FINANCIAL STATEMENTS (UNAUDITED) For the period from 1 July 2023 to 31 March 2024



The IBN SINA API Industry Ltd.

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

STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 31 March 2024

		Amount in Taka		
	Notes	31 March 2024	30 June 2023	
ASSETS	<u> </u>			
Non-Current Assets		1		
Property, Plant and Equipment	4	134,236,916	71,609,609	
Capital Work-In-Progress	4.1	541,447,660	319,730,095	
Investment in API Industrial Park	5	25,000,000	25,000,000	
Total Non- Current Assets		700,684,576	416,339,704	
Current Assets				
Advance, Deposit and Prepayments	6	5,364,366	2,634,441	
Cash and Cash Equivalents Total Current Assets	7	24,516,561	21,603,297	
lotal Current Assets	L	29,880,926	24,237,738	
TOTAL ASSETS		730,565,502	440,577,442	
SHAREHOLDERS' EQUITY AND LIABILITIES				
Shareholders' Equity				
Share Capital	8	500,000,000	300,000,000	
Retained Earnings/(Accumulated Losses)	9	(39,831,540)	(27,004,392)	
		460,168,460	272,995,608	
LIABILITIES			1	
Non-Current Liabilities				
Long Term Finance	10	76,363,411	2	
Deferred Tax Liabilities	11	1,114,409	347,389	
		77,477,820	347,389	
Current Liabilities				
Inter Company Payable	12	-	48,881,151	
Trade and Other Payables	13	150,515	57,500	
Current Tax Liabilities	14	750,300	690,932	
Short Term Finance	15	192,018,407	117,604,861	
Total Current Liabilities		192,919,222	167,234,444	
TOTAL SHAREHOLDERS' EQUITY AND LIAB	ILITIES	730,565,502	440,577,442	

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)

For the Period from 01 July 2023 to 31 March 2024

Amount in Taka

				AN 1985 1988 1982	
	Notes	01 July 2023 to 31 March 2024	01 July 2022 to 31 March 2023	01 January 2024 to 31 March 2024	01 January 2023 to 31 March 2023
		media.			
REVENUE		5		-	37 . €
Cost of goods sold			-	-	
GROSS PROFIT			2	(4)	-
OPERATING EXPENSES		(12,216,645)	(5,224,199)	(6,538,282)	(2,221,622)
Administrative expenses	16	(12,216,645)	(5,224,199)	(6,538,282)	(2,221,622)
Selling and Distribution expenses			121	-	
OPERATING PROFIT		(12,216,645)	(5,224,199)	(6,538,282)	(2,221,622)
Finance Cost		-	-	-	37.
Other Income		215,885	347,130		
Profit before WPPF & Welfare fund		(12,000,760)	(4,877,069)	(6,538,282)	(2,221,622)
Workers' P.P. Fund & Welfare Fund		-	7-	-	-
PROFIT BEFORE TAX		(12,000,760)	(4,877,069)	(6,538,282)	(2,221,622)
Income Tax Expenses	17	(826,389)	(117,611)	(246,039)	(22,150)
PROFIT FOR THE PERIOD		(12,827,148)	(4,994,680)	(6,784,320)	(2,243,772)

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Dated, Dhaka April 20, 2024

STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the Period from 01 July 2023 to 31 March 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings/ (Accumulated Losses)	Total
Balance as at 01 July 2023	300,000,000	-	(27,004,392)	272,995,608
Issue during the period	200,000,000			200,000,000
Net Profit/(Loss) for the period	ALCOHOL:	20	(12,827,148)	(12,827,148)
Balance as at 31 March 2024	500,000,000	•	(39,831,540)	460,168,460

STATEMENT OF CHANGES IN EQUITY

For the Period from 01 July 2022 to 31 March 2023

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings/ (Accumulated Losses)	Total
Balance as at 01 July 2022	155,000,000		(18,166,959)	136,833,041
Issue during the period	95,000,000		-	95,000,000
Net Profit/(Loss) for the period		-	(4,994,680)	(4,994,680)
Balance as at 31 March 2023	250,000,000	•	(23,161,639)	226,838,361

