## FINANCIAL STATEMENTS (UNAUDITED)

For the 1st quarter ended 30th September, 2023



## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC

Tanin Center, 3 Asad Gate, Mirpur Road, Mohammadpur, Dhaka-1207, Bangladesh.

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 30 September 2023

	,	Amount	in Taka
	Notes	30 September 2023	30 June 2023
ASSETS:		40	3
Non-Current Assets:		3,314,534,899	3,169,096,180
Property, Plant and Equipment	04 A	2,409,725,539	2,447,741,823
Capital Work-In-Progress	05 1A	728,995,568	572,469,567
Right-of-Use Assets	05 2	76,619,504	82,866,923
Advances, Deposits & Prepayments	10.A.1	41,974,431	8,798,009
Financial Assets	06.A	57,219,858	57,219,858
Current Assets :			
Financial Assets	08.A	2,264,208,888	1,836,444,762
Inventories	1	119,095,857	95,786,254
Trade and Other Receivables	08.2	1,351,004,562	1,156,655,292
Advances, Deposits & Prepayments	09.A	137,198,975	107,125,129
Cash & Cash Equivalents	10 A.1	304,629,019	244,650,172
Oash a Cash Equivalents	11 A	352,280,475	232,227,915
TOTAL ASSETS		5,578,743,787	5,005,540,942
SHAREHOLDERS' EQUITY AND LIABILITIES:			
Shareholders' Equity:		3,218,806,841	3,055,816,151
		3,183,612,286	3,020,764,783
Share Capital	12	312,436,270	312,436,270
Tax Holiday Reserve	13	4,392,110	4,392,110
FVOCI Reserve	14	(2,266,351)	(2,266,351)
Retained Earnings	15 A	2,869,050,257	2,706,202,754
Non Controlling Interest	15 B	35,194,555	35,051,368
LIABILITIES:			
Non-Current Liabilities:		532,701,491	488,243,171
Long Term Finance	16.A	369,836,375	330,087,723
Employee Benefit Obligations	17 A	1,203,080	1,005,406
Lease Liabilities	17 B	54,554,052	51,336,979
Deferred Tax Liabilities	19.A	107,107,984	105,813,064
Current Liabilities:			
Short Term Finance	20.4	1,827,235,455	1,461,481,620
Current Portion of Long Term Finance	20.A	759,438,052	512,141,706
Lease Liabilities	21 17.B	54,160,534	72,214,045
Trade and Other Payables	22 A	13,834,616	22,413,996
Unclaimed Dividend	22.B	684,109,344 29,509,466	611,071,635
Current Tax Liabilities	23 A	286,183,443	31,578,230 212,062,009
TOTAL SHAREHOLDERS' EQUITY AND LIABIL			
	20 <b></b>	5,578,743,787	5,005,540,942
Net Assets Value (NAV) Per Share	[31A] [	101.90	96.68
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Chief Financial Officer	Company Secretary		Director
	ec 35% (35%)		
	1		~ (m
	(.8)		100
Dated, Dhaka .			L
04 November 2023.	Managing Director		Chairman

# THE IBN SINA PHARMACEUTICAL INDUSTRY PLC CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)

For the 1st quarter ended 30 September 2023

	Amount in Taka		
	Notes	From 1 July 2023 to 30 September 2023	From 1 July 2022 to 30 September 2022
REVENUE	24 A	2,895,526,721	2,454,978,347
Cost of goods sold	24.1	(1,691,035,531)	(1,438,453,292)
GROSS PROFIT		1,204,491,190	1,016,525,055
OPERATING EXPENSES		(948,053,516)	(801,159,615)
Administrative expenses	25 A	(57,051,431)	(50,121,176)
Selling & Distribution expenses	26.A	(891,002,085)	(751,038,439)
OPERATING PROFIT		256,437,673	215,365,440
Financial charges	34 A	(12,078,197)	(11,527,180)
Other income		6,027,614	5,994,988
Profit before WPPF & welfare fund		250,387,090	209,833,248
Workers' P.P. fund & welfare fund	27.A	(11,980,046)	(10,056,516)
PROFIT BEFORE TAX	<del> </del>	238,407,043	199,776,733
Income tax expenses:	28 A	(75,416,354)	(55,248,315)
NET PROFIT AFTER TAX		162,990,690	144,528,418
Profit/(Loss) Attributable to:			
Owner of the Company	.0-0.	162,847,502	144,534,509
Non-controlling interest	35.01.	143,187	(6,091)
35	W===	162,990,690	144,528,418
Other Comprehensive Income:		_	
Change in FVOCI Financial Assets	29	(0)	(1,857,704)
Related Deferred tax		0	185,770
Total other comprehensive income for the year, net of tax		(0)	(1,671,934)
Total comprehensive income for the period		162,990,690	142,856,484
Total Comprehensive income Attributable to:			78E S C O T C C C C C C C C C C C C C C C C C
Owner of the Company		162,847,502	142,862,575
Non-controlling interest		143,187	(6,091)
		162,990,690	142,856,484
	30 A	5.22	4.63
Earnings Per Share (EPS)		31,243,627	31,243,627
Number of Shares used to Compute EPS		31,243,021	1 01,240,927

Chief Financial Officer

Dated, Dhaka . 04 November 2023. Company Secretary

Managing Director

Director

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the 1st quarter ended 30 September 2023

Amount in Taka

Particulars	Paid up Capital	Tax Holiday Reserve	FVOCI Reserve	Retained Earnings	Non Controlling Interest	Total
Balance as at 1 July 2022	312,436,270	4,392,110	(685,588)	2,288,247,973	20,659,192	2,625,049,957
Statement of profit or loss and other comprehensive Income-2022-23		-	(1,580,764)	605,416,544	392,175	604,227,956
Dividend for the period 30 June 2022 (Cash 60.00%)			*	(187,461,762)		(187,461,762)
Issue during the period					14,000,000	14,000,000
Balance as at 30 June 2023	312,436,270	4,392,110	(2,266,351)	2,706,202,755	35,051,368	3,055,816,151
Statement of profit or loss and other Comprehensive Income for period ended 30 September 2023			(0)	162,847,502	143,187	162,990,690
Balance as at 30 September 2023	312,436,270	4,392,110	(2,266,351)	2,869,050,257	35,194,555	3,218,806,841

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the 1st quarter ended 30 September 2022

Amount in Taka

Particulars	Paid up Capital	Tax Holiday Reserve	FVOCI Reserve	Retained Earnings	Non Controlling Interest	Total
Balance as at 1 July 2021	312,436,270	4,392,110	145,087	1,829,226,006	3,351,582	2,149,551,055
Statement of profit or loss and other comprehensive Income-2022-22		<u>.</u>	(830,675)	605,867,014	(192,390)	604,843,949
Dividend for the period 30 June 2021 (Cash 47.00%)				(146,845,047)	-	(146,845,047)
Issue during the year		1			17,500,000	17,500,000
Balance as at 1 July 2022	312,436,270	4,392,110	(685,588)	2,288,247,973	20,659,192	2,625,049,957
Statement of profit or loss and other Comprehensive Income for period ended 30 September 2022		y)	(1,671,934)	144,534,509	(6,091)	142,856,484
Balance as at 30 September 2022	312,436,270	4,392,110	(2,357,521)	2,432,782,481	20,653,102	2,767,906,442

Chief Financial Officer

Company Secretary

Dated, Dhaka .

04 November 2023.

Managing Director

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)

For the 1st quarter ended 30 September 2023

	Amount in Taka		
	From 1 July 2023 to	From 1 July 2022 to	
	30 September 2023	30 September 2022	
Cash Flows From Operating Activities:	, Name of the last		
Received from revenue and others	2,834,254,032	2,444,305,443	
Payment for operation, expenses & others	(2,687,389,959)	(2,180,551,460)	
Miscellaneous income	452,621	39,700	
Cash generated from operations	147,316,694	263,793,683	
Income tax paid	(99,393,255)	(43,596,075)	
Payment for Financial charges	(10,441,364)	(9,430,466)	
Net cash generated from operating activities	37,482,074	210,767,141	
Cash Flows From Investing Activities:			
Acquisition of property, plant and equipment	(164,202,063)	(151,134,353)	
Proceeds from sales of motor vehicles	359,793	1,854,274	
Acquisition of financial assets	(22,500,000)	-	
Net cash used in investing activities	(186,342,270)	(149,280,079	
Cash Flows From Financing Activities:			
Payment of dividend	(2,068,764)	(1,048,607	
Long term finance received/(paid) from bank (Net)	39,748,653	26,331,994	
Short term finance received/(paid) from bank (Net)	229,242,835	(40,312,237)	
Net cash used in financing activities	266,922,724	(15,028,850)	
Increase/(decrease) in cash and cash equivalents	118,062,528	46,458,212	
Opening cash and cash equivalents	232,227,915	342,605,485	
Foreign Exchange Fluctuation Gain/(Loss) on FCAD ERQ Accounts	1,990,032	2,979,314	
Closing cash and cash equivalents	352,280,475	392,043,011	
NOCFPS (Note 32.A)	1.20	6.75	

Chief Financial Officer

Dated, Dhaka . 04 November 2023. Company Secretary

Managing Director

Director

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 30 September 2023

		Amount in Taka		
	Notes	30 September 2023	30 June 2023	
ASSETS:				
Non-Current Assets:		3,431,034,476	3,273,909,446	
Property, Plant and Equipment	04	2,255,176,932	2,294,115,714	
Capital Work-In-Progress	05.1	341,675,387	252,739,472	
Right of Use Assets	05.2	76,619,504	82,866,923	
Financial Assets	06	32,219,858	32,219,858	
Advances, Deposits & Prepayments	10.1	22,173,325	8,798,009	
Investment in Subsidiary	07	703,169,470	603,169,470	
Current Assets :		1,851,234,372	1,532,232,689	
Financial assets	08	45,000,000	22,500,000	
Inventories	08.1	1,158,656,947	1,010,178,570	
Trade and Other Receivables	09	94,595,757	120,336,452	
Advances, Deposits & Prepayments	10.1	282,455,694	202,384,906	
Cash & Cash Equivalents	11	270,525,974	176,832,762	
TOTAL ASSETS		5,282,268,847	4,806,142,135	
SHAREHOLDERS' EQUITY AND LIABILITIES:				
Shareholders' Equity:		3,168,651,077	3,014,727,658	
Share Capital	12	312,436,270	312,436,270	
Tax Holiday Reserve	13	4,392,110	4,392,110	
FVOCI Reserve	14	(2,266,351)	(2,266,351)	
Retained Earnings	15	2,854,089,048	2,700,165,629	
LIABILITIES:				
Non-Current Liabilities:		513,922,962	487,584,583	
Long Term Finance	16	351,862,273	330,087,722	
Employee Benefit Obligations	17	1,203,080	1,005,406	
Lease Liabilities	17 B	54,554,052	51,336,979	
Deferred Tax Liabilities	18	106,303,557	105,154,476	
Current Liabilities:		1,599,694,809	1,303,829,894	
Short Term Finance	20	611,533,021	394,536,845	
Current Portion of Long Term Finance	21	54,160,534	72,214,045	
Lease Liabilities		13,834,616	22,413,996	
Trade and Other Payable	22	623,002,075	585,200,728	
Unclaimed Dividend	22.B	29,509,466	31,578,230	
Current Tax Liabilities	23	267,655,097	197,886,050	
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		5,282,268,847	4,806,142,135	
			20.10	
Net Assets Value (NAV) Per Share	31	101.42	96.49	
- 7			On the	
Chief Financial Officer	Company Secret	tary	Director	
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	(0//		20 V	
Dated, Dhaka .	1			

Managing Director

04 November 2023.

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)

For the 1st quarter ended 30 September 2023

	100000000000000000000000000000000000000	Amount in Taka		
	Notes	From 1 July 2023 to 30 September 2023	From 1 July 2022 to 30 September 2022	
CONTINUING OPERATION	L			
REVENUE	24	2,555,800,007	2,174,869,103	
Cost of goods sold	24 B	(1,498,083,813)	(1,273,996,872)	
GROSS PROFIT		1,057,716,194	900,872,231	
OPERATING EXPENSES		(814,659,647)	(703,941,238)	
Administrative expenses	25	(51,064,278)	(45,201,589)	
Selling & Distribution expenses	26	(763,595,369)	(658,739,649)	
OPERATING PROFIT		243,056,546	196,930,994	
Financial charges	34	(12,057,969)	(11,527,180)	
Other income		5,085,048	5,994,988	
Profit before WPPF & welfare fund		236,083,625	191,398,802	
Workers' P.P. fund & welfare fund	27	(11,242,077)	(9,114,229)	
PROFIT BEFORE TAX		224,841,547	182,284,573	
INCOME TAX EXPENSES	28	(70,918,129)	(49,299,873)	
NET PROFIT AFTER TAX		153,923,419	132,984,700	
Other Comprehensive Income:			0 14-20-00 15-15-15-16-16-16-16-16-16-16-16-16-16-16-16-16-	
Change in FVOCI Financial Assets	29	(0)	(1,857,704)	
Related Deferred tax		0	185,770	
Total other comprehensive income for the year, net of	tax	(0)	(1,671,934)	
Total comprehensive income for the period		153,923,419	131,312,767	
Earnings Per Share (EPS)	30	4.93	4.26	
			1 2/2/2	
		31,243,627	31,243,6	

Dated, Dhaka .

