

Interim Financial Statements (Un-audited)

For the period July 2024-March 2025



BD Thai Food & Beverage Limited

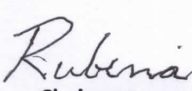
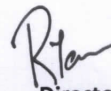


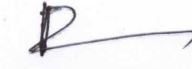
Table of Contents

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 MARCH 2025

Particulars	Notes	Amount in Taka	
		31 March 2025	30 June 2024
ASSETS			
Non-Current Assets		1,272,895,965	1,243,014,246
Property, Plant & Equipment	4.00	1,272,895,965	1,243,014,246
Current Assets		1,487,733,047	1,492,725,641
Inventories	5.00	402,893,274	460,182,929
Accounts Receivable	6.00	593,584,006	596,912,857
Advances, Deposits & Pre-payments	7.00	487,991,188	393,818,821
Cash & Cash Equivalents	8.00	3,264,580	41,811,034
Total Assets		2,760,629,013	2,735,739,886
EQUITY & LIABILITY			
Shareholders' Equity		1,155,336,039	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	246,866,707	240,091,715
Non-Current Liabilities		633,863,426	593,586,987
Long Term Loan	12.00	439,093,287	408,573,132
Deferred Tax Liabilities	13.00	194,770,138	185,013,855
Current Liabilities		971,429,548	993,591,852
Current Portion of Long Term Loan	12.00	42,330,079	76,573,228
Short Term Loan	14.00	817,744,397	812,206,700
Trade and Other Payable	15.00	31,087,646	26,212,646
Liabilities for Expenses	16.00	53,441,789	50,323,624
Unclaimed and Unpaid Dividend	17.00	300,809	1,233,633
Provision for Income Tax	18.00	19,622,825	21,001,449
Workers' Profit Participation Fund	19.00	6,902,004	6,040,572
Total Current and Non-current Liabilities		1,605,292,973	1,587,178,839
Total Equity Liability		2,760,629,013	2,735,739,886
Net Asset Value (NAV) Per Share (Adjusted)	29.00	14.18	14.09

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

 Chairman	 Director	 Managing Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report annexed in our report of even date.

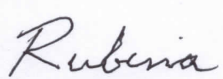
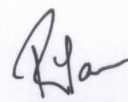
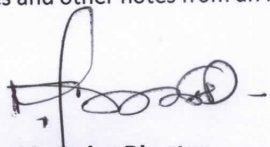


Dated: Dhaka
29 April 2025



BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2025

Particulars	Notes	Amount in Taka			
		July-March 2025	July-March 2024	January-March 2025	January- March 2024
Turnover	20.00	116,088,610	468,630,458	29,142,649	160,051,267
Cost of Goods Sold	21.00	84,516,539	340,155,397	21,532,906	116,949,918
Gross Profit		31,572,071	128,475,061	7,609,743	43,101,349
Operating Expenses		5,448,363	24,790,542	1,609,143	12,397,363
Administrative Expenses	22.00	4,684,515	13,076,034	1,360,381	6,217,985
Selling & Distribution Expenses	23.00	763,849	11,714,508	248,763	6,179,378
Operating Income		26,123,707	103,684,518	6,000,599	30,703,985
Financial Expenses	24.00	8,172,282	52,127,044	2,637,416	12,388,579
Profit before Other Income		17,951,425	51,557,475	3,363,183	18,315,407
Other Income	25.00	138,647	350,647	80,889	212,000
Net Profit before WPPF & WFF		18,090,072	51,908,122	3,444,072	18,527,407
Workers' Profit Participation and Welfare Fund	26.00	861,432	2,471,815	164,003	882,257
Net Profit before Tax		17,228,640	49,436,307	3,280,069	17,645,149
Income Tax Expenses		10,453,647	10,553,717	1,624,310	3,879,558
Current Tax	27.00	697,364	2,813,887	175,342	961,580
Deferred Tax	13.00	9,756,283	7,739,830	1,448,968	2,917,978
Net Profit After Tax		6,774,993	38,882,590	1,655,759	13,765,591
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		6,774,993	38,882,590	1,655,759	13,765,591
Earnings Per Share (EPS)/Restated EPS	28.00	0.08	0.48	0.02	0.17
Number of Weighted Average Shares Used to Compute EPS	Nos.	81,500,000	81,500,000	81,500,000	81,500,000

