         50,2653,3           Current portion of lease obligation (22.1)		Agrani Bank LtdBMRE	4,495,385,094	4,282,204,635
Term Loan Capital Machinery - UPAS L/C       44,440,000       2,511,004,0         AL-Arafa Islami Bank Ltd.       2,127,633,690       2,086,647,7         ODDO BHF AG Finance       626,957,746       620,346,1         Rupali Bank Ltd.       2,618,095,949       2,487,907,11         Janata Bank Ltd. Mothiheel Corpt Br.       4,327,228,568       4,088,514,9         Less: Current portion of long term loan (Note 21,a.1)       (491,955,126)       (490,498,0) <b>21.a.1</b> Current portion long term loan       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,12         ODDO BHF AG Finance       413,564,128       413,564,12         Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         ODDO BHF AG Finance       433,079,139       46,353,1 <b>21 Lease obligation</b> 70,7580       26,351,49         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation (Office rent)       33,079,139       46,353,1         33,079,139       46,353,1       33,079,139       46,353,1         Current portion of lease obligation       16,507,860       26,354,99 <b>22.1</b> Current portion of lease obligation       16,507,279       19,998,1         Phoenix Fina		Social Islami Bank Ltd.	1,381,128,446	1,356,631,256
AL-Arafa Islami Bank Ltd.       2,127,633,690       2,086,647,7         ODDO BHF AG Finance       626,957,746       620,346,7         Rupali Bank Ltd.       2,618,005,949       2,487,907,11         Janata Bank Ltd. Mothiheel Corpt Br.       4,327,228,568       4,088,514,9         Less: Current portion of long term loan (Note 21.a.1)       (491,955,126)       (490,498,0)         21.a.1       Current portion long term loan       (491,955,126)       (490,498,0)         Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         ODD BHF AG Finance       413,564,128       413,564,128         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation       33,079,139       46,333,1         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation (Office rent)       33,079,139       46,333,1         Current portion of lease obligation       22,103       (17,460,315)       (23,910,3)         Current portion of lease obligation       24,512,279       19,998,1       16,577,279       19,998,1         22.1       Current portion of lease obligation       16,571,279       19,998,1       17,460,315       23,910,3         23       Deferred tax liability       157,696,141       122,246,4 <td></td> <td>Term Loan -SBLC Agrani Bank Ltd.</td> <td>3,300,000,000</td> <td>3,265,200,000</td>		Term Loan -SBLC Agrani Bank Ltd.	3,300,000,000	3,265,200,000
ODDO BHF AG Finance         626,957,746         620,346,11           Rupali Bank Ltd.         2,618,095,949         2,487,907,11           Janata Bank Ltd. Mothiheel Corpt Br.         4,327,228,568         4,088,514,9           Less: Current portion of long term loan (Note 21.a.1)         18,999,260,491         20,775,389,88           Z1.a.1         Current portion long term loan         (491,955,126)         (490,498,0)           Phoenix Finance & Investment Ltd.         78,390,998         76,933,8           ODDO BHF AG Finance         413,564,128         413,564,128           Phoenix Finance & Investment Ltd.         78,390,998         3,912,2           Lease obligation         20         23,3079,139         46,335,175           Phoenix Finance & Investment Ltd.         889,036         3,912,2           Lease obligation (Office rent)         33,079,139         46,335,126           Current portion of lease obligation (22.1)         (17,460,315)         (23,910,3)           21.1         Current portion of lease obligation         20,23,139         39,036, 3,912,2           Lease obligation (Office rent)         16,577,279         19,988,1         23,910,31           22.1         Current portion of lease obligation         20,23,23,10         20,23,23,10         20,23,2910,31           23<		Term Loan Capital Machinery - UPAS L/C	44,440,000	2,511,004,062
Rupali Bank Ltd.       2,618,095,949       2,487,907,1         Janata Bank Ltd. Mothiheel Corpt Br.       4,327,228,568       4,088,514,9         Less: Current portion of long term loan (Note 21.a.1)       18,999,260,491       20,775,389,8         Less: Current portion long term loan       (491,955,126)       (490,498,0)         Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         ODD BHF AG Finance       413,564,128       413,564,128         Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation       33,079,139       46,353,11         Phoenix Finance & Investment Ltd.       889,036       3,912,22         Lease obligation (Office rent)       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,3)         16,507,860       26,354,99       23,910,31         23       Deferred tax liability       117,460,315       23,910,31         0Poining balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,84         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,005)       (1,095,14         24,349       157,696,141       122,246,44       3,912,22<		AL-Arafa Islami Bank Ltd.	2,127,633,690	2,086,647,761
Janata Bank Ltd. Mothiheel Corpt Br.       4,327,228,568       4,088,514,9         Less: Current portion of long term loan (Note 21.a.1)       (491,955,126)       (490,498,0) <b>18,507,305,365 20,284,891,80 21.a.1</b> Current portion long term loan       (491,955,126)       (490,498,0)         Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,128 <b>413,564,128</b> 413,564,128       413,564,128 <b>413,564,128</b> 490,498,0       491,955,126       490,498,0 <b>22</b> Lease obligation       889,036       3,912,22         Lease obligation (Office rent)       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,3) <b>16,507,860 26,354,9 26,354,9 22.1</b> Current portion of lease obligation       889,036       3,912,21         Lease obligation (Office rent)       16,507,279       19,998,1. <b>17,460,315 23,910,31 17,460,315 23,910,31 23 Deferred tax liability 1 1 1 22,246,41</b> Adjustment for deferred tax expenses / (income) (Note-23.1)       <		ODDO BHF AG Finance	626,957,746	620,346,191
