

MABS & J Partners
Chartered Accountants

Member firm of Nexia International, UK

**AUDITOR'S REPORT AND FINANCIAL STATEMENTS
OF**

TOSRIFA INDUSTRIES LIMITED

**4/2A, Mouza 135, Gopalpur
Munnu Nagar, Tongi, Gazipur.**

FOR THE YEAR ENDED 30 June 2022



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INDEPENDENT AUDITOR'S REPORT

To the Shareholders of **Tosrifa Industries Limited**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of **Tosrifa Industries Limited** (the Company), which comprise the Statement of Financial Position as at 30 June 2022, and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, of the financial position of the company as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), The Companies Act 1994, The Securities and Exchange Rules 1987 and other applicable laws and regulations

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statement in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to note # 21.02 of the financial statements, the company has translated its unsettled foreign currency liabilities (USD) except trade & other payable (note # 19) and EDF loan (note # 21) at the exchange rate (BC Selling rate of Bangladesh Bank) of BDT 93.5/\$1 on 30 June 2022 as per the requirements of IAS 21.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.



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01. Revenue Reorganization

See the note 25.00 to the statements of profit or loss & other comprehensive income

The Key Audit Matter	How the matter was addressed in our audit
<p>At year end the reported total revenue of Tk. 4,905,730,424.</p> <p>The company generates revenue from sale of goods to export customers. The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations.</p> <p>There is also a risk that revenue may be overstated/understated due to the timing differences Between L/C opening and goods exported.</p> <p>We identified revenue recognition as key audit matter as it is one of the key performance indicators of the Company, which give rise to an inherent risk of the</p> <p>Existence and the accuracy of the revenue.</p>	<p>We have tested the design and operating the effectiveness of key controls focusing on the following:</p> <ul style="list-style-type: none"> • Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that revenue is recognized appropriate accounting period. • Segregation of duties in invoice creation and modification and timing of revenue recognition. • Assessing the appropriateness of the Company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standards. • Obtain supporting documentation for sale transaction recorded either side of year end to determine whether revenue was recognized in the current period. • Comparing a sample of revenue transactions recognized during the year with the sale invoices and other relevant underlying documentation. • Critically assessing manual journals posted to revenue to identify unusual or irregular items, and finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.



2. Inventory

See note no 11 to the financial statements

The Key Audit Matter	How the matter was addressed in our audit
<p>The inventory of Tk. 1,928,090,281 as at 30 June, 2022 held in warehouses and across multiple product lines in factory.</p> <p>Inventories are carried at the lower cost and net realizable value. As a result the Directors apply judgment in determining the appropriate values for slow moving or obsolete items</p>	<p>We have challenged the appropriateness of management's assumptions applied in calculating the value of inventory provision by:</p> <ul style="list-style-type: none"> • Evaluating the design and implementation of key inventory controls operating across the factory and ware house. • Attending inventory counts and reconciling the count results to the inventory listing to test the completeness of data. • Reviewing the historical accuracy of inventory provisioning and the level of inventory write-offs during the year; and challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow moving/obsolete stock are valid and complete. <p>Comparing the net realizable value obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and Comparison to the associated provision to assess whether inventory provisions are Complete.</p>

3. Property Plant & Equipment

See Note 6 to the financial statements

The Key Audit Matter	How the matter was addressed in our audit
<p>The carrying value of the PPE amounted to Tk. 3,105,504,513 as at 30 June, 2022. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements.</p>	<p>Our audit included the following procedures:</p> <ul style="list-style-type: none"> • We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent.

<p>Expenditures are capitalized if they create new or enhance the existing assets, and expensed if they relate to repair or maintenance of the assets. Classification of the expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the asset or its significant components will be used. The estimates are based on historical experience and market practice and take into consideration the physical condition of the assets.</p>	<ul style="list-style-type: none"> • We obtained a listing of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured based on internal purchase order that had been properly approved by the responsible individuals. • We inspected a sample of invoices and L/C documents to determine whether the classification between capital and operating expenditure was appropriate. • We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice. • We checked whether the depreciation of PPE items was commenced timely, by comparing the date of the reclassification from capital in progress to ready for use, with the date of the act of completion of the work.
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4. Long term & Short term loan

See Note 17, 21 and 22 to the financial statements

The Key Audit Matter	How the matter was addressed in our audit
<p>As at 30 June 2022, the reported amount of total long-term loan is Tk. 936,089,914 (Current & Non-current portion) & Short term Tk. 1,902,042,927 respectively. The company borrowed fund from various Bank & Non-banking financial institutions for the purpose of acquisition of non-current assets and Working capital as well.</p> <p>The company may face difficulties due to unfavorable movement in interest rate, monetary policy and adverse variance between import & export that may result in short-term cash flow crisis</p>	<p>We have tested the design and operating effectiveness of key controls focusing on the following :</p> <ul style="list-style-type: none"> • Obtaining an understanding of and assessing the design and operating effectiveness of Controls designed to ensure that the proper use of loan. • We verified sanction letter, loan schedule and bank statements to confirm the loan outstanding and found that the balance had been reported in the financial statements accurately. We also submit the balance confirmation to the respective banks and financial institutions

	<ul style="list-style-type: none"> We also checked the financial expenses and classification of loan and repayment schedule as well. <p>We had checked the recording date transactions and found the recording date is in line with the loan disbursement date. We also confirmed that the company had paid its installments within due time.</p>
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Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The director are responsible for other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, best on the work we have performed, we conclude that there is material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Other Matter

The financial statements of the Company for the year ended 30 June 2021 were audited by **SHIRAZ KHAN BASAK & CO.**, Chartered Accountants who expressed an unqualified opinion on 08 November 2021.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an

audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

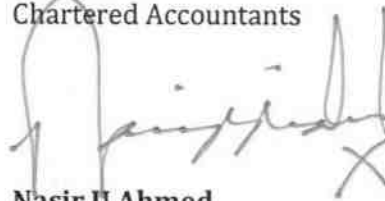
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and International Standards on Auditing (ISAs), we also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;
- c) The statement of financial position, statement of profit or loss and other comprehensive income and statement of changes in equity and statement of cash flows of the company dealt with by the report are in agreement with the books of accounts and returns ; and
- d) The expenditures incurred were for the purposes of the Company's affairs.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants



Nasir U Ahmed

FCA, FCS, CGMA (AICPA), ACMA (UK), FCA (England & Wales)

Deputy Managing Partner

ICAB Enrollment No: 535

DVC: 2210270535AS573863

Place: Dhaka, Bangladesh.

Dated: 27 October 2022

TOSRIFA INDUSTRIES LIMITED

Statement of Financial Position

As at 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
Assets			
Non-current assets			
		3,108,550,005	3,119,755,761
Property, plant and equipment	6	3,105,504,513	3,118,150,404
Intangible assets	7	3,045,492	1,605,357
Current assets			
		2,772,277,028	1,284,843,924
Advances, deposits and prepayments	8	77,651,009	87,611,636
Trade and other receivables	9	524,769,009	320,137,909
Accrued income	10	17,675,800	16,486,800
Inventories	11	1,928,090,281	713,550,946
Cash and cash equivalents	12	224,090,928	147,056,633
Total assets		<u>5,880,827,033</u>	<u>4,404,599,685</u>
Equity and Liabilities			
Shareholders' equity			
		2,039,543,093	1,946,820,983
Share capital	13	679,851,197	663,269,460
Share premium	14	433,059,200	433,059,200
Retained earnings	15	391,003,460	314,863,086
Revaluation surplus	16	535,629,237	535,629,237
Non-current liabilities			
		841,999,641	1,195,561,115
Long term loans (secured), net of current portion	17	709,636,073	1,087,952,967
Deferred tax liabilities	18	132,363,568	107,608,148
Current liabilities			
		2,999,284,299	1,262,217,587
Trade and other payables	19	760,729,517	566,873,641
Unclaimed Dividend	19.03	270,556	195,181
Provisions for expenses	20	101,681,773	488,750
Short term loans	21	1,902,042,927	602,126,688
Current portion of long term loans	22	226,453,841	82,447,239
Provision for income tax	23	-	-
Workers' profit participation and welfare fund	24	8,105,686	10,086,088
Total equity and liabilities		<u>5,880,827,033</u>	<u>4,404,599,685</u>
Net asset value (NAV) per share	33	<u>30.00</u>	<u>28.64</u>

The annexed notes form an integral part of these financial statements.

Managing Director

Director

CFO

Company Secretary

Signed as per our annexed report on even date.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Nasir U Ahmed

FCA, FCS, CGMA (AICPA), ACMA (UK), FCA (England & Wales)

Deputy Managing Partner

ICAB Enrollment No: 535

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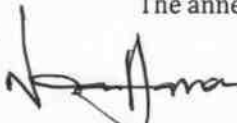
Place: Dhaka, Bangladesh

Dated: 27 October 2022

TOSRIFA INDUSTRIES LIMITED
Statement of Profit or Loss and other Comprehensive Income
For the year ended 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
Sales revenue (export)	25	4,905,730,424	3,007,154,631
Less: Cost of sales	26	4,428,574,927	2,660,033,300
Gross profit		477,155,496	347,121,331
Less: Operating expenses		246,618,411	202,315,119
General and administrative expenses	27	100,598,724	95,684,053
Marketing, selling and distribution expenses	28	146,019,687	106,631,066
Operating profit		230,537,086	144,806,212
Add: Other income	29	39,929,493	51,713,328
Profit before finance costs		270,466,579	196,519,540
Less: Finance costs	30	100,247,198	111,383,365
Profit before WPPF		170,219,381	85,136,175
Less: Workers' profit participation and welfare fund	31	8,105,685	4,054,104
Profit before income tax		162,113,696	81,082,072
Less: Income tax expenses	32	52,809,849	38,304,970
Profit after income tax		109,303,847	42,777,101
Add: Other comprehensive income		-	-
Total comprehensive income		109,303,847	42,777,101
Earnings per share			
Basic earnings per share (Face value Tk. 10.00)	34	1.61	0.63

The annexed notes form an integral part of these financial statements.

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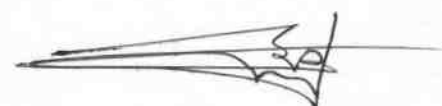
Managing Director



Director



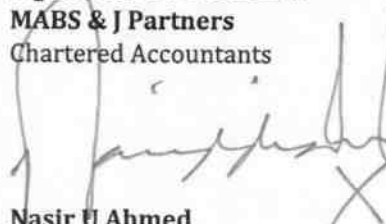
CFO



Company Secretary

Signed as per our annexed report on even date.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants



Nasir U Ahmed

FCA, FCS, CGMA (AICPA), ACMA (UK), FCA (England & Wales)

Deputy Managing Partner

ICAB Enrollment No: 535

DVC: 2210270535AS573863

Place: Dhaka, Bangladesh

Dated: 27 October 2022

TOSRIFA INDUSTRIES LIMITED
Statement of Changes in Equity
For the year ended 30 June 2022

(Amount in Taka)

Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July, 2021	663,269,460	433,059,200	314,863,086	535,629,237	1,946,820,983
Total comprehensive income for the period					
Profit	-	-	109,303,847	-	109,303,847
Other comprehensive income	-	-	-	-	-
Transactions with owners of the Company:					
Issue of ordinary shares	-	-	-	-	-
Share premium	-	-	-	-	-
Stock dividend	16,581,737	-	(16,581,737)	-	-
Cash dividend	-	-	(16,581,737)	-	(16,581,737)
Transfer from revaluation surplus to retained earnings	-	-	-	-	-
Balance as at 30 June, 2022	679,851,197	433,059,200	391,003,460	535,629,237	2,039,543,093

TOSRIFA INDUSTRIES LIMITED
Statement of Changes in Equity
For the year ended 30 June 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	-	-	42,777,101	-	42,777,101
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 30 June, 2021	663,269,460	433,059,200	314,863,086	535,629,237	1,946,820,983

The annexed notes form an integral part of these financial statements.

[Signature]

Managing Director

[Signature]

Director

[Signature]

CFO

[Signature]

Company Secretary

Place: Dhaka, Bangladesh
Dated: 27 October 2022



TOSRIFA INDUSTRIES LIMITED
Statement of Cash Flows
For the year ended 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from customers		4,701,099,324	3,006,509,813
Cash receipts from other sources		38,706,000	35,176,700
Cash paid to suppliers, contractors and others		(5,468,438,047)	(2,811,011,055)
Finance costs		(100,247,198)	(111,383,365)
Income taxes paid		(28,054,430)	(19,108,812)
Net cash (used in)/generated by operating activities		(856,934,351)	100,183,282
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for acquisition of property, plant and equipment		(106,364,388)	(83,350,206)
Payments for capital work-in-progress		-	-
Payments for acquisition of intangible assets		(2,200,000)	-
Net cash used in investing activities		(108,564,388)	(83,350,206)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from/(repayment of) long term loans		(378,316,894)	206,103,424
Proceeds from/(payment of) accepted liabilities for machinery		-	-
Proceeds from/(repayment of) short term loans		1,299,916,239	(109,876,599)
Current portion of Long term loan		144,006,602	(60,590,655)
Interest income		34,493	49,828
Payment of dividend		(16,506,362)	(4,918)
Proceeds from/(refund of) unsuccessful IPO application money		(3,049,849)	-
Net cash generated by financing activities		1,046,084,228	35,681,080
D. Net changes in cash and cash equivalents (A+B+C)		80,585,490	52,514,155
E. Cash and cash equivalents at the beginning of the year		147,056,633	99,810,503
F. Exchange Fluctuation loss (Net)		(3,551,195)	(5,268,024)
G. Cash and cash equivalents at the end of the year (D+E)		224,090,928	147,056,633
Net operating cash flow per share (Restated)	35	(12.60)	1.47

The annexed notes form an integral part of these financial statements.


Managing Director


Director


CFO


Company Secretary

Place: Dhaka, Bangladesh
Dated: 27 October 2022



TOSRIFA INDUSTRIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
As at and for the year ended 30 June, 2022

1.00 Corporate information of the reporting entity

Tosrifa Industries Limited (hereinafter referred to as “the Company”) is a public limited Company incorporated in Bangladesh on 27 August 2002 under the Companies Act, 1994 vide registration number C-46888 and has its registered address at Plot-91, Regency Palace (4th Floor), Block-K, Suhrawardy Avenue, Baridhara, Dhaka. The Company was initially registered as a private limited Company and subsequently converted into a public limited Company on 18 August 2011. It commenced its commercial operation in 2005. The industrial unit and the principal place of the business of the Company is located at 135 Gopalpur (Level 1-6), Munnu Nagar, Tongi, Gazipur. The fabric unit is located at holding -121/1, Block-H, Beraiderchala, Sreepur, Gazipur.

The Company is listed with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE).

2.00 Nature of business

The Company operates an international standard industrial unit of readymade garments to carry on the business of knitting, dyeing, designing, manufacturing and marketing of readymade garments to deal in the foreign markets.

3.00 Financial statements and corporate reporting

These financial statements comprise a statement of financial position, a statement of profit or loss and other comprehensive income, a statement of changes in equity, a statement of cash flows and other explanatory notes covering the accounting policies applied.

3.01 Authorization for issue

These financial statements were authorized for issue by the Board of Directors of the Company on 27 October 2022.

4.00 Basis of preparation

4.01 Statement of compliance

The financial statements have been prepared in compliance with the requirements of the Companies Act 1994, the Securities & Exchange Rules 1987, the Listing Regulations of Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) and other relevant local laws as applicable and in accordance with the applicable International Financial Reporting Standards (IFRSs) including International Accounting Standards (IASs) as issued by International Accounting Standards Board (IASB) and adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Prior year financial statements were prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) which were adopted accounting standards from IASB.

4.02 Basis of measurement

These financial statements have been prepared on going concern basis. Unless otherwise specifically mentioned, historical cost principle has been followed for the purpose of these financial statements.



4.03 Going Concern

The company has adequate resources to continue its operations for the foreseeable future. For this reason the directors continue to adopt the going concern basis in preparing the Financial Statements. The current revenue generations and resources of the company are sufficient to meet the present obligation of its existing businesses and operations.

4.04 Components of the Financial Statements

According to the International Accounting Standards (IAS)-1 as adopted by ICAB as IAS-1 "Presentation of Financial Statements" the complete set of financial statements includes the following components.

- a) Statement of financial position as at 30 June, 2022;
- b) Statement of profit or loss and other comprehensive income for the period ended 30 June, 2022;
- c) Statement of changes in equity for the period ended 30 June, 2022;
- d) Statement of cash flows for the period ended 30 June, 2022;
- e) Notes, comprise a summary of significant accounting policies and other explanatory information for the period ended 30 June, 2022;

4.05 Applicable Accounting Standards & Financial Reporting Standards

The following IASs and IFRSs are applicable for the financial statements for the year under review:

Sl. No.	Name of the IAS	IAS's no.
1	Presentation of Financial Statements	1
2	Inventories	2
3	Statement of Cash Flows	7
4	Accounting policies, Changes in accounting Estimates and Errors	8
5	Events after the Reporting Period	10
6	Income Taxes	12
7	Property, Plant & Equipment	16
8	Leases	17
9	Revenue	18
10	Employee Benefits	19
11	The Effects of Changes in Foreign Exchange Rates	21
12	Borrowing Costs	23
13	Related Party Disclosures	24
15	Earnings Per Share	33
16	Impairment of Assets	36
17	Provision, Contingent Liabilities and Contingent Assets	37
18	Intangible Assets	38

SL. No.	Name of the IFRS	IFRS No
1	Financial Instruments: Disclosures	7
2	Operating Segments	8
3	Financial Instruments	9
4	Fair Value Measurement	13



4.06 Functional and presentation currency

Items included in these financial statements are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka (Taka/Tk./BDT) which is also the functional currency of the Company. The amounts in these financial statements have been rounded off to the nearest Taka. Because of these rounding off, in some instances the totals may not match the sum of individual balances.

4.07 Accrual basis of accounting

These financial statements have been prepared under the accrual basis of accounting.

4.08 Use of estimates and judgements

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. 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 thereby.

4.09 Reporting period

The financial statements of the company cover one year from 01 July, 2021 to 30 June, 2022.

4.10 Compliances with Local Laws

As required by the company, the management complies with the following major legal provisions in addition to the Companies Act 1994 and the Securities and Exchange rules 1987.

- (i) The Income Tax Ordinance 1984;
- (ii) The Income Tax Rules 1984;
- (iii) The Value Added Tax Act 1991;
- (iv) The Value Added Tax Rules 1991;
- (v) The Customs Act, 1969; and
- (vi) Bangladesh Labor Law, 2006. (Amendment 2013)

4.11 Comparative Information

Comparative information has been disclosed in accordance with IASs-1: Presentation of Financial Statements in respect of the previous period for all numerical information in the current financial statements as below:

- a) Statement of Financial Position as at the end of the preceding financial period;
- b) Statement of Profit or Loss and other Comprehensive Income for the comparable period of preceding financial period;
- c) Statement of Changes in Equity for the comparable period of preceding financial period; and
- d) Statement of Cash Flows for the comparable interim period of preceding financial period.

The narrative and descriptive information where it is relevant for understanding of the current period financial statement has also represented

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 statement.



5.00 Significant accounting policies

Accounting policies set out below have been applied consistently to all periods presented in these financial statements. Comparative information has been rearranged wherever considered necessary to conform to the current period's presentation.

5.01 Current versus non-current classification

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- i. expected to be realized or intended to be sold or consumed in normal operating cycle,
- ii. held primarily for the purpose of trading,
- iii. expected to be realized within twelve months after the reporting period, or
- iv. cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- i. expected to be settled in normal operating cycle,
- ii. held primarily for the purpose of trading,
- iii. due to be settled within twelve months after the reporting period, or
- iv. there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax liabilities are classified as non-current liabilities.

5.02 Offsetting

The Company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.

5.03 Property, plant and equipment

5.03.1 Recognition and measurement

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

The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes, after deducting trade discount and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the intended manner. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

When major parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

5.03.2 Subsequent costs

The cost of replacing or upgradation of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the item will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced component is derecognized. The costs of the day to day servicing of property, plant and equipment are recognized in profit or loss as incurred.



