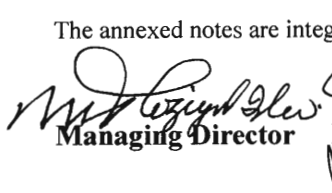


ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2022

Particulars	Notes	Amount in (Taka)	
		March 31, 2022	June 30, 2021
ASSETS			
Non-Current Assets		2,735,625,448	2,786,893,559
Property, Plant & Equipment	4.00	2,735,625,448	2,786,893,559
Other Non- Current Asset		5,317,169	5,317,169
Long Term Deposit	5.00	5,317,169	5,317,169
Current Assets:		1,878,844,816	1,733,569,160
Advance & Prepayment	6.00	8,894,394	5,303,394
Inventories	7.00	281,417,050	243,502,366
Raw Materials in Transit	8.00	-	5,262,158
Trade Receivable	9.00	1,516,483,729	1,040,129,160
Sister Concerns / Related Party	10.00	-	16,701,330
Cash & Cash Equivalents	11.00	72,049,643	422,670,752
Total Assets		4,619,787,433	4,525,779,888
EQUITY AND LIABILITIES			
Shareholders' Equity		3,736,494,110	3,685,313,475
Share Capital	12.00	2,599,270,220	2,599,270,220
Reserve & Surplus	13.00	611,714,896	613,486,265
Retained Earnings	14.00	525,508,994	472,556,990
Non Current Liabilities		186,726,118	154,155,050
Deferred Tax Liabilities	15.00	186,726,118	154,155,050
Current Liabilities		696,567,205	686,311,363
Accrued Expense	16.00	20,174,210	20,843,844
Sundry Creditors	17.00	301,568,371	149,856,113
Sister Concerns / Related Party	18.00	-	177,531,125
Dividend Payable	19.00	32,728,741	5,159,279
Short Term Loan	20.00	287,594,045	287,689,357
Provision for Income Tax	21.00	32,982,220	29,807,329
Provision for WPPF	22.00	21,519,618	15,424,316
Total Equity and Liabilities		4,619,787,433	4,525,779,888
Net assest Value (NAV) per share	23.00	14.38	14.18

The annexed notes are integral part of these Financial Statements.


Managing Director


Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report of even date.

Dated: Dhaka
April 28, 2022



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD QUARTER (Q 3) ENDED MARCH 31, 2022

Particulars	Notes	Form July 01, 2021 To March 31, 2022	Form July 01, 2020 To March 31, 2021	From January 01, 2022 To March 31, 2022	From January 01, 2021 To March 31, 2021
Turnover	24.00	1,609,411,985	833,427,188	379,838,866	302,808,688
Less: Cost of goods sold	25.00	1,390,755,501	688,177,224	293,347,333	261,434,276
Gross Profit		218,656,484	145,249,964	86,491,533	41,374,412
Less: Operating Expense		64,217,886	42,123,124	31,282,289	14,041,084
Administrative expense	26.00	35,412,443	22,727,390	14,916,354	7,575,800
Financial	27.00	28,805,443	19,395,734	16,365,935	6,465,284
Operating Profit		154,438,598	103,126,840	55,209,244	27,333,328
Add: Other Income	28.00	5,962,735	4,112,496	229,332	1,252,096
Profit Before Worker PPF & Taxes		160,401,333	107,239,336	55,438,576	28,585,424
Less: Workers PPF	22.00	6,095,302	4,048,114	842,858	121,356
Profit Before Taxes		154,306,031	103,191,222	54,595,718	28,464,068
Less: Provision for Income Tax		40,168,634	4,318,947	24,353,608	366,553
Deferred Tax	15.00	32,571,068	620,482	31,725,506	(866,268)
Current Tax	21.00	7,597,566	3,698,465	(7,371,898)	1,232,821
Other Comprehensive Income Net from After Tax for the		114,137,397	98,872,275	30,242,110	28,097,515
Other Comprehensive Income		114,137,397	98,872,275	30,242,110	28,097,515
Total Comprehensive Income		114,137,397	98,872,275	30,242,110	28,097,515
Basic Earnings Per Share (EPS)	29.00	0.44	0.38	0.12	0.11

The annexed notes are integral part of these Financial Statements.


