

**Interim Financial Statements (Un-audited)  
For The First Quarter Ended September 30, 2022**



**किंग ब्रान्ड सिमेंट**  
सुख विद्यालय अरिच कालवडे

**Meghna Cement Mills Limited**

# MEGHNA CEMENT MILLS LTD.

## Statement of Financial Position As at 30 September 2022 Unaudited

Figures in "000" Taka


<u>Particulars</u>	<u>Notes</u>	<u>As at 30-Sep-22</u>	<u>As at 30-Jun-22</u>
<b>ASSETS</b>			
Non Current Assets:			
Property, Plant & Equipment	5	3,807,768	3,834,035
Capital work-in -progress	6	4,700,134	4,674,475
Current Assets:			
Inventories	7	521,837	523,563
Trade & Other Receivables	8	1,723,269	1,691,775
Advance, Deposits & Prepayments	9	3,801,996	1,979,564
Advance Income Tax	10	592,592	582,400
Cash and Cash Equivalents	11	90,525	178,529
<b>Total Assets:</b>		<b>15,238,120</b>	<b>13,464,341</b>
<b>EQUITY &amp; LIABILITIES</b>			
Shareholders Equity:			
Share Capital	12	286,517	286,517
Preference Share	13	1,000,000	1,000,000
General Reserve		166,000	166,000
Revaluation Surplus		21,856	23,210
Retained Earnings		194,109	183,117
Non Current Liabilities:			
Long Term Borrowings	14	6,120,034	4,753,941
Gratuity Payable	15	199,222	194,839
Deferred Tax Liabilities	16	241,978	229,673
Current Liabilities:			
Short Term Borrowings	17	3,803,557	3,799,395
Long Term Borrowings-Current Portion		394,000	534,505
Payable for Sundry Expenses	18	576,088	436,904
Income Tax provision	19	267,085	256,893
Trade Payables	20	1,702,760	1,372,043
Payable for Other Finance	21	687	637
Unclaimed Dividend	22 A	3,034	3,034
Preference Dividend	22 B	27,000	27,000
Provision for WPPF	23	24,046	22,439
Advance Received against Sales		210,148	174,194
<b>Total Equity &amp; Liabilities:</b>		<b>15,238,120</b>	<b>13,464,341</b>

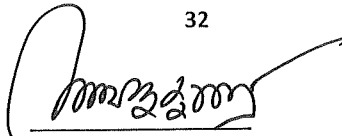
Net Asset Value (NAV) per share

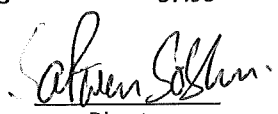
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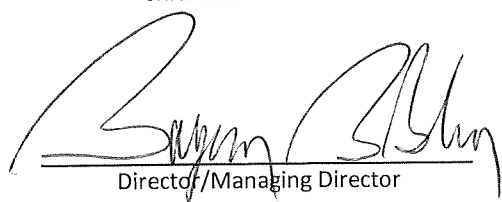
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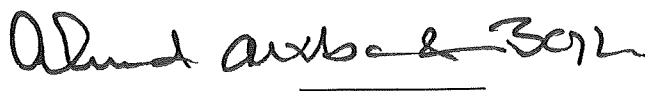
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Chief Financial Officer

  
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Company Secretary

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director/Managing Director

  
\_\_\_\_\_  
Chairman

# MEGHNA CEMENT MILLS LTD.

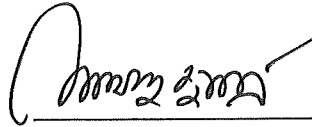
## Statement of Profit or Loss and Other Comprehensive Income For the Period from 1 July to 30 September, 2022 Unaudited

