

Interim Financial Statements (Un-audited)

For the period July 2024-December 2024



BD Thai Food & Beverage Limited


Table of Contents

Sl. No.	Contents	Page No.
1	Statement of Financial Position	1
2	Statement of Profit or Loss and Other Comprehensive Income	2
3	Statement of Changes in Equity	3
4	Statement of Cash Flows	4
5	Notes to the Financial Statements	5-22
6	Schedule of Fixed Assets (Annexure-A)	23
7	Schedule Of Inventories (Annexure-B)	24

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 DECEMBER 2024

Particulars	Notes	Amount in Taka	
		31 December 2024	30 June 2024
ASSETS			
Non-Current Assets		1,243,014,246	1,243,014,246
Property, Plant & Equipment	4.00	1,243,014,246	1,243,014,246
Current Assets		1,500,238,399	1,492,725,641
Inventories	5.00	413,043,274	460,182,929
Accounts Receivable	6.00	569,596,585	596,912,857
Advances, Deposits & Pre-payments	7.00	516,329,771	393,818,821
Cash & Cash Equivalents	8.00	1,268,768	41,811,034
Total Assets		2,743,252,645	2,735,739,886
EQUITY & LIABILITY			
Shareholders' Equity		1,153,680,280	1,148,561,047
Share Capital	9.00	815,000,000	815,000,000
Revaluation Reserve	10.00	93,469,332	93,469,332
Retained Earnings	11.00	245,210,948	240,091,715
Non-Current Liabilities		637,151,602	593,586,987
Long Term Loan	12.00	443,830,431	408,573,132
Deferred Tax Liabilities	13.00	193,321,170	185,013,855
Current Liabilities		952,420,763	993,591,852
Current Portion of Long Term Loan	12.00	39,925,110	76,573,228
Short Term Loan	14.00	812,306,695	812,206,700
Trade and Other Payable	15.00	26,509,816	26,212,646
Liabilities for Expenses	16.00	46,260,026	50,323,624
Unclaimed and Unpaid Dividend	17.00	1,233,633	1,233,633
Provision for Income Tax	18.00	19,447,483	21,001,449
Workers' Profit Participation Fund	19.00	6,738,000	6,040,572
Total Current and Non-current Liabilities		1,589,572,365	1,587,178,839
Total Equity Liability		2,743,252,645	2,735,739,886
Net Asset Value (NAV) Per Share (Adjusted)	29.00	14.16	14.14

The accounting policies and other notes from an integral part of the financial statements.


Chairman


Director


Managing Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report annexed in our report of even date.

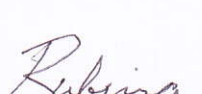
Dated: Dhaka
30 January 2025



BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD JULY-DECEMBER 2024

Particulars	Notes	Amount in Taka			
		July-December 2024	July-December 2023	October-December 2024	October-December 2023
Turnover	20.00	86,945,961	308,579,191	59,705,002	154,712,827
Cost of Goods Sold	21.00	62,983,633	223,205,479	43,408,707	110,023,898
Gross Profit		23,962,328	85,373,712	16,296,295	44,688,929
Operating Expenses		3,839,220	12,393,179	1,604,799	5,563,339
Administrative Expenses	22.00	3,324,134	6,858,049	1,424,360	3,255,423
Selling & Distribution Expenses	23.00	515,086	5,535,130	180,439	2,307,917
Operating Income		20,123,108	72,980,533	14,691,496	39,125,590
Financial Expenses	24.00	5,534,866	39,738,465	4,016,896	21,271,490
Profit before Other Income		14,588,241	33,242,068	10,674,599	17,854,100
Other Income	25.00	57,758	138,647	32,078	127,690
Net Profit before WPPF & WFF		14,645,999	33,380,714	10,706,677	17,981,790
Workers' Profit Participation and Welfare Fund	26.00	697,428	1,589,558	509,842	856,276
Net Profit before Tax		13,948,571	31,791,156	10,196,836	17,125,514
Income Tax Expenses		8,829,338	6,674,159	7,176,063	4,012,513
Current Tax	27.00	522,022	1,852,307	358,422	929,043
Deferred Tax	13.00	8,307,315	4,821,852	6,817,640	3,083,470
Net Profit After Tax		5,119,233	25,116,999	3,020,773	13,113,001
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		5,119,233	25,116,999	3,020,773	13,113,001
Earnings Per Share (EPS)/Restated EPS	28.00	0.06	0.31	0.04	0.16
Number of Weighted Average Shares Used to Compute EPS	Nos.	81,500,000	81,006,849	81,500,000	81,006,849

The accounting policies and other notes from an integral part of the financial statements.


Chairman


Director


Managing Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
30 January 2025



BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD JULY-DECEMBER 2024

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2024	815,000,000	93,469,332	243,766,621	1,152,235,953
Net profit during the period	-	-	5,119,233	5,119,233
Balance as on 31-12-2024	815,000,000	93,469,332	248,885,854	1,157,355,186

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2023	815,000,000	93,469,332	243,766,621	1,152,235,953
Net profit during the period	-	-	25,116,999	25,116,999
Balance as on 31-12-2023	815,000,000	93,469,332	268,883,620	1,177,352,952

The accounting policies and other notes form an integral part of the financial statements.

 Chairman	 Managing Director	 Chief Financial Officer
 Company Secretary		

Dated: Dhaka
30 January 2025



Signed in terms of our separate report annexed in our report of even date.

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD JULY-DECEMBER 2024

Particulars	Notes	Amount in Taka	
		July-December 2024	July-December 2023
Cash Flows from Operating Activities			
Collection from Customers and others	20.01	114,262,233	238,209,120
Paid for Cost & Expenses		(134,667,288)	(236,900,665)
Income Tax Paid		(2,075,988)	(503,287)
Net Cash Generated from Operating Activities		(22,481,043)	805,168
Cash Flows from Investing Activities			
Acquisition of Property Plant & Equipment		(12,283,643)	(12,747,830)
Net Cash used in Investing Activities		(12,283,643)	(12,747,830)
Cash Flows from Financing Activities			
Long Term Loan Receipt/(Paid)		(1,390,819)	(10,871,896)
Short Term Loan Receipt/(Paid)		99,995	62,089,549
Bank Interest & Bank Charges Paid		(4,486,755)	(39,672,545)
Dividend Paid (Cash)		(55,000)	(7)
Net Cash Generated from Financing Activities		(5,777,579)	11,545,108
Net Cash Increase/Decrease in Cash & Cash Equivalents		(40,542,266)	(397,554)
Cash & Cash Equivalents at the Beginning of the year		41,811,034	43,211,499
Cash & Cash Equivalents at the End of the year		1,268,768	42,813,945
Net Operating Cash Flows per Share (NOCFPS) (Adjusted)	30.00	(0.28)	0.01

The accounting policies and other notes from an integral part of the financial statements.