Managing Director


Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
April 28, 2022



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED MARCH 31, 2022

Particulars	Notes	From 01 July 2021 to 31 March 2022	From 01 July 2020 to 31 March 2021
A. Cash Flows from Operating Activities		(144,039,825)	(40,156,789)
Collection against Local Sale		2,108,614	17,847,051
Collection against Export Sale		1,131,072,802	296,220,332
Other Income		5,962,734	707
Payment against Purchase		(1,068,592,230)	(232,825,214)
Payment against Operating Expense		(206,966,116)	(52,209,590)
VAT Paid		(124,000)	-
Tax Paid		(7,501,629)	(67,500,000)
Payment against WPPF		-	(1,690,075)
B. Cash Flows from Investing Activities		(9,956,283)	(228,908,505)
Acquisition of Property Plant & Equipment		(9,956,283)	(228,908,505)
C. Cash Flows from Financing Activities		(196,625,001)	741,634,762
Payment of Dividend		(35,699,894)	-
Short Term Loan		(95,312)	107,452,281
Sister Concerns		(160,829,795)	634,182,481
Net Cash Inflow for the year (A+B+C)		(350,621,109)	472,569,468
D. Opening balance of Cash & Cash Equivalents		422,670,752	5,656,358
E. Effect of exchange rate on cash and cash equivalents		-	-
F. Closing balance of Cash & Cash Equivalents		72,049,643	478,225,826
Net operating cash inflow per share		(0.55)	(0.15)

The annexed notes from 1 to 36 form an integral part of these Financial Statements.


Managing Director


Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
April 28, 2022



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED MARCH 31, 2022



Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at July 01, 2021	2,599,270,220	271,847,108	341,639,156	472,556,990	3,685,313,475
Cash Dividend				(63,269,356)	(63,269,356)
Net Profit for the period				114,137,397	114,137,397
Adjustment for Depreciation of revalued Assets			(1,771,369)	1,771,369	-
Deferred Tax Adjustment				312,594	312,594
Balance at March 31, 2022	2,599,270,220	271,847,108	339,867,787	525,508,994	3,736,494,110

Balance as at July 01, 2020	2,599,270,220	271,847,108	344,000,981	354,939,373	3,570,057,682
Net Profit for the period				98,872,275	98,872,275
Adjustment for Depreciation of revalued Assets			(1,771,369)	1,771,369	-
Deferred Tax Adjustment				312,594	312,594
Balance at March 31, 2021	2,599,270,220	271,847,108	342,229,612	455,895,611	3,669,242,551

The annexed notes are integral part of these Financial Statements.


Managing Director


Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
April 28, 2022

04.00 PROPERTY, PLANT AND EQUIPMENT: Tk. 2,735,625,448.00

Schedule of property, plant and equipment as at March 31, 2022:

Sl. No.	Particulars	Cost			Rate (%)	Depreciation			Written Down Value as at 31.03.2022
		Opening Balance (01-07-2021)	Addition during the period	Closing Balance (31-03-2022)		Opening Balance (01-07-2021)	Addition during the period	Closing Balance (31-03-2022)	
A)	At Cost								
01	Land and Land Development	67,198,031	-	67,198,031		-		-	67,198,031
02	Building and Civil Constructions	550,542,293	4,710,000	555,252,293	2.50	100,551,679	10,410,980	110,962,659	444,289,634
03	Plant and Machinery	2,304,295,502	4,829,467	2,309,124,969	2.50	546,238,849	43,296,093	589,534,942	1,719,590,027
04	Furniture and Fixtures	4,410,623		4,410,623	5.00	2,531,662	165,398	2,697,060	1,713,563
05	Vehicle and Transport	4,771,190		4,771,190	7.50	4,787,335	-	4,787,335	(16,145)
06	Electrical Installation	120,795,938	396,816	121,192,754	5.00	27,798,989	4,544,728	32,343,717	88,849,037
07	Office Equipment	2,007,193	20,000	2,027,193	5.00	1,266,864	76,020	1,342,884	684,309
08	Tools and Equipments	14,702,649		14,702,649	5.00	3,243,124	551,349	3,794,473	10,908,176
09	Gas Line Installation	5,112,610		5,112,610	2.50	2,452,386	95,861	2,548,247	2,564,363
	Sub-Total	3,073,836,029	9,956,283	3,083,792,312		688,870,888	59,140,431	748,011,319	2,335,780,993.19
B)	At Revaluation								
01	Land and Land Development	314,401,969	-	314,401,969		-	-	-	314,401,969
02	Building and Civil Constructions	111,144,702	-	111,144,702	2.50	23,618,253	2,083,963	25,702,216	85,442,486
	Sub-Total	425,546,671	-	425,546,671	2.50	23,618,253	2,083,963	25,702,216	399,844,455
	Grand Total	3,499,382,700	9,956,283	3,509,338,983		712,489,141	61,224,394	773,713,535	2,735,625,448

