### FINE FOODS LIMITED

## NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023

Particulars	Notes	Amount (Tk.) 31.12.2023	Amount (Tk.) 30.06.2023
Property and Assets		SZIZZIZOZO	
Non-Current Assets:	5.00		
Property, Plant & Equipment	5.01	65,782,972	66,011,232
Right of Use Asset	5.03	313,500	364,507
Capital Stock	5.04	3,045,273	3,045,273
Total Non-Current Assets		69,141,745	69,421,012
Current Assets:	6.00		
Inventories	6.01	86,346,025	80,605,922
Advances, Deposits & Pre-Payments	6.02	347,000	347,000
Trade Receivables	6.03	4,123,388	3,923,388
Cash and Cash Equivalents	6.04	690,341	516,526
Total Current Assets		91,506,754	85,392,836
Total Property and Assets		160,648,500	154,813,848
Shareholders' Equity and Liabilities			
Authorized Share Capital	7.00	1,000,000,000	1,000,000,000
100,000,000 Ordinary Shares of Tk. 10/- each.			
Shareholders' Equity:	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	6,145,931	2,573,328
Shareholders' Equity available to Owners of the Company	y	151,034,584	147,461,981
Non-Current Liabilities:	9.00		
Lease Liability Right to Use Asset	9.01	313,500	364,507
Deferred Tax Liability	9.02	1,270,667	1,195,921
Total Non-Current Liabilties		1,584,167	1,560,428
Current Liabilities & Provisions:	10.00		
Liabilities for Expenses	10.01	611,014	646,514
Workers Profit Participation Fund (WPPF)	10.02	1,670,099	1,390,700
Tax Payable (Deduction on Dividend)	10.03	0	
Prvision for Tax	10.04	1,688,793	1,441,123
Trade Payables	10.05	660,049	660,049
Dividend Payable / Unclaimed Dividend	10.06	2,500,021	1,553,053
Capital Market Stabilization Fund (CMSF)	10.06.1	899,772	100,000
<b>Total Current Liabilities &amp; Provisions</b>		8,029,748	5,791,439
Total Liabilities & Provisions		9,613,915	7,351,867
<b>Total Shareholders' Equity &amp; Liabilities</b>		160,648,500	154,813,848
Net Assets Value (NAV) per Share	16.00	10.81	10.55
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Director

Company Secretary

Managing Director

Chie Financial

Chairperson

Officer

### FINE FOODS LIMITED

### NEW MARKET CITY COMPLEX, (LEVEL-6), 44/I, RAHIM SQUARE, NEW MARKET, DHAKA-1205 STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER, 2023

Less: Cost of Goods Sold (B) 12.00 24,456,909 30,642,871 10,331,058 16,615,4  Gross Profit/(Loss) (A-B)= (C) 7,861,976 2,445,461 6,506,742 1,220,5  Less: Operating Expenses: Administrative Expenses, 13.00 1,968,416 1,827,911 1,026,125 990,4  Selling & Distribution Expenses  Total Operating Expenses: (D) 1,968,416 1,827,911 1,026,125 990,4	ount (Tk.) 10.2022 To 1.12.2022	Amount (Tk.) 01.10.2023 To 31.12.2023	Amount (Tk.) 01.07.2022 To 31.12.2022	Amount (Tk.) 01.07.2023 To 31.12.2023	Note		Particulars
Less: Cost of Goods Sold (B) 12.00 24,456,909 30,642,871 10,331,058 16,615,4  Gross Profit/(Loss) (A-B)= (C) 7,861,976 2,445,461 6,506,742 1,220,5  Less: Operating Expenses: Administrative Expenses, 13.00 1,968,416 1,827,911 1,026,125 990,4  Selling & Distribution Expenses  Total Operating Expenses: (D) 1,968,416 1,827,911 1,026,125 990,4	17,836,031	EREMER POWER PROPERTY.	33,088,332	32,318,885	11.00	(A)	Revenue (Net)
Less: Operating Expenses: Administrative Expenses, Selling & Distribution Expenses  Total Operating Expenses:  (D)  1,968,416 1,827,911 1,026,125 990,4 1,968,416 1,827,911 1,026,125 990,4	16,615,488	10,331,058	30,642,871		12.00	(B)	Less: Cost of Goods Sold
Administrative Expenses, 13.00 1,968,416 1,827,911 1,026,125 990,4  Selling & Distribution Expenses 1,968,416 1,827,911 1,026,125 990,4	1,220,543	6,506,742	2,445,461	7,861,976		(A-B)= (C)	Gross Profit/(Loss)
Selling & Distribution Expenses	990,476	1.026.125	1 827 911	1 968 416	13.00		Continue of the State of the St
Total Operating Expenses: (D) 1,968,416 1,827,911 1,026,125 990,4		.,,,,,,,,,	1,027,711	1,700,410	13.00	200	
	990,476	1.026,125	1.827.911	1 968 416			
Operating Profit/(Loss) (C-D) = (E) 5,893,560 617,550 5,480,617 230,0	230,067						
Add: Non-Operating Income						ie	Add: Non-Operating Incom
Realized Gain		-					
Other Income					14.00		
Total Non-Operating Income (F)	•		•	•		ne (F)	Harris William Park Control of the C
Less: Non-Operating Expenses	14 500					nses	Less: Non-Operating Expen
Financial Expenses	14,588				15.00		Financial Expenses
Total Non-Operating Expenses (G) 20,137 20,000	14,588	16,258	28,888	26,157		nses (G)	Total Non-Operating Expen
Net Profit/Loss) before Adjustment of WPPF (E+F-L-) = (H) 5.80 /.403	215,479	5,464,359	588,662	5,867,403	G(G) = G(H)	justment of WPPF (E+F-G) =	Net Profit/(Loss) before Adi
Provision for WPPF (5% of Net Profit before Tax) (I) 10.02 279.400 28,032 260,207 10.00	10,261	260,207	28,032				
Net Profit before Adjustment of Income Tax (H-I)= (J) 5,588,003 560,630 5,204,152 205,	205,218	5,204,152	560,630		The same of the sa		
Provision for Tax (SRO-157/Law/Income Tax/2022 (K) 10.04 193,913 198,530 101,026 107,0	107,016	101,026	198,530	193,913	K) 10.04	// aw/Income Tax/2022 (K)	Provision for Tax (SRO-157
Deferred Tax (L) 9.02 74,746 95,802 37,073 47,9	47,901	37,073	95,802		/		
	50,301	5,066,052			7.02		
	3,751,038	2,573,328					
Persined Fermings (Loss) transferred to Financial Position 6.145.931 1.921.248 2,826,620 1.921	1,921,248	2,826,620			Position		
Basic Earning per Share 17.00 0.381 0.019 0.363 0	0.004	0.363				transierieu to rinancial rositi	Contract to the contract of th

Director

Company Secretary

Managing Director

Chie Dancial Officer Chairperson

# FINE FOODS LIMITED NEW MARKET CITY COMPLEX, (LEVEL-6), 44/I, RAHIM SQUARE, NEW MARKET, DHAKA-1205 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Balance at 1st July, 2023	139,739,180	5,149,473	2,573,328	147,461,981
Net Profit /(Loss) for the year			5,319,343	5,319,343
Less: Dividend	-	-	(1,746,740)	(1,746,740)
Balance as on 31st December 2023	139,739,180	5,149,473	9,639,411	151,034,584
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	-		918,379	918,379
Less: Dividend	-	-	(2,096,088)	(2,096,088)
Balance as on 30th June, 2023	139,739,180	5,149,473	2,573,328	147,461,981

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Company Secretary

Managing Director

Chairperson

Chief Financial Officer

# FINE FOODS LIMITED NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKASTATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2023

