

# 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, 2025

Particulars	Notes	31-Mar-25 Taka	30-Jun-24 Taka
<b>ASSETS:</b>			
<b>NON-CURRENT ASSETS (A)</b>		<b>435,220,255</b>	<b>454,125,270</b>
Property, Plant and Equipments	3.00	434,170,255	453,075,270
Investment in Share	4.00	1,050,000	1,050,000
<b>CURRENT ASSETS (B)</b>		<b>809,986,761</b>	<b>778,865,601</b>
Inventories	5.00	597,579,917	597,579,917
Trade Receivable	6.00	137,996,351	107,398,597
Advances, Deposits & Pre-Payments	7.00	12,681,202	12,391,378
Cash and Cash Equivalents	8.00	61,729,291	61,495,709
<b>TOTAL ASSETS (A+B)</b>		<b>1,245,207,016</b>	<b>1,232,990,872</b>
<b>EQUITY AND LIABILITIES:</b>			
<b>SHAREHOLDER'S EQUITY (C)</b>		<b>1,173,350,731</b>	<b>1,165,130,093</b>
Share Capital	9.00	980,798,770	980,798,770
Revaluation Reserve	10.00	88,389,034	88,494,066
Retained Earnings	11.00	104,162,927	95,837,257
<b>LONG TERM LIABILITIES (D)</b>		<b>40,195,704</b>	<b>40,748,600</b>
Long term loan	12.00	8,163,552	9,633,472
Deferred Tax Liability	13.00	32,032,151	31,115,128
<b>CURRENT LIABILITIES (E)</b>		<b>31,660,582</b>	<b>27,112,178</b>
Short term Bank loan	14.00	8,585,868	8,585,868
Accrued Expenses	15.00	2,741,447	3,571,894
Provision for Workers Profit Participation Fund		807,003	-
Provision for Taxation	16.00	17,720,455	13,483,886
Dividend Payable	17.00	1,805,809	1,470,530
<b>TOTAL EQUITY &amp; LIABILITIES (C+D+E)</b>		<b>1,245,207,016</b>	<b>1,232,990,872</b>
Net Asset Value (NAV) including Revaluation Surplus	26.00	11.96	11.88

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 29 April, 2025 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: 29 April, 2025

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 2024 to 31st March 2025**


Particulars	Notes	Nine Months Ended		3rd Quarter	
		July 01,2024 to March 31 2025	July 01,2023 to March 31 2024	1st Jan 2025 to 31 March 2025	1st Jan 2024 to 31 March 2024
Turnover/Sub -Contract Revenue	18.00	81,742,029	52,626,875	29,045,004	17,178,125
Less: Cost of Sales/Service	19.00	53,916,196	46,223,135	15,679,762	15,276,702
<b>Gross Income</b>		<b>27,825,833</b>	<b>6,403,740</b>	<b>13,365,242</b>	<b>1,901,423</b>
<b>Less: Operating Expenses:</b>		<b>5,874,700</b>	<b>9,053,673</b>	<b>2,049,145</b>	<b>3,248,865</b>
Administrative Expenses	20.00	5,107,712	7,921,574	1,787,960	2,865,477
Marketing and Distribution Expenses	21.00	766,988	1,132,099	261,184	383,388
<b>Income from Operating Activities</b>		<b>21,951,133</b>	<b>(2,649,933)</b>	<b>11,316,097</b>	<b>(1,347,442)</b>
Less: Financial expenses	22.00	1,879,583	1,898,704	593,513	605,362
<b>Net Income from Operation</b>		<b>20,071,550</b>	<b>(4,548,637)</b>	<b>10,722,584</b>	<b>(1,952,804)</b>
Add: Non Operating Income	24.00	1,368,573	862,498	602,776	343,117
<b>Net Income before WPPF &amp; Income Tax</b>		<b>21,440,123</b>	<b>(3,686,139)</b>	<b>11,325,360</b>	<b>(1,609,687)</b>
Provision for WPPF		807,003	-	807,003	-
<b>Net Income before Tax</b>		<b>20,633,120</b>	<b>(3,686,139)</b>	<b>10,518,357</b>	<b>(1,609,687)</b>
Provision for Income Tax	23.00	5,559,476	1,010,920	2,227,986	348,693
<b>Net Income after Tax</b>		<b>15,073,644</b>	<b>(4,697,059)</b>	<b>8,290,371</b>	<b>(1,958,380)</b>
<b>Earnings Per Share</b>	<b>25.00</b>	<b>0.15</b>	<b>(0.05)</b>	<b>0.08</b>	<b>(0.02)</b>

