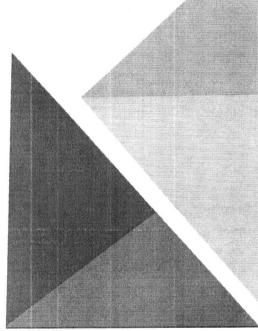
PREMIER CEMENT MILLS LIMITED



THIRD QUARTER FINANCIAL STATEMENTS

For the period ended 31 March 2021

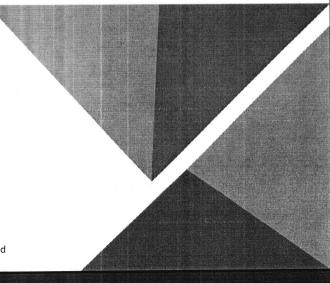




Holding Company
Premier Cement Mills Limited



Subsidiary Company Premier Power Generation Limited



Premier Cement Mills Limited Consolidated Statement of Financial Position (Third Quarter Un-audited) As at 31 March 2021

| | Notes | 31 March 2021 (Un-audited) | 30 June 2020 (Audited) |
|---|-------|-------------------------------|---------------------------|
| | | BDT | BDT |
| Assets | | | |
| Property, plant and equipment | 4.00 | 8,876,175,769 | 6,008,764,55 |
| Intengible Assets | 5.00 | 594,441 | 647,11 |
| Lease- Right of Assets | 6.00 | 24,053,995 | 28,715,78 |
| Financial assets | 7.00 | 2,010,224 | 1,879,48 |
| Capital work -in - progress | 8.00 | 8,700,933,295 | 8,205,324,97 |
| Investment in associate | 9.00 | 122,805,340 | 113,397,63 |
| Total non-current assets | | 17,726,573,064 | 14,358,729,54 |
| Inventories | 11.00 | 1,005,821,563 | 968,898,819 |
| Trade and other receivables | | 2,549,130,799 | 2,492,404,124 |
| Advances, deposits and pre-payments | 12.00 | 3,915,897,047 | 3,338,925,654 |
| Investment in FDR | 13.00 | 153,731,721 | 146,395,233 |
| Current account with associates (NCML) | | 55,456,551 | 108,350,423 |
| Cash and bank balances | 14.00 | 223,858,923 | 142,454,956 |
| Total current assets | | 7,903,896,604 | 7,197,429,209 |
| Total assets | | 25,630,469,669 | 21,556,158,751 |
| Equity | | | |
| Equity Share capital | | | |
| · · · · · · · · · · · · · · · · · · · | | 1,054,500,000 | 1,054,500,000 |
| Revaluation reserve Share Premium | | 3,111,741,038 | 492,313,479 |
| Retained earnings | | 441,835,000 | 441,835,000 |
| retained earnings | | 3,587,082,674 | 3,256,487,346 |
| | | 8,195,158,712 | 5,245 ,135,825 |
| Non-controlling interest | 15.00 | 18,458,294 | 16,324,924 |
| Liabilities | | 8,213,617,005 | 5,261,460,749 |
| | | | |
| Loan from Directros | 17.00 | 750,420,000 | 750,420,000 |
| Deferred tax liabilities/(assets) | 23.00 | 919,801,225 | 460,779,529 |
| ong Term Loan | 16.01 | 2,774,541,776 | 3,079,655,788 |
| Lease liability- long term portion | 20.01 | 15,241,046 | 21,776,253 |
| Defined benefit obligations (Gratuity) Fotal non-current liabilities | | 129,912,018 | 136,452,063 |
| rotal non-current habilities | | 4,589,916,065 | 4,449,083,633 |
| Frade and other payables | 18.00 | 505,638,965 | 1,364,009,725 |
| Unclaimed Dividend | | 2,076,235 | 2,076,235 |
| Short term bank loan | 19.00 | 10,968,206,822 | 9,075,703,998 |
| ease liability- Current portion | 20.01 | 10,408,469 | 7,691,262 |
| Current portion of long term loan | 16.01 | 548,547,897 | 774,427,493 |
| iability for other finance | | 3,655,972 | 3,766,545 |
| Worker profit participation Fund | | 41,873,816 | 14,702,667 |
| Provision for taxation | | 746,528,422 | 603,236,444 |
| Fotal current liabilities | | 12,826,936,598 | 11,845,614,369 |
| Total equity and liabilities | | 25,630,469,669 | 21,556,158,751 |

Managing Director

Net assets value per share (NAV)

Chief Financial Officer

49.74

Mufif Haider

77.72

Company Secretary

Director

Place: Dhaka

Dated: 08 May 2021

1

Premier Cement Mills Limited Consolidated Statement of profit or loss and other comprehensive Income (Third Quarter Un-audited) For the period ended 31 March 2021

| | [| 09 Months Co | omparative | 03 Months Co | mparative |
|--|--------|--|--|--|--|
| | Notes | July 2020 to March 2021 | July 2019 to March 2020 | Jan 2021 to March 2021 | Jan 2020 to March 2020 |
| | | BD | T | BDT | |
| Revenue | 25.00 | 9,581,519,823 | 9 476 002 020 | 2 522 040 007 | |
| Cost of sales | 26.00 | (8,090,300,931) | 8,476,992,038 (7,226,132,201) | 3,633,848,227 | 3,184,737,830 |
| Gross profit | | 1,491,218,892 | 1,250,859,837 | (3,066,969,136) | 369,069,361 |
| Other income/(loss) | 27.00 | 43,413,640 | 91,208,352 | (898,855) | 40 414 694 |
| Administrative expenses | 28.00 | (71,291,230) | (82,681,339) | (22,338,315) | 40,414,684 |
| Selling & distribution expenses | 29.00 | (384,979,963) | (330,430,144) | (163,104,915) | (24,191,026) (135,036,720) |
| Profit from operation | - | 1,078,361,340 | 928,956,706 | 380,537,006 | 250,256,298 |
| Finance costs | 30.00 | (486,284,526) | (470,621,673) | (158,156,504) | (151,291,285) |
| Share of profit from associate company | | 9,407,706 | 2,548,758 | 6,858,950 | 860,290 |
| Contribution to WPPF | | (27,171,149) | (21,946,847) | (10,342,156) | (6,292,644) |
| Profit before income tax | _ | 574,313,370 | 438,936,944 | 218,897,296 | 93,532,659 |
| Current tax expenses | 37.00 | (143,291,978) | (286,050,666) | (54,908,695) | (70,105,322) |
| Deferred tax income/(expenses) | 23.01 | 452,708 | (9,893,336) | 2,021,313 | (4,115,959) |
| Net profit/(loss) after tax | _ | 431,474,101 | 142,992,942 | 166,009,914 | 19,311,378 |
| Profit attributable to Owners of the company Non-controlling interest | - - | 429,340,731 2,133,370 431,474,101 | 141,297,776 1,695,165 142,992,942 | 164,629,992 1,379,922 166,009,914 | 18,872,193 439,185 19,311,378 |
| Other comprehensive income | | | | | |
| Revaluation of property plant & equipment | | 3,085,606,560 | | 3,085,606,560.00 | |
| Income tax on other comprehensive income | | (459,474,404) | - | (459,474,404) | |
| | _ | 2,626,132,156 | - | 2,626,132,156 | |
| Total comprehensive income for the period | _ | 3,057,606,256 | - | 2,792,142,070 | - |
| Total comprehensive income for the period | | | | | |
| Basic EPS (par value of Taka 10) based on weighted average no. of shares | 31.00 | 4.07 | 1.34 | 1.56 | 0.18 |

Company Secretary

M. Hogve

Chief Financial Officer

Place: Dhaka Dated: 08 May 2021

Premier Cement Mills Limited Consolidated Statement of Changes in Equity (Third Quarter Un-audited) For the period ended 31 March 2021

Amount in Taka Revaluatoin Non-controlling Share capital **Share Premium** Retained earnings Total Total equity reserve interest Balance at 01 July 2019 1,054,500,000 441,835,000 501,202,886 3,083,637,540 5,081,175,426 14,493,053 5,095,668,479 Net profit for the year 141,297,776 141,297,776 1,695,165 142,992,941 Cash dividend paid (105,450,000) (105,450,000) (105,450,000) Revaluation of property plant and equipment Depreciation on revalued assets (6,667,055) 6,667,055 Balance at 31 March 2020 1,054,500,000 441,835,000 494,535,831 3,126,152,371 5,117,023,202 16,188,218 5,133,211,420 Balance at 01 July 2020 1,054,500,000 441,835,000 492,313,479 3,256,487,346 5,245,135,825 16,324,924 5,261,460,749 Net profit for the period 429,340,731 429,340,731 2,133,370 431,474,101 Cash-dividend paid (105,450,000) (105,450,000) (105,450,000) Revaluation of property plant and equipment 3,085,606,560 3,085,606,560 3,085,606,560 Deffered tax on revaluation surplus (459,474,404) (459,474,404) (459,474,404) Depreciation on revalued assets (6,704,597) 6,704,597 Balance at 31 March 2021 1,054,500,000 441,835,000 3.111.741.038 8.195.158.712 3,587,082,674 18,458,294 8,213,617,005

Note:

Revaluation surplus amounting to Tk. 6,704,597.00 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets' original cost. The amount has been netted off for tax.

Company Secretary

M. Hogne

Managing Director

Chief Financial Officer

Chairman

Place: Dhaka Dated: 08 May 2021

Premier Cement Mills Limited Consolidated Statement of Cash Flows (Third Quarter Un-audited) For the period ended 31 March 2021

| | July 2020 to March 2021 | July 2019 to March 2020 |
|--|----------------------------|----------------------------|
| | Un-audited | |
| | Amount | in Taka |
| Cash flows from operating activities | | |
| Receipt from customers | 9,615,093,748 | 8,350,434,065 |
| Payment to employees | (296,104,258) | (348,862,087) |
| Payment to suppliers & Others | (8,065,349,379) | (6,863,386,059) |
| Cash generated from operating activities | 1,253,640,110 | 1,138,185,919 |
| Other income | 31,732,857 | 52,592,888 |
| Bank charge & Interest paid | (486,284,526) | (470,621,673) |
| Dividend Paid | (93,663,414) | (91,717,468) |
| Tax paid | (143,180,428) | (286,050,666) |
| A. Net cash from operating activities | 562,244,599 | 342,389,000 |
| Cash flows from investing activities | | |
| Purchase of property, plant & equipment | (13,902,634) | (72,697,421) |
| Capital work-in-progress (WIP) | (495,608,322) | (1,589,819,715) |
| Sale of property, plant & equipment | - | 137,000 |
| Receipt/ (payment) to Associate | 59,139,969 | 871,984,402 |
| Investment in FDR | (7,336,488) | (1,632,929) |
| B. Net cash used in investing activities | (457,707,475) | (792,028,663) |
| Cash flows from financing activities | | |
| Proceeds from bank borrowing | 3,054,547,494 | 2,672,475,937 |
| Repayment of bank borrowing | (2,957,898,458) | (700,948,595) |
| Loan from Directors | | (1,530,000,000) |
| From other finance | (110,573) | 265,500 |
| Proceed from lease finance | 200,000,000 | 200,000,000 |
| Repayment/received from leasing finance | (319,671,620) | (183,781,934) |
| C. Net cash from financing activities | (23,133,157) | 458,010,908 |
| Effect of exchange rates on cash and cash equivalents | 578,981 | 520,147 |
| Net increase in cash and bank balances (A+B+C) | 81,403,967 | 8,371,245 |
| Cash and bank balances at the beginning of the year | 142,454,956 | 169,269,065 |
| Cash and bank balances at the end of the year | 223,858,923 | 177,640,310 |
| Net Operating Cash Flow per Share (NOCFPS) (Note - 22) | 5.33 | 3.25 |
| | (1 |). |

Company Secretary

Director

Place: Dhaka Dated: 08 May 2021 Chief Financial Officer

Managing Director

Muffy Haider Chairman

Premier Cement Mills Limited Notes to the Consolidated Statement of Financial Statement For the period ended 31 March 2021

1 REPORTING ENTITY

1.01 Formation and legal status

Premier Cement Mills Limited, (hereinafter referred to as PCML or the holding Company) a Public Limited Company was incorporated on 14 October 2001 under the Companies Act XVIII of 1994 having its registered office in Chittagong. Presently the Company has a subsidiary namely "Premier Power Generation Limited" where PCML holds 96% of its shares and PCML also has an associate company namely "National Cement Mills Limited" holding 18.67% of its shares.

Premier Power Generation Limited, (hereinafter referred to as PPGL or the subsidiary company) a private limited company was incorporated on 07 September 2006 under the Companies Act 1994 having its registered office in Chittagong with an installed capacity of 5.34 MW run by Natural Gas from TGTDCL.

National Cement Mills Limited, (hereinafter referred to as NCML or the associate company) a public limited company was incorporated on 10 September 1996 with an installed capacity of 1400 MT per day at Issa Nagar, Karnafully, Chittagong.

1.02 Nature of business

The Company is manufacturing cement from various raw materials i.e. Clinker, Gypsum, Slag, Lime Stone, Fly Ash etc. at its manufacturing plant located at West Muktarpur, Munshigonj and marketing the same in local as well as foreign markets.

2.00 Basis of preparation, presentation and disclosures of financial statements

2.01 Statement of compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs).

2.02 Other regulatory compliances

The Companies are also required to comply with the following major laws and regulation in addition to the Company Act 1994:

The Securities and Exchange Rules, 1987

The Securities & Exchange Ordinance, 1969

The Income Tax Ordinance, 1984

The Income Tax Rules, 1984

The Value Added Tax Act, 1991

The Value Added Tax Rules, 1991

The Customs Act, 1969

2.03 Basis of measurement

These financial statements have been prepared on a historical cost basis except for property, plant and equipment which are measured at revalued amount.

2.04 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka (Taka/ Tk.), which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

2.05 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that

affect the application of accounting policies and the reported amounts of Assets, Liabilities, Income and Expenses.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

| Note 4 | Property, plant and equipment |
|---------|--|
| Note 5 | Intangible assets |
| Note 6 | Right of use assets |
| Note 7 | Financial assets |
| Note 10 | Inventories |
| Note 11 | Trade and other receivables |
| Note 19 | Deferred tax liability |
| Note 22 | Defined benefit obligations (Gratuity) |
| Note 23 | Trade and other payable |
| Note 26 | Provision for taxation |
| Note 37 | Contingent liabilities |

2.06 Changes in accounting policy

The company has applied the IAS/IFRS 10, 12 & 13 from the year 2013-14, IAS/IFRS 9 & 15 from the year 2018-19 and IFRS 16 from the year 2019-2020.

| IFRS 9 | Financial Instruments |
|---------|---|
| IFRS 10 | Consolidated Financial Statements |
| IFRS 12 | Disclosure of interests in other entities |
| IFRS 13 | Fair Value Measurement |
| IFRS 15 | Revenue from Contract with Customer |
| IFRS 16 | Leases |

2.07 Going concern

The company has adequate resources to continue in operation for foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the Financial Statements. The current credit facilities and business prospective of the company provide sufficient fund and ability to meet the present obligations of its existing businesses and operations.

2.08 Applicable accounting standards

The following IASs and IFRSs are applicable for the financial statements for the year under review:

- IAS 1 Presentation of Financial Statements
- IAS 2 Inventories
- IAS 7 Statements of Cash Flows
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 10 Events after the Reporting Period
- IAS 12 Income Taxes
- IAS 16 Property, Plant and Equipment
- IAS 19 Employee Benefits
- IAS 21 The Effects of Changes in Foreign Exchange Rates
- IAS 23 Borrowing Costs
- IAS 24 Related Party Disclosures
- IAS 27 Separate Financial Statements (Revised 2011)
- IAS 28 Investment in Associate
- IAS 32 Financial Instruments: Presentation
- IAS 33 Earnings Per Share
- IAS 34 Interim Financial Reporting, Comparative information
- IAS 36 Impairment of Assets
- IAS 37 Provisions, Contingent Liabilities and Contingent Assets
- IAS 38 Intangible Assets
- IFRS 3 Business Combinations
- IFRS 7 Financial Instruments: Disclosures
- IFRS 9 Financial Instruments
- IFRS 10 Consolidated Financial Statements
- IFRS 12 Disclosure of interest in other entities

IFRS - 13 Fair value measurement

IFRS - 15 Revenue from Contract with Customer

IFRS - 16 Leases *

* Leases presented in the financial statement has been recognized as per the requirements of IAS 17. The applicability of IFRS 16 has come into effect from 1st January 2019. However, we have implemented the standard from the financial year 2019-20.

2.09 Reporting period

The accounting period of the company covers one financial year from 1st July to 30th June consistently.

2.10 Principles of consolidation and disclosure of interest in other entities

Subsidiary is an enterprise controlled by the parent entity. Control exists when an investor is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those re-turns through its power over the investee. The financial statements of subsidiary are included in the consolidated financial statements from the date that control commences until the date that control ceases. The consolidated financial statements have been prepared in accordance with IFRS 10 Consolidated Financial Statements.

The group eliminates in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full).

Non-controlling interests

The group presents non-controlling interests in its consolidated statement of financial position within equity, separately from the equity of the owners of the parent.

The group attributes the profit or loss and each component of other comprehensive income to the owners of the parent and to the non-controlling interests. The proportion allocated to the parent and non-controlling interests are determined on the basis of present ownership interests.

Premier Power Generation Limited is a subsidiary company of PCML. The Company has made 96% investments in its subsidiary. PCML is exposed to and has rights, to variable returns from the subsidiary and also has the ability to affect those returns through its power over PPGL.

National Cement Mills Limited is an associate company of PCML. The company owns 18.67% of the equity share capital in NCML prior to current year PCML exerts control on NCML with remaining 60% voting rights through common directorships. The management has decided to consolidate the financial statements of NCML in accordance with IFRS 10 for reporting purpose up to 30-06-2017. In the year 2017-2018 there was a major change in the shareholding position of NCML and directorship and PCML lose control in the decision making of NCML through voting right hence the company decided not to consolidate the financial position of NCML. As per equity method (Ref.IAS-28) share of profit from associate company's shown in the "Consolidated statement of profit or loss and other comprehensive Income" and is added with investment in Associate.

3.00 Summary of significant accounting policies

The specific accounting policies selected and applied by the company's directors for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and 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.

3.01 Consistency

The accounting policies and methods of computation used in preparation of financial statements for the year ended 30 June 2020 are consistent with those policies and methods adopted in preparing the financial statements for the period ended 31 March 2021 respectively.