Particulars	Notes Amount (Tk.) Amount (Tk.) 31.12.2022
Cash Flows from Operating Activities:	
Cash Receipts from Customers	32,118,885 32,418,332
Cash Reciepts of Other Income	0   (22,457,054)
Cash Paid to Suppliers	(29,976,655) (32,167,864)
Cash Paid to Employees and Others	(1,968,416) (1,827,911)
Income Tax Paid	173,814 (1,577,443)
Net Cash Generated from Operating Activities	173,814 (1,577,443)
Cash Flows from Investing Activities:	
Advance for Land Adjusted	
Cash Collection from Cattele	1 1 1
Van (Microbus)/Pick up Van Disposal	-
Net Cash used in Investing Activities	
Cash Flows from Financing Activities:	
Dividend Paid	0   -
Dividend Tax Payment	0
Net Cash Provided in Financing Activities	
Net Changes in Cash and Cash Equivalents	173,814 (1,577,443)
Cash and Cash Equivalents at the Beginning of Year	516,527 3,133,178
Cash and Cash Equivalents at the End of Year	690,341 1,555,735
Net Operating Cash Flows Per Share (NOCFPS)	18.00 0.012 (0.113)
, and opening outside the control of	
Mule	Managing Chairperson
Company Secretary	Chief tipericial Officer

		Amount (Tk.) 31.12.2023	Amount (Tk.) 30.06.2023
			69421012
5.00	Non-Current Assets	69,141,745	07421012
	This is made up as follows:	(4 702 072	(( 011 222
	5.01 Property, Plant & Equipment	65,782,972	66,011,232
	5.02 Right of Use Asset	313,500	364,507 3,045,273
	5.03 Capital Stock	3,045,273 69,141,745	69,421,012
		65,782,972	66,011,234
5.01	Property, Plant & Equipment	03,762,772	00,011,001
	This is made up as follows:		
	Unit-1, Kishoregonj:	9,113,573	9,113,573
	Land and Land Development	3,062,540	3,062,540
	Road & Construction	26,898,649	26,898,649
	Pond Excavation Boundary, Dam, Dyke, Approach Road etc.	5,572,166	5,628,450
	Civil Construction	2,263,444	2,321,481
	Machinery	161,314	169,804
	Office Decoration	52,020	54,758
	Microbus		22,035
	Other Assets	20,933	
	Sub Total (A)	47,144,639	47,271,290
	Unit-2, Mymensingh:		13,200,000
	Land and Land Development	13,200,000	3,413,210
	Pond Excavation	3,413,210	189,059
	Civil Construction	184,333	157,822
	Machinery	149,931 27,292	28,728
	Fishery Hatchery	1,663,569	1,751,125
	Other Assets	18,638,334	18,739,944
	Sub Total (B)	65,782,972	66,011,234
	Grand Total	03,702,712	
	The details of which has been shown in Annexure-A		****
5.02	Right of Use Assets	313,500	364,507
	This is made up as follows:		
	At Cost	364,507	466,520
	Opening Balance	20,993	41,987
	Addition during the year	-	
	Disposal / Adjustement during the year	385,500	508,507
	Less: Accumulated Depreciation		-
	Opening Balance	72,000	144,000
	Add: Charged during the year	72,000	,
	Disposal / Adjustement during the year	72,000	144,000
	The August	313,500	364,507
	Written Down Value (WDV)		
	The details of the above have been shown in Schedule A-2.	2.045.273	3,045,273
5.03	Capital Stock	3,045,273	3,043,273
	This is made up as follows:	0	0
	5.03.1 Cattle	3,045,273	3,045,273
	5.03.2 Plantation	3,045,273	3,045,273
		5,010,515	
5.03.1		- 2	0
	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:	0	3,965,941
	Opening Balance		•
	Add: During the year		3,965,941
	Less: Impairment		
	Less: Impairment Less: Disposal		3,965,941
	Less. Dispusai		



					nount (Tk.) 0.06.2023
				31.12.2023	4,256,350
	Cattle Sales 52. Nos.			ā	3,965,941
	Cattle Purchase				290,409
	Realized Gain				
	Plantation			3,045,273	3,045,273
03.2	It represents the Historical Cost of Plantati	on of different trees w	nich were planted in the y	ear 1997 in the Project site and th	ne break up of
	It represents the Historical Cost of Plantan the same as under:	on or unrevent mees	A A	2,158,960	2,158,960
	Mehagani Tree (1652 Pcs.)			886,313	886,313
	Other Trees			3,045,273	3,045,273
	Other rices			2,158,960	2,158,960
3.2.1	Mehagani Tree :			2,158,700	
	This is made up as follows:			2,158,960	2,158,960
	Opening Balance				2 158 060
	Add: During the year			2,158,960	2,158,960
	Less: Damage by Natural Climate/ Death			<u> </u>	
	Less: Disposal			2,158,960	2,158,960
				<u> </u>	•
	Mehagani trees Sales Nos.			-	<u>_</u>
	Mehagani trees Purchase				
	Realized Gain			886,313	886,313
5.3.2.2	Other Tree:				00/ 212
	This is made up as follows:			886,313	886,313
	Opening Balance Add: During the year			886,313	886,313
		20		*	-
	Less: Damage by Natural Climate/ Deat	n		886,313	886,313
	Less: Disposal				
	Other trees Sales Nos.			<u>.</u>	9
	Other trees Purchase				
	Realized Gain			91,506,754	85,398,836
6.00	Current Assets			71,500,707	
	This is made up as follows:			86,346,025	80,605,922
	6 01 Inventories			347,000	347,000
	6.02 Advance, Deposits & Prepayment	S		4,123,388	3,929,38
	6.03 Trade Receivables			690,341	516,52
	6.04 Cash & Cash Equivalents			91,506,754	85,398,83
				86,346,025	80,605,92
6.01	Inventories				<0.450.10
	This is made up as follows:			56,666,770	60,650,19 19,955,73
	Unit-1, Kishoregonj			29,679,255	80,605,92
	Unit-2, Mymensing			86,346,025	
	Unit-1, Kishoregonj:	Qty. (Kg.)	Rate (Kg.)	Amount (Tk.)	Amount (Tk.) 7,489,77
	Particulars	87,060	96.00	8,357,760	3,531,43
	Telapia	33,350	110.00	3,668,500	2,926,49
	Rui	32,560	110.00	3,581,600	2,920,4
	Katla	33,020	95.00	3,136,900	
	Mregal	42,650	95.00	4,051,750	3,365,0
	Common Carp	61,820	100.00	6,182,000	5,221,3
	Pangas	32,530	90.00	2,927,700	2,865,2
	Ohers	32,330	-40515.50	20,225,320	27,225,3
	Fingerling			52,131,530	55,614,9
	Total Fish			4,535,240	6,035,
	Closing Raw Materials			56,666,770	61,650,
	Total		1 1		