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

Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
30 January 2025



BD THAI FOOD & BEVERAGE LIMITED
NOTES, COMPRISING A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND EXPLANATORY INFORMATION (UN-AUDITED)
FOR THE PERIOD JULY-DECEMBER 2024

1.00 Reporting Entity

1.01 Formation and Legal Status

The Company was incorporated in 13 October 2010 as a 'Private' Company limited by shares and registered with the Registrar of Joint Stock Companies & Firms of Bangladesh under the Companies Act, 1994 vide Registration No. C-87517/10. The Company Converted into public Limited company on August 30, 2017 vide issue no. 6755.

The Company got the consent for raising of capital through Initial Public Offer (IPO) from Bangladesh Securities and Exchange Commission on November 18, 2021 vide Letter No. BSEC/CI/IPO-2284/2018/590.

The registered and corporate office of the Company is located at BTA Tower, House # 29, Road # 17, Banani C/A, Dhaka-1213 and its factory is situated in its own premises at Kawalipara, Dhamrai, Dhaka, Bangladesh.

1.02 Nature of Business

The principal activities of the Company is to manufacture of quality food and beverage items and marketing thereof.

2.00 Basis of Un-Audited Financial Statements Preparation and Presentation

2.01 Statement of Compliance

The financial statements of the company under reporting have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as explained in later as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (IASs) and Bangladesh Financial Reporting Standards (IFRSs).

2.02 Regulatory Compliances

As required, BD Thai Food & Beverage Limited complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Ordinance 1984
- b) The Income Tax Rules 1984
- c) The Value Added Tax Act 1991
- d) The Value Added Tax Rules 1991
- e) Securities and Exchange Commission Rules 1987
- f) The Customs Act 1969
- g) The Labour Act 2006 (as amendment in 2013)
- h) The Securities and Exchange Commission Act 1993
- i) The Stamp Act 1899

2.03 Application of Standards

The financial statements have been prepared in compliance with requirement of BASs (Bangladesh Accounting Standards) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following BASs are applied to the financial statements for the period under un-audit:

<u>Ref. No.</u>	<u>Accounting Standards</u>	<u>Status</u>
IAS-1	Presentation of financial statements	Applied
IAS-2	Inventories	Applied
IAS-7	Statement of Cash Flows	Applied
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors	Applied
IAS-10	Events after the Reporting Date	Applied
IAS-12	Income Taxes	Applied



IAS-16	Property, Plant & Equipment	Applied
IFRS-15	Revenue	Applied
IAS -19	Employee benefits	Applied
IAS-23	Borrowing Costs	Applied
IAS-24	Related Party Disclosures	Applied
IAS-32	Financial Instrument: Presentation	Applied
IAS-33	Earnings Per Share	Applied
IAS-34	Interim Financial Statements (un-audited)	Applied
IAS-39	Financial Instruments: Recognitions and Measurement	Applied
IFRS-1	First Time Adoption of International Financial Reporting Standards	Applied
IFRS-7	Financial Instruments: Disclosures	Applied

2.04 Functional and Presentation Currency

The financial statements are expressed in Bangladesh Taka which is both functional and reporting currency of the Company. The figures of financial statements have been rounded off to the nearest Taka.

2.05 Basis of Measurement

The financial statements have been prepared on historical cost basis.

2.06 Use of Estimates and Judgments

The preparation of these financial statements is in conformity with BFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2.07 Presentation of Un-Audited Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by IAS 1 'Presentation of Financial Statements'. The Financial Statements comprises the followings:

- a statement of financial position as at 31 December 2024;
- a statement of profit or loss and other comprehensive income for the year ended 31 December 2024
- a statement of changes in equity for the year ended 31 December 2024;
- a statement of cash flows for the year ended 31 December 2024; and
- notes, comprising a summary of significant accounting policies and explanatory information.

2.08 Reporting Period

The financial period of the company covers six months from 01 July 2024 to 31 December 2024.

2.09 Preparation and Presentation of Un-Audited Financial Statements of the Company

The Board of Directors of BD Thai Food & Beverage Limited is responsible for the preparation and presentation of financial statements of the Company.

2.10 Comparative Figures

Re-arrangement

Comparative figures have been rearranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liability as reported in the financial statements.

Restatement

During the period no restatements in opening balance of retained earnings and comparative figures were restated.



3.00 Significant Accounting Policies

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

3.01 Property, Plant and Equipment (PPE)

i) Recognition of Property, Plant & Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation less impairment loss, if any.

Cost includes expenditure that is directly attributable to the acquisition of asset. The cost of self constructed asset includes the cost of material and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

ii) Pre-Operating Expenses and Borrowing Costs

Interest and other cost incurred by the company in respect of borrowing of fund are recognized as expenses in the period in which they incurred unless the activities that are necessary to prepare the qualifying assets for its intended use are in progress. Expenses capitalized also include applicable borrowing cost considering the requirement of IAS 23 "Borrowing Costs".

iii) Subsequent Costs and Maintenance Activities

The Company recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when the cost is incurred, it is probable that the future economic benefits embodied with the item will flow to the company and the cost of the item can be measured reliably. Expenditure incurred after the assets have been put into operation, such as repair and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of fixed assets, the expenditure is capitalized as an additional cost of the assets. All other costs are recognized to the profit and loss account as expenses if incurred. All up-gradation/enhancement are generally charged off as revenue expenditure unless they bring similar significant additional benefits.

iv) Disposal of Property, Plant & Equipment's

No disposal of property, plant & equipment's, during the year 01 July 2023 to 31 December 2023.