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Dated, Dhaka April 20, 2024

STATEMENT OF CASH FLOWS (UNAUDITED)

For the Period from 01 July 2023 to 31 March 2024

Amount in Taka

		01 July 2023 to 31 March 2024	01 July 2022 to 31 March 2023
A.	Cash flows from operating activities:		
	Payment for operation, expenses & others	(11,448,942)	(9,017,632)
	Income Tax paid	(96,237)	(64,713)
	Net cash used in operating activities	(11,545,178)	(9,082,345)
В.	Cash flows from investing activities:		
	Acquisition of Property, Plant and Equipment & CWIP	(287,653,249)	(164,663,857)
	Bank Profit received	215,885	347,130
	Net cash used in investing activities	(287,437,364)	(164,316,727)
C.	Cash flows from financing activities:		
	Share Capital	200,000,000	95,000,000
	Long term finance received/(paid) from bank (Net)	76,363,411	=
	Paid for Intercompany Payables	(48,881,151)	-
	Short term finance received/(paid) from bank (Net)	74,413,546	63,773,220
	Net cash provided by financing activities	301,895,806	158,773,220
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,913,263	(14,625,852)
	Opening cash and cash equivalents	21,603,297	15,955,736
	Closing cash and cash equivalents	24,516,561	1,329,884

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Dated, Dhaka April 20, 2024

The IBN SINA API Industry Ltd. NOTES TO THE FINANCIAL STATEMENTS

1. Corporate Information

1.1 Company Profile

The IBN SINA API Industry Ltd. (The Company) was incorporated in Bangladesh on 16 September 2019 under the Companies Act, 1994. The Company is a 99.99% owned subsidiary of The IBN SINA Pharmaceutical Industry PLC.

1.2 Nature of business

The main objective of the Company is production, trading and other related activities of Active Pharmaceutical Ingredients (API) and other related products.

2 Basis of preparation and measurement

2.1 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), the Companies Act 1994 and other applicable laws and regulations.

The title and format of financial statements follow the requirements of IFRS which are to some extent different from the requirement of the Companies Act, 1994; however, such differences are not material and in the view of management, IFRS format gives a better presentation to the shareholders.

2.2 Cash flow statements

Statement of cash flows has been prepared in accordance with the IAS 7: Statement of cash flows. Cash flows from operating activities are presented under direct method as encouraged by IAS 7.

2.3 Reporting period

The financial year of the Company is determined from 1 July to 30 June each year and is followed consistently. These financial statements cover nine month period from 1 July 2023 to 31 March 2024.

3.1 Property, plant and equipment

3.1.1 Recognition and measurement

Property, plant and equipment are recognised as an asset if it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the item can be measured reliably. Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses if any. Cost includes expenditures that are directly attributable to the acquisition of

3.1.2 Capital Work in Progress

Capital work in progress represents the cost incurred for acquisition and/or construction of items of property, plant and equipment that are not ready for use which is measured at cost.

3.2 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions and adjustments.

Refundable deposits are measured at initial transaction value.