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

 Chairman	 Director	 Managing Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
29 April 2025



BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2025

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2024	815,000,000	93,469,332	240,091,715	1,148,561,047
Net profit during the period	-	-	6,774,993	6,774,993
Balance as on 31-03-2025	815,000,000	93,469,332	246,866,708	1,155,336,040

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	-	-	38,882,590	38,882,590
Balance as on 31-03-2024	815,000,000	93,469,332	282,649,211	1,191,118,543

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

Rubina
Chairman

Rya
Director

N. Food
Managing Director

R
Chief Financial Officer

R
Company Secretary

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

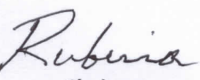




Dated: Dhaka
29 April 2025



BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2025

Particulars	Notes	Amount in Taka	
		July-March 2025	July-March 2024
Cash Flows from Operating Activities			
Collection from Customers and others	20.01	119,417,461	410,628,681
Paid for Cost & Expenses		(104,834,316)	(377,713,503)
Income Tax Paid		(2,075,988)	(503,287)
Net Cash Generated from Operating Activities		12,507,157	32,411,891
Cash Flows from Investing Activities			
Acquisition of Property Plant & Equipment		(45,834,949)	(32,669,330)
Net Cash used in Investing Activities		(45,834,949)	(32,669,330)
Cash Flows from Financing Activities			
Long Term Loan Receipt/(Paid)		(3,722,994)	(9,826,824)
Short Term Loan Receipt/(Paid)		5,537,697	62,089,549
Bank Interest & Bank Charges Paid		(6,978,365)	(51,996,124)
Dividend Paid (Cash)		-	(7)
Interim Dividend Paid (Cash)		(55,000)	-
Net Cash Generated from Financing Activities		(5,218,662)	266,601
Net Cash Increase/Decrease in Cash & Cash Equivalents		(38,546,454)	9,162
Cash & Cash Equivalents at the Beginning of the year		41,811,034	43,211,499
Cash & Cash Equivalents at the End of the year		3,264,580	43,220,662
Net Operating Cash Flows per Share (NOCFPS) (Adjusted)	30.00	0.15	0.40

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

 Chairman	 Director	 Managing Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
29 April 2025



BD THAI FOOD & BEVERAGE LIMITED
NOTES, COMPRISING A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND EXPLANATORY INFORMATION (UN-AUDITED)
FOR THE PERIOD JULY-MARCH 2025

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 March 2025;
- a statement of profit or loss and other comprehensive income for the year ended 31 March 2025
- a statement of changes in equity for the year ended 31 March 2025;
- a statement of cash flows for the year ended 31 March 2025; 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 March 2025.

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 2024 to 31 March 2025.

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.



Category of Fixed Assets**Rate of Depreciation**

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 amended 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 March 2025	30 June 2024

4.00 Property, Plant & Equipment: Tk. 1,272,895,965

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	45,834,949	47,966,931
Add: Revaluation reserve	-	-
Closing Balance	1,674,938,125	1,629,103,176

Depreciation:

Opening Balance	386,088,930	349,154,685
Add: Addition during the period	15,953,230	36,934,245
Closing Balance	402,042,160	386,088,930

Written down value

1,272,895,965	1,243,014,246
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Details are given in Annexure-A with the report.