3.02 Transactions in foreign currencies

Foreign currency transactions are recorded at the applicable rates of exchange ruling on the date of transactions.

Other monetary assets & liabilities, if any, denominated in foreign currencies at the Balance Sheet date are translated at the applicable rates of exchange ruling at that date and the related exchange differences are charged off as revenue expenditure. Effects on cash flows has been shown in the statement of cash flows of the financial statements.

3.03 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

"A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. It is recognized by IFRS 9 - Financial Instrument. The entity has recognized its financial instruments as per IFRS 9 - Financial Instruments.

3.03.01 Financial assets

The group initially recognises loans and receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the trade date, which is the date the Group becomes a party to the contractual provisions of the instrument.

The group derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Financial assets include cash and bank balances, trade and other receivable, advances, deposits and prepayments, etc.

3.03.01.01 Cash and bank balances

This comprises of cash in hand, deposits held at call with banks, and bank overdrafts are shown in current liabilities on the balance sheet which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

3.03.01.02 Trade and other receivables

Trade and other receivables represent the amounts due from local and foreign customers etc. Trade receivables are stated at net.

Provision for doubtful debts is made based on the company policy. Bad debts are written off on consideration of the status of individual debtors.

3.03.02 Financial liabilities

The group recognizes all financial liabilities on the trade date which is the date the group becomes a party to the contractual provisions of the instrument.

The group derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired. Financial liabilities comprise trade and other creditors only.

3.03.02.01 Trade and other payables

The group recognizes a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

3.04 Property, plant and equipment

3.04.01 Recognition and measurement

Items of property, plant and equipment are carried at revalued amount, being fair values at the date of revaluation less subsequent accumulated depreciation and subsequent impairment losses, if any.

Subsequent costs

The cost of replacing a part of property, plant and equipment is recognized in the carrying amount of the item if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the statement of comprehensive income during the financial period in which they incurred.

Depreciation

In respect of fixed assets other than freehold land, depreciation is provided on reducing balance method over their expected useful life and day basis depreciation charged on the amount of addition to fixed assets from the date of use. No depreciation is charged on freehold land considering its unlimited life. The annual depreciation rates for different category of assets are as follows:

| Category of assets | Rate | |
|------------------------------|------|------|
| | PCML | PPGL |
| Land and land development | 0% | 0% |
| Factory Building | 3% | 0% |
| Jetty Construction | 3% | 0% |
| Electric Installation | 8% | 0% |
| Plant & Machinery | 8% | 6% |
| Boundary Wall & Fencing | 5% | 0% |
| Furniture & Fixtures | 10% | 10% |
| Telephone & Fax Installation | 15% | 0% |
| Loose Tools | 15% | 0% |
| Motor Vehicles | 15% | 0% |
| Motor Vehicles- Employee | 10% | 0% |
| Office Building & Shed | 3% | 0% |
| Office Equipment | 15% | 20% |
| Tube-Well | 15% | 0% |
| Air Compressor | 15% | 0% |
| Grinding Media | 33% | 0% |
| Lab Equipment | 10% | 0% |
| Vessel | 10% | 0% |
| Portable Cement Silo | 3% | 0% |
| Office Decoration | 15% | 15% |
| Generator Building | 0% | 10% |
| Software | 10% | 0% |

Depreciation charged during the year is allocated to cost of sales, administrative expenses, selling & distribution expenses and Bag Plant based on usage/consumption of economic benefits.

Upon retirement of assets, no depreciation is charged in the year of retirement and the cost and related accumulated depreciation are eliminated from the accounts and resulting gain or loss is charged or credited to profit and loss account.

Leasehold assets and leases

Assets held under finance leases are recognised as assets of the Company at their fair value at the date of acquisition or, if lower, at the present value of the minimum lease payments. The corresponding liability is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly against income.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. Leasehold assets have been capitalised this year because of lease term of all assets have been completed by this year.

Leases:

IFRS 16 introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets when such recognition exemptions are adopted. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged.

"The Group" has applied IFRS 16 using the cumulative catch-up approach. "The Group" utilized the option to measure the right-of-use asset at an amount equal to the lease liability in accordance with para C8 of IFRS 16 at the date of initial application. This approach does not require restatement of comparatives, which continue to be presented under IAS 1 and IFRIC 4.

IFRS 16 changes how the Group accounts for leases previously classified as operating leases under IAS 17, which were of balance sheet. Applying IFRS 16, for all leases (except as noted below), the Group:

- a) Recognises right-of-use assets and lease liabilities in the consolidated statement of financial position, initially measured at the present value of the future lease payments, with the right-ofuse asset adjusted by the amount of any prepaid or accrued lease payments in accordance with IFRS 16:C8(b)(ii);
- Recognises depreciation of right-of-use assets and interest on lease liabilities in the consolidated statement of profit or loss;
- c) Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the consolidated statement of Cash flows.

Under IFRS 16, right-of-use assets are tested for impairment in accordance with IAS 36. For short-term leases (lease term of 12 months or less) and leases of low-value assets, the Group has opted to recognize a lease expense on a straight-line basis as permitted by IFRS 16. This expense is presented in profit or loss. The Group has used the following practical expedients:

- The Group has applied a single discount rate (9%) to a portfolio of leases with reasonably similar characteristics.
- The Group has elected not to recognize right-of-use assets and lease liabilities to leases for which the lease term ends within 12 months of the date of initial application.
- The Group has excluded initial direct costs from the measurement of the right-of-use asset at the date of initial application.

3.04.02 Capital work-in-progress

Property, plant and equipment under construction/acquisition is accounted for as capital work-in-progress until construction/acquisition is completed and measured at cost initially.

3.05 Inventories

Nature of inventories

Inventories comprise of Raw Materials (Clinker, Gypsum, Lime Stone, Fly Ash, Slag), Grinding Aid, Packing Materials, Consumable Stores, Raw Materials of Bag Plant, Goods in Transit & Finished Goods (Cement) etc.

Valuation of the inventories

Inventories are stated at the lower of cost or net realizable value in accordance with IAS 2 "Inventories" after making due allowances for any obsolete or slow moving items, if any.

The cost is determined using the Weighted Average Method consistently. The cost of inventories comprises of expenditure incurred in the normal course of business in bringing such inventories to its present location and condition. Net realizable value is based on estimated selling price less VAT in the ordinary course of business less any further costs expected to be incurred to make the sale (applicable variable selling expenses).

| Category | Basis of valuation |
|------------------|--|
| Finished goods | At the lower of weighted average cost or net realizable value. |
| Raw materials | At the lower of weighted average cost or net realizable value. |
| Goods-in-transit | At the lower of weighted average cost or net realizable value. |

3.06 Cash flow statement

Statement of Cash Flows is prepared principally in accordance with IAS 7 (Statement of Cash Flow) and the cash flow from operating activities have been presented under direct method.

3.07 Impairment

3.07.01 Non-derivative financial assets

Financial assets not carried at fair value through profit or loss, loans and receivables are assessed as and when required to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

3.07.02 Non-financial assets

The carrying amounts of the group's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the recoverable amount of the asset is estimated. An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit (CGU) exceeds its estimated recoverable amount.

3.08 Provisions, contingent liabilities and contingent assets

A provision is recognized in the balance sheet when the Company has a legal or contractual obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Contingent assets are not recognized.

3.09 Borrowing costs

Interest and other costs incurred by the company in connection with the borrowing of funds are recognized as expense in the period in which they are incurred, unless such borrowing cost relates to acquisition / construction of assets in progress that are capitalized as per IAS 23 "Borrowing Costs".

3.1 Taxation

3.10.1 Current tax

PCML has been maintaining provision for taxation @ 25% as per Income Tax Ordinance, 1984. Company also enjoys tax exemption on export sales as per Sixth Schedule (Section 28) of ITO 1984.

3.10.2 Deferred tax

Deferred tax liabilities are the amount of income taxes payable in the future periods in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognised for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. The impact of changes on the account in the deferred tax assets and liabilities has also been recognised in the profit and loss account as per IAS-12 "Income Taxes".

3.11 Share capital

Paid up capital represents total amount contributed by the shareholders and bonus shares issued by the company to the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the company, ordinary shareholders rank after all other shareholders and creditors are fully entitled to any residual proceeds of liquidation.

3.12 Employee benefits

The company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees.

3.13.01 Defined contribution plan

The company maintains a recognized provided fund @ 7% of basic pay (Equally contributed by employee & employer) for all eligible permanent employees from 1st day of July 2010. The said fund is managed by a duly constituted five member board of trustees.

3.13.02 Defined benefit plan (Gratuity)

The company maintains an unfunded gratuity scheme, provision in respect of which is made annually for the employees. Gratuity payable at the end of each year are determined on the basis of two (2) times of last month basic salary and payment is to be made on the basis of following rules and regulations of the company.

| Service length (W.E.F. 01.07.2010) | Payment basis |
|---|---|
| Less than Five (5) years | Nil Amount. In case of deceased person & terminated by employer - One (1) times of last month basic salary x year of service(s) |
| | One (1) times of last month basic salary x year of services |
| Above Five (5) years but below Ten (10) years | One & half (1.5) times of last month basic salary x year of service(s) |
| Ten (10) years & above | Two (2) times of last month basic salary x year of service(s) |

3.13.03 Other benefits

The company also making a provision for Workers' Profit Participation and Welfare funds @ 5% of net profit before tax as per Labour Act 2006.

3.14 Revenue recognition

In compliance with the requirements of IFRS 15: Revenue from the sale of goods (Cement) is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognized when the following criteria meets:

- I. Identify the contract with customer
- II. Identify the performance obligation in the contract
- III. Determine the transaction price
- IV. Allocate the transaction price to performance obligation
- V. Recognize the revenue

We have recognized our revenue by satisfying the criteria provided above.

3.15 Earnings per share

The company calculates its earning per share in accordance with Bangladesh Accounting Standard (IAS) - 33 which has been reported on the face of Statement of Comprehensive Income.

Basis of earnings

This represents earning for the year attributable to ordinary shareholders and Non-Controlling shareholders. As there were no preference shares requiring returns or dividends, the net profit after tax for the year has been considered as fully attributable to the ordinary shareholders.

Basis of earnings per share

This has been calculated by dividing the basic earnings by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share

No diluted earnings per share is required to be calculated per year as there was no scope for dilution during the year.

3.16 Duty drawback

Duty drawback claimed on export sales is adjusted against cost of imported raw materials.

3.17 Events after the reporting period

Events after the Reporting period that provide additional information about the company's positions at the balance sheet date are reflected in the financial statements if any.

3.18 Comparative information and re-arrangement thereof

In accordance with the provisions of IAS-1: Presentation of Financial Statements, Comparative information has been disclosed for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current period's financial statements.

Premier Cement Mills Limited Notes to the Consolidated Statement of Financial Position For the period ended 31 March 2021

| | | 31 March 2021 (Un-audited) | 30 June 2020 (Audited) |
|--|---|--|--|
| | | Amount i | |
| 4.00 | Property, Plant & Equipment | | |
| | FREE-HOLD | | |
| | Cost & Revaluation | | |
| | Opening balance | 6,008,764,552 | 7,224,769,701 |
| | Add: Addition during the period | 13,902,634 | 135,739,682 |
| | Add: (Disposal) /Adjustment during the period/ revaluation | 3,089,306,560 | 261,149,169 |
| | Closing balance | 9,111,973,746 | 7,621,658,552 |
| | Depreciation | | |
| | Opening balance | | |
| | Add: Charged during the period | - | 1,124,121,756 |
| | Less: Disposal | 235,797,977 | 305,262,465 |
| | Closing balance | | 183,509,776 |
| | Sissing Science | 235,797,977 | 1,612,893,997 |
| | LEASEHOLD | | |
| | Cost | | |
| | Opening balance | 3 | 269,900,000 |
| | Add: Addition during the period | 1.50 | - |
| | Less: Disposal during the period | - | (269,900,000) |
| | Closing balance | | |
| | Depreciation | | |
| | Opening balance | | |
| | Add: Charged during the period | - | 171,698,485 |
| | Less: Disposal during the period | Ξ. | 14,307,777 |
| | Closing balance | | (186,006,262) |
| | Closing balance | | |
| | NAT-144 | | • |
| | Written down value | 8,876,175,769 | 6,008,764,555 |
| F 00 | | 8,876,175,769 | 6,008,764,555 |
| | Intangibale Assets | 8,876,175,769 | 6,008,764,555 |
| | Intangibale Assets Cost | | |
| | Intangibale Assets Cost Opening balance | 8,876,175,769 1,023,563 | 6,008,764,555 1,023,563 |
| | Intangibale Assets <u>Cost</u> Opening balance Add: Addition during the period | | |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period | 1,023,563 | 1,023,563 - - |
| | Intangibale Assets <u>Cost</u> Opening balance Add: Addition during the period | | |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period | 1,023,563 | 1,023,563 - - |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance | 1,023,563 1,023,563 | 1,023,563 - 1,023,563 |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization | 1,023,563 1,023,563 376,450 | 1,023,563 1,023,563 304,549 |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance | 1,023,563 1,023,563 | 1,023,563 - 1,023,563 |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period | 1,023,563 1,023,563 376,450 52,672 | 1,023,563 1,023,563 304,549 71,901 |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Less: Disposal during the period | 1,023,563 1,023,563 376,450 | 1,023,563 - 1,023,563 304,549 |
| | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value | 1,023,563 1,023,563 376,450 52,672 429,122 | 1,023,563 1,023,563 304,549 71,901 376,450 |
| 6.00 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value | 1,023,563 1,023,563 376,450 52,672 429,122 | 1,023,563 1,023,563 304,549 71,901 376,450 |
| 6.00 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 | 1,023,563 1,023,563 304,549 71,901 376,450 |
| 6.00 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 | 1,023,563 1,023,563 304,549 71,901 376,450 647,113 |
| 6.00 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 | 1,023,563 1,023,563 304,549 71,901 376,450 |
| 6.00 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 36,296,693 2,248,091 | 1,023,563 1,023,563 304,549 71,901 376,450 647,113 |
| 6.00 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 | 1,023,563 1,023,563 304,549 71,901 376,450 647,113 |
| 6.00 I | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Less: Disposal during the period Closing balance Openreciation | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 36,296,693 2,248,091 38,544,784 | 1,023,563 1,023,563 304,549 71,901 376,450 647,113 |
| 6.00 I | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Less: Disposal during the period Closing balance Depreciation Opening balance | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 36,296,693 2,248,091 38,544,784 7,580,910 | 1,023,563 1,023,563 304,549 71,901 376,450 647,113 36,296,693 |
| 6.00 1 1 1 1 1 1 1 1 1 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Dening balance Add: Addition during the period Less: Disposal during the period Closing balance Depreciation Opening balance Add: Charged during the period | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 36,296,693 2,248,091 38,544,784 | 1,023,563 1,023,563 304,549 71,901 376,450 647,113 |
| 66.00 | Intangibale Assets Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Less: Disposal during the period Closing balance Depreciation Opening balance | 1,023,563 1,023,563 376,450 52,672 429,122 594,441 36,296,693 2,248,091 38,544,784 7,580,910 | 1,023,563 1,023,563 304,549 71,901 376,450 647,113 36,296,693 36,296,693 |

| | | 31 March 2021 (Un-audited) | 30 June 2020 (Audited) |
|-------|--|---|---|
| | | Amount in | |
| 7.00 | Fiancial Assets | | |
| | Opening balance | 1,879,484 | |
| | Add: Addition during the period | 1,079,464 | - |
| | Office space | 113,764 | 1,635,452 |
| | Accomodation Building | 16,976 | 244,032 |
| | Less: Disposal during the period | 70.00 € 70.00 mg | 21.,002 |
| | Closing balance | 2,010,224 | 1,879,484 |
| 8.00 | Capital work in process | | |
| | Godawn- Mongla | 5,984,444 | F 004 444 |
| | Project New | 5,385,805 | 5,984,444 5,385,805 |
| | Project New-VRM | 8,689,563,046 | 8,193,954,724 |
| | | 8,700,933,295 | 8,205,324,973 |
| | | | |
| 9.00 | Investment in associate | | |
| | Opening Balance | 113,397,634 | 106,497,835 |
| | Opening Profit/(Loss) share from associate company | | |
| | | | |
| | Share of profit from associate company - during the period | 9,407,706 | 6,899,799 |
| | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C | 122,805,340 ement Mills Ltd (NCML) there | 113,397,634 |
| | Closing Balance | 122,805,340 Tement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para | fore, investments in |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho | 122,805,340 Tement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para | fore, investments in |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary | 122,805,340 Tement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para | fore, investments in |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary | 122,805,340 Gement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 parad has been applied to prepare 55,456,551 | 113,397,634 fore, investments in a 16 this investment e this financial |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited | 122,805,340 Tement Mills Ltd (NCML) there and the IAS-28. As per IAS-28 parad has been applied to prepare | 113,397,634 fore, investments in a 16 this investment e this financial |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary | 122,805,340 Gement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 parad has been applied to prepare 55,456,551 | fore, investments in a 16 this investment e this financial |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited | 122,805,340 Tement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para d has been applied to prepare 55,456,551 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity methostatement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited Inventories | 122,805,340 Tement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para d has been applied to prepare 55,456,551 311,378,291 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited Inventories Raw materials | 122,805,340 Tement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para d has been applied to prepare 55,456,551 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited Inventories Raw materials Packing materials | 122,805,340 Gement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 parad has been applied to prepare 55,456,551 311,378,291 678,216,175 9,553,737 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) 645,275,403 216,389 |
| 10.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited Inventories Raw materials Packing materials Finished goods & work in process | 122,805,340 Gement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para d has been applied to prepare 55,456,551 311,378,291 678,216,175 9,553,737 37,540,976 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) 645,275,403 216,389 52,416,960 |
| 11.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited Inventories Raw materials Packing materials Finished goods & work in process Finished goods & work in process -Bag plant | 122,805,340 Sement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para d has been applied to prepare 311,378,291 678,216,175 9,553,737 37,540,976 10,305,487 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) 645,275,403 216,389 52,416,960 8,810,565 |
| 11.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited Inventories Raw materials Packing materials Finished goods & work in process Finished goods & work in process -Bag plant Stock at ghat-Nowapara | 122,805,340 Sement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para d has been applied to prepare 311,378,291 678,216,175 9,553,737 37,540,976 10,305,487 2,079,018 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) 645,275,403 216,389 52,416,960 8,810,565 2,079,018 |
| 11.00 | Closing Balance Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National C NCML meet the criteria of Investments in Associates and Joint Ventures ur is to be accounted for under equity method and accordingly equity metho statement. Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited Inventories Raw materials Packing materials Finished goods & work in process Finished goods & work in process -Bag plant Stock at ghat-Nowapara Stock at Ghat- Others | 122,805,340 Sement Mills Ltd (NCML) there ader IAS-28. As per IAS-28 para d has been applied to prepare 311,378,291 678,216,175 9,553,737 37,540,976 10,305,487 2,079,018 1,663,190 | 113,397,634 fore, investments in a 16 this investment e this financial 108,350,423 (274,897,335) 645,275,403 216,389 52,416,960 8,810,565 2,079,018 1,663,190 |

