


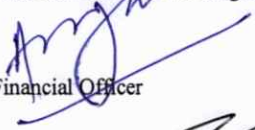


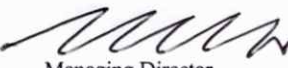
Khan Brothers PP Woven Bag Industries Ltd.
KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219
Statement of Financial Position

As of September 30, 2024

UN-AUDITED

Particulars	Notes	Amount In Tk.	Amount In Tk.
		30-Sep-24	30-Jun-24
Assets:			
NON-CURRENT ASSETS (A)		447,823,598	454,125,270
Property, Plant and Equipments	3.00	446,773,598	453,075,270
Investment in Share	4.00	1,050,000	1,050,000
CURRENT ASSETS (B)		786,172,404	778,865,601
Inventories	5.00	597,579,917	597,579,917
Trade and other Receivables	6.00	115,506,667	107,398,597
Advances, Deposits & Pre-Payments	7.00	12,512,674	12,391,378
Cash and Cash Equivalents	8.00	60,573,147	61,495,709
TOTAL ASSETS (A+B)		1,233,996,004	1,232,990,872
Equity and Liabilities:			
SHAREHOLDERS' EQUITY (C)		1,167,731,885	1,165,130,093
Share Capital	9.00	980,798,770	980,798,770
Revaluation Reserve	10.00	88,459,055	88,494,066
Retained Earnings	11.00	98,474,060	95,837,257
LONG TERM LIABILITIES (D)		39,688,444	40,748,600
Long term loan	12.00	8,267,641	9,633,472
Deferred Tax Liability	13.00	31,420,803	31,115,128
CURRENT LIABILITIES (E)		26,575,674	27,112,178
Trade and other Payables	14.00	-	-
Short term Bank loan	15.00	8,585,868	8,585,868
Accrued Expenses	16.00	1,921,938	3,571,894
Provision for Taxation	17.00	14,597,339	13,483,886
Dividend Payable	18.00	1,470,530	1,470,530
TOTAL EQUITY & LIABILITIES (C+D+E)		1,233,996,004	1,232,990,872
Net Asset Value (NAV) including Revaluation Surplus	27.00	11.91	11.88
Net Asset Value (NAV) excluding Revaluation Surplus	27.00	11.00	10.98

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 14 November 2024 and were signed on its behalf by :

 Director
  Chief Financial Officer
  Company Secretary
  Chairmant
 Managing Director

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


Dated: 14 November,2024

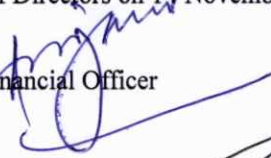
Place: Dhaka


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
For the period ended 30 September, 2024
UN-AUDITED


Particulars	Notes	Amount In Tk.	Amount In Tk.
		1st Jul 2024 to 30 Sep 2024	1st Jul 2023 to 30 Sep 2023
Turnover	19.00	24,882,994	17,595,000
Less: Cost of Sales	20.00	18,813,784	15,404,327
Gross Income		6,069,210	2,190,673
Operating Expenses:		1,847,204	2,874,195
Administrative Expenses	21.00	1,595,314	2,506,562
Marketing and Distribution Expenses	22.00	251,889	367,633
Income from Operating Activities		4,222,007	(683,522)
Financial expenses	23.00	633,979	649,961
Net Income from Operation		3,588,028	(1,333,483)
Non Operating Income	25.00	432,892	317,339
Net Income before Tax		4,020,920	(1,016,144)
Provision for Income Tax:	24.00	1,419,127	344,749
Current Tax	17.00	1,113,453	184,905
Deffered Tax		305,675	159,845
Net Income after Tax		2,601,792	(1,360,893)
Earnings Per Share	26.00	0.03	(0.01)


The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 14 November 2024 and were signed on its behalf by :

 Director

 Chief Financial Officer

 Company Secretary

 Managing Director

 Chairman

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

Dated: 14 November, 2024
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

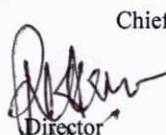
For the period ended 30 September, 2024

UN-AUDITED


Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01 July, 2024	980,798,770	88,647,297	94,821,411	1,164,267,479
Net Income for the year	-	-	2,601,792	2,601,792
Deferred Tax Liability	-	-	-	-
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(35,011)	35,011	-
Balance as on 30 September, 2024	980,798,770	88,612,287	97,458,214	1,166,869,271

