The Peninsula Chittagong Limited Condensed Financial Statements (Un-audited) For the Half Year Ended 31 December 2014

THE PENINSULA CHITTAGONG LIMITED STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT 31 DECEMBER 2014

	Note(s)	31-Dec-2014 Taka	30-Jun-2014 Taka
ASSETS & PROPERTIES	' <u>-</u>		_
NON CURRENT ASSETS & PROPERTIES		2,424,696,402	2,385,866,825
Property, Plant & Equipment	1	2,116,856,597	2,080,981,604
Capital Work-in-Progress	2	307,839,805	304,885,221
CURRENT ASSETS & PROPERTIES		1,742,207,717	1,730,938,984
Financial Assets	4	1,419,444,800	17,582,086
Inventory	5	9,664,520	9,511,789
Accounts Receivables	6	38,540,010	35,244,256
Interest Receivables	7	18,071,989	50,587
Advances, Deposits & Prepayments	8	53,701,576	60,561,632
Cash and Cash Equivalents	9	202,784,822	1,607,988,634
TOTAL ASSETS & PROPERTIES	•	4,166,904,119	4,116,805,809
SHAREHOLDERS' EQUITY & LIABILITIES	•	_	_
SHAREHOLDERS' EQUITY		3,651,226,910	3,687,869,144
Share Capital	10	1,130,160,000	1,130,160,000
Revaluation Surplus	11	1,228,413,842	1,228,413,842
Share Premium Account	12	1,050,958,284	1,059,246,537
Retained Earnings	13	241,694,784	270,048,765
CURRENT LIABILITIES AND PROVISIONS	-	515,677,209	428,936,665
Accounts Payables	15	69,077,144	58,276,110
Short Term Loan	16	312,326,732	148,381,521
Unclaimed Dividend	17	34,641,958	-
Provision for Taxation	18	99,631,375	222,279,034
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	:	4,166,904,119	4,116,805,809
N.A. W. D. O.			22.72
Net Assets Value Per Share		32.31	32.63

MOHAMMAD NURUL AZIM COMPANY SECRETARY

MAHBOOB-UR-RAHMAN CHAIRMAN MUSTAFA TAHSEEN ARSHAD MANAGING DIRECTOR & CEO

THE PENINSULA CHITTAGONG LIMITED STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE HALF YEAR ENDED 31 DECEMBER 2014

		Half Year Ended		Second Quarter Ended		
		Tak	a	Tak	ĸa	
	Note(s)	01/07/2014	01/07/2013	01/10/2014	01/10/2013	
		To	To	To	To	
		31/12/2014	31/12/2013	31/12/2014	31/12/2013	
Revenue	19	188,519,398	207,270,019	99,669,488	100,045,878	
Cost of Sales	20	(93,172,752)	(76,456,523)	(51,729,972)	(44,575,017)	
Gross Profit/ (Loss)		95,346,646	130,813,496	47,939,516	55,470,861	
Administrative Expenses	22	(28,609,819)	(21,406,244)	(16,651,741)	(9,755,148)	
Selling & Distribution Expenses	23	(3,478,200)	(2,884,526)	(1,934,720)	(1,881,083)	
		(32,088,019)	(24,290,770)	(18,586,461)	(11,636,231)	
Operating Profit	•	63,258,627	106,522,726	29,353,055	43,834,630	
Financial Expenses	24	(6,835,048)	(12,377,567)	(4,065,585)	(5,900,599)	
		56,423,579	94,145,159	25,287,470	37,934,031	
Other Income	25	63,793,197	1,722,469	33,011,930	1,441,108	
	•	120,216,776	95,867,628	58,299,400	39,375,139	
Workers Profit Participation Fund (WPPF)	26	(6,010,839)	(4,793,381)	(2,914,970)	(1,968,757)	
Net Profit before Tax	•	114,205,937	91,074,247	55,384,430	37,406,382	
Provision for Tax						
Current		(31,406,632)	(34,152,842)	(15,230,718)	(14,027,393)	
Deferred		=				
Net Profit after Tax	•	82,799,305	56,921,405	40,153,712	23,378,989	
Other Comprehensive Income						
Unrealized Gains/(Loss) on Available-for-Sale		1 0/2 71 4	(027, 402)	011 202	(027, 402)	
Financial Assets		1,862,714	(926,493)	911,293	(926,493)	
Total Comprehensive Income		84,662,019	55,994,912	41,065,005	22,452,496	
Earnings per share		0.73	0.51	0.35	0.21	

MOHAMMAD NURUL AZIM COMPANY SECRETARY

MAHBOOB-UR-RAHMAN CHAIRMAN MUSTAFA TAHSEEN ARSHAD MANAGING DIRECTOR & CEO

Dated-January 29, 2015

THE PENINSULA CHITTAGONG LIMITED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE HALF YEAR ENDED 31 DECEMBER 2014

				Amoun	<u>t in Taka</u>
Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total Equity
Balance as on 01 July 2014	1,130,160,000	1,059,246,537	1,228,413,842	270,048,765	3,687,869,144
Net Profit after Tax	-		-	82,799,305	82,799,305
Unrealized Gains/(Loss) on Available- for-Sale Financial Assets	-		-	1,862,714	1,862,714
Share Issuing Cost Issuance of Bonus Share / Cash		(8,288,253)			(8,288,253)
Dividend	-		-	(113,016,000)	(113,016,000)
	-	(8,288,253)	-	(28,353,981)	(36,642,234)
Balance as at 31 December 2014	1,130,160,000	1,050,958,284	1,228,413,842	241,694,784	3,651,226,910
Balance as on 01 July 2013	580,160,000	_	1,228,413,842	148,222,411	1,956,796,253
Net Profit after Tax	-		-	56,921,405	56,921,405
Unrealized Gains/(Loss) on Available- for-Sale Financial Assets	-		-	(926,493)	(926,493)
Issuance of Bonus Share / Cash Dividend	-		-	-	-
	-	-	-	55,994,912	55,994,912
Balance as at 31 December 2013	580,160,000		1,228,413,842	204,217,323	2,012,791,165

MOHAMMAD NURUL AZIM COMPANY SECRETARY

MAHBOOB-UR-RAHMAN CHAIRMAN

MUSTAFA TAHSEEN ARSHAD MANAGING DIRECTOR & CEO

Dated-January 29, 2015

THE PENINSULA CHITTAGONG LIMITED STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE HALF YEAR ENDED 31 DECEMBER 2014

	31-Dec-2014 Taka	31-Dec-2013 Taka
Cash flows from Operating Activities		
Cash Received from Customers	185,223,644	218,729,831
Cash Received from other sources	45,140,568	3,094,880
Cash Paid to suppliers	(74,712,892)	(47,731,884)
Cash Paid for admin & selling expense	(18,521,104)	(31,401,293)
Cash Payment for financial expenses	(6,835,048)	(12,377,567)
Income Tax Paid	(154,054,291)	=
Net cash inflow/(outflow) from operating activities (A)	(23,759,123)	130,313,967
Cash flows from investing activities		
Acquisition of property, plant and equipment	(73,099,791)	(61,091,100)
Deletion of property, plant and equipment	3,530,000	1,000,000
Capital Work in Progress	(2,954,584)	(56,779,092)
Investment in Financial Assets	(1,400,000,000)	32,863,242
Net cash inflow/(outflow) from investing activities (B)	(1,472,524,375)	(84,006,950)
Cash flows from financing activities		
Dividend Paid	(64,577,272)	-
Share Issuing Cost	(8,288,253)	
Long term loan (repaid)/received	-	(21,584,861)
Short term loan(repaid)/ received	163,945,211	(9,275,098)
Net cash inflow/(outflow) from financing activities (C)	91,079,686	(30,859,959)
Net increase of cash and cash equivalents for the year (A+B+C)	(1,405,203,812)	15,447,058
Cash and cash equivalents at the beginning of the year	1,607,988,634	16,799,320
Cash and cash equivalents at the end of the year	202,784,822	32,246,378
Net Operating Cash Flows Per Share (NOCFPS)	(0.21)	1.15