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

	moi		-	
_ ^	MAI	 in	1 2	43

Property, Plant and Equipment Cost: Cpening balance 72,939,476 53,040,613 65,956,663 19,898,663 19,898,663 10,989,867				Amount in T	
Coest			[31 March 2024	30 June 2023
Coest	4	Property, Plant and Equipment	·		
Opening balance					
Addition during the period Closing balance Accumulated Depreciation: Opening balance Charged during the period Closing balance of Written Down Value (WDV) Details of fixed assets have been shown in Annexure - A. 4.1 Capital Work-in-Progress A. Construction work-in-progress (Building) Opening balance Addition during the period Addition Advance against Beach Cash and Cash Equivalents Bank balances - Al-Arafah Islami Bank Ltd Authorised capital: Authorised and paid up capital: 50 000,000 ordinary shares of Taka 10 each Incompany's sharesholding position as follows: Name of Shareholders Number of Shares				Company of the compan	100000000000000000000000000000000000000
Closing balance		•			11 11
Accumulated Depreciation: Opening balance 1,329,867 692,754		AND SECTION AND AND AND AND AND AND AND AND AND AN	,	138,875,159	72,939,476
Chenge during the period		Signed de Nix William (particul figure)	40000		
Charged during the period 3,306,376 637,1718 Closing balance 4,838,243 1,329,867 Closing balance of Written Down Value (WDV) 134,236,916 71,609,609 Details of fixed assets have been shown in Annexure - A.					
Closing balance 4,838,243 1,329,867		5-70 1 - 10 - 10 - 10 - 10 - 10 - 10 - 10			
Details of fixed assets have been shown in Annexure - A.				4,638,243	1,329,867
Details of fixed assets have been shown in Annexure - A.		Closing balance of Written Down Value (WD	iV)	134,236,916	71,609,609
A. Construction work-in-progress (Building) Opening balance Addition during the period Addition during the period B. 331,580,862 75,814,998 Addition during the period B. Machinery in Transit Opening balance Addition during the period Addition Advance against Advance, Deposit and Prepayments A. Advance against Advance to Suppliers Advance to Suppliers Addition A		White Co. Short And Co.			
Opening balance	4.1				
Addition during the period 8,237,158 31,580,862 75,814,998 67,577,840 75,814,998 67,577,840 8. Machinery in Transit Opening balance 252,152,255 7,323,027 213,480,408 244,829,228 465,632,662 252,152,255 Closing balance 541,447,660 319,730,095 5 Investment in API Industrial Park Openning balance 25,000,000 25				22-21-	25,000,070
B. Machinery in Transit		Opening balance			
B. Machinery in Transit Opening balance Addition during the period Addition Advance Advance Deposit and Prepayments a. Advance, Deposit and Prepayments a. Advance against Advance to Suppliers Advance to Suppliers Addition Addi		Addition during the period			
Opening balance 252,152,255 7,323,027 Addition during the period 213,480,408 244,829,228 Closing balance 541,447,660 319,730,095 5 Investment in API Industrial Park				75,814,998	67,577,840