5.03.3 Depreciation

No depreciation is charged on land and land developments as the land has unlimited useful life.

Depreciation on other items of property, plant and equipment is recognized on a diminishing balance method over the estimated useful life of each item of property, plant and equipment. Depreciation method, useful lives and residual values are reviewed at each period-end and adjusted if appropriate. Depreciation has been charged on addition of assets during the year when the assets available for use. The depreciation rate based on estimated useful lives of the items of property, plant and equipment for the current and comparative periods are as follows:

Particulars	June 30, 2022	June 30, 2021
	Rate	Rate
Plant and machinery	15%	15%
Motor vehicles	20%	20%
Furniture and fixtures	10%	10%
Office equipment	15%	15%
Building and civil works (RCC)	2.5%	2.5%
Fabric Department		
Plant and machinery		
Production Machinery - Dyeing	5%	5%
Lab Equipment	5%	5%
Utility Machinery - Dyeing	7.5%	7.5%
Effluent Treatment Plant	7.5%	7.5%
Electrical Sub-Station & Equipments- Dyeing	10%	10%
Furniture, Fixture & Equipment	10%	10%
Washing Machineries	5%	5%
Warehouse Storage	7.5%	7.5%
Building & civil works (RCC)		
Production Building	2.5%	2.5%
WTP & Chemical Store	2.5%	2.5%
Utility Building	2.5%	2.5%
Husk Boiler Building	5.0%	5.0%
Effluent Treatment Plant Building	2.5%	2.5%
Fabric store Building	2.5%	2.5%
Knitting Building	2.5%	2.5%

5.04 Capital work-in-progress

Capital work-in-progress (CWIP) consists of unfinished building and civil works at sites and capital plant and machinery.

5.05 Intangible assets

5.05.1 Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38 Intangible Assets are met. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

5.05.2 Subsequent costs

Subsequent costs are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. All other costs are recognized in profit or loss as incurred.



5.05.3 Amortization

Amortization is recognized in profit or loss on a diminishing balance method over the estimated useful lives of intangible assets. The amortization rate based on estimated useful lives are as follows:

	June 30, 2022	June 30, 2021
	Rate	Rate
Software and applications	20%	20%
Website	20%	20%

Amortization methods, useful lives and residual values are reviewed at each period-end and adjusted, if appropriate.

5.06 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

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

5.07 Financial instruments

Financial assets and liabilities are recognized on the statement of financial position when the Company has become a party to a contractual provision of the instrument.

5.08 Trade and other receivables

Trade and other receivables are stated at their nominal value and considered good. No provision has been made for doubtful debt and no amount was written off as bad.

5.09 Accrued income

Accrued income includes incomes which have been earned but not received during the reporting period.

5.10 Inventories

Inventories comprise of raw materials (yarn), raw materials (finished fabrics), raw materials (accessories), needle and spare parts, work-in-process, and finished goods. Inventories are stated at the lower of cost and net realizable value. The cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in process, cost includes an appropriate share of production overheads based on normal operation capacity. Cost of inventories is determined by using the weighted average cost formula. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

5.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, cash at banks, and other bank deposits free of encumbrance.

5.12 Share capital

Ordinary shares are classified as equity.

5.13 Loans

Interest bearing bank loans and overdrafts are recorded at the proceeds received net of direct issue costs. Finance charges are accounted for on an accrual basis.



5.14 Trade and other payables

Trade and other payables are stated at their nominal value.

5.15 Accruals, provisions and contingencies

(a) Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. Accruals are reported as part of trade and other payables.

(b) Provisions

A provision is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. Where the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

(c) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

5.16 Income tax

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

(a) Current tax

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The applicable tax rate for the Company is currently 12% on its taxable income derived from export and 25% on taxable income derived from sources other than export. The company is an internationally recognized green building certified involve with 100% export oriented RMG business. according to the SRO no. 164-AIN/Income Tax/2020 dated , 06-07-2020 applicable tax rate on its business income is 10%.

(b) Deferred tax

Deferred tax is recognized in compliance with IAS 12 Income Taxes, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purpose and amounts used for taxation purpose. 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 or substantively enacted by the date of statement of financial position. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.



A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the deductible temporary difference can be utilized. Deferred tax assets are reviewed at each period-end and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

5.17 Employee benefits

5.17.1 Worker's profit participants & welfare funds

The company contributed 5% of net profit before charging the amount to the aforementioned fund in accordance with the requirement of section 234 of labor Act 2006, (Amendment 2013).

5.18 Revenue recognition, measurement and presentation

Revenue of the Company is derived from sale of goods (i.e. readymade garments) to foreign buyers through export and deemed export.

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognized when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

5.19 Finance costs

The Company's finance costs include interest expenses on bank loans, and other borrowings. Interest expense is recognized using the effective interest method.

5.20 Foreign currency transactions

These financial statements are presented in Taka/Tk./BDT, which is Company's functional currency. Transactions in foreign currencies are recorded in the books at the exchange rate prevailing on the date of the transaction. Monetary assets and liabilities in foreign currencies at the date of statement of financial position are translated into Taka at the exchange rate prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rate at the date when the fair value was determined. Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognized in profit or loss as per IAS 21 The Effects of Changes in Foreign Exchange Rates.

5.21 Related party transactions

The Company carried a number of transactions in arm length price with its related parties in the normal course of its business. The nature of those transactions and their total value have been disclosed in (Note 36).

5.22 Earnings per share

The Company presents basic and diluted (when dilution is applicable) earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, adjusted for the effect of change in number of shares for bonus issue, share split and reverse split. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no dilutive potential ordinary shares during the relevant periods.



5.23 Statement of cash flows

Cash flows from operating activities are presented under direct method in accordance with IAS-7 "Statement of Cash Flows". It has been also prepared in accordance with the Securities and Exchange Rules, 1987.

5.24 Events after the reporting period

Amounts recognized in the financial statements are adjusted for events after the reporting period that provide evidence of conditions that existed at the end of the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events are disclosed in the financial statements.

5.25 Segment Reporting

No segmental reporting is applicable to the company as required by "IFRS-8: Operating Segment" as the company operates in a single industry segment and within as geographical segment.

5.26 Impairment of Assets

In accordance with the provision of IAS-36, the carrying amount of non-financial assets other than inventories of the company involved in the manufacturing of the products. If any such indication exists, then the asset's recoverable amount is estimated and impairment losses are recognized in the statement of comprehensive income. No such indication of impairment has been observed till the end of the period.



Notes	Particulars	Amount in Taka		
		June 30, 2022	June 30, 2021	
6.00	Property, plant and equipment: TK. 3,105,504,513			
	Cost			
	Opening balance	3,836,706,420	3,752,704,028	
	Add: Addition during the year	118,813,739	84,002,392	
		3,955,520,159	3,836,706,420	
	Less: Disposal /Transfer during the year	-	-	
	Closing balance	3,955,520,159	3,836,706,420	
	Depreciation			
	Opening balance	718,556,016	592,059,794	
	Add: Addition during the year	131,459,630	126,496,222	
		850,015,646	718,556,016	
	Less: Adjustment during the year	-	-	
	Closing balance	850,015,646	718,556,016	
	Written Down Value	3,105,504,513	3,118,150,404	
	PPE details have been shown in Annexure-A			
7.00	Intangible Assets :TK. 3,045,492			
	Cost			
	Opening balance	5,604,345	5,604,345	
	Add: Addition during the year	2,200,000	-	
		7,804,345	5,604,345	
	Less: Adjustment during the year	-	-	
	Closing balance	7,804,345	5,604,345	
	Amortization			
	Opening balance	3,998,988	3,597,649	
	Add: Addition during the year	759,865	401,339	
		4,758,853	3,998,988	
	Less: Adjustment during the year	-	-	
	Closing balance	4,758,853	3,998,988	
	Carrying amount	3,045,492	1,605,357	
	Details have been shown in Annexure-B			
8.00	Advances, Deposits and Prepayments: TK. 77,651,009			
	Advances			
	Advance against salary	Note: 8.01	1,321,576	727,485
	Advance against expenses	Note: 8.02	30,322,908	34,194,981
	Advance against purchase	Note: 8.03	3,774,213	1,573,864
	Advance against building construction	Note: 8.04	800,000	14,282,019
			36,218,697	50,778,349
	Deposits			
	Security deposits	Note: 8.05	29,147,941	27,342,941
	LC margin		8,681,260	6,918,460
			37,829,201	34,261,401
	Advance Against Mobile			
	Advance against mobile		13,649	22,206
			13,649	22,206
	Prepayments			
	Prepaid insurance		3,589,462	2,549,680
			3,589,462	2,549,680
			77,651,009	87,611,636



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021

8.01 Advance against salary : TK. 1,321,576

Abul Basher	-	12,000
Abdul Khalek	40,000	
Advance Against OT & Others	363,390	363,390
Bashir	13,000	
Atiqur Rahman	-	40,000
Fazlul Haque	35,000	-
Kamruzzaman	205,000	-
Mazharul Islam Mintu	30,000	-
Faisal Hossain	-	80,000
G.M Shamim	4,000	-
Jahidul Islam	-	4,000
Mizanur Rahman	18,345	18,345
Moshiur Rahman Palash	350,000	-
Omar Ali	-	-
Omit Sarker	-	-
Ramjan Ali	-	-
Rashel-Office Asst	-	5,750
Rezaul Karim	25,000	-
Rustom Ali	-	-
Shahabuddin	-	200,000
Shakhawat	148,901	
Touhidul Islam (Supervisor)	88,940	4,000
	1,321,576	727,485

8.02 Advance against expenses :30,322,908

AG Hi-Tech Ltd.	-	151,000
Anisur Rahman-Loading & Unloading	-	84,100
A L M Tensile Membrane Structure Ltd.	-	511,875
Axis Automation & Industrial Solution	-	-
Aany Apparel Ltd.	478,778	1,783,449
ADI Corporation	350,000	350,000
Al-Haram Apparels Ltd	-	9,331
Anlima Textile Ltd.	-	99,850
Aman Spinning Mills Ltd.	33,150	33,150
Arin Printing & Embroidery	-	400,000
Ascend Elevators & Escalators Ltd.	59,200	59,200
Butterfly Marketing Ltd.	67,950	-
BGMEA	40,000	40,000
Brady Services Company Ltd	-	35,000
Binimoi Textile Ltd.	3,540	-
Conforce Limited	-	-
Carnival Inc.	-	187,040
Care Automobiles	20,000	-
Chair Bazar	129,500	-
Dapang Industry	182,750	182,750
Design Engineering	72,500	
The Daffodil Knitwear	-	132,275
Dehsar Works	-	315,000
DHL Worldwide Express (BD) Private Ltd.	-	2,198,696
Dihan Knitwear	1,120	-
Easy Software Solutions	-	10,000
Elite Force	-	10,000
Elite Worldwide Express Ltd	303,659	-
Energypac Engineering Ltd	-	310,000



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021
	Esquire Knit Composite Ltd	-	-
	Euro Enterprise	-	-
	Europrinters Ltd	-	21,000
	Famkam Printing Ltd.	-	102,900
	Farnoor Garments Limited	-	-
	Fardar Fashions Limited	-	4,340
	Fashion Art_AP_Other	-	169,309
	Fashion Asia Ltd.	7,930,217	-
	Fashion Line Apparels	150,000	-
	Ford Automobile Limited	-	175,000
	Gazi Tanks_AP_Others	90,480	-
	Gallery Tex Ltd.	-	3,130,235
	Green Tex Point	-	86,400
	Greenland Engineering & Tractor Company	-	7,200
	Hams Garments Ltd.	277,721	502,156
	Hi-Tech.Auxi- Chem	-	3,672,000
	Hovor Tech	20,000	20,000
	Infrastructure Development Company Ltd.	28,750	28,750
	ITS Labtest Bangladesh Ltd	-	126,973
	Japan Steel	1,324,017	-
	Jibika Intelligic Ltd.	127,500	-
	J. K. Power Pac	-	1,400,000
	Jkk Apparels Limited	-	877,213
	Jahangir Alam	3,000,000	3,000,000
	Khan Global	-	-
	Latex Limited	-	55,000
	Leximtex International	12,096	-
	Lisky Technology (BD) Ltd	-	1,032,850
	Logic Software Ltd.	-	2,200,000
	Kamaruzzaman	1,000,000	1,000,000
	Mahabub	-	-
	Maheen Enterprise	-	-
	Mayar Doya Engineering Workshop	20,000	20,000
	Mayer Doa Mechanical Workshop	-	35,000
	Masud & Company	404,800	-
	Medona Fashions Limited	-	700,000
	Meghna Knit Composite Ltd	-	883,390
	Mohammed Trading	25,585	-
	Mr. Asad	237,269	99,881
	Maruf Enterprise	-	-
	MGH Logistics Private Ltd.	-	-
	N.A.Z Bangladesh Ltd	-	-
	National Polymer Industries Ltd.	-	20,645
	Naturub Accessories Bangladesh (Pvt) Ltd.	-	10,845
	Neo Technology	-	-
	Northern Corporation Ltd.	2,632,766	-
	Nitol Motors Limited	-	2,424,762
	Pakiza Technovation Limited	-	263,000
	Printers & Printers Ltd.	2,648,345	-
	Podder & Associates	1,340,000	-
	Rabeya Quader Chowdhury Enterprise	-	82,960
	Rafiz Engineering Works	-	82,500
	Regular Activities Ltd	-	300,000
	RSS Home Depot	-	48,000
	Rijjol Enterprise	-	180,000



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021
	R.H Corporation	494,500	223,600
	Root3 Tech Ltd.	235,119	-
	Sajeda Tin Ghar	125	125
	Sarker Steel Ltd_AP_Others	-	200,000
	Shah Mohammed	-	820,246
	Shahiduzzaman	-	614,523
	Shakhawat Hossain	387,000	700,000
	Shamim Alam	853	-
	Smart Digital System	86,685	-
	Shawon Garments Printing Ltd	115,000	-
	Skylark Fashions	-	89,656
	Square Fashion Ltd	2,705	2,705
	Scandex Textile	-	50,000
	ST Gas Construction Co.	4,538,315	300,000
	Star Particle Board Mills Ltd.	490,950	-
	Sumi Radioter Welding	19,000	-
	Tex Solution	-	777,500
	Teams Corporation	-	60,000
	Tritech Building Services Ltd.	-	250,000
	Unitex Attires Ltd.	121,600	121,600
	Virtual Knitwear Limited	1,264	-
	Viyellatex Ltd	-	-
	Yousuf Engineering Works	-	-
	Zahidur Rahman	100	-
	Zaman Traders	818,000	320,000
		30,322,908	34,194,981

8.03 Advance against purchase : TK. 3,774,213

Mr.Ashraful Alam Shohag	1,125,029	688,166
Mr. Firoz Kabir Jewel	47,187	-
Mr.Junayed Hossain	754,563	-
Mr. Kamruzzaman	17,130	300,000
Mr.Lutfor Rahman	53,537	-
Mr.Mejan	100,000	-
Mr.Mizanur Rahman	80,000	-
Mr.Moniruzzaman Khan	620,250	-
Mr.Mostafizur Rahman	50,000	-
Mr. Omar Farooq	-	77,235
Mr. Rupok	-	71,402
Mr.Shamim Ahmed	331,366	57,366
Mr. Nizamul Islam	593,847	378,391
Mr. Zaid Al Refai	1,304	1,304
	3,774,213	1,573,864

8.04 Advance against building construction: TK.800,000

A-One Polymer Ltd.	-	242,138
ABG Engineering Services (Pvt.) Ltd.	800,000	800,000
Babel Enterprise	-	2,921,179
Dayamoy Trading	-	257,480
Delowar Trading Corporation	-	1,700
Energy Pac Electronics Ltd.	-	-
Lafarge Surma Cement Ltd	-	-
M.I. Cement Factory Ltd	-	319,760
Mir Concrete Products Ltd	-	627,370
Mirpur Ceramic Works Ltd.	-	81,510
National Polymer Ind. Ltd.	-	73,065



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021
	NDE Ready Mix Concrete Ltd	-	1,355,999
	Rafiz Engineering Works	-	400,000
	Rangpur Metal Industries Ltd	-	-
	Shaheen Bricks Manufacturing	-	409,000
	Shohel & Brothers Pte Ltd	-	446,453
	SSR Consultants	-	414,300
	Star Ceramics Ltd.	-	2,940,261
	Superior Builders And Engineers Ltd.	-	1,810,000
	SML Packaging Solutions Bangladesh Ltd.	-	-
	Term Trading	-	1,181,804
		800,000	14,282,019

8.05 Security deposits : TK.29,147,941

Security deposit to BTCL	8,600	8,600
Security deposit to DESCO	9,959,336	9,959,336
Security deposit to Titas Gas	18,680,005	16,875,005
Security deposit to CDBL	500,000	500,000
	29,147,941	27,342,941

09.00 Trade and other receivables :TK. 524,769,009

Opening balance	320,137,909	319,493,091
Add: Export & Deemed export during the year	4,905,730,424	3,007,154,631
	5,225,868,332	3,326,647,722
Less: Proceeds realized during the year	4,701,099,324	3,006,509,813
	524,769,009	320,137,909

A detailed schedule of trade receivable is given in Annexure -E

Aging schedule:

0 - 6 months	> 6 months	Total
524,769,009	-	524,769,009

Information about trade receivables as per requirement of Schedule XI, Part I, Paragraph 4 of the Companies Act, 1994:

Debtors have been stated at their nominal value. Debtors are accrued in the ordinary course of business.

(i) Debt considered good in respect of which the company is fully secured

Trade receivables accrued in the ordinary course of business are considered good and secured against confirmed L.C.

(ii) Trade receivables considered good for which the company hold no security other than the personal security

There is no such trade receivables as on 30 June 2022.

(iii) Trade receivables considered doubtful or bad

The Company did not make any provision for doubtful debt as on 30 June 2022, because of the fact that sales/exports are being based on 100% confirmed letter of credit with fixed maturity dates.

(iv) Trade receivables due by directors or other officers of the company

There is no such trade receivables as on 30 June 2022

(v) Trade receivables due by Common Management

There is no such trade receivables as on 30 June 2022.

(vi) Reserve for doubtful debts

There is no such reserve created as on 30 June 2022.

Being a 100% export oriented company all of it's export proceed realized in foreign currency. So change in conversion rate of foreign currency on closing date is not considered as this will be used in settlement of foreign currency liability.



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021

10.00 Accrued income: TK.17,675,800

Accrued cash incentive	17,675,800	16,486,800
	<u>17,675,800</u>	<u>16,486,800</u>

11.00 Inventories : TK.1,928,090,281

Raw materials (yarn and Finish fabric)	942,552,787	329,668,693
Raw materials (accessories)	24,842,481	26,606,603
Raw materials (Dyes & Chemicals)	194,008,039	37,038,158
Needle and spare parts	12,858,311	9,280,607
Work-in-process	378,973,197	184,021,278
Finished goods (garments)	374,855,468	126,935,607
	<u>1,928,090,281</u>	<u>713,550,946</u>

Disclosure of quantities as per requirement under Schedule XI, Part II, Paragraph 3 of the Companies Act, 1994:

Items	Unit	30 June, 2022		30 June, 2021	
		Opening (Qty)	Closing (Qty)	Opening (Qty)	Closing (Qty)
Raw materials (yarn)	KG	936,150	2,309,552	610,150	936,150
Raw materials (accessories)*		-			
Raw materials (finished fabrics)	KG	121,150	277,888	101,389	121,150
Finished goods (garments)	PCS	462,098	1,404,152	450,411	462,098
Needle and spare parts*		-			
Work-in-process	PCS/KG	957,162	1,363,699	686,759	957,162

* Quantity-wise breakup of raw materials (accessories), and needle and spare parts could not be given as it is difficult to quantify each item in a separate and distinct category due to large variety of raw materials (accessories), needle and spare parts.