v) Maintenance Activities

The Company incurs maintenance cost for all its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

vi) Revaluation of Property, Plant & Equipment's

Financial statements of the Company have been prepared on historical cost basis. However, the values of land have been increased substantially during the last few years due to high inflationary trend. In this circumstance, management of BD Thai Food & Beverage Limited has been decided to determine fair market value of the land through revaluation. The information of revaluation assets have been provided in followings categories:

- **Date of Revaluation:** 01 July 2016;
- **Name of Independent Valuer:** S. F. Ahmed & Co., Chartered Accountants;
- the revaluation has been made on non depreciable assets i.e. land and land development so there has been no requirement of adjustment of revaluation reserve.

vii) Depreciation

Depreciation on all items of Property, Plant & Equipment other than Land & Land development is computed using the diminishing balance method so as to write off the assets over their expected useful life. Depreciation of an asset begins when it is available for use, ie when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

After considering the useful life of assets as per IAS-16 'Property, plant and equipment', the half yearly depreciation rates have been applied as under which is considered reasonable by the management.



<u>Category of Fixed Assets</u>	<u>Rate of Depreciation</u>
---------------------------------	-----------------------------

Land & Land Development	0%
Factory Building	2.5%
Building & Other Civil Work	2.5%
Plant & Machineries	5%
Office Decoration	20%
Office Equipment & Fitting	10%-20%
Furniture & Fixtures	10%
Solar System	10%
Tools & Accessories	10%
Motor Vehicles	20%
Laboratory Test Equipment	10%

viii) Impairment of Assets

The Company reviews the recoverable amount of its assets at each reporting date. If there exist any indication that the carrying amount of assets exceeds the recoverable amount, the company recognizes such impairment loss in accordance with IAS-36 "Impairment of Assets".

3.02 Inventories & Consumables

Inventories comprise of raw materials, work-in-process, finished goods, stores & spares, which are valued lower of cost or net realizable value in accordance with the Para of 21 & 25 of IAS-2 "Inventories".

3.03 Revenue Recognition

In compliance with the requirements of IFRS-15 "Revenue", revenue is recognized only when:

- i) The products are invoiced and dispatched to the customers (i.e. significant risk and reward associated with ownership are transferred to the customers);
- ii) Interest income is accrued on a time basis by reference to the principal outstanding at the effective interest applicable.

3.04 Taxation

i) Current Tax

Provision for taxation has been made as per rates prescribed in the Finance Act and the Income Tax Ordinance, 1984 on net profit before tax or gross receipt by the Company, whichever is higher. As per IAS-12; Income Tax, provision has been made during the period as the Company earned taxable income.

ii) Deferred Tax

Deferred Tax is recognized using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted at the reporting date. Deferred tax asset or liability does not create a legal recovery/ liability from or to the income tax authority.

3.05 Loans and Borrowings

Principal amount of the loans and borrowings are stated at their outstanding amount. Borrowings repayable within six months from the balance sheet date are classified as current liabilities whereas borrowings repayable after twelve months from the balance sheet date are classified as non-current liabilities.

3.06 Statement of Changes in Equity

Statement of changes in equity is prepared in accordance with IAS-1 "Presentation of Financial Statements". This statement reflects information about the increase or decrease in net assets or wealth.

3.07 Events after the reporting period

In compliance with the requirements of IAS 10: Events after the reporting period, post Balance Sheet events that provide additional information about the company's position at the reporting date are reflected in the financial statements and events after the Balance Sheet date that are not adjusting events are disclosed in the notes when material.



3.08 Borrowing Cost:

Borrowing costs that are not directly attributable to the acquisition, construction or production of qualifying assets are recognized in profit or loss using effective interest method. Borrowing cost incurred during the year was recognized as revenue expenses in accordance with IAS-23 "Borrowing Cost".

3.09 Trade Receivable

Trade receivable is initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectability of any amount so recognized.

3.10 Trade and Other Payable

Liabilities are recognized for amounts to be paid in the future for goods and services received, whether or not billed by the supplier.

3.11 Cash and Cash Equivalent

According to IAS 7 "Statement of Cash Flows" cash comprises cash in hand and bank deposit and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that cash and cash equivalent are not restricted in use. Considering the provision of IAS 7 and IAS 1, cash in hand and bank balances have been considered as cash and cash equivalents.

3.12 Earnings Per Share

Earnings Per Share (EPS) is calculated in accordance with the Bangladesh Accounting Standard IAS-33 "Earnings Per Share".

i) Basic Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

ii) Diluted Earnings Per Share:

No diluted Earnings per share was required to be calculated for the period under review as there was no scope for dilution of Earnings Per Share for the year.

3.13 Related Party Transactions

The objective of IAS 24 'Related Party Disclosure' is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

The Company transactions with related parties and recognize as per IAS 24 "Related Party Disclosures". Related Party transactions have been disclosed under note 31.00.

3.14 Financial Expenses

Financial expenses comprise the interest on external borrowings and bank charges and are recognized as they are accrued.

3.15 Employee Benefits

i) Short Term Employee Benefits

Salaries, bonuses and allowances are accrued for the period in which the associated services are rendered by the employees of the Company.

ii) Workers' Profit Participation & Welfare Fund

The Company maintains a Worker's Profit Participation & Welfare Fund as per the requirement of The Companies Profit (worker's participation) (amendment) Ordinance 1985 & Labour Act 2006 (as ammended 2013) but no Board of Trustees have yet been constituted.

iii) Provident Fund

The Company has established a provident fund scheme. The fund is wholly administered by a Board of Trustees. No part of the fund is included in the assets of the Company.



Notes	Particulars	Amount in Taka	
		31 December 2024	30 June 2024
4.00	Property, Plant & Equipment: Tk. 1,243,014,246		
	The break-up of the above amount is as follows:		
	Cost:		
	Opening Balance	1,629,103,176	1,581,136,245
	Add: Addition during the period	12,283,643	47,966,931
	Add: Revaluation reserve	-	-
	Closing Balance	1,641,386,819	1,629,103,176
	Depreciation:		
	Opening Balance	386,088,930	349,154,685
	Add: Addition during the period	12,283,643	36,934,245
	Closing Balance	398,372,573	386,088,930
	Written down value	1,243,014,246	1,243,014,246

Details are given in **Annexure-A** with the report.

