APEX SPINNING & KNITTING MILLS LIMITED

Shanta Skymark (8th to 13th Floor), 18 Gulshan Avenue, Gulshan, Dhaka-1212,

UN-AUDITED FIRST QUARTER (Q1) FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON SEPTEMBER 30, 2023

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED) STATEMENT OF FINANCIAL POSITION (UN-AUDITED) FOR THE 1ST QUARTER ENDED ON SEPTEMBER 30, 2023

Value in Taka '000

01.07.2022

(648,459) **71,857**

(21,238) (24,071)

(6,993) **21,474**

(312)

(15,957)

6,838 (684)

56 982

Growth

81.78

92.69 (16.67)

197.57 48.71

68.78

9.88

216.48

15.41

49.40

14.91

5.53

19.13 486.88

43.66

(104.21)

(104.21) 104.21

(36.45)

43.66

Value in Taka '000'

Canital

Gain

2.752

2,752

Total

540,696

7.477

(259

547,914

		Value in 1	aka '000'						Value in Tak	a '000'
	Notes	As at <u>30.09.2023</u>	As at <u>30.06.2023</u>	Growth %			Notes	01.07.2023 to		01.07.2022 to
ASSETS								<u>30.09.2023</u>		<u>30.09.2022</u>
Non-Current Assets:		475,306	371,911	27.80	REVENUE		25	1,309,422		720,316
Property, Plant and Equipment (WDV)	4	287,835	202,989	41.80	Cost of Goods Sold		26	(1,249,541)		(648,459
Investment in Share	5	73,856	74,144	(0.39)	GROSS PROFIT			59,881		71,857
Investment in Financial Assets	6	78,409	78,409	-	Other Operating Income/(Loss)		27	20,722		(21,238
Security Deposits	7	35,206	16,370	115.06	Administrative & Selling Overhead		28	(35,795)		(24,071
					OPERATING PROFIT/(LOSS)			44,808		26,549
Current Assets:		1,577,681	1,855,280	(14.96)	Finance & Other Income		29	2,108		1,919
Inventories	8	223,678	217,073	3.04	Financial Expenses		30	(22,133)		(6,993
Trade Receivables	9	370,306	633,844	(41.58)	PROFIT BEFORE WPPF			24,783		21,474
Advances, Deposits & Pre- Payments	10	184,001	252,211	(27.04)						
Other Receivables	11	25,518	32,378	(21.19)	Workers Profit Participation Fund (WPP	PF)	31	(467)		(312
Margin on Acceptance	12	658,803	629,018	4.74	PROFIT BEFORE TAX			24,316		21,162
Cash & Cash Equivalents	13	115,376	90,756	27.13	TAX EXPENSES:			(16,839)		(15,957
TOTAL ASSETS		2,052,987	2,227,191	(7.82)	Current Tax		32	(18,499)		(15,528
					Deferred Tax (Expenses)/Income		33	1,660		(429
EQUITY AND LIABILITIES										
Shareholders' Equity:		547,914	540,696	1.34	NET PROFIT AFTER TAX			7,477		5,205
Share Capital	14	84,000	84,000							
Share Premium	15	15,000	15,000	-	OTHER COMPREHENSIVE INCOME:		34	(259)		6,154
Reserve and Surplus	16	391,932	384,455	1.94	Fair Valuation Surplus / (Deficit) of Inv	restment		(288)		6,838
Fair Valuation Surplus of Investments	17	56,982	57,241	(0.45)	Deferred Tax (Exp.)/Income on share va	aluation Surp	olus or Deficit	29		(684
Non-Current Liabilities:		11,899	13,587	(12.42)						
Deferred Tax Liability	18	11,899	13,587	(12.42)	TOTAL COMPREHENSIVE INCOME			7,218		11,359
		•			Basic Earnings Per Share (EPS)		35	0.89		0.62
Current Liabilities:		1,493,174	1,672,908	(10.74)						
Working Capital Loan (Secured)	19	56,626	56,938	(0.55)						
Short Term Loan	20	81,355	00,000	(0.00)						
Trade Payables	20	1,118,669	1,362,700	- (17.91)						
,					07/				TV // INT A 1	
Other Payables	22	235,511	252,258	(6.64)				GES IN EQU		
Unclaimed Dividend Account	23	1,012	1,012	0.03	FOR T	THE 1ST Q	UARTER E	ENDED ON S	EPTEMBE	,
Total Liabilities		1,505,073	1,686,495	(10.76)						v
TOTAL EQUITY AND LIABILITIES		2,052,987	2,227,191	(7.82)	Particulars	Share	Share	Tax	Retained	Fair
						Capital	Premium	Holiday	Earnings	Valuation
Net Assets Value (NAV) Per Share	24	65.23	64.37					Reserve		Surplus
					As at 30 June, 2023	84,000	15,000	129,701	252,002	57,241
STATEMENT	OF CASI	H FLOWS (UN-AUI	DITED)		Net Profit for the three months					
FOR THE 1ST QUA	RTER EN	DED ON SEPTEM	BER 30, 2023		ended on 30 September, 2023	-	-	-	7,477	-
		Value in T	Taka '000'		Dividend paid during the period	-	-	-	-	-
		01.07.2023	01.07.2022		Fair Valuation Surplus/(deficit) of Investment	-	-	-		(259
	Note	to	to	Growth	As at September 30, 2023	84,000	15,000	129,701	259,479	56,982