12.00 Cash and cash equivalents: TK. 224,090,928

Cash in hand	Note 12.01	1,732,076	5,781,515
Cash at bank	Note 12.02	222,358,852	141,275,118
		<u>224,090,928</u>	<u>147,056,633</u>

12.01 Cash in hand : TK.1,732,076

Cash at head office	988,070	1,099,333
Cash at factory	744,006	4,682,182
	<u>1,732,076</u>	<u>5,781,515</u>



12.02 Cash at bank : TK. 222,358,852

Name of the bank/NBFI	Branch	Type of Account	Account Number	Amount in Taka	
				30 June, 2022	30 June, 2021
Dutch Bangla Bank Ltd.	Banani	CD	1031100034643	961,330	(22,424,882)
City Bank Ltd	Gulshan	CD	1101495932001	696,359	2,834,355
City Bank Ltd	Gulshan	FC (ERQ)	5121495932001	951,250	7,525,397
City Bank Ltd	Gulshan	Margin	1000241001108	145,167,770	123,848,338
City Bank Ltd	Gulshan	SND/Dividend	3101703841001	-	5,846
City Bank Ltd	Gulshan	FC	'1000241001260	38,107,945	15,157,324
Eastern Bank Ltd.	Gulshan	CD	1041070005263	38,113	(8,237,943)
Mutual Trust Bank Ltd*	Gulshan	STD	320002679	-	2,978,661
Mutual Trust Bank Ltd*	Gulshan	FC	0002-0260000704	-	215,063
Mutual Trust Bank Ltd*	Gulshan	Dividend	0002-0320003543	-	6,315
Mutual Trust Bank Ltd*	Gulshan	Dividend/17	0002-0320003785	-	10,409
Mutual Trust Bank Ltd*	Gulshan	Dividend/18	0002-0320004113	-	7,360
Mutual Trust Bank Ltd*	Gulshan	Dividend/19	0002-0320004328	165,206	164,653
Mutual Trust Bank Ltd*	Gulshan	Dividend/21	131000101886	108,715	-
Mutual Trust Bank Ltd	Gulshan	CD	0220210010605	5,249	5,975
Meghna Bank Ltd.	Gulshan	CD	110111100001052	512,392	-
Meghna Bank Ltd.	Gulshan	Margin	110117600000020	2,059,462	-
Standard Chartered Bank	Gulshan	ERQ	42130804801	8,903,478	1,012,200
Standard Chartered Bank	Gulshan	Margin	46130804801	24,681,584	18,166,048
Total				222,358,852	141,275,118

Margin account is maintained in foreign currency . Back to back liability (any form) is paid from margin account. Since it is maintained in foreign currency & liability paid from this account is in foreign currency, conversion rate difference on closing date is not considered.



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021

13.00 Share capital :TK. 679,851,200

Authorized capital:

(Divided into 100,000,000 ordinary shares of BDT 10.00 each)

1,000,000,000 1,000,000,000

Issued, subscribed and paid-up capital:

(Divided into 6,79,85,120 ordinary shares of BDT 10.00 each)

679,851,200 663,269,460

Shareholding position as on 30 June 2022:

Name of shareholders	No. of ordinary shares	Face value per share	Amount in Taka	Amount in Taka
			30 Jun, 2022	30 Jun, 2021
Ms. Tosrifa Ahmed*	2	10.00	20	20
Ms. Anjuman Ara Begum	-	10.00	-	17,000,000
Ms. Lyra Rizwana Quader	6,127,501	10.00	61,275,010	59,780,500
Mr. Mohim Hassan	3,326,681	10.00	33,266,810	32,455,430
Mr. Naim Hassan	7,785,293	10.00	77,852,930	58,954,080
Mr. Rafiq Hassan	2,174,830	10.00	21,748,300	21,217,860
Mr. Sayeed Hassan	562,162	10.00	5,621,620	5,484,510
Northern Corporation Ltd.	12,054,050	10.00	120,540,500	134,820,000
Other than sponsors	35,954,601	10.00	359,546,007	333,557,060
	67,985,120		679,851,197	663,269,460

On 28-April-2019 total 32,46,498 shares (30,91,903 original shares and 1,54,595 bonus shares) of honorable late Sponsor of the Company Mrs. Tosrifa Ahmed (who died on 07.04.2016) have been transmitted in the accounts of her legal successors in the following manner as per succession certificate issued by the Honorable Court:

On 28-April-2019 4,63,785 shares each to her sons Feroz M. Hassan, Faruque Hassan, Mohim Hassan (Sponsor Director), Naim Hassan (Sponsor Director), Sayeed Hassan (Sponsor) and Rafiq Hassan (Sponsor Director) and 2,31,893 shares each to her daughters Abeda Rahman and Shameem Ara Begum. Except Sayeed Hassan all other legal successors received their shares.

Then on 29-November-2019 Sayeed Hassan received his 4,63,785 shares from Late Tosrifa Ahmed. Due to fractional difference 2 share remain in the name of Tosrifa Ahmed.

Due to fractional issue .65 share remain in suspense Account that could not been sold. Since it is distributed as dividend, it is consider in number of share. So total number of share is 67985119.65.

Shareholding position on the basis of Group:

Group name	Number of shareholders	Number of shares	%
Company	146	17,274,863	25.41%
General public	5,783	18,679,738	27.48%
Sponsors/Directors	7	32,030,519	47.11%
Total	5,936	67,985,120	100.00%

Shareholding position on the basis of Range:

Shareholding range	Number of shareholders	Number of shares	Ownership %
1-500	4,567	809,505	1.19%
501-5000	906	1,726,136	2.54%
5001-10000	154	1,130,843	1.66%
10001-20000	128	1,846,130	2.72%
20001-30000	45	1,151,342	1.69%
30001-40000	18	641,738	0.94%
40001-50000	25	1,190,898	1.75%
50001-100000	42	3,124,741	4.60%
100001-1000000	43	9,338,211	13.74%
1000001-1000000000	8	47,025,576	69.17%
Total	5,936	67,985,120	100.00%



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021
14.00	Share premium :TK. 433,059,200		
	Share premium	<u>433,059,200</u>	<u>433,059,200</u>
	Share premium received against 24,566,200 ordinary shares issued to other than sponsors at each BDT 16.00 and 2,000,000 shares issued to placement each BDT 20.00		
15.00	Retained earnings :TK. 391,003,460		
	Opening balance	314,863,086	272,085,985
	Add: Transferred from revaluation surplus	-	-
	Add: Net profit/(loss) during the year	109,303,847	42,777,101
		424,166,933	314,863,086
	Less: Dividend	33,163,473	-
		<u>391,003,460</u>	<u>314,863,086</u>
16.00	Revaluation surplus : TK. 535,629,237		
	Opening balance	535,629,237	535,629,237
	Less: Transfer to retained earnings from building and civil works	-	-
		<u>535,629,237</u>	<u>535,629,237</u>
	Breakup of closing balance:		
	Revaluation surplus for land and land development	414,400,000	414,400,000
	Revaluation surplus for building and civil works	121,229,237	121,229,237
		<u>535,629,237</u>	<u>535,629,237</u>

16.01 Revaluation surplus as on 30 June 2011

Group of PPE	Amount in Taka		
	Depreciated historical cost	Depreciated current cost	Revaluation Surplus
Land and land development	53,751,501	468,151,501	414,400,000
Building and civil works	228,894,119	371,699,362	142,805,243
Total	282,645,620	839,850,863	557,205,243

The revaluation of land and land development, and building and civil works has been done by Saha Mazumder & Co., Chartered Accountants considering the cut off date 30 June 2011 and signed on 10 November 2011.

Method of valuation:

a) Valuation of land

i) Land was valued on the basis of "FAIR MARKET VALUE" which is the amount in terms of money which the property would bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeable and assuming the price is not affected by undue stimulus. Market prices were obtained from local sources. Opinion based on discussion with the deed writers, income tax and gain tax personnel and officials of sub registrars' office were taken into consideration for the purpose of revaluation.

ii) Prevailing rate of buying and selling of lands during last six months in and around Mouza: Gopalpur, Tongi, Gazipur were also compared with the land property under appraisal giving due consideration to different factors including location, size, shape, bargaining allowance and other market constraints.

b) Valuation of building and civil works

i) The building constructions of company which are situated on the above mentioned land have been physically verified. The building has been revalued based on Current Cost Accounting (CCA) method.

ii) This cost has been ascertained considering factors, like the basis of the type of structure, price at which building materials, technical and non-technical labor, cost of transportation etc. are available at site, the quality of materials used in construction, workmanship, the quality of their maintenance and the accumulated depreciation thereon for the expired portion of their effective lives and the present condition of the assets in question and other relevant factors.

iii) Cost of construction of similar buildings and other constructions were obtained from local sources available, and independent engineering consultants. The total value of buildings and civil construction has been ascertained at BDT 371,699,362.

Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021

17.00 Long term loans (secured), net of current portion : TK. 709,636,073

The long term loans are with The City Bank Ltd., Gulshan Avenue Branch, 136 Gulshan Avenue, Gulshan, Dhaka , Bangladesh.and from IDCOL , UTC Building (16th floor), 8 Panthapath, kawran bazar, Dhaka-1215. The purpose of the term loan is to construction of building and import and local procurement of capital machinery for green dyeing project.

All these loans are secured by land, building, furniture, fixture, plant and machinery, personal guarantee of Directors and corporate guarantee, all present and future fixed and floating assets (excluding stock & book debts).

Amount in Taka	
30 Jun, 2022	30 Jun, 2021

This balance consists of as follows:

Term Loan with The City Bank Ltd (Civil Construction)	Annexure: F	229,292,780	278,814,316
Term Loan with The City Bank Ltd (Machine)	Annexure : G	628,100,068	735,286,324
Term Loan with The City Bank Ltd (Stimulus)	Note-17.01	45,920,117	108,961,645
Term Loan with IDCOL (Machine)		32,776,949	47,337,921
		936,089,914	1,170,400,206
Less : Current portion of long term loan		226,453,841	82,447,239
Net long term liability		709,636,073	1,087,952,967

Term loan Civil & machine details are given in Annexure-F & G

17.01 Long Term Loan (Stimulus): TK. 45,920,117

The City Bank Ltd	LTL_9191495932002	19,762,694	44,441,771
The City Bank Ltd	LTL_9191495932003	12,075,430	33,488,978
The City Bank Ltd	LTL_9191495932004	14,081,992	31,030,895
Total		45,920,117	108,961,645

18.00 Deferred tax liabilities :TK.132,363,568

Oepning Balance	107,608,148	88,411,990
Add: Provision made during the year	24,755,419	19,196,158
	132,363,568	107,608,148

Deferred tax details is given in Note No. 32.2 and Annexure-D

19.00 Trade and other payables :TK.760,729,517

Trade payables

Back to Back (BTB) and other LC	Annexure: H	686,689,407	477,472,937
		686,689,407	477,472,937

Back to back & other LC details is given in Annexure -H.

Other payables:

Building construction	Note 19.01	2,831,174	3,863,842
Withholding income tax (TDS)		8,302,637	9,257,504
Withholding VAT (VDS)		3,534	53,904
Unclaimed IPO application mon	Note 19.02	-	3,049,849
Account Payable	Annexure : I	62,902,765	73,175,605
		74,040,110	89,400,704
		760,729,517	566,873,641

Unclaimed dividend	Note 19.03	270,556	195,181
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Accounts Payable details is given in Annexure -I.

Being a 100% export oriented company, all of it's export proceed realized in foreign currency. In order to settle BTB liability, separate margin account is maintained in foreign currency. Since above loan is created and maintained in foreign currency and paid in foreign currency from maintained margin account, conversion rate difference is not considered on closing date as these will ultimately not be settled at BDT.



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021

19.01 Building construction : TK. 2,831,174

A-One Polymer Ltd	6,374	-
Bangladesh Building Systems Ltd.	335,575	335,575
BBS Cable Industries Ltd	-	85,755
Halim & Brothers	-	300,000
Hamid Construction Ltd	354,000	354,000
Inter Trade	97,915	281,915
M.I. Cement Factory Ltd.	249,280	249,280
M/S. Limon Enterprise	-	540,711
Nimpex Limited	310,001	316,375
Northern Knit Ltd	1,052,212	966,912
Rapid Construction and Engineering	40,935	90,135
R.K. Electric Investment	312,682	207,334
R.K. Textile Laboratory & Scientific Instrument	2,200	-
S.S Trade Link	47,000	-
Safeshot Pest Control & Cleaning Services	-	100,650
Shaheen Traders	23,000	23,000
Tokai Power Products Ltd.	-	12,200
	2,831,174	3,863,842

19.02 Unclaimed IPO application money

Unclaimed IPO application money (IPO refund warrant)	-	3,049,849
	-	3,049,849

19.03 Unclaimed dividend : TK. 270,556

Mutual Trust Bank	270,556	189,335
The City Bank	-	5,846
	270,556	195,181

Breakdown of Dividend Year wise

Year 2014	-	5,846
Year 2016	-	6,315
Year 2017	-	10,409
Year 2018	-	7,360
Year 2019	163,292	165,252
Year 2020 (No Dividend)	-	-
Year 2021	107,263	-
Total	270,556	195,181

20.00 Provision for expenses : TK. 101,681,773

Director Remuneration	225,000	-
Salary	60,850,850	-
Service benefit	40,088,423	-
Audit fee	517,500.00	488,750
	101,681,773	488,750

21.00 Short term loans : TK. 1,902,042,927

Bank(s)	Account No. / Note	Type of loan	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd	6331495932001	SOD	43,754,664	(15,528,097)
AB Bank Ltd	4009-785851-000	CD/OD	(819,733)	115,363
Standard Chartered Bank	01-1308048-01	CD/OD	(1,609,821)	(787,003)
The City Bank Ltd & SCB	Annexure-J	PC	198,928,714	165,459,804
The City Bank Ltd	Annexure-K	EDF	1,437,261,166	317,482,145
The City Bank Ltd	Note: 21.01	STL	184,442,617	135,384,475
The City Bank Ltd	Note: 21.02	STL	40,085,320	-
Total			1,902,042,927	602,126,688

PC loan & EDF loan details are given in Annexure -J & K.



(a) Loans with The City Bank Ltd, Gulshan Avenue Branch, Gulshan and Standard Chartered Bank, Gulshan Branch , Meghna Bank Limited & IDLC are for the purpose of working capital , import of raw materials & Machinery purchase.

(b) Security: Hypothecation of stock along with notarized IGPA to sell the assets under hypothecation without further reference to the court in case of default.

Being a 100% export oriented company, all of it's export proceed realized in foreign currency. In order to settle BTB liability separate margin account is maintained in foreign currency. Since above loan is created & maintained in foreign currency & paid in foreign currency from maintain margin account, conversion rate difference is not considered on closing date.

21.01 STL loan : TK.184,442,617

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	6571495932001	-	10,730,677.5
The City Bank Ltd.	Gulshan	6931495932087	-	32,772,964
The City Bank Ltd.	Gulshan	6931495932088	-	20,288,333
The City Bank Ltd.	Gulshan	9201495932001	-	71,592,500
The City Bank Ltd.	Gulshan	9201495932002	27,045,550	-
The City Bank Ltd.	Gulshan	6931495932102	5,222,315	-
The City Bank Ltd.	Gulshan	6931495932103	9,000,012	-
The City Bank Ltd.	Gulshan	6931495932104	12,825,063	-
The City Bank Ltd.	Gulshan	6601495932001	3,655,892	-
Meghna Bank Ltd.	Gulshan	110163100000168	5,712,000	-
Meghna Bank Ltd.	Gulshan	110176100000024	30,697,917	-
Meghna Bank Ltd.	Gulshan	110176100000025	27,043,250	-
IDLC	Gulshan	1026102211396010	37,936,066	-
IDLC	Gulshan	1026102211396010	25,304,551	-
Total			184,442,617	135,384,475

21.02 STL loan MC : TK. 40,085,320

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7441495932013	1,720,400	-
The City Bank Ltd.	Gulshan	7441495932014	13,164,800	-
The City Bank Ltd.	Gulshan	7441495932015	6,532,845	-
The City Bank Ltd.	Gulshan	7441495932016	3,740,000	-
The City Bank Ltd.	Gulshan	7441495932017	11,200,365	-
The City Bank Ltd.	Gulshan	7441495932018	951,363	-
The City Bank Ltd.	Gulshan	7441495932019	1,840,548	-
The City Bank Ltd.	Gulshan	7441495932020	935,000	-
Total			40,085,320	-



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021

22.00 Current portion of long term loans : TK. 226,453,841

Current portion of long term loans include part of the long-term loans disclosed in (Note 17.00) falling due for repayment in next 12 months.

This is made up as follows:

Term loan with The City Bank Ltd	226,453,841	82,447,239
	226,453,841	82,447,239

23.00 Provision for income tax

Opening balance	-	-
Add: Provision made during the year in respect of the current year	28,054,430	19,108,812
	28,054,430	19,108,812
Less: Payments made during the year advance income tax (Note-23.01) on the basis of return of income	28,054,430	19,108,812
	-	-

23.01 Advance income tax paid during the year : TK. 28,054,430

Against export proceeds	23,521,936	15,048,051
Against cash incentive	3,870,400	3,031,566
Against interest income	3,108	4,917
Income Tax Others	250,986	643,586
Against vehicle	408,000	380,692
	28,054,430	19,108,812

24.00 Workers' profit participation and welfare fund : TK.8,105,686

Opening balance	10,086,088	6,031,984
Add: Addition during the year	8,105,685	4,054,104
	18,191,772	10,086,088
Less: Disbursed during the year	10,086,087	-
	8,105,686	10,086,088

25.00 Sales revenue (export) : TK. 4,905,730,424

Type of sales	Amount in Taka	
Particulars	30 June, 2022	30 June, 2021
Export of readymade garments	4,046,938,805	2,660,249,960
Deemed export	858,791,619	346,904,671
Total	4,905,730,424	3,007,154,631

Sale of finished goods

Particulars	1 July, 2021 to 30 June, 2022		1 July, 2020 to 30 June, 2021	
	Quantity	Amount	Quantity	Amount
Polo Shirt	646,532	199,442,221	652,287	182,342,917
T - Shirt	4,574,489	891,524,751	4,009,893	854,211,466
Tank Top	256,064	52,065,772	327,537	57,639,306.2
Others	8,507,866	2,903,906,061	8,948,043	1,566,056,271
Total	13,984,951	4,046,938,805	13,937,760	2,660,249,960



Notes	Particulars	Amount in Taka	
		30 June 2022	30 June 2021

Product-wise breakup as per Schedule XI, Part II, Para 3 of the Companies Act, 1994:

Particulars	June 30, 2022	June 30, 2021
Opening stock	Quantity	Quantity
Polo Shirt	32,447	140,888
T - Shirt	92,419	163,049
Tank Top	27,726	110,666
Others	309,506	35,808
Total	462,098	450,411

Add: Production during the year	Quantity	Quantity
Polo Shirt	698,336	543,846
T - Shirt	4,776,941	3,939,263
Tank Top	298,545	244,597
Others	6,322,612	7,846,214
Total	12,096,434	12,573,920

Less: Closing stock	Quantity	Quantity
Polo Shirt	84,251	32,447
T - Shirt	294,871	92,419
Tank Top	70,207	27,726
Others	954,823	309,506
Total	1,404,152	462,098
Sales during the year from production	11,154,380	12,562,233

Note: Total 28,30,571 pcs garments sewed in outside from other type in 2021-2022 that is included in sale.
Total 13,75,527 Pcs garment sewed in outside from other type in 2020-2021 that is included in sale.



