FINE FOODS LIMITED NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205 STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH , 2024

Property and Assets S.00 Non-Current Assets: S.01 65,668,842 364,507 3,045,273 3,045,2	Particulars	Notes	Amount (Tk.) 31.03.2024	Amount (Tk.) 30.06.2023
Non-Current Sasets 5.01	Property and Assets			
Property, Plant & Equipment S.01 287,997 364,507 3,045,273 364,507 3,045,273		2100	== ccn 043	66 011 232
Right of Use Asset Capital Stock Capital Stock Cotal Non-Current Assets Current Assets: Inventories Advances, Deposits & Pre-Payments Trade Receivables Cash and Cash Equivalents Cotal Non-Current Assets Cash and Cash Equivalents Shareholders' Equity and Liabilities Authorized Share Capital 100,000,000 Ordinary Shares of Tk. 10/- each. Shareholders' Equity and Liabilities Authorized Share Capital 100,000,000 Ordinary Shares of Tk. 10/- each. Shareholders' Equity available to Owners of the Company Non-Current Liabilities: Lease Liability Right to Use Asset Deferred Tax Liabilities Vorter Pofit Participation Fund (WPPF) Tax Payable (Deduction on Dividend) Dividend Payable / Unclaimed Dividend Dividend Payable / Unclaimed Dividend Dividend Payable / Unclaimed Dividend Capital Market Stabilization Fund (CMSF) Total Current Liabilities & Provisions Total Shareholders' Equity & Liabilities Total Current Liabilities Total Shareholders' Equity & Liabilities Tot	Property, Plant & Equipment			
Capital Stock 69,002,112 69,421,012 Current Assets: 6.00 88,193,556 80,605,922 Inventories 6.01 88,193,556 347,000 347,000 Advances, Deposits & Pre-Payments 6.02 347,000 347,000 347,000 Trade Receivables 6.03 3,771,294 3,923,388 156,526 Cash and Cash Equivalents 6.04 427,622 51,65,26 Cash and Cash Equivalents 92,739,472 85,392,836 Total Property and Assets 92,739,472 154,813,848 ShareCapital 7.00 1,000,000,000 1,000,000,000 Share Capital 8.00 5,149,473 5,149,473 Reserve for Bond 8.02 5,149,473 5,149,473 Reserve for Bond Reading Equity available to Owners of the Company 153,617,361 147,461,981 Non-Current Liabilities: 9.00 287,997 364,507 Lease Liability Right to Use Asset 9.01 287,997 364,507 Lease Liabilities & Provisions: 10.01 539,261 1,596,038	Right of Use Asset			
Current Assets: 6.00 Inventories 80,605,922 Inventories Advances, Deposits & Pre-Payments 6.02 347,000 447,622 516,526 Cash and Cash Equivalents 6.03 3,771,294 42,622 516,526		5.03		
Inventories 6.01 88,193,556 80,605,922 347,000	Total Non-Current Assets		69,002,112	03/122/022
Inventories	Current Assets:			90.605.022
Advances, Deposits & Pre-Payments 6.02 3,771,294 51,625c Cash and Cash Equivalents 6.04 427,622 516,526 Cash and Cash Equivalents 6.04 427,622 516,526 Cash and Cash Equivalents 6.04 427,622 516,526 Cash and Cash Equivalents 7.00 16.1741,584 5154,813,848 Cash Equivalents 7.00 16.000,000,000 Ordinary Shares of Tk. 10/- each. Shareholders' Equity and Liabilities 8.00 Shareholders' Equity: 8.00 Share Capital 8.00 Shareholders' Equity: 8.01 139,739,180 51,49,473 51,49,473 6.00 Share Capital 8.02 51,49,473 51,49,473 6.00 Shareholders' Equity available to Owners of the Company 153,617,361 147,461,981 147,	Inventories			
Trade Receivables				
Cash and Cash Equivalents				
Total Current Assets 92,739,472 154,813,848 Total Property and Assets 161,741,584 154,813,848 154,813,848 161,741,584 154,813,848 154,813,848 161,741,584 154,813,848 154,813,848 161,741,584 154,813,848 154,813,848 161,741,584 154,813,848 161,741,584 154,813,848 161,741,584 161,741,584 164,813,848 161,741,584 164,813,848 161,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,741,584 164,813,848 164,81	Cash and Cash Equivalents	6.04		
Shareholders' Equity and Liabilities				
Authorized Share Capital 100,000,000 Ordinary Shares of Tk. 10/- each. Share Capital Reserve for Bond Retained Earnings Shareholders' Equity available to Owners of the Company Non-Current Liabilities: Lease Liability Right to Use Asset Deferred Tax Liabilities Current Liabilities & Provisions: Liabilities for Expenses Workers Profit Participation Fund (WPPF) Tax Payable (Deduction on Dividend) Dividend Payables Dividend Payable / Unclaimed Dividend Capital Market Stabilization Fund (CMSF) Total Current Liabilities & Provisions Total Current Liabilities & Provisions Total Shareholders' Equity & Liabilities 1,000 1,00			161,741,584	154,613,646
Shareholders' Equity: 8.00 139,739,180 139,739,180 139,739,180 5,149,473 5,149,473 5,149,473 2,573,328 147,461,981 147,481 147,481 147,481 147,481 147,481 147,481 147,481 147,481 147,481 147,481 147,481 147,481 147,481 1	Authorized Share Capital	7.00	1,000,000,000	1,000,000,000
Share Capital Reserve for Bond Reserve for Bond Retained Earnings Shareholders' Equity available to Owners of the Company Shareholders' Equity & Liabilities Share		8.00		120 720 100
Reserve for Bond 8.02 5,149,473 2,573,328 Retained Earnings 8.03 8,728,708 147,461,981 Non-Current Liabilities: 9.00 287,997 364,507 Lease Liability Right to Use Asset 9.01 287,997 1,195,921 Deferred Tax Liability 9.02 1,308,041 1,195,921 Total Non-Current Liabilities 10.00 1,596,038 1,560,428 Current Liabilities & Provisions: 10.01 539,261 646,514 Liabilities for Expenses 10.01 539,261 1,390,700 Workers Profit Participation Fund (WPPF) 10.02 1,809,896 1,390,700 Tax Payable (Deduction on Dividend) 10.03 0 1,441,123 Prvision for Tax 10.04 1,810,818 1,441,123 Trade Payables 10.05 660,049 660,049 Dividend Payable / Unclaimed Dividend 10.06 808,389 1,553,053 Capital Market Stabilization Fund (CMSF) 10.06.1 899,772 100,000 Total Current Liabilities & Provisions 6,528,185		8.01		