Unit-2, Mymensing:  Particulars  Telapia  Telapia  12,313  96,00  Katla  5,236  110,00  Katla  6,530  95,00  Common Carp  9,568  100,00  Pangas  Ohers  Fingerling  Total Fish  Closing Raw Materials  Total  Trade Receivables  The above amount represents the receivable against credit sales to the following parties at Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders.  M/s Habib Traders  M/s Rafik Traders  M/s Rafik Traders  M/s Isdam Traders  M/s Joshim Traders  M/s Joshim Traders  M/s Joshim Traders  M/s Joshim Traders  M/s Sharna Traders  M/s Within 40 to 60 days  Below 60 days  Within 45 to 60 days  Within 40 to 60 days	Amount (Tk.) 386,720 499,027	Amount (Tk.)  962,903 653,191 450,379 686,825 623,556 723,628 426,333 12,363,025 16,889,840 3,065,890 19,955,730  347,000 27,000 27,000 200,000 3,923,388  Amount (Tk.) 286,72
Telapia Telapi	1,182,080 575,960 391,820 620,350 650,750 956,800 482,580 21,253,025 26,113,365 3,565,890 29,679,255   347,000  120,000 27,000 200,000 4,123,388 5 on 31.12.2023.  Amount (Tk.) 386,720 499,027	653,191 450,379 686,825 623,556 723,628 426,333 12,363,025 16,889,840 3,065,890 19,955,730 347,000 27,000 200,000 - 200,000 3,923,388 Amount (Tk.)
Telapia Rui S,236 Rui Rui S,230 Rui Rui S,236 Rui Rui Rui S,236 Rui Rui Rui S,236 Rui Rui Rui Rui S,236 Rui Rui Rui Rui S,236 Rui	575,960 391,820 620,350 650,750 956,800 482,580 21,253,025 26,113,365 3,565,890 29,679,255  347,000  120,000 27,000 200,000 4,123,388 s on 31.12.2023.  Amount (Tk.) 386,720 499,027	450,379 686,825 623,556 723,628 426,333 12,363,025 16,889,840 3,065,890 19,955,730 347,000 27,000 27,000 3,923,388 Amount (Tk.)
Rui 3,236 110.00  Katla 3,562 110.00  Mregal 6,530 95.00  Common Carp 9,568 100.00  Pangas 9,568 100.00  Ohers 5,362 90.00  Chers 5,362 90.00  Closing Raw Materials  Total 7  Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables  The above amount represents the receivable against credit sales to the following parties as:  Unit-1, Kishoregonj: Agening  Particulars Within 30 days  Within 30 days  Within 45 to 60 days  Below 60 days  M/s Rafik Traders. Within 45 to 60 days  M/s Habib Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  Within 30 to 50 days  Within 45 to 60 days  Below 50 days  Within 30 to 50 days  Within 45 to 60 days  Below 60 days  Within 45 to 60 days  Below 60 days  Within 45 to 60 days  Within 45 to 60 days  Below 60 days  Within 45 to 60 days	391,820 620,350 650,750 956,800 482,580 21,253,025 26,113,365 3,565,890 29,679,255  347,000  120,000 27,000 200,000 4,123,388 5 on 31.12.2023.  Amount (Tk.) 386,720 499,027	686,825 623,556 723,628 426,333 12,363,025 16,889,840 3,065,890 19,955,730 347,000 27,000 200,000 347,000 3,923,388
Katla Mregal  Common Carp Pangas  Ohers  Fingerling Total Fish Closing Raw Materials Total  Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to Pally Bidyut Security Deposit to Pally Bidyut Security Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders. M/s Islam Traders. M/s Hapin Traders. M/s Hapin Traders M/s Rafik Traders M/s Rafik Traders M/s Kamrul Traders M/s Kaimur Traders M/s Kaimur Traders M/s Soshim Traders M/s Joshim Traders M/s Alimuddin Traders. M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Alimuddin Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Jinuddin Jinuders M/s Jinuder	620,350 650,750 956,800 482,580 21,253,025 26,113,365 3,565,890 29,679,255 347,000 27,000 200,000 4,123,388 5 on 31.12.2023.	623,556 723,628 426,333 12,363,025 16,889,840 3,065,890 19,955,730  347,000 27,000 27,000 200,000 3,923,388  Amount (Tk.)
Mregal Mr	650,750 956,800 482,580 21,253,025 26,113,365 3,565,890 29,679,255 347,000 27,000 200,000 27,000 4,123,388 5 on 31.12.2023. Amount (Tk.) 386,720 499,027	623,556 723,628 426,333 12,363,025 16,889,840 3,065,890 19,955,730  347,000 27,000 27,000 200,000 3,923,388  Amount (Tk.)
Mregal Common Carp Pangas Ohers Fingerling Total Fish Closing Raw Materials Total  Advance, Deposits & Prepayments This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj: Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Islam Traders. M/s Kamrul Traders. M/s Rafik Traders M/s Rafik Traders M/s Rafik Traders M/s Kaium Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Alimuddin Traders M/s Alimuddin Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Alimuddin Traders M/s Alimuddin Traders M/s Alimuddin Traders M/s Joshim Traders Within 45 to 60 days Below 60 days Within 30 to 50 days Within 30 to 50 days Mys Hasem Traders M/s Hasem Traders	956,800 482,580 21,253,025 26,113,365 3,565,890 29,679,255  347,000  120,000 27,000 200,000 4,123,388 s on 31.12.2023.  Amount (Tk.) 386,720 499,027	723,628 426,333 12,363,025 16,889,840 3,065,890 19,955,730 347,000 27,000 27,000 - 200,000 3,923,388 Amount (Tk.)
Common Carp Pangas Ohers Fingerling Total Fish Closing Raw Materials Total  Advance, Deposits & Prepayments This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to Pally Bidyut Security Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Kamrul Traders. M/s Habib Traders M/s Habib Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Alimuddin Traders. M/s Sharna Traders M/s Hasem Trad	482,580 21,253,025 26,113,365 3,565,890 29,679,255   347,000  120,000 27,000 200,000  4,123,388 3 on 31.12.2023.  Amount (Tk.) 386,720 499,027	426,333 12,363,025 16,889,840 3,065,890 19,955,730 347,000 27,000 27,000 200,000 347,000 3,923,388 Amount (Tk.)
Pangas Ohers Fingerling Total Fish Closing Raw Materials Total  Advance, Deposits & Prepayments This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to DBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj: Particulars M/s Alimuddin Traders. M/s Kamrul Traders. M/s Kamrul Traders. M/s Kamrul Traders M/s Rafik Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Joshim Traders M/s Alimuddin Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Sharna Traders M/s Sharna Traders M/s Sharna Traders M/s Sharna Traders M/s Hasem Traders	21,253,025 26,113,365 3,565,890 29,679,255 347,000 120,000 27,000 200,000 347,000 4,123,388 3 on 31.12.2023. Amount (Tk.) 386,720 499,027	12,363,025 16,889,840 3,065,890 19,955,730 347,000 27,000 200,000 - 200,000 347,000 3,923,388 Amount (Tk.)
Ohers Fingerling Total Fish Closing Raw Materials Total  Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders. M/s Islam Traders. M/s Hamuddin Traders. M/s Hapib Traders M/s Rafik Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Alimuddin Traders M/s Joshim Traders M/s Alimuddin Traders M/s Hasem Traders	26,113,365 3,565,890 29,679,255 347,000 120,000 27,000 200,000 347,000 4,123,388 3 on 31.12.2023. Amount (Tk.) 386,720 499,027	16,889,840 3,065,890 19,955,730 347,000 120,000 27,000 - 200,000 - 347,000 3,923,388  Amount (Tk.)
Fingerling Total Fish Closing Raw Materials Total  Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders. M/s Kamrul Traders. M/s Kamrul Traders. M/s Kamrul Traders M/s Habib Traders M/s Habib Traders M/s Kaium Traders M/s Joshim Traders M/s Alimuddin Traders. Within 30 to 50 days Below 60 days Within 30 to 50 days Below 60 days Within 30 to 50 days Within 30 to 50 days Within 30 to 50 days M/s Hasem Traders	3,565,890 29,679,255 347,000 120,000 27,000 200,000 347,000 4,123,388 3 on 31.12.2023. Amount (Tk.) 386,720 499,027	3,065,890 19,955,730 347,000 120,000 27,000 - 200,000 - 347,000 3,923,388
Total Fish Closing Raw Materials Total  Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Kamrul Traders. M/s Kamrul Traders. M/s Hoque Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Joshim Traders M/s Alimuddin Traders M/s Alimuddin Traders M/s Alimuddin Traders M/s Alimuddin Traders M/s Sharna Traders M/s Sharna Traders M/s Sharna Traders M/s Hasem Traders	3,565,890 29,679,255 347,000 120,000 27,000 200,000 347,000 4,123,388 3 on 31.12.2023. Amount (Tk.) 386,720 499,027	19,955,730 347,000 120,000 27,000 - 200,000 - 347,000 3,923,388 Amount (Tk.)
Closing Raw Materials Total  Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders.  M/s Islam Traders.  M/s Kamrul Traders.  M/s Hoque Traders  M/s Hoque Traders  M/s Habib Traders  M/s Kaium Traders  M/s Joshim Traders  M/s Joshim Traders  M/s Joshim Traders  M/s Joshim Traders  M/s Alimuddin Traders.  Within 45 to 60 days Below 50 days Within 30 to 50 days Within 45 to 60 days Below 60 days Within 45 to 60 days Below 60 days Within 45 to 60 days Within 45 to 60 days Below 60 days Within 45 to 60 days	29,679,255  347,000  120,000 27,000 200,000  347,000  4,123,388  5 on 31.12.2023.  Amount (Tk.) 386,720 499,027	347,000 120,000 27,000 - 200,000 - 347,000 3,923,388
Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Hapin Traders. M/s Hapin Traders M/s Rafik Traders M/s Rafik Traders M/s Rafik Traders M/s Kaium Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Alimuddin Traders M/s Sharna Traders M/s Sharna Traders M/s Sharna Traders M/s Hasem Tr	347,000  120,000 27,000 200,000 347,000 4,123,388 3 on 31.12.2023.  Amount (Tk.) 386,720 499,027	347,000 120,000 27,000 - 200,000 - 347,000 3,923,388
Advance, Deposits & Prepayments  This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables  The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders.  M/s Islam Traders.  M/s Islam Traders.  M/s Kamrul Traders.  M/s Hoque Traders  M/s Rafik Traders  M/s Rafik Traders  M/s Rafik Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  M/s Joshim Traders  Within 30 to 50 days  Unit-2, Mymensingh:  Particulars  M/s Alimuddin Traders.  M/s Alimuddin Traders  M/s Sharna Traders  M/s Hasem Traders  Within 30 to 50 days  Within 30 to 50 days  Within 30 to 50 days	120,000 27,000 200,000 347,000 4,123,388 s on 31.12.2023. Amount (Tk.) 386,720 499,027	120,000 27,000 - 200,000 - 347,000 3,923,388
This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Kamrul Traders. M/s Habib Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Joshim Traders Within 30 days Within 40 to 60 days Above 30 days Within 40 to 60 days Below 50 days M/s Habib Traders M/s Joshim Traders M/s Joshim Traders Within 30 to 50 days Within 30 to 50 days Within 30 to 50 days Below 60 days M/s Alimuddin Traders M/s Alimuddin Traders M/s Sharna Traders Within 30 to 50 days M/s Hasem Traders M/s Hasem Traders Within 30 to 50 days Within 30 to 50 days	120,000 27,000 200,000 347,000 4,123,388 s on 31.12.2023. Amount (Tk.) 386,720 499,027	120,000 27,000 - 200,000 - 347,000 3,923,388
This is made up as follows: Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Kamrul Traders. M/s Habib Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Joshim Traders Within 30 days Within 40 to 60 days Above 30 days Within 40 to 60 days Below 50 days M/s Habib Traders M/s Joshim Traders M/s Joshim Traders Within 30 to 50 days Within 30 to 50 days Within 30 to 50 days Below 60 days M/s Alimuddin Traders M/s Alimuddin Traders M/s Sharna Traders Within 30 to 50 days M/s Hasem Traders M/s Hasem Traders Within 30 to 50 days Within 30 to 50 days	27,000 200,000 347,000 4,123,388 s on 31.12.2023.  Amount (Tk.) 386,720 499,027	27,000 - 200,000 - 347,000 3,923,388 Amount (Tk.)
Advance against Office Rent Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as:  Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders.  M/s Islam Traders.  M/s Kamrul Traders.  M/s Hoque Traders  M/s Hoque Traders  M/s Habib Traders  M/s Rafik Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  Within 40 to 60 days  Below 50 days  Below 50 days  Within 30 to 50 days  Within 30 to 50 days  Within 45 to 60 days  Within 45 to 60 days  Within 45 to 60 days  Within 30 to 50 days  Within 30 to 50 days  Within 30 to 50 days  M/s Alimuddin Traders  M/s Alimuddin Traders  Within 30 to 50 days	27,000 200,000 347,000 4,123,388 s on 31.12.2023.  Amount (Tk.) 386,720 499,027	27,000 - 200,000 - 347,000 3,923,388 Amount (Tk.)
Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as:  Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders.  M/s Rafik Traders.  M/s Habib Traders  M/s Rafik Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  M/s Joshim Traders  M/s Joshim Traders  Within 30 to 50 days  Within 45 to 60 days  Above 30 days  Within 40 to 60 days  Below 50 days  Within 30 to 50 days  Within 30 to 50 days  Within 45 to 60 days  Within 45 to 60 days  Within 30 to 50 days  Within 30 to 50 days  Within 45 to 60 days  Within 45 to 60 days  Within 45 to 60 days  Within 30 to 50 days  Within 45 to 60 days  Within 45 to 60 days  Within 30 to 50 days  Within 45 to 60 days	200,000 347,000 4,123,388 3 on 31.12.2023. Amount (Tk.) 386,720 499,027	200,000 - 347,000 3,923,388 Amount (Tk.)
Security Deposit to Pally Bidyut Security Deposit to BRTA Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as: Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Kamrul Traders. M/s Kamrul Traders. M/s Hoque Traders M/s Rafik Traders M/s Rafik Traders M/s Kaium Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Joshim Traders M/s Alimuddin Traders Within 30 to 50 days Within 30 to 50 days Within 40 to 60 days	347,000 4,123,388 3 on 31.12.2023. Amount (Tk.) 386,720 499,027	347,000 3,923,388 Amount (Tk.)
Secrity Deposit to CDBL Advance for Feed and Fingerling Purchase  Trade Receivables The above amount represents the receivable against credit sales to the following parties as:  Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Kamrul Traders. M/s Hoque Traders M/s Hoque Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Joshim Traders Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders M/s Sharna Traders Within 30 to 50 days	4,123,388 s on 31.12.2023. Amount (Tk.) 386,720 499,027	3,923,388 Amount (Tk.)
Trade Receivables The above amount represents the receivable against credit sales to the following parties as Unit-1, Kishoregonj:  Particulars M/s Alimuddin Traders. M/s Islam Traders. M/s Kamrul Traders. M/s Hoque Traders M/s Rafik Traders M/s Habib Traders M/s Habib Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders M/s Joshim Traders Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders M/s Alimuddin Traders M/s Sharna Traders Within 30 to 50 days	Amount (Tk.) 386,720 499,027	Amount (Tk.)
The above amount represents the receivable against credit sales to the following parties as  Unit-1, Kishoregonj:  Particulars  M/s Alimuddin Traders.  M/s Islam Traders.  M/s Kamrul Traders.  M/s Hoque Traders  M/s Habib Traders  M/s Habib Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  Unit-2, Mymensingh:  Particulars  M/s Alimuddin Traders  M/s Sharna Traders  M/s Sharna Traders  M/s Hasem Traders	Amount (Tk.) 386,720 499,027	Amount (Tk.)
M/s Alimuddin Traders.  M/s Islam Traders.  M/s Kamrul Traders.  M/s Hoque Traders  M/s Habib Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  Unit-2, Mymensingh:  Particulars  M/s Alimuddin Traders  M/s Sharna Traders  M/s Hasem Traders  Within 30 to 50 days  Below 60 days  Within 45 to 60 days  Below 60 days  Within 30 to 50 days	386,720 499,027	Amount (Tk.)
Particulars  M/s Alimuddin Traders.  M/s Islam Traders.  M/s Kamrul Traders.  M/s Hoque Traders  M/s Rafik Traders  M/s Habib Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  Unit-2, Mymensingh:  Particulars  M/s Alimuddin Traders  M/s Alimuddin Traders  M/s Sharna Traders  M/s Hasem Traders  M/s Hasem Traders  M/s Hasem Traders  M/s Hasem Traders  Within 30 to 50 days  Below 60 days  Within 30 to 50 days  Within 30 to 50 days	386,720 499,027	286 72
M/s Alimuddin Traders.  M/s Islam Traders.  M/s Kamrul Traders.  M/s Hoque Traders  M/s Rafik Traders  M/s Habib Traders  M/s Kaium Traders  M/s Kaium Traders  M/s Joshim Traders  Unit-2, Mymensingh:  Particulars  M/s Alimuddin Traders  M/s Sharna Traders  M/s Hasem Traders  M/s Hasem Traders  Within 45 to 60 days  Within 30 to 50 days  Within 45 to 60 days  Below 60 days  Within 45 to 60 days	499,027	
M/s Islam Traders. M/s Kamrul Traders. M/s Hoque Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Kaium Traders M/s Joshim Traders  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders M/s Sharna Traders M/s Hasem Traders		499,02
M/s Kamrul Traders. M/s Hoque Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Joshim Traders Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders M/s Sharna Traders M/s Hasem Traders Within 30 to 50 days Below 60 days Within 30 to 50 days	207,981	207,98
M/s Kamrul Traders. M/s Hoque Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Joshim Traders Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders M/s Sharna Traders M/s Hasem Traders Within 30 to 50 days	270,523	270,52
M/s Hoque Traders M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Joshim Traders Within 30 to 50 days Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders. M/s Sharna Traders M/s Hasem Traders Within 30 to 50 days Within 30 to 50 days Within 30 to 50 days Within 40 to 60 days Within 40 to 60 days Within 40 to 60 days		264,37
M/s Rafik Traders M/s Habib Traders M/s Kaium Traders M/s Joshim Traders Within 30 to 50 days Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders. M/s Sharna Traders M/s Hasem Traders	264,370	351,02
M/s Habib Traders M/s Kaium Traders M/s Joshim Traders Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders. M/s Sharna Traders M/s Hasem Traders	351,028	
M/s Kaium Traders M/s Joshim Traders Within 30 to 50 days  Unit-2, Mymensingh:  Particulars M/s Alimuddin Traders. M/s Sharna Traders M/s Hasem Traders Within 30 to 50 days	369,924	369,92
M/s Joshim Traders  Unit-2, Mymensingh:  Particulars  M/s Alimuddin Traders.  M/s Sharna Traders  M/s Hasem Traders  Within 45 to 60 days  Below 60 days  Within 30 to 50 days  Wishin 45 to 60 days	335,219	335,2
Particulars  M/s Alimuddin Traders.  M/s Sharna Traders  M/s Hasem Traders  Within 45 to 60 days  Below 60 days  Within 30 to 50 days  Within 30 to 50 days	2,684,792	2,584,79
M/s Alimuddin Traders.  M/s Sharna Traders  M/s Hasem Traders  Within 45 to 60 days  Below 60 days  Within 30 to 50 days  Within 30 to 50 days		· · · · · · · · · · · · · · · · · · ·
M/s Alimuddin Traders.  M/s Sharna Traders  M/s Hasem Traders  Within 30 to 50 days  Within 30 to 50 days	Amount (Tk.) 234,592	Amount (Tk. 134,5
M/s Alimuddin Traders.  M/s Sharna Traders  M/s Hasem Traders  Within 30 to 50 days  Wishin 40 to 60 days		197,4
M/s Sharna Traders Within 30 to 50 days M/s Hasem Traders Wishin 40 to 60 days	197,454	236,6
M/s Hasem Traders	236,659	
Within 40 to 60 days	252,609	252,6
	191,120	191,1
Mic Honor Traders	326,162	326,1
M/s Harez Traders  Below 50 days		1,338,5
M/s Hablu Traders	1,438,596 4,123,388	3,923,
Receivable are considered goods and subsequently realized.	690,341	516,
04 Cash & Cash Equivalents	070041	
This is made up as follows:	470,901	229,9
Cash in hand - Head Office and Factory	470,901	229,9
Cook at Bank	CONT. 00 - 10 - 10 - 10 - 10 - 10 - 10 - 10	
Cash at Bank	1. Vingo ( * Vingo )	11 5
Eastern Bank Ltd., CA A/c. No. 01021060008420	5,680	1 2 2 2 3 3 3
Premier Bank Ltd., CA A/c. No. 016011100000118	5,680 103,170	186,
Premier Bank Ltd., SD A/c. No. 016013100000022	5,680	186,
representation for the end of the first of the control of the cont	5,680 103,170	186,