Figures in "000" Taka

<u>Particulars</u>	<u>Notes</u>	For the 1st Quarter ended from	
		July 2022 to Sep 2022	July 2021 to Sep 2021
Revenue	24	1,344,220	1,933,465
Cost of Goods Sold	25	(1,160,920)	(1,735,712)
<b>Gross Profit</b>		<b>183,300</b>	<b>197,753</b>
Operating Expenses		(75,780)	(105,418)
Administrative overhead	26	(44,934)	(59,307)
Selling & distribution overhead	27	(32,380)	(49,807)
Other operating income		1,534	3,696
<b>Operating Profit</b>		<b>107,520</b>	<b>92,335</b>
Other non operating income		-	-
Financial Expenses	28	(73,779)	(74,241)
<b>Profit before WPPF &amp; income tax</b>		<b>33,741</b>	<b>18,094</b>
Contribution to WPPF		(1,607)	(862)
<b>Profit before Income Tax</b>		<b>32,134</b>	<b>17,233</b>
Income Tax		(22,891)	(4,748)
Current Tax Expenses		(10,192)	10,277
Deferred Tax Income/(Expense)	29	(12,698)	(15,026)
<b>Profit after Tax</b>		<b>9,243</b>	<b>12,484</b>
Other Comprehensive Income		-	-
Total Other Comprehensive Income net of tax		-	-
<b>Total Comprehensive Income</b>		<b>9,243</b>	<b>12,484</b>
Earnings per Share/ Restated EPS	32	0.32	0.44



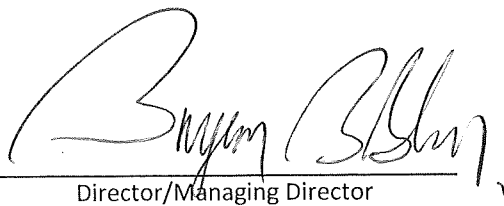
Chief Financial Officer



Company Secretary



Director



Director/Managing Director

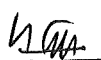


Chairman

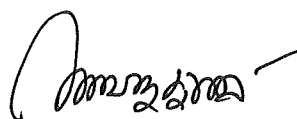
**MEGHNA CEMENT MILLS LTD.**  
**Statement of Changes in Equity**  
**For the period from 1 July to 30 September, 2022**  
**Unaudited**

Figures in "000" Taka

Particulars	Share Capital	Redeemable Preference Share	General Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as on 01 July 2021	272,874	1,000,000	166,000	28,639	446,350	1,913,863
Net Profit for the period					12,484	12,484
Realization of revaluation surplus				(1,760)	1,760	-
Adjustment for deferred tax on revalued assets				440		440
<b>Balance as on 30 September 2021</b>	<b>272,874</b>	<b>1,000,000</b>	<b>166,000</b>	<b>27,319</b>	<b>460,594</b>	<b>1,926,787</b>
Balance as on 01 July 2022	286,517	1,000,000	166,000	23,210	183,117	1,658,845
Net Profit for the period					9,243	9,243
Realization of revaluation surplus				(1,748)	1,748	-
Adjustment for deferred tax on revalued assets				393		393
<b>Balance as on 30 September 2022</b>	<b>286,517</b>	<b>1,000,000</b>	<b>166,000</b>	<b>21,856</b>	<b>194,109</b>	<b>1,668,481</b>



Chief Financial Officer



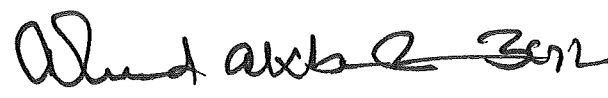
Company Secretary



Director



Director/Managing Director



Chairman

**MEGHNA CEMENT MILLS LTD.**  
**Cash Flow Statement**  
**For the Period from 1 July to 30 September, 2022**  
**Unaudited**

Particulars:	Notes	Figures in "000"	
		For the 1st Quarter ended from	
		July 2022 to Sep 2022	July 2021 to Sep 2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Collection from Turnover & Other Income		1,551,226	2,342,980
Payment against Purchase of Raw Materials & Others		(1,256,154)	(2,016,847)
Payment against Expenses & Creditors		(72,986)	(92,585)
Payment against Interest		(73,779)	(74,241)
Income tax paid		(10,192)	-
<b>Net Cash provided/(used) by Operating Activities</b>	<b>30</b>	<b>138,115</b>	<b>159,306</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Fixed Assets		(1,455,870)	(114,091)
Disposal of Fixed Assets		-	-
		<b>(1,455,870)</b>	<b>(114,091)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Long Term Loan (Net)		1,366,094	(6,647)
Short Term Bank Loan		(136,344)	147,210
Dividend Paid		-	(113,517)
		<b>1,229,750</b>	<b>27,046</b>
<b>INCREASE/(DECREASE) IN CASH FLOWS</b>		<b>(88,005)</b>	<b>72,262</b>
Opening Cash & Bank Balances		178,529	145,716
Closing Cash & Bank Balances		<b>90,525</b>	<b>217,978</b>
<b>NET OPERATING CASH FLOW PER SHARE (NOCFPS)</b>	<b>32</b>	<b>4.82</b>	<b>5.56</b>