| | | 31 March 2021 | 30 June 2020 | | |
|-------|---|---------------|--|--|--|
| | | (Un-audited) | (Audited) | | |
| | | Amount | Amount in Taka | | |
| 12.00 | Advance, deposit & prepayment | | | | |
| | Advance | | | | |
| | Advance against expenses | 1,198,601,968 | 741,673,619 | | |
| | Advance against Land | 131,414,572 | 132,353,572 | | |
| | Advance against salary | 11,452,031 | 12,994,596 | | |
| | Kaltimex energy Bangladesh (Pvt) Ltd. | 4,800 | 4,800 | | |
| | LC Advance | 992,527,111 | 340,416,596 | | |
| | Advance Income Tax | 1,795,964,686 | 1,608,753,280 | | |
| | VAT Current Account | 36,419,882 | 64,303,369 | | |
| | Advance against motor cycle | 10,404,561 | 14,382,747 | | |
| | Advance to sister concern | (488,605,959) | 123,290,558 | | |
| | Advance for office space purchase | 125,000,000 | 125,000,000 | | |
| | | 3,813,183,652 | 3,163,173,137 | | |
| | Deposit: | | | | |
| | Transport Security Deposit | 278,300 | 200,000 | | |
| | Advance SD On Empty Bag Sale | 500,000 | 300,000 | | |
| | Bank Guarantee Margin For Tender - Deposit | 2,291,504 | 500,000 | | |
| | Bank Guarantee Margin - Flyash duty | 213,979 | 3,114,933 | | |
| | Bank Guarantee Margin - Titas Gas - Deposit | 1,065,295 | 1,065,295 | | |
| | Bank guarantee margin to TGTDCL | 1,974,430 | The second secon | | |
| | MRH Dey & Co | 120,938 | 1,974,430 | | |
| | Pre-paid bank gurantee commission | 475,032 | 120,938 | | |
| | BOC Bangladesh LTD- Deposit | 20,000 | 475,032 | | |
| | BTCL- Deposit | 65,800 | 20,000 | | |
| | CDBL- Deposit | 500,000 | 65,800 | | |
| | DPDC- Deposit | 9,200,000 | 500,000 | | |
| | Deposit to TGTDCL | 10,109,900 | 9,200,000 | | |
| | Munshigonj Polly Bidduth Samitee - Deposit | 34,339,000 | 10,109,900 | | |
| | Ranks Telecom Limited - Deposit | 6,900 | 21,339,000 | | |
| | Tender Deposit | 1,646,461 | 6,900 | | |
| | TGSL- Deposit | 10,532 | 7,097,368 | | |
| | Titas Gas Transmission & Distributon Co Ltd - Deposit | 10,652,950 | 10,532 | | |
| | Deposit | 73,471,021 | 10,652,950 66,553,078 | | |
| 8 | Dro maumant | | and Contract to the Contract t | | |
| | Pre-payment | | | | |
| | BSTI Licence Fee- Pre Paid | 3,043,915 | 3,000,980 | | |
| | Pre-Paid Promotional Exp | 8,938,401 | 88,938,401 | | |
| | /at Prepaid | 17,260,058 | 17,260,058 | | |
| | | 29,242,374 | 109,199,439 | | |
| | | 3,915,897,047 | 3,338,925,654 | | |

| | | 31 March 2021 | 30 June 2020 |
|-------|---|-------------------------|---------------|
| | | (Un-audited) | (Audited) |
| | | Amoun | t in Taka |
| 13.00 | Investment in FDR | No Code Co. | |
| | Standard Chartered Bank | 141,954,066 | 134,949,124 |
| | Standard Bank Limited | 2,752,431 | 2,692,472 |
| | Social Islami Bank Ltd | 6,323,978 | 6,052,391 |
| | State Bank of India | 2,701,246 | 2,701,246 |
| | | 153,731,721 | 146,395,233 |
| | | | |
| 14.00 | | | |
| 14.00 | Cash & bank balance: | | |
| | Cash in hand | 45,848,789 | 40,222,074 |
| | Cash at bank | 178,010,134 | 102,232,882 |
| | | 223,858,923 | 142,454,956 |
| 15.00 | Non-controlling interest | | |
| | Opening balance | 16 224 024 | 44.400.050 |
| | Add: 4% share of profit of PPGL | 16,324,924 | 14,493,053 |
| | | 2,133,370 18,458,294 | 1,831,871 |
| | | 10,430,294 | 16,324,924 |
| 16.00 | Long term loan | | |
| | ₩ | | |
| | Standard Bank Ltd. | 372,764,187 | 465,254,425 |
| | EKF SCB Fc loan VRM Lc 33 32 (ECA) | 1,985,911,014 | 1,985,911,014 |
| | EKF SCB Fc loan VRM Lc 33 32 (Commercial) | 408,350,100 | 727,181,850 |
| | IDLC Finance Ltd. | 397,305,800 | 466,083,707 |
| | IPDC Finance Ltd | 59,162,618 | 73,290,083 |
| | United Finance Ltd | 99,595,954 | 136,362,202 |
| | | 3,323,089,673 | 3,854,083,281 |
| 16.01 | Allocation of long term loan | | |
| 10.01 | Current portion of long term loan | 540 547 007 | |
| | Long term portion | 548,547,897 | 774,427,493 |
| | zong term portion | 2,774,541,776 | 3,079,655,788 |
| | | 3,323,089,673 | 3,854,083,281 |
| 17.00 | Loan from Directors | | |
| | Mr. Abdur Rouf | 30,000,000 | 30,000,000 |
| | Mr. Almas Shimul | 60,000,000 | 60,000,000 |
| | Mr. Ashrafuzzaman | 30,000,000 | 30,000,000 |
| | Mr. Jahangir Alam | 120,000,000 | 120,000,000 |
| | Mr. Amirul Haque | 255,270,000 | 255,270,000 |
| | Mr Mustafa Haider | 255,150,000 | 255,150,000 |
| | | 750,420,000 | 750,420,000 |
| | | | |

| | | 31 March 2021 (Un-audited) | 30 June 2020 (Audited) |
|--|---|-------------------------------|---------------------------|
| 504 (SASSA) (SASSA) MARKET SASSA) SASSA) | | Amount | in Taka |
| 18.00 Trade 8 | & Other Payable : | | |
| Raw m | aterial supplier | 452,840 | |
| Market | ting expenses | 2,544,728 | 2,373,964 |
| Packing | g materials supplier | 52,936 | 52,931 |
| Receipt | t against employee motor car | 9,748,024 | 6,069,800 |
| Liability | y for expenses | 196,807,734 | 511,693,834 |
| Supplie | ers liabilities against raw material import | | 668,835,000 |
| Provision | on for stevedoring charge | 3,782,500 | 3,782,500 |
| Seacom | Shipping Ltd. | 110,489 | 110,489 |
| Provisio | n for gas bill | 5,377,004 | 3,294,256 |
| Payable | e for electroc bill | 72,620,070 | 47,471,399 |
| Payable | e for audit fee | 344,000 | 392,000 |
| Provision | on for P F | 1,277,049 | 421,834 |
| Dividen | d payable ** | 13,862,820 | - |
| TDS/VD | S payable | 8,340,608 | 14,262,236 |
| Provisio | on & others payable | 190,318,163 | 105,249,482 |
| | | 505,638,965 | 1,364,009,725 |

Unclaimed dividend shown as a separate line item in the financial position as per BSEC circuler No. BSEC/CMRRCD/2021-386/03 dated 14.01.2021 and for this reason the amount of dividend payable as on 30.06.2020 have been restated .

| 19.00 | Short term bank loan | | |
|-------|---|----------------|---------------|
| | The City Bank Ltd | 1,200,291,948 | 1,491,132,450 |
| | Dutch Bangla Bank Ltd | 626,397,594 | 445,878,590 |
| | Standard Bank Ltd | 1,222,245,789 | 1,087,174,456 |
| | Standard Chartered Bank | 2,503,115,592 | 1,489,743,725 |
| | Honkong & Shanghi Banking Corporation | -,,, | 838,327,865 |
| | NCC Bank Ltd | 913,268,165 | 909,725,735 |
| | Midland Bank Ltd. | 200,038,451 | 227,248,762 |
| | Social Islami Bank Ltd. | 444,502,065 | 113,355,625 |
| | Jamuna Bank Ltd. | 110,815,441 | 526,445,186 |
| | Pubali Bank Ltd | 1,172,409,149 | 1,197,814,020 |
| | Brac Bank Ltd | 722,462,092 | 748,857,584 |
| | Meghna Bank Ltd | 451,320,534 | 4 |
| | Rupali bank Ltd | 442,319,347 | 9#3 |
| | Trust Bank Ltd. | 759,021,645 | |
| | Community Bank Ltd. | 199,999,010 | - |
| | | 10,968,206,822 | 9,075,703,998 |
| 20.00 | | | 7. |
| 20.00 | Lease Liability | | |
| | Chan Tara Mention | 13,621,773 | 13,881,503 |
| | Office Rent- The Institute of Chartered Accountants of Bangladesh | 10,056,095 | 15,586,012 |
| | | 23,677,868 | 29,467,515 |
| 20.01 | Allocation of Lease Liability | | |
| | Long term portion | 15,241,046 | 21,776,253 |
| | Current portion | 10,408,469 | 7,691,262 |
| | | 25,649,515 | 29,467,515 |
| | | | |
| | | | |
| 21.00 | Net assets value per share | | |
| | Net asset Value | 8,195,158,712 | 5,245,135,825 |
| | Number of shares outstanding during the year | 105,450,000 | 105,450,000 |
| | Net assets value per share (NAV) | 77.72 | 49.74 |

Net assets value per share significantly increased due to increase of revaluation reserve as a result of assets valuation as on 01.07.2020." instead of "Net assets value per share increased due to increse revaluation reserve which was for assets valuation as on 01.07.2020

| | | | 31 March 2021 (Un-audited) Amount | 31 March 2020 (Un-audited) in Taka |
|-------|---|---|---|--|
| 22 00 | Not Operating each flow you have (NO CERS) | | | |
| 22.00 | Net Operating cash flow per share (NOCFPS) Net cash from operating activities | | 552 244 500 | |
| | Number of shares outstanding during the year | | 562,244,599 | 342,389,00 |
| | Net Operating cash flow per share (NOCFPS) | | 105,450,000 5.33 | 105,450,00 |
| | Net operating cash flow per share increased by 64 | = due to increased receiv | | 3. |
| | paid. | - Table to more dasca receiv | ed from customer and de | crese of income tax |
| | | | 31 March 2021 | 30 June 2020 |
| 23.00 | Deferred tax liabilities | - | (Un-audited) | (Audited) |
| 23.00 | The tax effect of temporary differences that results | ed in deferred tax assets o | Amount or liabilities | in Taka |
| | | | | |
| | Opening Balance Deferred tax expenses/(income) during the period | | 460,779,528 | 446,204,09 |
| | **Deffered tax on revaluation assets | | (452,708) | 14,575,43 |
| | Closing Balance | - | 459,474,404 | |
| | **Calculation of Deffered tax on revaluation asset | +c = | 919,801,224 | 460,779,52 |
| | Revaluation of property plant & equipment | •• | 3 063 163 604 | |
| | Deferred tax 15% of revaluation reserve -Land | - | 3,063,162,694 459,474,40 4 | |
| | | = | 435,474,404 | |
| 23.01 | Deferred Tax Calculation as on 31 March 2021 Particulars | Carrying Amount | Tay Page | T. Die |
| , | | Carrying Amount | Tax Base | Tem. Diff. |
| | Fixed Assets Cost | 2 505 524 700 | | |
| | Accu. Dep. | 3,596,634,702 | 3,596,634,702 | |
| | Accu. Dep. | (228,857,560) | (2,279,001,859) | 3 050 144 30 |
| | Provision for gratuity | (129,912,018) | 1,317,632,843 | 2,050,144,29 |
| | Provision for bad debt | (78,924,996) | | (129,912,01 (78,924,99 |
| | Total temporary difference | , -,,, | _ | 1,841,307,28 |
| | Deferred tax liabilities as on 31.03.2021 | | | 150 005 00 |
| | Less : Opening deferred tax liability | | | 460,326,82 |
| | | | | |
| | | IIS | | (460,779,52 |
| | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) | us | _ | - |
| | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) | us | = | - |
| | Less : Deferred tax attributable to revaluation surpl | Carrying Amount | Tax Base | - |
| | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 | | Tax Base | (452,70 |
| | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets | Carrying Amount | | (452,70 |
| | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost | Carrying Amount 5,155,983,732 | 5,155,983,732 | (452,70 |
| | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets | 5,155,983,732 (1,501,848,435) | 5,155,983,732 (3,535,666,035) | (452,70 Tem. Diff. |
| 23.02 | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. | Carrying Amount 5,155,983,732 | 5,155,983,732 (3,535,666,035) 1,620,317,697 | (452,70) Tem. Diff. |
| 23.02 | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity | 5,155,983,732 (1,501,848,435) | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70) Tem. Diff. |
| 23.02 | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt | 5,155,983,732 (1,501,848,435) | 5,155,983,732 (3,535,666,035) 1,620,317,697 | (452,70) Tem. Diff. 2,033,817,600 (130,502,899) |
| 23.02 | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity | 5,155,983,732 (1,501,848,435) | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70) Tem. Diff. 2,033,817,600 (130,502,899) (78,924,996) |
| 23.02 | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt | 5,155,983,732 (1,501,848,435) | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70) Tem. Diff. 2,033,817,600 (130,502,899) (78,924,996) 1,824,389,705 |
| 23.02 | Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference | 5,155,983,732 (1,501,848,435) | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70) Tem. Diff. 2,033,817,600 (130,502,899) (78,924,996) 1,824,389,705 456,097,426 |
| [| Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference Deferred tax liabilities as on 31.03.2020 | 5,155,983,732 (1,501,848,435) | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70) Tem. Diff. 2,033,817,600 (130,502,898) (78,924,996) 1,824,389,705 456,097,420 446,204,090 |
| [| Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference Deferred tax liabilities as on 31.03.2020 Less: Opening deferred tax liability | 5,155,983,732 (1,501,848,435) 3,654,135,297 | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70) Tem. Diff. 2,033,817,600 (130,502,898) (78,924,996) 1,824,389,705 456,097,420 446,204,090 |
| [| Less: Deferred tax attributable to revaluation surpl Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference Deferred tax liabilities as on 31.03.2020 Less: Opening deferred tax liability Deferred tax expenses/(income) | 5,155,983,732 (1,501,848,435) 3,654,135,297 | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70) Tem. Diff. 2,033,817,600 (130,502,898) (78,924,996) 1,824,389,708 456,097,424 446,204,090 |
| [| Less: Deferred tax attributable to revaluation surple Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference Deferred tax liabilities as on 31.03.2020 Less: Opening deferred tax liability Deferred tax expenses/(income) Deferred Tax on depreciation of revaluation surplu | 5,155,983,732 (1,501,848,435) 3,654,135,297 | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) | (452,70 Tem. Diff. 2,033,817,600 (130,502,899 (78,924,996 1,824,389,705 456,097,420 446,204,090 9,893,330 |
| [| Less: Deferred tax attributable to revaluation surple Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference Deferred tax liabilities as on 31.03.2020 Less: Opening deferred tax liability Deferred Tax on depreciation of revaluation surple Depreciation on revaluation of assets | 5,155,983,732 (1,501,848,435) 3,654,135,297 | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) (78,924,996) | (452,70) Tem. Diff. 2,033,817,600 (130,502,899) (78,924,996) 1,824,389,705 456,097,420 446,204,090 9,893,330 |
| 23.02 | Less: Deferred tax attributable to revaluation surple Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference Deferred tax liabilities as on 31.03.2020 Less: Opening deferred tax liability Deferred Tax on depreciation of revaluation surple Depreciation on revaluation of assets Premier Cement Mills Ltd | 5,155,983,732 (1,501,848,435) 3,654,135,297 | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) (78,924,996) | (452,70 Tem. Diff. 2,033,817,600 (130,502,899 (78,924,996 1,824,389,705 456,097,426 446,204,090 9,893,336 |
| 23.02 | Less: Deferred tax attributable to revaluation surple Deferred tax expenses/(income) Deferred Tax Calculation as on 31 March 2020 Particulars Fixed Assets Cost Accu. Dep. Provision for gratuity Provision for bad debt Total temporary difference Deferred tax liabilities as on 31.03.2020 Less: Opening deferred tax liability Deferred Tax on depreciation of revaluation surple Depreciation on revaluation of assets Premier Cement Mills Ltd Premier Power Generation Ltd | 5,155,983,732 (1,501,848,435) 3,654,135,297 | 5,155,983,732 (3,535,666,035) 1,620,317,697 (130,502,899) (78,924,996) | (460,779,52: (452,70i Tem. Diff. 2,033,817,600 (130,502,899 (78,924,996 1,824,389,705 456,097,426 446,204,090 9,893,336 8,128,028 571,035 8,699,063 2,032,007 |