5.00 Inventories: Tk. 402,893,274

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

Raw Material	Note-21.01	56,227,221	97,445,352
Packing Material	Note-21.02	22,548,776	31,562,476
Spare Parts	Note-21.03	53,563,967	68,612,352
Finished Goods	Annexure : B	229,502,560	204,555,725
Work in Process	Annexure : B	41,050,750	58,007,025
Total		402,893,274	460,182,929

Details are given in Annexure-B with the report.

6.00 Accounts Receivable: Tk. 593,584,006

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

Opening Balance	596,912,857	540,604,748
Add: Addition during the period	42,938,791	106,901,114
Less Collection during the period	46,267,642	50,593,005
Closing Balance	593,584,006	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 1 month	1-3 months	3 to above	Total
Accounts Receivable	238,027,186	269,783,931	85,772,889	593,584,006
Total	238,027,186	269,783,931	85,772,889	593,584,006

7.00 Advances, Deposits & Pre-payments: Tk. 487,991,188

This break-up of above amount as follows:

Advance to Suppliers & Others	455,633,622	363,716,685
Advance Income Tax	17,917,840	15,841,852
Advance against VAT	8,982,626	8,803,184
Deposits:		
Security Deposit-Titas	1,779,700	1,779,700
Security Deposit-REB	3,677,400	3,677,400
Total	487,991,188	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 March 2025	30 June 2024

8.00 Cash & Cash Equivalents: Tk. 3,264,580

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

Cash in Hand Note: 8.01
Cash at Bank Note: 8.02

2,909,775	551,239
354,805	41,259,794
3,264,580	41,811,034

8.01 Cash in Hand: Tk. 2,909,775

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

Cash in Hand (Factory)
Cash in Hand (Head Office)

1,980,725	502,011
929,050	49,228
2,909,775	551,239

8.02 Cash at Bank: Tk. 354,805

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

Agrani Bank Ltd., Principal Br. A/C # 0200000260278	-	-
Agrani Bank PLC, Satoria Br. A/C # 0200013250575(750)	373	-
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	-	911
Sonali Bank Ltd., Satoria Br. A/C # 4508001008637	450	1,249
Shahjalal Bank Ltd., Banani Br. A/C # 40131000000669	45	11,908
Dutch Bangla Bank PLC, Banani Br. A/C # 1031100029620	21,440	3,697
Islami Bank Bangladesh PLC, Gulshan Br. A/C # 20501770100429118	4,323	3,930
Islami Bank Bangladesh PLC, Manikgonj Br. A/C # 20501810100312912	-	3,235
National Bank Ltd., Satoria Br. A/C # 1169000488355	515	1,031
Pubali Bank PLC, Gulshan Br. A/C # 056901027892	270	3,684
Pubali Bank PLC, Banani Br. A/C # 3311901020954	2,592	899
Mercantile Bank Ltd., Banani Br. A/C # 11310000008195	-	3
Midland Bank Ltd., Principal Br. A/C # 00021050003438	1,609	9,734
SBAC Bank PLC, Banani Br., A/C # 0026130000612	195,580	195,283
SBAC Bank PLC, Banani Br., A/C # 0026111004798	105,229	1,038,350
IPO Share Bank Account		
Southest Bank PLC, Banani Br. A/C 2411100007937 (BDT)	22,380	39,980,899
Southest Bank Ltd., Banani Br. A/C 2415100000704 (USD)	-	-
Southest Bank Ltd., Banani Br. A/C 2416200000002 (GBP)	-	-
Southest Bank Ltd., Banani Br. A/C 2417100000031 (EURO)	-	-
Total	354,805	41,259,794

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



Notes	Particulars	Amount in Taka	
		31 March 2025	30 June 2024

9.00 Share Capital: Tk. 815,000,000

Authorized Capital:

100,000,000 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

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

815,000,000 815,000,000

Shareholding Position is as follows:

SL. No.	Name of Shareholders	Percentage of Shareholdings (%)		Number of Shares	Number of Shares
		31-03-2025	30-06-2024	31-03-2025	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
9	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