04 November 2023.

Company Secretary

Managing Director

Director

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the 1st quarter ended 30 September 2023

Amount in Taka

Particulars	Paid up Capital	Tax Holiday Reserve	FVOCI Reserve	Retained Earnings	Total
Balance as at 1 July 2022	312,436,270	4,392,110	(685,588)	2,307,686,156	2,623,828,948
Statement of profit or loss and other comprehensive Income-2022-23			(1,580,764)	579,941,235	578,360,472
Dividend for the period 30 June, 2022 (Cash) -60.00%)				(187,461,762)	(187,461,762)
Balance as at 30 June 2023	312,436,270	4,392,110	(2,266,352)	2,700,165,629	3,014,727,658
Statement of profit or loss and other Comprehensive Income for period ended 30 September 2023	7		(0)	153,923,419	153,923,419
Balance as at 30 September 2023	312,436,270	4,392,110	(2,266,352)	2,854,089,048	3,168,651,076

## STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the 1st quarter ended 30 September 2022

Amount in Taka

Particulars	Paid up Capital	Tax Holiday Reserve	FVOCI Reserve	Retained Earnings	Total
Balance as at 1 July 2021	312,436,270	4,392,110	145,087	1,842,886,521	2,159,859,988
Statement of profit or loss and other comprehensive Income-2021-22			(830,675)	611,644,682	610,814,007
Dividend for the period 30 June, 2021 (Cash -47.00%)				(146,845,047)	(146,845,047)
Balance as at 30 June 2022	312,436,270	4,392,110	(685,588)	2,307,686,156	2,623,828,948
Statement of profit or loss and other Comprehensive Income for period ended 30 September 2022			(1,671,93 <b>4</b> )	132,984,700	131,312,766
Balance as at 30 September 2022	312,436,270	4,392,110	(2,357,521)	2,440,670,856	2,755,141,715

Chief Financial Officer

Company Secretary

Director

Dated, Dhaka .

04 November 2023.

Managing Director

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC STATEMENT OF CASH FLOWS (UNAUDITED)

For the 1st quarter ended 30 September 2023

\ r	Control of the contro	
	From 1 July 2023 to 30 September 2023	From 1 July 2022 to 30 September 2022
Cash Flows From Operating Activities:		<u> </u>
Received from revenue and others	2,502,082,131	2,177,828,897
Payment for operation, expenses & others	(2,306,166,283)	(1,986,630,384
Miscellaneous income	452,621	39,700
Cash generated from continuing operations	196,368,469	191,238,213
Cash generated from discontinued operation		
	196,368,469	191,238,213
Income tax paid	(97,393,255)	(43,596,075
Payment for Financial charges	(10,421,136)	(9,430,466
Net cash provided by operating activities	88,554,077	138,211,671
Cash Flows From Investing Activities:		
Acquisition of property, plant and equipment	(93,359,142)	(54,740,022
Proceeds from sales of motor vehicles	359,793	1,854,274
Acquisition of financial assets	(22,500,000)	
Investment in Subsidiary	(100,000,000)	(45,000,000
Net cash used in investing activities	(215,499,349)	(97,885,748
Cash Flows From Financing Activities:		
Payment of dividend	(2,068,764)	(1,048,607)
Long term finance received/(paid) from bank (Net)	21,774,551	26,331,994
Short term finance received/(paid) from bank (Net)	198,942,665	(40,312,237)
Net cash used in financing activities	218,648,452	(15,028,850
Increase/(decrease) in cash and cash equivalents	91,703,180	25,297,073
Opening cash and cash equivalents	176,832,762	238,154,480
Foreign Exchange Fluctuation Gain/(Loss) on FCAD ERQ Accounts	1,990,032	2,979,314
Closing cash and cash equivalents	270,525,974	266,430,867
NOCFPS ( Note 32)	2.83	4.42

Chief Financial Officer

Dated, Dhaka . 04 November 2023. Company Secretary

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Managing Director

Director

## THE IBN SINA PHARMACEUTICAL INDUSTRY PLC SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

For the 1st quarter ended 30 September 2023

### SELECTED EXPLANATORY NOTES:

#### 1.1 The company and the group

The IBN SINA Pharmaceutical Industry PLC (the "Company") was incorporated in Bangladesh on 22 December 1983 under the Companies Act, 1913 (replaced by the Companies Act 1994) and it was converted into a Public Limited Company in 1989.

The registered office of the company is at Tanin Center, 3 Asad Gate, Mirpur Road, Mohammadpur, Dhaka-1207. The Company is listed with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE).

As the 99.99% shareholder of The IBN SINA API Industry Ltd., 99.99% The IBN SINA Natural Medicine Ltd. and 65% The IBN SINA Polymer Industry Ltd.; The IBN SINA Pharmaceutical Industry PLC started its operation as a group company from 16 September 2019. Hereinafter it is referred as the group as and where applicable for the purpose of preparing consolidated financial statements.

#### 1.2 Nature of business

The Company involves in production of pharmaceutical drugs and natural medicines and selling them in both local and international market.

### 2 Basis of preparation

### 2.1 Statement of compliance

These interim financial statements have been prepared in accordance with the International Accounting Standard IAS 34: Interim Financial Reporting, the Companies Act 1994, the Securities and Exchange Rules 2020, Financial Reporting Act 2015, relevant guidelines issued by Bangladesh Securities and Exchange Commission ("BSEC") and other applicable laws and regulations in Bangladesh.

The financial statements have been prepared on a historical cost basis, except for financial assets that have been measured at fair value where applicable. The financial statements provide comparative information in respect of the previous period and have been prepared on going concern basis. The interim financial statements should be read in conjunction with The IBN SINA Pharmaceutical Industry PLC's annual statutory financial statements as at 30 June 2023.

### 2.2 Date of authorisation

The interim financial statements were authorised for issue by the Board of Directors on 04 November 2023 for publication.

## 2.3 Functional and presentation currency

The financial statements are presented in Bangladeshi Taka (BDT), which is both functional and presentation currency of The IBN SINA Pharmaceutical Industry PLC.

### 2.4 Significant accounting policies

The same accounting policies and methods of computation have been followed in these interim financial statements as were applied in the preparation of the audited financial statements of The IBN SINA Pharmaceutical Industry PLC as at and for the year ended 30 June 2023.

### 3 Significant Deviations

## 3.1 EARNINGS PER SHARE (EPS):

Earnings per share has been calculated based on number of shares outstanding for the period ended 30 September 2023 and profit for the same period. The number of shares outstanding for the period was 31,243,627. Earnings per share for the corresponding period of 2022 has also been calculated based on 31,243,627 shares. No diluted earnings per share is required to be calculated as there was no scope for dilution during the period under review.

## 3.2 SUBSEQUENT EVENTS:

No material events occurred after the reporting date, non disclosure of which could affect the stakeholders to make proper valuation and decision.

### 3.3 INCREASE IN EARNINGS PER SHARE (EPS):

As a result of increase in sales revenue and profit, EPS has been increased during current period over last reporting period.

## 3.4 DECREASE IN NET OPERATING CASH FLOW PER SHARE (NOCFPS):

Net operating cash flow per share (NOCFPS) decreased during current period over last reporting period due to increase in payment for cost & expenses & others.

### 3.5 INCOME TAX:

Payment of income tax increased due to increase in revenue and net profit. Advance income tax also increased due to payment for quarterly installment.

#### 3.6 PAYMENT FOR FIXED ASSETS:

Payment for purchases of fixed assets increased due to increase in addition of fixed assets during this reporting period.

- 3.7 Other income decreased during the period due to decrease in revenue from toll production charge.
- 3.8 Payment of dividend increased due to declaration of higher dividend on last year's income during the reporting period.

#### 3.9 FINANCE CHARGE:

Finance charge during the reporting period increased due to increase of long term loan.

### 3.10 INCREASE IN REVENUE:

The main objective of the company is to increase revenue which is essential for survival in the market. Due to increase in demand for the company's product in market, revenue has been increased during current period over last reporting period.

#### 3.11 CASH FLOWS FROM INVESTING ACTIVITIES:

Cash flows from investing activities increased during the reporting period due to increased payment made for purchase of fixed assets and payment of share capital of The IBN SINA API Industry Ltd. than the same period of last year.

#### 3.12 SHORT TERM FINANCE:

Short term finance increased during the period due to increase in import of raw materials under sight LC arrangement.

3.13 Previous period figures have been re-arranged to conform to current period presentation, where considered necessary.

