

DAFFODIL COMPUTERS LIMITED
Statement of Financial Position (Un - Audited)
As at 31 December 2021

Particulars	Notes	Figures in Taka	
		31 Dec. 2021	30 June 2021
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4.00	121,092,579	122,706,037
Intangible Assets	5.00	52,819,129	53,203,807
Investment in Subsidiaries & others	6.00	408,486,940	408,486,940
Deferred Tax Assets	7.00	4,846,221	3,723,027
Total Non-Current Assets		587,244,868	588,119,811
Current Assets:			
Inventories	8.00	61,654,434	65,045,325
Trade and Other Receivables	9.00	39,974,405	40,206,138
Advances, Deposits and Prepayments	10.00	97,564,324	98,291,312
Cash & Cash Equivalents	11.00	19,233,495	20,606,995
Total Current Assets		218,426,658	224,149,770
Total Assets		805,671,526	812,269,581
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	12.00	211,578,102	194,534,772
Total Shareholders' Equity		710,700,722	693,657,392
Non Current Liabilities			
Deferred Tax Liabilities	7.00	-	-
Total Non Current Liabilities		-	-
Current Liabilities			
Bank Loans, Overdraft and Credit	13.00	20,461,661	49,060,913
Trade and Others Payable	14.00	17,185,087	14,197,043
Liabilities for Expenses	15.00	15,342,424	14,065,398
Provision for Income Tax	16.00	41,191,367	39,464,459
Unclaimed Dividend		790,265	1,824,376
Total Current Liabilities		94,970,804	118,612,189
Total Equity & Liabilities		805,671,526	812,269,581
Net Asset Value per share (NAV)		14.24	13.90

The accounting policies and other notes from 1 to 35 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2022 and signed on its behalf by:

Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place : Dhaka
Dated :- 30.01.2022.

DAFFODIL COMPUTERS LIMITED
Statement of Profit or Loss and other Comprehensive Income (Un - Audited)
For the period ended 31 December, 2021.

PARTICULARS	Notes	Figures in Taka		Figures in Taka	
		1st July 2021 to 31 Dec 2021	1st July 2020 to 31 Dec 2020	1st Oct. 2021 to 31 Dec 2021	1st Oct. 2020 to 31 Dec 2020
Revenue	17.00	183,460,913	182,300,274	94,386,918	92,246,686
Other operating revenue					
Operating Income from DIPTI		146,997	132,624	94,232	86,204
Total revenue from operation		183,607,910	182,432,898	94,481,150	92,332,890
Less : Cost of Goods Sold	18.00	139,799,552	140,968,830	71,878,654	71,534,544
A. Gross Profit		43,808,358	41,464,068	22,602,496	20,798,346
B. Operating Expenses					
Administrative Expenses	19.00	20,495,904	19,596,583	10,741,180	10,153,942
Selling & Distribution Expenses	20.00	1,197,108	2,415,577	707,261	664,098
Total operating expenses		21,693,012	22,012,160	11,448,441	10,818,040
C. Operating Profit (A-B)		22,115,346	19,451,908	11,154,055	9,980,306
D. Non operating income/(expenses)					
Indirect Income	21.00	1,126,813	1,328,273	580,469	571,690
Financial Expenses	22.00	(952,834)	(989,575)	(322,342)	(321,796)
Non operating income (Net)		173,979	338,698	258,127	249,894
E. Profit Before WPPF (C+D)		22,289,325	19,790,606	11,412,182	10,230,200
Contribution to WPPF		(1,114,466)	(989,530)	(570,609)	(511,510)
Profit Before Tax		21,174,858	18,801,076	10,841,573	9,718,690
Income Tax		(4,131,528)	(1,989,006)	(2,037,758)	(1,028,370)
Current Tax		(1,726,908)	(1,820,778)	(914,564)	(944,256)
Deferred tax Income/Expense		(2,404,620)	(168,228)	(1,123,194)	(84,114)
F. Net Profit After Tax		17,043,330	16,812,070	8,803,815	8,690,320
Basic Earning Per Share (EPS)		0.34	0.34	0.18	0.17
Diluted Earning per share		-	-	-	-

The accounting policies and other notes from 1 to 35 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2022 and signed on its behalf by:

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Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 30.01.2022.

DAFFODIL COMPUTERS LIMITED
Statement of Changes in Equity (Un - Audited)
For the period ended 31 December 2021

Particulars	Figures in Taka			
	Share Capital	Dividend	Retained Earnings	Total
As on 30 June 2021	499,122,620	-	194,534,772	693,657,392
Net Profit after tax during the period			17,043,330	17,043,330
Balance as on 31 December 2021	499,122,620	-	211,578,102	710,700,722
Balance as on 30 June 2021	499,122,620	-	194,534,772	693,657,392

DAFFODIL COMPUTERS LIMITED
Statement of Changes in Equity (Un - Audited)
For the period ended 31 December 2020

Particulars	Figures in Taka			
	Share Capital	Dividend	Retained Earnings	Total
As on 30 June 2020	499,122,620		211,386,301	710,508,921
Net Profit after tax during the period			16,812,070	16,812,070
Balance as on 31 December 2020	499,122,620		228,198,371	727,320,991
Balance as on 30 June 2020	499,122,620		211,386,301	710,508,921

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Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka

Dated :- 30.01.2022.