18,999,260,491       20,775,389,8         Less: Current portion of long term loan (Note 21.a.1)       (491,955,126)       (490,498,0)         21.a.1       Current portion long term loan       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,128         ODDO BHF AG Finance       491,955,126       490,498,0         22       Lease obligation       491,955,126       490,498,0         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (22,910,3)         Current portion of lease obligation       16,571,279       19,998,14         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation (Office rent)       33,079,139       46,353,11         Lease obligation (Office rent)       16,571,279       19,998,14         Lease obligation (Office rent)       16,571,279       19,998,14         21       Current portion of lease obligation       117,460,315       23,910,31         23       Deferred tax liability       157,696,141       122,246,4         Adjustment for deferred tax expenses /(income) (Note-23.1)       (11,122,367)       36,544,8		Rupali Bank Ltd.	2,618,095,949	2,487,907,174
Less: Current portion of long term loan (Note 21.a.1)       (491,955,126)       (490,498,0)         21.a.1       Current portion long term loan       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,128       413,564,128         21.a.1       Current portion long term loan       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,128       413,564,128         21.a.2       Lease obligation       78,390,998       76,933,8         22.       Lease obligation       78,390,998       76,933,8         23.       Current portion of lease obligation (22.1)       78,390,998       76,933,8         24.       Lease obligation (22.1)       78,390,998       76,933,8         25.1       Current portion of lease obligation (22.1)       746,0315       72,910,31         26.507,860       26,354,91       26,354,91       26,354,91         27.1       Current portion of lease obligation       889,036       3,912,22         28.       Deferred tax liability       77,460,315       23,910,31         29.       Deferred tax liability       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,88         Adjus		Janata Bank Ltd. Mothiheel Corpt Br.	4,327,228,568	4,088,514,931
18,507,305,365       20,284,891,8         21.a.1       Current portion long term loan         Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,12         491,955,126       490,498,0         22       Lease obligation         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation (Office rent)       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,3)         Current portion of lease obligation       889,036       3,912,2         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation (Office rent)       16,507,860       26,354,91         22.1       Current portion of lease obligation       16,571,279       19,998,11         Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       16,571,279       19,998,11         12,2246,4       Adjustment for deferred tax expenses /(income) (Note-23.1)       (11,122,367)       36,544,8         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,11)       145,922,869       157,696,141         23.1       Adjustment duri			18,999,260,491	20,775,389,884
21.a.1       Current portion long term loan         Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,128         413,564,128       413,564,128       413,564,12         491,955,126       490,498,0       491,955,126       490,498,0         22       Lease obligation       33,079,139       46,353,11         Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,31         16,507,860       26,354,91       16,571,279       19,998,11         22.1       Current portion of lease obligation       Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       16,571,279       19,998,11       17,460,315       23,910,33         23       Deferred tax liability       0pening balance       157,696,141       122,246,41         Adjustment for deferred tax expenses /(income) (Note-23.1)       (11,122,367)       36,544,88         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,11         145,922,869       157,696,141       122,246,41		Less: Current portion of long term loan (Note 21.a.1)	(491,955,126)	(490,498,002)
Phoenix Finance & Investment Ltd.       78,390,998       76,933,8         ODDO BHF AG Finance       413,564,128       413,564,12         491,955,126       490,498,0         22       Lease obligation         Phoenix Finance & Investment Ltd.       889,036       3,912,2         Lease obligation (Office rent)       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,31         16,507,860       26,354,93       16,507,860       26,354,93         22.1       Current portion of lease obligation       889,036       3,912,21         Lease obligation (Office rent)       16,507,860       26,354,93         22.1       Current portion of lease obligation       77,460,315       23,910,33         Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       16,571,279       19,998,1-         17,460,315       23,910,31       17,460,315       23,910,31         23       Deferred tax liability       0       157,696,141       122,246,41         Adjustment for deferred tax expenses /(income) (Note-23.1)       (11,122,367)       36,544,81         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,11)			18,507,305,365	20,284,891,883
