



# FINE FOODS LIMITED

(A Public Limited Company)

FFL/ PSI-Q1-A/c's/2021-22/5610  
November 14, 2022

**To**  
**The Chairman**  
Bangladesh Securities & Exchange Commission  
Securities Commission Bhaban  
E-6/C, Agargaon  
Sher-e-Bangla Nagar Administrative Area  
Dhaka-1207.

**Subject: Price Sensitive Information of Q (1).**

Dear Sir,

This is to inform you that a Meeting of the Board of Directors of the Company held on Monday, November 14, 2022 at the Head Office of the Company. The Meeting started at 2.35 pm and ended 3.55 pm. The Board decided as under:

**Financial highlights of the period of 1<sup>st</sup> July to 30<sup>th</sup> September, 2022:**

Particulars	Figures in TK. July-Sept., 2022	Figures in TK. July-Sept., 2021
Turnover	15,252,301.00	13,824,865.00
Basic Earnings per Share (EPS)	0.016	(0.064)
Net Asset Value (NAV)	10.653	10.549
Net Operating Cash Flow per Share (NOCFPS)	(0.162)	(0.074)

Thanking and assuring you of our best attention for all times.

Yours truly,

(Md. Sohel Hossain)  
Company Secretary

**CC To: (i) The Chief Regulatory Officer**

Dhaka Stock Exchange Ltd  
DSE Tower  
Plot # 46, Rd. # 21  
Nikunja – 2  
North Airport Road  
Dhaka

**(ii) The Company Secretary**

Ctg. Stock Exchange Ltd  
Eunoos Trade Center (Level-15)  
52-53 Dilkusha C/A  
Dhaka-1000.

**Enclosed:** Accounts Un-audited Q(1) 2022.

**Head Office :**

Newmarket City Complex (Level-6)  
44/1 Rahim Square, Newmarket  
Dhaka-1205, Bangladesh

**Contact No. :**

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**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF FINANCIAL POSITION AS AT 30TH SEPTEMBER, 2022**

Particulars	Notes	Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022
<b>Property and Assets</b>			
<b>Non-Current Assets:</b>			
Property, Plant & Equipment	5.00		
Property, Plant & Equipment	5.01	66,325,058	66,500,929
Advance for Land Purchase	5.02	-	-
Right of Use Asset	5.03	441,017	466,520
Capital Stock	5.04	7,011,214	7,011,214
<b>Total Non-Current Assets</b>		<b>73,777,289</b>	<b>73,978,663</b>
<b>Current Assets:</b>			
Inventories	6.00		
Inventories	6.01	76,169,710	74,056,163
Advances, Deposits & Pre-Payments	6.02	347,000	347,000
Trade Receivables	6.03	4,470,188	3,770,188
Cash and Cash Equivalents	6.04	868,684	3,133,178
<b>Total Current Assets</b>		<b>81,855,582</b>	<b>81,306,529</b>
<b>Total Property and Assets</b>		<b>155,632,871</b>	<b>155,285,192</b>
<b>Shareholders' Equity and Liabilities</b>			
<b>Authorized Share Capital</b>	7.00	<b>1,000,000,000</b>	<b>1,000,000,000</b>
100,000,000 Ordinary Shares of Tk. 10/- each.			
<b>Shareholders' Equity:</b>			
Share Capital	8.00		
Share Capital	8.01	139,739,180	139,739,180
Reserve for Bond	8.02	5,149,473	5,149,473
Retained Earnings	8.03	3,976,927	3,751,037
<b>Shareholders' Equity available to Owners of the Company</b>		<b>148,865,580</b>	<b>148,639,690</b>
<b>Non-Current Liabilities:</b>			
Lease Liability Right to Use Asset	9.00		
Lease Liability Right to Use Asset	9.01	441,017	466,520
Deferred Tax Liability	9.02	1,049,799	1,011,791
<b>Total Non-Current Liabilities</b>		<b>1,490,816</b>	<b>1,478,311</b>
<b>Current Liabilities &amp; Provisions:</b>			
Liabilities for Expenses	10.00		
Liabilities for Expenses	10.01	523,500	523,500
Workers Profit Participation Fund (WPPF)	10.02	1,334,860	1,317,089
Tax Payable (Deduction on Dividend)	10.03	-	-
Provision for Tax	10.04	1,162,942	1,071,428
Trade Payables	10.05	660,049	660,049
Dividend Payable / Unclaimed Dividend	10.06	1,595,124	1,595,124
<b>Total Current Liabilities &amp; Provisions</b>		<b>5,276,475</b>	<b>5,167,191</b>
<b>Total Liabilities &amp; Provisions</b>		<b>6,767,291</b>	<b>6,645,502</b>
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>155,632,871</b>	<b>155,285,192</b>
<b>Net Assets Value (NAV) per Share</b>	16.00	<b>10.65</b>	<b>10.64</b>