Balance as on 01 July, 2023	980,798,770	88,647,297	94,821,411	1,164,267,479
Net Income for the year	-	-	(1,360,893)	(1,360,893)
Deferred Tax Liability	-	-	-	-
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(38,308)	38,308	-
Balance as on 30 September, 2023	980,798,770	88,608,990	93,498,826	1,162,906,585

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 14 November 2024 and were signed on its behalf by :


Director


Chief Financial Officer


Company Secretary


Managing Director


Chairman

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

Dated: 14 November, 2024

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

For the period ended 30 September, 2024

UN-AUDITED

Particulars	Amount In Tk.	Amount In Tk.
	1st Jul 2024 to 30 Sep 2024	1st Jul 2023 to 30 Sep 2023
A. Cash Flows from Operating Activities :		
Collection from Turnover	16,774,924	14,829,376
Payment to suppliers and creditors for expenses	(16,130,568)	(14,624,750)
Payment for Financial Expenses	(633,979)	(649,961)
Payment for WPPF	-	-
Payment for Income Tax	-	-
Add: Receipt From Other Sources	432,892	317,339
Add: Gain/(Loss) on Foreign Currency Fluctuation	-	-
Net cash inflow/(outflow) from operating activities	443,268	(127,997)
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	-	-
Payment of Cash Dividend	-	(1,802)
Short term loan Received/(Re-paid)	-	-
Current portion of Long term loan Received/(Re-paid)	(1,365,831)	(975,039)
Net cash inflow/(outflow) in financing activities	(1,365,831)	(976,841)
D. Increase/ (Decrease) in Cash and Cash Equivalent (A+B+C)	(922,562)	(1,104,838)
E. Opening Cash and Cash Equivalent	61,495,709	60,199,881
F. Ending Cash and Cash Equivalent (D+E)	60,573,147	59,095,043

Net Operating Cash flows per Shares (NOCFPS)

0.00

(0.00)

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 14 November 2024 and were signed on its behalf by :

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

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

Dated: 14 November, 2024

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 30 September, 2024

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, 2024 to September 30, 2024.

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 year ended September 30, 2024

3.00 Property, Plant and Equipments: Tk. 446,773,598

This includes the written down value as on 30 September, 2023. Break up of the PPE is as follows; :

	Amount in TK 30-Sep-24	Amount in TK 30-Jun-24
Land & land Development	140,887,199	140,887,199
Building & other construction	140,881,410	142,664,719
Plant & machinery	145,759,343	149,496,762
generator & Electric Equipment	7,605,239	7,901,547
Motor vehicle	6,897,370	7,260,390
Office Decoration & fittings	3,570,162	3,661,705
Furniture & Fixture	1,172,874	1,202,948
	446,773,598	453,075,270

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

The property, plant and equipment of the company has been pledged as security against loan with Jamuna Bank Ltd, Shantinagar Branch, Dhaka.

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
Store Materials	119,740	119,740
	597,579,917	597,579,917

6.00 Trade and other Receivables: Tk. 115,506,667

Break-up of this item is as follows:

Export Bills Receivable	62,212,203	62,212,203
Khan Brothers Bag Industries Ltd.	53,294,464	45,186,394
	115,506,667	107,398,597

These are considered good.

7.00 Advance Income Tax: Tk. 12,512,674

This consist of the following:

	Amount in TK 30-Sep-24	Amount in TK 30-Jun-24
T & T Phone	8,000	8,000
Titas Gas	448,900	448,900
Pallibidyut	240,600	240,600
Advance Income Tax	11,257,674	11,136,378
CDBL-Security deposit	500,000	500,000
Salary Advance	57,500	57,500
	12,512,674	12,391,378

8.00 Cash and Cash Equivalents: Tk. 60,573,147

This consist of the following balances;

Cash in hand

971,094 2,205,752

Cash at Banks:

Jamuna Bank Ltd.-CD-6233
 Mutual Trust Bank Ltd.-CD-11251
 Mutual Trust Bank Ltd.-STD-2508
 Mutual Trust Bank Ltd.-CD-0002-0210029939
 FDR (Mutual Trust Bank Ltd.)
 FDR (Jamuna Bank Ltd.)
 FDR (People's Leasing and Financial Services Ltd.)