  
 \_\_\_\_\_  
 Chief Financial Officer

  
 \_\_\_\_\_  
 Company Secretary

  
 \_\_\_\_\_  
 Director

  
 \_\_\_\_\_  
 Director/Managing Director

  
 \_\_\_\_\_  
 Chairman

# MEGHNA CEMENT MILLS LTD.

## Notes to the financial statements For the Three-months period ended 30 September, 2022 Unaudited

### 1.00 Background and Introduction

#### Formation and legal status

Meghna Cement Mills Limited (hereinafter referred to as "MCML" / "the Company") is a Publicly-listed limited company domiciled in Bangladesh which was incorporated on 1st March 1992. The address of the Company's registered office is Bashundhara Corporate office, House No. 125/A, Block # A, Bashundhara R/A, Dhaka-1229

### 2.00 Nature of Business

Principal activities of the Company throughout the year were manufacturing and marketing of all kinds of Cement Sale, The manufacturing plant of the company is situated at Mongla Port I/A, Mongla, Bagerhat

### 3.00 Basis of operation

The interim financial statements have been prepared with International Accounting Standard 34 Interim Financial Reporting.

### 4.00 Significant Accounting policies

The financial statements have been prepared under the historical cost convention, except for the following:

- i) derivative financial instrument measured fair value;
- ii) financial instruments at fair value through profit and loss measured at fair value.

The same accounting policies, presentation and methods of computation have been followed in these financial statements as were applied in the presentation of the company's financial statements for the year ended 30 June 2022.

		Figures in "000" Taka	
		30-Sep-22 Taka	30-Jun-22 Taka
<b>5.00</b>	<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
	<b><u>1. Based on Cost:</u></b>		
	<b><u>A. Cost:</u></b>		
	Opening Balance	5,181,226	4,713,402
	Less: Transfer/Disposal during the Period	-	(528)
	Add: Addition during the Period	28,824	468,352
	<b>Closing Balance</b>	<b>5,210,050</b>	<b>5,181,226</b>
	<b><u>B. Accumulated Depreciation:</u></b>		
	Opening Balance	1,410,931	1,197,192
	Less: Transfer/Disposal during the Period	-	(528)
	Add: Charged during the Period	53,343	214,267
	<b>Closing Balance</b>	<b>1,464,274</b>	<b>1,410,931</b>
	<b><u>C. Written down value on cost (A-B):</u></b>	<b>3,745,776</b>	<b>3,770,295</b>
	<b><u>2. Based on Revaluation:</u></b>		
	<b><u>A. Cost:</u></b>		
	Opening Balance	234,527	234,527
	Less: Transfer/Disposal during the Period	-	-
	Add: Addition during the Period	-	-
	<b>Closing Balance</b>	<b>234,527</b>	<b>234,527</b>
	<b><u>B. Accumulated Depreciation:</u></b>		
	Opening Balance	170,787	163,782
	Less: Transfer/Disposal during the Period	-	-
	Add: Charged during the Period	1,748	7,005
	<b>Closing Balance</b>	<b>172,535</b>	<b>170,787</b>
	<b><u>C. Written down value on cost (A-B):</u></b>	<b>61,992</b>	<b>63,740</b>
	<b>3. Written down value on cost and revaluation (1+2):</b>	<b>3,807,768</b>	<b>3,834,035</b>
<b>6.00</b>	<b><u>CAPITAL WORK-IN-PROGRESS</u></b>		
	<b><u>A. Pant and Machinery</u></b>		
	Opening Balance	67,881	67,881
	Add: Addition made during the Period	-	188,701
	Less: Adjustment/Transfer to appropriate asset Category	-	(188,701)
		<b>67,881</b>	<b>67,881</b>
	<b><u>B. Building</u></b>		
	Opening Balance	1,297,982	1,280,782
	Add: Addition made during the Period	192	17,200
	Less: Adjustment/Transfer to appropriate asset Category	-	-
		<b>1,298,174</b>	<b>1,297,982</b>
	<b><u>C. Other Construction:</u></b>		
	Opening Balance	3,308,613	3,115,125
	Add: Addition made during the Period	25,466	211,077
	Less: Adjustment/Transfer to appropriate asset Category	-	(17,589)
		<b>3,334,079</b>	<b>3,308,613</b>
		<b>4,700,134</b>	<b>4,674,475</b>