DAFFODIL COMPUTERS LIMITED
Statement of Cash Flows (Un- Audited)
For the period ended 31 December 2021

PARTICULARS	Figures in Taka	
	1st July 2021. to 31 Dec 2021	1st July 2020. to 31 Dec 2020
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	184,764,356	207,846,033
Cash Paid to Suppliers, Employees & Others	(155,580,747)	(142,707,379)
Cash generated from Operations:	29,183,609	65,138,654
Interest income from deposit	202,100	6,252
Financial Expenses	(952,834)	(989,575)
VAT paid	-	-
Income Tax	-	(200,000)
Net cash flow from operating activities	28,432,875	63,955,331
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	-
Changes in advanced Deposits & prepayments	726,988	12,167,176
Work-in-Progress (Customized software development)	(900,000)	(900,000)
Net cash used in investing activities	(173,012)	11,267,176
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(28,599,252)	(62,539,366)
Dividend Paid	(1,034,111)	(183,981)
Net Cash used in Financing Activities	(29,633,363)	(62,723,347)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,373,500)	12,499,160
Cash & Cash Equivalents at Opening	20,606,995	5,592,683
Cash & Cash Equivalents at Closing	19,233,495	18,091,843
Net operating cash flow per share (NOCFPS)	0.57	1.28

The accounting policies and other notes from 1 to 35 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2022 and signed on its behalf by:

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Md. Jahir Uddin
CAFO

Place: Dhaka

Dated :- 30.01.2022.

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Financial Position (Un - Audited)
As at 31 December 2021.

Particulars	Notes	Figures in Taka	
		31 Dec. 2021	30 June 2021
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4.01	450,720,573	454,037,253
Intangible Assets	5.00	52,819,129	53,203,807
Deferred Tax Assets		4,846,221	3,723,027
Total Non-Current Assets		508,385,922	510,964,087
Current Assets:			
Inventories	8.01	65,888,957	68,588,569
Trade and Others Receivable	9.01	49,378,833	49,087,114
Advances, Deposits and Prepayments	10.01	124,072,684	126,802,190
Cash & Cash Equivalents	11.01	42,804,949	40,329,551
Total Current Assets		282,145,423	284,807,424
Total Assets		790,531,345	795,771,511
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	12.01	188,517,685	170,736,108
Total Shareholders' Equity		687,640,305	669,858,728
Non Controlling Interest		1,440,000	1,440,000
Total Equity		379,917	371,210
Non Current Liabilities			
Deferred Tax Liabilities	7.00		
Total Non - current liabilities		-	-
Current Liabilities			
Bank Loans, Overdraft and Credit	13.00	20,461,661	49,060,913
Trade and Others Payables	14.01	18,117,131	14,847,227
Liabilities for Expenses	15.01	15,441,874	14,174,231
Provision for Income Tax	16.01	46,260,192	44,194,826
Unclaimed Dividend		790,265	1,824,376
Total Current Liability		101,071,123	124,101,573
Total Equity & Liabilities		790,531,345	795,771,511
Net Asset Value per share (NAV)		13.78	13.42

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Md. Jahir Uddin
CAFO

Place - Dhaka
Dated :- 30.01.2022.

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Profit or Loss and other Comprehensive Income (Un - Audited)
For the period ended 31 December, 2021

PARTICULARS	Notes	Figures in Taka		Figures in Taka	
		1st July 2021. to 31 Dec. 2021	1st July 2020. to 31 Dec. 2020	1st Oct 2021. to 31 Dec. 2021	1st Oct 2020. to 31 Dec. 2020
Revenue	17.01	260,259,384	245,367,549	132,406,983	126,837,586
Other operating revenue					
Operating Income from DIPTI		146,997	132,624	94,232	86,204
Total revenue from operation		260,406,381	245,500,173	132,501,215	126,923,790
Less : Cost of Goods Sold	18.01	188,149,383	178,445,776	95,149,234	90,775,799
A. Gross Profit		72,256,998	67,054,397	37,351,981	36,147,991
B. Operating Expenses					
Administrative Expenses	19.01	48,384,303	44,340,531	25,344,538	24,344,078
Selling & Distribution Expenses	20.01	1,521,888	3,054,387	957,059	1,177,713
Total operating expenses		49,906,191	47,394,918	26,301,597	25,521,791
C. Operating Profit (A-B)		22,350,807	19,659,479	11,050,385	10,626,200
D. Non operating income/(expenses)					
Indirect Income	21.01	1,976,763	1,468,595	1,076,695	639,612
Financial Expenses	22.00	(952,834)	(989,575)	(322,342)	(321,796)
Non operating income (Net)		1,023,929	479,020	754,353	317,816
E. Profit Before WPPF (C+D)		23,374,736	20,138,499	11,804,738	10,944,016
Contribution to WPPF		(1,114,466)	(989,530)	(570,609)	(511,510)
Profit Before Tax		22,260,270	19,148,969	11,234,129	10,432,506
Income Tax		(4,469,986)	(2,267,984)	(2,205,154)	(1,176,798)
Current Tax		(2,065,366)	(2,099,756)	(1,081,960)	(1,092,684)
Deferred tax Income/Expense		(2,404,620)	(168,228)	(1,123,194)	(84,114)
F. Net Profit After Tax		17,790,283	16,880,985	9,028,974	9,255,708
Profit attributable to :		0.36	0.34	0.18	0.19
Equity holders of the company		17,781,576	16,870,765	9,026,396	9,248,742
Non - controlling interests		8,707	10,220	2,578	6,966
		17,790,283	16,880,985	9,028,974	9,255,708
Basic Earning Per Share (EPS)		0.36	0.34	0.18	0.19
Diluted Earning per share		-	-	-	-

The accounting policies and other notes from 1 to 35 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2022 and signed on its behalf by:

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Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 30.01.2022.