5.00 Inventories: Tk. 413,043,274

The break-up of the above amount is as follows:

Raw Material	Note-21.01	53,427,221	97,445,352
Packing Material	Note-21.02	20,248,776	31,562,476
Spare Parts	Note-21.03	53,513,967	68,612,352
Finished Goods	Annexure : B	279,352,560	204,555,725
Work in Process	Annexure : B	6,500,750	58,007,025
Total		413,043,274	460,182,929

Details are given in **Annexure-B** with the report.

6.00 Accounts Receivable: Tk. 569,596,585

The break-up of the above amount is as follows:

Opening Balance	596,912,857	540,604,748
Add: Addition during the period	102,938,791	106,901,114
Less Collection during the period	130,255,063	50,593,005
Closing Balance	569,596,585	596,912,857

- The above amounts are unsecured but good and have been subsequently realized. No provision was made for bad debt during the period under un-audit.
- No amount was due by the Directors (including Managing Director) or any other official of the Company and any of them severally or jointly with any other person.
- Aging of the above receivables is given below:

Particulars	up to 3 month	4-6 months	12 to above	Total
Accounts Receivable	28,479,829	85,439,488	455,677,268	569,596,585
Total	28,479,829	85,439,488	455,677,268	569,596,585

7.00 Advances, Deposits & Pre-payments: Tk. 516,329,771

This break-up of above amount as follows:

Advance to Suppliers & Others	452,029,439	363,716,685
Advance Income Tax	16,345,139	15,841,852
Advance against VAT	8,992,194	8,803,184
Advance against Imported Machineries L/C From IPO Amount	33,505,899	-
Deposits:		
Security Deposit-Titas	1,779,700	1,779,700
Security Deposit-REB	3,677,400	3,677,400
Total	516,329,771	393,818,821

- There is no amount due from directors or officers of the company other than advance against salary.



Notes	Particulars	Amount in Taka	
		31 December 2024	30 June 2024
8.00 Cash & Cash Equivalents: Tk. 1,268,768			
	The break-up of the above amount is as follows:		
	Cash in Hand Note: 8.01	909,850	551,239
	Cash at Bank Note: 8.02	358,918	41,259,794
		1,268,768	41,811,034
8.01 Cash in Hand: Tk. 909,850			
	The break-up of the above amount is as follows:		
	Cash in Hand (Factory)	580,850	502,011
	Cash in Hand (Head Office)	329,000	49,228
		909,850	551,239
8.02 Cash at Bank: Tk. 358,918			
	The break-up of the above amount is as follows:		
	Agrani Bank Ltd., Principal Br. A/C # 0200000260278	-	-
	Agrani Bank Ltd., Satoria Br. A/C # 0200013250575(750)	-	-
	Bank Asia, Banani Br. A/C # 1236050586	-	3,319
	Bank Asia, Banani Br. A/C # 1233052801	-	6
	EXIM Bank, Gulshan Br. A/C # 0711100184921	-	1,657
	Sonali Bank Ltd., Banani Bazar Br. A/C # 0106001012278	450	911
	Sonali Bank Ltd., Satoria Br. A/C # 4508001008637	-	1,249
	Shahjalal Bank Ltd., Banani Br. A/C # 40131000000669	11,908	11,908
	Dutch Bangla Bank Ltd., Banani Br. A/C # 1031100029620	2,285	3,697
	Islami Bank Ltd., Gulshan Br. A/C # 20501770100429118	1,384	3,930
	Islami Bank Ltd., Manikgonj Br. A/C # 20501810100312912	-	3,235
	National Bank Ltd., Satoria Br. A/C # 1169000488355	515	1,031
	Pubali Bank Ltd., Gulshan Br. A/C # 056901027892	270	3,684
	Pubali Bank Ltd., Banani Br. A/C # 3311901020954	2,109	899
	Mercantile Bank Ltd., Banani Br. A/C # 11310000008195	-	3
	Midland Bank Ltd., Principal Br. A/C # 00021050003438	1,634	9,734
	South Bangla Agriculture & Commerce Bank Ltd. A/C # 0026130000612	195,580	195,283
	South Bangla Agriculture & Commerce Bank Ltd. A/C # 0026111004798	105,229	1,038,350
	IPO Share Bank Account		
	Southeast Bank Ltd., Banani Br. A/C 2411100007937 (BDT)	37,555	39,980,899
	Southeast Bank Ltd., Banani Br. A/C 2415100000704 (USD)	-	-
	Southeast Bank Ltd., Banani Br. A/C 2416200000002 (GBP)	-	-
	Southeast Bank Ltd., Banani Br. A/C 2417100000031 (EURO)	-	-
	Total	358,918	41,259,794

The bank balances have been confirmed and reconciled with respective bank statements.



Notes	Particulars	Amount in Taka	
		31 December 2024	30 June 2024

9.00 Share Capital: Tk. 815,000,000

Authorized Capital:

1,000,000 Ordinary Shares of Tk. 10.00 each

1,000,000,000

1,000,000,000

Issued, Subscribed and Paid-up:

81,500,000 Ordinary Shares of Tk. 10.00 each fully paid-up

815,000,000

815,000,000

Its represents the paid-up capital of the company consisting of :

Shareholding Position is as follows:

Sl. No.	Name of Shareholders	Percentage of Shareholdings (%)		Number of Shares	
		31-12-2024	30-06-2024	31-12-2024	30-06-2024
1	Mr. Zahid Maleque, MP	11.41	11.41	9,298,400	9,298,400
2	Mrs. Rubina Hamid	8.71	8.71	7,101,589	7,101,589
3	Mr. Dr. Kazi Aktar Hamid	3.41	3.41	2,776,548	2,776,548
4	Mr. Rahat Maleque	2.71	2.71	2,206,600	2,206,600
5	Mrs. Cynthia Maleque	0.61	0.61	495,000	495,000
6	Mr. Ryan Hamid	2.60	2.60	2,121,863	2,121,863
7	BD Thai Aluminium Ltd.	6.05	6.05	4,931,507	4,931,507
8	Sunlife Insurance Company Ltd.	13.58	13.58	11,068,493	11,068,493
11	General Shareholders	50.92	50.92	41,500,000	41,500,000
Total		100.00	100.00	81,500,000	81,500,000

10.00 Revaluation Reserve: Tk. 93,469,332

The break-up of the above amount is as follows:

Opening Balance

93,469,332

93,469,332

Add: Addition during the period

-

-

Less: Adjustment with deferred tax of Land & Land Development

-

-

Closing Balance

93,469,332

93,469,332

The Company revalued it's land and land development on 01 July 2016 by S. F. Ahmed & Co., Chartered Accountants to reflect the up to date value of land and land development in the financial statements as at 30 June 2017.