ODDO BHF AG Finance       413,564,128       413,564,128       413,564,128 <b>22</b> Lease obligation       491,955,126       490,498,0 <b>22</b> Lease obligation       889,036       3,912,2         Lease obligation (Office rent)       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,3) <b>22.1</b> Current portion of lease obligation       889,036       3,912,20         Phoenix Finance & Investment Ltd.       889,036       3,912,20         Lease obligation (Office rent)       16,507,860       26,354,90 <b>22.1</b> Current portion of lease obligation       889,036       3,912,20         Phoenix Finance & Investment Ltd.       889,036       3,912,20         Lease obligation (Office rent)       16,571,279       19,998,10 <b>17,460,315 23,910,31 17,460,315 23,910,31 23</b> Deferred tax liability       157,696,141       122,246,41       Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,88         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,142) <b>231</b> Adjustment during the period on deferred tax on PPE <b>231</b> Adjustment during the period on deferred tax on PPE <b>231</b>	21.a.1	Current portion long term loan		
ODDO BHF AG Finance       413,564,128       413,564,128       413,564,128 <b>22</b> Lease obligation       491,955,126       490,498,0 <b>22</b> Lease obligation       889,036       3,912,2         Lease obligation (Office rent)       33,079,139       46,353,11         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,3) <b>22.1</b> Current portion of lease obligation       889,036       3,912,20         Phoenix Finance & Investment Ltd.       889,036       3,912,20         Lease obligation (Office rent)       16,507,860       26,354,90 <b>22.1</b> Current portion of lease obligation       889,036       3,912,20         Phoenix Finance & Investment Ltd.       889,036       3,912,20         Lease obligation (Office rent)       16,571,279       19,998,10 <b>17,460,315 23,910,31 17,460,315 23,910,31 23</b> Deferred tax liability       157,696,141       122,246,41       Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,88         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,142) <b>231</b> Adjustment during the period on deferred tax on PPE <b>231</b> Adjustment during the period on deferred tax on PPE <b>231</b>		Phoonix Finance & Investment I to	78 300 908	76 933 874
22         Lease obligation           Phoenix Finance & Investment Ltd.         889,036           Lease obligation (Office rent)         33,079,139           Lease obligation (Office rent)         33,0968,175           Current portion of lease obligation (22.1)         (17,460,315)           Current portion of lease obligation         26,354,99           22.1         Current portion of lease obligation           Phoenix Finance & Investment Ltd.         889,036           Lease obligation (Office rent)         16,507,860           26,354,99         16,507,860           22.1         Current portion of lease obligation           Phoenix Finance & Investment Ltd.         889,036           Lease obligation (Office rent)         16,571,279           19,998,1-         17,460,315           23         Deferred tax liability           Opening balance         157,696,141           Adjustment for deferred tax expenses /(income) (Note-23.1)         (11,122,367)           Adjustment for deferred tax on revaluation surplus (Note-23.2)         (650,905)           145,922,869         157,696,141           23.1         Adjustment during the period on deferred tax on PPE				
Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       33,079,139       46,353,12         33,968,175       50,265,33       33,968,175       50,265,33         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,33)         16,507,860       26,354,99       16,507,860       26,354,99         22.1       Current portion of lease obligation       889,036       3,912,20         Phoenix Finance & Investment Ltd.       889,036       3,912,20         Lease obligation (Office rent)       16,507,860       26,354,99         23       Deferred tax liability       16,571,279       19,998,14         Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,84         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,12)         145,922,869       157,696,141       122,246,44         Adjustment during the period on deferred tax on PPE       145,922,869       157,696,141				490,498,002
Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       33,079,139       46,353,12         33,968,175       50,265,33       33,968,175       50,265,33         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,33)         16,507,860       26,354,99       16,507,860       26,354,99         22.1       Current portion of lease obligation       889,036       3,912,20         Phoenix Finance & Investment Ltd.       889,036       3,912,20         Lease obligation (Office rent)       16,507,860       26,354,99         23       Deferred tax liability       16,571,279       19,998,14         Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,84         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,12)         145,922,869       157,696,141       122,246,44         Adjustment during the period on deferred tax on PPE       145,922,869       157,696,141	22	I area abligation		
Lease obligation (Office rent)       33,079,139       46,353,12         33,079,139       46,353,12         33,968,175       50,265,33         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,33)         16,507,860       26,354,99         22.1       Current portion of lease obligation       889,036       3,912,21         Phoenix Finance & Investment Ltd.       889,036       3,912,22         Lease obligation (Office rent)       16,571,279       19,998,14         23       Deferred tax liability       17,460,315       23,910,33         Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,86         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,142)         23.1       Adjustment during the period on deferred tax on PPE       145,922,869       157,696,141	22	5		