	30-Sep-22 Taka	Figures in "000" Taka 30-Jun-22 Taka
<b>7.00 INVENTORIES</b>		
Raw materials	213,884	247,214
Packing materials	25,567	19,406
Finished goods	35,067	19,974
Stores & spares	247,319	236,968
	<b>521,837</b>	<b>523,563</b>
<b>8.00 TRADE AND OTHER RECEIVABLES</b>		
Balance Carrying more than 1(one) year	637,609	625,957
Balance Carrying more than 6(six) month	189,560	186,095
Balance Carrying less than 6(six) month	896,100	879,723
	<b>1,723,269</b>	<b>1,691,775</b>
<b>9.00 ADVANCES, DEPOSITS AND PREPAYMENTS</b>		
Advance	3,601,716	1,680,437
Deposits	188,665	103,350
Prepayments	11,615	195,777
	<b>3,801,996</b>	<b>1,979,564</b>
<b>10.00 ADVANCE INCOME TAX</b>		
Opening Balance	582,400	493,845
Add: Addition Made during the period	10,192	88,556
Less: Adjusted during the year	-	-
	<b>592,592</b>	<b>582,400</b>
<b>11.00 CASH AND CASH EQUIVALENTS</b>		
Cash in hand	2,245	5,166
Cash at banks	88,279	173,363
	<b>90,525</b>	<b>178,529</b>
<b>12.00 SHARE CAPITAL</b>		
As per the disclosure requirements laid down in schedule under the rule 12(2) of the securities and Exchange Rules 1987, the followings are the part and parcel of share Capital:		
<b>Authorized Share Capital:</b>		
500000000 Ordinary Share of TK. 10 each	<b>5,000,000</b>	<b>5,000,000</b>
<b>Issued Subscribed &amp; Paid-Up:</b>		
28,651,728 nos. ordinary shares of Tk. 10 each issued and fully paid-up in cash.		
14,257,100 Ordinary Share of Tk.10 each-Sponsors	49.76%	142,571
9,707,205 Ordinary Share of Tk.10 each-F.I	33.88%	97,072
4,687,423 Ordinary Share of TK.10 each-G.Public	16.36%	46,874
	<b>100%</b>	<b>286,517</b>
<b>13.00 Preference Share</b>		
Bank Asia Ltd.	700,000	700,000
Director Share	300,000	300,000
	<b>1,000,000</b>	<b>1,000,000</b>



30-Sep-22 Taka	Figures in "000" Taka 30-Jun-22 Taka
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MCML has issued of Non-Convertible Cumulative Redeemable Preference Share of BDT. 100.00 core on 17th November 2020 for installation of VRM (Vertical Roller Mill) Plant to increase its production capacity. MCML has been authorized by the board of directors to issue BDT 100.00 core in aggregate principal amount of 9% dividend, Non-Convertible Cumulative and non-listed preference share, redeemable 100 percent in equal annual tranches commencing at the end of 24th months from the date of drawdown. MCML has obtain consent from the Bangladesh Security Exchange Commission vide its letter Reference No. BCEC/CI/CPLC-600/2019/97 dated June 14, 2020 and BCEC/CI/CPLC-600/2019/196 dated September 09, 2020.

Each preference share has face value of BDT 10 and total subscribe number of share is 10 crore.