Non-Current Liabilities: 9.00 287,997 364,507 1,195,921 1,296,038 1,390,700 1,390,700 1,004 1,810,818 1,441,123 1,253,053 1,553,053 1,553,053 1,553,053 1,553,053 1,554,813,848 1,548,13,848 1,54		8.02		
Non-Current Liabilities: 9.00 287,997 364,507 1,195,921 1,296,038 1,195,921	The state of the s	8.03		
Non-Current Liabilities 9,01 287,997 364,507 Deferred Tax Liability 9,02 1,308,041 1,195,921 Total Non-Current Liabilities 10,00 1,596,038 1,560,428 Current Liabilities & Provisions: 10,00 539,261 646,514 Liabilities for Expenses 10,01 539,261 1,390,700 Workers Profit Participation Fund (WPPF) 10,02 1,809,896 1,390,700 Tax Payable (Deduction on Dividend) 10,03 0 0 Prvision for Tax 10,04 1,810,818 1,441,123 Trade Payables 10.05 660,049 660,049 Dividend Payable / Unclaimed Dividend 10.06 808,389 1,553,053 Capital Market Stabilization Fund (CMSF) 10.06.1 899,772 100,000 Total Current Liabilities & Provisions 8,124,223 7,351,867 Total Shareholders' Equity & Liabilities 161,741,584 154,813,848	Shareholders' Equity available to Owners of the C	ompany	153,617,361	147,461,981
Lease Liability Right to Use Asset 9,01 1,308,041 1,195,921 Deferred Tax Liability 1,596,038 1,560,428 Current Liabilities 10.00 539,261 1,560,428 Current Liabilities & Provisions: 10.00 539,261 646,514 Liabilities for Expenses 10.01 539,261 1,390,700 Workers Profit Participation Fund (WPPF) 10.02 1,809,896 1,390,700 Tax Payable (Deduction on Dividend) 10.03 0 0 Prvision for Tax 10.04 1,810,818 1,441,123 Trade Payables 10.05 660,049 660,049 Dividend Payable / Unclaimed Dividend 10.06 808,389 1,553,053 Capital Market Stabilization Fund (CMSF) 10.06.1 899,772 100,000 Total Current Liabilities & Provisions 6,528,185 5,791,439 Total Shareholders' Equity & Liabilities 161,741,584 154,813,848	Non-Current Liabilities:			264 507
Deferred Tax Liability	Lease Liability Right to Use Asset			
Current Liabilities 1,596,038 1,500,7420 Current Liabilities & Provisions: 10.00 539,261 646,514 Liabilities for Expenses 10.01 539,261 1,390,700 Workers Profit Participation Fund (WPPF) 10.02 1,809,896 1,390,700 Tax Payable (Deduction on Dividend) 10.03 0 1,441,123 Prvision for Tax 10.04 1,810,818 1,441,123 Trade Payables 10.05 660,049 660,049 Dividend Payable / Unclaimed Dividend 10.06 808,389 1,553,053 Capital Market Stabilization Fund (CMSF) 10.06.1 899,772 100,000 Total Current Liabilities & Provisions 8,124,223 7,351,867 Total Liabilities & Provisions 161,741,584 154,813,848 Total Shareholders' Equity & Liabilities 0.00 10.00		9.02		
Liabilities for Expenses 10.01 539,261 1,809,896 Workers Profit Participation Fund (WPPF) 10.02 1,809,896 1,390,700 10.03 0 10.04 1,810,818 1,441,123 10.05 660,049 10.05 660,049 10.05 660,049 1,553,053 10.06 808,389 1,553,053 10.061 899,772 100,000 10.061 10.06			1,596,038	1,560,426
Liabilities for Expenses 10.01 539,261 1,390,700 Workers Profit Participation Fund (WPPF) 10.02 1,809,896 Tax Payable (Deduction on Dividend) 10.03 0 1,411,810,818 Prvision for Tax 10.04 1,810,818 Trade Payables 10.05 660,049 Dividend Payable / Unclaimed Dividend 10.06 808,389 Dividend Payable / Unclaimed Dividend 10.06.1 899,772 Total Current Liabilities & Provisions Total Liabilities & Provisions Total Shareholders' Equity & Liabilities 10.00 10.01 539,261 1,809,896 1,390,700 10.02 1,809,896 1,390,700 10.03 0 0 1,441,123 1,441,123 660,049 1,553,053 1,553,05	Current Liabilities & Provisions:		F20 254	E46 514
Tax Payable (Deduction on Dividend) 10.03 1,810,818 1,441,123 1,441,123 1,441,123 1,441,123 1,441,123 1,553,053 1,553,	Liabilities for Expenses			
Tax Payable (Deduction on Dividend) 10.03 0 1,810,818 1,441,123 Prvision for Tax 10.05 660,049 660,049 Trade Payables 10.06 808,389 1,553,053 Dividend Payable / Unclaimed Dividend 10.06.1 899,772 100,000 Capital Market Stabilization Fund (CMSF) 10.06.1 5,791,439 5,791,439 Total Current Liabilities & Provisions 8,124,223 7,351,867 Total Shareholders' Equity & Liabilities 161,741,584 154,813,848	Workers Profit Participation Fund (WPPF)			1,390,700
Prvision for Tax 10.04 1,810,818 1,741,839 660,049 660,049 660,049 660,049 660,049 1,553,053 1,553,053 1,553,053 100,000 100,00	Tax Payable (Deduction on Dividend)			1.441.122
Trade Payables 10.06 808,389 1,553,053 Dividend Payable / Unclaimed Dividend 10.06 899,772 100,000 Capital Market Stabilization Fund (CMSF) 10.06.1 899,772 5,791,439 Total Current Liabilities & Provisions 8,124,223 7,351,867 Total Shareholders' Equity & Liabilities 161,741,584 154,813,848				
Dividend Payable / Unclaimed Dividend 10.06.1 899,772 100,000 10.06.1 10.0	Trade Payables			
Capital Market Stabilization Fund (CMSF) 10.06.1 899,772 100,060 Total Current Liabilities & Provisions 6,528,185 5,791,439 Total Liabilities & Provisions 8,124,223 7,351,867 Total Shareholders' Equity & Liabilities 161,741,584 154,813,848	Dividend Payable / Unclaimed Dividend			
Total Current Liabilities & Provisions Total Liabilities & Provisions Total Liabilities & Provisions Total Shareholders' Equity & Liabilities 161,741,584 0.00 10.55	Capital Market Stabilization Fund (CMSF)	10.06.1	The second secon	
Total Liabilities & Provisions 8,124,223 7,351,867 Total Shareholders' Equity & Liabilities 161,741,584 0.00 10.55	Total Current Liabilities & Provisions			
Total Shareholders' Equity & Liabilities 161,741,584 0.00 154,813,848				
0.00			161,741,584	154,813,848
Net Assets Value (NAV) per Share 16.00 10.99 10.55	I would write distance and and		0.00	
	Net Assets Value (NAV) per Share	16.00	10.99	10.55