Director



Managing  
Director



Chairman



Company Secretary

  
Chief Financial  
Officer



**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30TH SEPTEMBER, 2022**

Particulars	Note	Amount (Tk.)	
		01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
Sales (Revenue) (A)	11.00	15,252,301	13,824,865
Less: Cost of Goods Sold (B)	12.00	14,027,383	13,895,899
<b>Gross Profit/(Loss) (A-B)= (C)</b>		<b>1,224,918</b>	<b>(71,034)</b>
<b>Less: Operating Expenses:</b>			
Administrative, Selling & Distribution Expenses	13.00	839,541	819,008
<b>Total Operating Expenses (D)</b>		<b>839,541</b>	<b>819,008</b>
<b>Operating Profit/(Loss) (C-D) = (E)</b>		<b>385,377</b>	<b>(890,042)</b>
<b>Add: Non-Operating Income</b>	14.00		
Realized Gain		-	-
Other Income		-	-
<b>Total Non-Operating Income (F)</b>		<b>-</b>	<b>-</b>
<b>Less: Non-Operating Expenses</b>			
Financial Expenses	15.00	12,194	-
<b>Total Non-Operating Expenses (G)</b>		<b>12,194</b>	<b>-</b>
<b>Net Profit/(Loss) before Adjustment of WPPF (E+F-G) = (H)</b>		<b>373,183</b>	<b>(890,042)</b>
Provision for WPPF (5% of Net Profit before Tax) (I)	10.02	17,771	-
<b>Net Profit/(Loss) before Adjustment of Income Tax (H-I)= (J)</b>		<b>355,412</b>	<b>(890,042)</b>
Provision for Tax (SRO-255/Law/Income Tax/2015 (K)	10.04	91,514	-
Deferred Tax (L)	9.02	38,008	-
<b>Net Profit/(Loss) after Tax (J-K-L)=(M)</b>		<b>225,890</b>	<b>(890,042)</b>
Retained Earning brought forward		2,519,224	3,409,266
<b>Retained Earnings/(Loss) transferred to Financial Position</b>		<b>2,745,114</b>	<b>2,519,224</b>
Basic Earning per Share	17.00	0.016	(0.064)

*Md. Manir Hossain*  
 Director

*[Signature]*  
 Managing  
 Director

*[Signature]*  
 Chairman

*[Signature]*

Company Secretary

*[Signature]*  
 Chief Financial  
 Officer



**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30TH SEPTEMBER, 2022**

Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Balance at 1st July, 2022	139,739,180	5,149,473	3,751,037	148,639,690
Net Profit /(Loss) for the year	-	-	225,890	225,890
Less: Dividend	-	-	-	-
<b>Balance as on 30th September, 2022</b>	<b>139,739,180</b>	<b>5,149,473</b>	<b>3,976,927</b>	<b>148,865,580</b>
Balance at 1st July, 2021	139,739,180	5,149,473	3,409,266	148,297,919
Net Profit /(Loss) for the year	-	-	(890,042)	(890,042)
Less: Dividend	-	-	-	-
<b>Balance as on 30th September, 2021</b>	<b>139,739,180</b>	<b>5,149,473</b>	<b>2,519,224</b>	<b>147,407,877</b>

*Md. Manir Hossain*

Director

*[Signature]*

Managing Director

*[Signature]*

Chairman

*[Signature]*

Company Secretary

*[Signature]*

Chief Financial Officer



**FINE FOODS LIMITED**  
 NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205  
 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEPTEMBER, 2022

Particulars	Notes	Amount (Tk.)	Amount (Tk.)
		01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
<b>Cash Flows from Operating Activities:</b>			
Cash Receipts from Customers		14,552,301	13,824,865
Cash Receipts of Other Income		-	-
Payment for Production Materials		(16,816,795)	(14,859,098)
Income Tax Paid		-	-
<b>Net Cash Generated from Operating Activities</b>		<b>(2,264,494)</b>	<b>(1,034,233)</b>
<b>Cash Flows from Investing Activities:</b>			
Advance for Land Adjusted		-	-
Cash Collection from Cattle		-	-
Van (Microbus)/Pick up Van Disposal		-	-
<b>Net Cash used in Investing Activities</b>		<b>-</b>	<b>-</b>
<b>Cash Flows from Financing Activities:</b>			
Dividend Paid		-	(3,102)
Dividend Tax Payment		-	-
<b>Net Cash Provided in Financing Activities</b>		<b>-</b>	<b>(3,102)</b>
<b>Net Changes in Cash and Cash Equivalents</b>		<b>(2,264,494)</b>	<b>(1,037,335)</b>
Cash and Cash Equivalents at the Beginning of Year		2,131,973	3,169,308
<b>Cash and Cash Equivalents at the End of Year</b>		<b>(132,521)</b>	<b>2,131,973</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	18.00	<b>(0.162)</b>	<b>(0.074)</b>