Notes	Particulars	Amount in Taka	
		31 December 2024	30 June 2024
11.00	Retained Earnings: Tk. 245,210,948		
	The break-up of the above amount is as follows:		
	Opening Balance	240,091,715	243,766,621
	Add: Net Profit after Tax during the period	5,119,233	1,573,295
	Less: Interim dividend Paid (Cash) F/Y 2023-2024	-	5,248,200
	Closing Balance	245,210,948	240,091,715
12.00	Long Term Loan: Tk. 443,830,431		
	The break-up of the above amount is as follows:		
	Total Long Term Loan	483,755,541	485,146,359
	Less: Current Portion of Long Term Loan	39,925,110	76,573,228
		443,830,431	408,573,132
a)	Agrani Bank Ltd., Principal Office, Dhaka		
	A/C No. 02633792	189,300,000	
	A/C No. 02633794	286,259,545	
		475,559,545	
	Less: Current Portion	39,672,545	435,887,000
			400,392,686
	Midland Bank Ltd., Account No.- 292		
b)	(0130)	2,866,694	
	Less: Current Portion	105,886	2,760,808
			3,302,318
	Midland Bank Ltd., Account No.- 309		
c)	(0176)	5,329,302	
	Less: Current Portion	146,679	5,182,623
			4,878,128
		443,830,431	408,573,132

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Agrani Bank Ltd., Principal Branch
Type of Facility	Long Term Loan
Limit	BDT 450,000,000
Repayment	Monthly
Interest Rate	9.00%
Period of Loan	96 Months
Expiry Date	23/8/2029
Renewal Status	Renewed/ Rescheduled
Securities	Security: 849.58 decimal Land, Factory Building, Machineries at Kawalipara, Dhamrai, Dhaka and Shares.
Purpose	For execution of business operations for the new and upcoming projects.

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Midland Bank Ltd., Account No.- 292 (0130)
Type of Facility	Term Loan-1
Limit	BDT 4,141,204
Repayment	Monthly
Interest Rate	9.00%
Period of Loan	96 Months
Securities	Security: Purchased of different types of vehicles.
Purpose	Purchase of different types of vehicles



Notes	Particulars	Amount in Taka	
		31 December 2024	30 June 2024

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Midland Bank Ltd., Account No.- 309 (0176)
Type of Facility	Term Loan-2
Limit	BDT 5,724,844
Repayment	Monthly
Interest Rate	9.00%
Period of Loan	108 Months
Securities	Security: Purchased of different types of vehicles.
Purpose	Purchase of different types of vehicles

13.00 Deferred Tax Liabilities: Tk. 193,321,170

The break-up of the above amount is as follows:

Opening Balance (other than Revaluation)	182,123,051	164,346,066
Add: During the period (other than Revaluation)	8,307,315	17,776,985
Sub total	190,430,366	182,123,051
Add: On Revaluation of Land & Land Development	2,890,804	2,890,804
Closing Balance	193,321,170	185,013,855

As on 31 December 2024

Particulars	Accounting Base Carrying Value (Tk.)	Tax Base Carrying Value (Tk.)	Temporary Difference
Property, Plant and Equipment	844,315,635	810,962,841	33,352,794

Applicable Rate

20.00%

Current Year Deferred Tax Liability as on 31 December 2024 (other than Revaluation)

6,670,559

Closing Deferred Tax Expenses (During the year)

8,307,315

14.00 Short Term Loan: Tk. 812,306,695

The break-up of the above amount is as follows:

Agrani Bank Ltd., Principal Branch, A/C # 02308401 (69320)	600,302,829	600,252,829
Agrani Bank Ltd., Principle Branch, Short Term, CC HYPO (Block), A/C # 020001065018 (69331)	117,200,000	117,150,000
Agrani Bank Ltd., Principle Branch, Demand Loan, Agrani Bank Ltd., Principal Branch	46,777,184	46,777,189
Loan Received From The Directors & Sponsor Shareholder (Note-14.01)	48,026,682	48,026,682
Total	812,306,695	812,206,700

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Agrani Bank Ltd., Principal Branch
Type of Facility	CC (Hypo)
Limit	BDT 450,000,000
Repayment	Quarterly
Interest Rate	9.00%
Period of Loan	12 Months
Expiry Date	30/06/2025
Renewal Status	Renewed/ Rescheduled
Securities	Security: 849.58 decimal Land, Factory Building, Machineries at Kawalipara, Dhamrai, Dhaka and Shares.
Purpose	Working Capital



Notes	Particulars	Amount in Taka	
		31 December 2024	30 June 2024
14.01	Loan Received From The Directors & Sponsor Shareholder: Tk. 48,026,682		
	The break-up of the above amount is as follows:		
	Mr. Zahid Maleque, Sponsor Shareholder	6,400,000	6,400,000
	Mrs. Rubina Hamid, Director & Sponsorshareholder	17,600,000	17,600,000
	Mrs. Cynthia Maleque, Sponsor Shareholder	24,026,682	24,026,682
	Total	48,026,682	48,026,682

15.00 Trade and Other Payable: Tk. 26,509,816

The break-up of the above amount is as follows:

Opening Balance	26,212,646	21,337,646
Add: Addition during the period	1,297,170	39,212,604
Less Adjustment during the period	1,000,000	34,337,604
Closing Balance	26,509,816	26,212,646

Trade and Other Payable against purchase comprises followings:

Supplier Name	Purpose	31 December 2024	30 June 2024
Aristo Corporation Ltd.	Plastic Cluser	2,960,494	2,960,494
BD Thai Aluminium Ltd.	Supply of promotional items	19,128,082	19,128,082
M/S Khorshed Alam & Sons	Wheat For Atta, Moida & Suji	855,870	558,700
Others Payable		3,565,370	3,565,370
Total		26,509,816	26,212,646