PROPERTY, PLANT AND EQUIPMENT:			Amount in	Taka
Cost				
Depining belance	04.	PROPERTY, PLANT AND EQUIPMENT:		
Addition during the period   4,423,227   273,348,848		Cost:		
Deposal Anglustment during the period   11,013,092   114,01403,082   114,01403,082   114,01403,082   114,01403,082   114,01403,083   114,014				3,543,836,562
Closing balance				273,384,888
Accumulated Depreciation:				
Common   C			3,675,136,787	3,671,727,462
Charged during the period   43,299,302   192,712,415   195,015   195,015   195,015   195,015   195,015   195,015   195,015   1,317,611,781   195,055   1,377,611,781   195,015   1,317,611,781   195,015   1,317,611,781   195,015   1,317,611,781   195,015   1,317,611,781   195,015   1,317,611,781   195,015   195,01			1 277 611 740	1 252 605 172
Page				
Closing balance of written Down Value (WDV)   2.255,176,332   2.284,115,774				
The factory land and land development (803 decimal) and building are pledged as security for long term and short term bank linance of the company.  94 A. CONSOLIDATED PROPERTY, PLANT AND EQUIPMENT:  The IBN SINA Pharmaceutical Industry PLC 2,255,176,932 2,294,115,714. The IBN SINA Pharmaceutical Industry PLC 4,416,057 71,609,009. The IBN SINA Pharmaceutical Industry Ltd. 74,416,057 71,609,009. Boll 180,000,000,000,000,000,000,000,000,000,				1,377,611,748
Company   Company   Company   Consolidate		Closing balance of written Down Value (WDV)	2,255,176,932	2,294,115,714
44 & CONSOLIDATED PROPERTY, PLANT AND EQUIPMENT:           The IBN SINA Pharmaceutical Industry PLC         2,255,176,932         2,294,115,714           The IBN SINA A Pharmaceutical Industry PLC         74,416,057         71,609,909           The IBN SINA A Platural Medicine Ltd.         80,132,550         82,015,500           SD,12         CAPITAL WORK-IN-PROGRESS         2,409,725,539         2,447,741,823           A) Construction work-in-progress (Building)         37,793,559         64,136,222           Less: Transfered to PPE         131,190,647         67,054,425           B) Machinery in transit and installation         121,548,825         33,878,914           Opening belance         121,548,825         33,878,914           Addition during the period/year         9,733,751         144,127,72           Addition during the period/year         9,733,751         144,127,72           Addition during the period/year         9,733,751         144,127,72           1) A new building is being constructed to increase the overall production capacity of The IBN SINA Pharmaceutical Industry PLC         11,1548,825           1) A new building is being constructed to increase the overall production capacity of existing factory which have not received yet         125,739,475           51.4 CONSOLIDATED CAPITAL WORK-IN-PROGRESS         A) Construction work-in-progress (Building)         9			long term and short term bank fina	ance of the
The IBN SINA API Industry Ltd.         74,416,057 (2016,500)         80,132,500 (2016,500)         20,06,500 (2016,500)	04 A.	Account to the Control of the Contro		
The IBN SINA API Industry Ltd.         74,416,057 (2016,500)         80,132,500 (2016,500)         20,06,500 (2016,500)		The IBN SINA Pharmaceutical Industry PLC	2,255 176 932	2 294 115 714
The IBN SINA Natural Medicine Ltd.   80,132,550   82,015,500   2,447,741,823   2,447,847,847   2,447,847,847   2,447,847,847   2,447,847,847				
CAPITAL WORK-IN-PROGRESS   CAPITAL WORK-IN-PROGRESS   Capital final form of the period during the period during the period period during the d				
A) Construction work-in-progress (Building) Opening balance				2,447,741,823
Copening balance	05.1			
Addition during the period Less: Transferred to PPE  168,984,007 131,190,647  B) Machinery in transit and installation Opening balance Addition during the period/year Addition during the period/year Less: Transit closed during the period/year  i) A new building is being constructed to increase the overall production capacity of The IBN SINA Pharmaceutical Industry PLC. ii) The amount of machinery in transit represents the amount for opening the LC for the procurement of machineries for newly constructed factory building and increasing production capacity of existing factory which have not received yet.  75.1A CONSOLIDATED CAPITAL WORK-IN-PROGRESS A) Construction work-in-progress (Building) Opening balance Addition during the period/year Less: Transit closed during the period/year Less: Transit and installation Opening balance Addition during the period/year Less: Transit dosed during the period/year Addition during the period/year Less: Transit closed during the period/year Less: Transit dosed during the period/year Closing balance Addition during the period/year Less: Transit dosed during the period/year Less: Transit dosed during the period/year Closing balance Addition during the period/year Less: Transit dosed during the period/year Closing balance Addition during the period/year Disposal/Adjustment during the year Closing balance Accumulated Depreciation: Opening balance 47,385,679 21,023,662 Charged during the period Disposal/Adjustment during the year Closing balance 47,385,679 21,023,662 Charged during the period Closing balance 47,385,679 21,023,662 Closi		A) Construction work-in-progress (Building)		12
Less: Transferred to PPE			131,190,647	
B) Machinery in transit and installation   Opening balance			37,793,559 -	64,136,222
Opening balance Addition during the period/year         121,548,825 60,876,116 272,032,633 141,675,337 61 121,540,825 341,675,337 2252,739,472         33,878,914 60,876,116 172,691,181 121,540,825 341,675,337 252,739,472           i) A new building is being constructed to increase the overall production capacity of The IBN SINA Pharmaceutical Industry PLC ii) The amount of machinery in transit represents the amount for opening the LC for the procurement of machineries for newly constructed factory building and increasing production capacity of existing factory which have not received yet.           05.1A CONSOLIDATED CAPITAL WORK-IN-PROGRESS           A) Construction work-in-progress (Building)         198,768,487         103,051,403           Addition during the period/year         40,393,409         95,717,084           Less: Transiferred to PPE         -         -           Closing balance         373,701,080         41,201,941           Addition during the period/year         125,866,352         516,911,911           Less: Transit closed during the period/year         (9,733,761)         (184,412,772           Closing balance         373,701,080         41,201,941           Addition during the period/year         125,866,352         516,911,911           Less: Transit closed during the period/year         127,895,568         572,469,567           Closing balance         313,252,602         130,252,602           Addition during the period/year <td></td> <td></td> <td>168,984,207</td> <td>131,190,647</td>			168,984,207	131,190,647
Addition during the period/year Less: Transit closed during the period/year Less: Transit closed during the period/year    172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,181   121,548,255   172,691,191   121,548,255   121,5			101 -10 00-	
Less: Transit closed during the period/year         (9,733,761)         (184,412,772)           172,691,181         121,548,825         341,675,387         252,739,472           i) A new building is being constructed to increase the overall production capacity of The IBN SINA Pharmaceutical Industry PLC.         341,675,387         252,739,472           ii) The amount of machinery in transit represents the amount for opening the LC for the procurement of machineries for newly constructed factory building and increasing production capacity of existing factory which have not received yet.         55,142         188,768,487         103,051,403         103,051,403         198,768,487         103,051,403         40,303,409         95,717,084         188,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,487         198,768,788         198,768,487         198,768,487         198,768,487         198,768,487         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         198,768,788         1				
172,691,181   121,548,825   341,675,387   252,739,472   341,675,387   252,739,472   341,675,387   252,739,472   341,675,387   252,739,472   341,675,387   252,739,472   341,675,387   341,675,387   252,739,472   341,675,387   341,675,387   252,739,472   341,675,387				
341,675,387   252,739,472		Less. Transit blosed during the period/year		
ii) The amount of machinery in transit represents the amount for opening the LC for the procurement of building and increasing production capacity of existing factory which have not received yet.    105.1A CONSOLIDATED CAPITAL WORK-IN-PROGRESS				252,739,472
A) Construction work-in-progress (Building)         Opening balance       198,768,487       103,051,403         Addition during the period/year       40,393,409       95,717,084         Less: Transferred to PPE       -       -         Closing balance       239,161,897       198,768,487         B) Machinery in transit and installation       373,701,080       41,201,941         Addition during the period/year       125,866,352       516,911,911         Less: Transit closed during the period/year       (9,733,761)       (184,412,772)         Closing balance       489,833,672       373,701,080         728,995,568       572,469,567         05.2       RIGHT OF USE OF ASSET:       -         Opening balance       130,252,602       130,252,602         Addition during the period/year       -       -         Disposal/Adjustment during the year       -       -         Closing balance       47,385,679       21,023,662         Accumulated Depreciation:       -       -         Opening balance       47,385,679       21,023,662         Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       5	06.44	ii) The amount of machinery in transit represents the amount for opening the LC for the procure building and increasing production capacity of existing factory which have not received yet.	INA Pharmaceutical Industry PLC ement of machineries for newly co	onstructed factory
Opening balance         198,768,487         103,051,403           Addition during the period/year         40,393,409         95,717,084           Less: Transferred to PPE         Closing balance         239,161,897         198,768,487           B) Machinery in transit and installation         Opening balance         373,701,080         41,201,941           Addition during the period/year         125,866,352         516,911,911           Less: Transit closed during the period/year         (9,733,761)         (184,412,772)           Closing balance         489,833,672         373,701,080           728,995,568         572,469,567           05.2         RIGHT OF USE OF ASSET:         Opening balance         130,252,602         130,252,602           Addition during the period/year         -         -           Disposal/Adjustment during the year         -         -           Closing balance         47,385,679         21,023,662           Accumulated Depreciation:         6,247,420         26,362,017           Disposal/Adjustment during the year         -         -           Closing balance         53,633,098         47,385,679	03.1A			
Addition during the period/year       40,393,409       95,717,084         Less: Transferred to PPE       Closing balance       239,161,897       198,768,487         B) Machinery in transit and installation       Opening balance       373,701,080       41,201,941         Addition during the period/year       125,866,352       516,911,911         Less: Transit closed during the period/year       (9,733,761)       (184,412,772)         Closing balance       489,833,672       373,701,080         728,995,568       572,469,567         Opening balance       130,252,602       130,252,602         Addition during the period/year       1         Disposal/Adjustment during the year       1         Closing balance       130,252,602       130,252,602         Accumulated Depreciation:       Opening balance       47,385,679       21,023,662         Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -         Closing balance       53,633,098       47,385,679			198 768 487	103 051 403
Less: Transferred to PPE       239,161,897       198,768,487         B) Machinery in transit and installation         Opening balance       373,701,080       41,201,941         Addition during the period/year       125,866,352       516,911,911         Less: Transit closed during the period/year       (9,733,761)       (184,412,772)         Closing balance       489,833,672       373,701,080         728,995,568       572,469,567         Opening balance       130,252,602       130,252,602         Addition during the period/year       -       -         Disposal/Adjustment during the year       -       -         Closing balance       47,385,679       21,023,662         Accumulated Depreciation:       47,385,679       21,023,662         Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       53,633,098       47,385,679				
B) Machinery in transit and installation         Opening balance       373,701,080       41,201,941         Addition during the period/year       125,866,352       516,911,911         Less: Transit closed during the period/year       (9,733,761)       (184,412,772)         Closing balance       489,833,672       373,701,080         728,995,568       572,469,567         05.2       RIGHT OF USE OF ASSET:       728,995,568       572,469,567         Opening balance       130,252,602       130,252,602       130,252,602         Addition during the period/year       -       -       -       -         Disposal/Adjustment during the year       -       -       -       -         Closing balance       47,385,679       21,023,662       26,362,017         Disposal/Adjustment during the year       -       -       -         Closing balance       53,633,098       47,385,679			-	
Opening balance         373,701,080         41,201,941           Addition during the period/year         125,866,352         516,911,911           Less: Transit closed during the period/year         (9,733,761)         (184,412,772)           Closing balance         489,833,672         373,701,080           728,995,568         572,469,567           05.2         RIGHT OF USE OF ASSET:         728,995,568         572,469,567           Opening balance         130,252,602         130,252,602         130,252,602           Addition during the period/year         -		Closing balance	239,161,897	198,768,487
Addition during the period/year       125,866,352       516,911,911         Less: Transit closed during the period/year       (9,733,761)       (184,412,772)         Closing balance       489,833,672       373,701,080         728,995,568       572,469,567         Opening balance       130,252,602       130,252,602         Addition during the period/year       -       -         Disposal/Adjustment during the year       -       -         Closing balance       130,252,602       130,252,602         Accumulated Depreciation:       -       -         Opening balance       47,385,679       21,023,662         Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       53,633,098       47,385,679				0.000.000.000.000.000.000.000.000.000.
Less: Transit closed during the period/year       (9,733,761)       (184,412,772)         Closing balance       489,833,672       373,701,080         728,995,568       572,469,567         05.2 RIGHT OF USE OF ASSET:         Opening balance       130,252,602       130,252,602         Addition during the period/year       -       -         Disposal/Adjustment during the year       -       -         Closing balance       130,252,602       130,252,602         Accumulated Depreciation:       -       -         Opening balance       47,385,679       21,023,662         Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       53,633,098       47,385,679				
Closing balance         489,833,672         373,701,080           05.2 RIGHT OF USE OF ASSET:         728,995,568         572,469,567           Opening balance         130,252,602         130,252,602           Addition during the period/year         -         -           Disposal/Adjustment during the year         -         -           Closing balance         130,252,602         130,252,602           Accumulated Depreciation:         -         -           Opening balance         47,385,679         21,023,662           Charged during the period         6,247,420         26,362,017           Disposal/Adjustment during the year         -         -           Closing balance         53,633,098         47,385,679				
728,995,568         572,469,567           05.2 RIGHT OF USE OF ASSET:         728,995,568         572,469,567           Opening balance         130,252,602         130,252,602           Addition during the period/year         -         -           Disposal/Adjustment during the year         -         -           Closing balance         130,252,602         130,252,602           Accumulated Depreciation:         -         -           Opening balance         47,385,679         21,023,662           Charged during the period         6,247,420         26,362,017           Disposal/Adjustment during the year         -         -           Closing balance         53,633,098         47,385,679				
81GHT OF USE OF ASSET:         Opening balance       130,252,602       130,252,602         Addition during the period/year       -       -         Disposal/Adjustment during the year       -       -         Closing balance       130,252,602       130,252,602         Accumulated Depreciation:       -       47,385,679       21,023,662         Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       53,633,098       47,385,679		Closing balance		
Opening balance         130,252,602         130,252,602           Addition during the period/year         -         -           Disposal/Adjustment during the year         -         -           Closing balance         130,252,602         130,252,602           Accumulated Depreciation:         -         -           Opening balance         47,385,679         21,023,662           Charged during the period         6,247,420         26,362,017           Disposal/Adjustment during the year         -         -           Closing balance         53,633,098         47,385,679	05.2	PIGHT OF LISE OF ASSET.	128,995,568	5/2,469,56/
Addition during the period/year       -       -         Disposal/Adjustment during the year       -       -         Closing balance       130,252,602       130,252,602         Accumulated Depreciation:       -       -         Opening balance       47,385,679       21,023,662         Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       53,633,098       47,385,679	00.2		130 252 602	130 252 602
Disposal/Adjustment during the year         -	- 05	10 ₹00 00 ° ₹00 00 €00 00 00 00 00 00 00 00 00 00 00	100,202,002	100,202,002
Closing balance         130,252,602           Accumulated Depreciation:         30,252,602           Opening balance         47,385,679         21,023,662           Charged during the period         6,247,420         26,362,017           Disposal/Adjustment during the year         -         -           Closing balance         53,633,098         47,385,679			-	
Accumulated Depreciation:         47,385,679         21,023,662           Opening balance         47,385,679         21,023,662           Charged during the period         6,247,420         26,362,017           Disposal/Adjustment during the year         -         -           Closing balance         53,633,098         47,385,679			130,252,602	130,252,602
Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       53,633,098       47,385,679				
Charged during the period       6,247,420       26,362,017         Disposal/Adjustment during the year       -       -         Closing balance       53,633,098       47,385,679		Opening balance	47,385,679	21,023,662
Closing balance 53,633,098 47,385,679				
			<u> </u>	
Closing balance of Written Down Value (WDV) 76,619,504 82,866,923	40			47,385,679
		Closing balance of Written Down Value (WDV)	76,619,504	82,866,923