Add: Addition during the period

Less: Adjustment with deferred tax of Land & Land Development

Closing Balance

93,469,332	93,469,332
-	-
-	-
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 March 2025	30 June 2024
11.00	Retained Earnings: Tk. 246,866,707		
	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	6,774,993	1,573,295
	Less: Intrearm Dividend Paid (Cash) F/Y 2023-2024	-	5,248,200
	Closing Balance	246,866,707	240,091,715
12.00	Long Term Loan: Tk. 439,093,287		
	The break-up of the above amount is as follows:		
	Total Long Term Loan	481,423,366	485,146,359
	Less: Current Portion of Long Term Loan	42,330,079	76,573,228
		439,093,287	408,573,132
a)	Agrani Bank Ltd., Principal Office, Dhaka		
	A/C No. 02633792	189,300,000	
	A/C No. 02633794	286,309,545	
		475,609,545	
	Less: Current Portion	39,925,110	435,684,435
			400,392,686
	Midland Bank Ltd., Account No.- 292		
b)	(0130)	2,075,826	
	Less: Current Portion	845,431	1,230,395
			3,302,318
	Midland Bank Ltd., Account No.- 309		
c)	(0176)	3,737,994	
	Less: Current Portion	1,559,537	2,178,457
		439,093,287	4,878,128
			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 450,600,000	
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		10.10%	
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 March 2025	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	10.10%
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. 194,770,138

The break-up of the above amount is as follows:
Opening Balance (other than Revaluation)

182,123,051	164,346,066
9,756,283	17,776,985
191,879,334	182,123,051
2,890,804	2,890,804
194,770,138	185,013,855

Add: During the period (other than Revaluation)

Sub total

Add: On Revaluation of Land & Land Development
Closing Balance

As on 31 March 2025

Particulars	Accounting Base Carrying Value (Tk.)	Tax Base Carrying Value (Tk.)	Temporary Difference
Property, Plant and Equipment	873,832,034	786,351,468	87,480,566
Applicable Rate			20.00%
Current Year Deferred Tax Liability as on 31 March 2025 (other than Revaluation)			17,496,113
Closing Deferred Tax Expenses (During the year)			9,756,283

14.00 Short Term Loan: Tk. 817,744,397

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

Agrani Bank Ltd., Principal Branch, A/C # 02308401 (69320)
Short Term, CC HYPO (Block), A/C # 020001065018 (69331)
Demand Loan, Agrani Bank Ltd., Principal Branch
Loan Received From The Directors & Sponsor Shareholder (Note-14.01)

600,302,829	600,252,829
117,200,000	117,150,000
52,214,886	46,777,189
48,026,682	48,026,682
817,744,397	812,206,700

Total

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 March 2025	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. 31,087,646

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

Opening Balance	26,212,646	21,337,646
Add: Addition during the period	39,212,646	39,212,646
Less Adjustment during the period	34,337,646	34,337,646
Closing Balance	31,087,646	26,212,646

Trade and Other Payable against purchase comprises followings:

Supplier Name	Purpose	31 March 2025	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	558,700	558,700
Others Payable		8,440,370	3,565,370
Total		31,087,646	26,212,646

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

Particulars	1 to 6 months	Above 6 months	Total
Trade and Other Payable	14,028,300	17,059,346	31,087,646

16.00 Liabilities for Expenses: Tk. 53,441,789

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

Director's Honorarium Payable	22,099,000	21,124,000
Salary and Wages Payable	1,767,745	1,005,250
Utility Payable (Gas Bill), Factory	128,057	128,057
Utility Payable (Electricity Bill), Factory	4,208,200	479,966
Tax and VAT Payable on various expenses	7,566,162	4,992,607
Income Tax payable against staff salary	616,468	511,468
Advance Received Against Export Sales	515,000	6,722,309
Audit Fees	250,000	250,000
Rent Payable	6,791,000	5,840,000
Provident Fund	9,500,157	9,269,968
Total	53,441,789	50,323,625

- i) Most of the outstanding liabilities have subsequently been paid;
- ii) 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.