- This represents amount payable to suppliers of raw materials and packing materials etc. All suppliers were paid on a regular basis.
- Aging of Trade and Other Payable

Particulars	1 to 6 months	Above 6 months	Total
Trade and Other Payable	11,962,554	14,547,262	26,509,816

16.00 Liabilities for Expenses: Tk. 46,260,026

The break-up of the above amount is as follows:

Director's Honorarium Payable	21,874,000	21,124,000
Salary and Wages Payable	767,745	1,005,250
Utility Payable (Gas Bill), Factory	128,057	128,057
Utility Payable (Electricity Bill), Factory	1,126,231	479,966
Tax and VAT Payable on various expenses	5,575,680	4,992,607
Income Tax payable against staff salary	698,968	511,468
Advance Received Against Export Sales	-	6,722,309
Audit Fees	250,000	250,000
Rent Payable	6,474,000	5,840,000
Provident Fund	9,365,345	9,269,968
Total	46,260,026	50,323,624

- Most of the outstanding liabilities have subsequently been paid;
- No liabilities in the Statement of Financial Position are at a value less than the amount at which it is repayable at the date of the Statement of Financial Position.



Notes	Particulars	Amount in Taka	
		31 December 2024	30 June 2024
17.00	Unclaimed and Unpaid Dividend Accounts: Tk. 300,512		
	The break-up of the above amount is as follows:		
	Cash dividend for the year 2021-2022	195,283	195,283
	Interim cash dividend for the year 2023-2024	105,229	1,038,350
	Total	300,512	1,233,633
18.00	Provision for Income Tax: Tk. 19,447,483		
	The break-up of the above amount is as follows:		
	Opening Balance	21,001,449	18,427,894
	Add: Addition during the period	522,022	3,575,112
		21,523,471	22,003,006
	Less: Adjustment	2,075,988	1,001,557
	Closing Balance	19,447,483	21,001,449
19.00	Workers' Profit Participation Fund: Tk. 6,738,000		
	The break-up of the above amount is as follows:		
	Opening Balance	6,040,572	4,894,303
	Add: Addition during the period	697,428	1,146,269
		6,738,000	6,040,572
	Less: Paid during the period	-	-
	Closing Balance	6,738,000	6,040,572



Notes	Particulars	Amount in Taka	
		31 December 2024	31 December 2023
20.00	Turnover: Tk. 86,945,961		
	The break-up of the above amount is as follows:		
	Vatable Sales	1,382,840	3,768,169
	Tariff Sales	964,290	4,006,921
	Non Vatable Sales	80,710,525	291,592,025
	Export Sales	4,270,484	10,350,972
	Gross sales	87,328,139	309,718,087
	Less: Supplementary Duty & VAT	382,178	1,138,896
	Turnover	86,945,961	308,579,191
20.01	Statement of turnover, showing separately the amount of collection through banks and by cash are as follows:		
	Collection through banking channel	18,654,192	148,928,479
	Collection through cash	95,608,041	89,280,641
	Total	114,262,233	238,209,120
20.02	Details revenue earned from sale of Juice & Drinks, Mineral Water, Soft Drinks, Confectionery, Bakery & others are as follows:		
	Juice and Drinks	964,290	7,536,338
	Soft Drinks	1,382,840	6,582,803
	Confectionery	964,290	4,006,921
	Bakery and others	80,710,525	291,592,025
	Total	84,021,945	309,718,087
21.00	Cost of Goods Sold: Tk. 62,983,633		
	The break-up of the above amount is as follows:		
	Raw Materials Consumed (Note-20.01)	44,665,800	109,789,413
	Packing Materials Consumed (Note-20.02)	11,628,750	76,100,018
	Spare Parts Consumed (Note-20.03)	15,149,755	7,199,510
	Manufacturing Overheads (Note-20.04)	14,829,888	32,670,123
	Cost of Production	86,274,193	225,759,064
	Add: Opening Work in Process	58,007,025	62,570,850
	Less: Closing Work in Process	6,500,750	64,050,215
		137,780,468	224,279,699
	Add: Opening Finished Goods	204,555,725	64,578,505
	Less: Closing Finished Goods	279,352,560	65,652,725
	Total Cost of Goods Sold	62,983,633	223,205,479
21.01	Raw Materials Consumed: Tk. 44,665,800		
	The break-up of the above amount is as follows:		
	Opening Stock of Raw Materials	97,445,352	143,796,252
	Add: Purchase of Raw Materials	647,670	125,233,680
		98,093,022	269,029,932
	Less: Closing Stock of Raw Materials	53,427,221	159,240,519
	Consumption	44,665,800	109,789,413
21.02	Packing Materials Consumed: Tk. 11,628,750		
	Opening Stock of Packing Materials	31,562,476	148,201,263
	Add: Purchase of Packing Materials	315,050	74,819,025
		31,877,526	223,020,288
	Less: Closing Stock of Packing Materials	20,248,776	146,920,269
	Consumption	11,628,750	76,100,018



Notes	Particulars	Amount in Taka	
		31 December 2024	31 December 2023
21.03 Spare Parts Consumed: Tk. 15,149,755			
The break-up of the above amount is as follows:			
Opening Stock of Spare Parts		68,612,352	74,944,102
Add: Purchase of Spare Parts		51,370	1,956,268
		68,663,722	76,900,370
Less: Closing Stock of Spare Parts		53,513,967	69,700,860
Consumption		15,149,755	7,199,510
21.04 Manufacturing Overheads: Tk. 14,829,888			
The break-up of the above amount is as follows:			
Salary & Wages		990,366	4,875,825
Bonus		-	731,374
Overtime		15,725	63,500
Electricity Bill		2,139,792	5,309,504
Gas Bill		-	352,661
Local Conveyance		7,650	12,320
Fuel Expenses - Generator & Boiler		65,750	1,265,780
Fuel Expenses - Vehicle		20,750	20,125
Printing and Stationary		8,540	12,520
Factory Maintenance		65,250	75,825
Entertainment Factory		35,420	35,680
Carrying Inwards		16,680	45,680
Carrying & Transportation		285,200	2,575,860
Unload Charge		35,400	85,750
Past Control Service		2,250	10,500
Trips Allowance		8,260	7,580
Repair & Maintenance		8,800	65,260
Provident Fund		49,518	243,791
Depreciation		11,074,537	16,880,588
		14,829,888	32,670,123