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Changes in Equity (Un - Audited)
For the period ended 31 December 2021.

Figures in Taka

Particulars	Share Capital	Divid end	Retained Earnings	Total	Non Controlling share capital	Non Controlling interest	Total
As on 30 June 2021	499,122,620	-	170,736,108	669,858,728	1,440,000	371,210	671,669,938
Net Profit after tax during the period			17,781,576	17,781,576	-	8,707	17,790,283
Balance as on 31 December 2021	499,122,620	-	188,517,685	687,640,305	1,440,000	379,917	689,460,222
Balance as on 30 June 2021	499,122,620	-	170,736,108	669,858,728	1,440,000	371,210	671,669,938

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Changes in Equity (Un - Audited)
For the period ended 31 December 2020.

Figures in Taka

Particulars	Share Capital	Divid end	Retained Earnings	Total	Non Controlling share capital	Non Controlling interest	Total
As on 30 June 2020	499,122,620		187,353,658	686,476,278	-	357,421	686,833,699
Net Profit after tax during the period			16,870,765	16,870,765	-	10,220	16,880,985
Balance as on 31 December 2020	499,122,620		204,224,423	703,347,043	-	367,641	703,714,684
Balance as on 30 June 2020	499,122,620		187,353,658	686,476,278	-	357,421	686,833,699

The accounting policies and other notes from 1 to 35 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2022 and signed on its behalf by:

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Md. Jahir Uddin
CAFO

Place: Dhaka

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Cash Flows (Un - Audited)
For the period ended 31 December 2021

PARTICULARS	Figures in Taka	
	1st July 2021 to 31 Dec. 2021	1st July 2020 to 31 Dec. 2020
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	261,802,465	271,439,815
Cash Paid to Suppliers, Employees & Others	(230,859,337)	(203,466,483)
Cash generated from Operations:	30,943,129	67,973,332
Interest income from deposit	288,960	59,252
Financial Expenses	(952,834)	(989,575)
VAT paid	-	-
Income Tax	(3,229)	(200,000)
Net cash flow from operating activities	30,276,026	66,843,009
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	-
Changes in advanced Deposits & prepayments	2,732,735	9,405,518
Work-in-Progress (Customized software development)	(900,000)	(900,000)
Net cash used in investing activities	1,832,735	8,505,518
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(28,599,252)	(62,539,366)
Dividend Paid	(1,034,111)	(183,981)
Net Cash used in Financing Activities	(29,633,363)	(62,723,347)
Net Increase/(Decrease) in Cash & Cash Equivalents	2,475,398	12,625,180
Cash & Cash Equivalents at Opening	40,329,551	20,783,298
Cash & Cash Equivalents at Closing	42,804,949	33,408,478
Net operating cash flow per share (NOCFPS)	0.61	1.34

The accounting policies and other notes from 1 to 35 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2022 and signed on its behalf by:

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Managing Director

Mohamed Emran Hossain
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Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 30.01.2022.

Sl. No.	Particulars	Figures in Taka	
		31 December 2021	30 June 2021
		Amount	Amount
4.00	FIXED ASSETS (At cost less depreciation)		
	This is made up as follows :		
	At Cost		
	Opening Balance	214,521,442	214,567,142
	Addition During the year	-	1,747,000
		214,521,442	216,314,142
	Less - Adjustment during the year	-	1,792,700
		214,521,442	214,521,442
	Depreciation		
	Accumulated depreciation up to last year	91,815,405	89,825,790
	Charged for the year	1,613,459	3,482,314
		93,428,863	93,308,105
	Less - Adjustment during the year	-	1,492,700
		93,428,863	91,815,405
	Written down value	121,092,579	122,706,037
	Details have been shown in Annexure-1		
4.01	CONSOLIDATED FIXED ASSETS (At cost less depreciation)		
	This is made up as follows :		
	At Cost		
	Opening Balance	620,191,808	617,994,640
	Addition During the year	-	2,497,168
		620,191,808	620,491,808
	Less - Adjustment during the year	-	300,000
		620,191,808	620,191,808
	Depreciation		
	Accumulated depreciation up to last year	166,154,555	158,857,277
	Charged for the year	3,316,680	7,297,279
		169,471,235	166,154,555
	Less - Adjustment during the year	-	-
		169,471,235	166,154,555
	Written down value	450,720,573	454,037,253
	Details have been shown in Annexure-1.1		
5.00	INTANGIBLE ASSETS		
	Customised Software Development	50,102,463	51,387,141
	Work-in-progress(Customized Software Dev.)	2,716,666	1,816,666
	Total	52,819,129	53,203,807
5.01	Customized Software Development		
	This represent as under:		
	Opening Balance	51,387,141	46,041,728
	Add: Development cost during this year	-	8,050,000
		51,387,141	54,091,728
	Less: Amortization @ 5%	1,284,679	2,704,586
	Total	50,102,463	51,387,141

This represents the cost of Customized Software developed by the Company through various Programmers engaged on contractual as well as regular employment basis.