				Amount (Tk.) 31.12.2023	Amount (Tk.) 30.06.2023
00 A	uthorized Share Capital			1,000,000,000	1,000,000,000
	00,000,000 Ordinary Share	es of Tk. 10/- each.			
				151,034,584	147,461,981
00 S	hareholders' Equity				
т	his is made up as follows:			139,739,180	139,739,180
8	101 Share Capital			5,149,473	5,149,473 2,573,328
8	R.02 Reserve for Bond			6,145,931	147,461,981
8	8.03 Retained Earnings			151,034,584	
				139,739,180	139,739,180
	Share Capital			139,739,180	139,739,180
	Issued, Subscribed and P	aid up Capital			
	13,973,918 Ordinary Shar	es of Tk. 10-/ each. Fully p	paid up		
	13,973,918 Olumin 5	alders as on 30 06 2023on	the basis of share holdings:		
	Summarized list of sharen			Number of Shares	Number of Shares- 2022
1	Shareholding Range	Number of	Number of Shareholders-2022	2023	298,613
		Shareholders-2023 649	872	279,178	4,508,320
	001-500	1,496	2,683	4,726,595	807,115
	501-5000	78	112	627,768	1,337,507
	5001-10000	84	85	1,710,265	3,803,918
	10001-25000	86	98	3,403,442	3,218,445
	25001-50000	36	37	3,226,670	13,973,918
	50001-9999999	2,429	3,887	13,973,918	,
	On the basis of Sharehol	ders:			No. of Shares/2022
			Holding -2022(%)	No. of Shares/2023	No. of Shares/Lozz
		Waldian 2023 (%)	Holome	No. of Shares	
	Shareholding Range	Holding-2023 (%)	Partition of the Company of the Comp	10,891,532	11,808,961
		77.94	84.51	10,891,532 1,813,814	11,808,961 896,38
	Shareholding Range	77.94 12.98	84.51 6.41	10,891,532 1,813,814 1,268,572	11,808,961 896,38 1,268,572
	Shareholding Range General Public	77.94 12.98 9.08	84.51	10,891,532 1,813,814	11,808,961 896,38 1,268,572
	Shareholding Range General Public Institute	77.94 12.98	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572	11,808,961 896,38 1,268,572 13,973,918
8.02	Shareholding Range General Public Institute	77.94 12.98 9.08	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918	11,808,961 896,38 1,268,572 13,973,918
8.02	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473	11,808,961 896,38 1,268,572 13,973,918 5,149,47
8.02	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918	11,808,961 896,38 1,268,572 13,973,918 5,149,47
8.02	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473	11,808,961 896,38: 1,268,572 13,973,918 5,149,47
8.02	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473	11,808,961 896,38: 1,268,572 13,973,918 5,149,47
8.02	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance Add: During the year	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473	11,808,961 896,38: 1,268,572 13,973,918 5,149,47
8.02	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473 5,149,473	11,808,961 896,38 1,268,572 13,973,918
	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance Add: During the year	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473 5,149,473 6,145,931	11,808,961 896,38: 1,268,572 13,973,918 5,149,47 5,149,47 2,573,3:
	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance Add: During the year  Retained Earnings This is made up as follo	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473 5,149,473 6,145,931	11,808,961 896,38 1,268,572 13,973,918 5,149,47 5,149,47 5,149,47 2,573,3
	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance Add: During the year  Retained Earnings This is made up as follo Opening Balance	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473 5,149,473 6,145,931 2,573,328 1,746,746	11,808,961 896,38 1,268,572 13,973,918 5,149,47 5,149,47 5,149,47 2,573,3 3,751,0 2,096,0
	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance Add: During the year  Retained Earnings This is made up as follo	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473 5,149,473 6,145,931 2,573,328 1,746,746 826,581	11,808,961 896,38 1,268,572 13,973,918 5,149,47 5,149,4 2,573,3 3,751,6 2,096,6 1,654,6
	General Public Institute Sponsor's (Domestic)  Reserve for Bond  This is made up as follo Opening Balance Add: During the year  Retained Earnings  This is made up as follo Opening Balance Less: Dividend fro the	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473 5,149,473 6,145,931 2,573,328 1,746,746 826,585 5,319,34	11,808,961 896,38 1,268,572 13,973,918 5,149,47 5,149,4 2,573,3 3,751,6 2,096,6 8, 1,654,3 918,3
	Shareholding Range General Public Institute Sponsor's (Domestic)  Reserve for Bond This is made up as follo Opening Balance Add: During the year  Retained Earnings This is made up as follo Opening Balance	77.94 12.98 9.08 100.00	84.51 6.41 9.08	10,891,532 1,813,814 1,268,572 13,973,918 5,149,473 5,149,473 6,145,931 2,573,328 1,746,746 826,581	11,808,961 896,38 1,268,572 13,973,918 5,149,47 5,149,47 2,573,3 3,751,0 2,096,0 8 1,654,3 3 918,3 1 2,573,1



