


TOSRIFA INDUSTRIES LIMITED

Statement of Financial Position

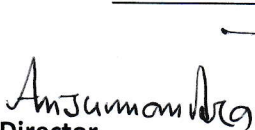


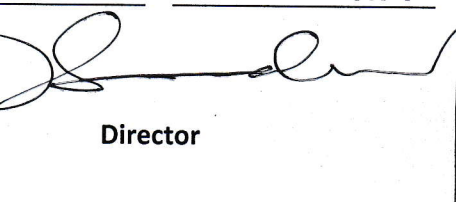
As at 31st March 2021

Particulars	Amount in Taka	
	31st March 2021	30th June 2020
Assets		
Non-current assets	3,155,155,142	3,162,650,930
Property, plant and equipment	3,153,434,651	3,160,644,234
Capital work-in-progress	-	-
Intangible assets	1,720,491	2,006,696
Current assets	997,359,800	944,941,013
Advances, deposits and prepayments	54,053,182	74,240,130
Trade and other receivables	307,610,579	319,493,091
Accrued income	-	-
Inventories	569,312,826	451,397,290
Cash and cash equivalents	66,383,212	99,810,503
Total assets	4,152,514,942	4,107,591,943
Equity and Liabilities		
Shareholders' equity	1,927,932,224	1,904,043,882
Share capital	663,269,460	663,269,460
Share premium	433,059,200	433,059,200
Retained earnings	295,974,327	272,085,985
Revaluation surplus	535,629,237	535,629,237
Non-current liabilities	1,048,296,204	970,261,533
Long term loans	947,615,724	881,849,543
Deferred tax liabilities	100,680,480	88,411,990
Current liabilities	1,176,286,514	1,233,286,528
Trade and other payables	567,377,269	337,239,354
Provisions for expenses	-	34,974,009
Short term loans	420,448,367	712,003,287
Current portion of long term loans	179,883,857	143,037,894
Provision for income tax	-	-
Workers' profit participation and welfare fund	8,577,021	6,031,984
Total equity and liabilities	4,152,514,942	4,107,591,943
Net asset value (NAV) per share	29.07	28.71


 Managing Director
 (Current Charge)


 Chief Financial Officer


 Director


 Director



 Company Secretary

TOSRIFA INDUSTRIES LIMITED

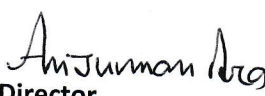


Statement of Profit or Loss and other Comprehensive Income For the period ended on 31st March 2021

Particulars	Amount in Taka		Amount in Taka	
	1st July 2020 to 31st March 2021	1st July 2019 to 31st March 2020	1st January 2021 to 31st March 2021	1st January 2020 to 31st March 2020
Sales revenue (export)	2,198,243,407	1,470,062,505	770,976,791	398,527,780
Less: Cost of sales	1,942,533,610	1,397,943,528	674,090,803	444,778,662
Gross profit	255,709,798	72,118,977	96,885,988	(46,250,882)
Less: Operating expenses	149,545,048	133,985,198	50,376,722	42,591,564
General and administrative expenses	67,020,349	71,636,057	21,813,876	25,130,190
Marketing, selling and distribution expenses	82,524,698	62,349,142	28,562,846	17,461,375
Operating profit	106,164,750	(61,866,222)	46,509,265	(88,842,447)
Add: Other Income	35,206,744	16,931,574	36,101	10,564,700
Profit before finance costs	141,371,493	(44,934,648)	46,545,366	(78,277,747)
Less: Finance costs	87,925,716	111,473,391	26,792,761	37,340,020
Profit before WPPF	53,445,777	(156,408,039)	19,752,606	(115,617,767)
Less: Workers' profit participation fund	2,545,037	-	940,600	-
Profit before income tax	50,900,740	(156,408,039)	18,812,005	(115,617,767)
Less: Income tax expenses	27,012,397	29,437,918	9,769,521	7,396,230
Current tax expense	14,743,908	12,736,366	5,732,503	1,900,160
Deferred tax expense	12,268,489	16,701,552	4,037,017	5,496,070
Profit after income tax	23,888,343	(185,845,956)	9,042,485	(123,013,997)
Add: Other comprehensive income	-	-	-	-
Total comprehensive income	23,888,343	(185,845,956)	9,042,485	(123,013,997)
Earnings per share	0.36	-2.80	0.14	-1.85