Addition during the period 213,480,408 244,829,228 Addition during the period 465,632,662 252,152,255 Closing balance 541,447,660 319,730,095 Investment in API Industrial Park Openning balance 25,000,000 25,000,000 Advance, Deposit and Prepayments a. Advance against Advance to Suppliers 3,927,270 1,293,582 b. Advance Income Tax Openning balance 96,237 1,393,582 b. Advance Income Tax Openning balance 96,237 143,922 c. Deposit 96,237 1,025,897 Security Money 5,364,366 2,634,441 Cash and Cash Equivalents Bank balances - Al-Arafah Islami Bank Ltd 24,516,561 21,603,297 Share Capital Authorised capital: 1,000,000,000 ordinary shares of Taka 10 each 1,000,000,000 Issued, subscribed and paid up capital: 50,000,000 ordinary shares of Taka 10 each 1,000,000,000 ordinary shares of Taka 10 each 1,000,000,000 300,000,000 The Company's shareholding position as follows: Name of Shareholders Number of Shares % of holding 1,000,000,000 3, Prof. Dr. AkM Sadrul Islam 10,000,000,000 3, Prof. Dr. Choudhury Mahmood Hasan 10,000,000,000		B. Machinery in Transit			
Addition during the period		Opening balance			
Closing balance S41,447,660 319,730,095		50. • Option			
Investment in API Industrial Park		- And Andrews Control of the Contro			
Openning balance 25,000,000 (25,000,000) 25,000,000 (25,000,000) 6 Advance, Deposit and Prepayments 3,927,270 (1,293,582) 1,293,582 Advance to Suppliers 3,927,270 (1,293,582) 1,293,582 b. Advance Income Tax 314,962 (171,040) 171,040 (2,37) 1,293,582 b. Addition 314,962 (171,040) 1,040 (2,37) 1,025,897 (1,392) 1,025,897 (1,392) c. Deposit Security Money 1,025,897 (1,025,897) 1,025,897 (1,032,897) 1,025,897 (1,032,897) 1,025,897 (1,032,297) Security Money 5,364,366 (1,032,297) 24,516,561 (1,032,297) 21,603,297 (1,032,297) 8 Share Capital Sank balances - Al-Arafah Islami Bank Ltd 24,516,561 (1,003,297) 21,603,297 (1,003,297) 8 Share Capital Saued, subscribed and paid up capital: 10,000,000,000 ordinary shares of Taka 10 each (1,000,000,000) 1,000,000,000 (1,000) 300,000,000 In Company's shareholding position as follows: Name of Shareholders Number of Shares % of holding (1,000,000,000) Name of Shareholders Number of Shares % of holding (1,000,000,000) 300,000,000 1. The IBN SINA Pharmaceutical Industry PLC 49,999,980 (1,000,000) 99,999,980 (1,000,000)		Closing balance		541,447,660	319,730,095
Openning balance 25,000,000 (25,000,000) 25,000,000 (25,000,000) 6 Advance, Deposit and Prepayments 3,927,270 (1,293,582) 1,293,582 Advance to Suppliers 3,927,270 (1,293,582) 1,293,582 b. Advance Income Tax 314,962 (171,040) 171,040 (2,37) 1,293,582 b. Addition 314,962 (171,040) 1,040 (2,37) 1,025,897 (1,392) 1,025,897 (1,392) c. Deposit Security Money 1,025,897 (1,025,897) 1,025,897 (1,032,897) 1,025,897 (1,032,897) 1,025,897 (1,032,297) Security Money 5,364,366 (1,032,297) 24,516,561 (1,032,297) 21,603,297 (1,032,297) 8 Share Capital Sank balances - Al-Arafah Islami Bank Ltd 24,516,561 (1,003,297) 21,603,297 (1,003,297) 8 Share Capital Saued, subscribed and paid up capital: 10,000,000,000 ordinary shares of Taka 10 each (1,000,000,000) 1,000,000,000 (1,000) 300,000,000 In Company's shareholding position as follows: Name of Shareholders Number of Shares % of holding (1,000,000,000) Name of Shareholders Number of Shares % of holding (1,000,000,000) 300,000,000 1. The IBN SINA Pharmaceutical Industry PLC 49,999,980 (1,000,000) 99,999,980 (1,000,000)	5	Investment in API Industrial Park			0.500
25,000,000 25,000,000 25,000,000 25,000,000 25,000,000 25,000,000 25,000,000 25,000,000 25,000,000 25,000,000 25,000,000 1,293,582 8 5,44,962 171,040 20,623,7 143,922 411,045,897 1,025,897 1,003,029 8 Share Capital Authorised capital 1,000,000,000 ordinary shares of Taka 10 each 1,000,000,000 300,000,000					