17.00 Unclaimed and Unpaid Dividend Accounts: Tk. 300,809

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

Cash dividend for the year 2021-2022	195,580	195,283
Interim cash dividend for the year 2023-2024	105,229	1,038,350
Total	300,809	1,233,633

Notes	Particulars	Amount in Taka	
		31 March 2025	30 June 2024
18.00	Provision for Income Tax: Tk. 19,622,825		
	The break-up of the above amount is as follows:		
	Opening Balance	21,001,449	18,427,894
	Add: Addition during the period	697,364	3,575,112
		<u>21,698,813</u>	<u>22,003,006</u>
	Less: Adjustment	2,075,988	1,001,557
	Closing Balance	<u>19,622,825</u>	<u>21,001,449</u>
19.00	Workers' Profit Participation Fund: Tk. 6,902,004		
	The break-up of the above amount is as follows:		
	Opening Balance	6,040,572	4,894,303
	Add: Addition during the period	861,432	1,146,269
		<u>6,902,004</u>	<u>6,040,572</u>
	Less: Paid during the period	-	-
	Closing Balance	<u>6,902,004</u>	<u>6,040,572</u>



Notes	Particulars	Amount in Taka	
		31 March 2025	31 March 2024
20.00	Turnover: Tk. 116,088,610		
	The break-up of the above amount is as follows:		
	Vatable Sales	1,886,010	7,111,620
	Tariff Sales	1,060,848	5,426,196
	Non Vatable Sales	104,262,435	444,577,325
	Export Sales	9,378,193	13,426,557
	Gross sales	116,587,486	470,541,698
	Less: Supplementary Duty & VAT	498,876	1,911,240
	Turnover	116,088,610	468,630,458
20.01	Statement of turnover, showing separately the amount of collection through banks and by cash are as follows:		
	Collection through banking channel	56,600,302	174,377,264
	Collection through cash	62,817,159	236,251,418
	Total	119,417,461	410,628,682
20.02	Details revenue earned from sale of Juice & Drinks, Mineral Water, Soft Drinks, Confectionery, Bakery & others are as follows:		
	Juice and Drinks	10,439,041	14,223,240
	Soft Drinks	1,886,010	6,314,937
	Confectionery	964,290	5,426,196
	Bakery and others	103,298,145	444,577,325
	Total	116,587,486	470,541,698
21.00	Cost of Goods Sold: Tk. 84,516,539		
	The break-up of the above amount is as follows:		
	Raw Materials Consumed (Note-21.01)	44,665,800	167,332,250
	Packing Materials Consumed (Note-21.02)	11,628,750	114,372,863
	Spare Parts Consumed (Note-21.03)	15,149,755	8,999,388
	Manufacturing Overheads (Note-21.04)	21,062,794	39,359,292
	Cost of Production	92,507,099	330,063,793
	Add: Opening Work in Process	58,007,025	62,570,850
	Less: Closing Work in Process	41,050,750	58,005,025
		109,463,374	334,629,618
	Add: Opening Finished Goods	204,555,725	64,578,505
	Less: Closing Finished Goods	229,502,560	59,052,725
	Total Cost of Goods Sold	84,516,539	340,155,397
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	3,447,670	175,281,350
		100,893,022	319,077,602
	Less: Closing Stock of Raw Materials	56,227,221	151,745,351
	Consumption	44,665,800	167,332,250
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	2,615,050	104,734,075
		34,177,526	252,935,338
	Less: Closing Stock of Packing Materials	22,548,776	138,562,475
	Consumption	11,628,750	114,372,863



Notes	Particulars	Amount in Taka	
		31 March 2025	31 March 2024
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	101,370	2,667,638
		68,713,722	77,611,740
	Less: Closing Stock of Spare Parts	53,563,967	68,612,352
	Consumption	15,149,755	8,999,388