| | | July 2020 to March 2021 | July 2019 to March 2020 | Jan 2021 to March 2021 | Jan 2020 to March 2020 |
|-------|--|--------------------------------|-------------------------------------|---------------------------------------|------------------------------------|
| | | Amount in | n Taka | Amount | in Taka |
| 25.00 | Revenue | | | | |
| | Revenue from Cement Sales | 0.254.004.644 | | | |
| | Nevertue from Cement Sales | 9,351,891,614 9,351,891,614 | 8,308,163,268 8,308,163,268 | 3,564,445,786 3,564,445,786 | 3,120,412,050 |
| | Other Revenue | | 6,306,103,208 | 3,304,443,786 | 3,120,412,050 |
| | Revenue from empty bag sales | 229,628,209 | 169 929 770 | 60 402 444 | 64 005 700 |
| | , , | 9,581,519,823 | 168,828,770 8,476,992,038 | 69,402,441 3,633,848,227 | 64,325,780 3,184,737,830 |
| | | | | | 4,104,737,030 |
| 26.00 | Cost of sales | | | | |
| | Opening stock of finished goods & WIP | 54,495,979 | 52,280,531 | 35,204,505 | 70,775,273 |
| | Add : Cost of production (25.01) Goods available for sale | 8,073,345,928 | 7,239,850,396 | 3,069,305,607 | 2,810,891,922 |
| | Less : Closing stock of finished goods & WIP | 8,127,841,907 37,540,976 | 7,292,130,927 | 3,104,510,112 | 2,881,667,195 |
| | geods & Will | 8,090,300,931 | 65,998,726 7,226,132,201 | 37,540,976 3,066,969,136 | 65,998,726 2,815,668,469 |
| | | | | 3,000,000,000 | 2,013,000,403 |
| 26.01 | Cost of production | | | | |
| | Raw materials consumption | 6,412,470,252 | 5,812,742,727 | 2,445,975,094 | 2,296,758,846 |
| | Packing materials consumption | 364,834,020 | 315,790,062 | 147,832,939 | 117,808,196 |
| | Salary & wages | 123,343,370 | 131,221,632 | 38,508,782 | 41,627,384 |
| | Cost of cement from Mongla Cement Factory Cost of cement purchase from Scan Cement Factory | 166,702,380 | 195,482,136 | 53,498,076 | 72,913,002 |
| | Gratuity Gratuity | 23,922,505 2,351,412 | - | 23,922,505 | - |
| | Electric charges | 503,742,519 | 350,319,050 | 1,196,200 195,225,212 | 125,457,029 |
| | Paper & periodicals | 9,344 | 8,501 | 2,816 | 2,143 |
| | Travelling & conveyance | 1,256,392 | 1,717,436 | 377,883 | 1,104,520 |
| | Telephone charges Entertainment | 998,495 | 1,187,069 | 17,098 | 726,798 |
| | Repairs & maintenance | 2,215,771 72,664,380 | 1,964,681 | 572,640 | 348,337 |
| | Contribution to PF | 3,144,015 | 65,171,789 3, 39 9,217 | 32,206,137 1,029,048 | 26,629,451 1,226,767 |
| | Medical expenses | 418,261 | 556,133 | 63,096 | 174,173 |
| | Canteen & Food Subsidy | 11,769,687 | 12,738,753 | 2,518,805 | 4,948,561 |
| | Gift & Presentations | 106,298 | - | 48,100 | - |
| | Postage & stamp Stationery | 1,070 | 1,590 | 130 | 700 |
| | Labour charges | 4,750,764 13,139,984 | 4,923,607 17, 81 9,562 | 960,444 1,851,934 | 1,632,248 |
| | Misc. expenses | 1,061,620 | 235,130 | 35,200 | 7,445,277 90,000 |
| | Pay loader expenses | 2,868,999 | 2,596,836 | 559,000 | 832,513 |
| | Legal & professional fee | 68,300 | 10,000 | | • |
| | Cost of Bag plant outward Gas Bill | 175,896,341 40,942,342 | 126,137,791 | 53,139,167 | 48,381,286 |
| | Fuel & Lubricant | 4,863,863 | 49, 37 4,062 4,540,294 | 18,574,930 1,400,445 | 16,581,970 800,956 |
| | Lab Expencess | 385,065 | 697,855 | 76,860 | 167,070 |
| | Computer expenses | 824,113 | 594,080 | 344,390 | 399,430 |
| | Internet expenses | 204,520 | 238,132 | 72,694 | 199,884 |
| | Donation & subscription Traning expenses | 182,500 | 322,000 | 20,500 | 58,000 |
| | Fire insuarnce | 102,548 3,630,900 | 100,319 3,729,250 | 20,061 136,500 | 8,556 148,750 |
| | Depreciation (1.00) | 134,473,898 | 136,230,703 | 49,118,922 | 44,420,075 |
| | | 8,073,345,928 | 7,239,850,396 | 3,069,305,607 | 2,810,891,922 |
| 27.00 | Other income / (loss) | | | | |
| | | | | | |
| | Bank interest income | 1,645,130 | 1,101,452 | 685,611 | 669,968 |
| | Exchange gain / loss Interest charged to NCML | 2,766,201 6,246,097 | (10,273,358) 38,615,464 | 1,475,729 1,956,317 | 6,364,673 11,969,905 |
| | Interest charged to Rupsha edible Oil | 5,434,686 | 14,937,789 | | 14,937,789 |
| | Misc income - H/O | 6,305,362 | 95,475 | 8,418 | 22,789 |
| | Misc. income - Factory | 19,757 | 1,453,879 | - | 15,884 |
| | Income/(loss) from carrying | 20,990,060 | 51,407,401 | (4,945,097) | 10,433,204 |
| | Profit/Loss on sales of motor vehicle Income from raw materials sales | (124,393) | (207,987) (5,921,763) | (124,393) | (3,999,528) |
| | Interest income on financial assets- Lease | 130,740 | (5,521,705) | 44,560 | (3,333,320) |
| | | 43,413,640 | 91,208,352 | (898,855) | 40,414,684 |
| | | | | | |

| | | July 2020 to March | July 2019 to | Jan 2021 to | Jan 2020 to |
|-------|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| | | 2021 Amount | March 2020 | March 2021 | March 2020 |
| 28.00 | Administrative expenses | Amount | іп така | Amount | in Taka |
| | Audit fee | 294,000 | 268,125 | 00.000 | |
| | Electric charges | 1,490,585 | 1,752,296 | 98,000 291,665 | 89,375 912,427 |
| | Canteen & Food Expenses | 1,876,568 | 2,688,637 | 672,006 | 815,732 |
| | Gratuity | 1,219,458 | | 400,016 | - |
| | Office rent | • | 7,080,337 | | 2,411,909 |
| | Paper & periodicals Postage & stamp | 15,488 | 16,043 | 5,231 | 4,563 |
| | Donation & subscription | 96,137 45,215 | 51,710 52,487 | 12,650 | 25,468 |
| | Renewal, legal & professional fee | 4,070,417 | 2,558,570 | 8,628 2,280,126 | 3,900 |
| | Repairs & maintenance | 860,564 | 529,856 | 176,188 | 1,261,704 143,409 |
| | Salary & allowances | 29,953,379 | 33,844,659 | 8,580,168 | 10,387,753 |
| | Directors' Remuneration | 900,000 | 1,800,000 | 300,000 | 600,000 |
| | Stationery | 1,019,621 | 1,053,985 | 698,723 | 715,166 |
| | Telephone Charges Training Expenses | 855,192 | 816,332 | 73,712 | 52,533 |
| | Travelling & conveyance | 65,487 4,144,825 | 87,112 | 11,239 | 16,962 |
| | Contribution to PF | 691,916 | 5,757,349 757,660 | 360,701 226,196 | 2,429,648 |
| | Water charges | 201,321 | 236,405 | 81,952 | 249,606 114,598 |
| | Medical Expenses | 119,606 | 4,855 | 7,900 | 3,870 |
| | Miscellaneous Expenses | 4,441,871 | 3,001,587 | 1,440,560 | 792,587 |
| | AGM Expenses | 144,397 | 669,480 | 101,690 | 52,750 |
| | Computer expenses | 1,405,508 | 1,165,722 | 856,518 | 211,359 |
| | Internet expenses Board meeting expenses | 237,324 | 321,566 | 39,104 | 255,646 |
| | Office maintenance | 401 205 | 106,000 | 14.555 | 43,000 |
| | Fuel & lubricant | 491,395 20,986 | 451,395 29,604 | 14,565 | 300,930 12,760 |
| | Gift & presentation | - | 58,000 | | 36,000 |
| | BSTI License fee | 413,744 | 1,542,100 | 128,225 | 40,500 |
| | BIWTA expenses | 3,284,000 | 8,599,152 | 1,284,000 | 30,000 |
| | Advertisement | 487,225 | 366,075 | 243,050 | 277,025 |
| | Amortization | 52,672 | - | 18,359 | |
| | Depreciation | 12,392,329 71,291,230 | 7,014,240 82,681,339 | 3,927,143 22,338,315 | 1,899,846 24,191,026 |
| 29.00 | Selling & distribution expenses: | | | | |
| | Advertisement | 16,571,793 | 14,151,291 | 7,373,500 | 6,699,264 |
| | CSR activities | 922,600 | 716,331 | 48,968 | 607,895 |
| | Car maintenance | 313,239 | 1,056,544 | 53,554 | 452,350 |
| | Contribution to PF | 2,336,430 | 2,741,626 | 752,252 | 921,743 |
| | Entertainment | 77,904 | 539,915 | 24,383 | 87,572 |
| | Export expenses Godown expenses | 380,855 296,587 | 164,908 161,615 | 115,975 11,100 | 51,410 20,580 |
| | Gratuity | 2,054,338 | 101,013 | 679,400 | 20,380 |
| | Legal & professional fee | 457,290 | 550,620 | 132,840 | 291,280 |
| | Medical expenses | 22,815 | 33,255 | - | 26,520 |
| | Postage & stamp | 557,126 | 231,610 | 264,397 | 170,449 |
| | Promotional expenses | 152,675,565 | 82,474,977 | 83,218,704 | 45,463,054 |
| | Salaries & allowances | 104,050,283 | 108,065,414 | 37,088,772 | 33,120,443 |
| | Sample / test expenses Stationery | 1,062,975 | 1,944,005 | 149,470 | 529,910 |
| | Telephone charges | 614,596 2,449,424 | 998,004 3,474,220 | 151,134 46,269 | 125,473 2,188,155 |
| | Travelling & conveyance | 30,768,755 | 31,413,499 | 12,132,221 | 18,314,898 |
| | Labour Charge | 6,387,992 | 6,415,628 | 2,196,754 | 3,167,773 |
| | Tender expenses | 34,105 | . 291,201 | - | 91,053 |
| | Computer expenses | 16,275 | 32,825 | 1,650 | - |
| | Miscellaneous expenses | 270,859 | 465,680 | 29,983 | 83,951 |
| | Depreciation | 62,658,157 384,979,963 | 74,506,976 330,430,144 | 18,633,589 163,104,915 | 22,622,947 135,036,720 |
| 30.00 | Financial expenses | | | | |
| | Bank charge | 8,770,243 | 4,941,237 | 2,659,871 | 1,371,262 |
| | Dalik Criarge | -,, | , , | , | -,, |
| | Bank loan interest | 475,695,563 | 391,733,572 | 154,933,551 | 121,383,879 |
| | | 475,695,563 1,818,720 | 391,733,572 73,946,864 | 154,933,551 563,082 | 121,383,879 28,536,144 |

31.00 Basic earnings per share (EPS)

The computation of EPS is given below : Earnings attributable to the ordinary 429,340,731 141,297,776 164,629,992 18,872,193 shareholders (NPAT) Weighted average number of shares outstanding 105,450,000 105,450,000 105,450,000 105,450,000 during the year Basic earnings per share (par value of Tk. 10) 4.07 1.34 1.56 0.18

No diluted EPS was required to be calculated for the year since there was no scope for dilution of share during the year under review.

32.00 Key Management Personnel Compensation:

Catagories of key management compensation:

a) Short term employee benefits

Directors' remuneration

- b) Post-employment benefit
- c) Other long term benefit
- d) Share-based payment
- f) Housing g) Medical & welfare

| 900,000 | 1,800,000 | 300,000 | 600,000 |
|---------|-----------|---------|---------|
| Nil | | Nil | |

33.00 Related party disclosure

During the year the company carried out a number of transactions with related parties in the normal course of business on an arms length basis. Names of those related parties, nature of those transactions and their value have been set out in accordance with the provisions of IAS-24: Related party disclosure.

| Name of related party | Nature of relationship | Nature of transaction | Outstanding as on 01 July 2020 Taka | Transaction during the year (Net) Taka | Outstanding Balance as on 31 March 2021 Taka | Terms and conditions |
|--|------------------------|---|--|---|---|--|
| Asia Insurance Ltd. | Common directorship | Providing insurance | (1,936,382) | 1,306,109 | (630,273) | Arm's length transaction |
| Seacom Shipping Ltd | Common directorship | C & F | 1,634,600 | 600,000 | 2,234,600 | Arm's length transaction |
| T K Oil Refinery Ltd. | Common directorship | Utility service | 7,174 | 7,360 | 14,534 | Arm length transaction |
| Aryan Stevedore Ltd. | Common directorship | Stevedoring service | (47,160,904) | (31,641,819) | (78,802,723) | Arm's length transaction |
| G P H Ispat Ltd. | Common directorship | Materials supply | 2,280 | 20 | 2,280 | Arm's length transaction |
| National Cement Mills Limited | Associate | Loan to meet operational expenses | 108,350,423 | (52,893,872) | 55,456,551 | Arm length transaction/Mutu al Understanding |
| National Cement Mills Limited | Associate | Investment in share | 113,397,634 | 9,407,706 | 122,805,340 | Arm's length transaction |
| M I Cement Factory Ltd. | Common directorship | Materials supply | 2,303,261 | (730,280) | 1,572,981 | Arm's length transaction |
| Samuda Chemical Complex Ltd. | Common directorship | Materials supply | 280,695 | - | 280,695 | Arm's length transaction |
| Delta Agrofood Industries Ltd | Common directorship | Loan given to meet short term finance | 1,038,152 | 40,278,202 | 41,316,354 | Arm's length transaction |
| Rupsha Edible Oil Refinery Ltd | Common directorship | Loan given to meet short term finance | 123,290,558 | (661,896,517) | (538,605,959) | Arm's length transaction |
| Rupsha Tank Terminal & Refinery Ltd | Common directorship | Loan given to meet short term finance | 44,375,124 | - | 44,375,124 | Arm's length transaction |

Note: Figure in bracket at closing date represent payables

| | | | July 2020 to March 2021 | July 2019 to March 2020 |
|-------|---|--------|-------------------------|-------------------------|
| | | | Amount | in Taka |
| 34.00 | Cash Flow Reconciliation | | | |
| | Net profit for the Period | | 431,474,101 | 142,992,942 |
| | Depreciation | | 235,797,977 | 245,415,320 |
| | Other non-cash items | | 11,680,783 | 53,553,253 |
| | Non-operating items | | (472,967,061) | (958,312,169) |
| | Changes in net working capital | | 356,258,799 | 858,739,654 |
| | Net cash from operating activities | | 562,244,599 | 342,389,000 |
| 35.00 | Reconciliation of effective tax rate of PCML | | | |
| | Profit before tax | | 574,313,370 | 438.936.944 |
| | Profit excluding income tax | | 431,021,393 | 152,886,278 |
| | Total income tax expense | 24.95% | 143,291,978 | 286,050,666 |
| | Factors affecting the tax charge for current period: | | | |
| | Income tax using the Company's domestic tax rate | 25 00% | 143,578,343 | 109,734,236 |
| | Non-deductible expenses | 1.47% | 8,427,581 | 6,140,361 |
| | Excess of tax depreciation over accounting depreciation | 0.36% | 2,087,719 | (8,900,715) |
| | Exempted for export | -0.13% | (727,143) | (454,417) |
| | Exempted income-PPGL | -1.34% | (7,722,596) | (10,594,783) |
| | Tax on Profit of Associate Company | -0.41% | (2,351,927) | (637,190) |
| | Adjustment for minimum tax as per ITO (Sec 82C) | 0.00% | (=/=/-=. / | 190,763,174 |
| | | 24.95% | 143,291,978 | 286,050,666 |

^{36.00} Tax deduted at source had been fully charged as tax expenses during the period ended July - March 2020 as per ITO U/S 82 C where as tax expenses has been charged as per calculation during the period July - March 2021 because of a pending writ petition with the honorable High court

37.00 Calculation of cuurent tax expenses comprises following for the period ended on 31 March 2021

PREMIER CEMENT MILLS LIMITED Current Tax Calculation For the Period ended 31st March 2021

| Particulars | | | Amount in Taka | Amount in Taka |
|--|-------------------------|----------|----------------|----------------|
| Net profit before taxation per Accounts | | | 543,422,987 | 395,637,097 |
| Less: Profit from associate company | | | 9,407,706 | 2,548,758 |
| | | | 534,015,281 | 393,088,33 |
| Add: Inadmissable expenses | | | 265,005,378 | 265,710,191 |
| Less: Admissable expenses | | | (222,944,179) | (298,787,786) |
| TOTAL INCOME | | 191 | 576,076,480 | 360,010,744 |
| Current Tax Calculation | | Tax Rate | Tax Liability | Tax Liability |
| Income on Sales other than Export | 570,259,340 | 25% | 142,564,835 | 89,093,851 |
| Income from export sales (2.0297% on total income) | 5,817,140 | 25% | 1,454,285 | 908,835 |
| Total Business income / (Loss) | 576,076,480 | - | 144,019,120 | 90,002,686 |
| Less: Tax Exemption of export business (as per para 28 of 6th | schedule , part A of IT | O 1984) | (727,143) | (454,417) |
| Total Current Tax Expenses | | - | 143,291,978 | 89,548,269 |
| Fax paid at source as per ITO 1984 | | | | 2,866,050,666 |
| The part of the pa | | | | |

38.00 Notes for significant Deviation

38.01. Revenue

For the period ended 31 March 2021 Revenue stood Tk. 9,581,519,823.14 which is 13.03% higher compared with the corresponding previous period ended 31 March 2020. The main reason for increase of revenue is higher quantities of sales of Cement and empty bags.

38.02. Cost of Goods Sold

Cost of Goods Sold is higher mainly due to increased quantity of sales in July-March 2021 compared to corresponding pervious period.

38.03. Gross Profit

Due to increase of revenue the Gross profit increased from Tk. 1,250,859,836 to Tk. 1,491,218,891 which is 19.22% higher from the earlier period.

38.04. Other income/Expense

Other income decreased by Tk. 47,794,712 mainly due to decrease of interest charged to NCML (associate company) by 83.52%, Interest charged to Rupsha edible Oil decreased by 63.62% and decrease of Income from carrying by 59.17%.

38.05. Administrative expenses

Administrative expenses decreased by BDT 13.78% mainly due to compliance of IFRS-16 for office rent for BDT 7,080,337 and decrease of Salary & allowances BDT 3,891,280, Travelling & conveyance BDT 1,612,524, BSTI License fee BDT 1,128,356 and BIWTA expenses BDT 5,315,152.

38.06. Selling & distribution expenses:

For the period ended 31 March 2021 selling & distribution expenses has increased by 16.51% compared with the corresponding previous period mainly due to increase in Advertisement expense for BDT 2,420,502, CSR activities expense for BDT 206,269, Export expenses BDT 215,947, Gratuity BDT 2,054,338 and Promotional expenses BDT70,200,588.