31 December 2021	30 June 2021
Amount	Amount

5.02 Work-in-progress (Customized Software Development)

This represents cost allocated to Customized Software which are under progress of development.

Opening Balance	1,816,666	8,391,466
Add : Incurred during the year	900,000	1,475,200
	2,716,666	9,866,666
Less : Transferred to Customized software Development	-	8,050,000
Total	2,716,666	1,816,666

6.00 Investment in subsidiary and Others

Dolphin Computer Ltd. (Subsidiary)	12,960,000	12,960,000
Jobsbd.com	21,709,782	21,709,782
Daffodil International school (DIS)	373,817,158	373,817,158
Total	408,486,940	408,486,940

This represent the amount investment in subsidiaries and Others

7.00 DEFERRED TAX ASSETS/(LIABILITY)

Opening balance	3,723,027	2,924,799
Provided during the period	1,123,194	798,228
Deferred tax income	-	-
Deferred tax expenses	1,123,194	798,228
Add/Less: Adjustment made during the year	-	-
Closing balance	4,846,221	3,723,027

As at December 31, 2021	Accounting base Carrying Amount	Tax base	Temporary Difference
Property, Plant and Equipment	121,092,579	140,477,463	19,384,884
Intangible Assets	52,819,129	52,819,129	-
Pre-operating Expenses	-	-	-
Unused Tax Loss carry forward	-	-	-
Net taxable temporary difference			19,384,884
Applicable tax rate			25%
Deferred tax (assets) as at 31 December 2021			4,846,221
Deferred tax (assets) as at 30 June 2021			3,723,027
Deferred tax (income)/expenses			1,123,194
As at June 30, 2021	Accounting base Carrying Amount	Tax base	Temporary Difference
Property, Plant and Equipment	122,706,037	137,598,145	14,892,108
Intangible Assets	53,203,807	53,203,807	-
Pre-operating Expenses	-	-	-
Unused Tax Loss carry forward	-	-	-
Net taxable temporary difference			14,892,108
Applicable tax rate			25%
Deferred tax (assets) as at 30 June 2021			3,723,027
Deferred tax liability as at 30 June 2020			2,924,799
Deferred tax (income)/expenses			798,228

8.00 INVENTORIES	31 December 2021	30 June 2021
	Amount	Amount
This represents as under :		
Computers-Finished/DELL Laptop	4,543,264	4,742,688
Computer-Daffodil PC	13,868,521	14,042,563
Printers	2,346,280	2,564,762
Monitor	1,290,876	1,353,472
Hardware	8,004,532	7,905,586
Accessories	16,760,202	18,435,769
UPS	1,511,290	1,422,527
Stabilizer	23,245	22,651
Software	9,724,002	9,654,328
Smart Card	3,582,222	4,900,980
Total	61,654,434	65,045,325

8.01 CONSOLIDATED INVENTORIES

This represents as under :

Computers-Finished/DELL Laptop	5,877,806	5,680,900
Computer-Daffodil PC	15,080,196	14,844,695
Printers	2,475,045	2,763,040
Monitor	1,543,052	1,633,126
Hardware	8,395,874	8,314,351
Accessories	17,240,432	18,898,117
UPS	1,614,568	1,548,151
Stabilizer	26,045	25,451
Software	10,053,717	9,979,760
Smart Card	3,582,222	4,900,980
Total	65,888,957	68,588,569

9.00 TRADE AND OTHER RECEIVABLES

This represents as under :

Trade Receivable	39,749,171	39,964,535
Other Receivable (Related party transaction)	225,234	241,603
Total	39,974,405	40,206,138

This is unsecured but considered good.

9.01 CONSOLIDATED TRADE AND OTHER RECEIVABLES

This represents as under :

Trade Receivable	49,153,599	48,845,511
Other Receivable (Related Party Transaction)	225,234	241,603
Total	49,378,833	49,087,114

This is unsecured but considered good.