21.04 Manufacturing Overheads: Tk. 21,062,794

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

Salary & Wages	1,320,488	7,313,738
Bonus	88,033	1,097,061
Overtime	154,105	93,500
Electricity Bill	3,266,013	7,229,090
Gas Bill	-	448,338
Local Conveyance	17,650	42,320
Fuel Expenses - Generator & Boiler	365,750	1,565,780
Fuel Expenses - Vehicle	50,750	40,125
Printing and Stationary	18,540	32,520
Factory Maintenance	95,250	175,825
Entertainment Factory	55,420	55,680
Carrying Inwards	36,680	85,680
Carrying & Transportation	585,200	3,575,860
Unload Charge	65,400	185,750
Past Control Service	12,250	30,500
Trips Allowance	18,260	27,580
Repair & Maintenance	18,800	95,260
Provident Fund	66,024	365,687
Depreciation	14,828,181	16,898,999
	21,062,794	39,359,292



Notes	Particulars	Amount in Taka	
		31 March 2025	31 March 2024
22.00	Administrative Expenses: Tk. 4,684,515		
	The break-up of the above amount is as follows:		
	Director's Honorarium	975,000	1,125,000
	Salary and Honorarium	843,525	4,193,171
	Bonus	56,235	628,976
	Office Rent	951,000	951,000
	Garage Rent	18,370	56,580
	Entertainment	14,875	47,550
	Printing and Stationary	5,250	19,250
	Office Maintenance	8,230	28,230
	Repair & Maintenance	5,450	29,450
	T & T, Internet and Mobile Bill Expenses	12,255	335,255
	Local Conveyance	10,685	139,685
	Stamp Expenses	2,250	12,250
	Postage, Telegraph & Courier Bill Expenses	2,250	22,250
	Registration Renewal Fee	22,415	125,000
	Registration Fee	-	55,000
	Utility Expenses	25,380	86,380
	Service Charge	8,800	130,800
	Advertisement	78,000	50,800
	Vehicle Fuel Expenses	35,800	2,828,250
	Board Meeting Fee	182,000	154,000
	Audit Fee	250,000	250,000
	Trade mark & license fee	9,520	45,620
	Provident Fund	42,176	209,659
	Depreciation	1,125,048	1,551,879
		4,684,515	13,076,034
23.00	Selling & Distribution Expenses: Tk. 763,849		
	The break-up of the above amount is as follows:		
	Salary & Allowances	532,230	4,309,640
	Bonus	35,482	646,446
	TA/DA	65,220	1,695,516
	Fuel Expense	29,225	917,394
	Sales Incentive	39,780	1,972,165
	Sample Expenses	9,800	97,650
	Sales Promotion	25,500	1,792,878
	Provident Fund	26,612	282,820
		763,849	11,714,508
24.00	Financial Expenses: Tk. 8,172,282		
	The break-up of the above amount is as follows:		
	Bank Interest	6,978,365	51,996,124
	Bank Charges & Commission	321,486	130,920
	Income Tax Paid Against Cash Dividend	872,431	-
	Total	8,172,282	52,127,044
25.00	Other Income: Tk. 138,647		
	The break-up of the above amount is as follows:		
	Bank Interest	13,047	25,047
	Wastage Sale	125,600	325,600
	Total	138,647	350,647



Notes	Particulars	Amount in Taka	
		31 March 2025	31 March 2024

26.00 Workers' Profit Participation and Welfare Fund: Tk. 164,003

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. 697,364

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

Current Tax	697,364	2,813,887
Total	697,364	2,813,887
a) Profit before Tax as per Income Statement	17,228,640	49,436,307
Add: Accounting Depreciation	15,953,230	18,450,878
Less: Tax Depreciation	(140,367,041)	(57,150,029)
Taxable Profit/(Loss)	(107,185,171)	10,737,156
Tax @ 20.00%	(21,437,034)	2,147,431
b) Gross Receipt as per Turnover/Sales	116,088,610	468,630,458
Add: Other Income	138,647	350,647
Total Gross Receipt	116,227,257	468,981,105
Tax @ 0.6% on Tk. 116,088,610	697,364	2,813,887
So, Current Tax is above a) or b) whichever is higher i.e.	697,364	2,813,887