-	-
500	-
-	-
1,452,085	1,452,085
26,081,643	25,770,047
2,067,825	2,067,825
30,000,000	30,000,000
<u>59,602,053</u>	<u>59,289,957</u>
<u>60,573,147</u>	<u>61,495,709</u>

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

9.00 Share Capital: Tk. 980,798,770

This represents the followings:

Authorized capital:

150,000,000 ordinary Shares of tk 10/= each

1,500,000,000 1,500,000,000**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

635,000,000	635,000,000
<u>345,798,770</u>	<u>345,798,770</u>
<u>980,798,770</u>	<u>980,798,770</u>

10.00 Revaluation Reserve: Tk. 88,459,055

This is made up as follows:

Opening balance

88,494,066 88,647,297

Dep. On Revaluation Surplus (Net off Deferred Tax)

(35,011) (153,231)**88,459,055** **88,494,066****11.00 Retained Earnings: Tk. 98,474,060**

This is made up as follows:

Opening Balance

95,837,257 94,821,411

Net Income for the year

2,601,792 862,615

Dividend for the year

- -

Dep. On Revaluation Surplus (Net off Deferred Tax)(Note:11.01)

35,011 153,231

Closing Balance**98,474,060** **95,837,257****11.01 Depreciation on Revaluation Surplus (Net off Deferred Tax)**

Excess Depreciation of Revaluation Reserve

41,189 180,272

Less: Deferred Tax (15%)

6,178 27,041**Total****35,011** **153,231****12.00 Long Term Bank Loan: Tk. 8,267,641**

This is made up as follows:

Loan -Long Term Portion

8,267,641	9,633,472
<u>8,267,641</u>	<u>9,633,472</u>

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. 31,420,803

This has been arrived as under:

A. Temporary difference:

Carrying Amount of PPE

Tax Base Value of PPE

Taxable Timing Differences

Tax rate (50% of 25%)

Deferred Tax Liabilities Closing Balance

Less: Opening balance of Deferred Tax Liabilities

Deferred Tax Expenses (C)**B. Revaluation:**

Carrying value of land

Other than Land

Tax rate:

Land

Other than Land

Closing Deferred Tax Liabilities: (B)

Land

Other than Land (After adjustment of Deferred tax)

Less: Opening Deferred Tax Liabilities:

Land

Other than Land

Deferred Tax Income/ Expense (D)

Deferred Tax Liabilities at the end of the year (A+B)**Total Deferred Tax Income/Expense (C+D)****14.00 Trade and other Payables: Tk. 0**

This is made up as follows:

Bills Payable

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

This is made up as follows:

Current portion of long term loan

16.00 Accrued Expenses Tk. 1,921,938

This is made up as follows:

Factory Electricity Bill

Factory Gas Bill

Audit Fee

Annual Listing fee payable

CDBL Fees Payable

Telephone Bill

Internet Bill

Office electricity, Wasa & Others

Salary and Allowance

Wages & salary

	Amount in TK 30-Sep-24	Amount in TK 30-Jun-24
Carrying Amount of PPE	305,886,399	312,188,071
Tax Base Value of PPE	98,463,308	103,517,570
Taxable Timing Differences	207,423,091	208,670,501
Tax rate (50% of 25%)	25.00%	25.00%
Deferred Tax Liabilities Closing Balance	28,083,139	27,771,286
Less: Opening balance of Deferred Tax Liabilities	27,771,286	27,104,866
Deferred Tax Expenses (C)	311,852	666,420
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: (B)	3,337,664	3,343,842
Land	1,988,617	1,988,617
Other than Land (After adjustment of Deferred tax)	1,349,047	1,355,225
Less: Opening Deferred Tax Liabilities:	3,343,842	3,370,883
Land	1,988,617	1,988,617
Other than Land	1,355,225	1,382,266
Deferred Tax Income/ Expense (D)	6,178	27,041
Deferred Tax Liabilities at the end of the year (A+B)	31,420,803	31,115,128
Total Deferred Tax Income/Expense (C+D)	305,675	639,379
14.00 Trade and other Payables: Tk. 0		
This is made up as follows:		
Bills Payable	-	-
15.00 Short Term Bank Loan: Tk. 8,585,868		
This is made up as follows:		
Current portion of long term loan	8,585,868	8,585,868
	8,585,868	8,585,868
16.00 Accrued Expenses Tk. 1,921,938		
This is made up as follows:		
Factory Electricity Bill	45,609	132,596
Factory Gas Bill	144,699	135,446
Audit Fee	-	575,000
Annual Listing fee payable	-	980,798
CDBL Fees Payable	-	106,000
Telephone Bill	1,975	1,775
Internet Bill	2,400	2,400
Office electricity, Wasa & Others	35,450	34,795
Salary and Allowance	274,550	273,825
Wages & salary	1,417,255	1,329,260
	1,921,938	3,571,894