			nount (Tk.) 0.06.2023
	ny taon Ura Assat	313,500	364,507
	Lease Liability Right to Use Asset		
	This is made up as follows:	652,507	610,520
	At Cost	20,993	41,987
	Opening Balance Addition during the year	20,333	
	Disposal/Adjustment during the year	673,500	652,507
		288,000	144,000
	Less: Accumulated Depreciation	72,000	144,000
	Opening Balance Addition during the year	12,333	-
	Disposal/Adjustment during the year	360,000	288,000
	1. (1.00 m) 2.00 m) 2.00 m) 2.00 m)	313,500	364,507
	Written Down Value (WDV)	1,270,667	1,195,921
9.02	Deferred Tax Liability		
	This is made up as follows:	1,195,921	1,011,791
	Opening Balance	74,746	184,130
	Add: During the year	1,270,667	1,195,921
		8,029,748	5,791,439
10.00	Current Liabilities & Provisions		
	This is made up as follows:	611,014	646,51
	10.01 Liabilities for Expenses	1,670,099	1,390,70
	10.02 Workers' Profit Participation Fund (WPPF)		W100000
	10.03 Tax Payable (Deduction on Dividend)	1,688,793	1,441,12
	10.04 Provision for Tax	660,049	660,04
	10.05 Trade Payable	2,500,021	1,553,05
	10.06 Dividend Payable/Unclaimed Dividend	899,772	100,00
	10.06 Dividend Payasto Stabilization Fund (CMSF)	8,029,748	5,791,43
	Liabilities for Expenses	611,014	646,51
10.01			
	This is made up as follows:	217,500	217,50
	Salary & Wages	109,514	73,0
	Listing Fee	84,000	56,0
	CDBL	75,000	50,0
	BAPLC	125,000	250,0
	Professional Fees	611,014	646,5
10.02	Workers' Profit Participation Fund (WPPF)	1,670,099	1,390,6
	This is made up as follows:		
		1,390,699	1,317,0 73,0
	Opening Balance Add: During the year (5% of Net Profit after charging such charge)	279,400	1,390,
	Add: During the year (570 577	1,670,099	1,390,
10.03	3 Tax Payable (Deduction on Dividend)	<u>·</u>	
	It represents the amount of deduction as advance tax on dividend.		
	This is made up as follows:	5740	
		•	
	Opening Balance		
	Opening Balance		
	Opening Balance Add: During the year  Less: Payment during the year	n <u> </u>	