Director

Company Secretary

Managing Director

Chairperson

Chief Financial Officer



FINE FOODS LIMITED NEW MARKET CITY COMPLEX, (LEVEL-6), 44/3, RAHIM SQUARE, NEW MARKET, DHAKA-1205 STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST MARCH, 2024

	Note	Amount (Tk.)	Amount (Tk)	Amount (Tk.)	Amount (Tk.)
Particulars	Hote	01.07.2023 to 31.03.24	91.07.2022 to 31.03.2023	01.01.2024 to 31.03.24	01.01.2023 tα 31.03.2023
Revenue (Net) (A)	11.00 12.00	47,168,475 35,492,751	49,948,756 46,371,437	14,849,590 11,035,842	15,860,424 15,728,566
Less: Cost of Goods Sold Gross Profit/(Loss) (A-B)= (C)	12.00	11,675,724	3,577,319	3,813,748	1,131,858
Less: Operating Expenses: Administrative Expenses,	13.00	2,835,938	2,648,416	867,522	820,505
Selling & Distribution Expenses Total Operating Expenses: (D)		2,835,938	2,648,416	867,522	820,505
Operating Profit/(Loss) (C-D) = (E)		8,839,786	928,903	2,946,226	311,353
Add: Non-Operating Income			-	-	-
Realized Gain Other Income	14.00				
Total Non-Operating Income (F)		-	-		
Less: Non-Operating Expenses	15.00	36,654	39,385	10,497	
Financial Expenses Total Non-Operating Expenses (G)	15.00	36,654	39,385	10,497	-
Net Profit/(Loss) before Adjustment of WPPF (E+F-G)	= (H)	8,803,132	889,518	2,935,729	311,353
Provision for WPPF (5% of Net Profit before Tax) (1)	10.02	419,197	42,358	139,797	14,326
Net Profit before Adjustment of Income Tax (H-I)= (8,383,935	847,160	2,795,932	297,027
P. L. C. T. (CDC 4578 - (Green Tor) 2072 (V)	10.04	369,695	299,693	175,782	101,163
Provision for Tax (SRO-157/Law/Income Tax/2022 (K) Deferred Tax (L)	9.02	112,120	143,703	37,644	47,901
Net Profit/(Loss) after Tax (J-K-L)=(M)	3100	7,902,120	403,764	2,582,506	147,963
Retained Earning brought forward		826,588	3,751,037	0	3,751,038
Retained Earnings /(Loss) transferred to Financial Po	sition	8,728,708	2,058,714	2,582,506	137,466
Basic Earning per Share	17.00	0.565	0.029	0.184	0.010
The state of the s					

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Company Secretary

lanaging Director

Chairperson

CS CamScanner

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 31ST MARCH, 2024

Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
2022	139,739,180	5,149,473	2,573,328	147,461,981
Balance at 1st July, 2023			7,902,120	7,902,120
Net Profit /(Loss) for the year			1,746,740	1,746,740
Less: Dividend Balance as on 31st March 2024	139,739,180	5,149,473	8,728,708	153,617,361
Balance as on Sist Platen 2021				
	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Particulars	Share Capital	Investment of	Retained Earnings 3,751,037	Total 148,639,690
Particulars Balance at 1st July, 2022		Investment of Govt. Bond		
Particulars Balance at 1st July, 2022 Net Profit /(Loss) for the year Less: Dividend		Investment of Govt. Bond	3,751,037	148,639,690

Director

Company Secretary

Managing Director

Chief Financial Officer



Chairperson

FINE FOODS LIMITED NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKASTATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2024

Particulars	Notes	Amount (Tk.) 31.03.2024	Amount (Tk.) 31.03.2023
Cash Flows from Operating Activities:			
Cash Receipts from Customers		47,320,569	49,278,756
Cash Reciepts of Other Income		0	-
Cash Paid to Suppliers		(42,890,411)	(47,354,334)
Cash Paid to Employees and Others		(2,827,430)	(2,648,446)
Income Tax Paid		0	-
Net Cash Generated from Operating Activities		1,602,728	(724,024)
Cash Flows from Investing Activities:			
Advance for Land Adjusted		-	-
Cash Collection from Cattele		-	-
Van (Microbus)/Pick up Van Disposal		-	-
Net Cash used in Investing Activities		-	-
Cash Flows from Financing Activities:			
Dividend Paid		(1,445,570)	(1,721,467)
Dividend Tax Payment		(246,062)	(316,692)
Net Cash Provided in Financing Activities		(1,691,632)	(2,038,159)
Net Changes in Cash and Cash Equivalents		(88,904)	(2,762,183)
Cash and Cash Equivalents at the Beginning of Year		516,526	3,133,178
Cash and Cash Equivalents at the End of Year		427,622	370,995
Net Operating Cash Flows Per Share (NOCFPS)	18.00	0.1147	(0.052)
M	Q	By	98
10 mla	12		N/000
Director	Mana	iging Director	Chairperson
		1	