*Md. Manuj Hossain*

Director

*B*  
 Managing  
 Director

*J.P.*  
 Chairman

*M.A.S.*  
 Company Secretary

*[Signature]*  
 Chief Financial  
 Officer



	Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022
<b>5.00 Non-Current Assets</b>	<b>73777289</b>	<b>73,978,663</b>
This is made up as follows:		
5.01 Property, Plant & Equipment	66,325,058	66,500,929
5.02 Advance for Land Purchase	-	-
5.03 Right of Use Asset	441,017	466,520
5.04 Capital Stock	7,011,214	7,011,214
	<u>73,777,289</u>	<u>73,978,663</u>
	<b>66,325,058</b>	<b>66,509,929</b>
<b>5.01 Property, Plant &amp; Equipment</b>		
This is made up as follows:		
<b>Unit-1, Kishoregonj:</b>		
Land and Land Development	9,113,573	9,113,573
Road & Construction	3,062,540	3,062,540
Pond Excavation	26,898,649	26,898,649
Boundary, Dam, Dyke, Approach Road etc.	5,671,525	5,743,316
Civil Construction	2,397,845	2,443,664
Machinery	181,596	188,671
Office Decoration	58,560	60,842
Other Assets	23,565	24,483
Sub Total (A)	<u>47,407,853</u>	<u>47,535,738</u>
<b>Unit-2, Mymensingh:</b>		
Land and Land Development	13,200,000	13,200,000
Pond Excavation	3,413,210	3,413,210
Civil Construction	195,278	199,009
Machinery	168,782	175,358
Fishery Hatchery	30,723	31,920
Other Assets	1,909,212	1,954,694
Sub Total (B)	<u>18,917,205</u>	<u>18,974,191</u>
Grand Total	<u>66,325,058</u>	<u>66,509,929</u>
The details of which has been shown in <b>Annexure-A</b>		
<b>5.02 Advance for Land Purchase</b>	-	-
This is made up as follows:		
Opening Balance	-	-
Less: During the year	-	-
	<u>-</u>	<u>-</u>
	<b>441,017</b>	<b>466,520</b>
<b>5.03 Right of Use Assets</b>		
This is made up as follows:		
<b>At Cost</b>		
Opening Balance	466,520	560,110
Addition during the year	10,497	50,410
Disposal / Adjustement during the year	-	-
	<u>477,017</u>	<u>610,520</u>
<b>Less: Accumulated Depreciation</b>		
Opening Balance	-	-
Add: Charged during the year	36,000	144,000
Disposal / Adjustement during the year	-	-
	<u>36,000</u>	<u>144,000</u>
Written Down Value (WDV)	<u>441,017</u>	<u>466,520</u>

The details of the above have been shown in Schedule A-2.



	Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022	
<b>5.04 Capital Stock</b>	<b>7,011,214</b>	<b>7,011,214</b>	
This is made up as follows:			
5.04.1 Cattle	3,965,941	3,965,941	
5.04.2 Plantation	3,045,273	3,045,273	
	<u>7,011,214</u>	<u>7,011,214</u>	
<b>5.04.1 Cattle</b>	<b>3,965,941</b>	<b>3,965,941</b>	
The fleet of cattle consist of 52 nos. cows, oxen, bulls, coilers etc. of different size. The above represents the cost of cattle and made up as under:			
Opening Balance	3,965,941	7,433,461	
Add: During the year	-	-	
	<u>3,965,941</u>	<u>7,433,461</u>	
Less: Disposal	-	3,467,520	
	<u>3,965,941</u>	<u>3,965,941</u>	
Cattle Purchase	-	3,467,520	
Cattle Sales ... Nos.	-	3,736,950	
Realized Gain	-	269,430	
	<u>-</u>	<u>269,430</u>	
<b>5.04.2 Plantation</b>	<b>3,045,273</b>	<b>3,045,273</b>	
It represents the Historical Cost of Plantation of different trees which were planted in the year 1997 in the Project site and the break up of the same as under:			
Mehagani Tree (1652 Pcs.)	2,158,960	2,158,960	
Other Trees	886,313	886,313	
	<u>3,045,273</u>	<u>3,045,273</u>	
<b>6.00 Current Assets</b>	<b>81855582</b>	<b>81,306,529</b>	
This is made up as follows:			
6.01 Inventories	76,169,710	74,056,163	
6.02 Advance, Deposits & Prepayments	347,000	347,000	
6.03 Trade Receivables	4,470,188	3,770,188	
6.04 Cash & Cash Equivalents	868,684	3,133,178	
	<u>81,855,582</u>	<u>81,306,529</u>	
<b>6.01 Inventories</b>	<b>76,169,710</b>	<b>74,056,163</b>	
This is made up as follows:			
Unit-1, Kishoregonj	59,012,540	56,395,539	
Unit-2, Mymensing	17,157,170	17,660,624	
	<u>76,169,710</u>	<u>74,056,163</u>	
<b>Unit-1, Kishoregonj:</b>			
<b>Particulars</b>	<b>Qty. (Kg.)</b>	<b>Amount (Tk.)</b>	<b>Amount (Tk.)</b>
Telapia	87,560	7,532,560	6,024,650
Rui	33,650	3,563,250	2,082,920
Katla	32,560	2,926,530	1,890,905
Mregal	33,520	3,035,620	1,873,635
Common Carp	42,650	3,365,200	2,111,170
Pangas	62,320	5,263,500	4,001,160
Ohers	32,530	2,865,320	1,693,620
Fingerling		25,425,320	30,682,239
Total Fish		<u>53,977,300</u>	<u>50,360,299</u>
Closing Raw Materials		5,035,240	6,035,240
Total		<u>59,012,540</u>	<u>56,395,539</u>



		Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022
<b>Unit-2, Mymensingh:</b>			
Particulars	Qty. (Kg.)	Amount (Tk.)	Amount (Tk.)
Telapia	12,350	965,830	1,058,150
Rui	5,236	653,200	557,150
Katla	3,562	450,365	496,890
Mregal	6,530	685,350	651,150
Common Carp	6,850	623,540	578,950
Pangas	9,568	723,620	700,760
Others	5,362	426,350	332,410
Fingerling		9,563,025	10,019,274
Total Fish		14,091,280	14,394,734
Closing Raw Materials		3,065,890	3,265,890
Total		17,157,170	17,660,624

6.02	<b>Advance, Deposits &amp; Prepayments</b>	<b>347,000</b>	<b>347,000</b>
	This is made up as follows:		
	Advance against Office Rent	120,000	120,000
	Security Deposit to Pally Bidyut	27,000	27,000
	Security Deposit to BRTA	-	-
	Security Deposit to CDBL	200,000	200,000
	Advance for Feed and Fingerling Purchase	-	-
		<u>347,000</u>	<u>347,000</u>

6.03	<b>Trade Receivables</b>	<b>4,470,188</b>	<b>3,770,188</b>
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The above amount represents the receivable against credit sales to the following parties as on 30.09.2022.

**Unit-1, Kishoregonj:**

Particulars	Agening	Amount (Tk.)	Amount (Tk.)
Mr. Alimuddin Miah, Sararchar, Bajitpur,	Within 50 days	480,460	380,460
Md. Sirajul Islam, Katiadi, Kishoregonj	Within 30 to 45 days	402,457	302,457
Mr. Kamrul, Kishoregonj	Below 60 days	376,905	276,905
Mr. Sumon, Manik Khali	Above 30 days	430,263	430,263
Mr. Rafikul, Bhairab	Within 45 to 60 days	483,850	483,850
Mr. Habibur Rahman, Katiadi, Kishoregonj	Below 50 days	324,604	324,604
Mr. Kaium, Bajitpur, Kishoregonj	Below 50 days	517,314	517,314
Mr. Hasan, Manik Khali, Kishoregonj	Within 30 to 45 days	208,559	208,559
		<u>3,224,412</u>	<u>2,924,412</u>

**Unit-2, Mymensingh:**

Particulars	Agening	Amount (Tk.)	Amount (Tk.)
Mr. Alimuddin Miah, Sararchar, Bajitpur,	Within 30 to 50 days	263,872	263,872
Mr. Jewel, Meechera, Mymensingh	Below 60 days	215,528	215,528
Mr. Hasan, Dayarampur, Mymensingh	Within 30 to 50 days	116,101	116,101
Mr. Rokon, Mymensingh	Within 40 to 60 days	260,002	60,002
Mr. Harez, Kashigonj, Mymensingh	Within 50 days	109,866	109,866
Mr. Hablu, Mozahardi, Mymensingh	Within 30 to 45 days	280,407	80,407
		<u>1,245,776</u>	<u>845,776</u>
Receivable are considered goods and subsequently realized.		<u>4,470,188</u>	<u>3,770,188</u>