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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: 29 April, 2025**  
**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, 2024 to March 31, 2025

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on July 01, 2024	980,798,770	88,494,066	95,837,257	1,165,130,093
Net Income for the Period	-	-	15,073,644	15,073,644
Share Money Deposit	-	-	-	-
Dividend for the Year 2024	-	-	(6,853,007)	(6,853,007)
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(105,032)	105,032	-
Balance as on March 31, 2025	980,798,770	88,389,034	104,162,927	1,173,350,731

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on July 01, 2023	980,798,770	88,647,297	94,821,411	1,164,267,479
Net Income for the Period	-	-	(4,697,059)	(4,697,059)
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(114,924)	114,924	-
Balance as on March 31, 2024	980,798,770	88,532,374	90,239,276	1,159,570,420

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# Khan Brothers PP Woven Bag Industries Ltd.

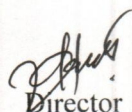
KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

## Statement of Cash Flows (Un-Audited)

For the Period from 1st July 2024 to 31st March 2025

Particulars	31-Mar-25 Taka	31-Mar-24 Taka
<b>A. Cash Flows from Operating Activities :</b>		
Collection from Customer	51,144,273	44,964,157
Payment to suppliers and creditors for expenses	(42,006,152)	(37,881,168)
Payment for Financial Expenses	(1,879,583)	(1,898,704)
Payment for WPPF	-	-
Payment for Income Tax	(405,883)	-
Add: Receipt From Other Sources	1,368,573	862,498
Add: Gain /(Loss) on Foreign Currency Fluctuation	-	-
<b>Net cash inflow/ (outflow) in operating Activities</b>	<b>8,221,229</b>	<b>6,046,783</b>
<b>B. Cash flow from Investing Activities:</b>		
Acquisition of Property, Plant & Equipment	-	-
<b>Net cash inflow/ (outflow) in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C. Cash flow from Financing Activities:</b>		
Receipts from ordinary shares issued	-	-
Long term loan Received/(Re-paid)	(706,607)	(3,606,172)
Payment of Cash Dividend	(6,517,729)	(1,802)
Short term loan Received/(Re-paid)	-	-
Current portion of Long term loan Received/(Re-paid)	(763,313)	(975,039)
<b>Net cash inflow/(outflow) in financing activities</b>	<b>(7,987,648)</b>	<b>(4,583,013)</b>
<b>D. Increase/ (Decrease) in Cash and Cash Equivalent (A+B+C)</b>	<b>233,582</b>	<b>1,463,770</b>
<b>E. Opening Cash and Cash Equivalent</b>	<b>61,495,709</b>	<b>60,199,881</b>
<b>F. Ending Cash and Cash Equivalent (D+E)</b>	<b>61,729,291</b>	<b>61,663,651</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.08</b>	<b>0.06</b>

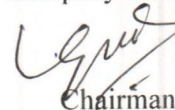
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Signed in terms of our separate report of even date annexed.

**Dated: 29 April, 2025**

**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, 2025**

### **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 March 31, 2025.



## 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, 2025

#### 3.00 Property, Plant and Equipments: Tk. 434,170,255

Amount in TK	Amount in TK
31-Mar-25	30-Jun-24

This includes the written down value as on 31 March, 2024. Break up of the PPE is as follows:

Land & Land Development	140,887,199	140,887,199
Building & Others Construction	137,314,792	142,664,719
Plant & Machinery	138,284,505	149,496,762
Generator & Electric Equipment	7,012,623	7,901,547
Motor Vehicle	6,171,331	7,260,390
Office Decoration & Fittings	3,387,077	3,661,705
Furniture & Fixture	1,112,727	1,202,948
	<b>434,170,255</b>	<b>453,075,270</b>

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
		<b>1,050,000</b>	<b>1,050,000</b>

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
	<b>597,579,917</b>	<b>597,579,917</b>

#### 6.00 Trade and other Receivables: Tk. 137,996,351

Break-up of this item is as follows:

Export Bills Receivable	62,212,203	62,212,203
Khan Brothers Bag Industries Ltd.	75,784,148	45,186,394
	<b>137,996,351</b>	<b>107,398,597</b>

#### 7.00 Advances, Deposits & Pre-Payments: Tk. 12,681,202

This consist of the following:

	Amount in TK	Amount in TK
	31-Mar-25	30-Jun-24
T & T Phone	8,000	8,000
Titas Gas	448,900	448,900
Pallibidyut	240,600	240,600
Advance Income Tax	11,426,202	11,136,378
CDBL-Security deposit	500,000	500,000
Salary Advance	57,500	57,500
	<b>12,681,202</b>	<b>12,391,378</b>



**8.00 Cash and Cash Equivalents: Tk. 61,729,291**

This consist of the following balances;

**Cash in hand**

1,522,161 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-CD-0002-0210029939

FDR (Mutual Trust Bank Limited )

FDR (Jamuna Bank Limited)

FDR (People's Leasing Finance Limited)

-	-
6,720	-
-	-
1,493,764	1,452,085
26,641,821	25,770,047
2,064,825	2,067,825
30,000,000	30,000,000
60,207,130	59,289,957
<b>61,729,291</b>	<b>61,495,709</b>

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

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
345,798,770	345,798,770
<b>980,798,770</b>	<b>980,798,770</b>

**10.00 Revaluation Reserve: Tk. 88,389,034**

This is made up as follows:

Opening balance

88,494,066 88,647,297

Depreciation on Revaluation Surplus (Net off deferred tax)

(105,032) (153,231)

**88,389,034 88,494,066****11.00 Retained Earnings TK. 104,162,927**

This is made up as follows:

**Opening Balance**

95,837,257 94,821,411

Net Income for the year

15,073,644 862,615

Dividend for the year

(6,853,007) -

Depreciation on Revaluation Surplus (Net off Deferred Tax)

105,032 153,231

**Closing Balance****104,162,927 95,837,257****12.00 Long Term Bank Loan: Tk. 8,163,552**

This is made up as follows:

Loan -Long Term Portion

Amount in TK	Amount in TK
31-Mar-25	30-Jun-24
8,163,552	9,633,472
<b>8,163,552</b>	<b>9,633,472</b>



**13.00 Deferred Tax Liability TK. 32,032,151**

This has been arrived as under:

**A. Temporary difference:**

Carrying Amount of PPE  
Tax Base Value of PPE  
Taxable Timing Differences  
Tax rate  
Deferred Tax Liabilities Closing Balance  
Less: opening balance of Deferred Tax Liabilities

**Deferred Tax Expenses****B. Revaluation:**

Carrying value of land  
Other than Land

**Tax rate:**

Land  
Other than Land

**Closing Deferred Tax Liabilities:**

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)**

31-Mar-25	30-Jun-24
293,283,056	312,188,071
88,354,784	103,517,570
204,928,272	208,670,501
25.00%	25.00%
28,706,843	27,771,286
27,771,286	27,104,866
<b>935,557</b>	<b>666,420</b>
99,430,849	99,430,849
10,128,463	10,128,463
2%	2%
15%	15%
<b>3,325,308</b>	<b>3,343,842</b>
1,988,617	1,988,617
1,336,691	1,355,225
<b>3,343,842</b>	<b>3,370,883</b>
1,988,617	1,988,617
1,355,225	1,382,266
<b>18,534</b>	<b>27,041</b>
<b>32,032,151</b>	<b>31,115,128</b>
<b>917,023</b>	<b>639,379</b>

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 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-25	30-Jun-24
8,585,868	8,585,868
<b>8,585,868</b>	<b>8,585,868</b>

**15.00 Accrued Expenses Tk. 2,741,447**

This is made up as follows:

Factory Electricity Bill  
Factory Gas Bill  
Audit Fee Payable  
Annual Listing Fee Payable  
CDBL Fees Payable  
Telephone Bill  
Internet Bill  
Office electricity, Wasa & Others  
Salary and Allowance  
Wages & salary

68,070	132,596
122,936	135,446
-	575,000
980,798	980,798
106,000	106,000
2,175	1,775
2,600	2,400
87,456	34,795
274,550	273,825
1,096,862	1,329,260
<b>2,741,447</b>	<b>3,571,894</b>