a. Advance against 3,927,270 1,293,582 Advance Income Tax 3,927,270 1,293,582 b. Advance Income Tax 314,962 171,040 Openning balance 96,237 143,922 Addition 411,199 314,962 c. Deposit 1,025,897 1,925,897 Security Money 5,364,366 2,634,441 7 Cash and Cash Equivalents 24,516,561 21,603,297 Bank balances - Al-Arafah Islami Bank Ltd 24,516,561 21,603,297 8 Share Capital Authorised capital: 1,000,000,000 400,000,000 Issued, subscribed and paid up capital: 500,000,000 300,000,000 Issued, subscribed and paid up capital: 500,000,000 300,000,000 The Company's shareholding position as follows: Number of Shares % of holding Name of Shareholders Number of Shares % of holding 1. The IBN SINA Pharmaceutical Industry PLC 49,999,980 99,999960 2. Prof. Dr. AKM Sadrul Islam 10 0,000,020 3. Prof. Dr. Choudhury Mahmood Hasan 10 <t< td=""><td></td><td></td><td></td><td>25,000,000</td><td>25,000,000</td></t<>				25,000,000	25,000,000
a. Advance against 3,927,270 1,293,582 Advance Income Tax 3,927,270 1,293,582 b. Advance Income Tax 314,962 171,040 Openning balance 314,962 171,040 Addition 411,199 314,962 c. Deposit 1,025,897 1,025,897 Security Money 1,025,897 1,025,897 Cash and Cash Equivalents 24,516,561 21,603,297 Bank balances - Al-Arafah Islami Bank Ltd 24,516,561 21,603,297 8 Share Capital Authorised capital: 1,000,000,000 400,000,000 Issued, subscribed and paid up capital: 500,000,000 300,000,000 50,000,000 ordinary shares of Taka 10 each 500,000,000 300,000,000 The Company's shareholding position as follows: Number of Shares % of holding Name of Shareholders Number of Shares 99,999,900 1. The IBN SINA Pharmaceutical Industry PLC 49,999,980 99,999960 2. Prof. Dr. AKM Sadrul Islam 10 0,000,020 3. Prof. Dr. Choudhury Mahmood Hasan 10 0,000,020	e	Advance, Deposit and Prepayments			
Advance to Suppliers 3,927,270 1,293,582 3,927,270 1,293,582 3,927,270 1,293,582 3,927,270 1,293,582 3,927,270 1,293,582 3,927,270 1,293,582 3,927,270 1,293,582 3,927,270 1,040 2,000,200	O				Typepontamina
b. Advance Income Tax		A=0			
Openning balance Addition 314,962 96,237 171,040 143,922 c. Deposit Security Money 1,025,897 5,364,366 1,025,897 1,025,897 7 Cash and Cash Equivalents Bank balances - Al-Arafah Islami Bank Ltd 24,516,561 24,516,561 21,603,297 8 Share Capital Authorised capital: 10,00,00,000 ordinary shares of Taka 10 each Issued, subscribed and paid up capital: 50,000,000 ordinary shares of Taka 10 each 1,000,000,000 400,000,000 400,000,000 300,000,000 The Company's shareholding position as follows: Name of Shareholders Number of Shares 99,999,980 % of holding 99,999,980 1. The IBN SINA Pharmaceutical Industry PLC 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan 49,999,980 10,000,000 99,999960 10,000,000		programment of the special control of the spe		3,927,270	1,293,582
Addition 96,237 143,922		b. Advance Income Tax		011000	474.040
C. Deposit 1,025,897 1,025,897 1,025,897 5,364,366 2,634,441 7 Cash and Cash Equivalents 24,516,561 21,603,297 24,516,561 24,516,561 21,603,297 24,516,561 24		Openning balance			
c. Deposit Security Money 1,025,897 1,025,897 7 Cash and Cash Equivalents Bank balances - Al-Arafah Islami Bank Ltd 24,516,561 21,603,297 8 Share Capital Authorised capital: 10,00,000,000 ordinary shares of Taka 10 each 1,000,000,000 400,000,000 Issued, subscribed and paid up capital: 50,000,000 ordinary shares of Taka 10 each 500,000,000 300,000,000 The Company's shareholding position as follows: Name of Shareholders Number of Shares 99.999960 % of holding 1. The IBN SINA Pharmaceutical Industry PLC 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan 10 0.000020 3. Prof. Dr. Choudhury Mahmood Hasan 10 0.000020		Addition			