33,968,175       50,265,33         Current portion of lease obligation (22.1)       (17,460,315)       (23,910,3)         16,507,860       26,354,90         22.1       Current portion of lease obligation         Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       16,571,279       19,998,17         17,460,315       23,910,33       17,460,315       23,910,33         23       Deferred tax liability       0pening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,85         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,13)         23.1       Adjustment during the period on deferred tax on PPE       23.1			889,036	3,912,209
Current portion of lease obligation (22.1)       (17,460,315)       (23,910,3) <b>16,507,860 26,354,90 22.1 Current portion of lease obligation</b> Phoenix Finance & Investment Ltd.       889,036       3,912,20         Lease obligation (Office rent)       16,571,279       19,998,10 <b>23 Deferred tax liability 157,696,141</b> 122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,88         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,14) <b>23.1</b> Adjustment during the period on deferred tax on PPE <b>23.1</b> Adjustment during the period on deferred tax on PPE		Lease obligation (Office rent)		46,353,129
22.1       Current portion of lease obligation         Phoenix Finance & Investment Ltd.       889,036         Lease obligation (Office rent)       16,577,279         19,998,1-         17,460,315       23,910,33         23       Deferred tax liability         Opening balance       157,696,141         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)         36,544,80       145,922,869         145,922,869       157,696,147				50,265,338
22.1       Current portion of lease obligation         Phoenix Finance & Investment Ltd.       889,036       3,912,21         Lease obligation (Office rent)       16,571,279       19,998,14         17,460,315       23,910,33         23       Deferred tax liability         Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,85         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,13)         23.1       Adjustment during the period on deferred tax on PPE       23.1		Current portion of lease obligation (22.1)		(23,910,351)
Phoenix Finance & Investment Ltd.       889,036       3,912,24         Lease obligation (Office rent)       16,571,279       19,998,14         17,460,315       23,910,33       17,460,315       23,910,33         23       Deferred tax liability       0pening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,85         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,145)         23.1       Adjustment during the period on deferred tax on PPE       127,696,141       122,246,44			16,507,860	26,354,987
Lease obligation (Office rent)       16,571,279       19,998,14         17,460,315       23,910,31         23       Deferred tax liability         Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,85         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,13)         23.1       Adjustment during the period on deferred tax on PPE       23.1	22.1	Current portion of lease obligation		
23 Deferred tax liability       17,460,315       23,910,33         23 Deferred tax liability       0pening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,88         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,133)         23.1 Adjustment during the period on deferred tax on PPE       23.1		Phoenix Finance & Investment Ltd.	889,036	3,912,209
23 Deferred tax liability         Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,85         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,12)         23.1       Adjustment during the period on deferred tax on PPE       23.1		Lease obligation (Office rent)	16,571,279	19,998,142
Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,89         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,12)         145,922,869       157,696,141       122,246,44         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,12)         145,922,869       157,696,141       122,246,44         Adjustment during the period on deferred tax on PPE       145,922,869       157,696,141			17,460,315	23,910,351
Opening balance       157,696,141       122,246,44         Adjustment for deferred tax expenses / (income) (Note-23.1)       (11,122,367)       36,544,89         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,12)         145,922,869       157,696,141       122,246,44         Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,12)         145,922,869       157,696,141       122,246,44         Adjustment during the period on deferred tax on PPE       145,922,869       157,696,141	23	Deferred tax liability		
Adjustment for deferred tax expenses / (income) (Note-23.1)(11,122,367)36,544,83Adjustment for deferred tax on revaluation surplus (Note-23.2)(650,905)(1,095,13)145,922,869157,696,14323.1Adjustment during the period on deferred tax on PPE		-	157.696.141	122,246,457
Adjustment for deferred tax on revaluation surplus (Note-23.2)       (650,905)       (1,095,13)         145,922,869       157,696,14         23.1       Adjustment during the period on deferred tax on PPE				
23.1 Adjustment during the period on deferred tax on PPE			( )	
				157,696,141
Deterred tax liability on PPE (closing) 99,080,598 110,202,9	23.1			
				110,202,966
· · · · · · · · · · · · · · · · · · ·				73,658,095
Deferred tax expenses/(income) (11,122,367) 36,544,8		Deterred tax expenses/(income)	(11,122,367)	36,544,871