No amount was due by the Directors (including Chairman & Managing Director), Managing agent, Manager and officers of the Company and any of them severally or jointly with any other person. However during the period under review, the company carried out a number of transactions with related party in the normal course of business. The nature of these transactions and their value have been set out in accordance with the previous of BAS 24" Related party Disclosures" Details are given below :

Name of Company	Opening Balance	Addition	Adjustment	Closing Balance
Daffodil International University	367,712	15,432,876	15,234,782	565,806
Daffodil Software Ltd. (DSL)	125,000	25,000	15,000	135,000
Daffodil institute of IT (DIIT)	176,840	542,220	578,420	140,640
Daffodil online Ltd.	841,570	-	500,000	341,570
Daffodil International Academy	951,450	122,345	224,000	849,795
Daffodil International College	54,628	-	-	54,628
Daffodil Polytechnic Institute	371,031	50,000	75,000	346,031
Daffodil Family	41,000	-	20,000	21,000
DIPTI Main campus	126,499	2,250	45,200	83,549
Daffodil Brand Shop	567,711	-	567,711	-
E - Travels	73,000	-	50,000	23,000
E - Media	256,300	1,200	1,200	256,300
Admission.ac	236,680	-	236,680	-
Apnare.com	169,000	-	169,000	-
Kiosk Project	347,150	1,250	100,000	248,400
Daffodil BUP Project	6,100	-	6,100	-

10.00 ADVANCES, DEPOSITS AND PREPAYMENTS

A. Advances

Income Tax	
Local Purchase	
Office Rent	
Salaries	
Advance against Development works	
Advance against Projects Expenses	
Advance against C & F Expenses	

	31 December 2021	30 June 2021
	Amount	Amount
	95,136,902	95,863,890
Income Tax	60,077,609	60,077,609
Local Purchase	50,000	25,000
Office Rent	2,544,200	2,544,200
Salaries	3,542,365	3,424,056
Advance against Development works	3,144,582	3,144,582
Advance against Projects Expenses	25,695,899	25,695,899
Advance against C & F Expenses	82,247	952,544

B. Deposits

Security Deposit	
Earnest Money	
Bank Guarantee Margin	
L/C Margin	

	31 December 2021	30 June 2021
	2,427,422	2,427,422
Security Deposit	708,470	708,470
Earnest Money	466,770	466,770
Bank Guarantee Margin	1,152,182	1,152,182
L/C Margin	100,000	100,000
Total (A+B)	97,564,324	98,291,312

This is unsecured but considered good.

10.01 CONSOLIDATED ADVANCES, DEPOSITS AND PREPAYMENTS

A. Advances

Income Tax	
Local Purchase	
Office Rent	
Salaries	
Advance against Development works	
Advance against Projects Expenses	
Advance against C & F Expenses	

	31 December 2021	30 June 2021
	121,645,262	124,374,768
Income Tax	60,604,300	60,601,071
Local Purchase	3,320,845	3,284,400
Office Rent	16,646,020	19,046,020
Salaries	5,553,865	5,432,556
Advance against Development works	9,742,086	9,362,278
Advance against Projects Expenses	25,695,899	25,695,899
Advance against C & F Expenses	82,247	952,544

B. Deposits

Security Deposit	
Earnest Money	
Bank Guarantee Margin	
L/C Margin	

	31 December 2021	30 June 2021
	2,427,422	2,427,422
Security Deposit	708,470	708,470
Earnest Money	466,770	466,770
Bank Guarantee Margin	1,152,182	1,152,182
L/C Margin	100,000	100,000
Total (A+B)	124,072,684	126,802,190

This is unsecured but considered good.

	31 December 2021	30 June 2021
	Amount	Amount
11.00 CASH AND CASH EQUIVALENTS		
This consists of as follows:		
Cash at Bank	8,787,628	11,837,529
Cash in Hand	2,434,655	763,490
Cheques in Hand	11,212	5,976
FDR	8,000,000	8,000,000
Total	19,233,495	20,606,995
11.01 CONSOLIDATED CASH AND CASH EQUIVALENTS		
This consists of as follows:		
Cash at Bank	22,903,343	26,579,435
Cash in Hand	6,434,155	2,606,172
Cheques in Hand	11,212	5,976
FDR	13,456,239	11,137,968
Total	42,804,949	40,329,551
12.00 RETAINED EARNINGS		
Opening Balance	194,534,772	211,386,301
Add - Addition during the period	17,043,330	34,539,570
	211,578,102	245,925,871
Adjustment in respect of previous year	-	(11,461,290)
Less - Dividend Paid	-	(39,929,810)
	211,578,102	194,534,772
12.01 CONSOLIDATED RETAINED EARNINGS		
Opening Balance	170,736,108	187,353,658
Add - Addition during the period	17,781,576	34,773,550
Less - Adjustment in respect of previous year	-	11,461,290
Less - Dividend Paid	-	39,929,810
	188,517,685	170,736,108
Profit attributable to :		
Equity holders of the company	188,137,768	170,364,898
Non - controlling interests	379,917	371,210
	188,517,685	170,736,108
13.00 BANK LOAN, OVERDRAFT AND CASH CREDIT		
C.C - Pubali Bank Ltd.	2,030,788	5,493,054
C.C - Mercantile Bank Ltd.	10,562,498	-
LTR - Pubali Bank Ltd	-	1,315,705
MPI - Islami Bank Ltd.	-	36,400,230
SOD - Bank Asia	7,008,300	4,691,849
Term loan - Mercantile Bank Ltd	860,075	1,160,075
Total	20,461,661	49,060,913
14.00 TRADE AND OTHER PAYABLES		
Opening balance	14,197,043	8,070,985
Add: Addition during the year	65,420,322	102,434,209
	79,617,365	110,505,194
Less: Paid/Adjusted during the year	62,432,278	96,308,151
Closing balance	17,185,087	14,197,043
This is against credit purchase of trading goods from local vendors.		