MOHAMMAD NURUL AZIM COMPANY SECRETARY

MAHBOOB-UR-RAHMAN CHAIRMAN

MUSTAFA TAHSEEN ARSHAD MANAGING DIRECTOR & CEO

PROPERTY, PLANT & EQUIPMENT

1.1 Fixed Assets - at Cost Less Accumulated Depreciation - note 1

) Cost:

		Cost (Amou	nt in Taka)			D	epreciation (An	nount in Tak	a)	Written Down
Particulars	Opening Balance as on 01.07.2014	Addition During the period	Deletion During the period	Closing Balance as on 31.12.2014	Depreciation Rate (%)	Opening Balance as on 01.07.2014	Charge During the period	Deletion During the period	Closing Balance as on 31.12.2014	Value as on 31.12.2014 (Taka)
Land and Land Development:				,						
Free Hold Land	205,836,564	-	-	205,836,564		-	-	-	-	205,836,564
Building:										
Hotel Building	460,089,401	9,130,995	-	469,220,396	5%	99,372,548	9,246,196	-	108,618,744	360,601,652
Plant & Machinery:										
Plant & Machinery	70,085,118	4,616,273	-	74,701,391	15%	29,786,306	3,368,631	-	33,154,937	41,546,454
Equipment & Appliance:										
Office Equipment	15,921,596	1,341,747	-	17,263,343	15%	4,723,556	940,484	-	5,664,040	11,599,303
Electrical Equipment	32,277,526	554,933	-	32,832,459	15%	21,364,738	860,079	-	22,224,817	10,607,642
Air Conditioner	72,146,403	3,018,400	-	75,164,803	15%	47,679,695	2,061,383	-	49,741,078	25,423,725
Kitchen Equipment	46,502,787	8,691,363	-	55,194,150	20%	23,236,526	3,195,762	-	26,432,288	28,761,862
House Keeping Equipment	31,964,724	1,361,779	-	33,326,503	20%	10,513,590	2,281,291	-	12,794,881	20,531,622
Bar Equipment	2,369,110	1,015,000	-	3,384,110	20%	1,442,996	194,111	-	1,637,107	1,747,003
Security Equipment	6,624,586	5,600	-	6,630,186	20%	4,566,060	206,413	-	4,772,473	1,857,713
Linen	16,643,664	206,530	-	16,850,194	25%	10,460,891	798,663	-	11,259,554	5,590,640
SPA	19,982,780	-	-	19,982,780	5%	3,891,855	402,273	-	4,294,128	15,688,652
Wooden Floor	64,732,559	962,672	-	65,695,231	10%	19,738,543	2,297,834	-	22,036,377	43,658,854
Tumbler Drier	232,200	-	-	232,200	10%	79,854	7,617	-	87,471	144,729
	309,397,935	17,158,024	-	326,555,959		147,698,303	13,245,912	-	160,944,215	165,611,744
Furniture & Fixtures	48,715,208	25,033,528	-	73,748,736	10%	17,622,435	2,806,315	-	20,428,750	53,319,986
Office Decoration	55,027,855	3,717,244	-	58,745,099	15%	25,351,157	2,504,546		27,855,703	30,889,396
Motor Vehicles	33,214,757	13,443,727	5,187,515	41,470,969	15%	9,968,327	2,362,698	1,497,015	10,834,010	30,636,959
31.12.2014	1,182,366,838	73,099,791	5,187,515	1,250,279,114		329,799,076	33,534,298	1,497,015	361,836,359	888,442,755
30.06.2014	1,067,144,664	116,701,312	1,479,138	1,182,366,838		270,866,193	59,557,704	624,821	329,799,076	852,567,762

(b) Revaluation:

		Revaluation (Ar	mount in Taka)				Depreciation (A	mount in Taka)		Written Down
Particulars	Opening Balance as on 01.07.2014	Addition During the period	Deletion During the period	Closing Balance as on 31.12.2014	Depreciation Rate (%)	Opening Balance as on 01.07.2014	Charge During the period	Deletion During the period	Closing Balance as on 31.12.2014	Value as on 31.12.2014 (Taka)
Land and Land Development:										
Free Hold Land	1,228,413,842	-	-	1,228,413,842	-	-	-	-	-	1,228,413,842
31.12.2014	1,228,413,842		-	1,228,413,842		-	-	-	-	1,228,413,842
Total Assets(a+b) 31.12.2014	2,410,780,680	73,099,791	5,187,515	2,478,692,956		329,799,076	33,534,298	1,497,015	361,836,359	2,116,856,597
30.06.2014	2,295,558,506	116,701,312	1,479,138	2,410,780,680		270,866,193	59,557,704	624,821	329,799,076	2,080,981,604

1.2 Depreciation Allocated to:
Operating Expenses - note 21.3
Administrative Expenses - note 22

31-Dec-2014 Taka	31-Dec-2013 Taka	Basis
26,827,439	23,823,373	80%
6,706,859	5,955,843	20%
33,534,298	29,779,216	100%

	Taka	Taka
PROPERTY, PLANT AND EQUIPMENT		
A. Cost		
Opening Balance as on 01 July	2,410,780,680	2,295,558,506
Add: Addition during the year	73,099,791	116,701,312
Less: Decrease Due to Sales	5,187,515	1,479,138
Total Cost as on above dated	2,478,692,956	2,410,780,680
B. Accumulated Depreciation		
Opening Balance as on 01 July	329,799,076	270,866,193
Add : Depreciation for the year	33,534,298	59,557,704
Less : Adjustments during the year	1,497,015	624,821
Total Depreciation as on above dated	361,836,359	329,799,076
Written Down Value (WDV), (A-B)	2,116,856,597	2,080,981,604

1

30-Jun-2014

		31-Dec-2014 Taka	30-Jun-2014 Taka
2	Capital Work -in- Progress		
	Opening balance	304,885,221	230,394,385
	Expenses incurred during the year	2,954,584	74,490,836
	Closing Balance	307,839,805	304,885,221

Capital work-in-progress includes all the costs of extension of hotel building which is under construction on North side of the main building.