		WDV as at 31	WDV as at 31.12.2023		t in BDT
	Particular	Tax Base	Accounting Base	Deferred Tax Liability as on 31 December 2023	Deferred Tax Liability as on 30 June 2023
	Written down value of property, plant and equipment	2,458,567,753	2,898,925,968	(99,080,598)	(110,202,966)
23.2	Adjustment of deferred tax on rev	aluation Surplus			
	Deferred tax liability on revaluation	n surplus (Closing) (No	ote-23.2.1)	46,842,270	47,493,175
	Deferred tax liability on revaluation surplus (Opening) Deferred tax expenses/(income)			47,493,175	48,588,362
				(650,905)	(1,095,187)

# 23.2.1 Adjustment of deferred tax on revaluation surplus

	WDV as at 31.12.2023		Amount in BDT	
Particulars	Tax Base	Accounting Base	Deferred Tax Liability as on 31 December 2023	Deferred Tax Liability as on 30 June 2023
Land & land development	-	1,298,728,729	(38,961,862)	(38,961,862)
Factory & office building	-	46,873,526	(7,031,029)	(7,401,083)
Plant & machinery	-	12,580,040	(1,887,006)	(1,986,322)
Marketable securities	-	(10,376,272)	1,037,627	856,093
Total	-	1,347,806,024	(46,842,270)	(47,493,175)

#### 24. Short term loans

	Cash credit (Hypo) Agrani Bank Ltd. LTR Agrani Bank Ltd.,WASA Corporate Branch Loan against marketable securities	345,728,549 141,772,206 59,383,849	355,458,213 132,977,781 59,383,349
	Demand Loan- Agrani Bank Ltd.	2,421,150,134	-
		2,968,034,738	547,819,343
25	Trade and other payables		
	Goods suppliers & manufacturer	6,994,349,204	6,258,680,481
	Other payable	353,889,555	325,775,771
	Current account with inter companies (Note -25.1)	971,542,463	1,019,942,463
		8,319,781,223	7,604,398,715
25.1	Current account with intercompanies		
	Orion Capital Ltd.	18,420,000	18,420,000
	Orion Oil & Shipping Ltd.	950,122,463	998,522,463
	Orion Ship Management Ltd.	3,000,000	3,000,000
		971,542,463	1,019,942,463
25.a	Trade and other payables		
	Goods suppliers & manufacturer	301,100,356	288,744,869
	Other payables	83,426,059	63,431,946
		384,526,415	352,176,815
26	Employee benefits		
	Workers welfare fund (Note -26.1)	15,007,211	13,198,802
	Bangladesh workers welfare foundation (Note -26.2)	21,705,915	19,897,505
	Workers profit participation fund (Note -26.3)	110,767,348	96,300,071
	• • • · · · /	147,480,474	129,396,378