17.00 Provision for Tax Tk. 14,597,339

This has been arrived as under:

Opening Balance	13,483,886	14,580,625
Provision during the year:		
Tax charge during the period	1,005,230	601,314
Tax charge during the period@25% on Non operating Income	108,223	301,947
	1,113,453	903,260
Adjusted/ Payment during the period:		
Adjustment	-	-
Payment	-	2,000,000
	-	2,000,000
Closing Balance	14,597,339	13,483,886

18.00 Dividend Payable: Tk. 1,470,530

	Opening Payable	Paid During the Period	Balance on'30 Sep 2024	Balance on'30 June 2024
Dividend-2020	1,092,664		1,092,664	1,092,664
Dividend-2022 (Interim)	377,866		377,866	377,866
Total	1,470,530		1,470,530	1,470,530

19.00 Turnover: Tk. 24,882,994

	Amount in TK 30-Sep-24	Amount in TK 30-Sep-23
Sub-Contract Revenue	24,882,994	17,595,000
	24,882,994	17,595,000

20.00 Cost Of Sales Tk. 18,813,784

This has been arrived as under:

Opening Work-in-Process	-	-
Raw materials consumed: (Notes-20.01)	-	-
Wages & Salaries (Note-22.02)	7,929,573	5,135,475
Manufacturing overhead (Note-20.03)	10,884,211	10,268,852
Less Closing Work-in-Process	-	-
Cost of Production	18,813,784	15,404,327
Opening stock of Finished Goods	44,145,422	44,145,422
Cost of Goods Available for Sale	62,959,205	59,549,749
Closing stock of Finished Goods	(44,145,422)	(44,145,422)
Cost of Sales	18,813,784	15,404,327

20.01 Raw Materials Consumed: Tk. 0

This is made up as follows:

	Amount in TK 30-Sep-24	Amount in TK 30-Sep-22
Opening Stock	553,314,755	553,314,755
Add: Purchase during the Year	-	-
	553,314,755	553,314,755
Less: Closing Stock	553,314,755	553,314,755
Raw Materials Consumed during the year	-	-

20.02 Wages & Salaries: Tk. 7,929,573

This consists of the following:

Wages & salary	7,929,573	5,135,475
	7,929,573	5,135,475

20.03 Manufacturing Overhead: Tk. 10,884,211

This consists of the following:

Workers Food Allowance	456,520	213,455
Electricity Bill	156,978	253,291
Gas Bill	458,210	747,274
Diesel for Generator	334,560	235,450
Spare Parts	374,500	341,560
Factory Maintenance	314,565	287,456
Machinery Maintenance	474,575	314,745
Electric Materials	414,756	312,456
Daily Labor	787,459	274,562
Worker Transport Expenses	474,560	314,525
Medical Expenses	33,456	23,645
Car Repair & Maintenance	412,450	274,524
Hardware Materials	374,586	297,456
Depreciation	5,817,036	6,378,453
	10,884,211	10,268,852

21.00 Administrative Expenses: Tk. 1,595,314

This consists of the following:

Salary and Allowances	615,000	615,000
Directors Remuneration	-	-
Directors Meeting Allowances	10,950	10,950
Donation & Subscription	10,500	10,500
Entertainment	54,512	234,505
Fuel & Lubricant	24,560	87,450
Traveling & Conveyance	34,500	174,560
Office Electricity, Wasa and Others Bill	237,456	237,456
Office Maintenance	17,452	214,560
Printing & Stationery	44,560	214,742
Postage & Telegram	1,375	1,375
Registration & Renewals	34,500	34,500
Telephone Bill	5,850	5,850
Mobile Bill	13,500	42,300
Internet Bill	7,200	7,200
Newspaper & Periodicals	2,208	2,208
Other Expenses	4,750	34,745
Depreciation	476,441	578,661
	1,595,314	2,506,562

22.00 Marketing, Selling & Distribution Expenses: Tk. 251,889

This consists of the following:

	Amount in TK 30-Sep-24	Amount in TK 30-Sep-23
Fuel & Lubricants	27,450	134,145
Salary & Allowances	214,500	214,500
Toll Expenses	1,745	8,745
Depreciation (Delivery Van)	8,194	10,243
	251,889	367,633