			Amount in	ı Taka
First Security Islami Bank Ltd.	06.		30 September 2023	30 June 2023
First Security Islami Bank Ltd.				
Shapipal Islami Bank Ltd.   1,948,900   1,984,900				
First Security Islami Bank Ltd.				
Setablical Islamii Bank Lidi. (IBEL) in MPB				
Islamii Bank Bangladesh Ltd. (IBBL) in MPB				
The above investment in marketable securities are designated as Fair Value thought other comprehensive income by the management. These are measured at fair value and presented as non-current asset. Unrealized gain/(loss) from the above investment were recognized in other comprehensive income.    1				
The above investment in marketable securities are designated as Fair Value thought other comprehensive income by the management. These are measured at fair value and presented as non-current asset. Unrealized gain(loss) from the above investment were recognized in other comprehensive income.    1968   CONSOLIDATED FINANCIAL ASSESTS (NON-CURRENT PORTION);				
First Security Islami Bank Ltd.	06.A	measured at fair value and presented as non-current asset. Unrealized gain/(loss) from the comprehensive income.		
Shehjalal Islamil Bank Ltd.		Exim Bank Limited	3,952,000	3,952,000
Al-Arafah Islami Bank Ltd.   2,482,300   2,482,300   0,248,230   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,888   1,934,838,270   1,935,000,000   25,000,000   25,000,000   25,000,000   2,930,938   2,939,939,800   2,939,939,800   2,939,939,800   2,33,189,670   1,935,000,000   2,33,189,670   2,		First Security Islami Bank Ltd.	17,132,500	17,132,500
Al-Arafah Islami Bank Ltd.		Shahjalal Islami Bank Ltd.	1,884,900	1,884,900
Social Islami Bank Ltd   1,934,888   1,934,888   1,934,888   1,833,270   4,833,270   25,000,00		Al-Arafah Islami Bank Ltd.	2.482.300	
Islami Bank Bangladesh Ltd. (IBBL) in MPB   4,833,270   25,000,000		Social Islami Bank Ltd		
Investment in API Industrial Park Services Ltd.   25,000,000   35,000,000   57,219,858   57,2		Islami Bank Bangladesh Ltd. (IBBL) in MPB		
NVESTMENT IN SUBSIDIARY   The IBN SINA API Industry Ltd.   399,999,800   299,999,800   299,999,800   299,999,800   299,999,800   299,999,800   299,999,800   299,999,800   299,999,800   298,169,670   238,169,670   238,169,670   238,169,670   650,000,000   650,000,000   650,000,000   650,000,000   650,000,000   650,000,000   703,169,470   653,169,470   703,169,470   653,169,470   703,169,470				
NEVESTMENT IN SUBSIDIARY           The IBN SINA API Industry Ltd.         399,999,800         299,999,800           The IBN SINA Abtural Medicine Ltd.         288,169,670         238,169,670           The IBN SINA Natural Medicine Ltd.         65,000,000         65,000,000           703,169,470         603,0169,470           1) The IBN SINA API Industry Ltd. is a 99.99% owned subsidiary company.         303,169,470           1) The IBN SINA Natural Medicine Ltd. is a 99.99% owned subsidiary company.         303,169,470           10) The IBN SINA Polymer Industry Ltd. is a 65% owned subsidiary company.         303,000           10) The IBN SINA Polymer Industry Ltd. is a 65% owned subsidiary company.         300,000           11) The IBN SINA Polymer Industry Ltd. is a 65% owned subsidiary company.         300,000           15 THANCIAL ASSESTS (CURRENT PORTION):         22,500,000         22,500,000           15 Dening balance (Investment in MTD)         95,786,254         24,500,000         22,500,000           15 During the period/year         23,309,603         95,786,254         37,965,057         95,786,254           15 During the period/year         23,309,603         95,786,254         37,965,057         95,786,254           16 During the period/year         23,309,603         95,786,254         38,786,254           17 During the period/yea		The state of the s		
The IBN SINA API Industry Ltd.         399,999,800         299,999,800           The IBN SINA Natural Medicine Ltd.         238,169,670         238,169,670           The IBN SINA Polymer Industry Ltd.         65,000,000         65,000,000           703,169,470         603,169,470         603,169,470           i) The IBN SINA API Industry Ltd. is a 99.99% owned subsidiary company. Tk. 10.00 crore has been paid during the period as a part of share capital.           ii) The IBN SINA Natural Medicine Ltd. is a 99.99% owned subsidiary company.         been paid during the period state period state period state period state period state.           PRINANCIAL ASSESTS (CURRENT PORTION):           Opening balance (Investment in MTD)         22,500,000         22,500,000           Opening balance (Investment in MTD)         95,786,254         23,309,603         95,786,254           During the period/year         23,309,603         95,786,254           During the period/year         23,309,603         95,786,254           Raw materials         370,965,057         359,846,711           Packing materials         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pack iterature         4,955,195         4	07	INVESTMENT IN CURRINARY		37,213,000
The IBN SINA Natural Medicine Ltd.	U1		200 200 200	200 000 000
The IBN SINA Polymer Industry Ltd.		2 (C) of CONTROL (MATERIAL CONTROL CO		
T03,169,470   603,169,470   capital   i) The IBN SINA API Industry Ltd. is a 99.99% owned subsidiary company. Tk. 10.00 crore has been paid during the period as a part of share capital.				S S
i) The IBN SINA API Industry Ltd. is a 99.99% owned subsidiary company. Tk. 10.00 crore has been paid during the period as part of share capital.  ii) The IBN SINA Natural Medicine Ltd. is a 99.99% owned subsidiary company.  iii) The IBN SINA Polymer Industry Ltd. is a 65% owned subsidiary company.  68. FINANCIAL ASSESTS (CURRENT PORTION):  Copening balance ( Investment in MTD)  During the period/year  CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):  Copening balance ( Investment in MTD)  During the period/year  CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):  Copening balance ( Investment in MTD)  During the period/year  Sopening balance ( Investment in MTD)  During the period/year  Sopening balance ( Investment in MTD)  During the period/year  Sopening balance ( Investment in MTD)  During the period/year  Sopening balance ( Investment in MTD)  During the period/year  Sopening balance ( Investment in MTD)  Sopening balance ( Investment		The IBN SINA Polymer Industry Ltd.		
Name of Section 19 (Investment in MTD)       22,500,000       -         Opening balance (Investment in MTD)       22,500,000       22,500,000         08.A CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):       Opening balance (Investment in MTD)       95,786,254         During the period/year       23,309,603       95,786,254         During the period/year       23,309,603       95,786,254         Raw materials       370,965,057       359,646,711         Packing materials       370,965,057       359,646,711         Packing materials       100,113,345       98,877,252         Finished goods       264,336,616       251,169,358         Physicians' samples       4,799,052       4,696,952         Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313		ii) The IBN SINA Natural Medicine Ltd. is a 99.99% owned subsidiary company.		
Opening balance (Investment in MTD)         22,500,000         -           During the period/year         22,500,000         22,500,000           08.A CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):         Uponing balance (Investment in MTD)         95,786,254         -           During the period/year         23,309,603         95,786,254         -           During the period/year         23,309,603         95,786,254         -           Raw materials         370,965,057         359,646,711         95,786,254         - <th>101011</th> <th>The Control of the Control of t</th> <th></th> <th></th>	101011	The Control of t		
During the period/year         22,500,000         22,500,000           08.A CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):           Opening balance (Investment in MTD)         95,786,254         -           During the period/year         23,309,603         95,786,254           During the period/year         23,309,603         95,786,254           119,095,857         95,786,254           Raw materials         370,965,057         359,646,711           Packing materials         370,965,057         359,646,711           Packing materials         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pad & literature         4,355,195         4,234,185           Spares & stores         291,616         270,206           Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         291,884,313         171,884,313           Material in Transit         291,884,313         171,884,313	08.	FINANCIAL ASSESTS (CURRENT PORTION):		
45,000,000         22,500,000           08.A CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):           Opening balance (Investment in MTD)         95,786,254           During the period/year         23,309,603         95,786,254           119,095,857         95,786,254           8.1 INVENTORIES:           Raw materials         370,965,057         359,646,711           Packing materials         120,936,884         118,440,358           Work-in-process         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pad & literature         4,335,195         4,234,185           Spares & stores         291,616         270,206           Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         291,884,313         171,884,313		Opening balance ( Investment in MTD)	22,500,000	l <b>¥</b> €
45,000,000         22,500,000           08.A CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):           Opening balance (Investment in MTD)         95,786,254           During the period/year         23,309,603         95,786,254           119,095,857         95,786,254           8.1 INVENTORIES:           Raw materials         370,965,057         359,646,711           Packing materials         120,936,884         118,440,358           Work-in-process         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pad & literature         4,335,195         4,234,185           Spares & stores         291,616         270,206           Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         291,884,313         171,884,313		During the period/year		22,500,000
08.A CONSOLIDATED FINANCIAL ASSESTS (CURRENT PORTION):           Opening balance (Investment in MTD)         95,786,254           During the period/year         23,309,603         95,786,254           119,095,857         95,786,254           119,095,857         95,786,254           119,095,857         95,786,254           120,000,000         95,786,254           119,095,857         95,786,254           120,000,000         359,646,711           Packing materials         370,965,057         359,646,711           Packing materials         120,936,884         118,440,358           Work-in-process         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pad & literature         4,355,195         4,234,185           Spares & stores         291,616         270,206           Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         216,623         215,413           Material in Transit         291,884,313         171,884,313		Salaran Direction of the American	-	
Opening balance (Investment in MTD)         95,786,254           During the period/year         23,309,603         95,786,254           119,095,857         95,786,254           08.1 INVENTORIES:         Raw materials           Packing materials         370,965,057         359,646,711           Packing materials         120,936,884         118,440,358           Work-in-process         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pad & literature         4,355,195         4,234,185           Spares & stores         291,616         270,206           Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         216,623         215,413           Material in Transit         291,884,313         171,884,313			*5,000,000	22,300,000
During the period/year         23,309,603         95,786,254           119,095,857         95,786,254           08.1 INVENTORIES:           Raw materials         370,965,057         359,646,711           Packing materials         120,936,884         118,440,358           Work-in-process         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pad & literature         4,355,195         4,234,185           Spares & stores         291,616         270,206           Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         216,623         215,413           Material in Transit         291,884,313         171,884,313		100 mg - 100		
119,095,857         95,786,254           08.1 INVENTORIES:           Raw materials         370,965,057         359,646,711           Packing materials         120,936,884         118,440,358           Work-in-process         100,113,345         98,877,252           Finished goods         264,336,616         251,169,358           Physicians' samples         4,799,052         4,696,952           Pad & literature         4,355,195         4,234,185           Spares & stores         291,616         270,206           Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         216,623         215,413           Material in Transit         291,884,313         171,884,313		Opening balance ( Investment in MTD)	95,786,254	
08.1 INVENTORIES:       370,965,057       359,646,711         Packing materials       120,936,884       118,440,358         Work-in-process       100,113,345       98,877,252         Finished goods       264,336,616       251,169,358         Physicians' samples       4,799,052       4,696,952         Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313		During the period/year	23,309,603	95,786,254
Raw materials       370,965,057       359,646,711         Packing materials       120,936,884       118,440,358         Work-in-process       100,113,345       98,877,252         Finished goods       264,336,616       251,169,358         Physicians' samples       4,799,052       4,696,952         Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313			119,095,857	95,786,254
Raw materials       370,965,057       359,646,711         Packing materials       120,936,884       118,440,358         Work-in-process       100,113,345       98,877,252         Finished goods       264,336,616       251,169,358         Physicians' samples       4,799,052       4,696,952         Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313	08.1	INVENTORIES:		
Packing materials       120,936,884       118,440,358         Work-in-process       100,113,345       98,877,252         Finished goods       264,336,616       251,169,358         Physicians' samples       4,799,052       4,696,952         Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313			370 065 057	350 646 711
Work-in-process       100,113,345       98,877,252         Finished goods       264,336,616       251,169,358         Physicians' samples       4,799,052       4,696,952         Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313				
Finished goods       264,336,616       251,169,358         Physicians' samples       4,799,052       4,696,952         Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313				
Pad & literature       4,355,195       4,234,185         Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313		Finished goods .		
Spares & stores       291,616       270,206         Indirect materials       355,738       352,524         Printing & stationery       402,508       391,298         Laboratory chemicals       216,623       215,413         Material in Transit       291,884,313       171,884,313				
Indirect materials         355,738         352,524           Printing & stationery         402,508         391,298           Laboratory chemicals         216,623         215,413           Material in Transit         291,884,313         171,884,313				
Printing & stationery         402,508         391,298           Laboratory chemicals         216,623         215,413           Material in Transit         291,884,313         171,884,313		######################################		
Laboratory chemicals         216,623         215,413           Material in Transit         291,884,313         171,884,313				
Material in Transit 291,884,313 171,884,313				

i) The inventory quantity can not be disclosed as some of material contain in liter, some are in pieces, some are in box and some are in kg, gram, milligram and ton as such quantity can not be inserted.

ii) There is no damage goods or slow moving item in the inventory list.

iii) As part of loan condition all of the company's inventory are pledged as security for loan finance of the company.

iv) Inventory for Raw materials , Packing materials, Work In Process, Finished goods and pad & literature changed during the period for ensuring smooth supply of products.

		Amount is	
08.2	CONSOLIDATED INVENTODIES.	30 September 2023	30 June 2023
UO.Z.	CONSOLIDATED INVENTORIES:		
	Raw materials  Position materials	446,504,112	406,379,984
	Packing materials Work-in-process	147,969,901	135,564,994
	Finished goods	107,847,917	106,632,459
	Physicians' samples	343,918,738	323,414,087
	Pad & literature	7,257,901 4,355, <b>1</b> 95	7,315,829 4,234,185
	Spares & stores	291,616	270,206
	Indirect materials	355,738	352,524
	Printing & stationery	402,508	391,298
	Laboratory chemicals	216,623	215,413
	Material in Transit	291,884,313	171,884,313
		1,351,004,562	1,156,655,292
09.	TRADE AND OTHER RECEIVABLES:		
	Trade receivable (net off bad debt provision)	82,360,728	60,428,950
	Receivable from provident fund (PF)	300,046	300,046
	Dividend receivable		696,251
	Profit receivable from MTD	645,105	645,105
	Inter-company receivable (The IBN SINA API Industry Ltd.)		48,881,151
	Other receivable-toll charge	11,289,878	9,384,949
		94,595,757	120,336,452
no A	CONSOLIDATED TRADE AND OTHER RECEIVABLES:		
03.A		101 000 010	
	Trade receivable (net off bad debt provision)	124,963,946	96,098,778
	Receivable from provident fund (PF)	300,046	300,046
	Dividend receivable	585	696,251
	Profit receivable from MTD	645,105	645,105
	Other receivable-toll charge	11,289,878	9,384,949
		137,198,975	107,125,129
	i) Amount are receivables from customers mainly different hospitals, medical colleges, clinics, diagno directors (including the Managing Director), managers and other officers of the company or any of the	stic centers. No amount wa	as due by the y with any other
	person.		Na LEW
	ii) Other receivable increased during the period as last month toll charge bill remain receivable.		
10.	ADVANCES, DEPOSITS & PREPAYMENTS :		
	This is recoverable in cash or for value to be received and consists of:		
	a. Advances against-		
	Salary	3,400,943	3,312,744
	Expenses/works/others	6,861,814	9,504,927
	Depot rent	7,657,187	8,072,189
	Motor cycles-to employees	7,491,036	7,183,836
	Others	561,573	790,519
	b. Income tax-	25,972,553	28,864,215
	Opening balance	165,887,969	100 011 100
	Addition		198,211,128
	Adjusted during the period	, 97,393,255	131,828,832

(164,151,991) 165,887,969

16,405,507

202,384,905

8,798,009

211,182,914

25,223 211,182,914

263,281,224

15,369,349

304,629,019

282,455,694

22,173,325

304,629,019

5,892

Adjusted during the period

Realisable/adjustable within one year.