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
26.00	Cost of sales : TK. 4,428,574,927		
	Opening inventories of raw materials	402,594,061	248,354,988
	Raw materials (yarn and Finish Fabric)	329,668,693	201,164,585
	Raw materials dyes & chemical	37,038,158	30,375,930
	Raw materials (accessories)	26,606,603	7,320,151
	Needle and spare parts	9,280,607	9,494,322
	Add: Raw materials purchased during the year	4,071,649,903	1,826,021,364
	Yarn and Finish Fabric	3,134,112,403	1,318,304,236
	Dyes & Chemical	419,770,623	200,038,642
	Accessories	488,713,171	284,858,570
	Needles and spare parts	29,053,706	22,819,915
	Purchase Related Cost	-	-
	Raw materials available for use	4,474,243,965	2,074,376,352
	Less: Closing inventories of raw materials	1,174,261,617	402,594,061
	Raw materials (yarn and Finish Fabric)	942,552,787	329,668,693
	Raw materials dyes & chemical	194,008,039	37,038,158
	Raw materials (accessories)	24,842,481	26,606,603
	Needle and spare parts	12,858,311	9,280,607
	Raw materials consumed	3,299,982,348	1,671,782,290
	Note 26.01		
	Add: Direct expenses	761,573,032	485,970,172
	Note 26.02		
	Prime cost	4,061,555,380	2,157,752,462
	Add: Factory overhead	809,891,327	610,195,421
	Note 26.03		
	Cost of production	4,871,446,707	2,767,947,883
	Add: Opening inventories of work-in-process	184,021,278	133,098,424
	Manufacturing cost at standard	5,055,467,985	2,901,046,307
	Less: Closing inventories of work-in-process	378,973,197	184,021,278
	Cost of goods manufactured	4,676,494,788	2,717,025,029
	Add: Opening inventories of finished goods	126,935,607	69,943,878
	Goods available for sale	4,803,430,395	2,786,968,907
	Less: Closing inventories of finished goods	374,855,468	126,935,607
	Cost of Sales	4,428,574,927	2,660,033,300



26.01 Raw materials consumed during the year

Particulars	01 July 2021 to 30 June 2022		01 July 2020 to 30 June 2021	
	Qty (KG)	Amount in taka	Qty (KG)	Amount in taka
Opening balance				
Yarn and Finish Fabric	1,057,300	329,668,693	711,539	201,164,585
Dyes & Chemical	-	37,038,158	-	30,375,930
Accessories	-	26,606,603	-	7,320,151
Needle and spare parts	-	9,280,607	-	9,494,322
Total	1,057,300	402,594,061	711,539	248,354,988
Add: Purchase during the year				
Yarn and Finish Fabric	9,219,310	3,134,112,403	4,160,524	1,318,304,236
Dyes & Chemical	-	419,770,623	-	200,038,642
Accessories	-	488,713,171	-	284,858,570
Needle and spare parts	-	29,053,706	-	22,819,915
Total	9,219,310	4,071,649,903	4,160,524	1,826,021,364
Raw materials available for consumption	10,276,610	4,474,243,965	4,872,063	2,074,376,352
Less: Closing balance				
Yarn & Finish Fabric	2,587,440	942,552,787	1,057,300	329,668,693
Dyes & Chemical	-	194,008,039	-	37,038,158
Accessories	-	24,842,481	-	26,606,603
Needle and spare parts	-	12,858,311	-	9,280,607
Total	2,587,440	1,174,261,617	1,057,300	402,594,061
Raw materials consumed:				
Yarn and Finish Fabric	7,689,171	2,521,228,310	3,814,762	1,189,800,128
Dyes & Chemical	-	262,800,742	-	193,376,414
Accessories	-	490,477,293	-	265,572,118
Needle and spare parts	-	25,476,002	-	23,033,630
Total material consumed	7,689,171	3,299,982,348	3,814,762	1,671,782,290

Quantity-wise breakup of raw materials of accessories, and needle and spare parts and Dyes & Chemical have not be given as it is difficult to quantify each item in a separate and distinct category due to large variety of goods.



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021

26.02 Direct expenses : TK. 761,573,032

Direct labor

Wages and allowances	309,113,107	220,972,308
Overtime allowance	58,407,002	58,191,805
	367,520,109	279,164,113

Materials related expenses

Grey fabric dyeing and finishing expenses	12,512,213	3,244,060
Garments printing expenses	137,062,142	92,499,340
Garments embroidery expenses	2,046,226	5,258,010
Garments washing expenses	86,478	-
Yarn dyeing expenses	22,500,916	24,270,548
Garments Making Charges	147,189,736	48,143,456
Knitting Charge	72,655,212	33,390,644
	394,052,923	206,806,059
	761,573,032	485,970,172

26.03 Factory overhead : TK. 809,891,327

Audit & Inspection	529,413	736,479
Bonus Festival	21,864,626	14,755,612
Bonus Festival	29,903,254	15,226,790
Carrying and handling expenses	11,472,006	4,179,512
Cleaning expenses	1,572,522	1,357,144
Compliance expenses	172,340	53,686
Computer Accessories	200,765	152,736
Consultancy fees	-	1,680,000
Conveyance	2,302,740	1,793,749
Crockeries and cutleries	22,920	33,305
Depreciation (Annexure-A)	105,167,704	101,196,978
Donation & Subscription	73,500	26,780
Earn leave	9,039,103	11,389,538
Electric goods	4,042,165	3,300,975
Electricity bill, net of VAT refund	91,979,449	80,006,828
Entertainment	2,098,557	928,381
Fire extinguisher expenses	287,085	335,034
Fooding & Lodging	270,948	187,588
Fuel and lubricants	24,307,813	11,784,637
Gas bill	53,613,254	46,500,555
Haj expenses	-	22,448
Hardware items	6,497,994	5,631,666
Holiday allowance	13,143,201	9,248,805
ID card	30,000	14,600
Inspection charges	384,359	1,802,872
Insurance premium	6,101,193	5,558,204
Internet Bill	333,800	-
Land tax	357,120	500,000
Lab Materials & Accessories Exp	2,258,334	1,510,274
Lunch expenses	497,495	415,153
Machine rent	869,975	3,174,247
Maintenance	13,204,250	10,889,151
Maternity benefit	3,503,652	3,897,848
Medical expenses	289,905	470,420
Miscellaneous expenses	3,040,616	868,654
Mobile allowance	808,791	813,729
Municipal Tax	-	4,133,314
Night allowance	951,985	749,278

Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
	Other accessories	5,883,757	3,066,069
	Overtime allowance	42,046,603	21,733,464
	Postage & Courier	50,004	45,878
	Printing expenses	4,708,934	3,970,956
	Renewals and registration fees	3,535,609	1,446,203
	Selinder Gas Expenses	-	2,570
	Service benefits	34,706,130	4,654,465
	Solve chemical	349,825	297,437
	Spot lifter	175,620	169,320
	Stamp Charges	124,500	183,790
	Target bonus	10,257,874	5,175,238
	Telephone bill	10746	16189
	Testing charges	245,956	178,182
	Tiffin expenses	3,758,415	3,806,774
	Toner	1103400	888930
	Transport Allowance	190,807	481,580
	Uniform and liveries	600,870	414,410
	Wages, salaries, and allowances	290,511,379	218,336,996
	Workers' refreshment	165,265	-
	Lease Rent	272,800	-
		809,891,327	610,195,421

27.00 General and administrative expenses : TK. 100,598,724

Advertisement	198,713	121,029
AGM and board meeting expenses	301,250	289,528
Amortization of intangible assets (Annexure-B)	759,865	401,339
Audit fees with VAT	517,500	488,750
Cleaning expenses	836,200	620,000
Computer accessories	98,725	28,570
Consultancy fees	-	80,000
Central Fund RMG	1,202,988	778,996
Conveyance	2,372,134	986,804
Credit rating fees	139,750	139,750
Croceries & Cutleries	150,930	32,200
Depreciation (Annexure-A)	26,291,926	25,299,244
Directors' remuneration	3,240,000	4,860,000
Discount Allowed	2,002	189,382
Earn leave	1,154,612	1,440,912
Electric bill	2,356,298	2,623,588
Electric goods	20,450	249,981
Entertainment	707,738	399,273
Festival bonus	5,149,596	3,393,254
Fuel and lubricants	1,030,891	1,126,788
Holiday Allowance	493,919	780,508
Internet bill	220,338	408,718
Lab expenses	54,974	52,540
Legal expenses	34,500	34,500
License and membership renewal fees	968,867	979,279
Maintenance	2,170,865	2,253,099
Medical Expenses	16,000	43,670
Miscellaneous expenses	247,535	53,298
Mobile expenses	343,227	358,230
Overtime allowance	-	58,058
Paper and periodicals	-	348
Postage and courier	148,081	33,120
Printing & Stationery	619,038	1,559,663



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
	Renewal & Registration Fees	194,500	113,350
	Salaries and allowances	39,161,644	40,985,001
	Service benefit	5,918,220	682,064
	Staff refreshment	-	15,502
	Stamp charges	809,675	406,990
	Telephone/fax/internet	26,165	27,753
	Tiffin Bill	64,015	370,430
	Toner (photocopier and printer)	290,315	485,810
	Transport & Fooding (Director)	376,210	304,315
	Transport allowance (employees)	1,649,212	2,092,099
	Training & Motivation	37,800	-
	Uniform	127,605	36,320
	Value Added Tax_Admin Office	94,451	-
		100,598,724	95,684,053

28.00 Marketing, selling and distribution expenses : TK. 146,019,687

Bank charge	33,529,935	18,081,546
Bank Charge(Miscell.)	153,578	34,602
BGMEA Service Charges	554,000	44,320
Buyer's Commission	7,268,318	-
Bill of lading charges	2,063,040	3,024,230
C&F charges	8,384,625	7,089,020
Claim Against Goods Problem	56,017	-
Cleaning Expenses	48,528	-
Conveyance	8,000	16,730
Document collection charges	555,630	379,697
Document postage charges	1,065,756	1,565,639
Document Handling Charges	-	9,508
EPB Expenses	12,000	160,037
Earn leave	484,240	232,260
Electric Goods	-	-
Exchange Fluctuation Loss	3,551,195	5,268,024
Exp. Certify Charge	-	-
Fabric testing	4,824,080	8,787,464
Festival bonus	2,049,210	1,169,600
Freight charges	26,878,549	18,286,017
Fuel and lubricant	936,359	238,984
GSP fees	-	50,335
Holiday allowance	5,550	18,550
Late Shipment Penalty	-	358,138
LC Swift Charge_Export	-	5,250
Maintenance	21,370	154,784
Miscellaneous expenses	-	-
Mobile bill	261,555	253,328
Other accessories	385,177	2,011,886
Overtime allowance	-	-
Postage and courier	5,740,319	3,089,215
Printing & Stationery	-	16,600
Salaries and allowances	18,517,619	17,781,103
Sampling expenses	-	1,600
Services Benefit	4,336,666	19,000
Staff Refreshment	71,400	-
Target bonus	-	-
Toner (photocopier and printer)	-	113,600
Tours and travelling	553,021	-

Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
	Trade promotion	6,714,486	8,680,568
	Transport allowance (employees)	1,356,003	1,522,733
	Transportation expenses	15,020,540	7,751,600
	Training & Motivation	50,000	-
	UD Fees	562,920	415,098
		146,019,687	106,631,066

29.00 Other income : TK. 39,929,493

Interest income	34,493	49,828
Cash incentive	39,895,000	51,663,500
	39,929,493	51,713,328

30.00 Finance costs : TK. 100,247,198

Bank charge	1,381,888	2,711,405
Interest on EDF loans	12,401,179	13,214,579
Interest on FDBP	894,413	1,733,817
Interest on PC loans	15,219,979	7,402,432
Interest on term loans	56,686,371	82,650,749
Interest on SOD loans	1,332,684	448,770
Interest on STL loans	12,330,683	3,221,614
	100,247,198	111,383,365

31.00 Workers' profit participation and welfare fund : TK. 8,105,685

The Company has Workers' Profit

Workers' profit participation and welfare fund	8,105,685	4,054,104
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32.00 Income tax expenses : TK. 52,809,849

In compliance with the requirements of para -79 of IAS-12:Income tax, the major components of tax expenses are given below:

Current tax expenses:	Note 32.1	28,054,430	19,108,812
Deferred tax expenses:	Note 32.2	24,755,419	19,196,158
		52,809,849	38,304,970

32.01 Current tax expenses:

Provision made in respect of the current year	28,054,430	19,108,812
	28,054,430	19,108,812

Current tax details is given in Annexure-C

32.02 Deferred tax expenses:

Deferred tax Liability as on 30 June, 2022	132,363,568	107,608,148
Less: Opening Balance	107,608,148	88,411,990
	24,755,419	19,196,158
	52,809,849	38,304,970

Deferred tax details is given in Annexure-D

33.00 Net asset value (NAV) per share

Total assets	5,880,827,033	4,404,599,685
Less: Total liabilities	3,841,283,939	2,457,778,702
A. Net asset value	2,039,543,093	1,946,820,983
B. Number of ordinary shares	67,985,120	67,985,120
Net asset value (NAV) per share (A/B)	30.00	28.64

Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021

34.00 Earnings per share

Basic Earnings Per Share

A. Profit attributable to the ordinary shareholders (basic)	109,303,847	42,777,101
B. Weightage average number of shares outstanding (basic)	67,985,120	67,985,120
Ordinary shares fully outstanding	67,985,120	67,985,120
Basic Earnings Per Share (EPS) (A/B)	1.61	0.63

Weighted average number of ordinary shares

The weighted average number of ordinary shares outstanding during the period is the number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares issued during the period multiplied by a time-weighting factor. The time-weighting factor is the number of days that the shares are outstanding as a proportion of the total number of days in the period.

Diluted earnings per share

No diluted earnings per share is required to be calculated for the periods presented as the Company has no dilutive potential ordinary shares.

35.00 Net operating cash flow per share

A. Net cash (used in)/generated by operating activities	(856,934,351)	100,183,282
B. Number of ordinary shares	67,985,120	67,985,120
Net operating cash flow per share (A/B)	(12.60)	1.47

35.01 Case No. 5(2) (e) of notification No.

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Profit after income tax	109,303,846.62	42,777,101
Depreciation expense	131,459,630.00	126,496,222
Amortization expense	759,865.00	401,339
Interest income (Consider in financing activities)	(34,493.00)	(49,828)
Decrease in Account receivable	-	-
Increase in Account receivable	(204,631,100)	(644,818)
Increase in Account Payable	201,489,587.84	234,759,221
Decrease in Account Payable	-	-
Increase in Provision for expense	101,193,023.00	-
Decrease in Provision for expense	-	(34,485,259)
Deffered tax expense	24,755,419.46	19,196,158
Decrease in accrued income	-	-
Increase in accrued income	(1,189,000.00)	(16,486,800)
Increase in inventory	(1,214,539,335)	(262,153,656)
Decrease in inventory	-	-
Increase in advance deposit & prepayment	(3,521,393)	(13,680,503)
Decrease in advance deposit & prepayment	-	-
Decrease in provision for WPPF	(1,980,401.85)	-
Increase in provision for WPPF	-	4,054,104
Net cash (used in)/generated by operating activities	(856,934,351)	100,183,282



36.00 Related party disclosures

During the period of one year ended 30 June 2022, the Company entered into a number of transactions with related parties in the normal course of business. The names of the significant related parties, nature of these transactions and amounts thereof have been set out below in accordance with the provisions of IAS 24 Related Party Disclosures. Nature of relationship and significance of the amounts have been considered in giving this disclosure.

36.01 Related party transactions during the period/year

Name of related parties	Relationship	Nature of transactions	Amount in Taka	
			June 30, 2022	June 30, 2021
Northern Corporation Limited	Shareholder & Common Directorship	Purchase of materials and dyeing services	4,977,956	6,382,811
Enviro Pac Limited	Common Directorship	Purchase of accessories	29,665,504	19,428,460
Printers & Printers Limited	Common Directorship	Purchase of accessories	45,278,878	49,209,276
Fashion Asia Limited	Common Directorship	Purchase of accessories	8,140,917	10,209,946
	Common Directorship	Fabric Sale	327,661,658	131,080,786
Northern Knit Ltd	Common Directorship	Lease rent	272,800	272,800

36.02 Receivables/(payables) with related parties

Name of related parties	Relationship	Nature of transactions	Amount in Taka	
			June 30, 2022	June 30, 2021
Northern Corporation Limited	Shareholder & Common Directorship	Purchase of materials and dyeing services	2,632,765	(797,725)
Enviro Pac Limited	Common Directorship	Purchase of accessories	(6,979,584)	(2,740,908)
			(1,673,709)	(1,565,265)
Printers & Printers Limited	Common Directorship	Purchase of accessories	1,160,675	(3,992,925)
Fashion Asia Limited	Common Directorship	Purchase of accessories	7,930,217	(17,386,559)
		Fabric Sale	55,185,705	17,321,926
Northern Knit Ltd	Common Directorship	Lease rent	(1,052,212)	(966,912)

The Company has not made any single contract for the sale or purchase of assets of 1% or above of the total tangible assets as shown in the statements of financial position as the end of immediately preceding completed financial year or for supply of goods and materials amounting to 1% or above of the revenue for the immediate preceding financial year with the related parties, The above transaction with each related party went through multiple contracts during the financial period.

37.00 Number of board meetings held during the period

Total 9 board meetings were held during the period.

38.00 Disclosure of Directors' remuneration under Paragraph 4 of Schedule XI, PART II of the Companies Act, 1994

Directors have received the following remuneration from the Company during the period from 01 July 2021 to 30 June 2022.

Name of Directors	Designation	01 July, 2021 - 30th June 2022		30 June, 2021	30 June, 2021
		Monthly remuneration	Monthly house rent	Amount in Taka	Amount in Taka
Mr. Mohim Hassan	MD	160,000	25,000	2,220,000	3,330,000
Mr. Naim Hassan	Director	60,000	25,000	1,020,000	1,530,000
Total				3,240,000	4,860,000

As per code 4 (e) of Corporate Governance Code dated 10 June 2018, Mr. Rafiq Hassan, Chairman considered as a Non- Executive Director. So he has not received any remuneration during the financial year 2021-2022. Director remuneration is reduce 33.33% from 1st July 2021.

39.00 Disclosure as per requirement of Schedule XI, part II, para 4 of companies act 1994

- Managerial Remuneration paid during the year to the directors, including managing directors, a managing agent or manager. 3,565,000
- Expenses reimbursed to Managing Agent Nil
- Commission or Remuneration payable separately to a managing agent or his associate Nil
- Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company. Nil
- The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial year. Nil
- Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable. Nil
- Other allowances and commission including guarantee commission Nil



h. Pensions etc.	Nil
(i) Pensions	Nil
(ii) Gratuities	Nil
(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
i. Share Based payments	Nil

As per IAS- 24: Para 17

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

(a) Short-term employee benefits	3,565,000
(b) Post-employee benefits	Nil
(c) Other long term benefits	Nil
(d) termination benefits and	Nil
(e) share- based payment	Nil

As per IAS 24: Para 18

Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:

a) the amount of transaction	415,997,713
b) the amount of outstanding balance, including commitments	57,203,857
i) their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement	Normal Business Transaction
ii) details of any guarantee given or received	Nil
c) Provisions for doubtful debts related to the amount of outstanding balance	Nil
d) the expenses recognized during the period in respect of bad or doubtful debts due from related parties	Nil

40.00 Directors' fees for attending board meetings

BDT 5,000 was paid to each director for attending each board meetings during the year.

41.00 Board Meeting attendance Fees

Directors' are entitled Tk. 5000 as Board Meeting fee for attending each Board Meeting as per Articles of Association. The break down is as follows:

Name of the Board of Directors	Designation	No. of meeting held	No. of meeting attending	Amount in Taka
Rafiq Hassan	Chairman	9	9	45,000
Mohim Hassan	Managing Director	9	9	45,000
Naim Hassan	Director	9	9	45,000
Lyra Rizwana Quader	Director	9	6	30,000
Anjuman Ara Begum	Director	9	8	40,000
Hasib Uddin Ahamed	Nominated Director of	9	8	40,000
Ariful Islam	Independent Director	9	9	45,000
Md.Aminul Islam	Independent Director	9	7	35,000
Total Taka				325,000

42.00 Receivables from directors

No amount is lying as receivable from the directors as at 30 June, 2022

43.00 Disclosure under Para III of Schedule XI, Part II of the Companies Act, 1994

The Company has 3619 number of employees and all of them are getting more than BDT 63,600 as salary per year.