14.01 CONSOLIDATED TRADE AND OTHER PAYABLES

Opening balance	14,847,227	8,937,880
Add: Addition during the year	67,833,256	108,208,619
	82,680,483	117,146,499
Less: Paid/Adjusted during the year	64,563,352	102,299,272
Closing balance	18,117,131	14,847,227

This is against credit purchase of trading goods from local vendors.

15.00 LIABILITIES FOR EXPENSES

This amount consists of liabilities for salaries , office rent , utilities bill and other purchases. Break up of the above amount is as under :

Contribution to Employees PF	4,071,605	3,905,373
Audit Fee	210,000	210,000
Telephone Bill	36,452	34,523
Electricity Bill	44,562	43,663
Paper Bills	-	1,200
Internet Bills	45,200	50,500
Provision for Contribution to WPPF	5,440,398	4,325,932
Renewal Fee	10,000	10,000
Dividend Distribution Tax	5,484,207	5,484,207
Total	15,342,424	14,065,398

15.01 CONSOLIDATED LIABILITIES FOR EXPENSES

This amount consists of liabilities for salaries , office rent , utilities bill and other purchases. Break up of the above amount is as under :

	31 December 2021	30 June 2021
	Amount	Amount
Salaries & Allowances		-
Contribution to Employees PF	4,071,605	3,905,373
Audit Fee	240,000	240,000
Telephone Bill	49,252	53,623
Electricity Bill	97,912	100,395
Paper Bills	300	1,200
Internet Bills	48,200	53,500
Provision for Contribution to WPPF	5,440,398	4,325,932
Renewal Fee	10,000	10,000
Dividend Distribution Tax	5,484,207	5,484,207
Total	15,441,874	14,174,231

16.00 Provision for Income Tax

Opening Balance	39,464,459	25,693,440
Add - During the period (Taxable Income *25%)	1,726,908	2,309,729
	41,191,367	28,003,169
Adjustment made during the period	-	11,461,290
Closing Balance	41,191,367	39,464,459

16.01 Consulated Provision for Income Tax

opening balance	44,194,826	29,965,549
Add - Daffodil Computers Ltd (Taxable Income 6,907,632*25%)	1,726,908	2,309,729
Add- Dolphin Computers Ltd (Revenue 54,311,467*0.6%)	325,869	434,613
Add- Skill jobs (Revenue 2,098,142*0.6%)	12,589	23,646
	46,260,192	32,733,537
Adjustment made during the period	-	11,461,290
Closing Balance	46,260,192	44,194,826

17.00 REVENUE

This is made up as follows :

Sales of Computer and Computer Goods

Sales of Customized Software

Total Net Sales

31 December 2021	31 December 2020
Amount	Amount
138,259,981	139,085,265
45,200,932	43,215,009
183,460,913	182,300,274

Revenue recognition has been discussed i

17.01 CONSOLIDATED REVENUE

This is made up as follows :

Sales Revenue (DCL+Dolphin)

Income from Students (DIS)

Service Revenue (Jobsbd.com)

Total Net Sales

237,772,380	226,815,915
20,388,863	16,582,933
2,098,142	1,968,701
260,259,385	245,367,549

Revenue recognition has been discussed i

18.00 COST OF GOODS SOLD

It consists of :

Computer and Computer Goods

Customized Software & Web hosting etc.

Total

121,667,458	126,730,849
18,132,094	14,237,981
139,799,552	140,968,830

18.01 CONSOLIDATED COST OF GOODS SOLD

It consists of :

Computer and Computer Goods (DCL)

Customized Software & Web hosting etc.

Computer and Computer Goods (Dolphin)

Direct expenses (Jobsbd.com)

Total

121,667,458	126,730,849
18,132,094	14,237,981
47,552,954	36,929,502
796,877	547,444
188,149,383	178,445,776

19.00 ADMINISTRATIVE EXPENSES

This consists of as follows :

Directors Remuneration

Salaries & Allowances

Bonus

Co's Contribution to Employees' Provident Fund

Office Rent

AGM Expenses

Audit fee

Bank charges

Business Tour & Traveling exp.

Car maintenance

Commission paid on credit cards

Computer Fair exp.

Consultation Fees

Conveyance

Discount allowed

Directors meeting attendance fee

Donation

31 December 2021	31 December 2020
Amount	Amount
400,000	800,000
11,771,760	10,520,484
259,046	-
166,232	165,210
2,629,088	2,374,000
310,234	320,345
-	-
32,421	26,710
-	-
277,474	279,310
12,454	42,322
-	-
-	-
219,506	191,732
-	77
15,000	15,000
16,920	22,565

Electricity	376,594	326,429
Entertainment	160,705	197,903
Internet bills	53,533	101,100
Miscellaneous	105,821	159,035
Office Maintenance	22,180	39,509
Papers & Periodicals	6,103	4,140
Stationery	127,166	238,565
Renewal expenses	121,200	89,366
Maintenance	53,300	103,970
Schedule purchase	23,540	3,905
Staff welfare Expenses	14,845	25,100
Subscriptions	3,000	3,000
Telephone bills	125,463	196,805
Training Expenses	8,250	31,520
Utilities	47,200	60,300
Human Resource Dev. Expense.	-	5,000
R & D Expenditure	-	5,000
Vat Expenses	238,732	357,561
Enlshment Fees	-	31,176
Corporate Social Response (CSR)	-	-
Depreciation	1,613,459	1,708,400
Total	19,211,226	18,445,539