Realisable/adjustable after one year.

c. Deposits -

Security money

d. Pre payments Value Added Tax

10.1 MATURITY ANALYSIS:

			Amount in	Taka
			30 September 2023	30 June 2023
10 A	. CONSOLIDATED ADVANCES, DEPOSITS & PREPAYMENTS :			
	This is recoverable in cash or for value to be received and consists of :			
	a. Advances against-			
	Salary		5,741,491	5,742,976
	Expenses/works/others		11,218,438	11,247,297
	Depot rent		7,657,187	8,072,189
	Motor cycles-to employees		30,554,391	34,404,941
	Others		761,573	1,865,138
			55,933,080	61,332,541
	b. Income tax			
	Opening balance		174,659,013	198,382,167
	Addition		99,610,218	140,428,837
	Adjusted during the period			(164,151,991)
	- Democite		274,269,231	174,659,013
	c. Deposits -		40 000 040	47 404 404
	Security money d. Pre payments -		16,395,246	17,431,404
	Value Added Tax		5,892	25 222
	value Audeu Tax		346,603,449	25,223 253,448,181
	W	23 10 10 1027		
	<ul> <li>i) The company did not give any advance, deposit and prepayment to the party and employees loan are realised in normal course of business.</li> </ul>	director's of the company, s	ubsidiary, associates and o	ther connected
	party and employees lean are realled in normal educed of pasifices.			
10.A.	1 MATURITY ANALYSIS:			
	Realisable/adjustable within one year.		304,629,019	244,650,172
	Realisable/adjustable after one year.		41,974,431	8,798,009
		68	304,629,019	253,448,181
11.	CASH & CASH EQUIVALENTS:	55		
	a. Cash in hand		8,099,896	8,637,481
	b. Cash at bank		259,762,078	165,526,281
	c. Imprest cash		2,664,000	2,669,000
	Closing balance	3.0	270,525,974	176,832,762
		(3		
11 A.	CONSOLIDATED CASH & CASH EQUIVALENTS:			
	a. Cash in hand		9,087,665	9,245,018
	b. Cash at bank		340,528,810	220,183,897
	c. Imprest cash		2,664,000	2,799,000
	Closing balance		352,280,475	232,227,915
12.	SHARE CAPITAL:			
	Authorized:			
	50,000,000 Ordinary Shares of Tk. 10 each		500,000,000	500,000,000
	,			
	Issued, Subscribed & Paid-Up:			
	31,243,627 Ordinary Shares of Tk. 10 each fully paid up in cash		312,436,270	312,436,270
	The Chambaldian and the	5 <b>:</b>		
	The Shareholdings consist of :	440 00440400000		<b>2</b> 0 50
	Holders	No. of Holders	Total Holdings	Percentage
	Sponsors	1 1	13,843,312	44.31%
	Institution (I.C.B)	167	7,551,900	24.17%
	General Public	10,541	9,848,415	31.52%
		10,709	31,243,627	100.00%

The distribution schedule showing the number of share holders and their share holdings as on 30.09.2023 are as follows:

Amount in Taka				
30 September 2023	30 June 2023			

330,087,723

330,087,723

330,087,723

351,862,273

351,862,273

17,974,102 369,836,375

Range of Holdings	No. of Holders	Total Holdings	Percentage
Less than 500 shares	8,289	1,708,192	5.97%
500 to 5,000 shares	2,052	2,971,671	11.36%
5,001 to 10,000 shares	175	1,271,401	4.69%
10,001 to 20,000 shares	86	1,136,871	4.73%
20,001 to 30,000 shares	32	752,830	2.98%
30,001 to 40,000 shares	20	697,747	2.00%
40,001 to 50,000 shares	13	573,564	1.83%
Above 50,000 shares	42	22,131,351	66.43%
	10,709	31,243,627	100.00%

The shares are listed with the Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited. The shares were quoted at Tk. 286.60 in the Dhaka Stock Exchange Limited as at 30.09.2023 and at Tk. 281.40 in the Chittagong Stock Exchange Limited as at 30.09.2023 respectively.

13.	TAX HOLIDAY RESERVE:	4,392,110	4,392,110
	This represents provision made out of profit of Tax Holiday period in accordance with section 45 (2B) a 1984.	and section 46A (2) of Inco	me Tax Ordinance
14.	FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (FVOCI) RESERVE:		
	Closing market value of marketable securities	32,219,858	32,219,858
	Less: Cost of marketable securities	34,738,026	34,738,026
	Unrealized gain before adjustment of deferred tax	(2,518,168)	(2,518,168)
	Less: Deferred tax on unrealized gain (loss)	(251,817)	(251,817)
	Net unrealized gain/(loss) on marketable securities	(2,266,351)	(2,266,351)
15	RETAINED EARNINGS:		
	Opening Balance	2,700,165,629	2,307,686,156
	Dividend paid	2,700,700,020	(187,461,762)
	Add : Net profit during the period	153,923,419	579,941,235
	•	2,854,089,048	2,700,165,629
15 A	CONSOLIDATED RETAINED EARNINGS:		
10 74.	Opening Balance	2,706,202,754	2,288,247,972
	Dividend paid	2,100,202,104	(187,461,762)
	Add: Net profit during the period	162,847,502	605,416,544
	•	2,869,050,257	2,706,202,754
15 B.	NON CONTROLLING INTEREST:		
100000	The IBN SINA API Industry Ltd.	200	200
	The IBN SINA Natural Medicine Ltd.	3,000	3,000
	The IBN SINA Polymer industry Ltd. (Paid by IBN SINA Trust)	35,000,000	35,000,000
	Add: Share of Profit/(Loss)	191,355	48,168
		35,194,555	35,051,368
16.	LONG TERM FINANCE :		· · · · · · · · · · · · · · · · · · ·
	i) From Al-Arafah Islami Bank LtdSecured	406,022,807	402,301,768
	(Under Hire Purchase Shirkatul Melk, HPSM)	2803 2900	
	Current maturity transferred to current liability		
	i) From Al-Arafah Islami Bank LtdSecured	(54,160,534)	(72,214,045)
	(Under Hire Purchase Shirkatul Melk)	88 65 S 19	
	LONG TERM FINANCE - net off current maturity	351,862,273	330,087,723
	i) Loan amount represent the amounts which would be due for repayment after 12 (twelve) months from	n the date of Statement of	Financial position
	@ 8.50% of profit.		
	ii) The loan was taken from Al-Arafah Islami Bank Ltd. against mortgage of 803 decimal land and 63,8		
10	Shafipur, Gazipur and hypothecation of all inventories of the company to import capital machinery and iii) HPSM is repayable in 84 monthly equal installment.	motor venicle under Hire P	urchase Shirkatui
	iv) Currently all of the company's HPSM and other loans are classified as standard by the Bank.		
	v) The company achieved AA+ rating in long term and ST-1 for short term from Alpha credit rating Ltd.		
	vi) Information regarding loan fall due after five years.		
	Loan fall due from 2 to 5 years	270,681,871	268,201,179
	Loan fall due from 6 to more years	81,180,402	61,886,544
	and the second second	01,100,102	220 207 702

16.A CONSOLIDATED LONG TERM FINANCE;

Al-Arafah Islami Bank Ltd.-Secured (The IBN SINA Pharmaceutical Industry PLC)

Al-Arafah Islami Bank Ltd.-Secured (The IBN SINA API Industry Ltd.)

		30 September 2023	30 June 2023
17	EMPLOYEE BENEFIT OBLIGATIONS:		
	Employee Benefit Obligations represents employees gratuity recognized as liability and its the	e movement is given below:	
	Opening Balance	1,005,406	734,704
	Provision during the period	33,732,709	101,118,387
	Less: Paid during the period	(33,535,035)	(100,847,685)
		1,203,080	1,005,406
17 A	. CONSOLIDATED EMPLOYEE BENEFIT OBLIGATIONS:	37 ·	
	Opening Balance	1,005,406	734,704
	Provision during the period	33,732,709	123,909,137
	Less: Paid during the period	(33,535,035)	(123,638,435)
		1,203,080	1,005,406
17 B	. LEASE LIABILITIES	-	
	Opening balance	73,750,975	96,806,799
	Addition during the period	<b>\$</b>	U
	Finance charge	1,636,833	7,817,536
	Less: Paid during the period	(6,999,140)	(30,873,360)
	Closing balance	68,388,668	73,750,975
	Less : transferred to current maturity	(13,834,616)	(22,413,996)

54,554,052

51,336,979

## 18. DEFERRED TAX LIABILITIES

Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12 Income Taxes. Related deferred tax (expense)/income have been disclosed in note 19. The components of deferred tax assets and liabilities are given below:

Particulars	Carrying amount	Tax base value	Taxable (deductible) temporary difference	Applicable tax rate	Deferred tax liabilities
Property, plant and equipment	2,255,176,932	1,715,618,692	539,558,240	20.00%	107,911,648
Gratuity	32,727,303	33,535,035	(807,732)	20.00%	(161,546)
Lease	8,230,836	13,994,333	(5,763,497)	20.00%	(1,152,699)
Unrealized gain on marketable securities	(2,518,168)		(2,518,168)	10.00%	(251,817)
Bad Debt provision	210,141		(210,141)	20.00%	(42,028)
As at 30 September 2023	2,293,827,044	1,763,148,060	530,258,702		106,303,557
Property, plant and equipment	2,294,115,714	1,760,008,847	534,106,867	20.00%	106,821,373
Gratuity	101,853,091	100,847,685	(1,005,406)	20.00%	(201,081)
Lease	9,115,948	14,994,333	(5,878,385)	20.00%	(1,175,677)
Unrealized gain on marketable securities	(2,518,168)	-	(2,518,168)	10.00%	(251,817)
Bad Debt provision	191,613	540	(191,613)	20.00%	(38,323)
As at 30 June 2023	2,402,758,198	1,875,850,865	524,513,295		105,154,476

## 19. DEFERRED TAX (EXPENSES)/INCOME

Closing balance of deferred tax liability	106,303,557	105,154,476
Opening balance of deferred tax liabilities	105,154,476	117,724,054
(a) Total deferred tax expenses/(income)	1,149,081	(12,569,578)
Add: Deferred tax expenses related to other comprehensive income	0.00	185,770
	1,149,081	(12,383,808)

i) The company has lease against its Head Office and its Depot at Mohammadpur and Mirpur, Dhaka respectively.

ii) Lease period is upto 31.10.2026

iii) Advance amount paid Tk. 11,661,000

iv) Monthly adjustment Tk. 50,000

30 September 2023	30 June 2023

19 A.	CONSOLIDATED DEFERRED TAX LIABILITY	ES:				tare
	Particulars	Carrying amount	Tax base value	Taxable (deductible) temporary difference	Applicable tax rate	Deferred tax liability
	Property, plant and equipment	2,409,725,539	1,867,096,149	542,629,390		108,756,215
	Gratuity	38,424,991	39,232,723	(807,732)	20% to 27.50%	(161,546
	Lease	8,084,873	13,994,333	(5,909,460)		(1,192,839
	Unrealized gain on marketable securities	(2,518,168)	E )	(2,518,168)	10.00%	(251,817
	Bad Debt provision	210,141	-	(210,141)	20.00%	(42,028
	As at 30 September 2023	2,453,927,376	1,920,323,205	533,183,889		107,107,984
	Property, plant and equipment	2,447,741,823	1,911,168,119	536,573,704		107,499,753
	Gratuity	124,643,841	123,638,435	(1,005,406)	20% to 27.50%	(201,081
	Lease	9,049,177	14,994,333	(5,945,156)		(1,194,039
	Unrealized gain on marketable securities	(2,518,168)	( <del>-</del> )	(2,518,168)	10.00%	(251,817
	Bad Debt provision	278,047	81,235	(196,812)	20.00%	(39,753
	As at 30 June 2023	2,579,194,720	2,049,882,122	526,908,162		105,813,064
).	(a) Total deferred tax expenses Add: Deferred tax expenses related to other co SHORT TERM FINANCE: From Al-Arafah Islami Bank Ltd Secured (Under Composite facilities LC(MPI/TR)  i) Loan amount represent the amounts which w @ 8.50% of profit and 0.25% commission per of	rould be due for rep		(twelve) months f	1,294,921 0.00 1,294,921 611,533,021 611,533,021 rom the date of statement	(11,910,990) (1,756,404) (13,667,394) 394,536,845 394,536,845 ent of financial position
.A	ii) The loan was taken from Al-Arafah Islami Ba Shafipur, Gazipur and hypothecation of all inve business items from local market under Compo iii) Short term loan is repayable within twelve m iv) Currently all of the company's MPI/UPAS ar CONSOLIDATED SHORT TERM FINANCE: a) From Al-Arafah Islami Bank Ltd Secured (Under Composite facilities LC(MPI/TR)	ink Ltd. against mon ntories of the composite investment fac- conths.	any to import Pha cilities LC/MPI/MIE	rmaceuticals raw B/ TR/UPAS/ Bain	materials, imported goo nuajjal agreement. 611,533,021	ds and to purchase 394,536,845
	b) The IBN SINA API Industry Ltd.				147,905,031	117,604,861
871					759,438,052	512,141,706
١.	LONG TERM FINANCE-CURRENT MATURITY	Y:			District Asserting to the second	thus but not to the second
	i) From Al-Arafah Islami Bank LtdSecured				54,160,534	72,214,045
	(Under Hire Purchase Shirkatul Melk)					