44.00 Capacity utilization

Section	Installed capacity		Utilization for the period	% of utilization	Over/(under) utilized
	Per day	For 1/year			
	Ton/PCS	Ton/PCS	Ton/PCS	%	Ton/PCS
Knitting (ton)	12.00	3,600	2,832	79%	(768)
Dyeing (ton)	27.00	8,100	7,341	91%	(759)
Sewing - basic T-shirts (PCS)	65,000	19,500,000	11,554,380	59%	(7,945,620)

Notes:

- 300 days have been considered as working days for the period of 1 year;
- The capacity varies depending on sophistication of the product. For higher grade products, the capacity decreases from the mentioned level & vice versa.
- Sewing capacity for "Basic T-Shirt" is 65,000 pieces per day. The capacity varies depending on the sophistication of the product. For higher grade products, the capacity decreases from the mentioned level.
- Capacity utilized in knitting section is 79%, i.e. 2832 ton.
- Capacity utilized in Dyeing section is 91%, i.e. 7341 ton.
- Capacity utilized in sewing section is 59%, i.e. 1,15,54,380 pieces.

45.00 Transactions in foreign currency

Particulars	Currency	01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
Import or local purchase in foreign currency			
Yarn	USD	36,607,749	15,152,200
Fabrics	USD	240,745	524,519
Accessories	USD	5,568,104	2,951,540
Dyes & Chemical	USD	4,668,067	2,195,926
Embroidery	USD	18,154	58,361
Garments printing	USD	1,489,919	872,006
Garments washing/yarn Dyeing/Knitting	USD	556,446	285,309
Total		49,149,182	22,039,860
FOB value of export	USD	57,376,964	35,714,426
Total		57,376,964	35,714,426

46.00 Contingent liabilities

There is no contingent liability as at the reporting date for the Company.

47.00 Guarantees and commitments

As at 30 June, 2022 the Company had no capital commitment towards procurement of items of property, plant, and equipment or intangibles.

48.00 Claims against the Company not acknowledged as debt

There is no claim against the Company acknowledged as debt.

49.00 Events after the reporting period

There is no material event that had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures stated in the financial statements.



TOSRIFA INDUSTRIES LIMITED
Schedule of Property, Plant & Equipment
As at 30 June, 2022

Annexure-A

Amount in Taka

Particulars	Cost				Rate	Depreciation				Written down value as on 30 June 2022
	Balance as on 01 July 2021	Addition during the year	Disposal/ Transfer during the year	Balance as on 30 June 2022		Balance as on 1 July 2021	Charged during the year	Adjustment during the year	Balance as on 30 June 2022	
Non-revalued assets										
Plant and machinery	425,557,304	35,664,768	-	461,222,072	15%	289,190,013	24,622,322	-	313,812,335	147,409,738
Motor vehicles	46,730,109	10,648,698	-	57,378,807	20%	33,702,953	3,592,785	-	37,295,738	20,083,069
Furniture and fixtures	28,483,764	1,920,783	-	30,404,547	10%	15,813,642	1,362,248	-	17,175,890	13,228,657
Office equipment	89,483,563	29,238,907	-	118,722,470	15%	46,921,569	8,872,321	-	55,793,890	62,928,580
Revalued assets										
Land and land developments	474,166,539	20,000,000	-	494,166,539	0%	-	-	-	-	494,166,539
Building & civil works (RCC)	523,016,659	2,249,663	-	525,266,322	2.5%	104,523,335	10,480,651	-	115,003,986	410,262,336
Total	1,587,437,938	99,722,819	-	1,687,160,757		490,151,512	48,930,327	-	539,081,839	1,148,078,918

Fabric Department

Particulars	Cost				Rate	Depreciation				Written down value as on 30 June 2022
	Balance as on 01 July 2021	Addition during the year	Disposal/ Transfer during	Balance as on 30 June 2022		Balance as on 1 July 2021	Charged during the year	Adjustment during	Balance as on 30 June 2022	
Plant and machinery										
Production Machinery - Dyeing	758,866,284	1,454,410	-	760,320,694	5.00%	93,899,932	33,282,328	-	127,182,260	633,138,434
Lab Equipment	22,673,844	2,028,957	-	24,702,801	5.00%	2,969,745	1,075,197	-	4,044,942	20,657,860
Utility Machinery - Dyeing	173,693,573	7,950,436	-	181,644,009	7.50%	25,082,629	11,461,144	-	36,543,773	145,100,236
Effluent Treatment Plant	19,083,246	-	-	19,083,246	7.50%	3,578,749	1,162,837	-	4,741,586	14,341,660
Electrical Sub-Station & Equipments- Dyeing	103,759,012	615,000	-	104,374,012	10.00%	29,370,853	7,456,980	-	36,827,833	67,546,179
Furniture, Fixture & Equipment	22,887,562	4,631,418	-	27,518,980	10.00%	4,304,955	2,094,523	-	6,399,478	21,119,502
Washing Machineries	42,637,760	-	-	42,637,760	5.00%	4,317,517	1,916,012	-	6,233,529	36,404,231
Warehouse Storage	46,718,774	-	-	46,718,774	7.50%	6,994,859	2,979,294	-	9,974,153	36,744,621
Land and land developments	199,896,458	-	-	199,896,458	-	-	-	-	-	199,896,458
Building & civil works (RCC)										
Production Building	320,286,192	1,871,586	-	322,157,778	2.50%	21,764,168	7,509,712	-	29,273,880	292,883,898
WTP & Chemical Store Building	93,056,885	-	-	93,056,885	2.50%	6,451,020	2,165,147	-	8,616,167	84,440,717
Utility Building	52,647,434	539,113	-	53,186,547	2.50%	3,772,474	1,226,342	-	4,998,816	48,187,731
Husk Boiler Building	46,690,762	-	-	46,690,762	5.00%	5,863,127	2,041,382	-	7,904,509	38,786,253
Effluent Treatment Plant Building	67,867,982	-	-	67,867,982	2.50%	5,881,258	1,549,668	-	7,430,926	60,437,056
Fabric store Building	65,211,920	-	-	65,211,920	2.50%	3,308,317	1,547,590	-	4,855,907	60,356,013
Knitting Building	213,290,794	-	-	213,290,794	2.50%	10,844,901	5,061,147	-	15,906,048	197,384,746
Total	2,249,268,482	19,090,920	-	2,268,359,402		228,404,504	82,529,303	-	310,933,807	1,957,425,595
Grand Total Asset	3,836,706,420	118,813,739	-	3,955,520,159		718,556,016	131,459,630	-	850,015,646	3,105,504,513

Depreciation charged during the period/year has been allocated into factory overhead, and general and administrative expenses at 80:20 ratio.

Allocation of Depreciation:

Particulars	Rate	Amount
Factory Overhead	80%	105,167,704
Administrative Expenses	20%	26,291,926
Total	100%	131,459,630



TOSRIFA INDUSTRIES LIMITED
Schedule of Intangible Assets
As at 30 June 2022

Annexure-B

Amount in Taka

Particulars	Cost			Amortization						Carrying Amount
	Balance as on 01 July 2021	Addition during the year	Disposal/ Transfer during the year	Balance as on 30 June 2022	Rate	Balance as on 01 July 2021	Charged during the year	Adjustment during the year	Balance as on 30 June 2022	As at 30 June 2022
Software and applications	5,507,125	2,200,000	-	7,707,125	20%	3,958,598	748,499	-	4,707,097	3,000,028
Website	97,220		-	97,220	20%	40,390	11,366	-	51,756	45,464
Total	5,604,345	2,200,000	-	7,804,345		3,998,988	759,865	-	4,758,853	3,045,492



TOSRIFA INDUSTRIES LIMITED

Income Tax Liabilities

As at 30 June, 2022

	Annexure-C
Particulars	Amount in Taka 30 June 2022
Computation of Total Income	
Accounting Profit before other Income and Tax	122,184,203
Add: Other Inadmissible Allowances	
Accounting Depreciation & Amortization	132,219,495
Provision for WPPF	8,105,685
Less: Items for Separate Consideration	
Depreciation as per 3rd Schedule	252,587,014
Payment for WPPF (Previous)	10,086,087
Total Taxable Income	(163,718)
Rate	10%
A. Tax on Total Taxable Income	(16,371.79)
Other Income (Except Cash Incentive)	34,493
Rate	20.0%
B. Tax from Other Income (Except Cash Incentive)	6,899
Other Income (Cash Incentive)	39,895,000
Rate	10%
C. Tax from Other Income (Cash Incentive)	3,989,500
Total Tax Expenses (A+B+C)	3,980,027

Calculation of Gross Receipt as per 82 (C) :

Sales during the year	4,905,730,424
Add: Trade receivable as on 30 June 2021	320,137,909
Less: Trade receivable as on 30 June 2022	(524,769,009)
Gross receipt from sale (A)	4,701,099,324
Add: Other income during the year	39,929,493
Add: Accrued income as on 30 June 2021	16,486,800
Less: Accrued income as on 30 June 2022	(17,675,800)
Gross receipt from Other Income (B)	38,740,493
Tax rate as per 82© Minimum Tax @ 0.22% (A)	10,256,944
Tax rate as per 82© Minimum Tax @ .60% (B)	232,443
Tax As per 82 ©	10,489,387
TDS during the year	28,054,430
Which ever is higher from above calculation	28,054,430
Add: Previous year Tax	-
Total Tax	28,054,430

Business profit as per profit or loss accounts	122,184,203
Tax rate @ 10%	12,218,420.29
Add: Tax on other income	3,996,399
Total Tax Liability	16,214,819

Note: Minimum tax rate calculation for business income as 82 ©

As per paripatra 2016-2017, whenever any company pay tax at reducing rate, minimum tax rate on gross receipt of reducing rate income will be reduce proportionately based on general tax rate.

General tax Rate	27.50%
Minimum tax rate as per 82 ©	0.60%
Tax rate for green building garments factory	10%
Minimum tax rate for green building garments factory	0.22%



TOSRIFA INDUSTRIES LIMITED
Deferred Tax Liability
As at 30 June, 2022

Annexure - D

Deferred tax assets/liability recognized in accordance with the provision of IAS-12, is arrived as follows:

Particulars	Amount in Taka	Amount in Taka
	30 June 2022	30 June 2021
Opening Balance	107,608,148	88,411,990
Deferred Tax Liability /(Assets) as on 30 June 2022	132,363,568	107,608,148
Increase/(Decrease) of Deferred Tax Liability	24,755,419	19,196,158

Particulars	Carrying Amount on Balance Sheet date (Taka)	Tax Base (Taka)	Temporary Differences (Taka)
At 30 June 2022			
Property, Plant & Equipment	3,105,504,513	1,774,885,329	1,330,619,184
Intangible Assets	3,045,492	1,923,313	1,122,179
Temporary difference for lease Assets	-	-	-
Liability to Employees	(8,105,686)	-	(8,105,686)
Net temporary difference	3,100,444,319	1,776,808,642	1,323,635,677
Applicable Tax rate			10%
Deferred Tax Liability/(Asset)			132,363,567.72



TOSRIFA INDUSTRIES LIMITED

Trade & other Receivable

As at 30 June, 2022

Annexure - E

Trade & other Receivable

Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Carrefour Import SAS	744,946	28,022,843
Clover Collections Ltd. (Next)	-	1,202,593
General Pour L, Enfant	12,857,134	-
Logo International	-	3,238,383
LPP S.A	134,887,278	91,910,755
OM FranceS.A.S.	103,404,187	33,313,397
MQ Retail AB	5,225,088	7,821,497
Sports Master Ltd.	-	34,555,117
Toray International Inc.	10,393,074	40,873,567
A J Super Garments Ltd.	38,489,945	-
Aman Tex	1,002,457	-
Aswad composite Mill Ltd	-	930,441
Comfit Composite Knit Ltd.	-	2,079,882
Fashion Asia Ltd.	55,185,705	17,321,926
HKD Outdoor Innovattions Ltd.	33,172,755	-
Knit Asia Ltd.	118,600,322	46,760,645
LZ Fashion LTD	-	1,394,476
Meghna Knit composite Ltd	677,859	1,428,534
Multitex Knit Composite Ltd.	1,640,000	3,413,400
S M Knitwears Ltd	1,929,477	-
Niagra Textile Ltd	-	342,745
P.N. Composite Ltd.	1,352,287	-
Park Scene Bangladesh Ltd	-	1,524,349
Ragadi Textile Ltd	191,838	844,165
Renaissance Apparels Ltd.	4,809,593	-
SSAIN Apparels Ltd.	204,904	-
Taratex Fashion Ltd.	160	-
Sonnet Textile Industries Ltd	-	3,159,194
Total	524,769,009	320,137,909



TOSRIFA INDUSTRIES LIMITED
Long Term Loan (Civil Construction)
As at 30 June, 2022

Annexure - F

Long Term Loan (Civil Construction)

Particulars		Amount in Taka	
Bank name	Accounts Number	30 June, 2022	30 June, 2021
The City Bank Ltd	LTL_9471495932005	4,502,121	5,932,205
The City Bank Ltd	LTL_9471495932006	10,422,122	13,722,236
The City Bank Ltd	LTL_9471495932007	10,422,607	13,722,901
The City Bank Ltd	LTL_9471495932009	3,509,114	4,518,933
The City Bank Ltd	LTL_9471495932010	1,593,715	1,947,957
The City Bank Ltd	LTL_9471495932011	1,933,954	2,360,243
The City Bank Ltd	LTL_9471495932012	11,732,916	14,323,050
The City Bank Ltd	LTL_9471495932014	1,799,938	2,196,429
The City Bank Ltd	LTL_9471495932015	1,044,193	1,272,663
The City Bank Ltd	LTL_9471495932016	11,725,576	14,314,061
The City Bank Ltd	LTL_9471495932017	4,542,568	5,548,809
The City Bank Ltd	LTL_9471495932018	599,441	742,138
The City Bank Ltd	LTL_9471495932020	7,270,674	8,997,800
The City Bank Ltd	LTL_9471495932021	24,903,157	30,130,220
The City Bank Ltd	LTL_9471495932027	5,413,035	6,649,562
The City Bank Ltd	LTL_9471495932028	9,157,333	10,988,680
The City Bank Ltd	LTL_9471495932029	8,840,687	10,591,644
The City Bank Ltd	LTL_9471495932031	5,142,227	6,275,180
The City Bank Ltd	LTL_9471495932032	3,488,237	4,255,596
The City Bank Ltd	LTL_9471495932033	1,036,812	1,262,319
The City Bank Ltd	LTL_9471495932034	1,850,395	2,252,729
The City Bank Ltd	LTL_9471495932035	2,228,161	2,690,634
The City Bank Ltd	LTL_9471495932036	3,960,447	4,822,190
The City Bank Ltd	LTL_9471495932037	3,634,682	4,398,386
The City Bank Ltd	LTL_9471495932038	2,147,408	2,597,124
The City Bank Ltd	LTL_9471495932040	2,411,410	2,916,858
The City Bank Ltd	LTL_9471495932044	7,710,862	9,250,939
The City Bank Ltd	LTL_9471495932046	3,989,273	4,747,154
The City Bank Ltd	LTL_9471495932047	7,554,819	9,052,366
The City Bank Ltd	LTL_9471495932049	3,225,112	3,927,108
The City Bank Ltd	LTL_9471495932053	4,615,471	5,540,645
The City Bank Ltd	LTL_9471495932055	2,016,095	2,418,191
The City Bank Ltd	LTL_9471495932057	2,037,981	2,444,478
The City Bank Ltd	LTL_9471495932060	739,250	881,313
The City Bank Ltd	LTL_9471495932061	844,088	1,033,278
The City Bank Ltd	LTL_9471495932062	1,819,154	2,166,634
The City Bank Ltd	LTL_9471495932063	4,156,878	4,955,480
The City Bank Ltd	LTL_9471495932064	1,624,197	1,934,049
The City Bank Ltd	LTL_9471495932065	4,302,050	5,088,043
The City Bank Ltd	LTL_9471495932067	1,032,845	1,217,180
The City Bank Ltd	LTL_9471495932069	3,612,288	4,304,512
The City Bank Ltd	LTL_9471495932070	4,284,907	5,174,910
The City Bank Ltd	LTL_9471495932071	951,710	1,121,287
The City Bank Ltd	LTL_9471495932076	1,808,844	2,149,393
The City Bank Ltd	LTL_9471495932082	925,310	1,167,974
The City Bank Ltd	LTL_9471495932083	1,213,633	1,423,501
The City Bank Ltd	LTL_9471495932084	-	528,076
The City Bank Ltd	LTL_9471495932085	3,423,188	4,015,324
The City Bank Ltd	LTL_9471495932087	868,532	983,839



Particulars		Amount in Taka	
The City Bank Ltd	LTL_9471495932091	1,147,722	1,345,731
The City Bank Ltd	LTL_9471495932102	705,045	793,498
The City Bank Ltd	LTL_9471495932103	2,248,978	2,529,549
The City Bank Ltd	LTL_9471495932104	425,271	478,402
The City Bank Ltd	LTL_9441495932001	2,645,707	2,927,289
The City Bank Ltd	LTL_9441495932004	2,092,108	2,358,620
The City Bank Ltd	LTL_9441495932009	2,370,703	2,663,703
The City Bank Ltd	LTL_9441495932014	1,750,370	1,963,362
The City Bank Ltd	LTL_9441495932021	2,325,261	2,609,369
The City Bank Ltd	LTL_9441495932026	1,984,439	2,229,119
The City Bank Ltd	LTL_9441495932030	2,327,351	2,614,911
The City Bank Ltd	LTL_9441495932037	1,200,403	1,344,543
The City Bank Ltd	LTL_9441495932042	-	-
Total		229,292,780	278,814,316



TOSRIFA INDUSTRIES LIMITED

Long Term Loan (Machine)

As at 30 June, 2022

Annexure - G

Long Term Loan (Machine)

Particulars		Amount in Taka	
Bank name	Accounts Number	30 June, 2022	30 June, 2021
The City Bank Ltd	LTL_9471495932002	-	644,244
The City Bank Ltd	LTL_9471495932003	12,315,004	16,774,081
The City Bank Ltd	LTL_9471495932008	2,687,676	3,460,204
The City Bank Ltd	LTL_9471495932013	2,275,369	2,777,560
The City Bank Ltd	LTL_9471495932022	6,302,503	7,626,340
The City Bank Ltd	LTL_9471495932023	6,302,672	7,626,545
The City Bank Ltd	LTL_9471495932024	6,302,785	7,626,681
The City Bank Ltd	LTL_9471495932030	1,707,856	2,229,605
The City Bank Ltd	LTL_9471495932041	1,316,630	1,576,477
The City Bank Ltd	LTL_9471495932042	1,358,308	1,656,521
The City Bank Ltd	LTL_9471495932043	724,374	885,627
The City Bank Ltd	LTL_9471495932048	1,251,017	1,674,079
The City Bank Ltd	LTL_9471495932050	10,506,782	13,721,102
The City Bank Ltd	LTL_9471495932051	7,307,843	8,777,976
The City Bank Ltd	LTL_9471495932052	8,681,174	10,400,217
The City Bank Ltd	LTL_9471495932054	1,152,638	1,503,495
The City Bank Ltd	LTL_9471495932058	1,755,799	2,121,987
The City Bank Ltd	LTL_9471495932059	1,457,787	1,788,001
The City Bank Ltd	LTL_9471495932066	1,746,913	2,063,969
The City Bank Ltd	LTL_9471495932072	1,026,374	1,228,140
The City Bank Ltd	LTL_9471495932073	1,526,894	1,801,104
The City Bank Ltd	LTL_9471495932074	7,043,008	8,605,195
The City Bank Ltd	LTL_9471495932075	693,286	824,813
The City Bank Ltd	LTL_9471495932077	3,545,723	4,187,189
The City Bank Ltd	LTL_9471495932079	1,909,555	2,330,430
The City Bank Ltd	LTL_9471495932080	2,072,975	2,622,191
The City Bank Ltd	LTL_9471495932081	1,037,170	1,224,284
The City Bank Ltd	LTL_9471495932089	5,464,994	6,464,806
The City Bank Ltd.	LTL_7441495932005	-	6,418,620
The City Bank Ltd.	LTL_7441495932006	11,320,260	11,320,260
The City Bank Ltd.	LTL_7441495932007	2,123,410	2,123,410
The City Bank Ltd.	LTL_7441495932008	3,030,845	3,030,845
The City Bank Ltd.	LTL_7441495932009	1,444,150	1,444,150
The City Bank Ltd.	LTL_7441495932010	28,308,628	28,308,628
The City Bank Ltd.	LTL_7441495932011	3,074,400	3,074,400
The City Bank Ltd.	LTL_7441495932012	6,258,000	6,258,000
The City Bank Ltd	LTL_9471495932093	2,912,867	3,497,596
The City Bank Ltd	LTL_9471495932095	1,195,735	1,422,453
The City Bank Ltd	LTL_9471495932096	6,638,931	7,802,737
The City Bank Ltd	LTL_9471495932098	2,665,058	3,119,517
The City Bank Ltd	LTL_9471495932099	3,440,332	4,090,716
The City Bank Ltd	LTL_9471495932100	3,164,897	3,810,400
The City Bank Ltd	LTL_9471495932105	3,674,027	4,293,957
The City Bank Ltd	LTL_9171495932002	27,709,132	37,905,678
The City Bank Ltd	LTL_9191495932001	17,821,582	26,998,970
The City Bank Ltd	LTL_9491495932001	292,437,368	330,723,214
The City Bank Ltd	LTL_9491495932002	13,456,268	15,217,741