Company Secretary

Chief Financial Officer



		Amount (Tk.) 31.03.2024	Amount (Tk.) 30.06.2023
5.00	Non-Current Assets	69,002,112	69421012
	This is made up as follows:		
	5.01 Property, Plant & Equipment	65,668,842	66,011,232
	5.02 Right of Use Asset	287,997	364,507
	5.03 Capital Stock	3,045,273	3,045,273
		69,002,112	69,421,012
5.01	Property, Plant & Equipment	65,668,842	66,011,232
	This is made up as follows:		
	Unit-1, Kishoregonj:	20 110 800	0.112.572
	Land and Land Development	9,113,573	9,113,573
	Road & Construction	3,062,540	3,062,540 26,898,649
	Pond Excavation	26,898,649	5,628,450
	Boundary, Dam, Dyke, Approach Road etc.	5,544,023	2,321,481
	Civil Construction	2,234,425 157,069	169,804
	Machinery	50,651	54,758
	Office Decoration	50,031	3.17.20
	Microbus Other Assets	20,382	22,035
	Other Assets	47,081,313	47,271,289
	Sub Total (A) Unit-2, Mymensingh:	47,001,313	17727 27200
	Land and Land Development	13,200,000	13,200,000
	Pond Excavation	3,413,210	3,413,210
	Civil Construction	181,969	189,059
	Machinery	145,985	157,822
	Fishery Hatchery	26,573	28,728
	Other Assets	1,619,791	1,751,125
	Sub Total (B)	18,587,529	18,739,943
	Grand Total	65,668,842	66,011,232
	The details of which has been shown in Annexure-A		
5.02	Right of Use Assets	287,997	364,507
	This is made up as follows:		
	At Cost	364,507	466,520
	Opening Balance	31,490	41,987
	Addition during the year Disposal / Adjustement during the year	31,490	41,367
	Disposal / Adjustement during the year	395,997	508,507
	Less: Accumulated Depreciation		
	Opening Balance	108,000	144,000
	Add: Charged during the year	108,000	144,000
	Disposal / Adjustement during the year	108,000	144,000
	Written Down Value (WDV)	287,997	364,507
	The details of the above have been shown in Schedule A-2.		
5.03	Capital Stock	3,045,273	3,045,273
	This is made up as follows:		
	5.03.1 Cattle	0	0
	5.03.2 Plantation	3,045,273	3,045,273
	5.05.2 Fidilitation	3,045,273	3,045,273
		310131273	
	Cattle	-	0
5.03.1		erent size. The above represents t	ne cost of cattle
5.03.1	The fleet of cattle consist of 52 nos. cows, oxen, bulls, coilers etc. of diffe and made up as under:		
5.03.1	and made up as under:	0	3,965,941
5.03.1	and made up as under: Opening Balance	0	3,965,941
5.03.1	and made up as under:	- 0	
5.03.1	and made up as under: Opening Balance Add: During the year	0	3,965,941
5.03.1	and made up as under: Opening Balance	0	





			31.03.2024	30.06.2023
Cattle Sales 52. Nos.				4,256,350
Cattle Purchase			0	3,965,941
Realized Gain			-	290,409
, and a second			3.045.273	3,045,273
It represents the Historical Cos break up of the same as under	t of Plantation of differe :	nt trees which were plant		oject site and the
Mehagani Tree (1652 Pcs.)				2,158,960
Other Trees				886,313
			3.095,273	3.045.273
Mehagani Tree :			2,158,960	2,158,960
This is made up as follows:			2 150 060	2,158,960
			2,158,900	2,130,900
Add; During the year			2,158,960	2,158,960
	ate/ Death			
Less: Disposal			2 158 960	2.158.960
			G. A. W. S. S. S. S.	618.0012.00
Mehagani trees Sales Nos.				
Redilzed Gdill				
Other Tree :			886,313	886,313
This is made up as follows:			006.242	006 313
			886,313	886,313
Add: During the year			886,313	886,313
	ate/ Death			
Less: Disposal			996 313	886,313
			800,212	- VVVIA
Other trees Sales Nos.				
				
Realizeu Galii				05 202 024
Current Assets			92,739,472	85,392,836
This is made up as follows:			20 402 556	22 525 225
	nymants			80,605,927 347,000
	dyments			3,923,388
6.04 Cash & Cash Equivalents			427,622	516,526
			92,739,472	85,392,836
Inventories			88,193,556	80,605,922
This is made up as follows:				
			55,055,277	60,650,197
Unit-2, Mymensing			33,138,279	19,955,730
			88,193,556	80,605,927
	Oty (Ka.)	Rate (Kg.)	Amount (Tk.)	Amount (Tk.)
		96	8,403,072	7,489,777
27.31.00		110	3,768,380	3,531,43
Katla	31,250	110	3,437,500	2,926,49
	34,529	95	3,280,255	2,990,29
	43,336	95		3,365,08
	60,594	100	6,059,400	5,221,31
	31,985	90		2,865,24
			18,575,860	27,225,32
			50,520,037	55,614,95
			4,535,240	5,035,24
Total			55,055,277	60,650,19
	Realized Gain Plantation It represents the Historical Cosbreak up of the same as under Mehagani Tree (1652 Pcs.) Other Trees Mehagani Tree: This is made up as follows: Opening Balance Add: During the year Less: Damage by Natural Climatess: Disposal Mehagani trees Sales Nos. Mehagani trees Purchase Realized Gain Other Tree: This is made up as follows: Opening Balance Add: During the year Less: Disposal Other Tree: This is made up as follows: Opening Balance Add: During the year Less: Disposal Other trees Sales Nos. Other trees Purchase Realized Gain Current Assets This is made up as follows: 6.01 Inventories 6.02 Advance, Deposits & Prep 6.03 Trade Receivables 6.04 Cash & Cash Equivalents Inventories This is made up as follows: Unit-1, Kishoregonj Unit-2, Mymensing Unit-1, Kishoregonj: Particulars Telapia Rui	Realized Gain Plantation It represents the Historical Cost of Plantation of differe break up of the same as under: Mehagani Tree (1652 Pcs.) Other Trees Mehagani Tree: This is made up as follows: Opening Balance Add: During the year Less: Damage by Natural Climate/ Death Less: Disposal Mehagani trees Sales Nos. Mehagani trees Purchase Realized Gain Other Tree: This is made up as follows: Opening Balance Add: During the year Less: Damage by Natural Climate/ Death Less: Disposal Other Tree: This is made up as follows: Opening Balance Add: During the year Less: Damage by Natural Climate/ Death Less: Disposal Other trees Sales Nos. Other trees Purchase Realized Gain Current Assets This is made up as follows: 6.01 Inventories 6.02 Advance, Deposits & Prepayments 6.03 Trade Receivables 6.04 Cash & Cash Equivalents Inventories This is made up as follows: Unit-1, Kishoregonj Unit-2, Mymensing Unit-1, Kishoregonj: Particulars	Realized Gain Plantation It represents the Historical Cost of Plantation of different trees which were plants break up of the same as under: Mehagani Tree (1652 Pcs.) Other Trees Mehagani Tree : This is made up as follows: Opening Balance Add: During the year Less: Damage by Natural Climate/ Death Less: Disposal Mehagani trees Sales Nos. Mehagani trees Purchase Realized Gain Other Tree : This is made up as follows: Opening Balance Add: During the year Less: Damage by Natural Climate/ Death Less: Disposal Other tree : This is made up as follows: Opening Balance Add: During the year Less: Damage by Natural Climate/ Death Less: Disposal Other trees Sales Nos. Other trees Purchase Realized Gain Current Assets This is made up as follows: 6.01 Inventories 6.02 Advance, Deposits & Prepayments 6.03 Trade Receivables 6.04 Cash & Cash Equivalents Inventories This is made up as follows: Unit-1, Kishoregonj Unit-2, Mymensing Unit-1, Kishoregonj: Particulars Qty. (Kg.) Rate (Kg.) Particulars Qty. (Kg.) Rate (Kg.) Telapia 87,532 96 Rui 34,258 110 Akata 31,250 110 Alya36 95 Pangas 60,594 100 Ohers 11,985 90 Fingerling Total Fish	Realized Gain