38.07. Basic earnings per share (EPS):

During the period the company's revenue has increase by 13.03% equivalent to Tk. 9,581,519,823 compared to the period ended 31 March 2020 whereas total tax expense has decreased by 51.73% and administrative expenses has decreased by 13.78% compared with the corresponding previous period ended on 31 March 2020. Due to above mentioned reason EPS has significantly increased compared to revenue in the current period as well. (Note Ref. 31)



Premier Cement Mills Limited Statement of Financial Position (Third Quarter Un-audited) As at 31 March 2021

| Intengible assets 2.00 594,441 28 24 27 28 27 29 29 29 29 29 29 29 | |
|--|---|
| Assets Property, plant and equipment 1.00 8,729,391,985 5,881 Intengible assets 2.00 594,441 1.00 2,944,119 28 Lease-right of Use 3.00 22,143,119 28 Financial assets 4.00 2,010,224 1 Capital work -in - progress 5.00 8,700,933,295 8,205 Investment in subsidiary 6.00 48,000,000 48 Investment in associate 6.00 122,805,340 113 Total non-current assets 17,625,878,404 14,279 Inventories 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | • |
| Property, plant and equipment 1.00 8,729,391,985 5,881 Intengible assets 2.00 594,441 28 Lease-right of Use 3.00 22,143,119 28 Financial assets 4.00 2,010,224 1 Capital work -in - progress 5.00 8,700,933,295 8,205 Investment in subsidiary 6.00 48,000,000 48 Investment in associate 6.00 122,805,340 113 Total non-current assets 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | |
| Intengible assets | |
| Lease-right of Use 3.00 22,143,119 28 Financial assets 4.00 2,010,224 1 Capital work -in - progress 5.00 8,700,933,295 8,205 Investment in subsidiary 6.00 48,000,000 48 Investment in associate 6.00 122,805,340 113 Total non-current assets 17,625,878,404 14,279 Inventories 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | ,184,219 |
| Financial assets 4.00 2,010,224 1 Capital work -in - progress 5.00 8,700,933,295 8,205 Investment in subsidiary 6.00 48,000,000 48 Investment in associate 6.00 122,805,340 113 Total non-current assets 17,625,878,404 14,279 Inventories 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 7,890,355,975 7,183 | 647,113 |
| Capital work -in - progress 5.00 8,700,933,295 8,205 Investment in subsidiary 6.00 48,000,000 48 Investment in associate 6.00 122,805,340 113 Total non-current assets 17,625,878,404 14,279 Inventories 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | ,715,783 |
| Investment in subsidiary 6.00 48,000,000 48 | ,879,484 |
| Investment in associate 6.00 122,805,340 113 Total non-current assets 17,625,878,404 14,279 Inventories 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 Equity | ,324,973 |
| Total non-current assets 17,625,878,404 14,279 Inventories 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | ,000,000 |
| Inventories 7.00 1,005,821,563 968 Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 Equity | ,397,634 |
| Trade and other receivables 2,549,130,799 2,492 Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | ,149,206 |
| Advances, deposits and pre-payments 8.00 3,902,719,690 3,325 Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | ,898,819 |
| Investment in FDR 9.00 153,731,721 146 Current account with associate 10.00 55,456,551 108 Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | ,404,124 |
| Investment in FDR | ,748,297 |
| Cash and bank balances 11.00 223,495,651 142 Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 | ,395,233 |
| Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 Equity | ,350,423 |
| Total current assets 7,890,355,975 7,183 Total assets 25,516,234,379 21,463 Equity | ,090,692 |
| Total assets 25,516,234,379 21,463 Equity | ,887,588 |
| | ,036,794 |
| | |
| Share capital 1,054,500,000 1,054 | F00 000 |
| Revaluation reserve 3,079,113,053 481 | ,088,245 |
| A114 (40 - 40 - 40 - 40 - 40 - 40 - 40 - 40 | ,835,000 |
| 1 (A) | ,529,814 |
| | ,953,059 |
| 7,733,773,000 4,830 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Liabilities | 770 520 |
| The second secon | ,779,529 |
| | ,655,788 |
| | ,776,253 |
| | ,452,063 |
| | ,083,633 |
| Total non-current liabilities 4,588,105,685 4,449 | |
| Trade and other payables 13.00 499,838,970 1,360 | ,498,123 |
| Unclaimed Dividend 2,076,235 2 | ,076,235 |
| Short term bank loan 14.00 10,968,206,822 9,075 | ,703,998 |
| Current portion of long term loan 12.01 548,547,897 774 | ,427,493 |
| Lease liability- Current portion 10,247,202 7 | ,691,262 |
| Liability for other finance 3,655,972 3 | ,766,545 |
| Worker profit participation Fund 41,873,816 14 | ,702,667 |
| Current account with subsidiary 10.00 311,378,291 274 | ,897,335 |
| Provision for taxation 746,528,422 603 | ,236,444 |
| Total current liabilities 13,132,353,627 12,117 | ,000,102 |
| Total liabilities 17,720,459,312 16,566 | ,083,735 |
| Total equity and liabilities 25,516,234,379 21,463 | ,036,794 |
| | |
| Net assets value per share (NAV) 73.93 | |

Company Secretary

M. Hogue Director

À

Place: Dhaka Dated: 08 May 2021 Chief Financial Officer

Managing Director

Mofife Haider Chairman

Premier Cement Mills Limited Statement of profit or loss & other comprehensive Income (Third Quarter Un-audited) For the period ended 31 March 2021

| | | 09 Months (| Comparative | 03 Months C | omparative |
|--|-------|----------------------------|----------------------------|---------------------------|---------------------------|
| | Notes | July 2020 to March 2021 | July 2019 to March 2020 | Jan 2021 to March 2021 | Jan 2020 to March 2020 |
| | | ВІ | DT | BD | Т |
| | | | | | |
| Revenue | 16 | 9,581,519,823 | 8,476,992,038 | 3,633,848,227 | 3,184,737,830 |
| Cost of sales | 17 | (8,126,677,644) | (7,276,066,032) | (3,080,962,990) | (2,830,317,482) |
| Gross profit | | 1,454,842,179 | 1,200,926,007 | 552,885,237 | 354,420,348 |
| | 4.0 | 42 442 540 | 04 200 252 | (000.055) | 40 44 4 504 |
| Other income/(loss) | 18 | 43,413,640 | 91,208,352 | (898,855) | |
| Administrative expenses | 19 | (65,949,446) | (78,218,028) | (20,444,411) | • |
| Selling & distribution expenses | 20 | (384,979,963) | (330,430,144) | (163,104,915) | |
| Profit from operation | | 1,047,326,411 | 883,486,187 | 368,437,056 | 237,111,375 |
| Finance costs | 21 | (486,139,980) | (470,615,993) | (158,110,725) | (151,290,979) |
| Share of profit from associate company | | 9,407,706 | 2,548,758 | 6,858,950 | 860,290 |
| Contribution to WPPF | | (27,171,149) | (19,781,855) | (10,342,156) | (4,127,652) |
| Profit before income tax | | 543,422,987 | 395,637,097 | 206,843,124 | 82,553,034 |
| Current tax expenses | | (143,291,978) | (285,129,953) | (54,908,695) | (70,105,322) |
| | | , | | | |
| Deferred tax income/(expenses) | - | 452,708 | | 2,021,313 | (4,115,959) |
| Net profit/(loss) after tax | | 400,583,718 | 100,613,808 | 153,955,743 | 8,331,753 |
| | | | | | |
| Other comprehensive income | | | | | |
| Revaluation of property plant & equipment | | 3,063,162,694 | - | 3,063,162,694 | - |
| Income tax on other comprehensive income | | (459,474,404) | - | (459,474,404) | |
| | | 2,603,688,290 | - | 2,603,688,290 | - |
| Total comprehensive income for the year | | 3,004,272,007 | 100,613,808 | 2,757,644,033 | 8,331,753 |
| | | | | | |
| Basic EPS (par value of Taka 10) based on weighted average no. of shares | 23.00 | 3.80 | 0.95 | 1.46 | 0.08 |

Company Secretary

11 11

Director

Managing Director

Chief Financial Officer

Place: Dhaka Dated: 08 May 2021

Premier Cement Mills Limited Statement of Changes in Equity (Third Quarter Un-audited) For the period ended 31 March 2021

Amount in Taka

| | | | | | Allibuilt III Taka |
|---------------------------------------|------------------|------------------|---------------------|-------------------|--------------------|
| Particulars | Share capital | Share premium | Revaluation reserve | Retained earnings | Total equity |
| Balance at 01 July 2019 | 1,054,500,000 | 441,835,000 | 489,216,272 | 2,791,406,291 | 4,776,957,563 |
| Net profit after tax for the year | - | - | - | 100,613,808 | 100,613,808 |
| Depreciation on revalued assets | - | 14 | (6,096,021) | 6,096,021 | - |
| Cash dividend paid | - | - | - | (105,450,000) | (105,450,000) |
| Revaluation reserve during the period | æ | Ξ | - | ¥ | - |
| Deferred tax on revaluation | - | - | - | - | - |
| Balance at 31 March 2020 | 1,054,500,000 | 441,835,000 | 483,120,251 | 2,792,666,120 | 4,772,121,371 |
| Balance at 01 July 2020 | 1,054,500,000 | 441,835,000 | 481,088,245 | 2,919,529,814 | 4,896,953,059 |
| Net profit for the year | ~= | ne. | - | 400,583,718 | 400,583,718 |
| Cash dividend paid | s 5 . | | - | (105,450,000) | (105,450,000) |
| Revaluation reserve during the period | - | - | 3,063,162,694 | - | 3,063,162,694 |
| Deffered tax on revaluation surplus | - | 9- | (459,474,404) | | (459,474,404) |
| Depreciation on revalued assets | | - | (5,663,482) | 5,663,482 | - |
| Balance at 31 March 2021 | 1,054,500,000 | 441,835,000 | 3,079,113,053 | 3,220,327,014 | 7,795,775,066 |

Note:

Revaluation surplus amounting to Tk. 56,63,482.00 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets' original cost. The amount has been netted off for tax.

Managing Director

Company Secretary

Chief Financial Officer

Place: Dhaka

Dated: 08 May 2021

Mufifi Haida

Premier Cement Mills Limited Statement of Cash Flows (Third Quarter Un-audited) For the period ended 31 March 2021

| | July 2020 to March 2021 | July 2019 to March 2020 |
|---|----------------------------|--|
| | (Un-au | dited) |
| | Amount | |
| Cash flows from operating activities | | The second secon |
| Receipt from customers | 9,524,793,148 | 8,292,209,503 |
| Payment to employees | (290,676,758) | (343,460,432) |
| Payment to suppliers & others | (8,017,100,789) | (6,863,382,438) |
| Cash generated from operating activities | 1,217,015,600 | 1,085,366,633 |
| Other income | 31,732,857 | 52,592,888 |
| Interest paid | (486,139,980) | (470,615,993) |
| Dividend Paid | (93,663,414) | (91,717,468) |
| Tax paid | (143,180,428) | (285,129,953) |
| A. Net cash from operating activities | 525,764,635 | 290,496,107 |
| Cash flows from investing activities | | |
| Purchase of property, plant & equipment | (13,902,634) | (72,697,421) |
| Capital work-in-progress (WIP) | (495,608,322) | (1,589,819,715) |
| Sale of property, plant & equipment | - | 137,000 |
| Receipt from subsidiary | 36,480,956 | 51,898,163 |
| Receipt/ (payment) to Associate | 59,139,969 | 871,984,402 |
| Investment in FDR | (7,336,488) | (1,632,929) |
| B. Net cash used in investing activities | (421,226,519) | (740,130,500) |
| Cash flows from financing activities | | |
| Proceeds from bank borrowing | 3,054,547,494 | 2,672,475,937 |
| Repayment of bank borrowing | (2,957,898,458) | (700,948,595) |
| Loan from Directors | - | (1,530,000,000) |
| From other finance | (110,573) | 265,500 |
| Proceed from lease finance | 200,000,000 | 200,000,000 |
| Repayment of Leasing Finance | (319,671,620) | (183,781,934) |
| C. Net cash from financing activities | (23,133,157) | 458,010,908 |
| Effect of exchange rates on cash and cash equivalents | 578,981 | 520,147 |
| Net Increase in cash and bank balances | 81,404,959 | 8,376,515 |
| Cash and bank balances at the beginning of the year | 142,090,692 | 168,944,060 |
| Cash and bank balances at the end of the year | 223,495,651 | 177,320,575 |
| | | |
| Net Operating Cash Flow per Share (NOCFPS) | 4.99 | 2.75 |
| | | |

Company Secretary

Managing Director

Place: Dhaka Dated: 08 May 2021

4

Premier Cement Mills Limited Notes to the Statement of Financial Position For the period ended 31 March 2021

| | | 31 March 2021 | 30 June 2020 |
|------|--|--|--|
| | | Amount i | |
| | | Un-audited | Audited |
| 1.00 | Property, Plant & Equipment | | |
| | FREE HOLD | | |
| 9 | Cost & Revaluation | | |
| | Opening balance | 5,881,184,217 | 7,055,743,399 |
| | Add: Addition during the period: | 13,902,634 | 135,739,682 |
| | Add: (Disposal) /Adjustment during the period/ revaluation | 3,063,162,694 | 261,149,169 |
| | Closing balance | 8,958,249,545 | 7,452,632,250 |
| | Depreciation | | |
| | | | 1 000 056 56 |
| | Opening balance | 220 057 500 | 1,090,956,561 |
| | Add: Charged during the period | 228,857,560 | 296,981,694 |
| | Less: (Disposal)/Adjustment during the period | 220 057 500 | 183,509,776 |
| | Closing balance | 228,857,560 | 1,571,448,03 |
| | LEASEHOLD | | |
| | Cost | | |
| | Opening balance | 2 | 269,900,000 |
| | Add: Addition during the period: | 5 | 2 |
| | Less: Disposal during the period | | (269,900,00 |
| | Closing balance | | |
| | Depreciation | | Valida (Salata Aliana) |
| | Opening balance | - | 171,698,48 |
| | Add: Charged during the period | - | 14,307,77 |
| | Less: Disposal during the period | | (186,006,26 |
| | Closing balance | - | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| | Written Down Value | 8,729,391,985 | 5,881,184,219 |
| | Intangibale Assets Cost | | |
| | Opening balance | 1,023,563 | 1 022 503 |
| | | | 1,023,303 |
| | William Control of the Control of th | | 1,023,36 |
| | Add: Addition during the period | | 1,023,56 |
| | Add: Addition during the period Less: Disposal during the period | 1.023.563 | |
| | Add: Addition during the period | 1,023,563 | |
| | Add: Addition during the period Less: Disposal during the period Closing balance Amortization | | 1,023,56 |
| | Add: Addition during the period Less: Disposal during the period Closing balance <u>Amortization</u> Opening balance | 376,450 | 1,023,565 304,549 |
| | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period | | 1,023,5 63 |
| | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period | 376,450 52,672 | 1,023,5 63 304,545 71,903 |
| | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance | 376,450 52,672 - 429,122 | 1,023,565 304,545 71,905 376,450 |
| | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period | 376,450 52,672 | 1,023,563 1,023,563 304,545 71,901 376,450 647,113 |
| | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value | 376,450 52,672 - 429,122 | 1,023,565 304,545 71,905 376,450 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use | 376,450 52,672 - 429,122 | 1,023,56: 304,54: 71,90: 376,45(|
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost | 376,450 52,672 - 429,122 594,441 | 1,023,565 304,545 71,905 376,450 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance | 376,450 52,672 - 429,122 | 1,023,563 304,545 71,903 376,456 647,113 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period | 376,450 52,672 - 429,122 594,441 | 1,023,563 304,545 71,903 376,456 647,113 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period | 376,450 52,672 - 429,122 594,441 | 1,023,56: 304,54: 71,90 376,45: 647,11: 36,296,69 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Less: Disposal during the period Less: Disposal during the period Closing balance | 376,450 52,672 - 429,122 594,441 | 1,023,56 304,54 71,90 376,45 647,11 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Less: Disposal during the period Closing balance Depreciation | 376,450 52,672 - 429,122 594,441 36,296,693 - - 36,296,693 | 1,023,56 304,54 71,90 376,45 647,11 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Closing balance Depreciation Opening balance | 376,450 52,672 - 429,122 594,441 36,296,693 - - 36,296,693 7,580,910 | 304,545 71,903 376,450 647,113 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Less: Disposal during the period Closing balance Depreciation | 376,450 52,672 - 429,122 594,441 36,296,693 - - 36,296,693 | 1,023,563 304,549 71,903 376,450 647,113 36,296,693 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Closing balance Depreciation Opening balance | 376,450 52,672 - 429,122 594,441 36,296,693 - - 36,296,693 7,580,910 6,572,664 | 1,023,563 304,545 71,901 376,456 647,113 36,296,693 7,580,916 |
| 3.00 | Add: Addition during the period Less: Disposal during the period Closing balance Amortization Opening balance Add: Charged during the period Less: Disposal during the period Closing balance Written Down Value Lease Assets-Right of Use Cost Opening balance Add: Addition during the period Less: Disposal during the period Closing balance Add: Addition during the period Closing balance Depreciation Opening balance Add: Charged during the period | 376,450 52,672 - 429,122 594,441 36,296,693 - - 36,296,693 7,580,910 | 1,023,563 304,549 71,901 376,450 647,113 36,296,693 |