Managing Director
(Current Charge)


Chief Financial Officer


Director


Director


Company Secretary

TOSRIFA INDUSTRIES LIMITED



Statement of Changes of Equity For the period ended on 31st March, 2021

(Amount in Taka)

Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July, 2020	663,269,460	433,059,200	272,085,985	535,629,237	1,904,043,882
Total comprehensive income for the period	-	-	-	-	-
Profit	-	-	23,888,343	-	23,888,343
Other comprehensive income	-	-	-	-	-
Transactions with owners of the Company:					
Issue of ordinary shares	-	-	-	-	-
Share premium	-	-	-	-	-
Stock dividend	-	-	-	-	-
Cash dividend	-	-	-	-	-
Transfer from revaluation surplus to retained earnings	-	-	-	-	-
Balance as at 31st March 2021	663,269,460	433,059,200	295,974,327	535,629,237	1,927,932,224

TOSRIFA INDUSTRIES LIMITED Statement of Changes in Equity For the year ended 31st March 2020

(Amount in Taka)

Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July, 2019	663,269,460	433,059,200	468,329,284	536,267,372	2,100,925,316
Total comprehensive income for the period	-	-	-	-	-
Profit	-	-	(185,845,956)	-	(185,845,956)
Other comprehensive income	-	-	-	-	-
Transactions with owners of the Company:					
Issue of ordinary shares	-	-	-	-	-
Share premium	-	-	-	-	-
Stock dividend	-	-	-	-	-
Cash dividend	-	-	(6,632,695)	-	(6,632,695)
Transfer from revaluation surplus to retained earnings	-	-	-	-	-
Balance as at 31st, March 2020	663,269,460	433,059,200	275,850,632	536,267,372	1,908,446,665

Managing Director
(Current Charge)

Director

Director

Chief Financial Officer

Company Secretary

TOSRIFA INDUSTRIES LIMITED

Statement of Cash Flow For the period ended 31st March 2021



Particulars	Amount in Taka	
	1st July 2020 to 31st March 2021	1st July 2019 to 31st March 2020
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	2,210,125,919	1,645,792,250
Cash receipts from other sources	35,176,700	26,576,017
Cash paid to suppliers, contractors and others	(1,024,862,457)	(952,971,854)
Cash paid for operating expense	(874,765,320)	(651,429,352)
Finance costs	(87,925,716)	(111,473,391)
Income taxes paid	(14,743,908)	(12,736,366)
Net cash (used in)/generated by operating activities	243,005,218	(56,242,695)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for acquisition of property, plant and equipment	(83,990,100)	(57,058,326)
Payments for capital work-in-progress	-	-
Payments for acquisition of intangible assets	-	-
Net cash used in investing activities	(83,990,100)	(57,058,326)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from/(repayment of) long term loans	65,766,181	207,931,760
Proceeds from accepted liabilities	-	-
Proceeds from/(repayment of) short term loans	(291,554,920)	(113,096,311)
Current portion of Long term loan	36,845,962	15,031,043
Interest income	30,044	
Payment of dividend	(4,918)	(5,588,583)
Proceeds from unsuccessful IPO application money	-	-
Net cash generated by financing activities	(188,917,651)	104,277,910
D. Net changes in cash and cash equivalents	(29,902,534)	(9,023,111)
E. Cash and cash equivalents at the beginning of the year	99,810,503	130,786,956
F. Exchange Fluctuation loss (Net)	(3,524,756)	(1,872,356)
F. Cash and cash equivalents at the end of the year	66,383,212	119,891,488
Net operating cash flow per share	3.66	(0.85)


Managing Director
(Current Charge)


Director


Director


Chief Financial Officer


Company Secretary

TOSRIFA INDUSTRIES LIMITED



Note for Significant Deviation in EPS:

During this period companies earnings rise due to increase of the total sales volume and Production.

Note for Significant Deviation in NOCPS:

In this period company's export proceeds was mostly realized from buyers and supplier's payment was less compare to previous period.

Hayder Ali

Company Secretary