3 Preliminary Expenses

Less. Amortized during the year	3,227,111
Less: Amortized during the year	3,229,771

4 FINANCIAL ASSETS

	1.419.444.800	17.582.086
Shares-note 4.2	18,297,617	16,434,903
FDR-note 4.1	1,401,147,183	1,147,183

4.1 FDR - note 4

Bank name	FDR No	Rate	Maturity Date	<u>Amount</u>
The Premier Bank	12744	9.00%	09 February 2015	1,000,000,000
The Premier Bank	12745	9.00%	09 February 2015	400,000,000
A B Bank	12209	12.50%	23 February 2015	1,147,183

1,401,147,183

4.2 Shares - note 4

i) Quoted Securities - note 4.2

<u>Particulers</u>	<u> Qty</u>	Market Price 31.12.2014	Market Price 30.06.2014	<u>Unrealized</u> Gain (Loss)
A B Bank	66,447	1,986,765	1,720,977	265,788
BRAC Bank	171,120	6,331,440	4,551,792	1,779,648
First Securities Bank	8,944	93,912	98,384	(4,472)
Unique Hotel & Resort	57,500	3,760,500	3,938,750	(178,250)
		12,172,617	10,309,903	1,862,714

ii) Unquoted Securities - note 4.2

<u>Particulers</u>	<u> Oty</u>	Market Price	Cost Price Per Unit	<u>Unrealized</u> <u>Gain (Loss)</u>
Lanka Bangla Securities	52,500	=	3,750,000	-
Energy Prima Ltd	25,000	-	2,375,000	-
		-	6,125,000	-

Cost price of Lanka Bangla Securities is Tk71.42 per share and Energy Prima Ltd is Tk95 per share.

				31-Dec-2014 Taka	30-Jun-2014 Taka
5	INVENTORY			1 2112	
5	Food			2 422 404	2 120 004
	House Keeping Materials			2,623,684 3,944,547	3,120,884 1,494,420
	Printing & Stationary			668,815	1,127,190
	Store & Spares			184,960	184,960
	Beverage			2,242,514	3,584,335
	Develage			9,664,520	9,511,789
				31-Dec-2014	30-Jun-2014
				Taka	Taka
6	ACCOUNTS RECEIVAB	LES			
	Opening Balance			35,244,256	33,868,421
	Add: Addition during the ye	ar		70,586,747	135,283,751
				105,831,003	169,152,172
	Less: Realized during the year	nr		67,290,993	133,907,916
	· ·			38,540,010	35,244,256
	There is no related party tran	isaction.			
6.1	Disclosure as per Schedul	e-XI, Part-I, of The C	Companies Act, 19	94	
	Debts exceeding 6 Months				1,386,518
	Other debts less provision			38,540,010	33,857,738
				38,540,010	35,244,256
	Debts considered Good & s	ecured		38,540,010	35,244,256
	Debts considered Good with	nout security		-	-
	Debts considered doubtful of			-	-
	Debts due by Directors or o			-	-
	Debts due from companies			-	-
	Maximum debt due by Direct	ctors of Officers at any	ume	38,540,010	35,244,256
				30,340,010	33,244,230
7	INTEREST RECEIVABLE				
	Accrued Interest Income on	FDR		18,071,989	50,587
	Pank wice interest			18,071,989	50,587
	Bank wise interest	EDD **			Interest
	Bank name	FDR No	<u>Rate</u>	Maturity Date	Amount
	The Premier Bank	12744	9.00%	09 February 2015	12,821,918
	The Premier Bank	12745	9.00%	09 February 2015	5,128,767
	A B Bank	12209	12.50%	23 February 2015	121,304
			<u> </u>		18,071,989

