

Khan Brothers PP Woven Bag Industries Ltd.

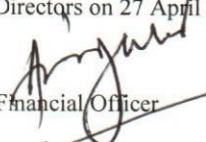

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Statement of Financial Position (Un-audited)

As of March 31, 2023

Particulars	Notes	31-Mar-23 Taka	30-Jun-22 Taka
ASSETS:			
NON-CURRENT ASSETS (A)		489,712,236	512,864,855
Property, Plant and Equipments	3.00	488,662,236	511,814,855
Investment in Share	4.00	1,050,000	1,050,000
CURRENT ASSETS (B)		753,392,180	735,392,807
Inventories	5.00	597,579,917	597,555,933
Trade Receivable	6.00	79,934,653	62,400,730
Advances, Deposits & Pre-Payments	7.00	12,011,171	11,938,689
Cash and Cash Equivalents	8.00	63,866,439	63,497,454
TOTAL ASSETS (A+B)		1,243,104,416	1,248,257,662
EQUITY AND LIABILITIES:			
SHAREHOLDER'S EQUITY (C)		1,168,007,136	1,170,616,698
Share Capital	9.00	980,798,770	980,798,770
Revaluation Reserve	10.00	88,689,262	88,815,155
Retained Earnings	11.00	98,519,104	101,002,773
LONG TERM LIABILITIES (D)		49,508,577	48,960,379
Long term loan	12.00	19,060,388	18,594,871
Deferred Tax Liability	13.00	30,448,189	30,365,508
CURRENT LIABILITIES (E)		25,588,703	28,680,585
Trade & Others Payables	14.00	146,348	125,777
Short term Bank loan	15.00	8,585,868	8,605,868
Accrued Expenses	16.00	957,232	4,560,925
Provision for Taxation	17.00	14,426,923	13,682,984
Unclaimed Dividend	18.00	1,472,333	1,705,031
TOTAL EQUITY & LIABILITIES (C+D+E)		1,243,104,416	1,248,257,662
Net Asset Value (NAV) including Revaluation Surplus	27.00	11.91	11.94

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 27 April 2023 and were signed on its behalf by :


 Chief Financial Officer

 Director


 Company Secretary


 Managing Director


 Chairman

Signed in terms of our separate report of even date annexed.

Dated: 27 April, 2023

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

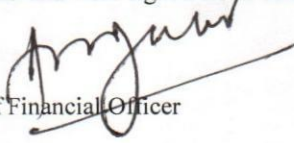
KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219


Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

For the Period from 1st July 2022 to 31st March 2023


Particulars	Notes	Nine Months Ended		3rd Quarter	
		July 01,2022 to March 31 2023	July 01,2021 to March 31 2022	1st Jan 2023 to 31 March 2023	1st Jan 2022 to 31 March 2022
Turnover/Sub -Contract Revenue	19.00	85,235,073	60,387,426	34,408,604	22,574,200
Less: Cost of Sales/Service	20.00	75,241,727	51,759,171	30,632,277	19,044,659
Gross Income		9,993,346	8,628,255	3,776,327	3,529,541
Less: Operating Expenses:		10,645,355	17,715,428	4,052,067	6,268,140
Administrative Expenses	21.00	9,261,237	16,470,914	3,542,342	5,811,586
Marketing and Distribution Expenses	22.00	1,384,118	1,244,514	509,725	456,554
Income from Operating Activities		(652,009)	(9,087,173)	(275,740)	(2,738,599)
Less: Financial expenses	23.00	2,061,047	7,408,892	680,167	2,079,682
Net Loss from Operation		(2,713,056)	(16,496,066)	(955,906)	(4,818,281)
Add: Non Operating Income	25.00	930,115	1,595,994	393,057	1,143,076
Net Income/(Loss) before Tax		(1,782,940)	(14,900,071)	(562,850)	(3,675,204)
Provision for Income Tax	24.00	826,620	1,200,392	332,276	567,570
Net Loss after Tax		(2,609,561)	(16,100,463)	(895,126)	(4,242,775)
Less: Provision for Dividend		-	(13,706,014)	-	(13,706,014)
Net (Loss)/ Income Transferred to Retained Earnings		(2,609,561)	(29,806,478)	(895,126)	(17,948,789)
Earnings Per Share	26.00	(0.03)	(0.16)	(0.01)	(0.04)


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Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Signed in terms of our separate report of even date annexed.