			Amount (Tk.) 31.03.2024	Amount (Tk.) 30.06.2023
Unit-2, Mymensing: Particulars	Qty. (Kg.)	Rate (Kg.)	Amount (Tk.)	Amount (Tk.)
Telapia	24,254	96	2,328,384	962,903
Rui	5,836	110	641,960	653,191
Katla	4,652	110	511,720	450,379
The second secon	6,825	95	648,375	686,825
Mregal	5,932	95	563,540	623,556
Common Carp	12,835	100	1,283,500	723,628
Pangas	5,537	90	498,330	426,333
Ohers	3,337	90	23,096,580	12,363,025
Fingerling		1 1	29,572,389	16,889,840
Total Fish			3,565,890	3,065,890
Closing Raw Materials			33,138,279	19,955,730
Total			33,130,273	
Advance, Deposits & Prep	ayments		347,000	347,000
This is made up as follows:				120,000
Advance against Office Rent			120,000	120,000
Security Deposit to Pally Bidy	ut		27,000	27,000
Security Deposit to BRTA Secrity Deposit to CDBL			200,000	200,000
Advance for Feed and Finger	ling Purchase		347,000	347,000
Trade Receivables			3,771,294	3,923,388
The above amount represent	s the receivable against (credit sales to the following		
Unit-1, Kishoregonj:				
Particulars		Agening	Amount (Tk.)	Amount (Tk.)
M/s Alimuddin Traders.	The state of the s	ithin 30 days	145,230	286,720
M/s Islam Traders.	With	in 45 to 60 days	285,630	499,027
M/s Kamrul Traders.	В	elow 60 days	253,264	207,981
M/s Hoque Traders	A	bove 30 days	215,260	270,523
M/s Rafik Traders	With	in 40 to 60 days	385,630	264,370
M/s Habib Traders	A	bove 50 days	325,460	351,028
M/s Kaium Traders	В	elow 50 days	285,630	369,924
M/s Joshim Traders	With	in 30 to 50 days	275,630	335,219
			2,171,734	2,584,792
Unit-2, Mymensingh:		Agening	Amount (Tk.)	Amount (Tk.)
Particulars	VARible	in 45 to 60 days	325,630	134,592
M/s Alimuddin Traders.		elow 60 days	214,560	197,454
M/s Sharna Traders		in 30 to 50 days	275,460	236,659
M/s Hasem Traders				
M/s Good Luck Traders		in 40 to 60 days	285,630	252,609
M/s Harez Traders		/ithin 30 days	254,630	191,120
M/s Hablu Traders	В	elow 50 days	243,650	326,162
			1,599,560	1,338,596
Receivable are considered go	oods and subsequently re	alized.	3,771,294	3,923,388
Cash & Cash Equivalents			427,622	516,526
This is made up as follows:				
Cash in hand - Head Office a	nd Factory		222,733	229,954
Cash at Bank				
Eastern Bank Ltd., CA A/c. N			5,680	5,680
Premier Bank Ltd., CA A/c. N			34,170	186,702
Premier Bank Ltd., SD A/c. N	o. 016013100000022		165,039	94,190
			204,889	286,572
			427,622	516,526





		Amount (Tk.) 31.03.2024	Amount (Tk.) 30.06.2023
7.00	Authorized Share Capital	1,000,000,000	1,000,000,000
	100,000,000 Ordinary Shares of Tk. 10/- each.		
8.00	Shareholders' Equity	153,617,361	147,461,981
	This is made up as follows: 8.01 Share Capital 8.02 Reserve for Bond 8.03 Retained Earnings	139,739,180 5,149,473 8,728,708 153,617,361	139,739,180 5,149,473 2,573,328 147,461,981
8.01	Share Capital	139,739,180	139,739,180
	Issued, Subscribed and Paid up Capital	139,739,180	139,739,180
	13,973,918 Ordinary Shares of Tk. 10-/ each. Fully paid up		

Summarized list of shareholders as on 30.06.2023on the basis of share holdings:

Shareholding Range	Number of Shareholders-2023	Number of Shareholders-2022	Number of Shares-2023	Number of Shares-2022
001-500	649	872	279,178	298,613
501-5000	1,496	2,683	4,726,595	4,508,320
5001-10000	78	112	627,768	807,115
	84	85	1,710,265	1,337,507
10001-25000	86	98	3,403,442	3,803,918
25001-50000	36	37	3,226,670	3,218,445
50001-9999999	2,429	3,887	13,973,918	13,973,918

On the basis of Shareholders:

	Shareholding Range	Holding-2023 (%)	Holding -2022(%)	No. of Shares/2023	No. of Shares/2022
	General Public	77.94	84.51	10,891,532	11,808,961
	Institute	12.98	6.41	1,813,814	896,385
	Sponsor's (Domestic)	9.08	9.08	1,268,572	1,268,572
	Sportsor's (Dornesoc)	100.00	100.00	13,973,918	13,973,918
02	Reserve for Bond			5,149,473	5,149,473
	This is made up as foll	ows:			
	Opening Balance			5,149,473	5,149,473
	Add: During the year			5,149,473	5,149,473
03	Retained Earnings			8,728,708	2,573,328
	This is made up as foll	ows:			
	Opening Balance			2,573,328	3,751,037
	Less: Dividend fro the	year 2022-2023		1,746,740	2,096,088
				826,588	1,654,949
	Add: During the year			7,902,120	918,379
	Transferred to Balance	Sheet		8,728,708	2,573,328
00	Non-Current Liabilit	ties		1,596,038	1,560,428
	This is made up as foll			287,997	364,507
	9.01 Lease Liability Rig			1,308,041	1,195,921
	9.02 Deferred Tax Liab	olity		1,596,038	1,560,428
				1,000,000	2,000,120