26.1	Workers welfare fund		
	Opening balance	13,198,802	14,520,403
	Add: Addition for the period	1,808,410	4,160,860
	Less: Payment during the period	-	(5,482,461)
		15,007,211	13,198,802
26.2	Bangladesh workers welfare foundation		
	Opening balance	19,897,505	20,098,873
	Add: Addition for the period	1,808,410	4,160,860
	Less: Payment during the period	-	(4,362,228)
	Less. Eugineire dannig die period	21,705,915	19,897,505
26.3	Workers profit participation fund		
20.0		07 000 070	04 740 220
	Opening balance	96,300,070	96,769,338
	Add: Addition for the period Less: Payment during the period	14,467,278	33,286,881
	Less: Payment during the period	110,767,348	(33,756,147) <b>96,300,071</b>
		110,707,540	90,300,071
26.a	Employee benefits		
	Workers welfare fund (Note -26.a.1)	4,466,713	3,131,342
	Bangladesh workers welfare foundation (Note -26.a.2)	12,305,780	10,970,408
	Workers profit participation fund (Note -26.a.3)	30,078,529	19,395,555
		46,851,022	33,497,305
26.a.1	Workers welfare fund		
	Opening Balance	3,131,342	6,468,388
	Addition during the period	1,335,372	2,145,415
	Payment during the period	-	(5,482,461)
		4,466,713	3,131,342
26.a.2	Bangladesh workers welfare foundation		
20.a.2	-		10.014.050
	Opening balance	10,970,408	12,046,858
	Addition for the period	1,335,372	2,145,415
	Payment during the period	12,305,780	(3,221,865) <b>10,970,408</b>
		12,000,700	10/37 0/100
26.a.3	Workers profit participation fund		
	Opening Balance	19,395,555	32,353,216
	Addition during the period	10,682,974	17,163,319
	Payment during the period		(30,120,979)
		30,078,529	19,395,555

WPPF is charged @ 5% of net profit before tax as per labour law Act 2006 (Amended in 2013), whereas 80% is allocated to "Workers profit participation fund", 10% to "Employee welfare fund" and 10% to "Bangladesh workers welfare foundation".

27.	Accrued expenses		
	Salary and wages payable	101,891,654	96,427,176
	Director remuneration payable	16,613,754	11,338,888
	Depot expenses payable	1,889,295	300,000
	Telephone & mobile bill payable	5,147,580	6,799,734
	Payable for final settlement of employee	11,011,346	9,533,036
	Utilities payable	12,810,537	14,732,584
	Provision for income tax (Note 26.1)	406,408,241	435,261,134
	Corporate governance audit fees	-	69,000
	Statutory Audit fees	-	1,435,000
	Retention money	3,618,656	3,618,657
		559,391,064	579,515,209
27.1	Provision for income tax		
	Opening balance	435,261,134	398,615,158
	Add: Addition during the year	69,075,948	110,522,211
		504,337,082	509,137,370
	Less: Payment/AIT adjustment during the period	(97,928,841)	(73,876,235)
		406,408,241	435,261,134
27.a	Accrued expenses		
	Salary and wages payable	79,199,513	74,578,312
	Director remuneration payable	300,000	300,000
	Depot expenses payable	1,889,295	2,135,555
	Telephone & mobile bill payable	5,147,580	6,799,734
	Payable for final settlement of employee	11,011,346	9,533,036
	Utilities payable	12,810,537	14,732,584
	Provision for income tax (Note - 27.a.1)	406,408,241	435,261,134
	Corporate governance audit fees	-	690,000
	Statutory Audit fees	-	69,000
		516,766,512	544,099,355
27.a.1	Provision for income tax		
	Opening balance	435,261,134	398,615,158
	Add: Addition during the period	69,075,948	110,522,211
		504,337,082	509,137,370
	Less: Payment/AIT adjustment during the period	(97,928,841)	(73,876,235)
	Closing balance	406,408,241	435,261,134