Dated: 27 April, 2023

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

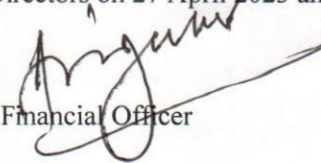
Statement of Changes in Equity (Un-audited)

For the period from July 01, 2022 to March 31, 2023

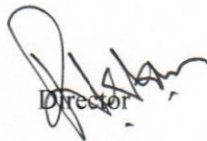
Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on July 01, 2022	980,798,770	88,815,155	101,002,773	1,170,616,698
Net Income for the Period	-	-	(2,609,561)	(2,609,561)
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(125,892)	125,892	-
Balance as on March 31, 2023	980,798,770	88,689,262	98,519,104	1,168,007,136

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on July 01, 2021	980,798,770	88,999,254	132,611,274	1,202,409,298
Net Income for the Period	-	-	(16,100,463)	(16,100,463)
Share Money Deposit	-	-	-	-
Dividend	-	-	(13,706,014)	(13,706,014)
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(138,075)	138,075	-
Balance as on March 31, 2022	980,798,770	88,861,179	102,942,872	1,172,602,821


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Managing Director


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Dated: 27 April, 2023

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Statement of Cash Flows (Un-Audited)

For the Period from 1st July 2022 to 31st March 2023

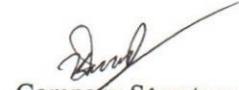
Particulars	31-Mar-23 Taka	31-Mar-22 Taka
A. Cash Flows from Operating Activities :		
Collection from Customer	67,701,150	107,663,474
Payment to suppliers and creditors for expenses	(66,414,051)	(50,426,372)
Payment for Financial Expenses	(2,061,047)	(7,408,892)
Payment for WPPF	-	-
Payment for Income Tax	-	(1,062,106)
Add: Receipt From Other Sources	930,116	1,566,251
Add: Gain /(Loss)on Foreign Currency Fluctuation	-	29,743
Net cash inflow/ (outflow) in operating Activities	156,167	50,362,097
B. Cash flow from Investing Activities:		
Acquisition of Property, Plant & Equipment	-	-
Net cash inflow/ (outflow) in Investing Activities	-	-
C. Cash flow from Financing Activities:		
Receipts from ordinary shares issued	-	-
Long term loan Received/(Re-paid)	465,517	(952,179)
Payment of Cash Dividend	(232,698)	(375,655)
Short term loan Received/(Re-paid)	(20,000)	(50,146,047)
Current portion of Long term loan Received/(Re-paid)	-	-
Net cash inflow/(outflow) in financing activities	212,819	(51,473,880)
D. Increase/ (Decrease) in Cash and Cash Equivalent (A+B+C)	368,986	(1,111,781)
E. Opening Cash and Cash Equivalent	63,497,454	83,557,764
F. Ending Cash and Cash Equivalent (D+E)	63,866,439	82,445,983
Net Operating Cash Flow Per Share (NOCFPS)	0.00	0.51

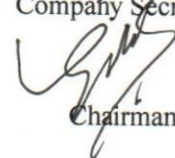
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Chief Financial Officer


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Dated: 27 April, 2023

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Notes to the Financial Statements

As at and for the period ended 31 March, 2023

1.00 (a) Legal Status of the Entity

Khan Brothers PP Woven Bag Industries Ltd. (The Company) was incorporated in Bangladesh as a Private Limited Company under The Companies Act, 1994 vide Registration No. C-61800(3809)/2006 dated 18 May, 2006 subsequently converted into a public limited company vide special resolution dated 26.10.2011. The company applied for Initial Public Offering and consent has been accorded by Bangladesh Securities and Exchange Commission vide their letter no. SSC/CI/IPO-208/2012/447 dated 24 June 2014. The company is listed with Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) and its shares are traded in the regular market.