Debts exceeding 6 Months 18,071,989	7.1	Disclosure as per Schedule-XI, Part-I, of the Companies Act, 199	4	
Debts considered Good & secured 18,071,989 50,587 Debts considered Good without security 18,071,989 50,587 Debts considered doubtful or Bad - - Debts considered doubtful or Bad - - Debts due by Directors or other Officers - Debts due by Directors or other Officers - Debts due from companies under same management 18,071,989 50,587 Maximum debt due by Directors or Officers at any time 18,071,989 50,587 Taka 18,071,989 15,725,08 Taka 18,071,989 15,736,259 Taka 18,071,989 15,736,259 Taka 19,001,148 10,001,148 10,001,148 Taka 19,001,148 10,001,148 Taka 19,001,148 10,001,148 Taka 19,001,148 10,001,148 Taka 19,001,148 10,001,148 Taka 19,001,1			18,071,989	-
Debts considered Good without security Debts considered doubtful or Bad Company		1	18,071,989	-
Debts considered Good without security Debts considered doubtful or Bad Company				
Debts considered doubtful or Bad Debts due by Directors or other Officers Debts due by Directors or officers at any time 18,071,989 50,587		Debts considered Good & secured	18,071,989	50,587
Debts due from companies under same management		Debts considered Good without security	-	_
Debts due from companies under same management Maximum debt due by Directors or Officers at any time 18,071,989 50,587 31-Dec-2014 Taka 30-Jun-2014 Taka 30-Jun-2014 Taka 30-Jun-2014 Taka 30-Jun-2014 Taka 51,299,152 57,362,593 50,587 57,562,593 51,702,508 53,701,576 60,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561,632 50,561		Debts considered doubtful or Bad	-	_
Maximum debt due by Directors or Officers at any time		Debts due by Directors or other Officers	-	_
8 ADVANCES, DEPOSITS AND PREPAYMENTS 31-Dec-2014 Taka 30-Jun-2014 Taka 8 ADVANCES, DEPOSITS AND PREPAYMENTS 51,299,152 57,362,593 Deposits - note 8.1 51,299,152 57,362,593 Prepayments - note 8.3 829,916 1,572,508 Prepayments - note 8.3 829,916 1,606,531 There is no Related party transaction. 3,370,1576 60,561,632 8.1 Advances - note 8 4dvance Income Tax 18,423,583 11,583,876 Lanka Bangla Securities 3,368 3,868 Advance Income Tax 18,423,583 11,583,876 Lanka Bangla Securities 3,370,330 7,895,605 SD Account 3,370,330 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 25,000 25,000 Fly Dubai Allowance 905,190 25,000 Fly Dubai Allowance 905,190 25,000 Fly Dubai Allowance 1,853,375 992,915		Debts due from companies under same management	-	-
8 ADVANCES, DEPOSITS AND PREPAYMENTS 30-Jun-2014 Taka 30-Jun-2014 Taka 8 ADVANCES, DEPOSITS AND PREPAYMENTS 51,299,152 57,362,593 Advances - note 8.1 51,299,152 57,362,593 Deposits - note 8.2 1,572,508 1,572,508 Prepayments - note 8.3 829,916 1,626,531 There is no Related party transaction. 8.1 4.2 8.1 Advances - note 8 4.2 1,873,855 11,583,876 Lanka Bangla Securities 3,368 3,868 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 5D Account 570,036 91,863 Advance to VAT authority 13,746,673 - 1,963 Advance to VAT authority 12,301,197 34,549,466 51,299,152 57,362,593 8.1 Advances to Others - note 8.1 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 8.2 Deposits - note 8 1 1,000,148 T&T 140,		Maximum debt due by Directors or Officers at any time	-	-
Taka Taka 8 ADVANCES, DEPOSITS AND PREPAYMENTS Advances - note 8.1 51,299,152 57,362,593 Deposits - note 8.2 1,572,508 1,572,508 Prepayments - note 8.3 829,916 1,626,532 There is no Related party transaction. 35,701,576 60,561,632 There is no Related party transaction. 8.1 Advances - note 8 18,423,583 11,583,876 Lanka Bangla Securities 3,368 3,568 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 25,000 51,299,152 57,362,593 8.1.1 Advances to Others - note 8.1 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 Advance Salary 1,853,375 992,915			18,071,989	50,587
Taka Taka 8 ADVANCES, DEPOSITS AND PREPAYMENTS Advances - note 8.1 51,299,152 57,362,593 Deposits - note 8.2 1,572,508 1,572,508 Prepayments - note 8.3 829,916 1,626,532 There is no Related party transaction. 35,701,576 60,561,632 There is no Related party transaction. 8.1 Advances - note 8 18,423,583 11,583,876 Lanka Bangla Securities 3,368 3,568 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 25,000 51,299,152 57,362,593 8.1.1 Advances to Others - note 8.1 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 Advance Salary 1,853,375 992,915			31-Dec-2014	30-Iun-2014
Advances - note 8.1 57,209,152 57,362,593 Deposits - note 8.2 1,572,508 1,572,508 Prepayments - note 8.3 829,916 1,626,531 53,701,576 60,561,632 There is no Related party transaction. 8.1 Advances - note 8 Advances - note 8 Advance Income Tax 18,423,583 11,583,876 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593 12,000 Fly Dubai Allowance NOS Service Station 25,000 Fly Dubai Allowance 1905,190 - Advance Salary 1,853,375 992,915 2,783,565 1,017,915 1,000 1,				-
Deposits - note 8.2 1,572,508 1,572,508 Prepayments - note 8.3 1,572,508 829,916 1,626,531 53,701,576 60,561,632 There is no Related party transaction.	8	ADVANCES, DEPOSITS AND PREPAYMENTS		
Prepayments - note 8.3 829,916 1,626,531 There is no Related party transaction. 8.1 Advances - note 8 18,423,583 11,583,876 Advance Income Tax 18,423,583 11,583,876 Lanka Bangla Securities 3,368 3,686 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593 8.1.1 Advances to Others - note 8.1 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,015 8.2 Deposits - note 8 1 T&T 140,000 140,000 Bangladesh Gas System Limited		Advances - note 8.1	51,299,152	57,362,593
There is no Related party transaction.		Deposits - note 8.2	1,572,508	1,572,508
There is no Related party transaction.		Prepayments - note 8.3	829,916	1,626,531
8.1 Advances - note 8 Advance Income Tax 18,423,583 11,583,876 Lanka Bangla Securities 3,368 3,868 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 12,301,197 34,549,466 Tax Instit 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 8.2 Deposits - note 8 TXT 140,000 140,000 Bangladesh Gas System Limited 1,069,148 1,069,148 Power Development Board Chittagong 285,000 285,000 House Rent Deposit 54,000 54,000 Shah Amanat International Airport(Security Deposit) 54,000 24,360 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 829,916 <td></td> <td></td> <td>53,701,576</td> <td>60,561,632</td>			53,701,576	60,561,632
Advance Income Tax 18,423,583 11,583,876 Lanka Bangla Securities 3,368 3,868 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593 8.1.1 Advances to Others - note 8.1 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 8.2 Deposits - note 8 3 140,000 140,000 Bangladesh Gas System Limited 1,069,148 1,069,148 1,069,148 Power Development Board Chittagong 285,000 285,000 285,000 House Rent Deposit 54,000 54,000 54,000 Shah Amanat International Airport(Security Deposit) 54,000 24,360 24,360 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 82		There is no Related party transaction.		
Lanka Bangla Securities 3,368 3,868 Advances to Others - note 8.1.1 2,783,565 1,017,915 VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593	8.1	Advances - note 8		
Advances to Others - note 8.1.1 VAT Current Account VAT Current Account SD Account Advance to VAT authority Defodil Electric Company Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593 8.1.1 Advances to Others - note 8.1 Rainbow CNG Service Station Fly Dubai Allowance Advance Salary Advance Salary 1,853,375 2,783,565 1,017,915 8.2 Deposits - note 8 T&T Bangladesh Gas System Limited Power Development Board Chittagong House Rent Deposit Shah Amanat International Airport (Security Deposit) Shah Amanat International Airport (Security Deposit) Prepaid Expense (Staff Haj Expense) Prepaid Expense (Staff Haj Expense) Prepaid Insurance 1,2783,565 1,017,915 1,000 1,572,508 1,572,508		Advance Income Tax	18,423,583	11,583,876
VAT Current Account 3,370,730 7,895,605 SD Account 570,036 91,863 Advance to VAT authority 13,746,673 - Defodil Electric Company 100,000 2,220,000 Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593		Lanka Bangla Securities	3,368	3,868
SD Account 570,036 91,863 Advance to VAT authority 13,746,673 -		Advances to Others - note 8.1.1	2,783,565	1,017,915
Advance to VAT authority		VAT Current Account	3,370,730	7,895,605
Defodil Electric Company 100,000 2,220,000 Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152		SD Account	570,036	91,863
Store In Transit 12,301,197 34,549,466 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 51,299,152 57,362,593 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,000 52,83,565 52,000 52,83,565 52,000 52,83,565 52,000 52,83,565 52,000 52,83,565 52,000 5		Advance to VAT authority	13,746,673	-
51,299,152 57,362,593 8.1.1 Advances to Others - note 8.1 Rainbow CNG Service Station 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 2,783,565 1,017,915 8.2 Deposits - note 8 T&T 140,000 140,000 Bangladesh Gas System Limited 1,069,148 1,069,148 Power Development Board Chittagong 285,000 285,000 House Rent Deposit 54,000 54,000 Shah Amanat International Airport (Security Deposit) 24,360 24,360 Shah Amanat International Airport (Security Deposit) 24,360 24,360 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 829,916 1,526,531		The state of the s	100,000	2,220,000
8.1.1 Advances to Others - note 8.1 Rainbow CNG Service Station 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 2,783,565 1,017,915 8.2 Deposits - note 8 T&T 140,000 140,000 Bangladesh Gas System Limited 1,069,148 1,069,148 Power Development Board Chittagong 285,000 285,000 House Rent Deposit 54,000 54,000 Shah Amanat International Airport (Security Deposit) 24,360 24,360 8.3 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 829,916 1,526,531		Store In Transit	12,301,197	34,549,466
Rainbow CNG Service Station 25,000 25,000 Fly Dubai Allowance 905,190 - Advance Salary 1,853,375 992,915 8.2 Deposits - note 8 T&T 140,000 140,000 Bangladesh Gas System Limited 1,069,148 1,069,148 Power Development Board Chittagong 285,000 285,000 House Rent Deposit 54,000 54,000 Shah Amanat International Airport(Security Deposit) 24,360 24,360 1,572,508 1,572,508 8.3 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 829,916 1,526,531			51,299,152	57,362,593
Fly Dubai Allowance	8.1.1	Advances to Others - note 8.1		
Advance Salary 1,853,375 992,915 2,783,565 1,017,915 8.2 Deposits - note 8		Rainbow CNG Service Station	25,000	25,000
2,783,565 1,017,915 8.2 Deposits - note 8		Fly Dubai Allowance	905,190	-
8.2 Deposits - note 8 T&T T&T Bangladesh Gas System Limited Power Development Board Chittagong House Rent Deposit Shah Amanat International Airport(Security Deposit) 8.3 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) Prepaid Insurance 824,000 144,360 1		Advance Salary	1,853,375	992,915
T&T 140,000 140,000 Bangladesh Gas System Limited 1,069,148 1,069,148 Power Development Board Chittagong 285,000 285,000 House Rent Deposit 54,000 54,000 Shah Amanat International Airport(Security Deposit) 24,360 24,360 1,572,508 1,572,508 8.3 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) Prepaid Insurance 5 100,000 1,526,531 1,526,531			2,783,565	1,017,915
Bangladesh Gas System Limited 1,069,148 1,069,148 Power Development Board Chittagong 285,000 285,000 House Rent Deposit 54,000 54,000 Shah Amanat International Airport(Security Deposit) 24,360 24,360 1,572,508 1,572,508 8.3 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) Prepaid Insurance 5 100,000 1,526,531 Prepaid Insurance 829,916	8.2	Deposits - note 8		
Power Development Board Chittagong House Rent Deposit 285,000 54,000 285,000 54,000 Shah Amanat International Airport(Security Deposit) 24,360 1,572,508 24,360 1,572,508 8.3 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) Prepaid Insurance - 100,000 1,526,531				
House Rent Deposit 54,000 54,000 Shah Amanat International Airport (Security Deposit) 24,360 24,360 1,572,508 1,572,508 2,508 2,508 2,508			1 <u>.</u> 1	* <u></u>
Shah Amanat International Airport(Security Deposit) 24,360 24,360 1,572,508 1,572,508 8.3 Prepayments - note 8 Prepaid Expense (Staff Haj Expense) Prepaid Insurance - 100,000 Prepaid Insurance 829,916 1,526,531			•	•
8.3 Prepayments - note 8 1,572,508 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 829,916 1,526,531		•	•	,
8.3 Prepayments - note 8 - 100,000 Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 829,916 1,526,531		onan rimanat international rimport (occurry Deposity		
Prepaid Expense (Staff Haj Expense) - 100,000 Prepaid Insurance 829,916 1,526,531	8.3	Prepayments - note 8	<u> </u>	· · ·
Prepaid Insurance 829,916 1,526,531			-	100,000
			829,916	
			829,916	