| | | March 31, 2021 | 30 June 2020 |
|------|--|----------------|---------------|
| | | Amount in | n Taka |
| | | Un-audited | Audited |
| | | | |
| 4.00 | Fiancial Assets | | |
| 4.00 | Opening balance | 1 070 404 | |
| | Add: Addition during the period | 1,879,484 | • |
| | Office space | 112 764 | 1 635 453 |
| | Accomodation building | 113,764 | 1,635,452 |
| | Less: Disposal during the period | 16,976 | 244,032 |
| | Closing balance | 2,010,224 | 1 070 404 |
| | closing balance | 2,010,224 | 1,879,484 |
| | | | |
| | | | |
| 5.00 | Capital work in process | | |
| | Godown- Mongla | 5,984,444 | 5,984,444 |
| | Project New- VRM | 8,689,563,046 | 8,193,954,724 |
| | Project New | 5,385,805 | 5,385,805 |
| | | 8,700,933,295 | 8,205,324,973 |
| 6.00 | Investment With Associates & Subsidiary | | |
| | Associates | | |
| | National Cement Mills Limited | | |
| | Opening balance | 113,397,634 | 106,497,835 |
| | Opening Profit/(Loss) share from associate company | 9,407,706 | 6,899,799 |
| | Closing balance | 122,805,340 | 113,397,634 |
| | Subsidiary | | |
| | Premier Power Generation Limited | 48,000,000 | 48,000,000 |
| | | 48,000,000 | 48,000,000 |
| 7.00 | Inventories | | |
| | Raw materials | 678,216,175 | 645,275,403 |
| | Packing materials | 9,553,737 | 216,389 |
| | Finished goods & work in process | 37,540,976 | 52,416,960 |
| | Finished goods & work in process -Bag plant | 10,305,487 | 8,810,565 |
| | Stock at ghat-Nowapara | 2,079,018 | 2,079,018 |
| | Stock at Ghat- Others | 1,663,190 | 1,663,190 |
| | Raw materials stock - bag plant | 199,194,253 | 190,404,954 |
| | Consumable goods | 67,268,727 | 68,032,340 |
| | | 1,005,821,563 | 968,898,819 |
| | | | |

| 11.00 Cash & bank balance: 45,848,789 40,222,074 Cash in hand 177,646,862 101,868,618 | | | 31 March 2021 | 30 June 2020 |
|--|-------|--|-------------------------|--|
| Advance, Deposit & Pre- Payment: | | | | |
| Advance Advance Advance against texpenses 1,198,601,968 741,673,619 Advance against texpenses 1,198,601,968 741,673,619 Advance against salary 11,452,031 12,994,596 LC Advance 992,527,111 340,416,596 Advance Income Tax 1,795,473,456 1,668,626,050 Advance Income Tax 1,795,473,456 1,668,626,050 Advance against motor cycle 10,404,561 14,382,747 Advance against motor cycle 10,404,561 14,382,747 Advance to sister concern (488,605,959) 123,290,558 Advance for office space purchase 125,000,000 125,00 | | | Un-audited | Audited |
| Advance against expenses 1,198,601,968 741,673,619 Advance against stand 113,141,572 123,235,272 Advance against salary 11,452,031 13,293,572 LC Advance 992,527,111 340,416,596 Advance income Tax 1,795,473,456 1,602,820,302 Advance against motor cycle 10,404,561 14,382,747 Advance to sister concern (488,605,959) 123,290,558 Advance for office space purchase 175,000,000 125,000,000 Advance SD On Empty Bag Sale 500,000 500,000 Advance SD On Empty Bag Sale 500,000 500,000 Bank Guarantee Margin For Tender - Deposit 2,291,504 3,114,933 Bank Guarantee Margin For Ender - Deposit 2,291,504 3,114,933 Bank Guarantee Margin - Flass Gas - Deposit 1,065,295 80C Bangladesh LTD- Deposit 2,000,00 BC C Bangladesh LTD- Deposit 500,000 20,000 BC C L Deposit 500,000 9,000,000 DPDC - Deposit 500,000 9,000,000 Munshigany Polly Bidduth Samitee - Deposit 3,000,000 <td< td=""><td>8.00</td><td>Advance, Deposit & Pre- Payment:</td><td></td><td></td></td<> | 8.00 | Advance, Deposit & Pre- Payment: | | |
| Advance against Land 131,414,572 132,353,572 Advance against salary 11,452,031 12,994,556 LC Advance 992,527,111 30,416,596 Advance Income Tax 1,795,473,456 1,608,262,050 VAT Current Account 36,418,855 64,302,342 Advance against motor cycle 10,404,561 14,382,747 Advance to sister concern (488,605,959) 123,290,558 Advance for office space purchase 125,000,000 300,000 Advance SD On Empty Bag Sale 500,000 500,000 Bank Guarantee Margin For Tender - Deposit 278,300 300,000 Bank Guarantee Margin - Flyash duty 213,979 1,655,295 1,665,295 BOC Bangladesh LTD- Deposit 20,000 500,000 500,000 BTCL - Deposit 50,000 500,000 500,000 DPDC- Deposit 50,000 500,000 500,000 DPDC- Deposit 9,200,000 9,200,000 6,900 6,900 6,900 6,900 6,900 6,900 6,900 6,900 6,900 6,900 < | | Advance | | |
| Advance Qainst salary 11,452,031 12,994,596 LC Advance 992,527,111 304,016,596 Advance Income Tax 1,795,473,456 1,608,626,050 Advance Income Tax 1,648,855 64,302,342 Advance against motor cycle 10,404,561 14,382,747 Advance for office space purchase 125,000,000 125,000,000 Deposit 278,300 30,000 Transport Security Deposit 278,300 300,000 Advance SD On Empty Bag Sale 500,000 500,000 Bank Guarantee Margin For Tender - Deposit 2,291,504 3,114,933 Bank Guarantee Margin - Flass Gas - Deposit 1,065,295 1,065,295 BOC Bangladesh LTD- Deposit 2,000 20,000 BTCL - Deposit 50,000 50,000 DPDC - Deposit 50,000 9,200,000 DPDC - Deposit 30,000 9,200,000 Munshigonj Polly Bidduth Samitee - Deposit 34,339,000 21,339,000 Fander Deposit 1,646,461 7,997,388 TGSL - Deposit 30,000 6,900 | | Advance against expenses | 1,198,601,968 | 741,673,619 |
| C. Advance 992,527,111 340,416,596 Advance Income Tax 1,795,473,456 1,602,826,000 AUT Current Account 36,418,855 64,302,342 Advance against motor cycle 10,404,561 14,382,747 Advance for office space purchase 125,000,000 123,000,000 3,812,686,599 123,000,000 3,812,686,599 3,162,676,080 125,000,000 3,812,686,599 3,162,676,080 125,000,000 3,812,686,599 3,162,676,080 125,000,000 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,812,686,599 3,162,676,080 3,114,933 3,814,933 | | Advance against Land | 131,414,572 | 132,353,572 |
| Advance Income Tax | | Advance against salary | 11,452,031 | 12,994,596 |
| Advance Income Tax | | LC Advance | 992,527,111 | 340,416,596 |
| VAT Current Account | | Advance Income Tax | 1,795,473,456 | |
| Advance against motor cycle | | VAT Current Account | | |
| Advance for office space purchase 125,000,000 3,812,686,595 3,162,676,080 | | Advance against motor cycle | | |
| Advance for office space purchase 125,000,000 3,812,686,595 3,162,676,080 | | | | |
| Deposit | | Advance for office space purchase | 10 | |
| Deposit | | , , , , , , , , , , , , , , , , , , , | | |
| Transport Security Deposit 278,300 300,000 Advance SD On Empty Bag Sale 500,000 500,000 Bank Guarantee Margin - Fire Tender - Deposit 2,291,504 3,114,933 Bank Guarantee Margin - Fire Titas Gas - Deposit 1,065,295 1,065,295 BOC Bangladesh LTD - Deposit 20,000 20,000 BTCL - Deposit 500,000 500,000 DPDC - Deposit 500,000 9,200,000 Munshigonj Polly Bidduth Samitee - Deposit 34,339,000 21,339,000 Ranks Telecom limited - Deposit 6,900 6,900 Tender Deposit 1,546,461 7,097,368 TGSL - Deposit 10,532 10,532 TGSL - Deposit 10,532 10,532 Tas Gas Transmission & Distributon Co Ltd - Deposit 3,043,915 3,002,910 Pre-payment 85TI Licence Fee- Pre Paid 3,043,915 3,002,910 Pre-payment 8938,401 88,938,401 88,938,401 Vat Prepaid 3,043,915 3,000,980 17,260,058 17,260,058 Standard Chartered Bank 11,260,058 17,260 | | Deposit | | |
| Advance SD On Empty Bag Sale 500,000 Bank Guarantee Margin For Tender - Deposit 2,291,504 3,114,933 Bank Guarantee Margin - Fivar Advity 213,979 1,065,295 Bank Guarantee Margin - Titas Gas - Deposit 1,065,295 1,065,295 BOC Bangladesh LTD- Deposit 20,000 65,800 CDBL- Deposit 500,000 9,200,000 DPDC - Deposit 9,200,000 9,200,000 Munshigonj Polly Bidduth Samitee - Deposit 34,339,000 21,339,000 Ranks Telecom Limited - Deposit 1,646,461 7,097,368 TGSL- Deposit 1,0532 10,532 10,532 Titas Gas Transmission & Distributon Co Ltd - Deposit 1,646,461 7,097,368 TGSL- Deposit 1,0532 10,532 10,532 Titas Gas Transmission & Distributon Co Ltd - Deposit 3,043,915 3,000,980 Pre-payment 85TL Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Payment 85TL Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 48,938,401 Yat Prepaid | | • | 278.300 | 300.000 |
| Bank Guarantee Margin For Tender - Deposit 2,291,504 3,114,933 Bank Guarantee Margin - Flyash duty 213,979 - Bank Guarantee Margin - Flyash duty 1,065,295 1,065,295 BOC Bangladesh LTD- Deposit 20,000 20,000 CDBL- Deposit 50,000 500,000 DPDC- Deposit 9,200,000 9,200,000 DPDC- Deposit 6,900 6,900 Munshigonj Polly Bidduth Samitee - Deposit 6,900 6,900 Tender Deposit 1,646,661 7,097,368 TGSL- Deposit 10,552 10,552 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 Pre-payment 8 8,938,401 8,938,401 Vat Prepaid 3,043,915 3,000,980 Pre-Payment 8,938,401 8,938,401 Vat Prepaid 17,260,058 17,260,058 Pre-Paid Promotional Exp 8,938,401 3,002,719,699 Standard Chartered Bank 11,952,052 | | | | |
| Bank Guarantee Margin - Flyash duty 213,979 - Bank Guarantee Margin - Titas Gas - Deposit 1,065,295 1,065,295 BOC Bangladesh LTD- Deposit 20,000 65,800 65,800 CDBL- Deposit 500,000 9,000,000 DPDC- Deposit 9,200,000 9,200,000 Munshigonj Polly Bidduth Samitee - Deposit 34,339,000 21,339,000 Ranks Telecom Limited - Deposit 6,900 6,900 Tender Deposit 1,646,461 7,097,368 TGSL- Deposit 10,532 10,532 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 BSTI Licence Fee-Pre Paid 3,043,915 3,000,980 Pre-Payment 8,938,401 88,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 17,260,058 Pre-Paid Promotional Exp 8,938,401 88,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 17,260,058 Standard Chartered Bank 14,949,124 52,052,431 2,052,472 Stocial Islami Bank Ltd | | | | |
| Bank Guarantee Margin - Titas Gas - Deposit 1,065,295 BOC Bangladesh LTD- Deposit 20,000 20,000 BTCL - Deposit 65,800 65,800 CDBL- Deposit 500,000 500,000 DPDC- Deposit 9,200,000 9,200,000 Munshigonj Polly Bidduth Samitee - Deposit 34,339,000 1,339,000 Ranks Telecom Limited - Deposit 6,900 6,900 Tender Deposit 1,664,661 7,097,368 TGSL - Deposit 10,652,950 10,652,950 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 Pre-payment 85TI Licence Fee- Pre Paid 3,043,915 3,000,980 BSTI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 17,260,058 Vat Prepaid 17,260,058 17,260,058 Vat Prepaid 17,260,058 17,260,058 Standard Ronattered Bank 141,954,066 134,949,124 Standard Chartered Bank 141,954,066 134,949,124 Standard Gank Limited 6,270,1246 6,72 | | 10 To 10 Day 10 | | 3,114,555 |
| BOC Bangladesh LTD- Deposit | | | | 1 065 295 |
| BTCL- Deposit 50,000 50,000 CDBL- Deposit 500,000 500,000 DPDC- Deposit 9,200,000 20,0000 Munshigonj Polly Bidduth Samitee - Deposit 34,339,000 21,339,000 Ranks Telecom Limited - Deposit 6,900 6,900 Tender Deposit 10,652,950 10,652,950 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 Pre-payment 85TI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 Vat Prepaid 17,260,058 17,260,058 Standard Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 Standard Sank Limited 2,724,237 109,199,439 Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246< | | the contract of the contract o | | |
| CDBL- Deposit 500,000 500,000 DPDC- Deposit 9,200,000 9,200,000 9,200,000 9,200,000 9,200,000 9,200,000 8,200,000 9,200,000 9,200,000 8,200,000 | | Conference of € At the Principle of Francisco Conference of Francisco Conference of C | | |
| DPDC- Deposit 9,200,000 9,200,000 Munshigoni Polly Bidduth Samitee - Deposit 34,339,000 21,339,000 Ranks Telecom Limited - Deposit 6,900 6,900 Tender Deposit 1,646,461 7,097,368 TGSL- Deposit 10,532 10,532 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 Pre-payment BSTI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 Pre-Baid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 Pre-Baid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 Pre-Baid Promotional Exp 8,938,401 141,94,94,124 Standard Chartered Bank 141,954,066 134,949,124 Standard Chartered Bank <td></td> <td>1559 (1564 - 1664 - 1664) • 1664 (1564 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 -</td> <td></td> <td></td> | | 1559 (1564 - 1664 - 1664) • 1664 (1564 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - 1664 - | | |
| Munshigonj Polly Bidduth Samitee - Deposit 34,339,000 21,339,000 Ranks Telecom Limited - Deposit 6,900 6,900 7,9000 | | | | |
| Ranks Telecom Limited - Deposit 6,900 6,900 Tender Deposit 1,646,461 7,097,368 TGSL- Deposit 10,532 10,532 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 Pre-payment BSTI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 Vat Prepaid 17,260,058 17,260,058 Standard Chartered Bank 141,954,066 134,949,194 Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 4,850,2472 2,701,246 2,701,246 5,850,251 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335,423) 1,100 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 101,868,618 101,868,618 < | | | 10 M | |
| Tender Deposit | | | | |
| TGSL- Deposit 10,532 10,532 Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 Pre-payment 60,790,721 53,872,778 BSTI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 429,242,374 109,199,439 3,902,719,690 3,325,748,297 9.00 Investment in FDR 141,954,066 134,949,124 Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 State Bank of India 2,701,246 2,701,246 Subsidiary 8 10,835,435 Premier Power Generation Limited 55,456,551 108,350,423 11,00 Cash & bank balance: 2 (274,897,335) 25,00 25,484,789 40,222,074 26,00 25,466,561 101 | | 1000 (1000)(1000 (1000 (1000 (1000 (1000 (1000 (1000 (1000 (1000 (1000 (100)(1000 (100) (1000 (1000 (1000 (1000 (1000 (1000 (1000 (1000 (1000 (100) (1000 (1000 (1000 (1000 (1000 (1000 (1000 (100) (1000 (1000 (100) (1000 (1000 (1000 (1000 (1000 (1000 (| | |
| Titas Gas Transmission & Distributon Co Ltd - Deposit 10,652,950 10,652,950 60,790,721 53,872,778 60,790,721 53,872,778 79.00 | | 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| Pre-payment BSTI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 88,938,401 17,260,058 141,954,066 134,949,124 141,954,066 134,949,144 141,954,066 134,949,144 141,954,066 134,949,144 141, | | | | |
| Pre-payment BSTI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 29,242,374 109,199,439 3,902,719,690 3,325,748,297 9.00 Investment in FDR 141,954,066 134,949,124 Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 6,323,978 6,052,391 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 2,701,246 2,701,246 2,701,246 4,850ciates National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | Titas das Transmission & Distributon Co Eta - Deposit | | |
| BSTI Licence Fee- Pre Paid 3,043,915 3,000,980 Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 29,242,374 109,199,439 3,902,719,690 3,325,748,297 9,00 Investment in FDR Standard Chartered Bank 141,954,066 134,949,124 5 tandard Bank Limited 2,752,431 2,692,472 5 ocial Islami Bank Ltd 6,323,978 6,052,391 5 tate Bank of India 2,701,246 2,701,246 2,701,246 2,701,246 153,731,721 146,395,233 10,00 Current Account With Associates & Subsidiary Associates Subsidiary Premier Power Generation Limited 55,456,551 108,350,423 5 ocial Islami Bank Ltd 311,378,291 (274,897,335) 1,000 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 1 | | Des manufacture de la constant de la | 00,730,721 | 33,872,776 |
| Pre-Paid Promotional Exp 8,938,401 88,938,401 Vat Prepaid 17,260,058 17,260,058 29,242,374 109,199,439 3,902,719,690 3,325,748,297 9.00 Investment in FDR 141,954,066 134,949,124 Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 4,701,246 2,701,246 2,701,246 4,850ciates 8 11,378,291 108,350,423 Subsidiary 8 11,378,291 (274,897,335) 11.00 Cash & bank balance: 2 2 Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | | 2 042 015 | 3 000 000 |
| Vat Prepaid 17,260,058 17,260,058 29,242,374 109,199,439 3,902,719,690 3,325,748,297 9.00 Investment in FDR 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 4,701,246 153,731,721 146,395,233 10.00 Current Account With Associates & Subsidiary 8 4 Associates 55,456,551 108,350,423 Subsidiary 9 Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | | | |
| 109,199,439 3,902,719,690 3,325,748,297 3,902,719,690 3,325,748,297 3,302,719,690 3,325,748,297 3,302,719,690 3,325,748,297 3,302,719,690 3,325,748,297 3,302,748,297 | | | | |
| 9.00 Investment in FDR 3,902,719,690 3,325,748,297 Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 10.00 Current Account With Associates & Subsidiary 315,731,721 146,395,233 National Cement Mills Limited 55,456,551 108,350,423 Subsidiary 7emier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | vat Prepaid | | |
| 9.00 Investment in FDR Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 153,731,721 146,395,233 10.00 Current Account With Associates & Subsidiary Associates National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | | | |
| Standard Chartered Bank 141,954,066 134,949,124 Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 153,731,721 146,395,233 10.00 Current Account With Associates & Subsidiary Subsidiary National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335,433) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074,433 Cash at bank 177,646,862 101,868,618 | | | 3,902,719,090 | 3,323,746,237 |
| Standard Bank Limited 2,752,431 2,692,472 Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 153,731,721 146,395,233 10.00 Current Account With Associates & Subsidiary Subsidiary National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335,433) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074,433 Cash at bank 177,646,862 101,868,618 | 9.00 | | 444.054.066 | 424 040 424 |
| Social Islami Bank Ltd 6,323,978 6,052,391 State Bank of India 2,701,246 2,701,246 153,731,721 146,395,233 10.00 Current Account With Associates & Subsidiary Associates Subsidiary Premier Power Generation Limited 55,456,551 108,350,423 11.00 Cash & bank balance: 274,897,335 Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | | | ene number de la company de la |
| State Bank of India 2,701,246 2,701,246 153,731,721 146,395,233 10.00 Current Account With Associates & Subsidiary Associates 55,456,551 108,350,423 Subsidiary 311,378,291 (274,897,335) 11.00 Cash & bank balance: 25,848,789 40,222,074 Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | | | |
| 153,731,721 146,395,233 10.00 Current Account With Associates & Subsidiary Associates National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | | | |
| 10.00 Current Account With Associates & Subsidiary Associates National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | State Bank of India | | THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I |
| Associates National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | | 153,731,721 | 146,395,233 |
| National Cement Mills Limited 55,456,551 108,350,423 Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | 10.00 | Current Account With Associates & Subsidiary | | |
| Subsidiary Premier Power Generation Limited 311,378,291 (274,897,335) 11.00 Cash & bank balance: Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | Associates | | |
| 11.00 Cash & bank balance: 274,897,335 Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | National Cement Mills Limited | 55,456,551 | 108,350,423 |
| 11.00 Cash & bank balance: 45,848,789 40,222,074 Cash in hand 177,646,862 101,868,618 | | Subsidiary | | |
| Cash in hand 45,848,789 40,222,074 Cash at bank 177,646,862 101,868,618 | | Premier Power Generation Limited | 311,378,291 | (274,897,335) |
| Cash at bank 177,646,862 101,868,618 | 11.00 | Cash & bank balance: | | |
| COST OF DATE | | Cash in hand | 20.14.00.00.00.00.00.00 | 40,222,074 |
| 223,495,651 142,090,692 | | Cash at bank | 177,646,862 | 101,868,618 |
| | | | 223,495,651 | 142,090,692 |