10.04	Provision for Tax	1,688,793	1,494,880
	This is made up as follows: Opening Balance Add: Current Tax -Note 10.04.1	1,494,880 193,913 1,688,793	1,071,428 423,452 1,494,880
	Less: Paid during the year	1,688,793	1,494,880

Amount (Tk.) Amount (Tk.) 31.12.2023 30.06.2023

Further break up of the same:

	Provision	Payment
Particulars	289,071	
2008-2009	872,862	-
2010-2011	072,000	872,862
2011-2012	30,697	
2012-2013	30,077	78,318
2013-2014	1,022,819	
2015-2016	789,732	128,348
2016-2017	56,657	845,213
2017-2018	222,345	57,790
2018-2019	129,816	
2019-2020	129,810	129,810
2020-2021	360,030	590,25
2021-2022	369,695	
2022-2023	193,913	
	4,337,637	2,702,60
Total	4,557,657	1,635,03
Balance		

# 10.04.1 Current Tax for the year

This is made up as follows:	5,867,403	1,545,814
Net Profit before Tax	279,400	73,610
Less: Provision for WPPF	5,588,003	1,472,204
Dess. Florision for Will	22.50%	22.50%
Tax Rate	1,257,301	331,246
	32,318,885	61,615,826
Total Turnover	0.6%	0.6%
Minimum Tax Rate	193,913	369,695
Minimum Tax Rate	193,913	307,072
	660,049	660,049
10.05 Trade Payable		
This is made up as follows:		
	203,510	203,510
M/s Trirotno Motso Arot	311,219	311,219
M/s Monoj Motso Arot	145,320	145,320
M/s Saha Motso Arot	660,049	660,049
	2,500,021	1,553,053
10.06 Dividend Payable/Unclaimed Dividend		
This is made up as follows:	1,553,053	1,495,124
Opening Balance	1,746,740	2,096,088
Add: During the year	3,299,793	3,591,212
	-	316,692
Less: Dividend Tax	3,299,793	3,274,520
Net Payable	5,223,000	1,721,467
Less: Payment during the year	3,299,793	1,553,053
	799,772	-
Transferred to CMSF Note No. 10.06.1	2,500,021	1,553,053
Details of Unclaimed Dividend are included below:	0	0
For the year ended 30th June, 2017 and prior	Ü	



	For the year ended 30th June, 2018	0	0
	For the year ended 30th June, 2019	0	799,772
	For the year ended 30th June, 2020	695,352	695,352
	For the year ended 30th June, 2021	0	0
	For the year ended 30th June, 2022	57,929	57,929
	For the year ended 30th June, 2023	1,746,740	0
	Total Unpaid Dividend	2,500,021	1,553,053
10.06.1	Capital Market Stabilization Fund (CMSF)	899,772	100,000
	This is made up as follows:		
	Opening Balance	100,000	100,000
	Add During the year	799,772	
		899,772	100,000

Subsequent to year end, unpaid dividend up to June, 2018 & June, 2019 worth BDT 100,000 & BDT 799,772 respectively has been transferred to Capital Market Stabilization Fund (CMSF) A/c. No. 0010311521301, Community Bank Bangladesh Ltd., Motifhed Branch on 10.10 2021 & 31.07.2023 respectively. This was done in accordance with Bangladesh Securities & Exchange Directive No. BSECCMRRCD/2021-386/03, dated 14th January, 2021.