30.09.2022

1 029 062

338

958 (3,970)

(16,298)

(932.773)

77,316

(5,434)

1,600

(4.227)

(8.061)

862

(19,548)

(9,331)

(6,993) (**35,010**)

34.246

12,092

45,776

9.20

(562)

%

52 89

100.00

165.98

(136.25)

100.00

174.45

216.48

(55.73)

(36.13)

650.55

588 97

152.05

(23.94)

AS AT SEPTEMBER 30, 2023

Value in Taka '000'

	,	,	,			-,	
CT/	TEMENT						
31/		OF CHAN	ges in equ		(עבווע		
FOR T	HF 1ST Q	UARTER	ENDED ON S	FPTFMBFF	2 30, 2022		
					,		
						due in Teke '	

•						va	iue in Taka U	00
(529.87)	Particulars	Share	Share	Tax	Retained	Fair	Capital	Total
(100.00)		Capital	Premium	Holiday	Earnings	Valuation	Gain	
89.99				Reserve		Surplus		
13.72	As at 30 June, 2022	84,000	15,000	129,701	239,317	19,632	2,752	490,402
59.42	Net Profit for the three months							
	ended on 30 September, 2022	-	-	-	5,205	-	-	5,205
(23.94)	Dividend paid during the period		-	-	-	-	-	-
	Fair Valuation Surplus/(deficit) of Investment	-	-	•	-	6,154	-	6,154
307.46	As at September 30, 2022	84,000	15,000	129,701	244,522	25,786	2,752	501,761
(56.25)								

Note: The details with selective notes of the published first quarterly financial statements can be available in the web-site of the Company . The address of the web-site is www.apexknitting.com

**Please refer to the note # 40 for Reconciliation of cash flows from operating activities under direct method and indirect method as per requirement of BSEC.

Sd/-	
Shahriar Ahme	ed
Chairman	

CASH FLOWS FROM OPERATING ACTIVITIES:

Other Income from foreign exchange gain/(loss) from operat

Net cash generated from/(used in) operating activities (a) CASH FLOWS FROM INVESTING ACTIVITIES:

Net cash generated from/(used in) investing activities

CASH FLOWS FROM FINANCING ACTIVITIES: Working Capital Loan received/(repaid)

Net cash generated from/(used in) financing activities (c)

Foreign exchange gain/(loss) from translation Cash & cash equivalents on closing

Property, Plant and Equipment Acquired

Advance against Purchase of Fixed Assets

Collection From Revenue

Finance Income from SND

Received from PF Lapse Bank Charges & Commission

Payment for Costs and Expenses

Received from Sale of Assets

Finance Income from FDRs

Term loan received/(repaid)

Short Term Ioan received/(repaid)

Interest & other financial charges paid

Net increase/(decrease) in cash and cash equivalents(a+b+c)

Cash & cash equivalents on opening

Net Operating Cash Flows Per Share

Dividend Paid during the period

Income Tax Paid

Sd/-Zahur Ahmed PhD Managing Director

36

30.09.2023

1 573 368

(1,453)

(7,542)

(18,534)

58.811

(22,140)

(21,440)

(313)

6,947

(22,133) (15,499)

21.872

90,756

2 748

7.00

115,376

700

(1.487.029)

Sd/-Mahir Ahmed Director

Sd/-Eifaz Ahmed Director

Sd/-Kamruzzaman FCA Chief Financial Officer

Sd/-Md. Delour Hossen Acting Company Secretary

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE 1ST QUARTER ENDED ON SEPTEMBER 30, 2023 FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

1. The company and its operation:

1.01 Legal Form of the Enterprise:

The Apex Spinning & Knitting Mills Limited is a Public Limited Company registered under the Companies Act, 1913 (repealed in 1994). The Company was incorporated in Bangladesh vide RJSC Registration no. C-20149 dated on 25.11.1990. Shares of the Company are listed in the Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd in Bangladesh.

1.02 Address of Registered Office and Factory:

The Registered Office of the Company is located at Shanta Skymark (8th to 13th floor), 18 Gulshan Avenue, Gulshan, Dhaka-1212 and the Factory is located at Chandora, P.O. Chandora, P.S. Kaliakoir, Dist. Gazipur, Banqladesh.

1.03 Nature of Business Activities:

The Company owns and operates a 100% export oriented vertically integrated knitting, dyeing & finishing and garment factory.