| | | 31 March 2021 | 30 June 2020 |
|-------|---|--|--|
| | | Amount in | |
| | | Un-audited | Audited |
| 12.00 | Long term loan | 272.764.407 | 405.054.405 |
| | Standard Bank Ltd. | 372,764,187 | 465,254,425 |
| | EKF SCB Fc loan VRM Lc 33 32 (ECA) EKF SCB Fc loan VRM Lc 33 32 (Commercial) | 1,985,911,014 408,350,100 | 1,985,911,014 727,181,850 |
| | IDLC Finance Ltd. | 397,305,800 | 466,083,707 |
| | Lease finance -IPDC | 59,162,618 | 73,290,083 |
| | Lease finance - ULC/UFC | 99,595,954 | 136,362,202 |
| | Serial (2016-45) (48-650-56) \$50.00 € \$ | 3,323,089,673 | 3,854,083,281 |
| 12.01 | Allocation of long term loan | | |
| | Current portion of long term loan | 548,547,897 | 774,427,493 |
| | Long term portion | 2,774,541,776 | 3,079,655,788 |
| | | 3,323,089,673 | 3,854,083,281 |
| 13.00 | Loan from Directors | | |
| | Mr. Abdur Rouf | 30,000,000 | 30,000,000 |
| | Mr. Almas Shimul | 60,000,000 | 60,000,000 |
| | Mr. Ashrafuzzaman | 30,000,000 | 30,000,000 |
| | Mr. Jahangir Alam Mr. Amirul Haque | 120,000,000 255,270,000 | 120,000,000 255,270,000 |
| | Mr Mustafa Haider | 255,150,000 | 255,150,000 |
| | Widdle Helder | 750,420,000 | 750,420,000 |
| 13.00 | Trade & other payable : | | |
| 13.00 | Raw material supplier | 452,840 | - |
| | Marketing expenses | 2,544,728 | 2,373,964 |
| | Packing materials supplier | 52,936 | 52,931 |
| | Receipt against employee motor car | 9,748,024 | 6,069,800 |
| | Liability for expenses | 196,807,734 | 511,693,834 |
| | Suppliers liabilities against raw material import | 2 | 668,835,000 |
| | Provision for stevedoring charge | 3,782,500 | 3,782,500 |
| | Payable for electroc bill | 72,620,070 | 47,471,399 |
| | Payable for audit fee | | 300,000 |
| | PT DO N. M. D. SANDARDE C. ANDROUGH ANDROUGH AND | 275,000 | |
| | Provision for P F | 1,277,049 | 421,834 |
| | Provision for P F Dividend payable ** | 1,277,049 13,862,820 | 421,834 |
| | Provision for P F Dividend payable ** TDS/VDS payable | 1,277,049 13,862,820 8,262,608 | 421,834 - 14,247,379 |
| | Provision for P F Dividend payable ** | 1,277,049 13,862,820 | 421,834 |
| | Provision for P F Dividend payable ** TDS/VDS payable | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEG | 421,834 - 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEG | 421,834 - 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEG | 421,834 - 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payabort term bank loan | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC | 421,834 - 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payabort term bank loan The City Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC yable as on 30.06.2020 hav 1,200,291,948 626,397,594 1,222,245,789 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC tyable as on 30.06.2020 have 1,200,291,948 626,397,594 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable to the series of | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEI ryable as on 30.06.2020 hav 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable Short term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSE(hyable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 | 421,834 -14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable to the same shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable to the same shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable to the same shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable for the same shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable for the same shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable for the same shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable for the same shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable for the same shown as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position as a separate line item in the financial position | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSE eyable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC ayable as on 30.06.2020 have 1,220,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC syable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd. | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC ayable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Brac Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC syable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC syable as on 30.06.2020 hav 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 - 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Brac Bank Ltd Meghna Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC syable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 - 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC circular No. BSE | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 |
| 14.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd Meghna Bank Ltd Meghna Bank Ltd Community Bank Ltd. | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEt tyable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 |
| | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd Meghna Bank Ltd Community Bank Ltd. Rupali Bank Ltd. | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEt yable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 442,319,347 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 748,857,584 |
| | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd Meghna Bank Ltd Community Bank Ltd. Rupali Bank Ltd. | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC syable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 442,319,347 10,968,206,822 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021-e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 748,857,584 |
| | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd Meghna Bank Ltd Community Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd Community Bank Ltd. Rupali Bank Ltd Rupali Bank Ltd Rupali Bank Ltd Community Bank Ltd. Rupali Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEt yable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 442,319,347 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 748,857,584 |
| | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd Meghna Bank Ltd Community Bank Ltd. Rupali Bank Ltd. | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC syable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 442,319,347 10,968,206,822 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 748,857,584 |
| 15.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd Meghna Bank Ltd Community Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd Community Bank Ltd. Rupali Bank Ltd Rupali Bank Ltd Rupali Bank Ltd Community Bank Ltd. Rupali Bank Ltd | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEI ryable as on 30.06.2020 hav 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 442,319,347 10,968,206,822 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021-e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 748,857,584 9,075,703,998 13,881,503 15,586,012 29,467,515 |
| 15.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position a 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable to the first pank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd Brac Bank Ltd Trust Bank Ltd Trust Bank Ltd Meghna Bank Ltd Community Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd Community Bank Ltd. Rupali Bank Ltd Community Bank Ltd Community Bank Ltd. Rupali Bank Ltd Community Bank Ltd. Rupali Bank Ltd Chan Tara Mention Office Rent-The Institute of Chartered Accountants of Bangladesh | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSEC pyable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 442,319,347 10,968,206,822 13,621,773 10,056,095 23,677,868 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 748,857,584 9,075,703,998 13,881,503 15,586,012 29,467,515 21,776,253 |
| 15.00 | Provision for P F Dividend payable ** TDS/VDS payable Provision & others payable Unclaimed dividend shown as a separate line item in the financial position at 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable to the same line item in the financial position at 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable to the same line item in the financial position at 386/03 dated 14.01.2021 and for this reason amount amount of dividend payable. Short term bank loan The City Bank Ltd Dutch Bangla Bank Ltd Standard Bank Ltd Standard Bank Ltd Standard Chartered Bank Honkong & Shanghi Banking Corporation NCC Bank Ltd Midland Bank Ltd. Social Islami Bank Ltd. Jamuna Bank Ltd. Pubali Bank Ltd Brac Bank Ltd Trust Bank Ltd Trust Bank Ltd Community Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd. Rupali Bank Ltd. Allocation of Lease Liability | 1,277,049 13,862,820 8,262,608 190,152,661 499,838,970 as per BSEC circuler No. BSE(hyable as on 30.06.2020 have 1,200,291,948 626,397,594 1,222,245,789 2,503,115,592 913,268,165 200,038,451 444,502,065 110,815,441 1,172,409,149 722,462,092 759,021,645 451,320,534 199,999,010 442,319,347 10,968,206,822 | 421,834 14,247,379 105,249,482 1,360,498,123 C/CMRRCD/2021- e been restated . 1,491,132,450 445,878,590 1,087,174,456 1,489,743,725 838,327,865 909,725,735 227,248,762 113,355,625 526,445,186 1,197,814,020 748,857,584 |

| | | July 2020 to March 2021 | July 2019 to March 2020 | Jan 2021 to March 2021 | Jan 2020 to March 2020 |
|-------|--|----------------------------|----------------------------|--------------------------------------|---------------------------|
| 16.00 | Revenue | Amoun | nt in Taka | Amount | in Taka |
| | Revenue from local sales | 9,246,324,894 | 8,228,373,258 | 3,518,182,084 | 3,086,020,550 |
| | Revenue from export | 105,566,720 | 79,790,010 | 46,263,702 | 34,391,500 |
| | _ | 9,351,891,614 | 8,308,163,268 | 3,564,445,786 | 3,120,412,050 |
| | Other Revenue | | | | |
| | Revenue from empty bag sales | 229,628,209 | 168,828,770 | 69,402,441 | 64,325,780 |
| | = | 9,581,519,823 | 8,476,992,038 | 3,633,848,227 | 3,184,737,830 |
| 17.00 | Cost of sales | | | | |
| | Opening stock of finished goods & WIP | 54,495,979 | 52,280,531 | 35,204,505 | 70,775,273 |
| | Add : Cost of production (Note 17.01) | 8,109,722,641 | 7,289,784,227 | 3,083,299,461 | 2,825,540,935 |
| | Goods available for sale | 8,164,218,620 | 7,342,064,758 | 3,118,503,966 | 2,896,316,208 |
| | Less : Closing stock of finished goods & WIP | 37,540,976 | 65,998,726 | 37,540,976 | 65,998,726 |
| | = | 8,126,677,644 | 7,276,066,032 | 3,080,962,990 | 2,830,317,482 |
| 17.01 | Cost of production | | | | |
| | Raw materials consumption | 6,412,470,252 | 5,812,742,727 | 2,445,975,094 | 2,296,758,846 |
| | Packing materials consumption | 364,834,020 | 315,790,062 | 147,832,939 | 117,808,196 |
| | Salary & wages | 121,555,870 | 129,425,583 | 37,923,782 | 41,025,899 |
| | Cost of cement purchase from Mongla Cement Factory | 166,702,380 | 195,482,136 | 53,498,076 | 72,913,002 |
| | Cost of cement purchase from Scan Cement Factory | 23,922,505 | | 23,922,505 | |
| | Gratuity | 2,351,412 | te. | 1,196,200 | - |
| | Electric charges | 594,043,119 | 460,441,775 | 232,579,562 | 159,790,979 |
| | Paper & periodicals | 9,344 | | 2,816 | 2,143 |
| | Travelling & conveyance | 937,577 | 1,371,354 | 272,396 | 988,415 |
| | Telephone charges | 998,495 | | 17,098 | 726,798 |
| | Entertainment | 1,876,568 | | 460,182 | 258,859 |
| | Repairs & maintenance | 69,107,010 | | 31,172,114 | 26,383,554 |
| | Contribution to PF | 3,144,015 | | 1,029,048 | 1,226,767 |
| | Medical expenses | 418,261 | | 63,096 | 174,173 |
| | Canteen & Food Subsidy | 11,769,687 | | 2,518,805 | 4,948,561 |
| | Gift & Presentations | 106,298 | | 48,100 | 700 |
| | Postage & stamp | 1,070 | | 130 | |
| | Stationery | 4,675,604 13,139,984 | | 94 1,846 1,851, 934 | 1,632,248 7,445,277 |
| | Labour charges | 1,061,620 | | 35,200 | 90,000 |
| | Misc. expenses Pay loader expenses | 2,868,999 | | 559,000 | 832,513 |
| | Legal & professional fee | 68,300 | | - | - |
| | Computer expenses | 824,113 | | 344,390 | 399,430 |
| | Cost of Bag plant outward | 175,896,341 | | 53,139,167 | 48,381,286 |
| | Lab expenses | 385,065 | | 76,860 | 167,070 |
| | Fuel Oil & lubricant | 4,863,863 | | 1,400,445 | 800,956 |
| | Internet Expenses | 191,168 | | 72,172 | 199,884 |
| | Donation & Subscription | 182,500 | | 20,500 | 58,000 |
| | Training expenses | 102,548 | 100,319 | 20,061 | 8,556 |
| | Fire insuarnce | 3,630,900 | 3,729,250 | 136,500 | 148,750 |
| | Depreciation | 127,583,753 | | 46,189,444 | 42,370,074 |
| | - | 8,109,722,641 | 7,289,784,227 | 3,083,299,461 | 2,825,540,93 |
| 18.00 | Other income / (loss) | | | | |
| | Bank interest income | 1,645,130 | | 685,611 | 669,968 |
| | Exchange gain / loss | 2,766,201 | | 1,475,729 | 6,364,673 |
| | Interest charged to NCML | 6,246,097 | | 1,956,317 | 11,969,905 14,937,789 |
| | Interest charged to Rupsha edible Oil | 5,434,686 | | 0.410 | 14,937,789 |
| | Misc income - H/O | 6,305,362 | | 8,418 | 15,884 |
| | Misc. income - Factory | 19,757 20,990,060 | | (4,945,097) | 10,433,204 |
| | Income/(loss) from carrying | 130,740 | | 44,560 | 22, 133,20 |
| | Interest income from finacial assets -Lease | 130,740 | - (207,987.00) | ,550 | |
| | Profit/Loss on sales of motor vehicle | (124,393 | | (124,393) | (3,999,528) |
| | Income from raw materials sales | | | | |

| | | July 2020 to March 2021 | July 2019 to March 2020 | Jan 2021 to March 2021 | Jan 2020 to March 2020 |
|------|--|--|---|---|--|
| | | Amoun | t in Taka | Amount | in Taka |
| 9.00 | Administrative expenses | | | | |
| | Audit fee | 225,000 | 225,000 | 75,000 | 75,000 |
| | Electric charges | 1,490,585 | 1,752,296 | 291,665 | 912,42 |
| | Canteen & Food Expenses | 1,876,568 | 2,688,637 | 672,006 | 815,73 |
| | Gratuity | 1,219,458 | - | 400,016 | |
| | Office rent | - | 6,660,337 | | 2,271,90 |
| | Paper & periodicals | 15,488 | 16,043 | 5,231 | 4,56 |
| | Postage & stamp | 96,137 | 51,710 | 12,650 | 25,46 |
| | Donation & subscription | 45,215 | 52,487 | 8,628 | 3,90 |
| | Renewal, legal & professional fee | 3,102,497 | 2,527,970 | 1,844,506 | 1,261,70 |
| | Repairs & maintenance | 860,564 | 529,856 | 176,188 | 143,40 |
| | Salary & allowances | 26,313,379 | 30,239,053 | 7,375,168 | 9,182,55 |
| | Directors' Remuneration | 900,000 | 1,800,000 | 300,000 | 600,00 |
| | Stationery | 991,617 | 1,012,421 | 680,059 | 678,60 |
| | Telephone Charges | 855,192 | 816,332 | 73,712 | 52,53 |
| | Training Expenses | 65,487 | 87,112 | 11,239 | 16,96 |
| | Travelling & conveyance | 3,895,452 | 5,495,506 | 278,243 | 2,341,89 |
| | Contribution to PF | 691,916 | 757,660 | 226,196 | 249,60 |
| | Water charges | 201,321 | 236,405 | 81,952 | 114,59 |
| | Medical Expenses | 119,606 | 4,855 | 7,900 | 3,87 |
| | Miscellaneous Expenses | 4,441,871 | 3,001,587 | 1,440,560 | 792,58 |
| | Computer expenses | 1,405,508 | 1,165,722 | 856,518 | 211,35 |
| | Internet expenses | 237,324 | 321,566 | 39,104 | 255,64 |
| | Office maintenance | 491,395 | 451,395 | 14,565 | 300,93 |
| | Fuel & lubricant | 20,986 | 29,604 | • | 12,76 |
| | Board meeting expenses | | 106,000 | 101 500 | 43,00 |
| | Annual general meeting expenses | 144,397 | 669,480 | 101,690 | 52,75 |
| | BSTI Licence fee | 413,744 | 1,542,100 | 128,225 | 40,50 |
| | BIWTA expenses | 3,284,000 | 8,599,152 | 1,284,000 | 30,00 |
| | Advertisement | 487,225 | 366,075 | 243,050 | 277,02 |
| | Gift & presentation | | 58,000 | 10 250 | 36,00 |
| | Amortization | 52,672 12,004,842 | 6,953,667 | 18,359 3,79 7,98 1 | 1,879,65 |
| | Depreciation | 65,949,446 | 78,218,028 | 20,444,411 | 22,686,93 |
| | | | | | The state of the s |
| 0.00 | Selling & distribution expenses: | | | | |
| 0.00 | Selling & distribution expenses: Advertisement | 16,571,793 | 14,151,291 | 7,373,500 | 6,699,26 |
| 0.00 | • | 16,571,793 922,600 | 14,151,291 716,331 | 7,373,500 48,968 | |
| 0.00 | Advertisement | | | | 607,89 |
| 0.00 | Advertisement CSR Acivities | 922,600 | 716,331 | 48,968 | 607,89 452,35 |
| 0.00 | Advertisement CSR Acivities Car maintenance | 922,600 313,239 | 716,331 1,056,544 | 48,968 53,554 | 607,89 452,39 921,74 87,57 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF | 922,600 313,239 2,336,430 | 716,331 1,056,544 2,741,626 | 48,968 53,554 752,252 | 607,89 452,39 921,74 87,53 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment | 922,600 313,239 2,336,430 77,904 | 716,331 1,056,544 2,741,626 539,915 | 48,968 53,554 752,252 24,383 | 607,89 452,33 921,74 87,5 51,4 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses | 922,600 313,239 2,336,430 77,904 380,855 | 716,331 1,056,544 2,741,626 539,915 164,908 | 48,968 53,554 752,252 24,383 115,975 | 607,88 452,38 921,74 87,53 51,42 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses | 922,600 313,239 2,336,430 77,904 380,855 296,587 | 716,331 1,056,544 2,741,626 539,915 164,908 | 48,968 53,554 752,252 24,383 115,975 11,100 | 607,88 452,38 921,74 87,5 51,42 20,58 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 | 607,88 452,38 921,74 87,53 51,42 20,58 291,28 26,53 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 | 607,88 452,38 921,74 87,53 51,42 20,58 291,28 26,53 170,44 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 | 607,81 452,31 921,74 87,5 51,4 20,51 291,21 26,51 170,44 45,463,01 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 231,610 82,474,977 108,065,414 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 | 607,88 452,38 921,74 87,55 51,43 20,58 291,28 26,55 170,44 45,463,08 33,120,44 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 | 607,88 452,38 921,74 87,55 51,43 20,58 291,28 26,55 170,44 45,463,08 33,120,44 529,98 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 152,675,565 104,050,283 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 998,004 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 151,134 | 607,88 452,38 921,74 87,55 51,43 20,58 291,28 26,55 170,44 45,463,08 33,120,44 529,98 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 152,675,565 104,050,283 1,062,975 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 151,134 46,269 | 607,8 452,3 921,7 87,5 51,4 20,5 291,2 26,5 170,4 45,463,0 33,120,4 529,9 125,4 2,188,1 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 152,675,565 104,050,283 1,062,975 614,596 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 998,004 3,474,220 31,413,499 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 151,134 | 607,81 452,31 921,74 87,5 51,4 20,51 291,21 26,53 170,44 45,463,01 33,120,4 529,9 125,4 2,188,11 18,314,8 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 152,675,565 104,050,283 1,062,975 614,596 2,449,424 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 998,004 3,474,220 31,413,499 291,201 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 151,134 46,269 12,132,221 | 607,88 452,38 921,74 87,57 51,41 20,58 291,28 26,52 170,44 45,463,09 33,120,44 529,91 125,47 2,188,18 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 152,675,565 104,050,283 1,062,975 614,596 2,449,424 30,768,755 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 998,004 3,474,220 31,413,499 291,201 32,825 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 151,134 46,269 12,132,221 | 607,89 452,35 921,74 87,57 51,41 20,58 291,28 26,52 170,44 45,463,05 33,120,44 529,91 125,47 2,188,15 18,314,85 91,05 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Tender expenses | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 152,675,565 104,050,283 1,062,975 614,596 2,449,424 30,768,755 34,105 16,275 6,387,992 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 - 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 998,004 3,474,220 31,413,499 291,201 32,825 6,415,628 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 151,134 46,269 12,132,221 - 1,650 2,196,754 | 607,83 452,33 921,74 87,57 51,41 20,58 291,28 26,52 170,44 45,463,03 33,120,44 529,91 125,41 2,188,11 18,314,83 91,03 |
| 0.00 | Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Tender expenses Computer expenses | 922,600 313,239 2,336,430 77,904 380,855 296,587 2,054,338 457,290 22,815 557,126 152,675,565 104,050,283 1,062,975 614,596 2,449,424 30,768,755 34,105 16,275 | 716,331 1,056,544 2,741,626 539,915 164,908 161,615 550,620 33,255 231,610 82,474,977 108,065,414 1,944,005 998,004 3,474,220 31,413,499 291,201 32,825 | 48,968 53,554 752,252 24,383 115,975 11,100 679,400 132,840 - 264,397 83,218,704 37,088,772 149,470 151,134 46,269 12,132,221 | 607,89 452,35 921,74 87,57 51,41 20,58 291,28 26,52 170,44 45,463,05 33,120,44 529,91 125,47 2,188,15 |