28.00 Earning Per Share (EPS): Tk. 0.08

The computation of EPS is given below:

Earning attributable to the Shareholders (net profit after tax)	6,774,993	38,882,590
Number of Weighted Average Shares Used to Compute EPS	81,500,000	81,500,000
Earnings Per Share (EPS) (Per value Tk. 10) (Adjusted)	0.08	0.48

29.00 Net Asset Value (NAV) Per Share : Tk. 14.18

The computation of NAV is given below:

Net Assets	1,155,336,039	1,148,561,047
Number of Shares	81,500,000	81,500,000
Net Asset Value (NAV) Per Share (Adjusted)	14.18	14.09

30.00 Net Operating Cash Flows Per Share (NOCFPS) : Tk. 0.15

The computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	12,507,157	32,411,891
Number of Shares	81,500,000	81,500,000
Net Operating Cash Flows Per Share (NOCFPS) (Adjusted)	0.15	0.40



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		975,000	-	1,500,000	2,475,000
Total		975,000	-	68,654,764	69,629,764

32.00 Attendance Status of Board Meeting of Directors

During the year ended 31 March 2025 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	05	05	35,000
Mr. Dr. Kazi Aktar Hamid	Director		05	35,000
Mr. Ryan Hamid	Director		04	28,000
Mr. Jaidul Islam	Nominee Of Bangladesh Thai Aluminium Limited		02	14,000
Mr. Muhammad Mohiuddin	Independent Director		05	35,000
Ruhul Ameen, FCMA	Independent Director		05	35,000
Total				182,000

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 March, 2025:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 5,000/-	-	-	-	-
Above Tk. 5,000/-	75	82	78	235
For the year ended 31-03-2025	75	82	78	235
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 31-03-2025	Total Remuneration for the period from 01-07-2023 to 31-03-2024
Mrs. Rubina Hamid	Chairman	-	-
Mr. Rahat Maleque	Director	300,000	450,000
Mr. Ryan Hamid	Director	675,000	675,000
Total		975,000	1,125,000

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	1,391,819	3.78%
Mineral Water	Pcs	11,059,200	-	0.00%
Soft Drinks	Pcs	44,236,800	482,339	1.09%
Confectionery	Pcs	85,616,801	10,731,863	12.53%
Bakery and others	Pcs	27,268,618	15,497,665	56.83%

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	3,447,670	44,665,800	724.61%
Spare parts	101,370	15,149,755	245.77%
Packing materials	2,615,050	11,628,750	188.65%
Total	6,164,090	71,444,305	

E. Value of export:

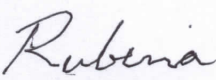

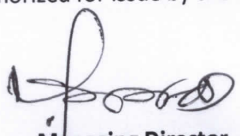


Particulars	In foreign currencies (US\$)	In BDT
Export	80,189.76	9,378,193
Total	80,189.76	9,378,193

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2024 to 31 March, 2025 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
29 April 2025



BD THAI FOOD & BEVERAGE LIMITED
UN-AUDITED SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE PERIOD JULY-MARCH 2025