1.00 (b) Authorized Capital

Authorized Share Capital of the Company is Tk. 1,500,000,000/-

2.00 (a) Corporate Business

The Company's main business is to Manufacture of different types PP Woven Bag, FIBC bag, Jumbo bag, HDPE Bag, LDPE Bag, Liner, Multi-layer Sack Kraft Paper and selling them in local and the international market.

2.00 (b) Corporate Financial Statements and Reporting

This comprises Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows, Statement of Changes in Equity and explanatory notes and disclosures covering accounting policies. The Board of Directors are responsible for preparing and presenting the financial statements including adequate disclosures, who approved and authorized for issue of this financial statements. The preparation of the financial statements in conformity with the International Accounting Standards (IASs) requires Board of Directors to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and assets and liabilities at the reporting date. Uncertainty involved in making estimates and actual result reported might differ from those estimates

2.00 © Fundamental Accounting Concepts/ Assumption

The financial statements have been prepared under historical cost concept, based on going concern assumption, under Accrual basis and such other convention as required by IAS-1 for fair presentation of financial statements

2.00 (d) Going Concern

The company has adequate resources to continue in operation for the foreseeable future. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business. For this reasons the directors continue to adopt going concern basis in preparing the financial statements

2.00 (E) Principal Accounting Policies

The specific accounting policies selected and applied by the company's directors for significant transactions and events that have material effect in preparation and presentation of financial statements within the framework of IAS-1 "Presentation of Financial Statements", have been consistently applied throughout the year and were also consistent with those used in earlier years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating the format of financial statements were also taken into full consideration for fair presentation:

IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 7	Statement of Cash Flows
IAS 8	Accounting Policies Changes in Accounting Estimate and Errors
IAS 10	Events after the Reporting Period
IAS 12	Income Taxes
IAS 16	Property Plant & Equipment
IFRS 9	Financial Instruments
IAS 19	Employees Benefits
IAS 21	The Effect of Changes in Foreign Exchange Rate
IAS 23	Borrowing Cost
IAS 33	Earnings Per Share
IAS 36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets,
IFRS 15	Revenue from contract with customers

The other related BFRSs are also complied for the preparation of these financial statements.

2.00 (f) Reporting Period

The period of the financial statements covers from July 1, 2022 to March 31, 2023.

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Notes to the Financial Statements

As at and for the period ended 31 March, 2023

3.00 Property, Plant and Equipments: Tk. 488,662,236

Amount in TK	Amount in TK
31-Mar-23	30-Jun-22

This includes the written down value as on 31 March, 2023. Break up of the PPE is as follows;

Land & Land Development	140,887,199	140,887,199
Building & Others Construction	152,149,354	158,077,251
Plant & Machinery	170,721,611	184,563,904
Generator & Electric Equipment	9,706,053	10,936,397
Motor Vehicle	9,642,705	11,344,359
Office Decoration & Fittings	4,181,577	4,520,623
Furniture & Fixture	1,373,737	1,485,121
	488,662,236	511,814,855

Fixed assets have been physically verified by management as at the balance sheet date.
Details of PPE has been given in Annexure-'A'

4.00 Investment in Share: Tk. 1,050,000

This includes the investment made in shares of associate companies under Khan Brothers Group as following:

Khan Brothers Knitwear Industries Ltd.	10,000 Shares	1,000,000	1,000,000
Khan Brothers Group of Industries Ltd.	500 Shares	50,000	50,000
		1,050,000	1,050,000

This represents the face value shares held by Khan Brothers PP Woven Bag Industries Ltd.