		Amount	Amount in BDT	
SL No.	Particulars	1 July to 31	1 July to 31	
		December 2023	December 2022	
28.	Revenue from net sales			
	Local sales	1,877,252,393	1,443,243,564	
	Export sales	72,347,584	84,949,864	
	Revenue from power generation (Note-28.1)	3,795,598,747	6,384,977,337	
		5,745,198,724	7,913,170,766	
28.1	Revenue from power generation			
	Reference energy price (variable - O&M)	649,301,184	1,168,938,718	
	HFO received from OOSL & BPDB	3,146,297,563	5,215,186,373	
	Foreign exchange gain / (loss)		852,247	
		3,795,598,747	6,384,977,337	
28.a	Revenue from net sales			
	Local sales	1,877,252,393	1,443,243,564	
	Export sales	72,347,584	84,949,864	
	•	1,949,599,977	1,528,193,428	
29	Financial expense	17 564 102	15 (72 272	
	Agrani Bank Limited, Cash Credit ( Hypo.) Agrani Bank Limited, LTR	17,564,192 7,121,600	15,672,373 6,377,204	
	Phoenix Finance & Investments Ltd.	2,931,695	10,519,859	
	Finance cost on lease obligation (Office rent)	1,570,200	2,033,356	
	Bank Charge ,commission & Fees	15,712,314	15,021,741	
	Interest on Long Term Borrowing	3,991,937	89,497,603	
		48,891,937	139,122,136	
29a	Financial expenses			
<b>_</b> ju	Agrani Bank Limited, Cash Credit ( Hypo. )	17,564,192	15,672,373	
	Agrani Bank Limited, LTR	7,121,600	6,377,204	
	Phoenix Finance & Investments Ltd.	2,931,695	10,349,345	
	Finance cost on lease obligation (Office rent)	1,570,200	2,033,356	
	Bank Commision, Fees, VAT and Other Charges	927,175	2,785,638	
		30,114,862	37,217,916	
30.	Interest & other income			
	Interest on FDR	1,431,540	876,479	
	Dividend income	303,275	361,050	
	Insurance claim received	1,042,898	3,072,663	
	Others Income	2,200,956	865,101	
	Cash Incentive	8,847,400	8,759,700	
	Gain/(loss) on sale of marketable securities (Note 30.a.1)	(40,203) <b>13,785,867</b>	1,251,493 <b>15,186,485</b>	
30.a	Interest & other income	10,100,000	10,100,100	
•-	Interest on FDR	1,431,540	876,479	
	Dividend income	303,275	361,050	
	Insurance claim received	1,042,898	3,072,663	
	Others Income	2,200,956	865,101	
	Cash Incentive	8,847,400	8,759,700	
	Gain/(loss) on sale of marketable securities (Note 30.a.1)	(40,203)	1,251,493	
		13,785,867	15,186,485	

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		Amount in BDT	
SL No.	Particulars	1 July to 31	1 July to 31
		December 2023	December 2022
30a.1	Income on sale of marketable securities		
	Gain/(loss) on sale of marketable securities	(38,353)	1,252,903
	Interest on portfolio credit and others	(1,850)	(1,410)
		(40,203)	1,251,493
31.	Current tax		
	Profit before tax	267,074,338	252,773,403
	Add: Accounting depreciation	140,087,628	174,034,757
	Less: Tax depreciation	(90,253,410)	(130,121,717)
	Taxable income	316,908,556	296,686,443

#### Income tax provision

Particulars	Taxable Income	Taxable Amount	
rarticulars	Taxable Income	31-Dec-23	31-Dec-22
22.5% income tax on taxable profit	297,847,036	67,015,583	61,540,744
Half of 22.5% Income tax on export net profit	9,910,845	1,114,970	1,580,768
Cash Incentive	8,847,400	884,740	875,970
20% income tax on dividend received	303,275	60,655	72,210
Total	316,908,556	69,075,948	64,069,692