Particulars	Cost			Depreciation			[Annexure: A] Written down value as at 31 March 2025
	Balance as at 01 July 2024	Addition during the period	Balance as at 31 March 2025	Rate %	Balance as at 01 July 2024	Charged during the period	Balance as at 31 March 2025
Land & Land Development	302,214,245	510,250	302,724,495	-	-	-	302,724,495
Factory:							
Factory Building & Civil Work	169,594,090	1,580,500	171,174,590	2.5	19,152,893	1,673,032	150,348,665
Building & Other Civil Work	305,048,691	1,510,500	306,559,191	2.5	46,454,469	2,874,668	257,230,054
Plant & Machinery	609,389,569	42,233,699	651,623,268	5	219,288,256	8,747,129	423,587,883
Office Decoration	18,436,003	-	18,436,003	20	14,430,708	356,026	3,649,269
Office Equipment & Fitting	34,161,537	-	34,161,537	10	19,836,552	636,666	13,688,319
Solar System	3,810,413	-	3,810,413	10	1,963,459	82,087	1,764,867
Tools & Accessories	8,112,247	-	8,112,247	10	3,434,372	207,906	4,469,969
Laboratory Test Equipment	11,788,630	-	11,788,630	10	6,148,623	250,667	5,389,340
Head Office:							
Furniture & Fixture	9,468,135	-	9,468,135	10	5,124,298	193,060	4,150,777
Office Decoration	25,765,653	-	25,765,653	20	21,223,837	403,717	4,138,099
Office Equipment	6,541,525	-	6,541,525	20	5,069,128	130,880	1,341,517
Motor Vehicle	28,412,002	-	28,412,002	20	23,941,335	397,392	4,073,275
As at 31-03-2025	1,532,742,740	45,834,949	1,578,577,689		386,067,930	15,953,230	1,176,556,529
As at 30-06-2024	1,304,834,366	113,408,868	1,418,243,234		273,580,386	37,856,922	1,106,805,926

Particulars	Cost			Depreciation			Written down value as at 31 March 2025
	Balance as at 01 July 2024	Addition during the period	Balance as at 31 March 2025	Rate %	Balance as at 01 July 2024	Charged during the period	Balance as at 31 March 2025
Land & Land Development	96,360,136	-	96,360,136		-	-	96,360,136
As at 31-03-2025	96,360,136	-	96,360,136		-	-	96,360,136
As at 30-06-2024	96,360,136	-	96,360,136		-	-	96,360,136
Grand Total	1,629,102,876	45,834,949	1,674,937,825		386,067,930	15,953,230	1,272,895,965
As at 30-06-2024	1,401,194,502	113,408,868	1,514,603,370		273,580,386	37,856,922	1,203,166,062



Allocation of Depreciation:	
01-07-2024 to 31-03-2025	2023-2024
Taka	Taka
14,828,181	33,904,698
1,125,048	3,812,679
15,953,230	37,717,377

Manufacturing Overhead
Administrative Overhead
Total

BD THAI FOOD & BEVERAGE LIMITED
UN - AUDITED SUMMARY OF INVENTORY SCHEDULE
FOR THE PERIOD JULY-MARCH 2025

[Annexure: B]

Raw Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Local materials (Beverage)	28,712,205	558,020	952,500	28,317,725
Imported Materials (Beverage)	16,922,644	-	13,125,800	3,796,843
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	51,810,503	2,889,650	30,587,500	24,112,653
Total	97,445,352	3,447,670	44,665,800	56,227,221

Packaging Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Beverage items	27,708,377	325,600	10,548,700	17,485,277
Confectionary items (Local - Bakery, Atta, Moyda, Soji & Others)	3,854,099	2,289,450	1,080,050	5,063,499
Total	31,562,476	2,615,050	11,628,750	22,548,776

Spare Parts

Particulars	Opening Balance	Received	Issued	Closing Balance
Local (Civil Item)	3,054,541	50,400	7,950	3,096,991
Electrical Item	11,592,257	15,000	26,800	11,580,457
Mechanical Item	38,251,608	35,970	15,028,000	23,259,578
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	101,370	15,149,755	53,563,967

Working in Process

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	58,007,025	41,050,750
Total	58,007,025	41,050,750

Finished Goods

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	204,555,725	229,502,560
Total	204,555,725	229,502,560