(Under Hire Purchase Shirkatul Melk)

## 22. TRADE AND OTHER PAYABLES:

Payable to suppliers

Inter-company payables
Provisions
Accrued expenses
Security money received from employees and others
Workers' profit participation fund & welfare fund

## 22,1 PROVISIONS:

Opening balance Provisions made during the period/year Provisions used during the period/year Closing balance

## 22 A. CONSOLIDATED TRADE AND OTHER PAYABLES:

Payable to suppliers	
Provisions	
Accrued expenses	X.
Security money received from em	ployees and others
Workers' profit participation fund 8	A 1150000 20 20 20

311,716,753 248,888,028 40,000,000

106,147,424 102,620,654 146,977,256 147,116,006 8,348,877 38,227,164 8,691,401

49,469,241 623,002,075 585,200,728

102,620,654

106,147,424 102,620,654 (102,620,654) (37,665,730) 106,147,424 102,620,654

37,665,730

355,422,305 282,312,110 106,147,424 102,620,654 161,566,395 177,488,221 8,441,401 8,098,877 52,531,819 40,551,773 684,109,344 611,071,635

	30 September 2023	30 June 2023
22.B UNCLAIMED DIVIDEND:		
Opening	31,578,230	22,638,182
Addition	8-8	187,461,762
Paid to share holders	(2,068,764)	(174,386,153)
Paid to Capital Market Stabilisation Fund		(4,135,562)
	29,509,466	31,578,230
22.1.2 UNCLAIMED DIVIDEND:		
Year-wise break-up of the above is as follows:		
2019-20	5,851,677	7,015,397
2020-21	8,240,763	8,652,960
2021-22	15,417,026	15,909,873
	29,509,466	31,578,230
23. CURRENT TAX LIABILITIES		
Opening balance	197,886,050	165,042,065
Prior year tax assessment adjustment	*	-
Current tax provision	69.769.047	197,886,049
SAME CONTROL C	267,655,097	362,928,114
Adjusted during the year/period	**************************************	(165,042,064)
a 1873 to 17	267,655,097	197,886,050
23 A. CONSOLIDATED CURRENT TAX LIABILI	TIFS	
Opening balance		40E EEE 207
Prior year tax assessment adjustment	212,062,009	165,555,387
Current tax expense	74 404 404	044 540 000
ourient tax expense	74,121,434 286,183,443	211,548,686
Adjusted during the year/period	280, 183, 443	377,104,073
Adjusted during the year/period	286,183,443	(165,042,064) 212,062,009

Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainti iii) Travelling & con iv) Research & de		From 1 July 2023 to 30 September 2023	From 1 July 2022 to 30 September
Local revenue Export revenue  24.A CONSOLIDATED I Local revenue Export revenue  24.B COST OF GOODS Materials Factory Overhead Depreciation  24.1 CONSOLIDATED I Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Convert Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Convert Research & Development Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainten Travelling & Convert Research & Development Fees & Charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainten Travelling & Convert Research & Development Research & Development Research & Development Research & Convert Res			2022
24.A CONSOLIDATED IN Local revenue Export revenue  24.B COST OF GOODS Materials Factory Overhead Depreciation  24.1 CONSOLIDATED Materials Factory Overhead Depreciation  i) Cost of materials increase in product Salary, wages & ARepairs & Mainten Travelling & Converted Depreciation Other Expenses  25.A. CONSOLIDATED Salary, wages & ARepairs & Mainten Travelling & Converted Salary, wages & ARepairs & Mainten Travelling & Converted Salary, wages & ARepairs & Mainten Travelling & Converted Salary, wages & AREPAIR & Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maintin Travelling & Converted Salary, wages & ii) Repairs & Maintin Travelling & Converted Salary, wages & ii) Repairs & Maintin Travelling & Converted Salary, wages & ii) Repairs & Maintin Travelling & Converted Salary, wages & ii) Repairs & Maintin Travelling & Converted Salary, wages & iii) Repairs & Maintin III) Travelling & Converted Salary, wages & iii) Repairs & Maintin III) Travelling & Converted Salary, wages & iii) Repairs & Maintin IIII) Travelling & Converted Salary, wages & iii) Repairs & Maintin IIII) Travelling & Converted Salary, wages & iii) Repairs & Maintin IIII) Travelling & Converted Salary, wages & iii) Repairs & Maintin IIII) Travelling & Converted Salary, wages & iii) Repairs & Maintin IIII) Travelling & Converted Salary, wages & iii) Repairs & Maintin IIII Travelling & Converted Salary, wages & iii) Repairs & Maintin IIII Travelling & Converted Salary, wages & iii Repairs & Maintin III Travelling & Converted Salary, wages & iii Repairs & Maintin III Travelling & Converted Salary, wages & iii Repairs & Maintin III Travelling & Converted Salary, wages & iii Repairs & Maintin III Travelling & Converted Salary, wages & iii Repairs & Maintin III Travelling & Converted Salary, wages & iii Repairs & Maintin III Travelling & Converted Salary, wages & iii Repairs & Maintin II Travelling & Converted Salary, wages & iii Repairs & Maintin II Travelling & Converted Salary, wages & iii Repairs & Maintin II Travelling & Converted Sa		82 X 2007	
24.A CONSOLIDATED I Local revenue Export revenue  24.B COST OF GOODS Materials Factory Overhead Depreciation  24.1 CONSOLIDATED I Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		2,524,045,127	2,166,542,388
24.A CONSOLIDATED I Local revenue Export revenue  24.B COST OF GOODS Materials Factory Overhead Depreciation  24.1 CONSOLIDATED I Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		31,754,880	8,326,715
Local revenue Export revenue  24.B COST OF GOODS Materials Factory Overhead Depreciation  24.1 CONSOLIDATED of Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Convert Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Convert Research & Development Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainten Travelling & Convert Research & Development Fees & Charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainten Travelling & Convert Research & Development Fees & Charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainten Travelling & Convert Research & Development Research & Developm		2,555,800,007	2,174,869,103
24.B COST OF GOODS Materials Factory Overhead Depreciation  24.1 CONSOLIDATED (Materials) Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & ARepairs & Mainten Travelling & Converties Converties (Mainten) Travelling & Con	REVENUE:		
24.B COST OF GOODS Materials Factory Overhead Depreciation  24.1 CONSOLIDATED of Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Convert Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Convert Research & Developereciation Other Expenses  i) Salary, wages & ii) Repairs & Maintin Travelling & convert Research & Developereciation Other Expenses  ii) Salary, wages & iii) Repairs & Maintin Travelling & convert Research & developereciation Other Expenses		2,863,771,841	2,446,651,632
Materials Factory Overhead Depreciation  24.1 CONSOLIDATED Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		31,754,880	8,326,715
Materials Factory Overhead Depreciation  24.1 CONSOLIDATED Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		2,895,526,721	2,454,978,347
Factory Overhead Depreciation  24.1 CONSOLIDATED Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & ARepairs & Mainten Travelling & Converbed Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & ARepairs & Mainten Travelling & Converbed Research & Development of the Expenses  i) Salary, wages & ii) Repairs & Mainten Other Expenses  ii) Salary, wages & iii) Repairs & Mainten Other Expenses  ii) Salary, wages & iii) Repairs & Mainten Other Expenses  iii) Repairs & Mainten Other Expenses  iiii) Repairs & Mainten Other Expenses	SOLD:		
Depreciation  24.1 CONSOLIDATED Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Converbed Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Converbed Research & Development of the Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Converbed Research & Development of the Expenses  i) Salary, wages & ii) Repairs & Maintin iii) Travelling & Converbed Research & development of the Expenses  iii) Repairs & Maintin iii) Travelling & Converbed Research & development of the Expenses  26. SELLING & DISTI		1,217,961,694	1,058,691,169
Depreciation  24.1 CONSOLIDATED Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Converbed Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Converbed Research & Development of the Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Converbed Research & Development of the Expenses  i) Salary, wages & ii) Repairs & Maintin iii) Travelling & Converbed Research & development of the Expenses  iii) Repairs & Maintin iii) Travelling & Converbed Research & development of the Expenses  26. SELLING & DISTI		245,720,829	177,800,564
Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		34,401,291	37,505,139
Materials Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		1,498,083,813	1,273,996,872
Factory Overhead Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Converber Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Converber Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Converber Expenses  i) Salary, wages & ii) Repairs & Maintin iii) Travelling & converber Expenses  ii) Salary, wages & ii) Repairs & Maintin iii) Travelling & converber & delayed.	COST OF GOODS SOLD:		4 400 500 000
Depreciation  i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Convert Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Convert Research & Developeration Other Expenses  i) Salary, wages & ii) Repairs & Maintin iii) Travelling & convert Research & Convert Research & Convert Research & Developeration Other Expenses  ii) Salary, wages & iii) Repairs & Maintin iii) Travelling & convert Research & developeration & Convert Research & developeration & Convert Research & Conve		1,369,183,020	1,192,538,909 207,257,786
i) Cost of materials increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Convert Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Convert Research & Developeration Other Expenses  i) Salary, wages & ii) Repairs & Maintin iii) Travelling & convert Research & Convert Research & Convert Research & Developeration Other Expenses  ii) Salary, wages & iii) Repairs & Maintin iii) Travelling & convert Research & details and convert Research & deta		285,704,961 36,147,551	38,656,597
increase in product  25. ADMINISTRATIVE Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainti iii) Travelling & conve iv) Research & de  26. SELLING & DISTI		1,691,035,531	1,438,453,292
Salary, wages & A Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Mainti iii) Travelling & conve iv) Research & de  26. SELLING & DISTI	9900-1 50004-89949999-9-0-0-1	ng period increased due to increase	in goods sold and
Repairs & Mainten Travelling & Conve Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		28,536,762	24,630,274
Travelling & Convergence Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Converges & Conv			3,841,426
Depreciation Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & conve iv) Research & de  26. SELLING & DISTI		4,569,720	
Other Expenses  25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & coi iv) Research & de  26. SELLING & DISTI	yance	2,102,380	1,785,578
25 A. CONSOLIDATED Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & coi iv) Research & de  26. SELLING & DISTI		7,323,436 8,531,980	6,791,012 8,153,299
Salary, wages & A Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & coi iv) Research & de  26. SELLING & DISTI		51,064,278	45,201,589
Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI	ADMINISTRATIVE EXPENSES :		D
Repairs & Mainten Travelling & Conve Research & Devel Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI	Allowances	32,575,955	27,672,073
Travelling & Converges Research & Development Press & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maintiii) Travelling & converges & con		4,569,720	4,141,426
Research & Development Press & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & con iv) Research & de  26. SELLING & DISTI		2,104,230	1,785,578
Fees & charges Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & cot iv) Research & de  26. SELLING & DISTI		89,762	32,500
Depreciation Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & cor iv) Research & de  26. SELLING & DIST	04(00000000000000000000000000000000000	282,552	347,304.00
Other Expenses  i) Salary, wages & ii) Repairs & Maint iii) Travelling & col iv) Research & de  26. SELLING & DIST		7,797,174	6,959,994
i) Salary, wages & ii) Repairs & Maint iii) Travelling & coi iv) Research & de  26. SELLING & DIST		9,632,038	9,182,301
ii) Repairs & Maint iii) Travelling & col iv) Research & de  26. SELLING & DISTI		57,051,431	50,121,176
ii) Repairs & Maint iii) Travelling & col iv) Research & de  26. SELLING & DISTI	allowance increased due to increase in manpower, gratuity pa	ayment and salary revision.	25
26. SELLING & DIST	tenance expense increased due to increase in maintenance of nveyance increased during the period due to increase travel.		•i
	velopment expense increased during this period due to meet b	usiness needs.	
Salary, wages & /	RIBUTION EXPENSES :		
	Allowances	411,157,603	382,484,065
Travelling & Conve		1,900,073	1,251,451
Market Survey & F	Research and Product development	705,579	398,246
Field personnel ex	penses	121,137,733	106,053,704
Sample, Literature	e & Promotional Expenses	63,925,290	54,011,569
Delivery Expenses	5	94,653,851	75,886,167
Depreciation,		10,321,995	9,450,795
Other Expenses	4	73,382,315	46,010,207
	ite:	777,184,438	675,546,204
Less: Expenses for	or INM	(13,589,069)	(16,806,555)
		763,595,369	658,739,649