		Amount (Tk.) 31.03.2024	Amount (Tk.) 30.06.2023
9.01	Lease Liability Right to Use Asset	287,997	364,507
218.5	This is made up as follows:		
	At Cost		202222
	Opening Balance Addition during the year	652,507 31,490	610,520 41,987
	Disposal/Adjustment during the year	683,997	652,507
	Less: Accumulated Depreciation Opening Balance	288,000 108,000	144,000 144,000
	Addition during the year Disposal/Adjustment during the year	396,000	288,000
	Written Down Value (WDV)	287,997	364,507
9.02	Deferred Tax Liability	1,308,041	1,195,921
	This is made up as follows:		1 011 701
	Opening Balance	1,195,921	1,011,791
	Add: During the year	112,120 1,308,041	184,130 1,195,921
10.00	Current Liabilities & Provisions	6,528,185	5,791,439
	This is made up as follows:		
	10.01 Liabilities for Expenses	539,261	646,514
	10.02 Workers' Profit Participation Fund (WPPF) 10.03 Tax Payable (Deduction on Dividend)	1,809,896	1,390,700
	10.04 Provision for Tax	1,810,818	1,441,123
	10.05 Trade Payable	660,049	660,049
	10.06 Dividend Payable/Unclaimed Dividend	808,389	1,553,053 100,000
	10.06.1 Capital Market Stabilization Fund (CMSF)	899,772 6,528,185	5,791,439
10.01	Liabilities for Expenses	539,261	646,514
	This is made up as follows:		
	Salary & Wages	217,500	217,500
	Listing Fee	54,761	73,014
	CDBL	42,000	56,000
	BAPLC	37,500	50,000
	Professional Fees	187,500	250,000
-	W. J. of B. Ca. B. Alelandar Found (MRRE)	539,261	646,514
10.02	Workers' Profit Participation Fund (WPPF) This is made up as follows:	1,809,896	1,390,699
	Opening Balance	1,390,699	1,317,089
	Add: During the year (5% of Net Profit after charging such	419,197	73,610
	radi sang die pear (e.e. e.e. e.e.	1,809,896	1,390,699
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	246,062	316,692
	Add: During the year	246,062	316,692
	Less: Payment during the year	246,062	316,692
10.04	Provision for Tax	1,810,818	1,441,123
10.04	This is made up as follows:	2/010/010	Carlattia
	Opening Balance	1,441,123	1,071,428
	Add: Current Tax -Note 10.04.1	369,695	369,695
	Less: Paid during the year	1,810,818	1,441,123
	was rain daing the year	1.810.818	1.441.123





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	
2020-2021		129,816
2021-2022	360,030	590,254
2022-2023	369,695	
Total	4,143,724	2,702,601
Balance	1/2.10//2.1	1,441,123

10.04.1 Current Tax for the year

10.04.1	Current tax for the year		
	This is made up as follows:	0.002.122	1,545,814
	Net Profit before Tax	8,803,132	73,610
	Less: Provision for WPPF	419,197	1,472,204
		8,383,935	22,50%
	Tax Rate	22.50%	331,246
		1,886,385	331,670
	T-1-1 T	47,168,475	61,615,826
	Total Turnover	0.6%	0.6%
	Minimum Tax Rate	283.011	369,695
			550.040
10.05	Trade Payable	660,049	660,049
	This is made up as follows:		
	ALL Williams Makes Arch	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
10.06	Dividend Payable/Unclaimed Dividend	808,389	1,553,053
	This is made up as follows:		1 405 124
	Opening Balance	1,553,053	1,495,124
	Add: During the year	1,746,740	2,096,088
		3,299,793	3,591,212
	Less: Dividend Tax	246,062	316,692
	Net Payable	3,053,731	3,274,520
	Less: Payment during the year	1,445,570	1,721,467
		1,608,161	1,553,053
	Transferred to CMSF Note No. 10.06.1	799,772	-
		808,389	1,553,053
	Details of Unclaimed Dividend are included below:	0	0
	For the year ended 30th June, 2017 and prior	. 0	0
	For the year ended 30th June, 2018	0	799,772
	For the year ended 30th June, 2019	695,352	695,352
	For the year ended 30th June, 2020		
	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	55,108 808,389	1,553,053
	Total Unpaid Dividend	000,389	1,353,033
10.06.1	Capital Market Stabilization Fund (CMSF)	899,772	100,000
	This is made up as follows:		
	Opening Balance	100,000	100,000
		799,772	
	Add: During the year	899,772	100,000





Amount (Tk.) 30.03.2024

Amount (Tk.) 30.06.2023

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., Motijheel Branch on 10.10 2021 & 31.07.2023 respectively. This was done in accordance with Bangladesh Securities & Exchange Directive No. BSEC/CMRRCD/2021-386/03, dated 14th January, 2021.

			Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
			01.07.2023 to 31.03.24	01.07.2022 to 31.03.2023	01.01.2024 to 31.03.24	01.01.2023 to 31.03.2023
Revenue (Turn Over)			47,168,475	49,948,756	14,849,590	16,860,424
This is made up as follows						
Unit-1, Kishoregonj			23,305,760	32,723,384	5,449,578	10,667,199
Unit-2, Mymensing			23,862,715	17,225,372	9,400,012	6,193,225
state a Mahamania			47,168,475	49,948,756	14,849,590	16,860,424
Unit-1, Kishoregonj:						
Particulars	Qty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Telapia	12,356	106.53	1,316,242	2,248,494	563,880	2,014,200
Rui	11,203	121.13	1,356,984	1,817,489	521,364	1,489,519
Katia.	10,320	121.60	1,254,879	1,672,624	370,329	1,337,44
Mregal	9,635	106.24	1,023,658	1,304,817	391,118	1,015,41
Common Carp	10,754	106.49	1,145,236	1,169,090	621,596	939,87
Pangas	23,125	110.38	2,552,524	1,288,440	706,904	259,77
Others	6,235	101.46	632,587	432,834	286,357	128,323
Fingerling			14,023,650	22,789,597	1,988,030	3,482,64
Total			23,305,760	32,723,384	5,449,578	10,667,198
Unit-2, Mymensingh:	Qty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.
Telapia	14,325	107,24	1,536,248	2,233,510	903,708	2,040,86
Rui	10,985	120.68	1,325,646	827,348	567,186	589,13
Katla	9,253	121.65	1,125,632	738,994	592,992	496,18
Mregal	10,745	106.33	1,142,536	279,175	740,171	158,92
		100.00	986,535	371,316	708,085	202,32
Common Carp	9,235	106.83	2007000			
Common Carp Pangas		110.81	1,856,324	1,070,614	891,004	
the state of the s	9,235		1,856,324 563,254	1,070,614 152,054		35,18
Pangas	9,235 16,753	110.81	1,856,324	1,070,614	891,004	876,889 35,183 1,793,725 6,193,223