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Allocation of Depreciation:
 Factory Overhead
 Administrative Expenses

58,163,174
 3,061,220
61,224,394



5.00 Long Term Deposits

This is made up as follows:

Security for Electricity

Security for Gas

FDR for Margin on Bank Guarantee

Total**Taka**

5.01

March 31, 2022**June 30,
2021**

437,856

437,856

1,117,782

1,117,782

3,761,531

3,761,531

5,317,169**5,317,169****5.01 FDR for Margin on Bank Guarantee**

Opening Balance

Add: Interest

Total**Taka**

3,761,531

3,568,816

-

192,715

3,761,531**3,761,531**

FDR included Tk. 22,36,000 as 100% Margin on Bank Guarantee and balance are interest.

6.00 Advance & Prepayment

This is made up as follows:

VAT Current Account

Against Raw Cotton

Advance Income Tax

Advance Income Tax on Export Sales

Total**Taka**

460,739

460,739

5,591,000

2,000,000

1,222,870

1,222,870

1,619,785

1,619,785

8,894,394**5,303,394****7.00 Inventories**

This is made up as follows:

Particulars

Raw Materials

Packing Materials

Work in Process

Stores & Spares

Finished Goods

93,080,300

81,104,535

1,563,850

1,263,920

20,165,700

19,567,800

2,062,400

2,868,400

164,544,800

138,697,710

281,417,050**243,502,365**

The management conducted annual physical verification of inventories on the closing date of business as at March 31, 2022



March 31, 2022	June 30, 2021
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8.00 Raw Materials in Transit

This is made up for import of Raw Cotton LC as follows:

Raw Cotton LC195721020003	-	1,276,456
Raw Cotton LC 195721020004	-	810,033
Raw Cotton LC 195721020005	-	822,936
Raw Cotton LC 195721020006	-	551,705
Raw Cotton LC 195721020008	-	830,752
Raw Cotton LC 195721020009	-	216,415
Raw Cotton LC 195721020010	-	180,458
Raw Cotton LC 195721990001	-	573,403
Total	Taka	5,262,158

9.00 Trade Receivables

This is made up as follows:

Receivable against Export- LK Unitex Co. Ltd.	-	-
Receivable against Export- Various Exporter	1,516,483,729	1,040,129,160
Total	Taka	1,516,483,729 1,040,129,160

This is made up as follows:

Opening Balance of Receivable	1,040,129,160	593,065,999
Export During the Year	1,607,427,371	1,038,435,937
Less: Realization During the year	1,131,072,802	591,372,776
Total	Taka	1,516,483,729 1,040,129,160

The aging of trade receivables is as follows:

Below 60 Days	412,237,795	329,015,700
Within 61-120 Days	438,956,221	303,618,040
Within 121-180 Days	665,289,713	407,495,419
Over 180 Days	-	-
Total	Taka	1,516,483,729 1,040,129,160



March 31, 2022	June 30, 2021
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The classification of receivables as required by the schedule XI of the Companies Act, 1994 are given below:

Receivable considered good in respect of which the company is fully secured.

Receivable considered good in respect of which the company holds no security other than the debtor personal security.

Receivables considered doubtful bad.

Receivable to Directors.

Receivables due by common management.

The maximum amount of receivable due by any Director or other Officer of the company.

1,516,483,729	1,040,129,160
-	-
-	-
-	-
-	-
-	-
1,516,483,729	1,040,129,160

Total

Taka

10.00 Sister Concerns/ Related Party

This is made up as follows:

Alif Industries Ltd.

Alif Textiles Ltd.

Alif Casual Wear Ltd.

Alif Unitex Co. Ltd.

Lotus Kamal Knitwear Ltd.

Shadhin Dyeing Ltd.