5.00 Inventories Tk. 597,579,917

Break-up of this item is as follows:

Finished Goods	44,145,422	44,145,422
Raw Materials	553,314,755	553,314,755
Working-in-process	-	-
Store Materials	119,740	95,756
	597,579,917	597,555,933

6.00 Trade and other Receivables: Tk. 79,934,653

Break-up of this item is as follows:

Export Bills Receivable	62,212,203	62,212,203
Khan Brothers Bag Industries Ltd.	17,722,450	143,450
Ashirbad Syndicate	-	10,820
Kazi Agro	-	11,725
Mehera Corporation	-	13,912
S N Traders	-	8,620
	79,934,653	62,400,730

7.00 Advances, Deposits & Pre-Payments: Tk. 12,011,171

This consist of the following:

T & T Phone

Titas Gas

Pallibidyut

Advance Income Tax

CDBL-Security deposit

Advance against Purchase

Salary Advance

Amount in TK	Amount in TK
31-Mar-23	30-Jun-22
8,000	8,000
448,900	448,900
240,600	240,600
10,718,671	10,566,189
500,000	500,000
-	120,000
95,000	55,000
12,011,171	11,938,689

8.00 Cash and Cash Equivalents: Tk. 63,866,439

This consist of the following balances;

Cash in hand**Cash at Banks:**

Jamuna Bank Ltd.-CD-6233

Mutual Trust Bank Ltd.-CD-11251

Mutual Trust Bank Ltd.-STD-2508

Mutual Trust Bank-CD-0002-0210029939

FDR (Mutual Trust Bank Limited)

FDR (Jamuna Bank Limited)

FDR (People's Leasing Finance Limited)

5,389,780	864
-	-
195,882	8,106
9,609	13,184
1,457,922	1,693,965
24,814,373	29,865,598
1,998,874	1,915,737
30,000,000	30,000,000
58,476,660	63,496,590
63,866,439	63,497,454

Bank balance have been certified by the bank and Cash balance by the

9.00 Share Capital: Tk. 980,798,770

This represents the followings:

Authorized capital:

100,000,000 ordinary Shares of tk 10/= each

Issued Subscribed and Paid up Capital:

This amount consists as follows:

6,35,00,000 Ordinary shares of Taka 10/- each, fully paid up in cash

Bonus

1,500,000,000	1,500,000,000
635,000,000	635,000,000
345,798,770	345,798,770
980,798,770	980,798,770

10.00 Revaluation Reserve: Tk. 88,689,262

This is made up as follows:

Opening balance

Depreciation on Revaluation Surplus (Net off deferred tax)

88,815,155	88,999,254
(125,893)	(184,098)
88,689,262	88,815,155

11.00 Retained Earnings TK. 98,519,104

This is made up as follows:

Opening Balance

Net Income for the year

Dividend for the year

Depreciation on Revaluation Surplus (Net off Deferred Tax) (Note:11)

Closing Balance

101,002,773	132,611,274
(2,609,561)	(18,086,585)
-	(13,706,014)
125,893	184,098
98,519,104	101,002,773

12.00 Long Term Bank Loan: Tk. 19,060,388

This is made up as follows:
Loan -Long Term Portion

Amount in TK	Amount in TK
31-Mar-23	30-Jun-22
19,060,388	18,594,871
19,060,388	18,594,871

This represent loan from Mutual Trust Bank Ltd. against import pf machinery which is repayble within three years. The loan is secured against hypothecation of machinery.