All are security deposits against contractual services to be provided by the respective institutions.

	31-Dec-2014	30-Jun-2014
	Taka	Taka
9 CASH AND CASH EQUIVALENTS		
Cash in Hand	221,384	254,028
Cash at Banks - note 9.1	202,563,438	1,607,734,606
Gasir at Bailiks - Hote 7.1	202,784,822	1,607,988,634
0.1. Oach at Doub. Delaware with Cabadala Doub. and 0		
9.1 Cash at Bank: Balances with Schedule Banks - note 9 Prime Bank Ltd, IBB O.R Nizam Road, CD-13411030000449	269,609	245,276
Standard Bank Ltd, CD-33000324	143,580	145,080
Standard Chartered Bank Ltd	1,149,406	2,181,577
AB Bank Ltd, CD-4110-753162-000	341,295	364,720
AB Bank Ltd, Notice-4110-761221-430	1,503,830	2,726,244
Social Islami Bank Ltd, CD-13300025306	688	1,033
AB Bank Ltd, STD-4110-776797-430	27.133.700	6.758.079
Brac Bank Ltd, CD-02019912560-01	2,047,532	11,206,492
City Bank Ltd, CD-1101238038001	826,099	8,487,918
Eastern Bank Limited-13331	111,604,195	1,564,075,246
Eastern Bank Ltd. A/C No- 0013050813341	358,072	8,759,095
Eastern Bank Ltd. A/C No- 0013070813363	5,946	142,705
Eastern Bank Ltd. A/C No- 0013060813352	24,423	415,195
Sonali Bank Ltd, CD-33023975	-	559
The Premier Bank Limited A/C -012311100008242	2,505	3,520
AB Bank(Current A/C-4110-753033-000)	137,499	72,135
AB Bank Ltd, STD-4110-776797-000	1,767,455	1,562,603
Bank Alfalah Limited A/C-03700249 (Dividend Account)	53,149,763	-
DBBL A/C No-102-110-33675	906,696	-
UCBL A/C No-002313200000490	3,946	-
Brac Bank Ltd- Card Balance	548,583	150,796
City Bank Ltd- Card Balance	638,616	436,333
	202,563,438	1,607,734,606
10 SHARE CAPITAL		
10.1 Authorized Capital		
300,000,000 (2011 : 300,000,000) Ordinary Shares of Tk 10	3,000,000,000	3,000,000,000
(2011: Tk 10) each	3,000,000,000	3,000,000,000
10.2 Issued, Subscribed and Paid-up Capital		-,,
58,016,000 Ordinary Shares of Tk 10 (2011: Tk 10) each	1,130,160,000	580,160,000
55,000,000 Ordinary Shares of Tk 10 each Issue by IPO	-	550,000,000
113,016,000 Ordinary Shares of Tk 10 each	1,130,160,000	1,130,160,000
	.,,	-1.001.001000

10.3 A. Position of Shares holding as on 30 September 2014

Name of the Charabaldore	Nature of	Nationality	Percentage	31-Dec-2014	30-Jun-2014
Name of the Shareholders	Shareholding	Nationality	(%)	Taka	Taka
Engineer Mosharraf Hossain	Individual	Bangladeshi	6.16	69,619,200	69,619,200
Mrs. Ayesha Sultana	Individual	Bangladeshi	4.11	46,412,800	46,412,800
Mr. Mustafa Tahseen Arshad Individual An		American	12.32	139,238,400	139,238,400
Mrs. Bilkis Arshad	Individual	American	7.70	87,024,000	87,024,000
Mr. Mustafa Tahir Arshad	Individual	American	4.62	52,214,400	52,214,400
Mr. Mahboob- Ur-Rahman	Individual	Bangladeshi	2.57	29,008,000	29,008,000
Mrs. Mirka Rahman	Individual	Finnish	2.57	29,008,000	29,008,000
Mr. Aminur Rahman	Individual	Bangladeshi	2.57	29,008,000	29,008,000
Mr. Sabedur Rahman Individual Bangl		Bangladeshi	2.57	29,008,000	29,008,000
Mrs. Arifa Sultana	Individual	Bangladeshi	3.08	34,809,600	34,809,600
Mr. Afzal Bin Tarique	Individual	Bangladeshi	2.05	23,206,400	23,206,400
Mrs. Shaheda Sultana	Individual	Bangladeshi	1.03	11,603,200	11,603,200
General Public	Individual	Bangladeshi	48.67	550,000,000	550,000,000
To	otal		100	1,130,160,000	1,130,160,000