23.00 Financial Expenses Tk. 633,979

This consists of the following:

Bank Charges & Commission	-	-
Bank Interest on CC (hypo)	-	-
Interest & Charges on LTR	-	-
Interest on Term Loan	633,979	649,961
	633,979	649,961

24.00 Income Tax Expenses Tk. 1,419,127

This has been arrived as under:

Current Tax Note- 17	1,113,453	184,905
Deferred Tax Note	305,675	159,845
Income tax expenses	1,419,127	344,749

25.00 Non Operating Income Tk. 432,892

This consists of the following:

Interest on FDR fund

432,892	317,339
<u>432,892</u>	<u>317,339</u>

26.00 Earnings Per Share: Tk. 0.03

<u>30-Sep-24</u>	<u>30-Sep-23</u>
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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 outstanding the end of the year.

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

Profit after taxation	2,601,792	(1,360,893)
Number of ordinary share at the period end	98,079,877	98,079,877
Weighted Average no. of Shares	98,079,877	98,079,877
Earning per share	<u>0.03</u>	<u>(0.01)</u>

27.00 Net Asset Value Per Share (NAVPS)

<u>30-Sep-24</u>	<u>30-Jun-24</u>
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Total Assets	1,233,996,004	1,232,990,872
Current Liabilities+Long Term Liabilities	66,264,118	67,860,778
Net Assets Value(NAV) including Revaluation surplus	1,167,731,885	1,165,130,094
Number of ordinary shares outstanding	98,079,877	98,079,877
Net Assets Value(NAV) Per Share including Revaluation surplus	<u>11.91</u>	<u>11.88</u>
Net Assets Value(NAV) excluding Revaluation surplus	1,079,272,830	1,076,636,027
Net Assets Value(NAV) Per Share excluding Revaluation surplus	<u>11.00</u>	<u>10.98</u>

28.00 Net Operating Cash flow per share (NOCFPS)

<u>30-Sep-24</u>	<u>30-Sep-23</u>
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Cash inflow/ (outflow) per share	0.00	(0.00)
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The composition of cash inflow/(outflow) value per share is given below

Operating cash inflow/(outflow) during the period	443,268	(127,997)
Number of shares	98,079,877	98,079,877
	<u>0.00</u>	<u>(0.00)</u>

29.00 Reconciliation of Net Cash Flows From Operating Activities

Net Profit after Tax	2,601,792	(1,360,893)
Add: Depreciaton	6,301,672	6,967,356
Add:Deferred Tax	305,675	159,845
Add: Increase/Decrease of Current Assets	(8,229,366)	(2,860,827)
Less: Decrease of Current Liabilities	(536,504)	(3,033,477)
Net Cash Flows From Operating Activities	<u>443,268</u>	<u>(127,997)</u>

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 September 30, 2024

Annexure A

Particulars	COST/REVALUATION			Rate of Dep.	DEPRECIATION			Written down value as at 30.09.2024	Written down value as on 30.06.2024
	As at 01.07.2024	Addition During the year	As at 30.09.2024		As at 01.07.2024	Addition During the year	As at 30.09.2024		
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%	102,164,982	1,783,309	103,948,291	140,881,410	142,664,719
Plant & Machinery	459,753,737	-	459,753,737	10%	310,256,975	3,737,419	313,994,394	145,759,343	149,496,762
Generator & Electric Equipment	57,782,068	-	57,782,068	15%	49,880,521	296,308	50,176,829	7,605,239	7,901,547
Motor Vehicle	31,722,303	-	31,722,303	20%	24,461,913	363,019	24,824,933	6,897,370	7,260,390
Office Decoration & Fittings	10,922,885	-	10,922,885	10%	7,261,180	91,543	7,352,723	3,570,162	3,661,705
Furniture & Fixture	4,869,065	-	4,869,065	10%	3,666,117	30,074	3,696,191	1,172,874	1,202,948
Total as on 30 September 2024	950,766,958	-	950,766,958		497,691,688	6,301,672	503,993,360	446,773,598	453,075,270
Total as on 30 June 2024	950,766,958	-	950,766,958		469,822,262	27,869,426	497,691,688	453,075,270	

Allocation of depreciation:

Admin	476,441
Marketing	8,194
Manufacturing	5,817,036
	<u>6,301,672</u>

Note: Land & Land Development represents only Land.