6.04	<b>Cash &amp; Cash Equivalents</b>	<b>868,684</b>	<b>3,133,178</b>
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This is made up as follows:

Cash in hand - Head Office	637,621	122,564
Cash in hand - Factory	125,630	108,181
	<u>763,251</u>	<u>230,745</u>

**Cash at Bank**

Eastern Bank Ltd., CA A/c. No. 01021060008420	5,680	5,680
Premier Bank Ltd., CA A/c. No. 016011100000118	60,197	1,397,197
Premier Bank Ltd., SD A/c. No. 016013100000022	39,556	1,499,556
	<u>105,433</u>	<u>2,902,433</u>
	<u>868,684</u>	<u>3,133,178</u>





Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022
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The above cash at bank balances represents the balance as per cash book which are in agreement with that of bank statement as on 30th September, 2022.

7.00	<b>Authorized Share Capital</b>	<u>1,000,000,000</u>	<u>1,000,000,000</u>
	100,000,000 Ordinary Shares of Tk. 10/- each.		
8.00	<b>Shareholders' Equity</b>	<u>148,865,580</u>	<u>148,639,690</u>
	This is made up as follows:		
8.01	Share Capital	139,739,180	139,739,180
8.02	Reserve for Bond	5,149,473	5,149,473
8.03	Retained Earnings	<u>3,976,927</u>	<u>3,751,037</u>
		<u>148,865,580</u>	<u>148,639,690</u>
8.01	<b>Share Capital</b>	<u>139,739,180</u>	<u>139,739,180</u>
	<b>Issued, Subscribed and Paid up Capital</b>	<u>139,739,180</u>	<u>139,739,180</u>

13,973,918 Ordinary Shares of Tk. 10/- each. Fully paid up

Summarized list of shareholders as on 30.06.2022 on the basis of share holdings:

Shareholding Range	Shareholder/2022	Shareholder/2021	Shareholder/2022	Shareholder/2021
001-500	872	731	298,613	283,263
501-5000	2,683	1663	4,508,320	4,267,335
5001-10000	112	92	807,115	723,905
10001-25000	85	71	1,337,507	1,268,600
25001-50000	98	94	3,803,918	3,942,125
50001-9999999	37	39	3,218,445	3,488,690
	<b>3,887</b>	<b>2690</b>	<b>13,973,918</b>	<b>13,973,918</b>

On the basis of Shareholders:

Shareholding Range	Holding %/2022	Holding %/2021	No. of Shares/2022	No. of Shares/2021
General Public	84.51	78.65	11,808,961	10,990,684
Institute	6.41	14.97	896,385	2,091,895
Sponsor's (Domestic)	9.08	6.38	1,268,572	891,339
	<b>100.00</b>	<b>100.00</b>	<b>13,973,918</b>	<b>13,973,918</b>

8.02	<b>Reserve for Bond</b>	<u>5,149,473</u>	<u>5,149,473</u>
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This is made up as follows:

Opening Balance	5,149,473	5,149,473
Add: During the year	-	-
	<u>5,149,473</u>	<u>5,149,473</u>

8.03	<b>Retained Earnings</b>	<u>3,976,927</u>	<u>3,751,037</u>
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This is made up as follows:

Opening Balance	3,751,037	3,409,266
Less: Dividend fro the year 2021-2022	-	-
	<u>3,751,037</u>	<u>3,409,266</u>
Add: During the year	225,890	341,771
Transferred to Balance Sheet	<u>3,976,927</u>	<u>3,751,037</u>



	Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022
<b>9.00 Non-Current Liabilities</b>	<b>1,490,816</b>	<b>1,478,311</b>
This is made up as follows:		
9.01 Lease Liability Right to Use Asset	441,017	466,520
9.02 Deferred Tax Liability	1,049,799	1,011,791
	<u>1,490,816</u>	<u>1,478,311</u>
<b>9.01 Lease Liability Right to Use Asset</b>	<b>441,017</b>	<b>466,520</b>
This is made up as follows:		
<b>At Cost</b>		
Opening Balance	466,520	560,110
Addition during the year	10,497	50,410
Disposal/Adjustment during the year	-	-
	<u>477,017</u>	<u>610,520</u>
<b>Less: Accumulated Depreciation</b>		
Opening Balance		
Addition during the year	36,000	144,000
Disposal/Adjustment during the year	-	-
	<u>36,000</u>	<u>144,000</u>
Written Down Value (WDV)	<u>441,017</u>	<u>466,520</u>
<b>9.02 Deferred Tax Liability</b>	<b>1,049,799</b>	<b>1,011,791</b>
This is made up as follows:		
Opening Balance	1,011,791	820,186
Add: During the year	38,008	191,605
	<u>1,049,799</u>	<u>1,011,791</u>
<b>10.00 Current Liabilities &amp; Provisions</b>	<b>5,276,475</b>	<b>5,167,190</b>
This is made up as follows:		
10.01 Liabilities for Expenses	523,500	523,500
10.02 Workers' Profit Participation Fund (WPPF)	1,334,860	1,317,089
10.03 Tax Payable (Deduction on Dividend)	-	-
10.04 Provision for Tax	1,162,942	1,071,428
10.05 Trade Payable	660,049	660,049
10.06 Dividend Payable/Unclaimed Dividend	1,595,124	1,595,124
	<u>5,276,475</u>	<u>5,167,190</u>
<b>10.01 Liabilities for Expenses</b>	<b>523,500</b>	<b>523,500</b>
This is made up as follows:		
Salary & Wages	217,500	217,500
Listing Fee	-	-
CDBL	56,000	56,000
Professional Fees	250,000	250,000
	<u>523,500</u>	<u>523,500</u>
<b>10.02 Workers' Profit Participation Fund (WPPF)</b>	<b>1,334,860</b>	<b>1,317,089</b>
This is made up as follows:		
Opening Balance	1,317,089	1,272,419
Add: During the year (5% of Net Profit after charging such charge)	17,771	44,670
	<u>1,334,860</u>	<u>1,317,089</u>



Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022
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10.03 **Tax Payable (Deduction on Dividend)**

- -

It represents the amount of deduction as advance tax on dividend.

This is made up as follows:

Opening Balance	-	1,242,691
Add: During the year	-	-
	-	1,242,691
Less: Payment during the year	-	1,242,691
	-	-

10.04 **Provision for Tax**

**1,162,942**      **1,071,428**

This is made up as follows:

Opening Balance	1,071,428	1,301,652
Add: Current Tax -Note 10.04.1	91,514	360,030
	1,162,942	1,661,682
Less: Paid during the year	-	590,254
	1,162,942	1,071,428

Further break up of the same:

Particulars	Provision	Payment
2008-2009	289,071	-
2010-2011	872,862	-
2011-2012	-	872,862
2012-2013	30,697	-
2013-2014	-	78,318
2015-2016	1,022,819	-
2016-2017	789,732	128,348
2017-2018	56,657	845,213
2018-2019	222,345	57,790
2019-2020	129,816	0
2020-2021	-	129,816
2021-2022	360,030	590,254
2022-2023	91,514	-
Total	3,865,543	2,702,601
Balance		1,162,942

10.04.1 **Current Tax for the year**

This is made up as follows:

Net Profit before Tax	373,183	938,077
Less: Provision for WPPF	17,771	44,670
	355,412	893,407

Total Turnover

15,252,301      60,005,042

Minimum Tax Rate

0.6%      0.6%

91,514      360,030

10.05 **Trade Payable**

**660,049**      **660,049**

This is made up as follows:

Opening Balance	660,049	660,049
Add: During the year	-	-
	660,049	660,049
Less: Payment during the year	-	-
	660,049	660,049



	Amount (Tk.) 30.09.2022	Amount (Tk.) 30.06.2022
<b>10.06 Dividend Payable/Unclaimed Dividend</b>	<b>1,595,124</b>	<b>1,495,124</b>
This is made up as follows:		
Opening Balance	1,595,124	1,739,709
Add: During the year	-	-
	1,595,124	1,739,709
Less: Dividend Tax	-	-
Net Payable	1,595,124	1,739,709
Less: Payment during the year	-	144,585
	1,595,124	1,595,124
Transferred to CMSF	-	100,000
	1,595,124	1,495,124
Details of Unclaimed Dividend are included below:		
For the year ended 30th June, 2017 and prior	-	0
For the year ended 30th June, 2018	-	-
For the year ended 30th June, 2019	799,772	799,772
For the year ended 30th June, 2020	695,352	695,352
For the year ended 30th June, 2021	-	-
Total Unpaid Dividend	1,495,124	1,495,124

	Amount (Tk.) 30.09.2022	Amount (Tk.) 30.09.2021
<b>11.00 Revenue (Turn Over)</b>	<b>15,252,301</b>	<b>13,824,865</b>
This is made up as follows:		
Unit-1, Kishoregonj	10,309,444	8,368,543
Unit-2, Mymensing	4,942,857	5,456,322
	15,252,301	13,824,865