2. Basis of the preparation of the Interim Financial Statements:

2.01 Accounting Convention and Basis:

The Interim Financial Statements have been prepared under the Historical Cost Convention, Accrual and Going Concern basis in accordance with applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) which does not vary from the requirements of the Companies Act, 1994 and the Listing Regulations of the Stock Exchanges, The Securities & Exchange Rules, 2020 and other laws and rules applicable in Bangladesh

2.02 Application of International Accounting Standards (IASs) and International Financial Reporting Standards(IFRSs):

We have complied the following IAS & IFRS as applicable for the financial statements for the period under review:

IAS-1 Presentation of Financial Statements	Complied With	IAS-24 Related Party Disclosures	Complied Wit
IAS-2 Inventories	Complied With	IAS-33 Earnings Per Share	Complied Wit
IAS-7 Statement of Cash Flows	Complied With	IAS-34 Interim Financial Reporting	Complied Wit
IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors	Complied With	IAS-36 Impairment of Assets	Complied Wit
IAS-10 Events after the Reporting Period	Complied With	IAS-37 Provisions, Contingent Liabilities and Contingent Assets	Complied Wit
IAS-12 Income Taxes	Complied With	IFRS-07 Financial Instruments: Disclosures	Complied Wit
IAS-16 Property, Plant and Equipment	Complied With	IFRS-09 Financial Instruments	Complied Wit
IAS-21 The Effects of Changes in Foreign Exchange Rates	Complied With	IFRS-15 Revenue from Contracts with Customers	Complied Wit
IAS-23 Borrowing Cost	Complied With	IFRS-16 Leases	Complied Wi

2.03 Compliance with Local Laws:

The Interim Financial Statements have been prepared in compliance with requirements of the Companies Act 1994, The Securities & Exchange Rules, 2020, The Income Tax Act, 2023, The Income Tax Rule, 2023, The VAT & Supplementary Duty Act 2012, The VAT & Supplementary Duty Rules, 2016 and other relevant local laws and rules applicable in Bangladesh.

3. Other General Notes:

Disposal during the period Closing Balance (Depreciation)

Written Down Value (WDV)

(a) No interim dividend paid during the interim period ended on September 30, 2023.(b) No diluted EPS is required to be calculated as there was no dilution during this period. (c) Last year's 1st quarter figures have been re-arranged where considered necessary to confirm to current 1st quarter presentation. (d) Figures were rounded-off to the nearest thousand Taka. (e) Reporting Period: These Interim financial statements cover the period from July 01, 2023 to September 30, 2023. (f) Reporting Currency: These interim financial statements are prepared in Bangladeshi Taka. & (g) Comparative Figure: Comparative information has been disclosed in respect of same period of the financial year 2022-2023 for statement of profit or loss accounts & other comprehensive income and financial position with June 30, 2023.

12. Margin on Acceptance:

	Value in T	aka '000'		Value in	Taka '000'
	As at	As at		As at	As at
	30.09.2023	30.06.2023		30.09.2023	30.06.2023
4. Property, Plant and Equipment (WDV):			10. Advances, Deposits & Pre-payments:		
Details of property, plant & equipment and depred	ciation as at September 30,	2023 are as follows:	Advance Income Tax	173,929	155,395
			Deposits to Multi Securities & Services Ltd	2	2
Fixed assets at cost:			Advance against expenses	10,070	96,814
Opening Balance	1,454,910	1,452,233		184,001	252,211
Addition during the period	96,639	20,361	The decrease of 27.04% due to decrease of advance against expenses.		
Disposal during the period	(1,743)	(17,684)			
Closing Balance (cost)	1,549,806	1,454,910	11. Other Receivables:		
			Cash Incentive Receivable	21,802	30,115
Accumulated Depreciation:			FDRs Interest Receivable	2,748	1,295
Opening Balance	1,251,922	1,236,776	PF Lapse receivable (employer Portion)	968	968
Charged during the period	11,748	32,190		25,518	32,378

The decrease of 21.19% in other receivables mainly for cash incentive receivable realised. Cash incentive receivable which will be received from bank time to time depending on their availability of fund from Bangladesh Bank.

Margin on acceptance-EBL has converted in BDT at closing rate @ 110.00 per USD as on 30.09.2023 & as compare to BDT @ 107.00

from the month in which that assets are ready to use	as per IAS 16.	
i. Investment in Share:	73,856	74,144
During the period, investment has been changed due	to convert the share at fair v	alue.
i. Investment in Financial Assets:	78,409	78,409
FDR's were purchased from EBL for more than one	year (i.e. 380 days).	
'. Security Deposits:	35,206	16,370
Security deposits are made to statutory bodies and h	ence secured.	
. Inventories:		
Finished Goods (T, Polo, sweat Shirt)	56,664	26,190
Raw Materials (Yarn & Dyes Chemical)	63,454	71,631
WIP (Dyed,Knitted Fabric & Garments)	58,052	71,825
Accessories	45,508	47,427
	223,678	217,073
). Trade Receivables:	370,306	633,844
Trade receivables have been decreased due to realize	e as per schedule.	

Depreciation has been charged (reducing balance method) on additions made during the period

(1,699)

1 261 971

287.835

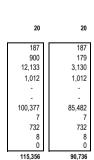
(17,043)

1.251.922

202.989

per USD as on 30.06.2023 which has retained for BTB liability settle	ment.	,	
13. Cash & Cash Equivalents: Cash in hand Cash at Bank:	20	20	
CD Account with SCB.Dhaka	187	187	
CD Account with Mutual Trust Bank Ltd, Chandora	900	179	
CD Account with DBBL, Dhaka	12,133	3,130	
CD Account with HSBC-Dividend, Dhaka	1,012	1,012	
OD Account with Eastern Bank PLC., Dhaka	-	-	
CD Account with HSBC	-	-	
Foreign Currency Account with EBL, Dhaka-USD	100,377	85,482	
Foreign Currency Account with HSBC, Dhaka-USD	7	7	

SND Account with SCB.Dhaka SND Account with EBL, Principal Branch, Dhaka SND Account with HSBC , Dhaka



115,376

658,803

629,018

90,756

Foreign Currency Account balances has converted in BDT at closing rate @ 110.00 per USD as on 30.09.2023 & as compare to BDT @ 107.00 per USD as on 30.06.2023.