B. The details of the above shares holding are as follows:

Name of the shareholders	No. of shares as at 01 July	Movement issued duri		No. of shares as at	Share capital in Taka as at 31
Name of the shareholders	2014	In cash	Bonus shares	31 December 2014	December 2014
Engineer Mosharraf Hossain	6,961,920	-		6,961,920	69,619,200
Mrs. Ayesha Sultana	4,641,280	-		4,641,280	46,412,800
Mr. Mustafa Tahseen Arshad	13,923,840	-		13,923,840	139,238,400
Mrs. Bilkis Arshad	8,702,400	-		8,702,400	87,024,000
Mr. Mustafa Tahir Arshad	5,221,440	-		5,221,440	52,214,400
Mr. Mahboob- Ur-Rahman	2,900,800	-		2,900,800	29,008,000
Mrs. Mirka Rahman	2,900,800	-		2,900,800	29,008,000
Mr. Aminur Rahman	2,900,800	-		2,900,800	29,008,000
Mr. Sabedur Rahman	2,900,800	-		2,900,800	29,008,000
Mrs. Arifa Sultana	3,480,960	-		3,480,960	34,809,600
Mr. Afzal Bin Tarique	2,320,640	-		2,320,640	23,206,400
Mrs. Shaheda Sultana	1,160,320			1,160,320	11,603,200
General Public	55,000,000	-		55,000,000	550,000,000
Total	113,016,000		-	113,016,000	1,130,160,000

Taka
Table Tabl
Balance as on 01 July 1,228,413,842 1,228,413,442 1,228,413,442 1,228,413,442 1,228,413,442 1,228,413,442 1,228,413,442 1,22
12 SHARE PREMIUM ACCOUNT Opening Balance
Opening Balance Add: Addition during the year - 1,100,000,000 1,059,246,537 1,100,000,000 Less: Adjustment for preliminary expenses - (3,229,771) Less: Share issuing cost (8,288,253) (37,523,692) 1,050,958,284 1,059,246,537 13 RETAINED EARNINGS Opening balance Add: Addition during the year Add: Addition during the year 270,048,765 148,222,411 Add: Addition during the year 82,799,305 182,131,884 352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) 254,710,784 2328,064,765 Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
Opening Balance Add: Addition during the year - 1,100,000,000 1,059,246,537 1,100,000,000 Less: Adjustment for preliminary expenses Less: Share issuing cost - (3,229,771) Less: Share issuing cost (8,288,253) (37,523,692) 1,050,958,284 1,059,246,537 13 RETAINED EARNINGS Opening balance Add: Addition during the year Add: Addition during the year 270,048,765 148,222,411 Add: Addition during the year 82,799,305 182,131,884 352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) 354,710,784 328,064,765 Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
Add: Addition during the year Less: Adjustment for preliminary expenses Less: Share issuing cost RETAINED EARNINGS Opening balance Add: Addition during the year Add: Addition during the year 13 RETAINED EARNINGS Opening balance Add: Addition during the year Add: Addition during the year Purealized Gains/(Loss) on Available-for-Sale Financial Assets Less: Bonus shares issued/Dividend declard and paid 1,059,246,537 1,050,958,284 1,059,246,537 148,222,411 270,048,765 148,222,411 352,848,070 330,354,295 352,848,070 330,354,295 (113,016,000) (58,016,000) 241,694,784 270,048,765
1,059,246,537 1,100,000,000 Less: Adjustment for preliminary expenses - (3,229,771) Less: Share issuing cost (8,288,253) (37,523,692) 1,050,958,284 1,059,246,537 1,050,958,246,537 1,059,246,537 1,050,958,246,537 1,059,246,537 1,050,958,24
Less: Adjustment for preliminary expenses Less: Share issuing cost 1,050,958,284 1,059,246,537 RETAINED EARNINGS Opening balance Add: Addition during the year 270,048,765 Add: Addition during the year 82,799,305 B2,131,884 352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) (58,016,000)
Less: Share issuing cost (8,288,253) (37,523,692) 1,050,958,284 1,059,246,537 13 RETAINED EARNINGS Opening balance 270,048,765 148,222,411 Add: Addition during the year 82,799,305 182,131,884 4352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
13 RETAINED EARNINGS Opening balance 270,048,765 148,222,411 Add: Addition during the year 82,799,305 182,131,884 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
13 RETAINED EARNINGS Opening balance 270,048,765 148,222,411 Add: Addition during the year 82,799,305 182,131,884 352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) 354,710,784 328,064,765 Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
Opening balance 270,048,765 148,222,411 Add: Addition during the year 82,799,305 182,131,884 352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
Opening balance 270,048,765 148,222,411 Add: Addition during the year 82,799,305 182,131,884 352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
Add: Addition during the year 82,799,305 182,131,884 352,848,070 330,354,295 Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) 354,710,784 328,064,765 Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) 354,710,784 28,064,765 Less: Bonus shares issued/Dividend declard and paid (113,016,000) 241,694,784 270,048,765
Unrealized Gains/(Loss) on Available-for-Sale Financial Assets 1,862,714 (2,289,530) 354,710,784 328,064,765 Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) (59,
Less: Bonus shares issued/Dividend declard and paid (113,016,000) (58,016,000) 241,694,784 270,048,765
241,694,784 270,048,765
14 LONG TERM BANK LOAN
Opening Balance - 162,058,349
Add: Interest charged during the year - 21,991,665
- 184,050,014
Less: Payment during the year - 184,050,014
Less: Current portion of term loan

		31-Dec-2014 Taka	30-Jun-2014 Taka
15	ACCOUNTS PAYABLES	i aka	i aka
	Opening Balance	58,276,110	37,313,634
	Add: Addition during the year	146,356,214	280,788,604
		204,632,324	318,102,238
	Less: Paid during the year	135,555,180	259,826,128
	There is no Related party transaction.	69,077,144	58,276,110
14	SHORT TERM LOAN		
10	Eastern Bank Limited (SOD) A/C No-0012040870653	57,199,875	82,757,837
	IFIC Bank Limited (OD)-2030536573101	45,222,201	33,325,957
	IFIC Bank Limited (Demand Loan) -2030536573576	-	25,252,778
	IFIC Bank Limited (Demand Loan) -2030536573577	-	5,011,667
	The Premier Bank Limietd (SOD) A/C No-01237360000330	208,062,079	-
	The Premier Bank Limietd A/C No-01237360000330	1,842,577	2,033,282
		312,326,732	148,381,521
17	UNCLAIMED DIVIDEND		
	Oneming Release		
	Opening Balance Add: Addition during the year	- 34,641,958	-
	Add. Addition during the year	34,641,958	
		- 1,- 1.1,- 1.2	
18	PROVISION FOR TAXATION		
	Current Tax - note 18.1 Deferred Tax - note 18.2	91,517,391	214,165,050
	Deferred Tax - flote 16.2	8,113,984 99,631,375	8,113,984 222,279,034
			<u> </u>
18.1	Provision for Current Tax - note 18	214 145 050	225 747 400
	Opening Balance Add: Provision made for the year	214,165,050 31,406,632	225,767,600 58,397,450
	Add. Frovision made for the year	245,571,682	284,165,050
	Less: Income Tax paid	154,054,291	70,000,000
		91,517,391	214,165,050
18.2	Provision for Deferred Tax - note 18		
	Opening Balance	8,113,984	12,694,023
	Add: Provision made for the year	- 0.110.004	-
	Less: Provision realized during the year	8,113,984 -	12,694,023 (4,580,039)
	Closing balance	8,113,984	8,113,984
		31-Dec-2014	31-Dec-2013
10	DEVENUE	Taka	Taka
19	REVENUE Rooms	120 207 045	163,951,332
		138,307,945	
	Food & Beverages Minor Operating Departments	36,305,623	31,160,024
	Minor Operating Departments Rental and Others	9,892,949	8,154,425
	Rental and Others	4,012,881 188,519,398	4,004,238 207,270,019
		100,317,370	201,210,017
20	COST OF SALES	/ 705 210	0.077.053
	Opening stock	6,705,219	9,077,953
	Purchase during the year- note 20.1 & 20.2 Cost of goods available for sale	25,762,274 32,467,493	20,253,242 29,331,195
	Operating Expense note - 21	65,571,457	53,699,607
		98,038,950	83,030,802
	Closing inventory - note 20.1 & 20.2	4,866,198	6,574,279
		93,172,752	76,456,523