Security Money 1,025,897 1,025,897 1,025,897 5,364,366 2,634,441 1,000,000,000 1,000,000 24,516,561 21,603,297 24,516,561 24		- ·		411,199	314,302
Security Money 5,364,366 2,634,441		The state of the s		1 025 897	1.025.897
7 Cash and Cash Equivalents		Security Money			
Bank balances - Al-Arafah Islami Bank Ltd 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,516,561 21,603,297 24,000,000 2400,000,000 2400,000,000 2500,000,000 2400,000,000 2500,000,000 2400,000,000 2500,000,000 2400,000,000 2500,000,000 2500,000,000 2400,000,000 2500,000,000 2400,000,000 2500,000,000	5350	2 1 1 2 2 Property			
Share Capital Authorised capital : 1,000,000,000 400,000,000 10,000,000 ordinary shares of Taka 10 each 1,000,000,000 300,000,000	7	Cash and Cash Equivalents	•	24.516.561	21,603.297
Name of Shareholders Number of Shares % of holding 1. The IBN SINA Pharmaceutical Industry PLC 2. Prof. Dr. AKM Sadrul Islam 10,000,000 400,000,000 1. The Company's shareholders Number of Shareholders % of holding		Bank Dalances - Al-Aratan Islami Bank Lto			
Authorised capital: 10,00,00,000 ordinary shares of Taka 10 each Issued, subscribed and paid up capital: 50,000,000 ordinary shares of Taka 10 each The Company's shareholding position as follows: Name of Shareholders 1. The IBN SINA Pharmaceutical Industry PLC 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan 1,000,000,000 400,000,000 300,000,000 300,000,000 400,000,000 300,000,000 400,000,000 400,000,000 400,000,0	<u>(2</u>)	Chara Canital			
10,00,00,000 ordinary shares of Taka 10 each Issued, subscribed and paid up capital: 50,000,000 ordinary shares of Taka 10 each The Company's shareholding position as follows: Name of Shareholders 1. The IBN SINA Pharmaceutical Industry PLC 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan 1. The IBN SINA Pharmaceutical Industry PLC 1. The IBN SINA Pharmaceutical Industry PLC 2. Prof. Dr. Choudhury Mahmood Hasan 1. The IBN SINA Pharmaceutical Industry PLC 3. Prof. Dr. Choudhury Mahmood Hasan	8				
The Company's shareholding position as follows: Name of Shareholders Number of Shares Number of Shares 49,999,980 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan			h	1,000,000,000	400,000,000
The Company's shareholding position as follows: Name of Shareholders Number of Shares Number of Shares 49,999,980 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan		Issued, subscribed and paid up capital:	e 19		20 to 2000
Name of Shareholders Number of Shares % of holding 1. The IBN SINA Pharmaceutical Industry PLC 49,999,980 99,999960 2. Prof. Dr. AKM Sadrul Islam 10 0.000020 3. Prof. Dr. Choudhury Mahmood Hasan 10 0.000020	î¥.	50,000,000 ordinary shares of Taka 10 each		500,000,000	300,000,000
1. The IBN SINA Pharmaceutical Industry PLC 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan 49,999,980 99,999960 10 0.000020		The Company's shareholding position as follo	ows:		Section Section Account
1. The IBN SINA Pharmaceutical Hiddsity PEG 2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan 10 0.000020		Name of Shareholders	5 8 00 - 10		The control of the co
2. Prof. Dr. AKM Sadrul Islam 3. Prof. Dr. Choudhury Mahmood Hasan 10 0.000020		1. The IBN SINA Pharmaceutical Industry PLG	С		
3. Prof. Dr. Choudhury Mahmood Hasan 10 0.000020		2. Prof. Dr. AKM Sadrul Islam			
Page 6 50,000,000 100			3230 24		
		AND THE PROPERTY OF THE PROPER	Page 6	50,000,000	100