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Shahriar Ahmed	Zahur Ahmed PhD	Mahir Ahmed	Eifaz Ahmed	Kamruzzaman FCA	Md. Delour Hossen
Chairman	Managing Director	Director	Director	Chief Financial Officer	Acting Company Secretary

	Value in Tal As at	ka '000' As at			Value in As at	n Taka '000' As at
	30.09.2023	30.06.2023			AS at 30.09.2023	30.06.2023
4. Share Capital :	0010012020	0010012020		19. Working Capital Loan (secured):	0000012020	000012020
· · · · ·				EBL, Dhaka	50,855	40,675
Authorized Capital:				HSBC, Dhaka	5,770	16,263
30,000,000 Ordinary Shares of Tk. 10/= each.	300,000	300,000			56,626	56,938
				The working capital loan is used for salary & wages and regular payment .		
Issued, Subscribed & Paid up Capital:						
8,400,000 Ordinary Shares of Tk. 10/= each fully paid	84,000	84.000		20. Short Term Loan :		
There was no preference share issued by the Comp	any			Time loan-EBL	-	
				Import Ioan-EBL	6,857	
4.a Composition of Shareholdings :	No. of Share %	No. of Share	<u>%</u>	UPAS loan with HSBC	74,499	<u> </u>
Sponsors & Directors	4,450,660 52.9		52.98		81,355	-
Institutions	1,059,970 12.6		13.48	The increase of short term loan due to create of UPAS loan with HSBC for r	machinery import.	
Public - Local Foreign Shareholders	2,868,690 34.1		33.29	21. Trade Payables:	4 449 660	1,362,700
	20,680 0.2 8,400,000 10		0.25	The decrease of trade Payables due to pay of BTB liability as per schedule	1,118,669	1,302,700
=	0,400,000 10	0,400,000	100			
5. Share Premium:	15,000	15,000		22. Other Payables:		
This is as per previous financial statement and repres				Clearing & Forwarding	18,299	32,893
300,000 Ordinary Shares of Tk. 100 each.	onto promium or rit.	ou, per onare or		Insurance Premium	878	649
				Power, Fuel and Water	19,716	27,397
6. Reserve & Surplus :				Telephone, Telex & Fax	46	78
Reserve for Re-Investment	129,701	129,701		Salary, Wages and Overtime	47,241	58,919
Retained Earnings	259,479	252,002		Audit Fees Payable	403	403
Capital Gain	2,752	2,752		Income Tax Payable	142,945	124,446
-	391,932	384,455		Provident Fund Payable	2,768	2,816
=				Payable for Corporate Expenses	889	1,809
7. Fair valuation surplus of Investments (Net of Tax)):			Payable for other expenses	380	547
Opening Balance	, 57,241	19,632		Payable for Tax Deducted at Sources	1,453	1.942
Fair valuation surplus/(deficit) during the period (net of tax)	(259)	37,609		Payable for VAT at Source	494	359
	56,982	57,241			235,511	252,257
Fair valuation surplus/(deficit) of investments represen	its the difference of m	arket value of the		The decrease of 6.64% in other payables mainly for payable against salari	ies, wages & other	allowances in which some allo
listed Company's share on the closing date and the last				provisioned as on 30.06.2023 and it has paid during the period.		
				23. Unclaimed Dividend Account:	1,012	1,012
8. Deferred Tax Liabilities:				According to the Directive of Bangladesh Securities and Exchange Commiss	sion (BSEC) dated	14th January, 2021 para 3 (vii)
Book Value of Depreciable Assets	287,835	202,989		details information of unpaid or unclaimed dividend shall report in the sta		
Tax Base of Depreciable Assets	302,606	213,149		reported in the statement of financial position as a separate line item "Uncla	imed Dividend Acco	ount". Breakup as follows:
Net Taxable Temporary Difference	(14,771)	(10,160)		Years of Dividend		
Effective Tax Rate	12.00%	12.00%				
Closing Deferred tax (Assets)/Liabilities arising from assets	(1,773)	(1,219)		2019-2020	265	265
Opening Deferred Tax Balance	(1,219)	244		2020-2021	384	384
Deferred Tax Income/(Expense)	553	1,463		2021-2022	363	363
				Unclaimed Dividend 2019-2020 to 2021-	2022 1,012	1,012
Unrealised Interest on FDRs	2,748	1,295		24. Net Assets value (NAV) Per Share:		
Effective Tax Rate	20.00%	20.00%		Equity Attributable to the Owners of the Company	547,914	540,696
Closing Deferred tax (Assets)/Liabilities arising from				Number of Ordinary Shares	8,400	8,400
Unrealised FDRs Interest	550	259		Net Assets value (NAV) Per Share	65.23	64.37
Opening Deferred Tax Balance	259	201			July'23 to	July'22 to
Deferred Tax Income/(Expense)	(290)	(58)			September' 2023	September' 2022
United Freedom Freehouse Only Wassel from the solution	22,085	24,913		25. Revenue:	1,309,422	720,316
Unrealised Foreign Exchange Gain/(Loss) from translation						
Effective Tax Rate Closing Deferred tax (Assets)/Liabilities arising from Exchange	20.00%	20.00% 4,983		Revenue has been increased by 81.78% as compared to the revenue of of quantity sold during the quarter.	same period of J	ury 2022 to September 2022 di
Opening Deferred Tax Balance	4,417 4,983	4,983 (6,471)		26. Cost of Goods Sold:		
Deferred Tax Income/(Expense)	4,983					
		(11 454)		Opening Stock of Finished Goods	26 100	48 386
	500	(11,454)		Opening Stock of Finished Goods Add: Cost of Production (note # 26.a)	26,190 1.280.015	48,386 762.074
		(11,454)		Add: Cost of Production (note # 26.a)	1,280,015	762,074
Dividend Receivable		-			1,280,015 (56,664)	762,074 (162,001)
Dividend Receivable Effective Tax Rate	20.00%	(11,454) - 20.00%		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods	1,280,015	762,074
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv.		-		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production:	1,280,015 (56,664) 1,249,541	762,074 (162,001) 648,459