Particulars		Amount in Taka	
Bank name	Accounts Number	30 June, 2022	30 June, 2021
The City Bank Ltd	LTL_9491495932003	12,612,700	14,269,287
The City Bank Ltd	LTL_9441495932006	848,827	964,349
The City Bank Ltd	LTL_9441495932007	2,255,552	2,534,137
The City Bank Ltd	LTL_9441495932010	1,602,365	1,799,263
The City Bank Ltd	LTL_9441495932012	3,689,758	4,142,660
The City Bank Ltd	LTL_9441495932013	1,260,727	1,413,155
The City Bank Ltd	LTL_9441495932015	3,185,777	3,576,335
The City Bank Ltd	LTL_9441495932020	1,733,162	1,944,036
The City Bank Ltd	LTL_9441495932022	1,734,796	1,948,267
The City Bank Ltd	LTL_9441495932025	2,641,980	2,968,898
The City Bank Ltd	LTL_9441495932028	7,351,969	8,267,998
The City Bank Ltd	LTL_9441495932029	3,403,430	3,833,308
The City Bank Ltd	LTL_9441495932031	3,162,265	3,554,645
The City Bank Ltd	LTL_9441495932036	2,116,311	2,373,116
The City Bank Ltd	LTL_9441495932038	2,921,040	3,283,360
The City Bank Ltd	LTL_9441495932041	22,595,075	25,406,341
The City Bank Ltd	LTL_9441495932044	2,403,309	2,700,683
The City Bank Ltd	LTL_9441495932045	661,179	743,368
The City Bank Ltd	LTL_9441495932047	21,770,847	24,478,964
Total		628,100,068	735,286,324



TOSRIFA INDUSTRIES LIMITED

Back to Back (BTB) and other LC

As at 30 June, 2022

Annexure - H

Back to Back (BTB) and other LC

Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
A. T & T Spinning Mills Ltd	-	2,413,320
A.S.F Fibre Mills Ltd	8,398,214	17,408,850
Aadila Accessories	2,147,084	-
Active Zipper Ltd	1,160,777	-
ADZI Trims Ltd	839,666	-
AHP Printing Ltd	1,302,011	3,320,884
Al-Razi Chemical Complex Ltd	1,858,450	-
Aleya Design	-	117,413
Angelic Corporation	-	1,146,600
ASM Chemical Industries Ltd.	-	1,244,342
Archroma Singapore Pte Ltd	847,740	11,518,290
Arif Knitspin Ltd_AP	125,805,762	46,915,260
Arin Printing & Embroidery	1,744,700	-
Arshad Embroidery Ltd.	1,093,473	-
Armanda Spinning Mills Ltd	-	1,363,320
Asif Trade Ltd	-	2,300,000
Aswad Composite Mills Ltd	-	820,000
Atprint Bangladesh Ltd	-	2,077,542
Aurora Fashion	-	192,397
Badsha Textiles Ltd	4,784,656	2,744,700
Banani Trading House	-	752,500
BB Max Printing Ltd	2,419,980	1,660,384
BD Corporation	1,036,802	1,143,407
Beta Trade	132,842	-
BD-TEX International	-	125,209
Bonito Button Industries Ltd	-	97,713
BVM Overseas Limited	-	7,441,822
BHT Industries Ltd	2,531,143	-
Blue Planet Knit Composit Ltd	1,946,513	-
BWJ International	-	144,144
CHT German GMBH	1,535,730	-
Captain Corporation	-	2,016,000
Chitra Design	-	151,550
Citizen Packaging & Accessories Ltd	2,757,628	1,366,741
Coats Bangladesh Ltd	-	995,772
Continental Spinning Mills Ltd	-	2,972,340
Checkpoint Systems Bangladesh Ltd	2,733,618	-
Dekko Accessories Ltd.	5,117,284	-
Denge Kimya Ve Tekstil Tic.A.S	3,427,050	-
Desipro Pte Ltd	8,509,073	-
Dhaka Texmart Industries Ltd	798,036	539,751
Dystar Singapore Pte Ltd.	1,424,544	-
Dress Poly & Packeging BD	-	3,466,799
Design Mood Embroidery	256,870	-
Eastern Hope Ltd	9,036,863	-
Enam Trims Ltd	7,495,687	-
Enviro Pack Ltd	6,979,584	2,740,908
Envoy Textiles Ltd	1,276,260	648,663



Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Epyllion Ltd.	10,309,240	2,103,225
Etasia Interlining Ltd.	1,108,250	-
Euro Tex International Thread & Accessories	3,196,766	-
Etafil (Bangladesh) Ltd	439,704	-
Falok	3,705,925	-
Fariha Spinning Mills Ltd	539,206	-
Etaisia (BD) Ltd.	-	178,797
Erum Bangladesh Ltd.	-	3,199,014
FM Yarn Dyeing Ltd	737,673	3,614,898
Friends Accessories	426,802	-
Foshan Grand Commercial Ltd	-	1,724,252
Garments Solution Accessories & Fabrics	-	1,198,986
Ginni Filaments Ltd-BTB	7,395,523	2,078,867
Group Accessories & Raw Matereals	-	138,567
Harmony Chem Ltd	7,742,474	3,690,932
HK Dream Knitwear	-	609,620
Hossain Dyeing & Printing Mills Ltd.	847,453	4,083,908
HRS Business Corporation	-	1,259,260
Hyosung Dong Nai Co. Ltd.	14,381,119	6,470,090
Index Accessories Ltd	10,674,147	8,608,395
Integrated Textile Resources Ltd.	1,278,750	2,980,639
International Trimming & Labels (BD) Pvt.	-	946,095
Interlabels Robust Bangladesh (Pvt) Ltd	510,000	-
J.K.R. Thread & Accessories	136,861	135,636
Jahan Textile	2,780,613	213,600
JDS Trims	852,544	-
Jeepers Labels & Accessories	-	347,800
Jinnat Apperels Ltd_AP	-	1,640,000
Jist Industrial Co. Ltd	236,593	-
K.M. International	-	188,184
K.T Corporation Ltd	-	1,000,000
KDS Accessories Ltd	229,621	954,702
Kewalram Textiles Pvt. Ltd	7,815,086	-
Khan Accessories & Packaging Co Ltd	-	2,001,651
KSS Knit Composite Ltd	-	1,154,583
Lagnam Spintex Ltd	-	14,705,130
Lantabur Apparels Ltd. BTB	12,448,832	12,128,229
LSI Industries Ltd.	-	1,545,102
M & U Packaging Ltd	-	2,603,813
M.N Dyeing ,Printing & Washing Mills Ltd	1,640,000	3,116,000
Mak Accessories Ltd	863,872	13,594,381
Malek Spinning Mills Ltd	-	7,749,000
Manha Printing Fashion	13,377,805	4,403,893
Mark Strink Industries Ltd	47,667,648	-
Matam Fibre Mills Ltd	2,420,034	6,212,640
Matam Spinning Mills Ltd	1,473,775	-
Maxim Label & Packaging (BD) Pvt. Ltd.	1,210,402	1,210,402
Merino Lomited	191,813	-
MBS Yarn International	-	492,420
MNS Yarn Dyeing Ind. Ltd	1,567,007	890,993
Mondol Knitwear's Ltd_AP	4,100,000	4,100,000
Montrims Limited	-	1,217,661
Moon Tex BD	2,062,107	712,835
Mosharaf Composite Textile Mills Ltd	-	10,254,091

Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Multazim Spinning Mills Ltd	2,198,749	7,713,720
Ma Corporation	711,000	-
N.S.Industries	-	975,660
New HRS Business Corporation	3,245,858	-
New Modern Flock Printing	246,736	246,736
Nextway Fashion	-	1,262,194
NRG Composite Yarn Dyeing	1,129,818	697,072
NRG Hometex Ltd	13,903,836	1,344,000
NRG Spinning Mills Ltd.	91,088,448	20,572,440
Outpace Spinning Mills Ltd	-	10,619,952
P.N Composite Ltd	-	1,614,043
Padma Spinning & Composite Ltd	1,323,810	-
Pahartali Textile & Hosiery Mills	7,855,785	24,526,606
Panama Composite Textile Mills Ltd	797,940	13,398,000
Payable_Retranslation	-	1,332,476
Penta Accessories	2,232	2,232
Pic Design	1,331,247	-
Permess South East Asia Ltd.	-	87,360
Prime Accessories	2,893,046	785,896
Printers & Printers Ltd.	1,487,670	3,992,925
Protiva Corporation	-	557,354
PT. Delta Dunia Sandang Tekstil	-	5,263,085
PT.Indonesia Nikka Chemicals	-	544,320
Qingdao Kobayashi Packaging Co; Ltd	82,100	82,100
R.A Spinning Mills Ltd	8,022,988	48,321,000
R.K. Garments Accessories Industries Ltd	2,641,309	979,390
Rahataj Tex	93,130	-
Rameswar Udyog Pvt. Ltd	8,298,224	-
Resil Chemicals Pvt. Ltd	5,094,960	-
RMG Trims BD	330,300	-
S.M.M Textiles Ltd	6,499,460	-
Samuda Chemical Complex Ltd.	7,655,325	-
SBS Textile Mills Ltd	33,192,251	-
Sams Fashion	-	520,464
Shapla Knitting Ltd	-	1,230,000
Shohagpur Textile Mills Ltd	7,471,250	8,127,000
Sagar Manufacturing Private Ltd.	-	-
Shanghai Textile Raw Materials Co, Ltd	-	-
Sportking India Ltd.	4,913,083	-
Square Fashion Yarns Ltd	2,320,093	1,125,600
Square Texcom Ltd.	-	9,537,461
Square Textiles Ltd	17,287,494	8,012,760
SSD Trading International	25,514,625	-
Sutlej Textiles and Industries Ltd	13,120,358	-
T.M.S Thread & Accessories	-	186,987
T&M Interlining Manufacturing Co; Ltd	204,600	-
The Glory International	768,908	616,795
Tongi Brothres Knitting & Processing	820,000	-
Top Fibre Source Co. Ltd	3,320,412	-
Toray Fibers (Nantong) Co. Ltd.	6,076,760	-
Two Star Trade International	231,815	-
Tamishna Synthetics Ltd.	-	333,698
Thiagarajar Mills Ltd	-	7,163,490
Thermax Spinning Ltd._AP	-	-



Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Uniglory Paper & Packaging Ltd	5,023,061	3,216,856
Union Label & Accessories Ltd	1,334,761	-
Upintex Ltd	-	-
Lafae SPA	-	1,118,410
Vaibhav Laxmi Exports Private Ltd	9,290,635	-
VFS Thread Dyeing Ltd.	-	2,107,703
Viyellatex Ltd	-	6,266,400
Viyellatex Spinning Ltd	-	10,650,514
Viyellatex Spinning Mills	-	14,692,104
Weaves International	836,116	-
Weixing Industries (BD) Co,Ltd.	-	158,430
Well Prospering Ltd	-	-
Wuxi Hengnuo Textile Technology Co Ltd	-	-
Yester Accessories Ltd	12,531,388	733,479
YKK Bangladesh Ltd	-	200,505
Yokohama Labels & Printing (BD) Co,Ltd.	685,046	-
Youngshine Packtrims Ltd	159,813	-
Zhejiang Weixing Imp & Exp. Co. Ltd.	-	242,904
Z & M Manufacturing Ltd.	887,280	1,007,904
Total	686,689,407	477,472,937



TOSRIFA INDUSTRIES LIMITED

Accounts payable
As at 30 June, 2022

Annexure - I

Accounts payable

Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
3D Knit Fabrics	14,814	-
A.Rahman Scientific Co	83,584	94,799
ACI Limited	-	19,411
Aamra resources Limited	-	-
Ador Composite Ltd.	116,989	146,494
Adury Knit Composite Ltd.	260,989	174,672
Advanced Chemical Industries Ltd	-	33,500
Ahmad & Akhtar Chartered Accountants_AP_Others	-	382,500
Air Alliance Limited.	2,380	1,511
AKH Knitting & Dyeing Ltd	199,152	-
Akota Knit Fabrics	437	-
Ali Enterprise	-	12,450
Al-Madina Bearing & Machinery	64,170	-
AlwaysOn Network Bangladesh Ltd.	-	23,200
Al-Zayeed Enterprise	655,575	760,729
Amantex Limited	129,364	172,065
Amber IT Ltd	-	4,600
Amtex Trading	65,375	299,280
ANH Enterprise	22,340	2,340
Anisha Motors	-	-
Anlima Textile Ltd.	1,392	-
Anudip Autos Ltd (Tongi Unit)	36,475	12,140
APS Design Works Ltd	840	-
Arabi Fashion Limited	-	584,499
Arthosuchak	4,500	4,500
Asgar Trading	122,000	139,272
Asha Knitting Industries	196,330	72,400
Asif Enterprise	1,209,230	457,950
Aswad Composite Mills Ltd.	54,670	2,720,289
Automation Engineering & controlLtd	-	-
Auxicolour Bangladesh	23,625	23,625
B.T. Tex. Access	13,000	-
Babu Enterprise	57,000	-
Badsha Traders	-	128,000
Baisakhy Punching House	5,432	-
Bangladesh General Insurance Co. Ltd	1,235,521	1,131,617
Bangladesh express Co. Ltd	8,071	-
Bayezid & Brothers	379,652	-
Bayrong Ltd.	89,026	-
BD Tech Solution	259,000	26,000
BDjobs.Com Ltd	-	60,956
Bhai Bhai Sewing Center	67,000	116,505
Blessing Knitwear	262,636	-
Binimoy Textile Ltd.	-	142
Biozymes	120,000	354,400
BMZ Corporation	237,760	481,760
Bonded Fashion Ltd	10,314	-
Bok Bangladesh	-	42,500
Brady service company Ltd	-	-
Building Blocks Limited.	52,500	52,500
Butterfly Marketing Ltd.	-	23,032



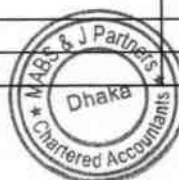
Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Blue Planet Fashionwear Limited	971,696	-
BWJ International	5,994	5,994
Central Depository Bangladesh Ltd.	-	106,000
Commerce Corner.	75,948	75,948
Computer Gallery	-	18,200
Colortech	-	-
Cool Tech Bangladesh	1,000	-
Corporate Office Machine	-	42,700
Critical Stop	-	31,500
Crystal Vision Solutions	1,750	1,750
Cygnat Corporation	11,000	11,000
Dayamoy Trading	51,798	51,798
Dekko Accessories Ltd	15,585	15,585
Desh General Insurance Company Ltd.	238,422	238,422
Design Infinity	3,570	-
Digita Interactive Limited	30,000	-
Dird Composite Textiles Ltd. Unit-2	33,520	105,773
Drytech BD	-	53,108
Dutch Lube Company Ltd.	570,000	570,000
Dutch Bangla chamber of commerce & Industry	12,000	-
Echotex Limited	315	315
EGT Textile Ltd.	3,520	3,520
Ejogajog Limited	871,750	1,291,600
Elite Worldwide Express Ltd	-	293,576
Enviro Pac Ltd	1,673,709	1,565,265
Epyllion Fabric Ltd	79,235	169,874
Esquire Knit Composite Ltd	5,968	14
Euro Enterprise	1,750	1,750
Euroasiatic Services	-	60,200
Expo Media & Publications Ltd.	4,500	-
Eye Care Project-MSS	18,700	18,700
F.F. Trading Corporation	337,685	737,685
Faicyal auto Mobile	-	-
Faithness Limited	182,000	185,000
Fashion Asia Ltd.	-	17,386,559
Fortune Zipper Ltd.	41,760	-
Fortune Zipper Ltd.	-	41,760
Fuji Associates	-	25,000
GMS Textiles Ltd.	292,742	-
Geo Chem Consumer Products Services (CPS) Ltd.	-	4,596
Giant Textiles Ltd.	-	44,590
Global Brand	-	127,880
Global Freight Ltd.	-	98,954
Golden Office Equipment	-	18,000
Good Luck Stationery	839,397	1,852,602
Good Star Automobiles	-	9,500
Great Technologies Ltd	-	-
Green Genesis Engineering Ltd.	-	18,500
Green Ict Zone BD	51,900	78,500
GSM Composite Knit Ind. Ltd.	14,634	14,634
GTA Sports Ltd	35,700	35,700
Gustav Daiber GMBH	657,195	-
H.A Knit Fabrics	290,907	165,903
Hossain dyeing & printing mills Ltd	-	-
Hunk Tak northern garments Ltd	-	-
H.R International	50,510	-
Imap Export SPA (Original Marines)	1,367,280	2,367,280



Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
J.K.Tex Trading Corporation B.D	36,000	-
Jaman Marker Paper Converting	511,139	1,156,557
Jamuna	-	1,500,000
Jinnat Apparels Ltd.	356,332	190,269
Jist Industrial Co. Ltd.	20,950	20,950
Kazi Enterprise	121,500	121,500
K.T Corporation	599,714	209,750
Khaja Art Press Others	404,319	924,440
Khan International	-	12,720
Khan Jahan Ali Engineering Works	36,000	36,000
Khan Traders	-	15,600
Knit Concern Ltd.	34,551	51,370
Kotiti Bangladesh Ltd.	4,644	-
KSS Knit Composite Ltd.	-	326,734
Latifa Enterprise	-	106,000
Lisky Technology Co. Ltd	11,957,550	32,400
M M Boring	5,500	-
M M Trims (BD)	-	3,000
M.B. Trade Corporation	70,000	83,000
M.H Siyam Shading & Mending Contractor	40,344	40,344
M.M. Corporation	6,400	6,400
Masluk CNG & Filling Station Ltd.	-	29,959
Mayed Dowa Automobile	-	9,850
M.N Dyeing Printing & Washing Mills Ltd	1,625,855	2,216,643
M/S S.A Traders	697,590	-
Ma Corporation	597,240	-
MAB Engineering	1,600	94,880
Mahid Knitting	24,255	570,984
Mahesh Asanga Hewa Battage Kulatilaka	110,600	-
Mascom Composite Ltd.	160,003	87,285
Masluk CNG & Filling Station Ltd.	29,959	-
Maxim Label And Packaging (BD) Pvt. Ltd.	300	300
Mayed Dowa Automobile.	5,120	-
Mayed Doya Automobiles Works	2,300	-
Mayer Doa Mechanical Workshop	13,980	-
Mbs Yarn International	-	339,600
Media new age Ltd	-	-
Meghna International	-	-
Meghna Knit Composite Ltd	46,603	-
Merino Trade_AP_Others	382,500	27,000
Metro Knitting & Dyeing Mills Ltd.	63,255	1,280,775
Micro Marks Electronics	15,600	13,800
Mishu Enterprise	432,432	564,313
MK Fashion Ltd.	230,758	-
Modern Tex	700	-
Monico Technologies Ltd	-	-
Mondol Knitwears Ltd.	641,947	1,085,443
Move Business	1,739	-
Naji Electro Power Ltd.	73,200	73,200
Namira Fashion	19,573	-
National Care Service	210,000	70,000
Needle Craft	-	109,230
Niagara Textiles Ltd	21,550	-
Nice Fabrics Processing Ltd	393,186	-
Norban Comtex Ltd.	104	6,143
Norsel Asia Pacific	32,900	32,900
North Knit Ltd.	46,580	46,580



Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Northern Corporation Ltd.	-	797,725
Northern IT	-	406,800
NRG Composite Yarn Dyeing	228,490	510,401
NRG Hometex Ltd	25,750	-
Nushu Tex	-	-
Nusrat Enterprise	-	36,520
O.M. International	40,800	-
Omar Farooq	66,937	-
Orient Computers	19,200	19,200
Orthi Servicing Center	1,192,710	1,766,514
P.H. International	16,935	16,935
Pacific Chemitrade Co.	350,000	85,000
Padma Poly Cotton Knit Fabrics Ltd.	94,017	94,017
People's Mill Store	292,151	350,592
Progressive Engineering Corporation	26,475	42,490
Protiva Corporation	488,000	-
Quick Computer	16,800	7,000
Qianyu Import & Export Co. Limited	40,800	40,800
Rabeya Quader Chowdhury Enterprise	185,541	-
Rain Drop Stripe	20,225	20,225
Ramisha Power Engineering Ltd.	30,000	-
R.K Traders	6,105	-
Rajon Engineering Workshop	-	30,000
Ranks-ITT Ltd.	-	3,593
Relative Knit & Fashions Ltd.	-	31,438
Receivable_Retranslation	-	-
Reyad Enterprise	37,000	298,045
Root3 Tech Ltd.	-	175,000
Royal Machinery Corporation Ltd.	67,000	-
Royal United Co. Ltd	49,684	49,684
RR Trade International.	-	111,070
Rubel Autos Parts	7,200	8,500
Rupata Fabrics	3,600	-
Shiraz Khan Basak & Co	-	-
S.I Manding & Shading	158,217	-
S.K Fabric Solution	2	-
S. K Enterprise	-	38,204
S.K Traders	1,486,579	3,778,314
S.S Colour Defects Solution Service	76,319	76,319
S.T. Corporation	1,244,654	1,408,003
Sadik Enterprise	697,590	563,400
Saimon Saining Fabric	-	-
Salary A/P	4,219,091	3,005,420
Salim Autos	9,310	9,310
Sauda Fashion	42,448	-
Sas Enterprise	-	1,372,750
Sawftex Ltd.	28,790	28,790
Sayed Brothers	-	90,584
SAZ Accessories	1,900	1,900
Scandex Textile Industries Ltd.	25,263	-
Setu Centre	86,737	-
Seven Circle (Bangladesh) Ltd.	85,800	85,800
SGS Bangladesh Ltd_Pay_Others	26,635	150,747
Shahchand Paribhan Sangstha	9,669,750	2,642,300
Shahin Enterprise_AP_Others	400	400
Shapla Knitting Ltd.	118,923	391,189
Shohel & Brothers PTE Ltd	-	805,650



Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Shore Apparels Ltd	1,080	1,080
Smart Fluid Tech	-	120,000
Smart Tech Pvt. Ltd	-	27,000
SRKH Design Ltd.	12,688	12,688
Standard Essential Company Ltd.	8,682	-
Star Solution	64,800	-
Star Tech & Engineering Ltd.	16,200	16,200
Stitch Special Enterprise	2,816	2,816
Stock Dividend_Fraction	100,607	100,607
Sultana Yarn Dyeing Ind. Ltd.	140,520	-
Super Tex BD	78,000	-
Stridden Engineering Ltd	-	37,500
Sports Master Ltd.	-	-
The glory International	-	-
Taratex Fashion Ltd.	-	57,210
Tex Corp (BD) Ltd.	-	10,000
Tamishna Dyeing Industries Limited	72,558	-
Tanaaz Traders	87,610	-
Texhill Knitwears.	454	454
Texmark Knitwears.	50,266	50,266
Textile Engineering & Consultancy Service	100,000	100,000
Time Tech BD	-	1,000
TNT Express	37,309	37,309
Toner Point	2,800	2,800
Tongi Fair Brother's Knitting & Processing	271,820	-
Tootal Quality Resources Ltd.	-	12,000
Total Freight Ltd.	1,923,552	918,119
Trade Zentrum Ltd.	-	12,400
Transport	6,000	179,500
TUV SUD Bangladesh (Pvt.) Ltd.	-	133,129
Unearned Revenue	996,058	996,058
Unique Designr's Ltd.	4,152	-
Uni-Asia Associates Ltd	-	10,670
Unique Network Solution	-	2,000
Uttar Salna Apparels Ltd.	176,554	176,554
Viyellatex Ltd.	486,971	486,971
Wasef Corporation	40,000	40,000
Wisteria Textiles Limited	67,875	67,875
Zafrat Enterprise	1,829,121	2,211,978
Zara Associate	21,000	-
Zubairi Apparels Ltd	28,490	-
Total	62,902,765	73,175,605



TOSRIFA INDUSTRIES LIMITED

Packing Credit (PC) loan

As at 30 June, 2022

Annexure - J

Packing Credit (PC) loan

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd	Gulshan	7311495932047	-	2,587,196
The City Bank Ltd	Gulshan	7311495932049	-	4,116,915
The City Bank Ltd	Gulshan	7311495932050	-	8,933,529
The City Bank Ltd	Gulshan	7311495932051	-	3,275,077
The City Bank Ltd	Gulshan	7311495932053	-	3,998,248
The City Bank Ltd	Gulshan	7311495932055	-	4,475,289
The City Bank Ltd	Gulshan	7311495932056	-	9,052,289
The City Bank Ltd	Gulshan	7311495932058	-	10,644,958
The City Bank Ltd	Gulshan	7311495932060	-	17,700,764
The City Bank Ltd	Gulshan	7311495932061	-	10,114,722
The City Bank Ltd	Gulshan	7311495932062	-	1,609,022
The City Bank Ltd	Gulshan	7311495932063	-	1,910,714
The City Bank Ltd	Gulshan	7311495932064	-	12,671,050
The City Bank Ltd	Gulshan	7311495932065	-	5,531,014
The City Bank Ltd	Gulshan	7311495932066	-	16,012,444
The City Bank Ltd	Gulshan	7311495932067	-	17,303,364
The City Bank Ltd	Gulshan	7311495932068	-	4,600,894
The City Bank Ltd	Gulshan	7311495932128	6,584,680.56	-
The City Bank Ltd	Gulshan	7311495932117	11,611,191.48	-
The City Bank Ltd	Gulshan	7311495932118	13,008,361.64	-
The City Bank Ltd	Gulshan	7311495932120	12,576,347.52	-
The City Bank Ltd	Gulshan	7311495932121	5,096,426.94	-
The City Bank Ltd	Gulshan	7311495932123	12,932,296.31	-
The City Bank Ltd	Gulshan	7311495932124	7,840,841.08	-
The City Bank Ltd	Gulshan	7311495932126	6,948,291.91	-
The City Bank Ltd	Gulshan	7311495932127	12,156,333.33	-
The City Bank Ltd	Gulshan	7311495932129	4,254,716.67	-
The City Bank Ltd	Gulshan	7761495932002	8,625,919.44	-
The City Bank Ltd	Gulshan	7761495932003	5,817,480.56	-
The City Bank Ltd	Gulshan	7761495932004	20,962,990.28	-
The City Bank Ltd	Gulshan	7761495932005	12,838,577.78	-
The City Bank Ltd	Gulshan	7761495932006	18,355,154.17	-
The City Bank Ltd	Gulshan	7761495932007	5,002,430.56	-
The City Bank Ltd	Gulshan	7761495932008	12,005,833.33	-
The City Bank Ltd	Gulshan	7761495932009	7,703,743.06	-
The City Bank Ltd	Gulshan	7761495932010	14,607,097.22	-
Standard Chartered Bank	Gulshan	TF411P0903-00001	-	16,382,408
Standard Chartered Bank	Gulshan	TF411P0957-00001	-	2,512,791
Standard Chartered Bank	Gulshan	TF411P0958-00001	-	1,719,968
Standard Chartered Bank	Gulshan	TF411P0972-00001	-	498,758
Standard Chartered Bank	Gulshan	TF411P0974-00001	-	6,026,227
Standard Chartered Bank	Gulshan	TF411P0975-00001	-	3,782,162
Total			198,928,714	165,459,804



TOSRIFA INDUSTRIES LIMITED

EDF loan

As at 30 June, 2022

Annexure - K

EDF loan

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7861495932243	-	767,340
The City Bank Ltd.	Gulshan	7861495932244	-	588,000
The City Bank Ltd.	Gulshan	7861495932245	-	476,065
The City Bank Ltd.	Gulshan	7861495932246	-	390,658
The City Bank Ltd.	Gulshan	7861495932247	-	387,300
The City Bank Ltd.	Gulshan	7861495932248	-	824,022
The City Bank Ltd.	Gulshan	7861495932249	-	404,435
The City Bank Ltd.	Gulshan	7861495932250	-	575,316
The City Bank Ltd.	Gulshan	7861495932251	-	638,400
The City Bank Ltd.	Gulshan	7861495932252	-	432,102
The City Bank Ltd.	Gulshan	7861495932253	-	478,800
The City Bank Ltd.	Gulshan	7861495932254	-	1,601,483
The City Bank Ltd.	Gulshan	7861495932255	-	861,840
The City Bank Ltd.	Gulshan	7861495932256	-	205,991
The City Bank Ltd.	Gulshan	7861495932257	-	537,600
The City Bank Ltd.	Gulshan	7861495932258	-	1,463,700
The City Bank Ltd.	Gulshan	7861495932259	-	2,818,200
The City Bank Ltd.	Gulshan	7861495932260	-	443,035
The City Bank Ltd.	Gulshan	7861495932261	-	410,000
The City Bank Ltd.	Gulshan	7861495932262	-	1,827,566
The City Bank Ltd.	Gulshan	7861495932263	-	1,730,078
The City Bank Ltd.	Gulshan	7861495932264	-	939,261
The City Bank Ltd.	Gulshan	7861495932265	-	357,520
The City Bank Ltd.	Gulshan	7861495932266	-	232,922
The City Bank Ltd.	Gulshan	7861495932267	-	1,550,405
The City Bank Ltd.	Gulshan	7861495932268	-	649,454
The City Bank Ltd.	Gulshan	7861495932269	-	1,911,690
The City Bank Ltd.	Gulshan	7861495932270	-	417,220
The City Bank Ltd.	Gulshan	7861495932271	-	4,029,060
The City Bank Ltd.	Gulshan	7861495932272	-	7,326,286
The City Bank Ltd.	Gulshan	7861495932273	-	354,480
The City Bank Ltd.	Gulshan	7861495932274	-	324,606
The City Bank Ltd.	Gulshan	7861495932275	-	1,641,664
The City Bank Ltd.	Gulshan	7861495932277	-	1,527,890
The City Bank Ltd.	Gulshan	7861495932278	-	452,816
The City Bank Ltd.	Gulshan	7861495932279	-	1,428,109
The City Bank Ltd.	Gulshan	7861495932280	-	1,643,717
The City Bank Ltd.	Gulshan	7861495932281	-	121,487
The City Bank Ltd.	Gulshan	7861495932282	-	339,082
The City Bank Ltd.	Gulshan	7861495932292	-	3,534,350
The City Bank Ltd.	Gulshan	7861495932293	-	1,134,000
The City Bank Ltd.	Gulshan	7861495932294	-	2,877,000
The City Bank Ltd.	Gulshan	7861495932295	-	631,314
The City Bank Ltd.	Gulshan	7861495932296	-	584,388



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7861495932297	-	1,065,202
The City Bank Ltd.	Gulshan	7861495932298	-	172,477
The City Bank Ltd.	Gulshan	7861495932299	-	108,864
The City Bank Ltd.	Gulshan	7861495932300	-	339,387
The City Bank Ltd.	Gulshan	7861495932301	-	4,596,060
The City Bank Ltd.	Gulshan	7861495932302	-	687,540
The City Bank Ltd.	Gulshan	7861495932303	-	3,906,000
The City Bank Ltd.	Gulshan	7861495932304	-	7,029,892
The City Bank Ltd.	Gulshan	7861495932305	-	7,239,456
The City Bank Ltd.	Gulshan	7861495932306	-	6,554,375
The City Bank Ltd.	Gulshan	7861495932307	-	588,090
The City Bank Ltd.	Gulshan	7861495932308	-	656,000
The City Bank Ltd.	Gulshan	7861495932309	-	2,775,360
The City Bank Ltd.	Gulshan	7861495932310	-	6,850,068
The City Bank Ltd.	Gulshan	7861495932311	-	1,750,540
The City Bank Ltd.	Gulshan	7861495932312	-	1,125,908
The City Bank Ltd.	Gulshan	7861495932313	-	1,641,664
The City Bank Ltd.	Gulshan	7861495932314	-	199,920
The City Bank Ltd.	Gulshan	7861495932315	-	604,800
The City Bank Ltd.	Gulshan	7861495932316	-	1,058,400
The City Bank Ltd.	Gulshan	7861495932317	-	967,953
The City Bank Ltd.	Gulshan	7861495932318	-	2,753,940
The City Bank Ltd.	Gulshan	7861495932319	-	7,199,067
The City Bank Ltd.	Gulshan	7861495932320	-	1,592,620
The City Bank Ltd.	Gulshan	7861495932321	-	1,529,057
The City Bank Ltd.	Gulshan	7861495932322	-	189,195
The City Bank Ltd.	Gulshan	7861495932323	-	953,401
The City Bank Ltd.	Gulshan	7861495932324	-	1,215,000
The City Bank Ltd.	Gulshan	7861495932325	-	182,263
The City Bank Ltd.	Gulshan	7861495932326	-	2,444,400
The City Bank Ltd.	Gulshan	7861495932327	-	1,864,800
The City Bank Ltd.	Gulshan	7861495932328	-	182,700
The City Bank Ltd.	Gulshan	7861495932329	-	8,640,240
The City Bank Ltd.	Gulshan	7861495932330	-	722,400
The City Bank Ltd.	Gulshan	7861495932331	-	7,055,233
The City Bank Ltd.	Gulshan	7861495932332	-	4,654,650
The City Bank Ltd.	Gulshan	7861495932333	-	1,648,426
The City Bank Ltd.	Gulshan	7861495932334	-	997,857
The City Bank Ltd.	Gulshan	7861495932335	-	3,722,880
The City Bank Ltd.	Gulshan	7861495932336	-	1,261,123
The City Bank Ltd.	Gulshan	7861495932337	-	571,444
The City Bank Ltd.	Gulshan	7861495932338	-	430,584
The City Bank Ltd.	Gulshan	7861495932339	-	871,531
The City Bank Ltd.	Gulshan	7861495932340	-	6,554,375
The City Bank Ltd.	Gulshan	7861495932341	-	1,008,158
The City Bank Ltd.	Gulshan	7861495932342	-	814,221
The City Bank Ltd.	Gulshan	7861495932343	-	3,630,312
The City Bank Ltd.	Gulshan	7861495932344	-	7,235,645
The City Bank Ltd.	Gulshan	7861495932345	-	2,923,603
The City Bank Ltd.	Gulshan	7861495932346	-	1,367,100
The City Bank Ltd.	Gulshan	7861495932347	-	1,641,664



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7861495932348	-	813,820
The City Bank Ltd.	Gulshan	7861495932349	-	4,823,952
The City Bank Ltd.	Gulshan	7861495932350	-	6,214,530
The City Bank Ltd.	Gulshan	7861495932351	-	610,470
The City Bank Ltd.	Gulshan	7861495932352	-	7,239,456
The City Bank Ltd.	Gulshan	7861495932353	-	1,117,200
The City Bank Ltd.	Gulshan	7861495932354	-	2,533,020
The City Bank Ltd.	Gulshan	7861495932355	-	5,166,630
The City Bank Ltd.	Gulshan	7861495932356	-	1,029,891
The City Bank Ltd.	Gulshan	7861495932357	-	173,312
The City Bank Ltd.	Gulshan	7861495932358	-	860,737
The City Bank Ltd.	Gulshan	7861495932359	-	350,173
The City Bank Ltd.	Gulshan	7861495932360	-	6,265,350
The City Bank Ltd.	Gulshan	7861495932361	-	6,693,830
The City Bank Ltd.	Gulshan	7861495932362	-	7,199,067
The City Bank Ltd.	Gulshan	7861495932363	-	1,409,664
The City Bank Ltd.	Gulshan	7861495932364	-	99,070
The City Bank Ltd.	Gulshan	7861495932365	-	5,059,444
The City Bank Ltd.	Gulshan	7861495932366	-	1,265,940
The City Bank Ltd.	Gulshan	7861495932367	-	1,402,216
The City Bank Ltd.	Gulshan	7861495932368	-	1,359,647
The City Bank Ltd.	Gulshan	7861495932369	-	788,155
The City Bank Ltd.	Gulshan	7861495932370	-	1,304,425
The City Bank Ltd.	Gulshan	7861495932371	-	7,558,066
The City Bank Ltd.	Gulshan	7861495932372	-	6,091,470
The City Bank Ltd.	Gulshan	7861495932373	-	2,783,760
The City Bank Ltd.	Gulshan	7861495932374	-	1,058,400
The City Bank Ltd.	Gulshan	7861495932375	-	784,911
The City Bank Ltd.	Gulshan	7861495932376	-	1,814,820
The City Bank Ltd.	Gulshan	7861495932377	-	6,321,000
The City Bank Ltd.	Gulshan	7861495932378	-	2,771,425
The City Bank Ltd.	Gulshan	7861495932379	-	820,000
The City Bank Ltd.	Gulshan	7861495932380	-	685,288
The City Bank Ltd.	Gulshan	7861495932381	-	1,039,177
The City Bank Ltd.	Gulshan	7861495932382	-	314,017
The City Bank Ltd.	Gulshan	7861495932383	-	6,078,200
The City Bank Ltd.	Gulshan	7861495932384	-	4,347,000
The City Bank Ltd.	Gulshan	7861495932385	-	284,981
The City Bank Ltd.	Gulshan	7861495932386	-	593,636
The City Bank Ltd.	Gulshan	7861495932387	-	416,640
The City Bank Ltd.	Gulshan	7861495932388	-	1,204,195
The City Bank Ltd.	Gulshan	7861495932389	-	4,091,472
The City Bank Ltd.	Gulshan	7861495932390	-	12,600,000
The City Bank Ltd.	Gulshan	7861495932391	-	3,876,390
The City Bank Ltd.	Gulshan	7861495932392	-	3,605,658
The City Bank Ltd.	Gulshan	7861495932393	-	316,495
The City Bank Ltd.	Gulshan	7861495932394	-	174,511
The City Bank Ltd.	Gulshan	7861495932395	-	6,195,000
The City Bank Ltd.	Gulshan	7861495932396	-	229,137
The City Bank Ltd.	Gulshan	7991495932204	4,549,486	-
The City Bank Ltd.	Gulshan	7991495932205	639,375	-