Allocation:

Hardware & Network activities 70%	13,447,858	12,911,878
Software & Web hosting activities 30%	5,763,368	5,533,662
	19,211,226	18,445,539
Add: Amortization expenses 5% on cost of Customized SW Development	1,284,679	1,151,043
Total	20,495,904	19,596,583

19.01 CONSOLIDATED ADMINISTRATIVE EXPENSES

This consists of as follows :

	31 December 2021	31 December 2020
	Amount	Amount
Directors Remuneration	400,000	800,000
Salaries & Allowances	28,005,092	22,669,365
Bonus	329,495	-
Co's Contribution to Employees' Provident Fund	172,932	183,830
Office Rent	9,497,859	9,202,230
AGM Expenses	310,234	320,345
Audit fee	20,000	10,000
Bank charges	61,003	45,698
Business Tour & Traveling exp.	-	-
Car maintenance	426,270	376,856
Commission paid on credit cards	12,454	42,322
Computer Fair exp.	11,500	250
Consultation Fees	-	-
Conveyance	293,135	271,058
Discount allowed	-	77
Directors meeting attendance fee	15,000	15,000
Donation	20,920	28,065
Electricity	672,594	662,224

Entertainment	299,708	447,387
Internet bills	171,643	271,100
Miscellaneous	258,894	236,965
Office Maintenance	139,980	226,583
Papers & Periodicals	6,103	35,767
Stationery	234,616	602,549
Renewal expenses	168,160	116,502
Maintenance	95,294	174,765
Schedule purchase	23,540	3,905
Staff welfare Expenses	61,737	34,700
Subscriptions	5,500	6,000
Telephone bills	267,937	309,612
Training Expenses	102,567	80,520
Utilities	122,447	111,030
Human Resource Dev. Expanse.	-	5,000
R & D Expenditure	-	5,000
Vat Expenses	790,589	849,099
Enlishment Fees	-	31,176
Corporate Social Response (CSR)	-	-
Advertisement	-	8,500
Promotional Expenses	178,518	1,098,944
Course materials	43,772	157,320
Exam. Expenses	102,163	12,000
Extra Curricular Activities	66,087	132,904
Service charges expenses	40,975	-
Marketing Expenses	354,227	-
Depreciation	3,316,680	3,604,840
Total	47,099,624	43,189,488

Allocation:

Hardware & Network activities 70%	32,969,737	30,232,641
Software & Web hosting activities 30%	14,129,887	12,956,846
	47,099,624	43,189,488
Add: Amortization expenses 5% on cost of Customized SW Development	1,284,679	1,151,043
Total	48,384,303	44,340,531

20.00 SELLING & DISTRIBUTION EXPENSES

This consists of as follows :

	31 December 2021	31 December 2020
	Amount	Amount
Postage & Stamp	1,460	230
Advertisement	26,800	13,500
Business Promotion Expenses	117,550	146,450
Carriage outward	63,494	-
Sales incentives	987,804	2,255,397
Total	1,197,108	2,415,577

Allocation:

Hardware & Network activities 70%	837,976	1,690,904
Software & Web hosting activities 30%	359,132	724,673
Total	1,197,108	2,415,577

20.01 CONSOLIDATED SELLING & DISTRIBUTION EXPENSES

This consists of as follows :

Postage & Stamp	1,460	920
Advertisement	26,800	13,500
Business Promotion Expenses	117,550	146,450
Carriage outward	63,844	-
Replacement of sold goods	-	-
Sales incentives	1,312,234	2,893,517
Total	1,521,888	3,054,387

Allocation:

Hardware & Network activities 70%	1,065,322	2,138,071
Software & Web hosting activities 30%	456,566	916,316
Total	1,521,888	3,054,387

21.00 INDIRECT INCOME

Interest on Deposit	202,100	6,252
Income from DCL general service section	678,307	981,489
Income from Dpc laptop service	246,406	340,532
Total	1,126,813	1,328,273

21.01 CONSOLIDATED INDIRECT INCOME

Interest on Deposit	288,960	59,252
Income from DCL general service section	678,307	981,489
Income from Dpc laptop service	246,406	340,532
Income from Dolphin Computer service centre	763,090	87,322
Total	1,976,763	1,468,595

22.00 FINANCIAL EXPENSES

Bank Interest	952,834	989,575
Total	952,834	989,575

Allocation:

Hardware & Network activities 70%	666,984	692,703
Software & Web hosting activities 30%	285,850	296,873
Total	952,834	989,575

DAFFODIL COMPUTERS LIMITED

Notes to the Financial Statement

For the ended 31 December 2021

1.00 REPORTING ENTITY

1.01 Legal form of Company

Daffodil Computers Limited started its business in the year 1990 as a sole proprietorship business organization. It was converted into a Private Limited Company on 26 January 1998 under the Companies Act, 1994 and registered with the Registrar of Joint Stock Companies and Firms and its Registration No. is C-34749. Again it was converted into a Public Limited Company on 25 April 2002. The company is listed with the Dhaka & Chittagong Stock Exchange of Bangladesh.