Dividend Receivable Effective Tax Rate Closing Deferred Tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance		-		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods	1,280,015 (56,664) 1,249,541 190,883	762,074 (162,001) 648,459 310,763
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv.	20.00%	20.00%		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories	1,280,015 (56,664) 1,249,541	762,074 (162,001) 648,459
Dividend Receivable Effective Tax Rate Cosing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense)	20.00%	20.00%		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period	1,280,015 (56,664) 1,249,541 190,883 786,461	762,074 (162,001) 648,459 310,763 324,627
Dividend Receivable Effective Tax Rate Cosing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense)	20.00%	20.00%		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period Add: Factory Overhead (Note # 26.a.a)	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685	762,074 (162,001) 648,459 310,763 324,627 344,010
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable	20.00% - - - 968	20.00% - - - - 968		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period Add: Factory Overhead (Note # 26.a.a)	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014)	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326)
Dividend Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance	20.00% - - 968 20.00%	20.00%		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014)	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326)
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from PF Lapse Receiv.		20.00% - - - 968 20.00% 194		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074
Dividend Receivable Effective Tax Rate Closing Deferred Tax (AstlyLiab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense)	20.00% - - - 968 20.00% 194 194 (0)	20.00% - - - 968 20.00% 194 191 (3)		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a. Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112
Dividend Receivable Effective Tax Rate Closing Deferred Tax (Astly/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense)	- 20.00% - - - 968 20.00% 194 194	20.00% - - - - - - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897
Dividend Receivable Effective Tax Rate Closing Deferred Tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate	20.00% - - 968 20.00% 194 194 (0) 21,802 10.00%	20.00% - - - - - - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance	1,280,015 (56,664) 1,249,541 190,883 786,461 466,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333	762,074 (162,001) 648,459 310,763 324,627 3344,010 (217,326) 762,074 1,350 897 344,112 3,260 20,755
Dividend Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Alalance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Deferred Tax Instance Tax Income/(Expense)	20.00% - - - - - - - - - - - - - - - - - -	20.00% - - - 968 20.00% 194 191 (3) 30,115 10.00% 3,012		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20
Dividend Receivable Effective Tax Rate Closing Deferred Tax (Astly/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Cosing Def. (AssL)(Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance	- 20.00% - - - - - - - - - - - - - - - - - -	20.00% - - - - - - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a. Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 2,4 3,72,080	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369
Dividend Receivable Effective Tax Rate Closing Deferred Tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Rate Closing Def. tax (Asst)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Rate Closing Def. tax (Asst)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense)	20.00% - - - - - - - - - - - - - - - - - -	20.00% - - - - - - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a. a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 2,886	762,074 (162,001) 648,459 310,763 324,627 3344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667
Dividend Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense)	- 20.00% - - - - - - - - - - - - - - - - - -	20.00% - - - - - - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity Cas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 2,886 10,948	762,074 (162,001) 648,459 310,763 324,627 3344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) from (a+b+c+d+e+f) Deferred Tax (Assts)/Liabilities arising from Other	20.00% - - - - - - - - - - - - - - - - - -	20.00% - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation Fire Fighting Exp.	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 2,886 10,948 68	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from PF Lapse Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def tax (Asst)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def tax (Asst)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Total Deferred Tax (Assets)/Liabilities arising from Other Comprehensive Income- surplus from fair value of share :	20.00% - - - - - - - - - - - - - - - - - -	20.00% - - - 968 20.00% 194 191 (3) 30,115 10.00% 3,012 2,775 (237) (10,286) 63,601		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Radro Voverhead (Note # 26.a.) Less: Closing Raw Materials, WIP & Accessories 26.a. Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation Fire Fighting Exp. Travelling & Conveyance	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 2,886 10,948 68 2,975	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038 - 2,482