26.A         CONSOLIDATED SELLING & DISTRIBUTION EXPENSES :				Amount	III I and	
Salary, wages & Allowances   485,042,832   435,617					From 1 July 2022 to 30 September 2022	
Travelling & Conveyance	26.A	CONSOLIDATED SELLING & DISTRIBUTION EXPENSES:	-			
Field personnel expenses   133,380,745   116,094   53mple_lizerature & Promotional Expenses   81,799,191   36,022,11   75,386   20,000					436,617,695 1,435,708	
Field personnel expenses   138.380,745   118.094   58.0916   58.0916   58.0916   58.0916   58.0916   58.0916   58.0916   58.0916   58.0916   59.		그 사람이 아이를 하는 것이 되었다면 하는 것이 되었다.		705,579	398,246	
Delivery Expenses   96.692.211   75.886   Depreciation   10.42.334   49.692   46.6				138,380,745	118,094,302	
Depreciation   10,432,334   9,480   200   201		Company of the control of the contro			63,042,947	
Salary, wages & allowance increased due to increase in manpower, gratuity payment and salary revision.					75,886,167	
1   1   1   1   1   1   1   1   1   1					9,480,924	
1) Salary, weges & allowance increased due to increase in manpower, gratuity payment and salary revision.   1) Travelling & conveyance increased during the period due to increase travel.   3) Market Survey & Research and Product development expense increased due to increase in survey related works in Pield personnel expense increased due to increase sales.   2) Sample, Literature & Promotional Expenses increased due to increase sales.   3) Delivery expenses during the reporting period increased due to increase in fuel and gas cost and vehicles rent cost.   3,000 period period period increased due to increase in fuel and gas cost and vehicles rent cost.   3,000 period period period increased due to addition of fixed assets.   3,000 period p		Other Expenses	2 <del>2.</del>		751,038,439	
		i) Salary, wages & allowance increased due to increase in manpower, gratuity paym	= nent and sal	792/1877		
Ny   Field personnel expense increased due to increased of field personnel movement in order to increase sales.   Y) Sample, Literature & Promotional Expenses increased due to increase in fuel and gas cost and vehicles rent cost.   X) Delivery expense during the reporting period increased due to addition of fixed assets:   X		ii) Travelling & conveyance increased during the period due to increase travel.				
v) Sample, Literature & Promotional Expenses increased in order to increase in fuel and gas cost and vehicles rent cost.           vi) Delivery expense during the reporting period increased due to increase in fuel and gas cost and vehicles rent cost.           27. WORKERS' P.P FUND & WELFARE FUND:         11,242,077         9,112           27. CONSOLIDATED WORKERS' P.P FUND & WELFARE FUND:         11,980,046         10,065           10,005         11,480,046         10,065           22. INCOME TAX EXPENSES:           Current Tax         69,769,047         62,366           Less: Discontinued operation         1,149,081         (13,066         70,918,129         49,296           Reconciliation of Effective Tax Rate         Tax         Capital Gain         359,793         20,009%         71           Business Income         224,841,754         20,009%         44,866           70,918         224,841,754         20,009%         44,866           Non Deductible Expenses         11,039         20,009%         47,267,272 <th co<="" td=""><td></td><td>ii) Market Survey &amp; Research and Product development expense increased due to i</td><td>increase in s</td><td>survey related works</td><td></td></th>	<td></td> <td>ii) Market Survey &amp; Research and Product development expense increased due to i</td> <td>increase in s</td> <td>survey related works</td> <td></td>		ii) Market Survey & Research and Product development expense increased due to i	increase in s	survey related works	
vi) Delivery expense during the reporting period increased due to increase in fuel and gas cost and vehicles rent costs vii) Depreciation expense during the reporting period increased due to addition of fixed assets.           27.         WORKERS' P.P FUND & WELFARE FUND:         11,242,077         9,114           28.         INCOME TAX EXPENSES:         Current Tax         69,769,047         62,366           Current Tax         69,769,047         62,366           Less: Discontinued operation         70,918,129         49,295           Reconcilitation of Effective Tax Rate         Tax         70,918,129         49,295           Reconcilitation of Effective Tax Rate         Income         Effective Tax Rate         Tax           Types of income         10 come         Effective Tax Rate         Tax           Quality (agina)         359,793         20.00%         44,896           Non Deductible Expenses         224,841,547         20.00%         44,966           Non Deductible Expenses         0.51%         1,149         1,149           Deferred Tax (income)/expense         224,841,547         20.00%         44,896           28.A         CONSOLIDATED INCOME TAX EXPENSES:         274,267,272         68,724           Current Tax         74,267,272         68,724           Reconcilitation of Effect				ncrease sales.		
27. WORKERS' P.P FUND & WELFARE FUND :         11,242,077         9,11-2           27. CONSOLIDATED WORKERS' P.P FUND & WELFARE FUND :         11,380,046         10,056           28. INCOME TAX EXPENSES:         Current Tax         69,769,047         62,366           Less: Discontinued operation         0         1,149,081         (13,066           Deferred Tax (income)/expense-note-19         1,149,081         (13,066         70,918,129         49,286           Reconciliation of Effective Tax Rate         Income         Effective Tax Rate         Tax           Use a public Gain         359,783         20,00%         41,489           Business Income         224,841,547         20,00%         44,986           Non Deductible Expenses         11,03%         24,800           Non Deductible Expenses         11,03%         24,800           Deferred Tax (income)/expense         9,016         1,149,081         1,149,081           28.A CONSOLIDATED INCOME TAX EXPENSES:         Current Tax         74,267,272         68,724           Current Tax         74,267,272         68,724         75,416,354         55,248           Reconciliation of Effective Tax Rate         11,49,081         11,347,67         75,416,354         55,248           Reconciliation of Effective Tax Rate						
27.         WORKERS' P.P FUND & WELFARE FUND :         11,242,077         9,114           28.         INCOME TAX EXPENSES:         Current Tax         69,769,047         62,366           Less: Discontinued operation         Deferred Tax (income)/expense-note-19         1,149,081         (13,066         70,918,122         49,296           Reconciliation of Effective Tax Rate         Types of income         Income         Effective Tax Rate         Tax           Capital Gain         359,793         20,00%         44,968           Non Deductible Expenses         224,841,547         20,00%         44,968           Non Deductible Expenses         11,03%         24,800           Deferred Tax (income)/expense         0,51%         1,149           Current Tax         74,267,272         68,724           Deferred Tax income/(expense) (note 19 A)         1,149,081         (13,476           Types of income         Income         Effective Tax Rate         75,416,354         55,248           Reconciliation of Effective Tax Rate         72,267,272         68,724         56,724         56,724           Types of income         Income         Effective Tax Rate         75,416,354         55,248           Reconciliation of Effective Tax Rate         Tax         7			. 1974	and vehicles rent cost	13	
27. CONSOLIDATED WORKERS' P.P FUND & WELFARE FUND :         11,980,045         10,085           28. INCOME TAX EXPENSES:           Current Tax         69,769,047         62,366           Less: Discontinued operation         1,149,081         (13,066           Deferred Tax (income)/expense-note-19         1,149,081         (13,066           Reconcilliation of Effective Tax Rate         To,918,129         49,298           Reconcillation of Effective Tax Rate         Tax         Tax           Capital Gain         359,793         20,00%         71           Business Income         224,841,547         20,00%         44,896           Non Deductible Expenses         11,03%         24,800           Deferred Tax (income)/expense         0,51%         1,149           Current Tax         70,918,129         68,724           Current Tax (income)/expenses         70,918         70,918           28.A         CONSOLIDATED INCOME TAX EXPENSES:         74,267,277         68,724           Current Tax         74,267,277         68,724           Reconcillation of Effective Tax Rate         Tax         75,416,354         75,248           Types of income         Income         Effective Tax Rate         Tax <tr< td=""><td></td><td></td><td>ixed assets .</td><td></td><td></td></tr<>			ixed assets .			
NICOME TAX EXPENSES:   Current Tax   69,769,047   62,366     Less: Discontinued operation   1,149,081   70,918,129   49,298     Reconciliation of Effective Tax Rate   Types of income   Effective Tax Rate   1,489,681   70,918,129   70,918,129   70,918,129   70,918,129   70,918,129   70,918,129   70,918,129   70,918,129   70,918,129   70,918,129   70,918   70,918   70,918   70,918,129   70,918	27.	WORKERS' P.P FUND & WELFARE FUND :	=	11,242,077	9,114,229	
Current Tax	27.	CONSOLIDATED WORKERS' P.P FUND & WELFARE FUND:	594 S=	11,980,046	10,056,516	
Current Tax	00	NICOME TAY EVERYOPE				
Deferred Tax (income)/expense-note-19   1,149,081   70,918,129   49,295	20.	90 9000		69 769 047	62,366,793	
Deferred Tax (income)/expense-note-19				03,703,047	02,300,730	
Reconciliation of Effective Tax Rate   Types of income   Income		Lichter Politich Deutsch (S. Anthreuse and Gert Deutsch (Affende State) (Affen				
Reconciliation of Effective Tax Rate   Types of income   Income   Income   Income   Types of Income		Deferred Tax (income)/expense-note-19	2		(13,066,920)	
Types of income   I		Decemblishing of Effective Tex Date	-	70,910,129	43,233,073	
Capital Gain   359,793   20,00%   71     Business Income   224,481,754   20,00%   44,896     Rusiness Income   224,841,547   20,00%   44,896     Rusiness Income   224,841,547   20,00%   44,968     Non Deductible Expenses   11,03%   24,800     Deferred Tax (income)/expense   0,51%   1,149     31,54%   70,918     28.A   CONSOLIDATED INCOME TAX EXPENSES:    Current Tax   74,267,272   68,724     Deferred Tax income/(expense) (note 19 A)   1,149,081   (13,476     75,416,354   55,248     Reconciliation of Effective Tax Rate   Tax     Types of income   Income   Effective Tax Rate   Tax     Capital Gain   359,793   20,00%   71     Business Income   238,047,250   20% to 27,50%   50,095     Deferred Tax (income)/expense   238,407,043   21,04%   50,167     Non Deductible Expenses   10,11%   24,099     Deferred Tax (income)/expense   0,48%   1,149     31,63%   75,416     29.   CHANGE IN FVOCI FINANCIAL ASSETS:   Closing value of marketable securities   (2,518,168)   (761     Closing value of marketable securities   (2,518,168)   (761     (0) (1,857     30.   Basic earnings per share has been calculated as follows :   Earnings attributable to the Ordinary Shareholders (Net profit after tax)   153,923,419   132,984     Divided by number of Ordinary Shares outstanding during the year/period   31,243,627   31,245     31,245,627   31,245   31,245     31,245   31,245   31,245   31,245     31,245   31,		- 3 CONTROL OF THE PROPERTY OF		Effective Tax Rate	Tax	
Business Income   224,481,754   20.00%   44,896			359 793	20.00%	71,959	
Non Deductible Expenses		- April 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980				
Non Deductible Expenses   11.03%   24,800   26,800   26,900   26		9			44,968,309	
Deferred Tax (income)/expense         0.51% (31.449)         1,149 (31.54%)         1,149 (31.54%)         70.918           28.A CONSOLIDATED INCOME TAX EXPENSES:         Current Tax         74,267,272 (68,724 (			4 841 547			
28.A   CONSOLIDATED INCOME TAX EXPENSES:   Current Tax			4,841,547		TO SECURE OF THE PROPERTY OF T	
Current Tax		Non Deductible Expenses	4,841,547	11.03%	24,800,738	
Current Tax         74,267,272         68,724           Deferred Tax income/(expense) (note 19 A)         1,149,081         (13,476           Reconcilitation of Effective Tax Rate           Types of income         Income         Effective Tax Rate         Tax           Capital Gain         359,793         20.00%         71           Business Income         238,047,250         20% to 27.50%         50,095           Non Deductible Expenses         10.11%         24,099           Deferred Tax (income)/expense         0.48%         1,149           29. CHANGE IN FVOCI FINANCIAL ASSETS:         Closing value of marketable securities         (2,518,168)         (2,619           Opening value of marketable securities         (2,518,168)         (761           30. Basic earnings per share has been calculated as follows:         Earnings attributable to the Ordinary Shareholders (Net profit after tax)         153,923,419         132,984           Divided by number of Ordinary Shares outstanding during the year/period         31,243,627         31,243		Non Deductible Expenses	4,841,547	11.03% 0.51%	24,800,738 1,149,081	
1,149,081   1,3476   75,416,354   55,248   Reconciliation of Effective Tax Rate   Tax	20.4	Non Deductible Expenses Deferred Tax (income)/expense	<u>4,841,547</u> - -	11.03% 0.51%	24,800,738	
Reconciliation of Effective Tax Rate         75,416,354         55,248           Types of income         Income         Effective Tax Rate         Tax           Capital Gain         359,793         20.00%         71           Business Income         238,047,250         20% to 27.50%         50,095           Non Deductible Expenses         10.11%         24,099           Deferred Tax (income)/expense         0.48%         1,149           29. CHANGE IN FVOCI FINANCIAL ASSETS:         Closing value of marketable securities         (2,518,168)         (2,619           Opening value of marketable securities         (2,518,168)         (761           30. Basic earnings per share has been calculated as follows:         Earnings attributable to the Ordinary Shareholders (Net profit after tax)         153,923,419         132,984           Divided by number of Ordinary Shares outstanding during the year/period         31,243,627         31,243	28.A	Non Deductible Expenses Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES:	<u>4,841,547</u> - =	11.03% 0.51% 31.54%	24,800,738 1,149,081 70,918,129	
Types of income   Income   Effective Tax Rate   Tax	28.A	Non Deductible Expenses Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax	<u>4,841,547</u> - =	11.03% 0.51% 31.54% 74,267,272	24,800,738 1,149,081 70,918,129 68,724,499	
Types of income         Income         Effective Tax Rate         Tax           Capital Gain         359,793         20.00%         71           Business Income         238,047,250         20% to 27.50%         50,095           Non Deductible Expenses         10.11%         24,099           Deferred Tax (income)/expense         0.48%         1,149           29. CHANGE IN FVOCI FINANCIAL ASSETS:         (2,518,168)         (2,619           Opening value of marketable securities         (2,518,168)         (2,619           Opening value of marketable securities         (2,518,168)         (761           30. Basic earnings per share has been calculated as follows:         Earnings attributable to the Ordinary Shareholders (Net profit after tax)         153,923,419         132,984           Divided by number of Ordinary Shares outstanding during the year/period         31,243,627         31,243	28.A	Non Deductible Expenses Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax	- - -	11.03% 0.51% 31.54% 74,267,272 1,149,081	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184)	
Business Income   238,047,250   20% to 27.50%   50,095	28.A	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES:  Current Tax  Deferred Tax income/(expense) (note 19 A)	- - - - -	11.03% 0.51% 31.54% 74,267,272 1,149,081	24,800,738 1,149,081 70,918,129 68,724,499	
Non Deductible Expenses   10.11%   24,099	28.A	Non Deductible Expenses Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate	-	11.03% 0.51% 31.54% 74,267,272 1,149,081 75,416,354	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315	
238,407,043   21.04%   50,167	28.A	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Income	- - -	11.03% 0.51% 31.54% 74,267,272 1,149,081 75,416,354 Effective Tax Rate	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315	
Deferred Tax (income)/expense   0.48%   1,149   31.63%   75,416	28.A	Non Deductible Expenses Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate Types of income Capital Gain	359,793	11.03% 0.51% 31.54% 74,267,272 1,149,081 75,416,354 Effective Tax Rate 20.00%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959	
Deferred Tax (income)/expense   0.48%   1,149   31.63%   75,416	28.A	Non Deductible Expenses Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate Types of income  Capital Gain Business Income  238	359,793 8,047,250	11.03% 0.51% 31.54% 74,267,272 1,149,081 75,416,354 Effective Tax Rate 20.00% 20% to 27.50%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315	
29. CHANGE IN FVOCI FINANCIAL ASSETS:  Closing value of marketable securities  Opening value of marketable securities  Opening value of marketable securities  (2,518,168)  (761)  (0)  (1,857)  30. Basic earnings per share has been calculated as follows:  Earnings attributable to the Ordinary Shareholders (Net profit after tax)  Divided by number of Ordinary Shares outstanding during the year/period  31,243,627  31,243	28.A	Non Deductible Expenses Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238 238	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430	
Closing value of marketable securities (2,518,168) (2,619 Opening value of marketable securities (2,518,168) (761  (2,518,168) (761  (0) (1,857)  30. Basic earnings per share has been calculated as follows:  Earnings attributable to the Ordinary Shareholders (Net profit after tax) 153,923,419 132,984 Divided by number of Ordinary Shares outstanding during the year/period 31,243,627 31,243	28.A	Non Deductible Expenses           Deferred Tax (income)/expense           CONSOLIDATED INCOME TAX EXPENSES:           Current Tax           Deferred Tax income/(expense) (note 19 A)           Reconciliation of Effective Tax Rate           Types of income         Income           Capital Gain           Business Income         238           Non Deductible Expenses	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388	
Opening value of marketable securities (2,518,168) (761 (0) (1,857)  30. Basic earnings per share has been calculated as follows:  Earnings attributable to the Ordinary Shareholders (Net profit after tax) 153,923,419 132,984 Divided by number of Ordinary Shares outstanding during the year/period 31,243,627 31,243	28.A	Non Deductible Expenses           Deferred Tax (income)/expense           CONSOLIDATED INCOME TAX EXPENSES:           Current Tax           Deferred Tax income/(expense) (note 19 A)           Reconciliation of Effective Tax Rate           Types of income         Income           Capital Gain           Business Income         238           Non Deductible Expenses	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884	
30. Basic earnings per share has been calculated as follows:  Earnings attributable to the Ordinary Shareholders (Net profit after tax)  Divided by number of Ordinary Shares outstanding during the year/period  153,923,419  132,984  31,243,627  31,243	er and an	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238  Non Deductible Expenses  Deferred Tax (income)/expense	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884 1,149,081	
30. Basic earnings per share has been calculated as follows:  Earnings attributable to the Ordinary Shareholders (Net profit after tax)  Divided by number of Ordinary Shares outstanding during the year/period  31,243,627  31,243	er and an	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238  Non Deductible Expenses  Deferred Tax (income)/expense  CHANGE IN FVOCI FINANCIAL ASSETS:	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48% 31.63%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884 1,149,081 75,416,354	
Earnings attributable to the Ordinary Shareholders (Net profit after tax) 153,923,419 132,984 Divided by number of Ordinary Shares outstanding during the year/period 31,243,627 31,243	er and an	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238  Non Deductible Expenses  Deferred Tax (income)/expense  CHANGE IN FVOCI FINANCIAL ASSETS: Closing value of marketable securities	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48% 31.63%	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884 1,149,081 75,416,354 (2,619,468)	
Divided by number of Ordinary Shares outstanding during the year/period 31,243,627 31,243	er and an	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238  Non Deductible Expenses  Deferred Tax (income)/expense  CHANGE IN FVOCI FINANCIAL ASSETS: Closing value of marketable securities	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48% 31.63%  (2,518,168) (2,518,168)	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884 1,149,081 75,416,354 (2,619,468) (761,764)	
	29.	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238  Non Deductible Expenses  Deferred Tax (income)/expense  CHANGE IN FVOCI FINANCIAL ASSETS: Closing value of marketable securities  Opening value of marketable securities	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48% 31.63%  (2,518,168) (2,518,168)	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884 1,149,081 75,416,354 (2,619,468) (761,764)	
Dono # 24	29.	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238  Non Deductible Expenses  Deferred Tax (income)/expense  CHANGE IN FVOCI FINANCIAL ASSETS: Closing value of marketable securities  Opening value of marketable securities  Basic earnings per share has been calculated as follows: Earnings attributable to the Ordinary Shareholders (Net profit after tax)	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48% 31.63%  (2,518,168) (2,518,168) (0)	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884 1,149,081 75,416,354 (2,619,468) (761,764) (1,857,704)	
Page # 21 4.93	29.	Non Deductible Expenses  Deferred Tax (income)/expense  CONSOLIDATED INCOME TAX EXPENSES: Current Tax  Deferred Tax income/(expense) (note 19 A)  Reconciliation of Effective Tax Rate  Types of income  Capital Gain  Business Income  238  Non Deductible Expenses  Deferred Tax (income)/expense  CHANGE IN FVOCI FINANCIAL ASSETS: Closing value of marketable securities  Opening value of marketable securities  Basic earnings per share has been calculated as follows: Earnings attributable to the Ordinary Shareholders (Net profit after tax)	359,793 8,047,250	11.03% 0.51% 31.54%  74,267,272 1,149,081 75,416,354  Effective Tax Rate 20.00% 20% to 27.50% 21.04% 10.11% 0.48% 31.63%  (2,518,168) (2,518,168) (0)	24,800,738 1,149,081 70,918,129 68,724,499 (13,476,184) 55,248,315 Tax 71,959 50,095,430 50,167,388 24,099,884 1,149,081	