#### 14.00 LONG TERM BORROWINGS

Infrastructure Development Co. Ltd. (IDCOL)	2,057,686	2,099,457
Term Loan	2,625,085	1,771,585
Term Loan-UCBL	205,633	201,005
Term Loan-PBL	642,246	627,807
Other Finance	589,384	54,087
	<b>6,120,034</b>	<b>4,753,941</b>

Other finance represents interest free loan from sister concerns.

#### 15.00 GRATUITY

Opening Balance	194,839	179,184
Add: Provision during the year	4,563	24,338
Less: payment during the year	(180)	(8,683)
Closing balance	<b>199,222</b>	<b>194,839</b>

#### 16.00 DEFERRED TAX (ASSETS)/LIABILITIES

Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12 : Income Taxes. The following is the analysis of deferred tax (assets)/ liabilities presented in the statement of financial position.

Opening Balance	229,673	141,630
Add: Provision during the Period (Note: 29.00)	12,698	89,619
Adjustment for deferred tax on revalued amount	(393)	(1,576)
Closing balance	<b>241,978</b>	<b>229,673</b>

#### 17.00 SHORT TERM BANK BORROWINGS

A. Janata Bank Ltd. Janata Bhaban Cor. Branch	1,624,157	1,236,531
B. United Commercial Bank Ltd. Gulshan Branch	1,903,778	2,088,581
C. Southeast Bank Ltd. Principal Branch	71,103	269,748
D. Janata bank Stimulus Pack	204,519	204,535
	<b>3,803,557</b>	<b>3,799,395</b>

#### 18.00 PAYABLE FOR EXPENSES

Electricity Bill	6,389	18,484
Water Bill		14
Conversion Charge	323,163	226,195
Salary, Wages & Benefit	23,397	18,046
Audit Fees	300	300
General Expenses	5,411	33,745
Telephone Fax & E-mail Bill	558	558
Provision for Finance Cost	39,701	26,167
Co's Cont. to PF	601	543
VAT at source Payable	24,257	41,452
Tax at source Payable	127,954	52,083
Office Rent Payable	24,356	19,316
	<b>576,088</b>	<b>436,904</b>

	30-Sep-22 Taka	Figures in "000" Taka 30-Jun-22 Taka
<b>19.00 INCOME TAX PROVISION</b>		
Opening Balance	256,893	168,338
Add: Current tax expenses	10,192	88,556
Less: Adjustment made during the Period		
<b>Closing balance</b>	<b>267,085</b>	<b>256,893</b>
<b>20.00 TRADE PAYABLE</b>		
Accounts Payable -Cement Bag	230,880	366,230
Accounts Payable -Loose Cement		35,555
Accounts Payable -LP Gas	8,348	8,129
C & F and Others-Raw Material	683	205
Payable to local Suppliers	1,462,849	961,924
	<b>1,702,760</b>	<b>1,372,043</b>
<b>21.00 PAYABLE FOR OTHER FINANCE</b>		
Security Deposits	687	637
	<b>687</b>	<b>637</b>
<b>22.00 UNCLAIMED DIVIDEND</b>		
<b>A) General Share Holder Dividend</b>		
Balance as on 1st July,2022	3,034	131,705
Add: Provision during the period		13,644
	<b>3,034</b>	<b>145,349</b>
Less: Payment during the period		142,315
Balance as on 30th September, 2022	<b>3,034</b>	<b>3,034</b>
<b>B) Preference Share Holder Dividend</b>		
Balance as on 1st July,2022	27,000	
Add: Provision during the period		90,000
	<b>27,000</b>	<b>90,000</b>
Less: Payment during the period		63,000
Balance as on 30th September, 2022	<b>27,000</b>	<b>27,000</b>
<b>(A + B)</b>	<b>30,034</b>	<b>30,034</b>
<b>23.00 PROVISION FOR WPPF</b>		
Balance as on 1st July,2022	22,439	13,624
Add: Provision during the period	1,607	11,700
Add: Provision for Labor Welfare Foundation	-	
	<b>24,046</b>	<b>25,324</b>
Less: Payment during the year		2,884
Balance as on 30th September ,2022	<b>24,046</b>	<b>22,439</b>