Dividend Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst)Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst)Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) from (a+b+c+d+e+f) Deferred Tax Income/(Expense) from (a+b+c+d+e+f) Effective Tax for (Loss)/gain on available for sale investments @ 10%	20.00% - - - - - - - - - - - - - - - - - -	20.00% - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation Fire Fighting Exp. Travelling & Conveyance Testing Bill	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 0,2,886 10,948 68 2,975 4,929	762,074 (162,001) 648,459 310,763 324,627 3344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038 - 2,482 3,310
Dividend Receivable Effective Tax Rate Closing Deferred Tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incomtive Receivable Effective Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Balance Deferred Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Income/(Expense) Colal Deferred Tax Income/(Expense) from (a+b+c+d+e+f) Deferred Tax (Assets)/Liabilities arising from Other Comprehensive Income-surplus from fair value of share : Tax for (Loss)/gain on available for sale investments @ 10% Closing deferred tax (assets)/fiabilities arising from	20.00% - - - - - - - - - - - - -	20.00% - - - - - - - - - - - - - - - - - -		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation Fire Fighting Exp. Travelling & Conveyance Testing Bill Uniform & Liveries	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 2,886 10,948 68 2,975 4,929 175	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038 - 2,482 3,310 62
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from PF Lapse Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Total Deferred Tax (Assets)/Liabilities arising from Cashre : Tax for (Loss)/gain on available for sale investments @ 10% Closing deferred tax (Assets)/Liabilities arising from Fair Valuation Surplus of Investments	20.00% - - - 968 20.00% 194 194 (0) 21,802 10.00% 2,180 3,012 831 1,660 63,313 6,331 6,331	20.00% - - - 968 20.00% 194 191 (3) 30,115 10.00% 3,012 2,775 (237) (10,286) 63,601 6,360		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a. a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation Fire Fighting Exp. Travelling & Conveyance Testing Bill Uniform & Liveries Chemical for Effluent Treatment Plant	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 2,886 10,948 68 2,975 4,929 175 3,77	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038 - 2,482 3,310 62 1,349
Dividend Receivable Effective Tax Rate Closing Deferred Tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Deferred Tax Balance Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Comprehensity Labilities arising from Chare Tax (Assets)/Liabilities arising from Share Tax Tax (Incomes urplus from fair value of Share Tax Valuation Surplus of Investments Deferred Tax Balance	20.00% - - - - - - - - - - - - -	20.00% - - - 968 20.00% 194 191 (3) 30,115 10.00% 3,012 2,775 (237) (10,286) 63,601 6,360 2,181		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials purchase during the period Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a.a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation Fire Fighting Exp. Travelling & Conveyance Testing Bill Uniform & Liveries Chemical for Efflorent Treatment Plant Entertainment	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 0,2,886 10,948 68 2,975 4,929 175 377 377	762,074 (162,001) 648,459 310,763 324,627 3344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038 - 2,482 3,310 62 1,349 238
Dividend Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from dividend Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) PF Lapse Receivable Effective Tax Rate Closing Deferred tax (Asst)/Liab. arising from PF Lapse Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Cash Incentive Receivable Effective Tax Rate Closing Def. tax (Asst.)/Liab. arising from cash incentive Receiv. Opening Deferred Tax Balance Deferred Tax Income/(Expense) Total Deferred Tax Income/(Expense) Total Deferred Tax (Assets)/Liabilities arising from Cashre : Tax for (Loss)/gain on available for sale investments @ 10% Closing deferred tax (Assets)/Liabilities arising from Fair Valuation Surplus of Investments	20.00% - - - 968 20.00% 194 194 (0) 21,802 10.00% 2,180 3,012 831 1,660 63,313 6,331 6,331	20.00% - - - 968 20.00% 194 191 (3) 30,115 10.00% 3,012 2,775 (237) (10,286) 63,601 6,360		Add: Cost of Production (note # 26.a) Less: Closing Stock of Finished Goods 26.a. Cost of Production: Opening Raw Materials, WIP & Accessories Add: Raw Materials, WIP & Accessories Add: Factory Overhead (Note # 26.a.a) Less: Closing Raw Materials, WIP & Accessories 26.a. a Factory Overhead: Carriage inward Electricity Gas, Fuel & Lubricant Insurance Premium Repairs & Maintenance Telephone Charges Wages, Salaries & Allowance Bank Charges & Commission Depreciation Fire Fighting Exp. Travelling & Conveyance Testing Bill Uniform & Liveries Chemical for Effluent Treatment Plant	1,280,015 (56,664) 1,249,541 190,883 786,461 469,685 (167,014) 1,280,015 1,887 1,666 59,306 3,316 8,333 24 372,080 2,886 10,948 68 2,975 4,929 175 3,77	762,074 (162,001) 648,459 310,763 324,627 344,010 (217,326) 762,074 1,350 897 34,112 3,260 20,755 20 267,369 1,667 7,038 - 2,482 3,310 62 1,349