		Amount (Tk.) 01.07.2023 To 31.12.2023	Amount (Tk.) 01.07.2022 To 31.12.2022	Amount (Tk.) 01.10.2023 To 31.12.2023	The second of Party of the Second of the Sec
11.00	Revenue (Turn Over)	32,318,885	33,088,332	16,706,772	17,836,031
	This is made up as follows: Unit-1, Kishoregonj	17,856,182	22,056,185	7,392,096	11,746,741
	Unit-2, Mymensing	14,462,703 32,318,885	11,032,147 33,088,332	9,314,676	6,089,290 17,836,031
	Unit-I, Kishoregonj:				

Particulars	Oty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Tatapia	7,097	106.01	752,362	234,294	631,947	115,659
2.00	6,963	120.01	835,620	327,970	669,643	164,446
Katis	7,371	120.00	884,550	335,180	716,080	169,200
Megal	6,024	105.00	632,540	289,405	485,680	144,715
Common Carp	4,987	105.00	523,640	229,213	408,676	115,948
Pangas	16,778	110.00	1,845,620	1,028,664	1,348,625	539,014
Others	3,462	100.01	346,230	304,511	195,655	156,161
Fingerling			12,035,620	19,306,950	2,935,790	10,341,600
Total			17,856,182	22,056,185	7,392,096	11,746,741



Unit-2, Mymensingh:

Particulars	Qty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Telapia		106.01	632,540	192,645	535,476	97,015
Control of the Contro	5,967	120.01	758,460	238,218	638,045	119,583
Rui	6,320	120.02	532,640	242,814	410,475	122,454
Katla	4,438	105.00	402,365	120,246	341,839	60,614
Mregal	3,832	105.04	278,450	168,994	193,951	85,744
Common Carp	2,651	(15) DA3(35) (15)	965,320	193,725	867,525	97,375
Pangas	8,775	110.01	198,650	116,871	141,455	60,521
Ohers	1,986	100.03	10.694,278	9,758,635	6,185,910	5,445,985
Fingerling					9,314,676	6,089,290
Total			14,462,703	11,032,147	9,314,670	0,007,270

12.00	Cost of Goods Sold	24,456,909	30,642,871	6,187,307	16,615,488
	This is made up as follows:	22.191.679 #	18,762,974	12,264,975	11,001,015
	Unit-1, Kishoregonj	2.265.230 #	11,879,897	(6,077,668)	5,614,473
	Unit-2, Mymensing	24,456,909	30,642,871	6,187,307	16,615,488
	Unit-1, Kishoregonj: Unit-1, Kishoregonj (Fish)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	Raw Materials (Fish Portion)	7,932,314	8,868,427	3,059,481	4,019,837
		475,200	475,200	237,600	237,600
	Salary & Wages	110,235	112,700	53,885	56,350
	W & S of Indirect Labour	423,620	42,135	403,270	21,785
	Medicine and Pesticide	46,325	45,620	24,180	23,475
	Fertilizer	47,542	48,530	23,922	24,910
	Carrriage Inward	80,126	77,850	41,666	39,390
	Fuel & Lubricants	126,651	255,770	61,727	127,885
	Depreciaiton (Annexure-1)	9,242,013	9,926,232	3,905,731	4,551,232
	Cost of Production	28,551,980	19,678,060		50.NOS01X35110
	Add: Opening Stock Fish	37,793,993	29,604,292	3,905,731	4,551,232
	Less: Closing Stock Fish	31,906,210	28,645,840	2,981,469	93,860
	Cost of Goods Sold : Fish (Unit-1)	5,887,783	958,452	924,262	4,457,372



Unit-1, Kishoregonj (Finglerling) 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)

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)

Cost of Naw Maicrials

Unit-2, Mymensingh (Fish): Raw Materials (Fish Portion) Salary & Wages W & S of Indirect Labour Medicine and Pesticide Fertilizer Carrriage Inward Fuel & Lubricants

Depreciation (Annexure-1) Cost of Production Add: Opening Stock Fish

Less: Closing Stock Fish Cost of Goods Sold : Fish (Unit-1)

Unit-2, Mymensingh (Finglerling) Raw Materials (Fingerling Portion) Cost of Fingerling Purchased Cost of Production Add: Opening Stock Fingerling

Less: Closing Stock Fingerling

4,271,246	4,568,583	1,760,997	2,070,823
5,032,650	6,852,350	2,026,450	3,346,150
9,303,896	11,420,933	3,787,447	5,416,973
27,225,320	30,682,239		-
36,529,216	42,103,172	3,787,447	5,416,973
20,225,320	24,298,650	(7,553,266)	(1,126,670)
16,303,896	17,804,522	11,340,713	6,543,643
5,035,240	6,035,240		6,035,240
11,703,560	12,756,350	5,320,478	6,410,000
16,738,800	18,791,590	5,320,478	12,445,240
4,535,240	5,354,580	500,000	5,035,240
12,203,560	13,437,010	4,820,478	7,410,000
7,932,314	8,868,427	3,059,481	4,890,600
4,271,246	4,568,583	1,760,997	2,519,400
12 201 560	11 417 010	4 820 478	7.410.000

Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
3,609,008	4,722,003	1,204,143	2,329,103
387,000	319,800	226,300	159,900
42,530	40,300	22,279	20,150
30,215	29,568	15,914	15,338
36,520	33,623	20,084	17,269
52,360	50,426	27,924	25,906
48,560	46,354	25,797	23,704
101,610	95,972	46,451	47,986
4,307,803	5,338,046	1,588,892	2,639,356
4,528,255	4,375,460		
8,836,058	9,713,506	1,588,892	2,639,356
4,860,340	4,640,230	309,443	111,975
3,975,718	5,073,276	1,279,449	2,527,381

Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
2,432,547	704,428	1,199,827
4,253,620	3,205,640	2,223,060
6,686,167	3,910,068	3,422,887
10,019,274		
16,705,441	3,910,068	3,422,887
9,898,820	11,267,185	335,795
	4,253,620 6,686,167 10,019,274 16,705,441	2,432,547 704,428 4,253,620 3,205,640 6,686,167 3,910,068 10,019,274 - 16,705,441 3,910,068



	Cost of Goods Sold : Fingerling (Unit-1)	(1,710,488)	6,806,621	(7,357,117)	3,087,092
	Cost of Raw Materials (Unit-2)	***************************************			
	Opening Stock		2 2/5 200		
	Purchase of Raw Materials	3,065,890	3,265,890	2,626,700	3.528,930
	one approximation as soon on organization of	6,052,320	6,954,550		3,528,930
	Less: Closing Stock	9,118,210	10,220,440	2,626,700	3,328,930
	Cost of Raw Materials (Unit-2)	3,565,890	3,065,890	500,000	3,528,930
	Raw Materials Allocation (Unit-1)	5,552,320	7,154,550	2,126,700	3528,930
	Raw Materials - Fish				2 220 004
	Raw Materials - Fingerling	3,609,008	4,722,003	1,204,143	2,329,094
	Total Raw Materials Allocation (Unit-2)	1,943,312 5,552,320	2,432,547 7,154,550	704,428 1,908,571	1,199,836 3,528,930
		3,03,04	1,154,550	1,500,571	34.200.30
13.00	Administrative, Selling and Distribution Expenses	1,968,416	1,827,911	1,026,125	990,476
	This is made up as follows:	<u> </u>			
	Salary & Benefits	510,000	510,000	191250.00	255,000
	Bonus	85,000	85,000	42500.00	42,500
	Depreciation Expenses-Right to Use Assets	51,007	51,007	23208.00	27,610
	Printing & Stationery	38,250	35,620	20032.00	18,270
	Board Meeting Expenses	31,250	33,000	13925.00	16,500
	Advertisement	60,500	59,000	29525.00	29,500
	Conveyance	22,145	20,355	12012.00	10,705
	Entertainment	23,650	19,536	14039.00	10,383
	Repairs & Maintenance	34,520	35,260	16540.00	18,136
	Medical Expenses	21,530	20,425	11255.00	10,639
	Car Maintenance	22,365	25,635	9397.00	13,285
	BAPLC	25,000	0	11000.00	0
	Paper & Periodicals	2,457	2,456	1265.00	1,321
	Miscellaneous Expenses	32,650	28,956	17677.00	14,696
	Telephone & Mobile Bill	20,150	19,858	10437.00	10,608
	Cost of Packing Materials	365,230	346,530	184252.00	174,170
	Carriage Outward	295,632	274,653	153231.00	139,033
	AGM Expenses	137,580	135,620	137580.00	135,620
	CDBL	28,000	0	28000.00	0
	Listing Fees	36,500	0	36500.00	ő
	Tax	0	0	0.00	o o
	Professional & Other Fees	125,000	125,000	62500.00	62,500
	Total	1,968,416 #	1,827,911	1.026,125	990,476
14.00	Others Income	0	566	0	0
	This is made up as follows:				
	Realized Gain		544741	935	_
	Bank Interest	0	566	. 0	
	The state of the s	0	300	0	0