		Allouit	III Tana
		From 1 July 2023 to 30 September 2023	From 1 July 2022 to 30 September 2022
30 A.	CONSOLIDATED EARNINGS PER SHARE (EPS) :		2022
	Basic earnings per share has been calculated as follows:		
	Earnings attributable to the Ordinary Shareholders (Net profit after tax)  Divided by number of Ordinary Shares outstanding during the year/period	162,990,690	144,528,418
	bivided by number of Ordinary Shares outstanding during the year/period	31,243,627 5.22	31,243,627 4.63
31.	NET ASSETS VALUE PER SHARE (NAV):		42
	Net Assets Value	3,168,651,077	3,014,727,658
	Divided by number of Ordinary Shares outstanding during the period	31,243,627	31,243,627
		101.42	96.49
	Net Assets Value Per Share (NAV) increased during the period due to increase in sa increase in retained earnings.	les, maintaining stable expenses	growth and
31 A.	CONSOLIDATED NET ASSETS VALUE PER SHARE (NAV):		
	Net Assets Value	3,218,806,841	3,055,816,151
	Less: Non Controlling Interest	(35,194,555)	(35,051,368)
	Equity Attributable to the owners of the company	3,183,612,286	3,020,764,783
	Divided by number of Ordinary Shares outstanding during the year	31,243,627	31,243,627
		101.90	96.68
32.	NET OPERATING CASH FLOWS PER SHARE (NOCFPS):		
	Net cash provided by operating activities	88,554,077	138,211,671
	Divided by number of Ordinary Shares outstanding during the period	31,243,627	31,243,627
		2.83	4.42
32 A.	CONSOLIDATED NET OPERATING CASH FLOWS PER SHARE (NOCFPS):		
<b>42</b> / ii	Net cash provided by operating activities	37,482,074	210,767,141
	Divided by number of Ordinary Shares outstanding during the period	31,243,627	31,243,627
		1.20	6.75
33.	RECONCILIATION OF NET PROFIT WITH CASH FLOWS FROM OPERATING ACT		
	Profit before tax (PBT)	224,841,547	182,284,573
	Adjustment		
	Depreciation	49,546,721	53,746,946
	Deferred Tax	1,149,081	(2,979,314)
	Unrealized foreign exchange loss	(1,990,032)	(5)
	Gain on sale of motor vehicles Dividend received	359,793	
	Change In operating assets	198,750	) <del>-</del> );
	Increase in inventory	/140 470 277\	(0.674.202)
	Increase in accounts receivables	(148,478,377) 25,740,695	(9,674,293) 16,592,492
	Decrease in advances, deposits and prepayments	3,947,151	10,053,705
	Increase/(decrease) in trade and other payable	42,492,297	(56,699,549)
	Increase/(decrease) in retirement benefit obligation	197,674	. 10,368
	Tax paid during the year	(97,393,255)	(43,596,075)
	Finance charge	(12,057,969)	(11,527,180)
	- Indiana ordingo	88,554,077	138,211,671
34.	FINANCE CHARGE:		
34.	Control Contro	10,421,136	9.430.466
34.	FINANCE CHARGE: Finance charge for long term finance. Finance charge for lease	10,421,136 1,636,833	9,430,466 2,096,714
34.	Finance charge for long term finance.	10,421,136 1,636,833 <b>12,057,969</b>	9,430,466 2,096,714 <b>11,527,180</b>
34. 34.A	Finance charge for long term finance.	1,636,833	2,096,714
	Finance charge for long term finance.  Finance charge for lease	1,636,833	2,096,714 11,527,180
	Finance charge for long term finance. Finance charge for lease  CONSOLIDATED FINANCE CHARGE:	1,636,833 12,057,969	2,096,714

From 1 July 2023 to 30 September 2023 From 1 July 2022 to 30 September 2022

## 35 RELATED PARTY DISCLOSURE:

Name of narty	Polationship	Nature of	Trans	action	Sept' 2023	June 2023
Name of party	Relationship	transaction	Dr.	Cr.	Receivable/	(Payable)
The IBN SINA API Industry Ltd.	Subsidiary (99.99%)	Acquisition of share Capital		100,000,000	399,999,800	299,999,800
The IBN SINA Natural Medicine Ltd.	Subsidiary (99.99%)	Acquisition of share Distribution Expense	13,589,069	-	238,169,670	238,169,670
The IBN SINA Polymer Industry Ltd.	Subsidiary (65%)	Lease rental		90,000		

## 35.01. NON-CONTROLLING INTEREST

The IBN SINA API Industry Ltd.
The IBN SINA Natural Medicine Ltd.
The IBN SINA Polymer Industry Ltd.

Profit Amount	NCI (%)
(2,165,612)	0.000050
10,720,904	0.001260
408,724	35.000000
8,964,016	

31.7	Net Amount
	(1)
	135
	143,053
14	143,187

Chief Financial Officer

Company Secretary

Director, Finance

Dated, Dhaka . 04 November 2023.

Managing Director