Figures in "000" Taka

	For the 1st quarter ended from	
	July 2022 to Sep 2022 Taka	July 2021 to Sep 2021 Taka
<b>24.00 REVENUE</b>		
Domestic Sales ( <i>Note-24.01</i> )	1,340,080	1,926,569
Export Sales	4,140	6,896
	<b>1,344,220</b>	<b>1,933,465</b>
<b>24.01 Gross Domestic Sales</b>	1,541,092	2,215,555
Less: VAT	201,012	288,985
<b>Domestic Sales</b>	<b>1,340,080</b>	<b>1,926,569</b>
<b>25.00 COST OF SALES</b>		
Opening Stock of raw and packing material	266,620	354,362
Raw and packing material Purchased	968,775	1,690,079
Closing Stock of raw and packing material	(239,451)	(478,078)
Raw and packing material Consumed	995,944	1,566,363
Factory Expenses	180,069	171,701
Opening stock of finished goods	19,974	19,704
Closing stock of finished goods	(35,067)	(22,056)
	<b>1,160,920</b>	<b>1,735,712</b>
<b>26.00 ADMINISTRATIVE OVERHEAD</b>		
Salary, allowances and benefits	16,074	28,444
General administrative Expenses	11,033	11,860
Other office expenses	16,549	17,789
Depreciation	1,278	1,215
	<b>44,934</b>	<b>59,307</b>
<b>27.00 SELLING AND DISTRIBUTION OVERHEAD</b>		
Salary, allowances and benefits	18,521	33,284
Advertisement	13,088	15,780
Other office expenses	770	743
	<b>32,380</b>	<b>49,807</b>
<b>28.00 FINANCE COSTS</b>		
Interest on Long term Loan	18,313	4,539
Interest on Short term Loan	40,813	66,036
Bank Charges and Commission	640	251
Exchange Loss/ (Gain)	14,012	3,415
	<b>73,779</b>	<b>74,241</b>

Figures in "000" Taka

For the 1st quarter ended from	
July 2022 to Sep 2022 Taka	July 2021 to Sep 2021 Taka

## 29.00 DETAILS DEFERRED TAX INCOME/(EXPENSES)

### Carrying amount on reporting date:

Property, plant & equipment (excluding land)	3,760,471	3,527,994
Intangible Assets	-	3,181
Provision for Gratuity	(199,222)	(185,113)
	3,561,249	3,346,062

### Tax base on reporting date:

Property, plant & equipment	(2,485,790)	(2,666,661)
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Taxable/ (deductible) temporary difference

	1,075,459	679,401
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Applicable tax rate

	22.50%	25%
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Tax on revalued assets @ 4% on land value

	241,978	169,850
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Adjustment tax due to final assessment

	-	1,892
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Closing balance of deferred tax (Assets)/ Liability

	241,978	171,742
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Opening balance of deferred tax (Assets)/ Liability

	229,673	157,157
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Adjustment of deferred tax on revaluation Surplus

	393	440
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Deferred tax (benefit) / Expenses

	12,698	15,026
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## 29.01 Income tax reconciliation

Profit before tax as per P/L Account	32,134	17,233
Add: Accounting depreciation charged to accounts	55,091	54,204
	87,225	71,436
Add: Provision for gratuity	4,563	5,929
	91,788	77,365
Less: Depreciation as per IT rules	114,163	118,474
<b>Total Income</b>	<b>(22,375)</b>	<b>(41,109)</b>
Tax on Business Income(As per section 82-C)	10,192	(10,277)
Net tax liability for the period ended 30 September,2022	10,192	(10,277)
Deferred tax	12,698	15,026
<b>Total tax liability during the year</b>	<b>22,891</b>	<b>4,748</b>

The applicable tax rate for the company is 22.5% and hence provision for taxation has been made on this basis which is in compliant with the Finance Act, 2021.

As per 82(C) , subsection 2 (ii) of the Income Tax Ordinance 1984,Tax deducted under section 53 from import goods by an industrial undertaking (except an industrial undertaking engaged in producing cement, iron or iron products cannot carry forward) instructed by finance act 2021 as raw materials for its own consumption. Any tax deducted or collected at source under this provisions of sections mentioned in caluse (b) shall be the minimum tax on income from the source or sources for which tax has been deducted or collected. To comply with the above mention rule, we have to consider total income tax deducted in import stage during the quarter of our minimum current income tax under 82(c).