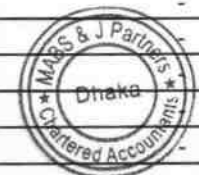
Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7991495932206	11,700,563	-
The City Bank Ltd.	Gulshan	7991495932207	10,572,214	-
The City Bank Ltd.	Gulshan	7991495932208	6,110,294	-
The City Bank Ltd.	Gulshan	7991495932089	5,138,994	-
The City Bank Ltd.	Gulshan	7991495932090	6,618,073	-
The City Bank Ltd.	Gulshan	7991495932091	6,722,021	-
The City Bank Ltd.	Gulshan	7991495932092	3,681,517	-
The City Bank Ltd.	Gulshan	7991495932093	7,364,073	-
The City Bank Ltd.	Gulshan	7991495932094	1,444,950	-
The City Bank Ltd.	Gulshan	7991495932095	7,949,760	-
The City Bank Ltd.	Gulshan	7991495932096	567,066	-
The City Bank Ltd.	Gulshan	7991495932097	5,342,784	-
The City Bank Ltd.	Gulshan	7991495932098	5,342,784	-
The City Bank Ltd.	Gulshan	7991495932099	6,665,448	-
The City Bank Ltd.	Gulshan	7991495932100	6,155,670	-
The City Bank Ltd.	Gulshan	7991495932101	266,022	-
The City Bank Ltd.	Gulshan	7991495932102	589,545	-
The City Bank Ltd.	Gulshan	7991495932103	619,575	-
The City Bank Ltd.	Gulshan	7991495932104	1,681,280	-
The City Bank Ltd.	Gulshan	7991495932105	1,681,280	-
The City Bank Ltd.	Gulshan	7991495932106	4,563,000	-
The City Bank Ltd.	Gulshan	7991495932107	205,472	-
The City Bank Ltd.	Gulshan	7991495932108	4,652,570	-
The City Bank Ltd.	Gulshan	7991495932109	1,061,742	-
The City Bank Ltd.	Gulshan	7991495932110	800,629	-
The City Bank Ltd.	Gulshan	7991495932111	477,744	-
The City Bank Ltd.	Gulshan	7991495932112	1,833,650	-
The City Bank Ltd.	Gulshan	7991495932113	3,126,500	-
The City Bank Ltd.	Gulshan	7991495932114	3,834,357	-
The City Bank Ltd.	Gulshan	7991495932115	7,217,275	-
The City Bank Ltd.	Gulshan	7991495932116	5,747,038	-
The City Bank Ltd.	Gulshan	7991495932117	7,157,978	-
The City Bank Ltd.	Gulshan	7991495932118	1,266,653	-
The City Bank Ltd.	Gulshan	7991495932119	1,459,654	-
The City Bank Ltd.	Gulshan	7991495932120	472,843	-
The City Bank Ltd.	Gulshan	7991495932121	1,444,951	-
The City Bank Ltd.	Gulshan	7991495932122	1,026,910	-
The City Bank Ltd.	Gulshan	7991495932123	380,250	-
The City Bank Ltd.	Gulshan	7991495932124	422,500	-
The City Bank Ltd.	Gulshan	7991495932125	276,064	-
The City Bank Ltd.	Gulshan	7991495932126	673,296	-
The City Bank Ltd.	Gulshan	7991495932127	5,174,442	-
The City Bank Ltd.	Gulshan	7991495932128	3,411,687	-
The City Bank Ltd.	Gulshan	7991495932129	7,405,200	-
The City Bank Ltd.	Gulshan	7991495932130	5,747,038	-
The City Bank Ltd.	Gulshan	7991495932131	2,112,500	-
The City Bank Ltd.	Gulshan	7991495932132	506,550	-
The City Bank Ltd.	Gulshan	7991495932133	7,294,955	-
The City Bank Ltd.	Gulshan	7991495932134	5,853,507	-
The City Bank Ltd.	Gulshan	7991495932135	527,558	-
The City Bank Ltd.	Gulshan	7991495932136	4,907,520	-



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7991495932137	8,019,195	-
The City Bank Ltd.	Gulshan	7991495932138	8,019,195	-
The City Bank Ltd.	Gulshan	7991495932139	8,019,195	-
The City Bank Ltd.	Gulshan	7991495932140	4,200,000	-
The City Bank Ltd.	Gulshan	7991495932141	4,200,000	-
The City Bank Ltd.	Gulshan	7991495932142	5,217,307	-
The City Bank Ltd.	Gulshan	7991495932143	4,357,980	-
The City Bank Ltd.	Gulshan	7991495932144	6,680,356	-
The City Bank Ltd.	Gulshan	7991495932145	6,847,811	-
The City Bank Ltd.	Gulshan	7991495932146	9,110,810	-
The City Bank Ltd.	Gulshan	7991495932147	9,023,700	-
The City Bank Ltd.	Gulshan	7991495932148	6,206,663	-
The City Bank Ltd.	Gulshan	7991495932149	464,705	-
The City Bank Ltd.	Gulshan	7991495932150	688,713	-
The City Bank Ltd.	Gulshan	7991495932151	1,309,875	-
The City Bank Ltd.	Gulshan	7991495932152	1,206,954	-
The City Bank Ltd.	Gulshan	7991495932153	6,529,750	-
The City Bank Ltd.	Gulshan	7991495932154	1,789,200	-
The City Bank Ltd.	Gulshan	7991495932155	8,542,070	-
The City Bank Ltd.	Gulshan	7991495932156	7,217,275	-
The City Bank Ltd.	Gulshan	7991495932157	5,069,708	-
The City Bank Ltd.	Gulshan	7991495932158	5,674,320	-
The City Bank Ltd.	Gulshan	7991495932159	8,364,703	-
The City Bank Ltd.	Gulshan	7991495932160	3,795,966	-
The City Bank Ltd.	Gulshan	7991495932161	2,693,087	-
The City Bank Ltd.	Gulshan	7991495932162	115,744	-
The City Bank Ltd.	Gulshan	7991495932163	183,048	-
The City Bank Ltd.	Gulshan	7991495932164	2,592,999	-
The City Bank Ltd.	Gulshan	7991495932165	25,447,084	-
The City Bank Ltd.	Gulshan	7991495932166	1,769,400	-
The City Bank Ltd.	Gulshan	7991495932167	8,391,748	-
The City Bank Ltd.	Gulshan	7991495932168	6,419,053	-
The City Bank Ltd.	Gulshan	7991495932169	7,462,596	-
The City Bank Ltd.	Gulshan	7991495932170	7,405,201	-
The City Bank Ltd.	Gulshan	7991495932171	7,095,537	-
The City Bank Ltd.	Gulshan	7991495932172	7,560,690	-
The City Bank Ltd.	Gulshan	7991495932173	6,614,772	-
The City Bank Ltd.	Gulshan	7991495932174	4,965,690	-
The City Bank Ltd.	Gulshan	7991495932175	6,650,327	-
The City Bank Ltd.	Gulshan	7991495932176	639,000	-
The City Bank Ltd.	Gulshan	7991495932177	7,466,546	-
The City Bank Ltd.	Gulshan	7991495932178	7,376,731	-
The City Bank Ltd.	Gulshan	7991495932179	3,693,767	-
The City Bank Ltd.	Gulshan	7991495932180	8,517,913	-
The City Bank Ltd.	Gulshan	7991495932181	1,751,709	-
The City Bank Ltd.	Gulshan	7991495932182	11,366,430	-
The City Bank Ltd.	Gulshan	7991495932183	6,777,706	-
The City Bank Ltd.	Gulshan	7991495932184	6,196,770	-
The City Bank Ltd.	Gulshan	7991495932185	6,196,770	-
The City Bank Ltd.	Gulshan	7991495932186	8,142,105	-
The City Bank Ltd.	Gulshan	7991495932187	6,196,770	-



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7991495932188	6,196,770	-
The City Bank Ltd.	Gulshan	7991495932189	6,196,770	-
The City Bank Ltd.	Gulshan	7991495932190	6,784,818	-
The City Bank Ltd.	Gulshan	7991495932191	3,526,295	-
The City Bank Ltd.	Gulshan	7991495932192	1,742,040	-
The City Bank Ltd.	Gulshan	7991495932193	8,019,195	-
The City Bank Ltd.	Gulshan	7991495932194	8,077,165	-
The City Bank Ltd.	Gulshan	7991495932195	8,019,195	-
The City Bank Ltd.	Gulshan	7991495932196	8,077,165	-
The City Bank Ltd.	Gulshan	7991495932197	3,083,558	-
The City Bank Ltd.	Gulshan	7991495932198	8,373,456	-
The City Bank Ltd.	Gulshan	7991495932199	8,537,050	-
The City Bank Ltd.	Gulshan	7991495932200	7,822,096	-
The City Bank Ltd.	Gulshan	7991495932201	6,450,868	-
The City Bank Ltd.	Gulshan	7991495932202	7,822,096	-
The City Bank Ltd.	Gulshan	7991495932203	7,934,043	-
The City Bank Ltd.	Gulshan	7991495932209	7,822,096	-
The City Bank Ltd.	Gulshan	7991495932210	8,113,490	-
The City Bank Ltd.	Gulshan	7991495932211	231,685	-
The City Bank Ltd.	Gulshan	7991495932212	6,654,231	-
The City Bank Ltd.	Gulshan	7991495932213	7,826,687	-
The City Bank Ltd.	Gulshan	7991495932214	7,826,687	-
The City Bank Ltd.	Gulshan	7991495932215	8,396,673	-
The City Bank Ltd.	Gulshan	7991495932216	8,396,673	-
The City Bank Ltd.	Gulshan	7991495932217	2,168,760	-
The City Bank Ltd.	Gulshan	7991495932218	6,788,800	-
The City Bank Ltd.	Gulshan	7991495932219	8,212,601	-
The City Bank Ltd.	Gulshan	7991495932220	8,231,229	-
The City Bank Ltd.	Gulshan	7991495932221	6,200,406	-
The City Bank Ltd.	Gulshan	7991495932222	6,200,406	-
The City Bank Ltd.	Gulshan	7991495932223	6,200,406	-
The City Bank Ltd.	Gulshan	7991495932224	1,660,355	-
The City Bank Ltd.	Gulshan	7991495932225	6,200,406	-
The City Bank Ltd.	Gulshan	7991495932226	6,200,406	-
The City Bank Ltd.	Gulshan	7991495932227	3,944,944	-
The City Bank Ltd.	Gulshan	7991495932228	8,796,515	-
The City Bank Ltd.	Gulshan	7991495932229	2,517,558	-
The City Bank Ltd.	Gulshan	7991495932230	4,549,486	-
The City Bank Ltd.	Gulshan	7991495932231	1,164,779	-
The City Bank Ltd.	Gulshan	7991495932232	4,691,308	-
The City Bank Ltd.	Gulshan	7991495932233	11,035,958	-
The City Bank Ltd.	Gulshan	7991495932234	3,320,806	-
The City Bank Ltd.	Gulshan	7991495932235	4,755,586	-
The City Bank Ltd.	Gulshan	7991495932236	10,541,278	-
The City Bank Ltd.	Gulshan	7991495932239	8,081,905	-
The City Bank Ltd.	Gulshan	7991495932240	3,881,623	-
The City Bank Ltd.	Gulshan	7991495932241	3,881,623	-
The City Bank Ltd.	Gulshan	7991495932242	7,864,993	-
The City Bank Ltd.	Gulshan	7991495932243	12,213,420	-
The City Bank Ltd.	Gulshan	7991495932244	975,966	-
The City Bank Ltd.	Gulshan	7991495932245	7,864,994	-



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7991495932246	7,864,994	-
The City Bank Ltd.	Gulshan	7991495932247	6,816,000	-
The City Bank Ltd.	Gulshan	7991495932248	744,315	-
The City Bank Ltd.	Gulshan	7991495932249	96,344	-
The City Bank Ltd.	Gulshan	7991495932250	6,257,523	-
The City Bank Ltd.	Gulshan	7991495932251	6,257,523	-
The City Bank Ltd.	Gulshan	7991495932252	6,257,523	-
The City Bank Ltd.	Gulshan	7991495932253	6,257,523	-
The City Bank Ltd.	Gulshan	7991495932254	8,312,639	-
The City Bank Ltd.	Gulshan	7991495932255	7,907,119	-
The City Bank Ltd.	Gulshan	7991495932256	7,907,119	-
The City Bank Ltd.	Gulshan	7991495932257	7,907,119	-
The City Bank Ltd.	Gulshan	7991495932258	6,628,347	-
The City Bank Ltd.	Gulshan	7991495932259	6,257,523	-
The City Bank Ltd.	Gulshan	7991495932260	6,257,523	-
The City Bank Ltd.	Gulshan	7991495932261	6,628,347	-
The City Bank Ltd.	Gulshan	7991495932262	6,257,523	-
The City Bank Ltd.	Gulshan	7991495932263	1,252,440	-
The City Bank Ltd.	Gulshan	7991495932264	6,628,347	-
The City Bank Ltd.	Gulshan	7991495932265	5,853,828	-
The City Bank Ltd.	Gulshan	7991495932266	878,510	-
The City Bank Ltd.	Gulshan	7991495932267	625,104	-
The City Bank Ltd.	Gulshan	7991495932268	8,230,320	-
The City Bank Ltd.	Gulshan	7991495932269	8,230,320	-
The City Bank Ltd.	Gulshan	7991495932270	8,182,310	-
The City Bank Ltd.	Gulshan	7991495932271	1,046,904	-
The City Bank Ltd.	Gulshan	7991495932272	518,013	-
The City Bank Ltd.	Gulshan	7991495932273	233,128	-
The City Bank Ltd.	Gulshan	7991495932274	6,543,807	-
The City Bank Ltd.	Gulshan	7991495932275	7,869,910	-
The City Bank Ltd.	Gulshan	7991495932276	1,219,075	-
The City Bank Ltd.	Gulshan	7991495932277	4,303,125	-
The City Bank Ltd.	Gulshan	7991495932278	4,177,250	-
The City Bank Ltd.	Gulshan	7991495932279	8,738,983	-
The City Bank Ltd.	Gulshan	7991495932280	5,072,375	-
The City Bank Ltd.	Gulshan	7991495932281	3,812,380	-
The City Bank Ltd.	Gulshan	7991495932282	4,271,025	-
The City Bank Ltd.	Gulshan	7991495932283	6,261,195	-
The City Bank Ltd.	Gulshan	7991495932284	6,261,195	-
The City Bank Ltd.	Gulshan	7991495932285	6,261,195	-
The City Bank Ltd.	Gulshan	7991495932286	588,225	-
The City Bank Ltd.	Gulshan	7991495932287	4,970,075	-
The City Bank Ltd.	Gulshan	7991495932288	2,775,740	-
The City Bank Ltd.	Gulshan	7991495932289	2,084,579	-
The City Bank Ltd.	Gulshan	7991495932290	1,665,620	-
The City Bank Ltd.	Gulshan	7991495932291	3,727,055	-
The City Bank Ltd.	Gulshan	7991495932292	3,852,906	-
The City Bank Ltd.	Gulshan	7991495932293	1,728,019	-
The City Bank Ltd.	Gulshan	7991495932294	10,135,475	-
The City Bank Ltd.	Gulshan	7991495932295	12,020,250	-
The City Bank Ltd.	Gulshan	7991495932296	663,978	-



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7991495932297	979,601	-
The City Bank Ltd.	Gulshan	7991495932298	1,705,196	-
The City Bank Ltd.	Gulshan	7991495932299	492,729	-
The City Bank Ltd.	Gulshan	7991495932300	5,818,313	-
The City Bank Ltd.	Gulshan	7991495932301	547,245	-
The City Bank Ltd.	Gulshan	7991495932302	1,401,371	-
The City Bank Ltd.	Gulshan	7991495932303	7,928,773	-
The City Bank Ltd.	Gulshan	7991495932304	8,303,093	-
The City Bank Ltd.	Gulshan	7991495932305	8,685,270	-
The City Bank Ltd.	Gulshan	7991495932306	2,878,722	-
The City Bank Ltd.	Gulshan	7991495932307	14,339,050	-
The City Bank Ltd.	Gulshan	7991495932308	14,731,200	-
The City Bank Ltd.	Gulshan	7991495932309	3,324,750	-
The City Bank Ltd.	Gulshan	7991495932310	151,319	-
The City Bank Ltd.	Gulshan	7991495932311	1,129,852	-
The City Bank Ltd.	Gulshan	7991495932312	7,928,733	-
The City Bank Ltd.	Gulshan	7991495932313	7,911,759	-
The City Bank Ltd.	Gulshan	7991495932314	4,015,275	-
The City Bank Ltd.	Gulshan	7991495932315	1,331,946	-
The City Bank Ltd.	Gulshan	7991495932316	291,937	-
The City Bank Ltd.	Gulshan	7991495932317	608,825	-
The City Bank Ltd.	Gulshan	7991495932318	1,090,330	-
The City Bank Ltd.	Gulshan	7991495932319	1,015,264	-
The City Bank Ltd.	Gulshan	7991495932320	9,224,972	-
The City Bank Ltd.	Gulshan	7991495932321	3,738,900	-
The City Bank Ltd.	Gulshan	7991495932322	5,429,184	-
The City Bank Ltd.	Gulshan	7991495932323	1,246,781	-
The City Bank Ltd.	Gulshan	7991495932324	9,002,097	-
The City Bank Ltd.	Gulshan	7991495932325	9,396,566	-
The City Bank Ltd.	Gulshan	7991495932326	6,048,488	-
The City Bank Ltd.	Gulshan	7991495932327	3,196,875	-
The City Bank Ltd.	Gulshan	7991495932328	7,905,959	-
The City Bank Ltd.	Gulshan	7991495932329	2,401,919	-
The City Bank Ltd.	Gulshan	7991495932330	9,224,972	-
The City Bank Ltd.	Gulshan	7991495932331	7,869,695	-
The City Bank Ltd.	Gulshan	7991495932332	7,979,818	-
The City Bank Ltd.	Gulshan	7991495932333	7,996,832	-
The City Bank Ltd.	Gulshan	7991495932334	3,835,556	-
The City Bank Ltd.	Gulshan	7991495932335	9,095,043	-
The City Bank Ltd.	Gulshan	7991495932336	9,095,043	-
The City Bank Ltd.	Gulshan	7991495932337	2,808,135	-
The City Bank Ltd.	Gulshan	7991495932338	1,279,466	-
The City Bank Ltd.	Gulshan	7991495932339	5,051,071	-
The City Bank Ltd.	Gulshan	7991495932340	809,875	-
The City Bank Ltd.	Gulshan	7991495932341	5,933,819	-
The City Bank Ltd.	Gulshan	7991495932342	5,473,050	-
The City Bank Ltd.	Gulshan	7991495932343	2,004,956	-
The City Bank Ltd.	Gulshan	7991495932344	8,687,468	-
The City Bank Ltd.	Gulshan	7991495932345	1,345,245	-
The City Bank Ltd.	Gulshan	7991495932346	1,985,555	-
The City Bank Ltd.	Gulshan	7991495932347	7,653,641	-



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2022	30 June 2021
The City Bank Ltd.	Gulshan	7991495932348	7,653,641	-
The City Bank Ltd.	Gulshan	7991495932349	563,001	-
The City Bank Ltd.	Gulshan	7991495932350	7,826,687	-
The City Bank Ltd.	Gulshan	7991495932351	25,176,323	-
The City Bank Ltd.	Gulshan	7991495932352	4,501,200	-
The City Bank Ltd.	Gulshan	7991495932353	7,774,947	-
The City Bank Ltd.	Gulshan	7991495932354	7,800,005	-
The City Bank Ltd.	Gulshan	7991495932355	1,393,170	-
The City Bank Ltd.	Gulshan	7991495932356	1,294,407	-
The City Bank Ltd.	Gulshan	7991495932357	1,567,804	-
The City Bank Ltd.	Gulshan	7991495932358	646,325	-
The City Bank Ltd.	Gulshan	7991495932359	8,352,590	-
The City Bank Ltd.	Gulshan	7991495932360	1,474,704	-
The City Bank Ltd.	Gulshan	7991495932361	928,890	-
The City Bank Ltd.	Gulshan	7991495932362	2,095,632	-
The City Bank Ltd.	Gulshan	7991495932363	7,565,668	-
The City Bank Ltd.	Gulshan	7991495932364	224,391	-
The City Bank Ltd.	Gulshan	7991495932365	593,796	-
The City Bank Ltd.	Gulshan	7991495932366	536,365	-
The City Bank Ltd.	Gulshan	7991495932367	143,637	-
The City Bank Ltd.	Gulshan	7991495932368	1,323,750	-
The City Bank Ltd.	Gulshan	7991495932369	1,700,738	-
The City Bank Ltd.	Gulshan	7991495932370	8,687,468	-
The City Bank Ltd.	Gulshan	7991495932371	8,352,590	-
The City Bank Ltd.	Gulshan	7991495932372	8,687,468	-
Total			1,437,261,166	317,482,145