Sd/-Shahriar Ahmed Chairman Sd/-Zahur Ahmed PhD Managing Director Sd/-Mahir Ahmed Director Sd/-Eifaz Ahmed Director Sd/-Kamruzzaman FCA Chief Financial Officer Sd/-Md. Delour Hossen Acting Company Secretary

Value in Taka	'000'
July'23-September' 2023	July'22-September' 2022

	July'23-September' 2023	July'22-September' 2
27. Other Operating Income/(loss):		
Foreign exchange gain/(loss) from operations	(1,453)	338
Foreign exchange gain/(loss) from translation	22,175	(21,576)
	20,722	(21,238)
28. Administrative & Selling Overhead:		
Bank Charges & Commission	4,656	2,303
Board Meeting Fees (Including VAT)	6	10
Depreciation on tangible Assets	800	777
Directors Remuneration	450	900
Entertainment	358	143
Export Processing & Handling Expenses	790	298
Clearing & Forwarding Expenses	5,441	2,551
Insurance Premium	118	73
Legal & Professional Fees	75	70
Medical Expense	30	13
Newspapers & Periodicals	1	1
	29	15
Postage & Stamp Power & Fuel	372	310
Printing Expense	216	279
Stationery Expenses	527	263
Publicity & Advertisement	15	13
Renewal & Fees	1,174	442
Repairs & Maintenance	3,765	237
Salary & Allowances	12,067	11,779
Sales Promotional Expenses	1,359	194
Travelling & Conveyance	500	997
Telephone, Fax and Radio Link	153	177
Transportation Expenses	2,893	2,227
	35,795	24,071
29. Finance & Other Income:		
Interest on FDRs	1,453	959
Profit on Sale of old Assets	656	960
	2,108	1,919
The increase of 9.88% are for increase interest rate	of time deposits .	
30. Financial Expenses:		
Interest on Term Loan-Stimulus	-	332
Interest on Time Loan	-	6
Supplier Finance Program Charges(SFP)	21,636	6,259
Interest on Overdraft	497	396
	22,133	6,993
Financial expenses has been increased due to increa	ase of SFP Charges by	applying supplier
finance program (SFP) for early realization of export p	roceeds	
31.Workers Profit Participation Fund (WPPF)	467	312
Mission 4000/ success extended Deadurerade Operation		
We are 100% export oriented Readymade Garmen	Industry, and as per B	angladesh Labor
Rule 2015, Chapter XV, section 212-226 provided the	rules regarding formation	n of Central Fund
Rule 2015, Chapter XV, section 212-226 provided the and also provision made in rule 214(1)(Ka) for realize	rules regarding formation ation of 0.03% from even	of Central Fund (letter of credit /
Rule 2015, Chapter XV, section 212-226 provided the and also provision made in rule 214(1)(Ka) for realiz- work order of 100% export oriented industries and the	rules regarding formation ation of 0.03% from even e company is making pay	n of Central Fund v letter of credit / ment accordingly
Rule 2015, Chapter XV, section 212-226 provided the and also provision made in rule 214(1)(Ka) for realiz work order of 100% export oriented industries and the through bank to the said Central Fund for participal	rules regarding formation ation of 0.03% from even a company is making pay ion of workers in the pro-	n of Central Fund / letter of credit / ment accordingly ofit of company.
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Rule 2015, Chapter XV, section 212-226 provided the and also provision made in rule 214(1)(Ka) for realiz work order of 100% export oriented industries and the through bank to the said Central Fund for participal Therefore the company is performing its lawful duty n is no further requirement to maintain the fund separa labor Act 2006. 32. Current Tax: Current tax consists the higher of minimum tax U/S below a,b,c ie a) tax on income basis b) TDS on the all gross received U/S -163(5-kh-e) and also others is July 2023 to 30 September 2023. Details as follows: a) Tax on Business Profit: Profit before tax Less/add: Other Operating Income/(Loss) from translation Less: Finance & Other Income Net Operating Profit/(Loss) Tax on Business Profit 12% (ii) Tax on Other Income: x) Tax on Dividend Income @ 20% y) Tax on Cash Incentive realised @ 10.00% ** z) Tax on Dividend Income (FDRs & Savings Interest ** as per SRO # 253-lawlincome tax-09/23 dated 23.08.23 Total (+ii) b) TDS U/S -163(2-ka,kha) i) TDS on cash Incentive realised iv) TDS on Finance Income (Realized from other operating Income (0.360 ii) Realized from other operating Income 0.360 ii) Realized from Other Income 0.360 ii) Realized from Other Income 0.360 ii) Realized from Other operating Income 0.360 ii) Realized from Other operating Income 0.360 ii) Realized from Other operating Income 0.360 ii) Realized from Other Income 0.360 ii) Tax on Dusiness profit- Higher of a,i-x,b-ii & c-iv	rules regarding formation rules regarding formation ation of 0.03% from even company is making pay ion of workers in the pro- ggarding profit participato stelly as required under 18.499 163(2 ka,kha), 163(5-kh- se income U/S 163(2-ka ncome realised during th 24,316 (22,175) (2,108) 32 4 - - 2,811 - 2,811 -	n of Central Fund / letter of credit / ment accordingly offit of company . ry fund and there eaction 234 of the 15.528 uho) considering ,kha) & c) tax on e period from 1st 21,162 21,238 (1,919) 40,481 4,744 9,602 10,332 - - - 10,332 - 10,332 - 10,332 - 10,332 - - - - - - - - - - - - -

Value in Taka '000' July'23-September' 2023 July'22-September' 2022

(429)

1.660

33. Deferred Tax (Expenses)/Income:

The provision for deferred tax (expense)/income is made to pay/adjust future income tax liability/asset due to accumulated temporary differences of interest income receivable, PF Lapse receivable, cash incentive receivable, Foreign exchange translation gain /(loss) & WDV

34. Fair Valuation Surplus/(deficit) of Investment (net of tax):	(259) 6,154
Fair valuation surplus/(deficit) of investments represents the difference of mark	et value of the listed Company's share on the closing date
and the last audited Financial Position price.	

of fixed assets. (Please see the details in note # 18 for total deferred tax income/(expense) from above mentioned temporary differences).