1,822,411
-
8,842,628
-
6,036,291
-
16,701,330

Total

Taka

11.00 Cash & Cash Equivalents

Cash in Hand

Cash at Bank

4,224,594	2,556,297
67,825,049	420,114,455
72,049,643	422,670,752

Total

Taka

10.01



11.01 Cash at Bank

Break up of the amount is given below:

Particulars

The City Bank Ltd	CD-3102025419002
The City Bank Ltd	CD-3102025419001
The City Bank Ltd	CD-1101008203001
EXIM Bank Ltd.	CD-03511100048316
EXIM Bank Ltd.	CD-'03911100266472
EXIM Bank Ltd.	FC-03519500159385
EXIM Bank Ltd.	MG-035116-246691
EXIM Bank Ltd.	CD-00711100657842
EXIM Bank Ltd.	CD-00711100642919
EXIM Bank Ltd.	CD-'3513100166891
Sonali Bank Ltd.	CD-000236001903
Sonali Bank Ltd.	CD-000233059226
Dutch Bangla Bank Ltd.	CD-1161100000910
Dutch Bangla Bank Ltd.	CD-1161200001460
Sonali Bank Ltd.	CD-0116433003565
Total	Taka

March 31, 2022	June 30, 2021
2,587	2,587
89,032	89,032
-	-
2,150,147	12,577
4,096	4,671
60,980,661	1,191,251
2,112,294	372,260
338,894	7,976
591	1,147
1,742,616	418,028,822
16,909	16,909
17,449	17,449
359,643	359,643
3,181	3,181
6,950	6,950
67,825,049	420,114,455

12.00 Share Capital

This is made up as follows:

i Authorized Capital:

500,000,000 Ordinary Share of TK 10 each

5,000,000,000 5,000,000,000**ii Issued, Subscribed & Paid-up**

259,927,022 Ordinary Share of TK 10 each

2,599,270,220	2,599,270,220
2,599,270,220	2,599,270,220

Total Taka**iii Composition of Share Holding:**

Particulars	March 31, 2022		June 30, 2021	
	No. of Share	% of Shares	No. of Share	% of Shares
Sponsor/ Directors	79,157,430	30.45%	79,157,430	30.45
Institutions	12,123,207	4.66%	36,953,811	14.22
General Public	168,646,385	64.88%	143,815,781	55.33
	259,927,022	100%	259,927,022	100



March 31, 2022	June 30, 2021
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iv The Share holding position of the company are as follows:

Particulars	March 31, 2022		June 30, 2021	
	No. of Share	Value of share	No. of Share	Value of shares
Mr. Md. Azizul Islam	11,053,570	110,535,700	11,053,570	110,535,700
Mr. Md. Azimul Islam	25,354,423	253,544,230	25,354,423	253,544,230
Mrs. Lutfun Nessa Islam	6,426,048	64,260,480	6,426,048	64,260,480
M/s Alif Apparels Ltd	5,266,976	52,669,760	5,266,976	52,669,760
M/s Alif Textile Mills Ltd	15,299,705	152,997,050	15,299,705	152,997,050
M/s Alif Bengal Holdings Ltd	5,266,976	52,669,760	5,266,976	52,669,760
M/s Alif Outwear Ltd	5,222,756	52,227,560	5,222,756	52,227,560
M/s Alif Real Estate Ltd	5,266,976	52,669,760	5,266,976	52,669,760
Institutions	12,123,207	121,232,070	36,953,811	369,538,110
General Public	168,646,385	1,686,463,850	143,815,781	1,438,157,810
	259,927,022	2,599,270,220	259,927,022	2,599,270,220

v Classification of Shares by holding as on 31.12.2021

Slabs by No of Shares	March 31, 2022		As on June 30, 2021	
	No of Shareholde	Shareholder's %	No of Shareholders	Shareholder's %
Less than 500 Shares	5692	25.08%	5126	30.49%
500 to 5,000 Shares	11461	50.50%	7357	43.76%
5,001 to 10,000 Shares	2301	10.14%	1600	9.52%
10,001 to 20,000 Shares	1535	6.76%	1205	7.17%
20,001 to 30,000 Shares	583	2.57%	501	2.98%
30,001 to 40,000 Shares	297	1.31%	234	1.39%
40,001 to 50,000 Shares	230	1.01%	208	1.24%
50,001 to 100,000 Shares	369	1.63%	326	1.94%
100,001 to 1,000,000 Shares	211	0.93%	232	1.38%
Over 1,000,000 Shares	14	0.06%	24	0.14%
	22,693	100%	16,813	100%