13.00 Deferred Tax Liability TK. 30,448,189

This has been arrived as under:

A. Temporary difference:

Carrying Amount of PPE	347,775,037	370,927,656
Tax Base Value of PPE	136,578,719	160,150,928
Taxable Timing Differences	211,196,318	210,776,729
Tax rate (50% of 25%)	25.00%	25.00%
Deferred Tax Liabilities Closing Balance	27,069,901	26,965,003
Less: opening balance of Deferred Tax Liabilities	26,965,003	25,729,179
Deferred Tax Expenses	104,898	1,235,824

B. Revaluation:

Carrying value of land	99,430,849	99,430,849
Other than Land	10,128,463	10,128,463

Tax rate:

Land	2%	2%
Other than Land	15%	15%

Closing Deferred Tax Liabilities:

Land	1,988,617	1,988,617
Other than Land (After Adjustment of Deferred Tax)	1,389,671	1,411,888

Less: Opening Deferred Tax Liabilities:

Land	1,988,617	1,988,617
Other than Land	1,411,888	1,444,376

Deferred Tax Income/Expense (D)

	22,217	32,488
Deferred Tax Liabilities at the end of the year (A+B)	30,448,189	30,365,508
Total Deferred Tax Income/Expense (C+D)	82,681	1,203,336

The company has decided to adopt policy of reorganization of deferred tax in accordance with the Bangladesh Accounting Standard 12 (BAS). Deferred tax is provided using the liability method for temporary difference between the carrying value of fixed assets as per accounts and the corresponding income tax written down value. Deferred tax is calculated at the effective Income Tax rate Prevailing at balance sheet date. The company has introduced Deferred Tax on revaluation reserve from land as per provision of BAS-12 (Income Taxes) during the year and comparative information has been re-stated accordingly.

14.00 Trade and other Payables: Tk. 146,348

This is made up as follows:

Bills Payable	146,348	125,777
	146,348	125,777

15.00 Short Term Bank Loan: Tk. 8,585,868

This is made up as follows:

Current portion of long term loan

Amount in TK	Amount in TK
31-Mar-23	30-Jun-22
8,585,868	8,605,868
8,585,868	8,605,868

16.00 Accrued Expenses Tk. 957,232

This is made up as follows:

Factory Electricity Bill	135,632	58,316
Factory Gas Bill	293,796	372,348
Audit Fee Payable	-	172,500
Annual Listing Fee Payable	-	980,798
CDBL Fees Payable	-	106,000
Telephone Bill	2,134	1,945
Internet Bill	9,130	12,650
Printing Bill	8,745	9,800
Office electricity, Wasa & Others	42,125	87,455
Salary and Allowance	120,000	633,239
Wages & salary	345,670	2,125,874
	957,232	4,560,925

17.00 Provision for Tax: Tk. 14,426,923

This has been arrived as under:

Opening Balance	13,682,984	13,731,022
Provision during the year:		
Tax charge during the period on Turnover	511,410	546,384
Tax charge during the period on Non Operating Income	232,529	467,683
	743,939	1,014,067
Adjusted/ Payment during the period:		
Adjustment	-	-
Payment	-	1,062,106
	-	1,062,106
Closing Balance	14,426,923	13,682,984

18.00 Unclaimed Dividend : Tk. 1,472,333

	Opening Payable	Paid during the Period	Balance on 31/03/2023	Balance on'30 June 2022
Dividend-2020	1,209,024	116,360	1,092,664	1,209,024
Dividend-2022 (Interim)	496,007	116,339	379,668	496,007
	1,705,031	232,699	1,472,333	1,705,031