35. Basic Earning Per Share (EPS):

Earnings after tax Attributable to the Owners of the Company	7,477	5,205
Number of Ordinary Shares	8,400	8,400
Basic Earning Per Share (EPS)	0.89	0.62
36. Net Operating Cash Flows (NOCF) Per Share:		
Net cash generated from /(used in) operating activities	58,811	77,316
Number of Ordinary Shares	8,400	8,400
Net Operating Cash Flows (NOCF) Per Share	7.00	9.20

Net operating cash flows was Tk. 7.00 per share for the 1st quarter ended on September 30, 2023 but it was Tk. 9.20 for the same period of last year, this is mainly increase of payment for cost & expenses as compare to last year's 1st quarter .

37. Disclosure Regarding Rearrangement: No rearrangement has been made during the 1st quarter of 2023-2024.

38. Prior Year Adjustment:

No prior year adjustment has been made during the 1st quarter of 2023-2024.

39. Related Party Transactions: (a) Intercompany Transactions:

Apex Spinning & Knitting Mills Limited has few transactions with Apex Yarn Dyeing Limited, Apex Textile printing Mills Limited, Apex Lingerie Limited, Apex Fashion Wear Limited and Matex Bangladesh Limited. These transactions are considered as related party transactions as per IAS 24 "Related Party Disclosures". The transactions are occurred during the period with an arms length price as per normal business policy for buying & selling of dyes & chemical and yarn dyeing.

(b) Key management personnel compensation:

i) Refer to Note # 28; we have provided Directors' Remuneration, Board Meeting Fees and Salaries and Allowances.

ii)The Company is paying Remuneration to the Directors who are rendering full time service to the Company and in addition to that there is nothing paid to them. The Company operates a contributory provident fund which is administrates by the Board of Trustee. The Company pas its monthly contribution for the Key Management (Senior Employees) to the Provident Fund Trust and the Company has no further liability. Group insurance premium is paid to the Insurance Company once in a year and if there is any claim that will be entertained by the Insurance Company on the Key Management (Senior Employees) and the Company has no further liability. In the rest and allowances.

40. Reconciliation of Net Profit with Cash Flows from Operating Activities: **

Reconciliation of net income or net profit with cash flows from operating activities making adjustment for non-cash items, for non-operating items and for the net changes in operating accruals has been disclosed as per BSEC notification BSEC/ CMRRCD/2006-158/208/Admin/81 dated 20 June,2018.

	July'23 to	July'22 to
CASH FLOWS FROM OPERATING ACTIVITIES: Profit After Tax	<u>September' 2023</u> 7,478	September' 2022 5,205
Adjustment for non-cash & non operating items: Add: Depreciation During the period Add/(Less): Unadjusted Foreign Exchange (Gain)/Loss from Translation Less: Finance Income adjustment Add: Interest & Other Financial Charges adjustment Add: Tak Expenses	11,748 (2,838) (2,108) 22,133 16,839	7,815 562 (1,919) 6,993 15,957
Increases & Decreases: (Increase)/Decrease in Inventories (Increase)/Decrease in Trade Receivables (Increase)/Decrease in other Receivables (Increase)/Decrease in Advances, Deposits & Prepayments (Increase)/Decrease in Advances, Deposits & Prepayments	(6,605) 263,538 8,312 67,908 (18,534)	(20,178) 308,391 18,739 (2,407) (16,298)
Increase/(Decrease) in Trade Payables Increase/(Decrease) in Other Payables Net cash generated from/(used in) operating activities <u>RECONCILIATION</u> Net cash generated from/(used in) operating activities-Indirect Method	(273,817) (35,245) 58,811 58.811	(221,754) (23,790) 77,316 77,316
Net each generated from/(used in) operating activities-Direct Method Differences	58,811 0.00	77,316

41. Contingent Liability:

There is Tk. 57.91 million as Bank guarantee to "Titas Gas Transmission & Distribution Company Ltd" & Reliance Insurance Com. Ltd for which the Company is contingently liable as at September 30, 2023.

42. Events after Reporting Period: a) Proposed Dividend:

The Board of Directors has recommended cash Dividend of Tk. 2.00/- per Share for the year 2022-2023 at the Board meeting held on October 03, 2023. The total amount of Dividend is Tk. 16,800,000/-

b) Other Significant Events:

There is no other significant event that has occurred between the Statement of Financial Position date and the date when the financial statements were authorized for issue by the Board of Directors of the Company.

Sd/-Shahriar Ahmed Chairman

vi) Tax on other operating Income (Realized)-business in

vii) Realized from Other Income-PF Lapse realised

Effective tax rate= (Tax expenses/Profit before tax)

Sd/-Zahur Ahmed PhD Managing Director

18,499

69.25%

Sd/-Mahir Ahmed Director

68

192

75.40%

Sd/-Eifaz Ahmed Director Sd/-Kamruzzaman FCA Chief Financial Officer

Sd/-Md. Delour Hossen Acting Company Secretary