13.00 Reserve & Surplus

Revaluation Reserve	13.01	339,867,788	341,639,157
Share Premium		271,847,108	271,847,108
Total	Taka	611,714,896	613,486,265

13.01 Revaluation Reserve

Land & Land Development	267,241,674	267,241,674	
Building & Civil Construction	74,397,483	76,759,308	
Less: Depreciation on Building & Civil Construction	1,771,369	2,361,825	
Total	Taka	339,867,788	341,639,157



14.00 Retained Earnings:

This is made up as follows:

Particulars

Opening Balance
Profit after Income Tax during the year
Depreciation on Revaluation Surplus
Cash dividend

Total**Taka**

March 31, 2022	June 30, 2021
472,556,990	354,939,373
114,137,397	114,838,999
2,083,963	2,778,618
(63,269,356)	-
525,508,994	472,556,990

15.00 Deferred Tax Liability**A. Temporary difference:**

Written down value of PPE
Tax base value of PPE
Taxable temporary difference
Income Tax rate
Temporary difference
Less: Adjustment of Depreciation on Revalued Assets
Deferred Tax Liability/(Asset)
Opening balance
Expense/ (Income)

Total Deferred Tax Liabilities

2,335,780,993	2,786,909,705
1,088,856,244	1,759,209,372
1,246,924,749	1,027,700,333
15%	15%
187,038,712	154,155,050
(312,594)	(416,793)
186,726,118	154,571,843
154,155,050	131,077,867
32,571,068	23,493,976
186,726,118	154,155,050

16.00 Accrued Expenses

Salary & Allowance
Listing Fees
CDBL FEES
Factory Wages & Overtime
Electricity Bill
VAT
Audit Fee
Gas Bill
Insurance

Total**Taka**

1,793,931	1,731,421
3,184,952	3,184,952
212,000	212,000
5,625,199	5,611,187
6,310,437	6,310,437
886,280	946,280
100,000	800,000
915,660	901,816
1,145,751	1,145,751
20,174,210	20,843,844



17.00 Sundry Creditors:

This is made up for payable :

M/s. Kawser Trading (Civil Construction)

Liab. Against Raw Cotton Deferred LC

Total17.01
Taka

March 31, 2022	June 30, 2021
1,815,273	1,815,273
299,753,098	148,040,840
301,568,371	149,856,113

17.01 M/s. Raw Cotton Deferred LC

Opening Balance

Add: Total Bill Amount**Less:** Paid during the year**Total:****Total****Taka**

148,040,840	4,315,273
243,241,005	-
91,528,747	2,500,000
299,753,098	1,815,273

18.00 Sister Concerns/ Related Party

This is made up as follows:

Alif Casual Wear Ltd.

Alif Unitex Co. Ltd.

Shadhin Dyeing Ltd.

Total**Taka**

	564,444
	149,682,706
	27,283,975
-	177,531,125

19.00 Dividend Payable:

This is made up as follows:

Particulars

Opening Balance

Add: Cash Dividend 2019-20**Add:** Cash Dividend 2020-21**Less:** Dividend Paid during the Period**Total:****Total****Taka**

5,159,279	45,093,898
27,115,438	-
36,153,918	-
35,699,894	39,934,619
32,728,741	5,159,279

20.00 Short Term Loan

This is made up as follows:

Opening Balance

Add: Addition made during the year**Less:** Payment**Total****Taka**

287,689,357	170,251,418
25,986,760	156,241,487
26,082,072	38,803,548
287,594,045	287,689,357



March 31, 2022	June 30, 2021
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21.00 Provision for Income Tax

This is made up as follows:

Opening Balance

Add: Addition made during the year

Less: Payment

Total

Taka

29,807,329	31,626,042
7,597,566	4,931,287
37,404,895	36,557,329
4,422,675	6,750,000
32,982,220	29,807,329

22.00 Workers Profit Participation Fund (WPPF)

This is made up as follows:

Beginning balance

Add: During the year

Less: Payment

Total

Taka

15,424,316	11,032,514
6,095,302	8,064,152
21,519,618	19,096,666
-	3,672,350
21,519,618	15,424,316