		31-Dec-2014	31-Dec-2013
		Taka	Taka
20.1	Food consumed - note 20		_
	Opening inventory	3,120,884	1,351,285
	Purchase during the year	25,762,274	20,253,242
	Total materials available	28,883,158	21,604,527
	Closing inventory - note 5	2,623,684	765,770
		26,259,474	20,838,757
20.2	Beverage consumed - note 20		
	Opening balance	3,584,335	7,726,668
	Purchase during the year	-	-
	Total beverage available	3,584,335	7,726,668
	Closing inventory - note 5	2,242,514	5,808,509
		1,341,821	1,918,159
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
21	Operating Expense - note 20		
	Salary & Allowance	16,524,013	10,911,036
	Festival Bonus	2,099,790	1,102,003
	House Keeping Expense- note 21.1	1,700,705	2,977,319
	Repair & Maintenance - note 21.2	3,316,646	2,795,644
	Depreciation & Amortization - note 21.3	26,827,439	23,823,373
	Fuel & Power - note 21.4	13,324,136	9,293,972
	Function Expense	1,255,106	2,294,917
	Others-note 21.5	523,622	501,343
		65,571,457	53,699,607
			_
21.1	House Keeping Expense - note 21	4 404 400	0.40.07.4
	Opening balance	1,494,420	340,274
	Add: Purchase during the year	4,150,832 5,645,252	2,974,527 3,314,801
	Less: Closing Balance- note 5	3,944,547	337,482
	Consumption during the year	1,700,705	2,977,319
	p		
21.2	Repair & Maintenance - note 21		
	Repair & Maintenance - Building	360,124	113,139
	Repair & Maintenance - Machinery	616,876	1,045,824
	Repair & Maintenance - General	1,265,434	674,164
	Repair & Maintenance - Kitchen Equipment Repair & Maintenance - Vehicle	103,322	81,635
	Repair & Maintenance - Lift	464,863 90,500	618,915 64,500
	Repair & Maintenance - Computer	103,670	87,600
	Repair & Maintenance- Electrical Goods	311,857	109,867
		3,316,646	2,795,644
			<u> </u>
21.3	Depreciation & Amortization - note 21		
	Depreciation Expense - note 1.2	26,827,439	23,823,373
		26,827,439	23,823,373

Taka			31-Dec-2014	31-Dec-2013
Electricity Bill				
Electricity Bill			L	
Generator Fuel 1,224,595 1,216,130 Gas Bill 2,708,466 2,041,643 Fuel & Power 1,0668,852 7,19,010 13,324,136 9,293,972 21.5 Others - note 21 Tobacco Expense 469,302 350,279 Carriage Inward 5,140 92,645 Dish Washing expense - 1,160 Packet & Packing 49,180 56,259 Facket & Packing 49,180 56,259 Salaries & Allowances 6,111,621 4,035,589 House Rent Allowance - 481,604 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,606,113 896,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,655 106,705 Staff Uniform	21.4	Fuel & Power - note 21		
Gas Bill Fuel & Power 2,708,466 2,041,643 Fuel & Power 1,068,852 719,010 21.5 Others - note 21 1 3,324,136 9,293,972 Z1.5 Others - note 21 2 2 Tobacco Expense 469,302 350,279 Carriage Inward 5,140 92,645 Dish Washing expense - 2,160 Packet & Packing 49,180 56,259 Packet & Packing 49,180 56,259 22 ADMINISTRATIVE EXPENSES 581aris & Allowance - 411,621 House Rent Allowance - 481,604 49,1590 56,259 Festival Bonus 776,635 407,590 101 40,7590 101 101 4,035,589 10,000 101 101 11,621 4,035,589 10,000 101 101 101 101 101 101 101 101 101 101 101 101 101 4,035,589 101 101 101 101 101 101 101 1		Electricity Bill	8,322,223	5,317,189
Fuel & Power 1,068,852 719,010 13,324,136 9,293,972 13,324,136 9,293,972 13,324,136 9,293,972 13,324,136 9,293,972 13,324,136 9,293,972 13,324,136 9,293,972 13,324,136 9,293,972 13,324,136				
21.5 Others - note 21 Tobacco Expense				
21.5 Others - note 21		Fuel & Power		
Tobacco Expense 469,302 350,279 Carriage Inward 5,140 92,645 Dish Washing expense - - 2,160 Packet & Packing 49,180 56,259 523,622 501,343 22 ADMINISTRATIVE EXPENSES 5,111,621 4,035,589 Salaries & Allowance - 481,604 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,113 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 <th></th> <td></td> <td>13,324,136</td> <td>9,293,972</td>			13,324,136	9,293,972
Tobacco Expense 469,302 350,279 Carriage Inward 5,140 92,645 Dish Washing expense - - 2,160 Packet & Packing 49,180 56,259 523,622 501,343 22 ADMINISTRATIVE EXPENSES 5,111,621 4,035,589 Salaries & Allowance - 481,604 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,113 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 <th>21 E</th> <td>Others note 21</td> <td></td> <td></td>	21 E	Others note 21		
Carriage Inward 5,140 92,645 Dish Washing expense - 2,166 Packet & Packing 49,180 56,259 22 ADMINISTRATIVE EXPENSES 523,622 501,343 22 ADMINISTRATIVE EXPENSES 6,111,621 4,035,589 House Rent Allowance - 481,604 481,604 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense	21.5		460 302	350 270
Dish Washing expense 2,160 49,180 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 523,622 501,343 501,050 501,		•		
Packet & Packing 49,180 56,259 523,622 501,343 22 ADMINISTRATIVE EXPENSES Salaries & Allowance 6,111,621 4,035,589 House Rent Allowance - 481,604 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 143,600 Conveyance 84271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 543,775 315,567 <th></th> <td></td> <td>5,140</td> <td></td>			5,140	
523,622 501,343 22 ADMINISTRATIVE EXPENSES Salaries & Allowances 6,111,621 4,035,589 House Rent Allowance - 481,604 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,667 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500			49 180	
22 ADMINISTRATIVE EXPENSES Salaries & Allowances 6,111,621 4,035,589 House Rent Allowance 776,635 407,590 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,005 </th <th></th> <td>Tacket & Facking</td> <td></td> <td></td>		Tacket & Facking		
Salaries & Allowance 6,111,621 4,035,589 House Rent Allowance - 481,604 Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 E			<u> </u>	301,043
House Rent Allowance	22	ADMINISTRATIVE EXPENSES		
Festival Bonus 776,635 407,590 Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,608,1113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 150,137 56,720 Gift		Salaries & Allowances	6,111,621	4,035,589
Director Remuneration 3,390,000 2,760,000 Insurance Expense 1,530,482 2,177,713 Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Perfoldicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 150,137 56,720 Gift & Donation 188,789 175,889 Ann		House Rent Allowance	-	481,604
Insurance Expense		Festival Bonus	776,635	407,590
Printing & Stationery - note 22.1 2,608,113 869,628 Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General		Director Remuneration	3,390,000	2,760,000
Dish Line Rent 144,000 120,000 Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note		Insurance Expense	1,530,482	2,177,713
Telephone & Communication 430,204 524,577 Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff H		Printing & Stationery - note 22.1	2,608,113	869,628
Fees & Renewals 384,195 149,645 Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 Patrinting & s		Dish Line Rent	144,000	120,000
Rent, Rates & Taxes 250,635 106,705 Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 28,609,819 21,406,244 22.1 Printing & stationa		•		
Staff Uniform 271,825 515,500 Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 22.1 Printing & stationary - note 22 2 2 Opening balance 1,127,190 880,107 Add: Pu		Fees & Renewals	384,195	149,645
Office Expenses 721,040 537,723 Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 28,609,819 21,406,244 22.1 Printing & stationary - note 22 2,409,738 1,053,145 Qpening balance 2,149,738 1,053,145 3,276,928		•		
Paper & Periodicals 97,546 56,617 Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 22.1 Printing & stationary - note 22 2 2,406,939 21,406,244 22.1 Printing & stationary - note 25 3,276,928 1,933,252 Less: Closing Balance - note 5 668,815 1,063,624 Consumption during the year <th></th> <td></td> <td></td> <td></td>				
Postage & Courier 507,689 14,360 Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 28,609,819 21,406,244 22.1 Printing & stationary - note 22 1,127,190 880,107 Add: Purchase during the year 2,149,738 1,053,145 Less: Closing Balance - note 5 668,815 1,063,624 Consumption during the year 2,608,113 869,628				
Conveyance 84,271 72,114 Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 28,609,819 21,406,244 22.1 Printing & stationary - note 22 Opening balance 1,127,190 880,107 Add: Purchase during the year 2,149,738 1,053,145 Less: Closing Balance - note 5 668,815 1,063,624 Consumption during the year 2,608,113 869,628 22.2 Audit Fee- note 22 Audit fee		· · ·		
Tours & Travel Expense 543,775 315,567 Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 22.1 Printing & stationary - note 22 2 2 Opening balance 1,127,190 880,107 Add: Purchase during the year 2,149,738 1,053,145 Less: Closing Balance - note 5 668,815 1,063,624 Consumption during the year 2,608,113 869,628 22.2 Audit Fee- note 22 Audit fee 172,500 172,500				
Dhaka Office Expense 671,528 690,000 Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 22.1 Printing & stationary - note 22 28,609,819 21,406,244 22.1 Printing & stationary - note 22 1,127,190 880,107 Add: Purchase during the year 2,149,738 1,933,252 Less: Closing Balance - note 5 668,815 1,063,624 Consumption during the year 2,608,113 869,628 22.2 Audit Fee- note 22 Audit fee 172,500 172,500			-	
Audit fee - note 23.2 172,500 172,500 Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 22.1 Printing & stationary - note 22 28,609,819 21,406,244 22.1 Printing & stationary - note 22 20pening balance 1,127,190 880,107 Add: Purchase during the year 2,149,738 1,053,145 Less: Closing Balance - note 5 668,815 1,063,624 Consumption during the year 2,608,113 869,628 22.2 Audit Fee- note 22 Audit fee 172,500 172,500		· · · · · · · · · · · · · · · · · · ·		
Rating Fee 200,000 200,000 Legal Fees & other professional charges 1,810,160 640,000 Medical Expense 20,055 20,360 Entertainment Expense 150,137 56,720 Gift & Donation 188,789 175,889 Annual General Meeting Expense 220,760 - Share Management Fee 250,000 - Depreciation Expense - note 1.2 6,706,859 5,955,843 Staff Hajj Expense 367,000 350,000 22.1 Printing & stationary - note 22 28,609,819 21,406,244 22.1 Printing & stationary - note 22 2,149,738 1,053,145 Add: Purchase during the year 2,149,738 1,053,145 Less: Closing Balance - note 5 668,815 1,063,624 Consumption during the year 2,608,113 869,628 22.2 Audit Fee- note 22 Audit fee 172,500 172,500		•		
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	22.2		470 500	470 500
1/2,500 1/2,500		Audit ree		
			1/2,500	1/2,500