| July 2020 to | July 2019 to March | Jan 2021 to | Jan 2020 to |
|--------------|--------------------|-------------|-------------|
| March 2021 | 2020 | March 2021 | March 2020 |
| Amoun | Amount in Taka | | t in Taka |
| | | | |
| | | | |
| 8,770,243 | 4,935,557 | 2,659,871 | 1,370,956 |
| 475,551,017 | 391,733,572 | 154,887,772 | 121,383,879 |
| 1 818 720 | 73 946 864 | 563.082 | 28.536.144 |

470,615,993

22.00 Share of profit from associate company

Premier Cement Mills Ltd (PCML) owns 18.67% equity shares of National Cement Mills Ltd (NCML) therefore, investments in NCML meet the criteria of Investments in Associates and Joint Ventures under IAS-28. As per IAS-28 para 16 this investment is to be accounted for under equity method and accordingly equity method has been applied to prepare this financial statement.

486,139,980

23.00 Basic earnings per share (EPS)

21.00 Financial expenses

Bank charge
Bank loan interest
Interest on Leasing Finance

| Basic earnings per share (par value of Tk. 10) | 3.80 | 0.95 | 1.46 | 0.08 |
|--|-------------|-------------|-------------|-------------|
| outstanding during the year | | | | |
| Weighted average number of shares | 105,450,000 | 105,450,000 | 105,450,000 | 105,450,000 |
| shareholders (NPAT) | 400,383,718 | 100,013,808 | 155,555,745 | 0,331,733 |
| Earnings attributable to the ordinary | 400.583.718 | 100,613,808 | 153,955,743 | 8,331,753 |
| The computation of EPS is given below : | | | | |

No diluted EPS was required to be calculated for the year since there was no scope for dilution of share during the year under review.

24.00 >>>> Key Management personnel Compensation:

Catagories of key management compensation:

- a) Short term empolee benefits
- Directors' remuneration
- b) Post-employment benefit
- c) Other long term benefit
- d) Share-based payment
- e) Housing
- f) Medical & welfare

| 900,000 | 1,800,000 | 300,000 | 600,000 |
|---------|-----------|---------|---------|
| Nil | Nil | Nil | Nil |
| Nil | Nil | Nil | Nil |
| Nil | Nil | Nil | Nil |
| Nil | Nil | Nil | Nil |
| Nil | Nil | Nil | Nil |



151,290,979

^{**} The reason of EPS variance is due to increasing currtent tax expenses during this period with compare to earlier period.

Premier Power Generation Limited Statement of Financial Position (Third Quarter Un-audited) As at 31 March 2021

| | Notes | 31 March 2021 (Un-audited) | 30 June 2020 (Audited) |
|---|--------------|---------------------------------------|---------------------------|
| | | BDT | BDT |
| Assets | | | |
| Property, plant and equipment | 1.00 | 146,783,784 | 127,580,336 |
| Lease -Rights of use | | 1,910,876 | - |
| Total non-current assets | | 148,694,660 | 127,580,336 |
| Constant and the health of the second | , , | 244 270 204 | 274 007 226 |
| Current account with holding company | 2.00 | 311,378,291 | 274,897,336 |
| Advances, deposits and pre-payments Cash and Bank balances | 2.00 3.00 | 13,177, 357 363, 272 | 13,177,357 364,264 |
| Total current assets | 3.00 | 324,918,920 | 288,438,957 |
| Total current assets | | 324,310,320 | 200,430,337 |
| Total assets | | 473,613 ,580 | 416,019,293 |
| Equity | | | |
| Share Capital | [| 50,000,000 | 50,000,000 |
| Revaluation reserve | | 33,235,589 | 11,832,838 |
| Retained earnings | | 382,606,351 | 350,674,853 |
| Total equity | | 465,841,940 | 412,507,691 |
| Non- Current Liability | | | |
| Lease liability- Long term portion | . [| 1,810,380 | - |
| Trade and other payable | 4.00 | 5,799,993 | 3,511,602 |
| Lease liability- Current portion | ,,,,, | 161,267 | - |
| Total current liabilities | | 5,961,260 | 3,511,602 |
| Total equity and liabilities | | 473,613,580 | 416,019,293 |
| Net assets value per share (NAV) | | 932 | 825 |

Company Secretary

Chief Financial Officer

Place: Dhaka Dated: 08 May 2021 Chairman

Premier Power Generation Limited Statement of Comprehensive Income (Third Quarter Un-audited) For the period ended 31 March 2021

| | [| 09 Months Comparative | | 03 Months Co | mparative |
|---|-------|-----------------------|--------------|--------------|--------------|
| | Notes | July 2020 to | July 2019 to | Jan 2021 to | Jan 2020 to |
| | Notes | March 2021 | March 2020 | March 2021 | March 2020 |
| | | BDT | | BDT | |
| | | | | | |
| Revenue | | 90,300,600 | 110,122,725 | 37,354,350 | 34,333,950 |
| Cost of sales | 5.00 | (53,923,887) | (60,188,895) | (23,360,496) | (19,684,937) |
| Gross profit | | 36,376,713 | 49,933,830 | 13,993,854 | 14,649,013 |
| Administrative expenses | 6.00 | (5,341,784) | (4,463,312) | (1,893,904) | (1,504,090) |
| Profit from operation | | 31,034,929 | 45,470,519 | 12,099,950 | 13,144,923 |
| Finance costs | 7.00 | (144,546) | (5,680) | (45,779) | (306) |
| Contribution to WPPF | | - | (2,164,992) | - | (2,164,992) |
| Profit before income tax | | 30,890,383 | 43,299,847 | 12,054,171 | 10,979,625 |
| Current tax expenses | | - | (920,713) | - | - |
| Net profit/(loss) after tax | | 30,890,383 | 42,379,134 | 12,054,171 | 10,979,625 |
| Other comprehensive income | | | | | |
| Revaluation of property plant & equipment | | 22,443,866 | - 0 | 22,443,866 | |
| Income tax on other comprehensive income | 9 . | - | - | - | - |
| Total comprehensive income | | 53,334,249 | 42,379,134 | 34,498,037 | 10,979,625 |
| Basic EPS (par value of Taka 100) based on weighted average no. of shares | | 61.78 | 84.76 | 24.11 | 21.96 |

Company Secretary

Chief Financial Officer

Place: Dhaka

Dated: 08 May 2021

Premier Power Generation Limited Statement of Changes in Equity (Third Quarter Un-audited) For the period ended 31 March 2021

Amount in Taka

| Particulars | Share capital | Revaluation reserve | Retained earnings | Total equity |
|--|---------------|---------------------|----------------------|--------------|
| Balance at 01 July 2019 | 50,000,000 | 12,594,218 | 304,116,697 | 366,710,915 |
| Depreciation on revaluation reserve | | (571,035) | 571,035 | - |
| Net profit after tax for the period | 2 | - | 42,379,134 | 42,379,134 |
| Balance at 31 March 2020 | 50,000,000 | 12,023,183 | 347,066,866 | 409,090,049 |
| Balance at 01 July 2020 | 50,000,000 | 11,832,838 | 350,674,853 | 412,507,691 |
| Rrevaluation reserve during the period | - | 22,443,866 | - | 22,443,866 |
| Depreciation on revaluation reserve | - | (1,041,115) | 1,041,115 | S |
| Net profit for the period | | © | 30,890,383 | 30,890,383 |
| Balance at 31 March 2021 | 50,000,000 | 33,235,589 | 382,606,351 | 465,841,940 |

Revaluation surplus amounting to Tk. 10,41,115.00 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets' original cost.

Company Secretary

Chief Financial Officer

Place: Dhaka

Dated: 08 May 2021

Premier Power Generation Limited Statement of Cash Flows (Third Quarter Un-audited) For the period ended 31 March 2021

| | July 2020 to March 2021 BDT | July 2019 to March 2020 BDT |
|---|--|-----------------------------------|
| Cash flows from operating activities | | |
| Receipt from customers | 90,300,600 | 58,224,563 |
| Payment to employees | (5,427,500) | (5,401,655) |
| Payment to suppliers & others | (84,729,546) | (51,901,784) |
| Cash generated from operating activities | 143,554 | 921,124 |
| Bank charges & interest paid | (144,546) | (5,680) |
| Tax paid | <u>.</u> | (920,713) |
| A. Net cash from operating activities | (992) | (5,269) |
| Cash flows from investing activities | | |
| Sales/(Purchase) of property, plant & equipment | - | - |
| B. Net cash used in investing activities | ÷ | = |
| Cash flows from financing activities | | |
| Proceeds from Bank Borrowing | - | - |
| Repayment of Bank Borrowing | = | Ξ |
| C. Net cash provided from financing activities | - | - |
| Net increase/(decrease) in cash and bank balances | (992) | (5,269) |
| Cash and bank balances at the beginning of the year | 364,264 | 325,005 |
| Cash and bank balances at the end of the year | 363,272 | 319,736 |
| | | |
| Net Operating Cash Flow per Share (NOCFPS) | (0.00) | (0.01) |
| Company Secretary | Chief Financial Office | 25 |
| Director Musik | Handler Handle | Chairman |

Place: Dhaka

Dated: 08 May 2021

| | | 31 March 2021 | 30 June 2020 |
|----|--|---|-------------------------|
| | | BDT | BDT |
| 0 | Property, Plant & Equipment | | |
| | Cost | 407 500 00- | 450 005 055 |
| | Opening balance Add: Addition during the period/ Revaluation | 127,580,335 26,143,866 | 169,026,302 |
| | Less: Disposal during the period | 20,143,800 | - |
| | Closing balance | 153,724,201 | 169,026,302 |
| | Depreciation | | 22.465.405 |
| | Opening balance Add: Charged during the period | 6,940,417 | 33,165,195 8,280,771 |
| | Closing balance | 6,940,417 | 41,445,966 |
| | Written down Value | 146,783,784 | 127,580,336 |
| | Lease Assets-Right of Use | | |
| | Cost | | |
| | Opening balance Add: Addition during the period | 2,248,091 | |
| | Less: Disposal during the period | - | |
| | Closing balance | 2,248,091 | - |
| | Depreciation Opening balance | - | |
| | Add: Charged during the period | 337,215 | - |
| | Less: Disposal during the period | | |
| | Closing balance | 337,215 1,910,876 | |
| | Written Down Value | 1,510,070 | |
|) | Advances, deposits & pre-payments: | | |
| | Deposits: | 10,109,900 | 10,109,900 |
| | Deposit to TGTDCL | 1,974,430 | 1,974,430 |
| | Bank guarantee margin to TGTDCL | 4,800 | 4,800 |
| | Kaltimex energy Bangladesh (Pvt.) Ltd. | 120,938 | 120,938 |
| | MRH Dey & Co. | 475,032 | 475,032 |
| | Pre-paid bank gurantee commission Advance income tax | 491,230 | 491,230 |
| | VAT current account | 1,027 | 1,027 |
| | VAT current account | 13,177,357 | 13,177,357 |
| | | 13,177,357 | 13,177,357 |
| 0 | Cash and bank balances: | | |
| | Cash in hand | - | - |
| | Cash at bank (Note 3.01) | 363,272 | 364,264 |
| | , | 363,272 | 364,264 |
| 1 | Cash at bank : | | |
| | Dutch Bangla Bank Ltd Agr Br. # 16116 | 238,904 | 240,239 |
| | Standard Bank Ltd. Ktg Br. #8998 | 124,368 | 84,766 |
| | the state of the s | 363,272 | 325,005 |
| | | | |
| 00 | Trade & other payables | CO 000 | E7 E00 |
| | Provision for audit Fee | 69,000 | 57,500 110,489 |
| | Seacom Shipping Ltd. | 110,489 | 1,376,823 |
| | Provision for gas bill | 5,377,004 | 79,062 |
| | MRH Dey & Co. | 70,000 | 79,062 |
| | TDS payable | 78,000 | - |
| | Other Payable | 5,799,993 | 1,623,874 |
| 00 | Logga Lighility | ======================================= | 1,023,074 |
| U | Lease Liability Current portion | 161,267 | |
| | | 101,207 | |
| | 200 | 1.810.380 | - |
| | Long term portion | 1,810,380 1,971,647 | - |

| Amount in Taka | | Amount in Taka | |
|----------------|--------------|----------------|-------------|
| March 2021 | March 2020 | March 2021 | March 2020 |
| July 2020 to | July 2019 to | Jan 2021 to | Jan 2020 to |

5.00 Cost of sales

Gas Bill
Salary & Wages
Conveyance & Travelling
Entertainment
Repairs & Maintenance
Printing & stationery
Telephone & internet bill
Depreciation

| r | | | | |
|---|------------|------------|------------|------------|
| | 40,942,342 | 49,374,062 | 18,574,930 | 16,581,970 |
| | 1,787,500 | 1,796,049 | 585,000 | 601,485 |
| | 318,815 | 346,082 | 105,487 | 116,105 |
| | 339,203 | 264,485 | 112,458 | 89,478 |
| | 3,557,370 | 2,198,615 | 1,034,023 | 245,897 |
| 1 | 75,160 | 52,657 | 18,598 | - |
| | 13,352 | 6,940 | 522 | - |
| | 6,890,145 | 6,150,005 | 2,929,478 | 2,050,002 |
| • | 53,923,887 | 60,188,895 | 23,360,496 | 19,684,937 |

6.00 Administrative expenses

Salary & Allowance Travelling & Conveyance Office Rent Audit Fee including VAT Legal & Professional fee Printing & Stationery Depreciation

| 3,640,000 3,605,606 1,205,000 1,205,200 249,373 261,843 82,458 87,758 - 420,000 - 140,000 69,000 43,125 23,000 14,375 967,920 30,600 435,620 - 28,004 41,564 18,664 36,566 387,487 60,574 129,162 20,191 | _ | 5,341,784 | 4,463,312 | 1,893,904 | 1,504,090 |
|--|---|-----------|-----------|-----------|-----------|
| 249,373 261,843 82,458 87,758 - 420,000 - 140,000 69,000 43,125 23,000 14,375 967,920 30,600 435,620 - | | 387,487 | 60,574 | 129,162 | 20,191 |
| 249,373 261,843 82,458 87,758 - 420,000 - 140,000 69,000 43,125 23,000 14,375 | 1 | 28,004 | 41,564 | 18,664 | 36,566 |
| 249,373 261,843 82,458 87,758 420,000 - 140,000 | | 967,920 | 30,600 | 435,620 | |
| 249,373 261,843 82,458 87,758 | | 69,000 | 43,125 | 23,000 | 14,375 |
| | | - | 420,000 | | 140,000 |
| 3,640,000 3,605,606 1,205,000 1,205,200 | | 249,373 | 261,843 | 82,458 | 87,758 |
| | | 3,640,000 | 3,605,606 | 1,205,000 | 1,205,200 |

7.00 Finance costs

Bank charges & interest

| 144,546 | 5,680 | 45.779 | 306 |
|---------|-------|--------|-----|
| 144,546 | 5,680 | 45,779 | 306 |