23.00 Net assest Value per share (NAVPS)

The calculation is as follows:

Share Capital Note 12

Share Premium Note 13

Revaluation Reserve Note 13.01

Retained Earnings Note -14

31.03.2022

31.03.2021

2,599,270,220	2,599,270,220
271,847,108	271,847,108
339,867,788	342,229,612
525,508,994	455,895,611
3,736,494,110	3,669,242,551

No of share applied to calculate NAVPS

259,927,022

259,927,022

Net Asset Value Per Share (NAVPS)

14.38

14.12



24.00 Turnover**Yarn Sales:**

Local Sales

Export Sales

Less: VAT

Total**Taka**

01-07-2021 To 31-03-2022	01-07-2020 To 31-03-2021
2,108,614	11,078,000
1,607,427,371	822,679,188
1,609,535,985	833,757,188
(124,000)	(330,000)
1,609,411,985	833,427,188

Note: During the period sales increased by BDT 77.60 Crore (93.11%) due to incremental production under some BMRE investment and increased of sales price.

25.00 Cost of Goods Sold

This is made up as follows:

i Raw Materials Consumed

Opening Stock

Add: Purchase

Less: Closing stock

81,104,535	73,790,560
1,220,304,488	579,609,776
93,080,300	73,938,560
1,208,328,723	579,461,776

ii Packing Materials

Opening Stock

Add: Purchase

Less: Closing Stock

1,263,920	637,568
16,452,780	10,299,000
1,563,850	637,568
16,152,850	10,299,000

iii Store & Spares

Opening Stock

Add: Purchase

Less: Closing Stock

2,868,400	1,632,702
5,862,359	2,140,450
2,062,400	1,632,702
6,668,359	2,140,450

iv Factory Overhead

Factory Wages

Electricity & Gas

Repair & Maintenance

Insurance

Depreciation Expense

61,184,268	31,150,415
65,244,706	22,690,544
1,117,710	3,538,600
320,700	-
58,183,175	39,977,040
186,050,559	97,356,599

v Work In Process

Beginning Work In Process

Closing Work in Process

19,567,800	12,559,829
20,165,700	12,434,829
(597,900)	125,000

vi Cost of Goods Manufactured

Add: Beginning Finished Goods

Less: Closing Finished Goods

Cost of Goods Sold**Taka**

1,416,602,591	689,382,824
138,697,710	82,697,500
164,544,800	83,903,100
1,390,755,501	688,177,224

Note: During the period Raw Material cost increased by BDT 62.89 Crore (108.53%) due to increased of production quantity and increased cotton price in international market..



26.00 Administrative Expense

	01-07-2021 To 31-03.2022	01-07-2020 To 31-03-2021
AGM Expense	780,714	-
BTMA	65,200	23,625
Car Maintenance	270,900	578,600
Directors Remuneration	900,000	900,000
Entertainment	128,128	578,630
Factory Licence	30,000	18,030
Fire License		25,463
General Expense	25,500	-
Covid Test	29,000	-
Office Rent	214,462	-
Internet	7,560	7,560
IRC & ERC	11,276	45,600
Postage & Courier	15,970	12,536
Printing & Stationary	40,820	222,560
RJSC	50,000	25,000
Office Rent	304,762	270,000
Office Maintenance	160	518,240
Mis Expenses	145,000	555,000
Electricity - Office	230,209	125,000
Salary and Allowance	28,876,013	16,383,826
Telephone, Fax & Internet	20,350	15,600
Travelling & Conveyance	205,200	423,600
Depreciation	3,061,219	1,998,520
	35,412,443	22,727,390

27.00 Financial Expenses

Bank Charges	426,854	18,930
Interest on Short Term Loan	28,378,589	19,376,804
	28,805,443	19,395,734

28.00 Other Income

Bank Interest	4,458,263	4,112,496
Covid Subsidy - BB	1,471,114	-
Sales of Scrap	15,000	-
Realized Foreign Currency Exchange Gain	18,358	-
	5,962,735	4,112,496

29.00 Earnings Per Share (EPS)

	01-07-2021 To 31-03.2022	01-07-2020 To 31-03-2021
The calculation is as follows:		
Profit After Tax	114,137,397	98,872,275
No of shares applied for calculation	259,927,022	259,927,022
Earnings per Share	0.44	0.38