#### 32 Earnings per share (EPS)

The computation is given below:		
Net profit after tax	286,917,721	447,753,270
Ordinary shares outstanding during the period	234,000,000	234,000,000
Earning per share	1.23	1.91

Consolidated EPS decreased to 1.23 than 1.91 from the previous period. As per new contact of power plant is continuing no electricity no pay. Revenue decreased from previous period due to electricity supply is less than earlier, that's why EPS is decreased.

### 32a Earnings per share

The computation is given below:		
Net profit after tax	213,816,557	155,992,653
Ordinary shares outstanding during the period	234,000,000	234,000,000
Earnings per share	0.91	0.67

EPS increased to 0.91 than 0.67 from the previous period due to increases sales this period and in the deferred tax calculation income is shown this period. Together all these reasons triggered EPS increased in this period.

#### 33. Net Assets Value (NAV) Per Share

Net Assels value (INAV) I el Silale	89.09	00.99
Net Assets Value (NAV) Per Share	89.69	88.99
No of shares	234,000,000	234,000,000
Net Assets	20,986,474,358	20,824,432,052
Total Liabilities	33,432,898,081	32,115,250,749
Total Assets	54,419,372,439	52,939,682,801

### 33a Net Assets Value (NAV) Per Share

Total Assets	37,545,765,333	36,596,206,848
Total Liabilities	23,416,141,450	22,555,524,106
Net Assets	14,129,623,883	14,040,682,742
No of shares	234,000,000	234,000,000
Net Assets Value (NAV) Per Share	60.38	60.00

		Amount in BDT			
SL No.	Particulars	1 July to 31	1 July to 31		
		December 2023	December 2022		
34.	Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018:				
	Reconciliation of Net operating cash flow under Indirect Method:				
	Net profit before tax	361,681,936	606,324,352		
	Workers profit participation fund	13,353,717	12,638,670		
	Interest & other income	(13,785,867)	(15,186,485)		
	Financial expenses	48,891,937	139,122,136		
	Depreciation	279,089,055	320,034,000		
	Increase/(Decrease) in inventory	(377,308,117)	115,432,533		
	Increase/(Decrease) in receivables	(317,997,965)	(661,264,651)		
	Increase/(Decrease) in advance deposit & prepayments	73,776,987	(321,421,027)		
	Increase/(Decrease) in payable	658,488,324	1,071,382,394		
	Increase/(Decrease) in accrued expenses	21,578,798	68,612,302		
	Income taxes paid	(120,185,674)	(20,341,717)		
	Net cash flow from operating Activities	627,583,130	1,315,332,505		
34.1	Net operating cash flow per share	2.68	5.62		

Consolidated NOCFPS decreased to 2.68 than 5.62 from the previous period. As per new contact of power plant is continuing no electricity no pay. Cash collection is decreased from previous period due to electricity supply is less than earlier.

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

Particulars	1 July to 31	1 July to 31	
ratticulars	December 2023		
Net profit before tax	267,074,338	252,773,403	
Workers profit participation fund	13,353,717	12,638,670	
Interest & other income	(13,785,867)	(15,186,485)	
Financial expenses	30,114,862	37,217,916	
Depreciation	140,087,628	174,034,757	
Increase/(Decrease) in inventory	25,140,722	70,508,427	
Increase/(Decrease) in receivables	(18,326,019)	46,956,425	
Increase/(Decrease) in advance, deposit & prepayments	75,324,392	(391,439,699)	
Increase/(Decrease) in payable	32,349,600	2,007,123	
Increase/(Decrease) in accrued expenses	1,520,050	43,292,521	
Income taxes paid	(120,185,674)	(20,341,717)	
Net cash flow from operating activities	432,667,747	212,461,341	
Net operating cash flow per share	1.85	0.91	

NOCFPS increased due to increase of cash collection from sales during this period. These reasons NOCFPS has increased in this period than that of the previous corresponding period.

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	Chief Financial Officer	<b>Company Secretary</b>