Notes	Particulars	Amount in Taka	
		31 December 2024	31 December 2023
22.00	Administrative Expenses: Tk. 3,324,134		
	The break-up of the above amount is as follows:		
	Director's Honorarium	750,000	750,000
	Salary and Honorarium	562,350	2,362,350
	Bonus	-	354,353
	Office Rent	634,000	634,000
	Garage Rent	8,370	16,580
	Entertainment	4,875	17,550
	Printing and Stationary	2,250	9,250
	Office Maintenance	3,230	18,230
	Repair & Maintenance	2,450	19,450
	T & T, Internet and Mobile Bill Expenses	9,255	95,255
	Local Conveyance	5,685	19,685
	Stamp Expenses	1,250	2,250
	Postage, Telegraph & Courier Bill Expenses	1,250	2,250
	Registration Renewal Fee	22,415	95,000
	Registration Fee	-	55,000
	Utility Expenses	15,380	66,380
	Service Charge	3,800	20,800
	EGM Expenses	78,000	-
	Advertisement	15,800	20,800
	Vehicle Fuel Expenses	20,250	228,250
	Board Meeting Fee	56,000	105,000
	Audit Fee	250,000	250,000
	Trade mark & license fee	5,620	45,620
	Provident Fund	28,118	118,118
	Depreciation	843,786	1,551,879
		3,324,134	6,858,049
23.00	Selling & Distribution Expenses: Tk. 515,086		
	The break-up of the above amount is as follows:		
	Salary & Allowances	354,820	2,154,820
	Bonus	-	323,223
	TA/DA	55,220	955,220
	Fuel Expense	24,225	524,225
	Sales Incentive	35,780	740,719
	Sample Expenses	6,800	55,800
	Sales Promotion	20,500	673,381
	Provident Fund	17,741	107,741
		515,086	5,535,130
24.00	Financial Expenses: Tk. 5,534,866		
	The break-up of the above amount is as follows:		
	Bank Interest	4,486,755	39,672,545
	Income Tax Expenses (Tax Deduction At Source Cash Dividend)	872,431	-
	Bank Charges & Commission	175,680	65,920
	Total	5,534,866	39,738,465
25.00	Other Income: Tk. 57,758		
	The break-up of the above amount is as follows:		
	Bank Interest	2,078	13,047
	Wastage Sale	55,680	125,600
	Total	57,758	138,647



Notes	Particulars	Amount in Taka	
		31 December 2024	31 December 2023

26.00 Workers' Profit Participation and Welfare Fund: Tk. 697,428

This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labour (Amendment) Act-2013 (Bangladesh Labour Law, 2006) and is payable to workers as defined in the said law.

27.00 Income Tax Expenses: Tk. 522,022

The break-up of the above amount is as follows:

Current Tax

Total

a) Profit before Tax as per Income Statement

Add: Accounting Depreciation

Less: Tax Depreciation

Taxable Profit/(Loss)

Tax @ 20.00%

b) Gross Receipt as per Turnover/Sales

Add: Other Income

Total Gross Receipt

Tax @ 0.6% on Tk. 87,003,719

So, Current Tax is above a) or b) whichever is higher i.e.

522,022	1,852,307
522,022	1,852,307
13,948,571	31,791,158
11,918,323	18,432,467
(128,498,774)	(114,563,981)
(102,631,880)	(64,340,357)
(20,526,376)	(12,868,071)
86,945,961	308,579,191
57,758	138,647
87,003,719	308,717,838
522,022	1,852,307
522,022	1,852,307

28.00 Earning Per Share (EPS): Tk. 0.06

The computation of EPS is given below:

Earning attributable to the Shareholders (net profit after tax)

Number of Weighted Average Shares Used to Compute EPS

Earnings Per Share (EPS) (Per value Tk. 10) (Adjusted)

5,119,233	25,116,999
81,500,000	81,500,000
0.06	0.31

29.00 Net Asset Value (NAV) Per Share : Tk. 14.16

The computation of NAV is given below:

Net Assets

Number of Shares

Net Asset Value (NAV) Per Share (Adjusted)

1,153,680,280	1,177,352,952
81,500,000	81,500,000
14.16	14.45

30.00 Net Operating Cash Flows Per Share (NOCFPS) : Tk. -0.28

The computation of NOCFPS is given below:

Net Cash Generated from Operating Activities

Number of Shares

Net Operating Cash Flows Per Share (NOCFPS) (Adjusted)

(22,481,043)	805,168
81,500,000	81,500,000
(0.28)	0.01



31.00 Related Party Transactions:

The company has related party transactions as per IAS-24 "Related Party Disclosures".

Related party transactions are as follows (Notes No. 14.01, 15.00 & 33 B):

Name of the Related Party	Purpose	Received/ Accrue during the period	Adjustment during the period	Opening Balance	Closing Balance
Mr. Zahid Maleque, Sponsor Shareholder	Loan Received From The Directors & Sponsor Shareholder	-	-	6,400,000	6,400,000
Mrs. Rubina Hamid, Director & Sponsor shareholder		-	-	17,600,000	17,600,000
Mrs. Cynthia Maleque, Sponsor Shareholder		-	-	24,026,682	24,026,682
BD Thai Aluminium Ltd.	Supply of promotional items	-	-	19,128,082	19,128,082
Director's Honorarium		750,000	-	1,500,000	2,250,000
Total		750,000	-	68,654,764	69,404,764

32.00 Attendance Status of Board Meeting of Directors

During the year ended 31 December 2024 there were two virtual platform Board Meetings were held. The attendance status of all the meetings is as follows:

Name of the Directors	Designation	Meeting held	Attendance	Fees (BDT)
Mrs. Rubina Hamid	Chairman	04	04	7,000
Mr. Dr. Kazi Aktar Hamid	Director	04	04	7,000
Mr. Ryan Hamid	Director	04	03	7,000
Mr. Jaidul Islam	Nominee Of Bangladesh Thai Aluminium Limited	04	01	7,000
Mr. Muhammad Mohiuddin	Independent Director	04	04	14,000
Ruhul Ameen, FCMA	Independent Director	04	04	14,000
Total				56,000