**16.00 Provision for Tax: Tk. 17,720,455**

This has been arrived as under:

**Opening Balance**

13,483,886      14,580,625

**Provision during the year:**

Tax charge during the period@22.5%

4,642,452	601,314
-	301,947

Tax charge during the period on Non Operating Income

4,642,452      903,260

**Adjusted/ Payment during the period:**

Adjustment

-	-
405,883	2,000,000

Payment

405,883      2,000,000

Closing Balance

17,720,455      13,483,886

**17.00 Dividend Payable : Tk. 1,805,809**

	Opening Payable	Paid during the Period	Balance on 31/03/2025	Balance on'30 June 2024
Dividend-2020	1,092,664	15,115	1,077,549	1,092,664
Dividend-2022 (Interim)	377,866	15,992	361,874	377,866
Dividend-2024	-	-	366,386	-
	1,470,530	31,107	1,805,809	1,470,530

Amount in TK	Amount in TK
31-Mar-25	31-Mar-24

**18.00 Turnover: Tk. 81,742,029**

This is the value of export made during the year through Advance TT and L/Cs:

Sub-Contract Revenue

81,742,029      52,626,875  
81,742,029      52,626,875**19.00 Cost of Sales/Service: Tk. 53,916,195**

This has been arrived as under:

Opening Work-in-Process

-      -

Raw materials consumed: (Notes-19.01)

-      -

Wages &amp; Salaries (Note-20.03)

22,746,573      14,960,387

Manufacturing overhead (Note-19.04)

31,169,622      31,262,748

Less: Closing Work-in-Process

-      -

**Cost of Production/Services**

53,916,195      46,223,135

Opening stock of Finished Goods

44,145,422      44,145,422

**Cost of Goods Available for Sale/Services**

98,061,617      90,368,557

Less: Closing stock of Finished Goods

(44,145,422)      (44,145,422)

**Cost of Sales/Services**

53,916,195      46,223,135

**19.01 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**

-      -

**19.03 Wages & Salary: Tk. 22,746,573**

This consists of the following:

Wages &amp; salary

22,746,573      14,960,387

Overtime &amp; Incentive

-      -

22,746,573      14,960,387



**19.04 Manufacturing Overhead: Tk. 31,169,622**

This consists of the following:

Workers Food Allowance	1,211,970	780,476
Electricity Bill	739,625	788,404
Gas Bill	1,018,558	2,215,774
Diesel for Generator	938,510	822,651
Spare Parts	1,014,674	1,020,879
Factory Maintenance	896,055	732,328
Machinery Maintenance	1,115,506	836,890
Electric Materials	1,096,086	929,676
Daily Labor	1,907,704	1,026,770
Worker Transport Expenses	1,479,460	1,013,855
Medical Expenses	154,670	138,975
Car Repair & Maintenance	1,151,450	976,754
Hardware Materials	994,246	843,957
Depreciation	17,451,108	19,135,359
	<b>31,169,622</b>	<b>31,262,748</b>

**20.00 Administrative Expenses: Tk. 5,107,712**

This consists of the following:

	Amount in TK 31-Mar-25	Amount in TK 31-Mar-24
Salary and Allowances	1,845,000	1,845,000
Directors Meeting Allowances	32,850	32,850
Donation & Subscription	18,000	90,450
Entertainment	333,512	826,032
Fuel & Lubricant	85,762	394,755
Traveling & Conveyance	295,150	578,864
Office Electricity, Wasa and Others Bill	712,406	759,451
Office Maintenance	58,135	605,467
Printing & Stationery	155,050	720,045
Postage & Telegram	4,500	4,650
Registration & Renewals	34,500	34,500
Telephone Bill	18,120	18,100
Mobile Bill	40,500	126,900
Internet Bill	21,600	21,600
Newspaper & Periodicals	6,958	7,068
Other Expenses	16,345	119,860
Depreciation	1,429,324	1,735,982
	<b>5,107,712</b>	<b>7,921,574</b>

**21.00 Marketing, Selling & Distribution Expenses: Tk. 766,988**

This consists of the following:

Fuel & Lubricants	90,940	434,045
Salary & Allowances	643,500	640,450
Toll Expenses	7,965	26,875
Depreciation-delivery van	24,583	30,729
	<b>766,988</b>	<b>1,132,099</b>

**22.00 Financial Expenses: Tk. 1,879,583**

This consists of the following:

Bank Charges & Others	7,193	46,915
Excise Duty FDR & TDR	42,500	3,000
Interest on Term Loan	1,829,890	1,848,789
	<b>1,879,583</b>	<b>1,898,704</b>



**23.00 Provision for Income Tax: Tk. 5,559,475**

This has been arrived as under:

Current Tax Note- 16

Deferred Tax Note- 13

Income tax expenses

4,642,452	531,386
917,024	479,535
<b>5,559,475</b>	<b>1,010,920</b>

**24.00 Non Operating Income : Tk. 1,368,573**

This consists of the following:

Interest on other Account

Interest on FDR &amp; TDR

Amount in TK	Amount in TK
31-Mar-25	31-Mar-24
-	454
1,368,573	862,044
<b>1,368,573</b>	<b>862,498</b>

**25.00 Earnings Per Share: Tk. 0.15**

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

Number of ordinary share at the period end

**Earning per share**

15,073,644	(4,697,059)
98,079,877	98,079,877
<b>0.15</b>	<b>(0.05)</b>

**26.00 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

Net Assets Value(NAV) excluding Revaluation surplus

Net Assets Value(NAV) Per Share excluding Revaluation surplus

Amount in TK	Amount in TK
31-Mar-25	30-Jun-24
1,245,207,016	1,232,990,872
71,856,285	67,860,778
1,173,350,731	1,165,130,094
98,079,877	98,079,877
<b>11.96</b>	<b>11.88</b>
1,084,961,697	1,076,636,027
<b>11.06</b>	<b>10.98</b>

**27.00 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-25	31-Mar-24
0.08	0.06
8,221,229	6,046,783
98,079,877	98,079,877
<b>0.08</b>	<b>0.06</b>

**28.00 Reconciliation of Net Cash Flows From Operating Activities****Net Profit after Tax**

Add: Depreciaton

Add:Deferred Tax

Add: Increase/Decrease of Current Assets

Less: Decrease of Current Liabilities

**Net Cash Flows From Operating Activities**

15,073,644	(4,697,059)
18,905,016	20,902,068
917,024	479,535
(30,887,578)	(7,905,480)
4,213,125	(2,732,281)
<b>8,221,229</b>	<b>6,046,783</b>



**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, 2025

Annexure A

Particulars	COST/REVALUATION			Rate of Dep.	DEPRECIATION			Written down value as at 31.03.2025	Written down value as on 30.06.2024
	As at 01.07.2024	Addition During the year	As at 31.03.2025		As at 01.07.2024	Addition During the year	As at 31.03.2025		
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	5,349,927	107,514,909	137,314,792	142,664,719
Plant & Machinery	459,753,737	-	459,753,737	10%	310,256,975	11,212,257	321,469,232	138,284,505	149,496,762
Generator & Electric Equipment	57,782,068	-	57,782,068	15%	49,880,521	888,924	50,769,445	7,012,623	7,901,547
Motor Vehicle	31,722,303	-	31,722,303	20%	24,461,913	1,089,058	25,550,972	6,171,331	7,260,390
Office Decoration & Fittings	10,922,885	-	10,922,885	10%	7,261,180	274,628	7,535,808	3,387,077	3,661,705
Furniture & Fixture	4,869,065	-	4,869,065	10%	3,666,117	90,221	3,756,338	1,112,727	1,202,948
<b>Total as on 31 March 2025</b>	<b>950,766,958</b>	<b>-</b>	<b>950,766,958</b>		<b>497,691,688</b>	<b>18,905,016</b>	<b>516,596,704</b>	<b>434,170,255</b>	<b>453,075,270</b>
<b>Total as on 30 June 2024</b>	<b>950,766,958</b>	<b>-</b>	<b>950,766,958</b>		<b>469,822,262</b>	<b>27,869,426</b>	<b>497,691,688</b>	<b>453,075,270</b>	

**Allocation of depreciation:**

Admin	1,429,324
Marketing	24,583
Manufacturing	17,451,108
	<b>18,905,016</b>

Note: Land & Land Development represents only Land.