		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	THE RESERVE OF THE PARTY OF
		01.07.2023 to	01.07.2022 to	01.01.2024 to	Amount (Tk.)
		31.03.24	31.03.2023	31.03.24	01.01.2023 to 31.03.2023
0	Cost of Goods Sold	35,492,751	46,371,437	11,435,841	15,728,566
	This is made up as follows:				
	Unit-1, Kishoregonj	31,527,647	28,676,132	9,735,968	9,913,158
	Unit-2, Mymensing	3,965,104	17,695,305	1,699,873	5,815,408
		35,492,751	46,371,437	11,435,841	15,728,566
	Unit-1, Kishoregonj:				
	Unit-1, Kishoregonj (Fish)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	Raw Materials (Fish Portion)	11,253,164	12,682,022	3,320,850	3,813,595
	Salary & Wages	712,800	712.800	237,600	237,600
	W & S of Indirect Labour	165,320	169,050	55,085	56,350
	Medicine and Pesticide	64,763	64,205	41,143	22,070
	Fertilizer	68,658	69,530	22,333	23,910
	Carrriage Inward	72,698	73,256	25,156	24,726
	Fuel & Lubricants	120,358	117,450	40,232	39,600
	Depreciaiton (Annexure-1)	189,977	383,655	63,326	127,885
	Cost of Production	12,647,738	14,271,968	3,805,725	4,345,736
	Add: Opening Stock Fish	28,551,980	19,678,060	-	-
	Annual Manager of the Control of the	41,199,718	33,950,028	3,805,725	4,345,736
	Less: Closing Stock Fish	31,944,177	29,345,840	37,967	700,000
	Cost of Goods Sold : Fish (Unit-1)	9,255,541	4,604,188	3,767,758	3,645,736

Unit-1, Kishoregonj (Finglerling)
Raw Materials (Fingerling Portion)
Cost of Fingerling Purchased
Cost of Production
Add: Opening Stock Equation

Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
01.07.2023 to	01.07.2022 to	01.01.2024 to	01.01.2023 to
31.03.24	31.03.2023	31.03.24	31.03.2023

Г	6,059,396	6,533,163	1,788,150	1,964,580
L	7,563,250	10,278,500	2,530,600	3,426,150
	13,622,646	16,811,663	4,318,750	5,390,730
L	27,225,320	30,682,239	-	
	40,847,966	47,493,902	4,318,750	5,390,730





Less: Closing Stock Fingerling	18,575,860	23,421,958	(1,649,460)	(876,692)
Cost of Goods Sold : Fingerling (Unit-1)	22,272,106	24,071,944	5,968,210	6,267,422
Cost of Raw Materials (Unit-1)				
Opening Stock	5,035,240	6,035,240		
Purchase of Raw Materials	16.812.560	18,534,525	4,709,000	5,778,175
	21,847,800	24,569,765	4,709,000	5,778,175
Less: Closing Stock	4,535,240	5,354,580	1,705,000	3,770,173
Cost of Raw Materials (Unit-1)	17,312,560	19,215,185	4,709,000	5,778,175
Raw Materials Allocation (Unit-1)	17,312,300	15/215/205	4,703,000	3,770,173
Raw Materials - Fish	11,253,164	12,682,022	3,060,850	3,813,595
Raw Materials - Fingerling	6,059,396	6,533,163	1,648,150	1,964,580
Total Raw Materials Allocation (Unit-	17,312,560	19,215,185	1,010,130	1,501,500
Cost of Raw Materials purchase is allocated between fish and fingerlin	ng based on percentage of sales.			
Unit-2. Mymensingh (Fish):		Decision of the Community of the Communi		
Raw Materials (Fish Portion)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Salary & Wages	5,359,660	6,753,005	1,750,651	2,031,002
W & S of Indirect Labour	580,500	479,700	193,500	159,900
Medicine and Pesticide	60,253	60,450	17,723	20,150
Fertilizer	47,205	45,236	16,990	15,668
Carrriage Inward	53,650	51,245	17,130	17,622
Fuel & Lubricants	78,654	76,532	26,294	26,106
Depreciaiton (Annexure-1)	71,456	70,245	22,896	23,891
	152,415	143,958	50,805	47,986
Cost of Production	6,403,793	7,680,371	2,095,989	2,342,325
Add: Opening Stock Fish	4,528,255	4,375,460		-
1	10,932,048	12,055,831	2,095,989	2,342,325
Less: Closing Stock Fish	6,475,809	5,540,230	1,615,469	900,000
Cost of Goods Sold : Fish (Unit-1)	4,456,239	6,515,601	480,520	1,442,325
	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	01.07.2023 to	01.07.2022 to	01.01.2024 to	01.01.2023 to
	31.03.24	31.03.2023	31.03.24	31.03.2023
Unit-2, Mymensingh (Finglerling)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Raw Materials (Fingerling Portion)	2,885,971	3,478,821	942,658	1,046,274
Cost of Fingerling Purchased	7,356,450	6,480,430	2,120,250	2,226,810
Cost of Production	10,242,421	9,959,251	3,062,908	3,273,084
Add: Opening Stock Fingerling	12,363,025	10,019,274	-	-
	22,605,446	19,978,525	3,062,908	3,273,084
Less: Closing Stock Fingerling	23,096,580	8,798,820	1,843,555	(1,100,000)
Cost of Goods Sold : Fingerling (Unit-1)	(491,135)	11,179,705	1,219,353	4,373,084
Cost of Raw Materials (Unit-2)				
Opening Stock	3,065,890	3,265,890		+:
		8 8		



Purchase of Raw Materials	8,745,630	10,031,825	2,693,310	3,077,275
	11,811,520	13,297,715	2,693,310	3,077,275
Less: Closing Stock	3,565,890	3,065,890		
Cost of Raw Materials (Unit-2)	8,245,630	10,231,825	2,693,310	3,077,275
Raw Materials Allocation (Unit-1)				
Raw Materials - Fish	5,359,660	6,753,005	1,750,651	2,031,002
Raw Materials - Fingerling	2,885,971	3,478,821	942,658	1,046,274
Total Raw Materials Allocation (Unit-2)	8,245,630	10,231,826	2,693,309	3,077,276
Administrative, Selling and Distribution	2,835,938	2,648,416	867,522	820,505
This is made up as follows:				
Salary & Benefits	765,000	765,000	255,000	255,000
Bonus	127,500	85,000	42,500	0
Depreciation Expenses-Right to Use Assets	76,509	77,520	25,502	26,513
Printing & Stationery	55,768	54,630	17,518	19,010
	Less: Closing Stock Cost of Raw Materials (Unit-2) Raw Materials Allocation (Unit-1) Raw Materials - Fish Raw Materials - Fingerling Total Raw Materials Allocation (Unit-2) Administrative, Selling and Distribution This is made up as follows: Salary & Benefits Bonus Depreciation Expenses-Right to Use Assets	Less: Closing Stock 3,565,890 Cost of Raw Materials (Unit-2) 8,245,630 Raw Materials Allocation (Unit-1) Raw Materials - Fish 5,359,660 Raw Materials - Fingerling 2,885,971 Total Raw Materials Allocation (Unit-2) 8,245,630 Administrative, Selling and Distribution 2,835,938 This is made up as follows: Salary & Benefits 765,000 Bonus 127,500 Depreciation Expenses-Right to Use Assets 76,509	Less: Closing Stock	Less: Closing Stock 11,811,520 13,297,715 2,693,310 3,565,890 3,065,890 3,065,890 3,065,890 3,065,890 3,065,890 3,065,890 3,065,890 3,065,890 3,065,890 3,065,890 3,065,890 3,245,630 3,245,630 3,245,630 3,2478,821