		31-Dec-2014 Taka	31-Dec-2013 Taka
23	SELLING AND DISTRIBUTION EXPENSE		
	Advertisement	1,806,058	1,350,316
	Card Charges	1,672,142	1,534,210
	•	3,478,200	2,884,526
24	FINANCIAL EXPENSES		
	Bank Interest - note 24.1, 24.2	6,731,303	12,312,997
	Bank Charges & Commission	103,745	64,570
		6,835,048	12,377,567
24.1	This is arrived as follows: Sonali Bank Limited Interest:		
	Interest on Loan (801137006002)		8,358,183
	Interest on ISL Loan-8989	_	3,452,736
	Therest on 13E Edul 0707		11,810,919
24.2	Loan Interest		
	Interest on EBL SOD (0012040870653)	4,477,614	
	Interest on IFIC OD (203053657310)	1,089,784	
	AB Bank limited (6797-000)	-	502,078
	Interest on Short Term Loan (576)	127,667	
	Interest on Short Term Loan (577)	25,337	-
	Interest on Premier Bank SOD 1120	859,182	
	Interest on Premier Bank Auto Loan 0330	151,719	-
		6,731,303	502,078
25	OTHER INCOME		
	Gain on Sale of Non Current Assets	631,227	145,683
	Interest on FDR	57,045,869	841,151
	Bank Interest	6,012,064	411,770
	Dividend Income	-	
	Sale of Wastages	104,037	323,865
		63,793,197	1,722,469
26	WORKERS' PROFIT PARTICIPATION FUND (WPPF)		
	Net profit before distribution of WPPF	120,216,776	95,867,628
	Workers' Profit Participation Fund (WPPF) @ 5%	6,010,839	4,793,381

31-Dec-2014	31-Dec-2013
Taka	Taka

27 INFORMATION BASED ON PER SHARE

27.1 Earnings Per Share (EPS)

The computation of EPS is given below:		
Earnings attributable to the ordinary shareholders from business	82,799,305	56,921,405
Number of ordinary shares outstanding during the year	113,016,000	113,016,000
Earnings Per Share	0.73	0.51

27.2 NET ASSET VALUE PER SHARE (NAV)

Total Assets	4,166,904,119	4,116,805,809
Less: Intangible Assets	-	-
Less: Liabilities	515,677,209	428,936,665
Net Asset Value (NAV)	3,651,226,910	3,687,869,144
Number of ordinary shares outstanding	113,016,000	113,016,000
		
Net Assets Value Per Share	32.31	32.63

28 GENERAL

28.1 Figures appearing in these accounts have been rounded off to the nearest taka.

28.2 Previous year's phrases & amounts have been restated and re-arranged, wherever considered necessary, to conform to the presentation for the year under review.

MOHAMMAD NURUL AZIM COMPANY SECRETARY

MAHBOOB-UR-RAHMAN CHAIRMAN MUSTAFA TAHSEEN ARSHAD MANAGING DIRECTOR & CEO