			-	
Δ	mour	t ın	12	kа

				Allount	T Tuliu
				31 March 2024	30 June 2023
9	Retained Earnings/(Accumulat	ed Losses)			
	Opening balance			(27,004,392)	(18,166,959)
	Add: Total comprehensive incom	e/(loss) during the peri	iod	(12,827,148)	(8,837,433)
	Closing balance			(39,831,540)	(27,004,392)
10	Long Term Finance				
10	From Al-Arafah Islami Bank Ltd Secured			76,363,411	
				76,363,411	
	(Under Hire Purchase Shirktul Me	eik-me Sivi)		70,303,411	
11	Deferred Tax Liabilities / Asset	s		16	
	Particulars	Carrying amount	Tax base Value	Taxable/ (deductible)	
				temporary difference	
	PPE exluding land and CWIP	134,236,916	130,184,519	4,052,397	
	Net Temporary difference			4,052,397	
	Applicable tax rate			27.50%	
	As at 31 March 2024			1,114,409	
	PPE exluding land and CWIP	71,609,609	70,346,377	1,263,232	
	Net Temporary difference			1,263,232	
	Applicable tax rate			27.50%	
	As at 30 June 2023			347,389	
12	· · · · · · · · · · · · · · · · · · ·				
12	Inter Company Payable	accutical Industry DLC	C j		48,881,151
	Payable to The IBN SINA Pharm	aceutical industry FLC	re		48,881,151
40	Trade and Other Develop				40,001,101
13	Trade and Other Payables				57,500
	Audit Fees			450 545	57,500
	Accrued Expenses			150,515 150,515	57,500
2.2	O			100,010	
14	Current Tax Liabilities			600.022	513,323
	Opening balance			690,932	
	Current Tax Expenses .			59,368	177,608
				750,300	690,932
15	Short Term Finance				
	From Al-Arafah Islami Bank Ltd			192,018,407	117,604,861
	(Under Composite Facilities LC-	UPAS)		192,018,407	117,604,861
				Amount i	n Taka
	8			01 July 2023 to 31	01 July 2022 to 31
				March 2024	March 2023
16	Administrtive Expenses .			E 574 047	2,833,950
	Salary, Wages & Allowances			5,574,817	2,000,000
	Director Meeting Fees			309,848	-
	Travelling & Conveyance			2,210	-
	Repair & Maintenance			311,930	652,050
	Vehicle Fuel			495,086	34,390
	Insurance Premium			59,126	
	Printing & Stationery			97,734	-
	Staff Welfare			180,824	*
	Water, Electricity & Gas	ž		107,973	annuga y
	Research & Development			450,781	345,732
	Legal & Other Fees			1,247,853	800,655
	Bank Charge			70,087	51,725
	Depreciation			3,308,376	505,697
	Doprovidion			12,216,645	5,224,200
17	Income Tax Expenses		32.		()
11	The state of the s			59,368	95,461
	Current Tax			767,020	22,150
	Deferred Tax Expense (Income)		Page 7	826,389	117,611
			I auc /	020,000	117,011

247,179 268,278 637,113 234,848 3,308,376 2,428,182 the Period 01 July 2023 174,606 692,754 1,329,867 1,031,529 89,210 4,771 29,751

> 3,862,506 138,875,159 72,939,476

94,042

35,847

217,132

65,598

2,337,410 3,419,622

183,252 442,884

3,150,679

1,278,708

4,523,169 56,830,981

239,619

2,428,182

63,757,923

31 March 2024

31 March 2024

Adjustment/ Disposal

Charge During

Rate (%)

31 March 2024

Adjustment/ Disposal

Addition during

the Period

01 July 2023

Particulars

Cost

10%

63,757,923

634,375

63,123,548 4,429,387

and & Land Development

ab Equipment

Equipment

10%

4,762,788 4,429,387

10% 25% 10% 10%

59,259,163

59,259,163 4,571,438

Equipment (Electric Substation)

191,350

282,730

282,730

2,520,662

1,470,707

1,049,955 3,862,506

Furniture & Fixture

Computer

65,935,683 19,898,863

72,939,476 53,040,616

Total 31 March 2024 Total 30 June 2023

Motor Vehicles

Depreciation

Written down value as at 134,236,916 71,609,609

4,638,243

1,329,867

THE IBN SINA API INDUSTRY LTD.

Details of Property, Plant and Equipment for the period from 01 July 2023 to 31 March 2024

٩.
ds
≅
₹
9
Ξ
ā

Amount in Taka

	(1	
	ţ		
,	(Į	
•		•	