Figures in "000" Taka

For the 1st quarter ended from	
July 2022 to Sep 2022 Taka	July 2021 to Sep 2021 Taka

**30.00 CASH FLOW FROM OPERATING ACTIVIES (INDIRECT METHOD)**

Profit for the Year	9,243	12,484
<b>Adjustment for</b>		
Income Tax expenses recognized in the profit and loss	22,891	4,748
Depreciation of non-current assets	51,130	54,204
	<b>83,264</b>	<b>71,436</b>
<b>Movements in Working Capital</b>		
(Increase)/decrease in inventories	1,725	(80,713)
(Increase)/decrease in Trade and other receivable	(31,494)	216,570
(Increase)/decrease in Advance, deposit and prepayment	(417,083)	(16,293)
Increase/(decrease) in Trade payables	330,717	992
Increase/(decrease) in other liabilities	181,178	(10,205)
<b>Cash generated from operation</b>	<b>65,043</b>	<b>110,351</b>
AIT Refund	-	-
Income Tax paid	(10,192)	(22,481)
	<b>138,115</b>	<b>159,306</b>

**31.00 Related Parties Transaction:**

**31.01 Loan from related parties:**

Name of the related Company	Relationship	Nature of Transaction	30.09.2022
Bashundhara Logistics Ltd.	Sister Concern	long term	12,236
Bashundhara Oil & Gas Company Ltd.	Sister Concern	long term	260
Bashundhara LP Gas Ltd.	Sister Concern	long term	30,000
East West property Dev, (pvt.) Ltd	Sister Concern	long term	268,275
Bashundhara Paper Mills Ltd.	Sister Concern	long term	54,364
Bashundhara Industrial complex	Sister Concern	long term	643,975
Bashundhara Cement Industries Ltd.	Sister Concern	long term	72,380
			<b>1,081,490</b>

**31.02 Loan to related parties:**

	Relationship	Nature of Transaction	30.09.2022
Bashundhara Industrial Complex Ltd.	Sister Concern	long term	439,062
Bashundhara Textile Ltd.	Sister Concern	long term	700
The Daily Bangladesh Protidin	Sister Concern	long term	1,000
Bashundhara Shipping Ltd.	Sister Concern	long term	9,506
B-Tech Solution Limited	Sister Concern	long term	600
Bashundhara Infrastructure Development Ltd.	Sister Concern	long term	8,200
Bashundhara Gold Refinery Ltd.	Sister Concern	long term	7,000
Bashundhara Port Limited	Sister Concern	long term	3,000
Bashundhara Dredgin company	Sister Concern	long term	1,000
Sundarban Industrial Complex Ltd.	Sister Concern	long term	11,728
Bashundhara Steel & Engineering Ltd.	Sister Concern	long term	10,310
			<b>492,106</b>

### 32.00 Comparative information for the shareholders

#### (a) Net Asset value(NAV) per share :

Net asset value for the period (Thousand Taka)  
Weighted average number of shares outstanding  
Net asset value per share (in BDT)

Figures in "000" Taka	
30-Sep-22 Taka	30-Jun-22 Taka
1,668,481	1,658,845
28,652	28,652
<u>58.23</u>	<u>57.90</u>

#### (b) Earnings per share (EPS)/Restated EPS:

Profit for the period (Thousand Taka)  
Weighted average number of shares outstanding  
Earnings Per Share (in BDT)

Figures in "000" Taka	
For the 1st quarter ended from	
July 2022 to Sep 2022 Taka	July 2021 to Sep 2021 Taka
9,243	12,484
28,652	28,652
<u>0.32</u>	<u>0.44</u>

#### (c) Net Operating Cash Flow Per Share (NOCFPS):

Net cash flow from operating activities  
Weighted average number of shares outstanding  
Net Operating Cash Flow Per Share (in BDT)

138,115	159,306
28,652	28,652
<u>4.82</u>	<u>5.56</u>

### 33.00 Significant Deviations

#### EPS:

our Sales & net profit after tax has been decreased during the period from 1st July 2022 to 30th September 2022 compare to pervious period 1st July 2021 to 30th September 2021. Hence Earning per share have been decreased compare to previous period.