33.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:

- A. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:
Employee position of the company as at 31 December, 2024:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 5,000/-	-	-	-	-
Above Tk. 5,000/-	42	125	45	212
For the year ended 31-12-2024	42	125	45	212
For the year ended 30-06-2024	50	106	42	198



B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Name of Directors	Designation	Total Remuneration for the period from 01-07-2024 to 31-12-2024	Total Remuneration for the period from 01-07-2023 to 31-12-2023
Mrs. Rubina Hamid	Chairman	-	-
Mr. Rahat Maleque	Director	300,000	300,000
Mr. Ryan Hamid	Director	450,000	450,000
Total		750,000	750,000

C. Disclosure as per requirement of Schedule XI, Part II, Para 7:

Details of production capacity utilization:

Item	Unit	Production Capacity	Actual Production	Capacity Utilization
Juice and Drinks	Pcs	36,864,000	278,364	0.76%
Mineral Water	Pcs	11,059,200	-	0.00%
Soft Drinks	Pcs	44,236,800	450,183	1.02%
Confectionery	Pcs	85,616,801	9,539,434	11.14%
Bakery and others	Pcs	27,268,618	13,283,712	48.71%

D. Disclosure as per requirement of Schedule XI, Part II, Para 8:

Raw materials, spare parts, packing materials and capital machinery:

Items	Total Purchase (BDT)	Consumption (BDT)	% of Consumption Of Total Purchase
Raw materials	647,670	44,665,800	4404.52%
Spare parts	51,370	15,149,755	1493.93%
Packing materials	315,050	11,628,750	1146.72%
Total	1,014,090	71,444,305	

E. Value of export:

Particulars	In foreign currencies (US\$)	In BDT
Export	36,634.50	4,270,484
Total	36,634.50	4,270,484

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2024 to 31 December, 2024 on account of royalty, know-how, professional fees, consultancy fees and interest;

ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;

34.00 Events after Reporting Period:

There is no other significant event that has occurred between the Financial Position date and the date when the Financial Statements were authorized for issue by the Board of Directors.


Chairman


Director


Managing Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
30 January 2025



BD THAI FOOD & BEVERAGE LIMITED
UN-AUDITED SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE PERIOD JULY-DECEMBER 2024

Particulars	Cost		Rate %	Depreciation		Written down value as at 31 December 2024
	Balance as at 01 July 2024	Addition during the period		Balance as at 01 July 2024	Charged during the period	
Cost Portion						
Land & Land Development	302,214,245	510,250	-	-	-	302,724,495
Factory:						
Factory Building & Civil Work	169,594,090	1,580,500	2.5	19,152,893	1,254,774	150,766,923
Building & Other Civil Work	305,048,691	1,510,500	2.5	46,454,469	2,156,001	257,948,721
Plant & Machinery	609,389,569	8,682,393	5	219,288,256	6,513,748	392,269,959
Office Decoration	18,436,003	-	20	14,430,708	267,020	3,738,275
Office Equipment & Fitting	34,161,537	-	10	19,836,552	477,500	13,847,485
Solar System	3,810,413	-	10	1,963,459	61,565	1,785,389
Tools & Accessories	8,112,247	-	10	3,434,372	155,929	4,521,946
Laboratory Test Equipment	11,788,630	-	10	6,148,623	188,000	5,452,007
Head Office:						
Furniture & Fixture	9,468,135	-	10	5,124,298	144,795	4,199,042
Office Decoration	25,765,653	-	20	21,223,837	302,788	4,239,028
Office Equipment	6,541,525	-	20	5,069,128	98,160	1,374,237
Motor Vehicle	28,412,002	-	20	23,941,335	298,044	4,172,623
As at 31-12-2024	1,532,742,740	12,283,643		386,067,930	11,918,323	1,147,040,130
As at 30-06-2024	1,484,775,809	47,966,931		349,134,685	36,934,245	1,146,673,810
Revaluation Surplus Portion						

Particulars	Cost		Rate %	Depreciation		Written down value as at 31 December 2024
	Balance as at 01 July 2024	Addition during the period		Balance as at 01 July 2024	Charged during the period	
Land & Land Development	96,360,136	-		-	-	96,360,136
As at 31-12-2024	96,360,136	-		-	-	96,360,136
As at 30-06-2024	96,360,136	-		-	-	96,360,136
Grand Total (31-12-2024)	1,629,102,876	12,283,643		386,067,930	11,918,323	1,243,400,266
As at 30-06-2024	1,581,135,945	47,966,931		349,134,685	36,934,245	1,243,014,246
Allocation of Depreciation:						
	01-07-2024 to	2023-2024				
	31-12-2024	Taka				
Manufacturing Overhead	11,074,537	33,249,370				
Administrative Overhead	843,786	4,607,552				
Total	11,918,323	37,856,922				



BD THAI FOOD & BEVERAGE LIMITED
UN - AUDITED SUMMARY OF INVENTORY SCHEDULE
FOR THE PERIOD JULY-DECEMBER 2024

[Annexure: B]

Raw Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Local materials (Beverage)	28,712,205	158,020	952,500	27,917,725
Imported Materials (Beverage)	16,922,644	-	13,125,800	3,796,843
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	51,810,503	489,650	30,587,500	21,712,653
Total	97,445,352	647,670	44,665,800	53,427,221

Packaging Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Beverage items	27,708,377	125,600	10,548,700	17,285,277
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	3,854,099	189,450	1,080,050	2,963,499
Total	31,562,476	315,050	11,628,750	20,248,776

Spare Parts

Particulars	Opening Balance	Received	Issued	Closing Balance
Local (Civil Item)	3,054,541	20,400	7,950	3,066,991
Electrical Item	11,592,257	5,000	26,800	11,570,457
Mechanical Item	38,251,608	25,970	15,028,000	23,249,578
Imported Spare Parts For IMM/BMM	15,650,387	-	87,005	15,563,382
Imported Spare Parts For Mechanical	63,559	-	-	63,559
Total	68,612,352	51,370	15,149,755	53,513,967

Working in Process

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	58,007,025	6,500,750
Total	58,007,025	6,500,750

Finished Goods

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	204,555,725	279,352,560
Total	204,555,725	279,352,560