**Unit-1, Kishoregonj:**

Particulars	Qty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)
Telapia	1,236	95.98	118,635	1,458,243
Rui	1,253	130.51	163,524	142,809
Katla	1,420	116.89	165,980	190,694
Mregal	1,620	89.31	144,690	155,160
Common Carp	1,360	83.28	113,265	123,256
Pangas	6,535	74.93	489,650	338,776
Others	1,205	123.11	148,350	0
Fingerling			8,965,350	5,959,605
Total			10,309,444	8,368,543

**Unit-2, Mymensingh:**

Particulars	Qty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)
Telapia	1,136	84.18	95,630	742,667
Rui	890	133.30	118,635	254,130
Katla	956	125.90	120,360	182,509
Mregal	635	93.91	59,632	158,386
Common Carp	1,035	80.43	83,250	155,717
Pangas	1,250	77.08	96,350	223,684
Ohers	650	86.69	56,350	287,143
Fingerling			4,312,650	3,452,086
Total			4,942,857	5,456,322



12.00 **Cost of Goods Sold**

This is made up as follows:

Unit-1, Kishoregonj  
Unit-2, Mymensing

Amount (Tk.) 30.09.2022	Amount (Tk.) 30.09.2021
<b>14,027,383</b>	<b>13,895,899</b>
7,761,959	9,455,271
6,265,424	4,440,628
<b>14,027,383</b>	<b>13,895,899</b>

**Unit-1, Kishoregonj:**

**Unit-1, Kishoregonj (Fish)**

Raw Materials (Fish Portion)  
Salary & Wages  
W & S of Indirect Labour  
Medicine and Pesticide  
Fertilizer  
Carriage Inward  
Fuel & Lubricants  
Depreciaton (Annexure-1)

Amount (Tk.)	Amount (Tk.)
4,848,590	1,930,515
237,600	237,600
56,350	90,230
20,350	22,350
22,145	26,350
23,620	20,140
38,460	36,520
127,885	137,192
<b>5,375,000</b>	<b>2,500,897</b>
19,678,060	17,835,271
25,053,060	20,336,168
28,551,980	16,965,271
<b>(3,498,920)</b>	<b>3,370,896</b>

**Cost of Production**

Add: Opening Stock Fish

Less: Closing Stock Fish

**Cost of Goods Sold : Fish (Unit-1)**

**Unit-1, Kishoregonj (Fingerling)**

Raw Materials (Fingerling Portion)  
Cost of Fingerling Purchased

**Cost of Production**

Add: Opening Stock Fingerling

Less: Closing Stock Fingerling

**Cost of Goods Sold : Fingerling (Unit-1)**

Amount (Tk.)	Amount (Tk.)
2,497,760	3,432,025
3,506,200	2,252,350
<b>6,003,960</b>	<b>5,684,375</b>
30,682,239	33,315,130
36,686,199	38,999,505
25,425,320	32,915,130
<b>11,260,879</b>	<b>6,084,375</b>

**Cost of Raw Materials (Unit-1)**

Opening Stock  
Purchase of Raw Materials

Less: Closing Stock

**Cost of Raw Materials (Unit-1)**

Raw Materials Allocation (Unit-1)

Raw Materials - Fish  
Raw Materials - Fingerling

**Total Raw Materials Allocation (Unit-1)**

6,035,240	5,803,650
6,346,350	6,862,540
12,381,590	12,666,190
5,035,240	5,586,320
<b>7,346,350</b>	<b>7,079,870</b>
4,848,590	1,930,515
2,497,760	3,432,025
<b>7,346,350</b>	<b>5,362,540</b>

Cost of Raw Materials purchase is allocated between fish and fingerling based on percentage of sales.

**Unit-2, Mymensingh (Fish):**

Raw Materials (Fish Portion)  
Salary & Wages  
W & S of Indirect Labour  
Medicine and Pesticide  
Fertilizer  
Carriage Inward  
Fuel & Lubricants  
Depreciaton (Annexure-1)

**Cost of Production**

Add: Opening Stock Fish

Less: Closing Stock Fish

**Cost of Goods Sold : Fish (Unit-1)**

Amount (Tk.)	Amount (Tk.)
2,392,900	985,590
159,900	159,900
20,150	19,530
14,230	14,250
16,354	14,230
24,520	23,550
22,650	25,450
47,986	52,618
<b>2,698,690</b>	<b>1,295,118</b>
4,375,460	3,711,034
7,074,150	5,006,152
4,528,255	3,415,034
<b>2,545,895</b>	<b>1,591,118</b>