	7/XX 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	26,157	28,888	16,258	14,588
15.00	Financial Expenses				
	This is made up as follows:				
	Tel 1925 2010 2010 2010	20,993	20,993	12,791	8,390
	Financial Expenses-Right to Use Assets	5,164	7,895	3,467	6,198
	Bank Charge and Commission	26,157	28,888	16,258	14,588
(a	The number of employees employeed in the administration department throuhout the year	r who received aggreagate remut	neration less than		
	Tk. 36,000				
(b	) The number of employees employed in the administration department for a part of the year. 3,000 per month.	ear who receive aggreagate rem	uneration less than		
16.00	Net Assets Value Per Share (NAVPS)	10.808	10.506	0.24	(0.146)
0.00	THE COMPUTATION OF INCL				
	A most Malon and Phone	Total Asset-Total Liabilities	Total Asset-Total Liabilities	Total Asset-Total Liabilities	Total Asset-Total Liabilities
		Number of Ordinary Shares	Number of Ordinary Shares	Number of Ordinary Shares	Number of Ordinary Shares
	m 1.11	151.034.584	146,809,901	3,319,311	(2,045,787
	Net Assets - Equity to the Ordinary Shareholdes	13,973,690	13,973,918	13,973,920	13,973,922
	Weighted Avereage Number of Ordinary Shares Outstanding during the year Net Assets Value per Share (NAVPS)	10.808	10.506	0.238	(0.146
	HATCOC III INC. FLORIS				
17.00	Basic Earning Per Share (EPS)	0.381	0.019	0.363	0.004
7.00	THE COMPUTATION OF				
	Bede Famine and Chan	D. C. turbushlas	Attributable to Share	letributable to Shal	utributable to Sh
		Profit Attributable	Deturioutable to share	La CO-Line S	ther of Ordinary
		Number of Ordinan	umber of Ordinary Sh		
			amber of Ordinary Sh	5 066 051	50,30
	Profit Attributable to Ordinary Shareholders	5,319,343	266,298	5,066,051	50,30
	Weighted Avereage Number of Ordinary Shares Outstanding during the year	5,319,343 13,973,918		5,066,051 13,973,920 0.363	50,30 13,973,92
	Profit Attributable to Ordinary Shareholders Weighted Avereage Number of Ordinary Shares Outstanding during the year Basic Earning Per Share	5,319,343	266,298 13,973,918	5,066,051 13,973,920	50,301 13,973,922
	Weighted Avereage Number of Ordinary Shares Outstanding during the year	5,319,343 13,973,918	266,298 13,973,918	5,066,051 13,973,920	50,301 13,973,922 0.004

566

28,888

26,157

16,258

14,588



Orange Cod Pro-

Net Operating Cash Flows Weighted Avereage Number of Ordinary Shares Outstanding during the year Net Operating Cash Flows Per Share

Net Operating Cash'dt (	Operating Cash Flow	perating Cash B	Operating Cash F
Number of Ordinarymb	er of Ordinary Shab	er of Ordinary 9	ther of Ordinary S
173.814	(1,577,443)	865,520	(687,050)
13.973.918	13,973,918	13,973,918	13,973,918
0.012	(0.11)	0.062	(0.05)

31.12.2023 30.06.2023

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

19.00	Cisuse (40, 3(4) (c) UI
19.00	Netifications or an

Necolicalisation of Nec

This is made up as follows:

Net Profit/(Loss) after tax	5.588.003	1,472,204
Less: Tax Paid in the year	0	
Add: Depreciation Charged during the year	228,262	489,697
Less: Realized Gain on Sale of Capital Stock	0	(290,409)
Depreciation and Financial Expenses ROU Assets	51,007	102,013
Rent Payment ROU Liability	(72,000)	(144,000)
(Increase)/Decrease in Inventory	(5,740,103)	(6,549,759)
Change in Advance & Prepayments	0	
Change in Accounts Receivables	(200,000)	(153,200)
Increase/(Decrease) for WPPF	279,400	73,610
Increase/(Decrease) for Unclaimed Dividend	0	(142,143)
Increase/(Decrease) for Deferred Tax	74,746	184,130
Increase/(Decrease) in Trade Payable	0	
Increase/(Decrease) in Liabilities for Expenses	(35,500)	123,014
Net Cash Flow from Operating Activities	173,814	(4,834,843)
Net Operating Cash Flow per Share	0.012	(0.35)



# FINE FOODS LIMITED SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AS ON 31ST DECEMBER , 2023

### Unit-1, Kishoregonj:

Particulars	Cost			Rate	Depreciation				Written
	Opening Balance 01.07.2023	Addition during the year	Total as on 31.12.2023	of Dep.	Opening Balance 01.07.2023	Charged during the year	Disposal	Total as on 31.12.2023	Down Value as on 31.12.2023
Land and Land Development	9,113,573		9,113,573	0%					9,113,573
Road and Construction	3,062,540		3,062,540	0%					3,062,540
Pond Excavation	26,898,649		26,898,649	0%					26,898,649
Dam, Dyke, Appr. Road	15,259,931		15,259,931	2%	9,631,481	56,285		9,687,766	5,572,166
Civil Construction	8,526,185		8,526,185	5%	6,204,704	58,037	-	6,262,741	2,263,444
Machinery	3,393,950		3,393,950	10%	3,224,146	8,490	-	3,232,636	161,314
Office Decoration/Equipment	941,500	-	941,500	10%	886,742	2,738	-	889,480	52,020
Van (Microbus)/Pick-up Van	915,000		915,000	10%	915,000		-	915,000	
Other Assets	693,698		693,698	10%	671,663	1,102	- 8	672,765	20,933
Sub Total (A)	68,805,026		68,805,026		21,533,737	126,651		21,660,387	47,144,639

### Unit-2, Mymensingh:

Particulars	Cost			Rate		Written			
	Opening Balance 01.07.2023	Addition during the year	Total as on 31.12.2023	of Dep.	Opening Balance 01.07.2023	Charged during the year	Disposal	Total as on 31.12.2023	Down Value as on 31.12.2023
Land and Land Development	13,200,000		13,200,000	0%					13,200,000
Pond Excavation	3,413,210	-	3,413,210	0%					3,413,210
Civil Construction	875,350	-	875,350	5%	686,291	4,726		691,017	184,333
Machinery	3,845,600		3,845,600	10%	3,687,778	7,891		3,695,669	149,931
Other Assets	700,000		700,000	10%	671,272	1,436		672,708	27,292
Fishery Hatchery	4,958,765		4,958,765	10%	3,207,640	87,556		3,295,196	1,663,569
Sub Total (B)	26,992,925	-	26,992,925		8,252,983	101,610	-	8,354,592	18,638,334
Grand Total (A+B)	95,797,951		95,797,951		29,786,720	228,262	-	30,014,980	65,782,972