	Amount in TK 31-Mar-23	Amount in TK 31-Mar-22
19.00 Turnover: Tk. 85,235,073		
This is the value of export made during the year through Advance TT and L/Cs:		
Sub-Contract Revenue	85,235,073	60,387,426
	85,235,073	60,387,426
20.00 Cost of Sales/Service: Tk. 75,241,727		
This has been arrived as under:		
Opening Work-in-Process	-	17,925,222
Raw materials consumed: (Notes-20.01)	-	-
Store packing Materials Consumed: (Notes-20.02)	51,016	-
Wages & Salaries (Note-20.03)	37,785,068	15,423,261
Manufacturing overhead (Note-20.04)	37,405,643	36,335,910
Less: Closing Work-in-Process	-	-
Cost of Production/Services	75,241,727	69,684,393
Opening stock of Finished Goods	44,145,422	26,220,200
Cost of Goods Available for Sale/Services	119,387,149	95,904,593
Less: Closing stock of Finished Goods	(44,145,422)	(44,145,422)
Cost of Sales/Services	75,241,727	51,759,171
20.01 Raw Materials Consumed: Tk. 0		
This is made up as follows:		
Opening Stock	553,314,755	553,314,755
Add: Purchase during the Year	-	-
Raw Materials Available	553,314,755	553,314,755
Less: Closing Stock	(553,314,755)	(553,314,755)
Raw Materials Consumed during the year	-	-
20.02 Store packing Materials Consumed: Tk. 51,016		
This is made up as follows:		
Opening Stock (Note: 20.03)	95,756	95,756
Add: Purchase during the Year (Note: 20.04)	75,000	-
Store packing Materials Available	170,756	95,756
Less: Closing Stock (Note: 20.05)	119,740	95,756
Store packing Materials Consumed during the year	51,016	-
20.03 Wages & Salary: Tk. 37,785,068		
This consists of the following:		
Wages & salary	37,785,068	15,423,261
Overtime & Incentive	-	-
	37,785,068	15,423,261
20.04 Manufacturing Overhead: Tk. 37,405,643		
This consists of the following:		
Workers Food Allowance	1,085,257	749,495
Electricity Bill	659,847	1,548,473
Gas Bill	1,713,462	1,839,536
Diesel for Generator	597,605	884,642
Spare Parts	1,540,304	1,838,142
Factory Maintenance	1,645,455	1,053,381
Machinery Maintenance	2,014,878	1,334,126
Electric Materials	1,794,387	998,632
Daily Labor	1,201,417	852,560
Worker Transport Expenses	1,546,670	741,264
Medical Expenses	356,657	93,445
Car Repair & Maintenance	991,478	537,255
Hardware Materials	1,257,691	797,278
Depreciation	21,000,534	23,067,681
	37,405,643	36,335,910

21.00 Administrative Expenses: Tk. 9,261,237

This consists of the following:

	Amount in TK 31-Mar-23	Amount in TK 31-Mar-22
Salary and Allowances	1,845,000	7,579,264
Directors Remuneration	-	2,097,900
Directors Meeting Allowances	32,850	32,850
Donation & Subscription	112,450	228,500
Entertainment	915,645	649,889
Fuel & Lubricant	456,085	190,850
Traveling & Conveyance	744,759	470,366
Office Electricity, Wasa and Others Bill	782,487	573,545
Office Maintenance	696,274	564,831
Printing & Stationery	965,874	712,880
Postage & Telegram	5,855	5,870
Registration & Renewals	130,670	300,373
Telephone Bill	17,800	18,251
Mobile Bill	126,900	124,500
Internet Bill	113,850	127,500
Newspaper & Periodicals	7,500	7,150
Other Expenses	193,565	206,863
Depreciation	2,113,673	2,579,532
	9,261,237	16,470,914

22.00 Marketing, Selling & Distribution Expenses: Tk. 1,384,118

This consists of the following:

Fuel & Lubricants	509,253	496,736
Salary & Allowances	759,457	652,682
Toll Expenses	76,996	47,082
Depreciation-delivery van	38,412	48,014
	1,384,118	1,244,514

23.00 Financial Expenses: Tk. 2,061,047

This consists of the following:

Bank Charges & Others	11,380	80,066
Bank Interest on CC (hypo)	-	2,916,344
Interest & Charges on LTR	-	2,079,661
Excise Duty on CC (hypo)	6,000	15,000
Excise Duty FDR & TDR	720,766	
Interest on Term Loan	1,322,901	2,317,821
	2,061,047	7,408,892

24.00 Provision for Income Tax: Tk. 826,620

This has been arrived as under:

Current Tax Note- 17	743,939	761,323
Deferred Tax Note- 13	82,681	439,069
Income tax expenses	826,620	1,200,392

25.00 Non Operating Income : Tk. 930,115

This consists of the following:

Interest on IPO Subscription Fund
 Gain/(Loss) on Foreign Currency Fluctuation
 Interest on FDR & TDR

Amount in TK	Amount in TK
31-Mar-23	31-Mar-22
-	818,630
-	29,743
930,115	747,622
930,115	1,595,994

26.00 Earnings Per Share: Tk. -0.03

This has been calculated in compliance with the requirements of BAS 33: Earning per share is the basic earning dividing by the weighted average number of ordinary shares

The composition of earning per shares (EPS) is given below:

Profit after taxation	(2,609,561)	(16,100,463)
Number of ordinary share at the period end	98,079,877	98,079,877
Earning per share	(0.03)	(0.16)

27.00 Net Asset Value Per Share (NAVPS)

Total Assets
 Non-Current Liabilities+Current Liabilities+Long Term Liabilities
 Net Assets Value(NAV) including Revaluation surplus
 Number of ordinary shares outstanding
 Net Assets Value(NAV) Per Share including Revaluation surplus

Amount in TK	Amount in TK
31-Mar-23	30-Jun-22
1,243,104,416	1,248,257,662
75,097,281	77,640,964
1,168,007,136	1,170,616,698
98,079,877	98,079,877
11.91	11.94

28.00 Net Operating Cash Flow Per Share (NOCFPS)

Cash inflow/(outflow) per Share

The composition of cash inflow/(outflow) value per share is given

Operating cash inflow/(outflow) during the period
 Number of shares

Amount in TK	Amount in TK
31-Mar-23	31-Mar-22
0.00	0.51
156,167	50,362,097
98,079,877	98,079,877
0.00	0.51

29.00 Reconciliation of Net Cash Flows From Operating Activities

Net Profit after Tax	(2,609,561)	(16,100,463)
Add: Depreciaton	23,152,619	25,695,227
Add:Deferred Tax	82,680	439,068
Add: Increase/Decrease of Current Assets	(17,630,389)	48,349,652
Less: Decrease of Current Liabilities	(2,839,183)	(8,021,387)
Net Cash Flows From Operating Activities	156,167	50,362,097

Khan Brothers PP Woven Bag Industries Ltd.
KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219
Schedule of Property, Plant and Equipment
For the Period ended March 31, 2023

Annexure A

Particulars	COST/REVALUATION			Rate of Dep.	DEPRECIATION			Written down value as at 31.03.2023	Written down value as on 30.06.2022
	As at 01.07.2022	Addition During the year	As at 31.03.2023		As at 01.07.2022	Addition During the year	As at 31.03.2023		
Land & Land Development	140,887,199	-	140,887,199	0%	-	-	-	140,887,199	140,887,199
Building & Other Construction	244,829,701	-	244,829,701	5%	86,752,450	5,927,897	92,680,347	152,149,354	158,077,251
Plant & Machinery	459,753,737	-	459,753,737	10%	275,189,833	13,842,293	289,032,126	170,721,611	184,563,904
Generator & Electric Equipment	57,782,068	-	57,782,068	15%	46,845,671	1,230,345	48,076,015	9,706,053	10,936,397
Motor Vehicle	31,722,303	-	31,722,303	20%	20,377,944	1,701,654	22,079,598	9,642,705	11,344,359
Office Decoration & Fittings	10,922,885	-	10,922,885	10%	6,402,262	339,047	6,741,308	4,181,577	4,520,623
Furniture & Fixture	4,869,065	-	4,869,065	10%	3,383,944	111,384	3,495,328	1,373,737	1,485,121
Total as on 31 December 2022	950,766,958	-	950,766,958		438,952,104	23,152,619	462,104,722	488,662,236	511,814,855
Total as on 30 June 2022	950,766,958	-	950,766,958		404,691,800	34,260,303	438,952,103	511,814,855	

Allocation of depreciation:

Admin	2,113,673
Marketing	38,412
Manufacturing	21,000,534
	<u><u>23,152,619</u></u>

Note: Land & Land Development represents only Land.