Amount (Tk.)	Amount (Tk.)
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	30.09.2022	30.09.2021
<b>Unit-2, Mymensingh (Fingerling)</b>		
Raw Materials (Fingerling Portion)	1,232,720	1,995,850
Cost of Fingerling Purchased	2,030,560	1,553,650
<b>Cost of Production</b>	<b>3,263,280</b>	<b>3,549,500</b>
Add: Opening Stock Fingerling	10,019,274	10,898,797
	13,282,554	14,448,297
Less: Closing Stock Fingerling	9,563,025	11,598,797
<b>Cost of Goods Sold : Fingerling (Unit-1)</b>	<b>3,719,529</b>	<b>2,849,500</b>
<b>Cost of Raw Materials (Unit-2)</b>		
Opening Stock	3,265,890	3,106,500
Purchase of Raw Materials	3,425,620	2,681,440
	6,691,510	5,787,940
Less: Closing Stock	3,065,890	2,958,630
<b>Cost of Raw Materials (Unit-2)</b>	<b>3,625,620</b>	<b>2,829,310</b>
Raw Materials Allocation (Unit-1)		
Raw Materials - Fish	2,392,900	985,590
Raw Materials - Fingerling	1,232,720	1,995,850
<b>Total Raw Materials Allocation (Unit-2)</b>	<b>3,625,620</b>	<b>2,981,440</b>
<b>13.00 Administrative, Selling and Distribution Expenses</b>	<b>839,541</b>	<b>819,008</b>
This is made up as follows:		
Salary & Benefits	255,000	255,000
Bonus	42,500	85,000
Depreciation Expenses-Right to Use Assets	25,503	-
Printing & Stationery	17,350	15,235
Board Meeting Expenses	16,500	18,452
Advertisement	29,500	32,500
Conveyance	9,650	11,250
Entertainment	9,153	7,985
Repairs & Maintenance	17,124	16,520
Medical Expenses	9,786	10,250
Car Maintenance	12,350	12,530
Professional & Other Fees	62,500	-
Paper & Periodicals	1,135	946
Miscellaneous Expenses	14,260	13,560
Telephone & Mobile Bill	9,250	11,520
Cost of Packing Materials	172,360	185,420
Carriage Outward	135,620	140,320
AGM Expenses	-	-
CDBL	-	-
Listing Fees	-	-
	-	2,520
	<u>839,541</u>	<u>819,008</u>
<b>14.00 Others Income</b>	<b>-</b>	<b>-</b>
This is made up as follows:		
Realized Gain	-	-
Bank Interest	-	-
	<u>-</u>	<u>-</u>
<b>15.00 Financial Expenses</b>	<b>12,194</b>	<b>-</b>
This is made up as follows:		
Financial Expenses-Right to Use Assets	10,497	-
Bank Charge and Commission	1,697	-
	<u>12,194</u>	<u>-</u>



Amount (Tk.) 30.09.2022	Amount (Tk.) 30.09.2021
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- (a) The number of employees employed in the administration department throughout the year who received aggregate remuneration less than Tk. 36,000
- (b) The number of employees employed in the administration department for a part of the year who receive aggregate remuneration less than Tk. 3,000 per month.

16.00 **Net Assets Value Per Share (NAVPS)**

10.653      10.549

The computation of Net Assets Value per Share (NAVPS) is given below:

	Total Asset-Total Liabilities	
	Number of Ordinary Shares	
Net Assets -Equity to the Ordinary Shareholders	148,865,580	147,407,877
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918
Net Assets Value per Share (NAVPS)	<u>10.653</u>	<u>10.549</u>

Increase in Net Assets Value is due to decrease in Current Liabilities.

17.00 **Basic Earning Per Share (EPS)**

0.016      (0.064)

The computation of Basic Earning per Share (EPS) is given below:

	Profit Attributable to Shareholders	
	Number of Ordinary Shares	
Profit Attributable to Ordinary Shareholders	225,890	(890,042)
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918
Basic Earning Per Share	<u>0.016</u>	<u>(0.064)</u>

The total sales revenue of the Company has been increase due to which EPS has been increased.

18.00 **Net Operating Cash Flows Per Share (NOCFPS)**

(0.162)      (0.074)

The computation of Net Operating Cash Flows per Share (NOCFPS) is given below:

	Net Operating Cash Flows	
	Number of Ordinary Shares	
Net Operating Cash Flows	(2,264,494)	(1,034,233)
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918
Net Operating Cash Flows Per Share	<u>(0.162)</u>	<u>(0.074)</u>

Significant difference in NOCFPS in between current year's and last year's is due to decrease in payment production materials.