	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	01.07.2023 to 31.03.24	01.07.2022 to 31.03.2023	01.01.2024 to 31.03.24	01.01.2023 to 31.03.2023
Board Meeting Expenses	48,775	49,500	17,525	16,500
Advertisement	90,750	88,500	30,250	29,500
Conveyance	33,126	31,524	10,981	11,169
Entertainment	32,452	30,554	8,802	11,018
Repairs & Maintenance	54,865	53,265	20,345	18,005
Medical Expenses	33,528	31,256	11,998	10,831
Car Maintenance	41,562	39,560	19,197	13,925
BAPLC	37,500	187,500	12,500	62,500
Paper & Periodicals	3,745	3,685	1,288	1,229
Miscellaneous Expenses	46,520	44,536	13,870	15,580
Telephone & Mobile Bill	30,140	29,000	9,990	9,142
Cost of Packing Materials	510,723	526,530	145,493	180,000
Carriage Outward	425,635	415,236	130,003	140,583
AGM Expenses	137,580	135,620	0	0
CDBL	42,000	0	14,000	0
Listing Fees	54,760	0	18,260	0
Tax	0	0	0	0
Professional & Other Fees	187,500	0	62,500	0
	2,835,938	2,648,416	867,522	820,505





14.00	Others Income	0	566	0	0
	This is made up as follows:				
	Realized Gain		*		
	Bank Interest	0	566	0	0
		0	566	0	0
15.00	Financial Expenses	36,654	39,385	10,497	10,497
	This is made up as follows:				
	Financial Expenses-Right to Use Assets	31,490	31,490	10,497	10,497
	Bank Charge and Commission	5,164	7,895	0	0
		36,654	39,385	10,497	10,497
(b)	remuneration less than Tk. 36,000 The number of employees employed in the administration department for a remuneration less than Tk. 3,000 per month.	part of the year who r	receive aggreagate		
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
		01,07,2023 to	01.07.2022 to	01.01.2024 to	01.01.2023 to
		31.03.24	31.03.2023	31.03.24	31.03.2023
16.00	Net Assets Value Per Share (NAVPS)	10.99	10.52	0.185	0.0098
	The computation of Net Assets Value per Share (NAVPS) is given below:				
		Total Asset-Total Liabilities	Total Asset-Total Liabilities	Total Asset-Total Liabilities	Total Asset-Total Liabilities
		Number of Ordinary	Number of Ordinary	Number of Ordinary	Number of Ordinary
		Shares	Shares	Sharres	Shares
	Net Assets -Equity to the Ordianry Shareholdes	153,617,361	146,947,367	2,582,777	137,466
	Weighted Avereage Number of Ordinary Shares Outstanding during the year	13,973,690	13,973,918	13,973,690	13,973,918
	Net Assets Value per Share (NAVPS)	10.99	10.52	0.185	0.0098
	Increase in Net Assets Value is due to decrease in Current Liabilities.				
47.00	n_1 = - (- n (- n_	0.565	0.029	0.185	0.010
17.00	Basic Earning Per Share (EPS) The computation of Basic Earning per Share (EPS) is given below:	0.303			
		Profit	Profit	Profit	Profit
		Attributable to	Attributable to	Attributable to	Attributable to
		Shareholders	Shareholders	Shareholders	Shareholders





Profit Attributable to Ordinary Shareholders
Profit Attributable t

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

18.00	Net Operating Cash Flows Per Share (NOCFPS)	0.1147	(0.052)	0.102	(0.16)
	The computation of Net Operating Cash Flows per Share(NOCFPS) is given below:				
		Net Operating Cash Flows	Net Operating Cash Flows	Net Operating Cash Flows	Net Operating Cash Flows
		Number of Ordinary Shares	Number of Ordinary Shares	Number of Ordinary Shares	Number of Ordinary Shares
	Net Operating Cash Flows Weighted Avereage Number of Ordinary Shares Outstanding during the	1,602,728 13,973,918	(724,024) 13,973,918	1,428,914 13,973,918	(2,301,467) 13,973,918
	Weighted Avereage Number of Ordinary Shares Outstanding during the				3,918





FINE FOODS LIMITED SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AS ON 31ST MARCH , 2024

Unit-1, Kishoregonj:

	Cost		Rate Depreci			ation		Written	
Particulars	Opening Balance 01.07.2023	Addition during the year	Total as on 31.03.2024	of Dep.	Opening Balance 01.07.2023	Charged during the year	Disposal	Total as on 31.03.2024	Down Value as on 31.03.2024
Land and Land Development	9,113,573	-	9,113,573	0%	-	-	-	1/40	9,113,573
Road and Construction	3,062,540	121	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	84,427		9,715,908	5,544,023
Civil Construction	8,526,185	3.83	8,526,185	5%	6,204,704	87,056		6,291,760	2,234,425
Machinery	3,393,950	1.41	3,393,950	10%	3,224,146	12,735	-	3,236,881	157,069
Office Decoration/Equipment	941,500	343	941,500	10%	886,742	4,107		890,849	50,651
Van (Microbus)/Pick-up Van	915,000		915,000	10%	915,000	-	1	915,000	
Other Assets	693,698	-	693,698	10%	671,663	1,653	-	673,316	20,382
Sub Total (A)	68,805,026	-	68.805.026		21.533.737	189.977		21.723.713	47.081.313

Unit-2, Mymensingh:

Particulars	Cost			Rate	Depreciation				Written
	Opening Balance 01.07.2023	Addition during the year	Total as on 31.03.2024	of Dep.	Opening Balance 01.07.2023	Charged during the year	Disposal	Total as on 31.03.2024	Down Value as on 31.03.2024
Land and Land Development	13,200,000		13,200,000	0%	-	-	-	-	13,200,000
Pond Excavation	3,413,210	19	3,413,210	096	-	-		- 4	3,413,210
Divil Construction	875,350	19	875,350	5%	686,291	7,090	-	693,381	181,969
Machinery	3,845,600		3,845,600	10%	3,687,778	11,837	-	3,699,615	145,985
Other Assets	700,000	- 3	700,000	10%	671,272	2,155	-	673,427	26,573
Shery Hatchery	4,958,765		4,958,765	10%	3,207,640	131,334	-	3,338,974	1,619,791
Sub Total (B)	26,992,925	-	26,992,925		8,252,983	152,415	-	8,405,397	18,587,529