1.02 Address of the Registered and Corporate Office

The Registered Office and principal place of business of the company is situated at 64/3 Lake Circus, Kalabagan (2nd Floor), Mirpur Road, Dhaka - 1215.

1.03 Nature of Business Activities

The main objectives of the Company is to carry on the business of buying component parts, assembling, selling and marketing all types of computer, computer peripherals, accessories, hardware, software, software development including network installation, services, electric, electronics office equipment's, training aids, communication equipment's, audio visual equipment's and all other allied items.

1.04 Number of Employees

The numbers of employees at year-end were 170 (One hundred Seventy only) persons.

2.00 BASIS OF PREPARATION

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) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.02 Regulatory Compliances

As required, Daffodil Computers Limited complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Ordinance 1984;
- b) The Income Tax Rules 1984;
- c) The Value Added Tax Act 1991;

- d) The Value Added Tax Rules 1991;
- e) Bangladesh Securities and Exchange Commission Rules 1987.
- f) Statutory Rules and Orders (SRO)

2.03 Basis of measurement

The financial statements have been prepared on the historical cost basis.

2.04 Functional and presentational currency and level of precision

The 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 taka.

2.05 Use of estimates and judgment

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. Actual result may differ from the estimates. Estimates and underlying assumptions are reviewed on an on going basis.

2.06 Presentation of Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by BAS 1: Presentation of Financial Statements, The Financial Statements comprises:

- a) a statement of financial position as at the end of the 31 December 2021;
- b) a statement of profit or loss & other comprehensive income for the period ended 31 December 2021;
- c) a statement of changes in equity for the period ended 31 December 2021;
- d) a statement of cash flows for the period ended 31 December 2021; and
- e) notes, comprising a summary of significant accounting policies and explanatory information.

2.07 Reporting period

The financial period of the company covers three months from 01 July to 31 December and is followed consistently.

2.08 Date of Authorization

The financial statements were approved by the Board of Directors and authorized for issue on 30.01.2022.

2.09 Books of Accounts

The Company maintains its books of accounts for main business in electronic form through its own created software.

2.10 Changes in Accounting Policies for Financial Instruments

As adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) from 01 January 2010, the Company has applied Bangladesh Accounting Standard 32 Financial Instruments : Presentation and Bangladesh Accounting Standard 39 Financial Instruments : Recognition and Measurement in accounting for financial instruments and Bangladesh Financial Reporting Standards-7 Financial Instruments: Disclosures for presentation of financial instruments. The change in accounting policy has been applied retrospectively and had no material impact on earnings per share for comprehensive income.

2.11 Comparative Information and Rearrangement Thereof

Comparative information has been disclosed in respect of the year ended 31 December 2020 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current periods financial statements.

Figures for the year ended 30 June 2020 have been re-arranged wherever considered necessary to ensure better comparability with the current period.

3.00 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.01 Application of Standards

In preparing and presenting these financial statements, considering relevant for the significant accounting issues of the company, which were issued by the ICAB formulated in the light of the IASs originally issued by the International Accounting Standard Board and the conditions and practices prevailing in Bangladesh and which also stand valid as on the statement of financial position date.

3.02 Impact of Recently Issued Accounting Standards

There was no such impact on these financial statements as no new accounting standard was issued by the ICAB during the year under audit.

3.03 Recognition of Property & Equipment and Depreciation:

Property Plant & Equipment are stated at their cost less accumulated depreciation in accordance with IAS 16 "Property, Plant & Equipment". Cost represents cost of acquisition or construction. Depreciation on Property, Plant & Equipment are computed using the reducing balance method in amounts sufficient to write off depreciable assets over their estimated useful economic lives. No depreciation is charged on Land & Leasehold Property. Depreciation is recognized in the Statement of Profit or Loss and Other Comprehensive Income. Depreciation is charged on addition to fixed assets from the date when the assets are available for use. Depreciation on disposals of fixed assets, ceases at the earlier of the date that the assets are disposed. Depreciation has been charged at varying rates from 10% to 15% for all assets.

3.04 Inventories

Inventories comprise computers, computer peripherals, accessories, hardware, software, etc. They are stated at the lower of cost and net realizable value in accordance with IAS 2 "Inventories" after making due allowances for any obsolete or slow moving items.

The cost is calculated on weighted average method consistently. Costs comprise expenditure incurred in the normal course of business in bringing such inventories to its location and conditions. Where necessary, provision is made for obsolete, slow moving and defective inventories (if any) identified at the time of physical verification of inventories.

3.05 Cash and Cash Equivalents

For the purpose of statement of financial position and statement of cash flows, cash in hand and bank balances represent cash and cash equivalents considering the IAS 1 "Presentation of Financial Statements" and IAS 7 "Cash Flow Statement", which provide, that cash and cash equivalents are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value and are not restricted as to use.

3.06 Statement of Cash flows

Statement Cash flows is prepared principally in accordance with IAS 7 "Cash Flow Statement" and the cash flow from the operating activities have been presented under direct method considering the provision of Paragraph 19 of IAS -7 which provides that Enterprises are encouraged to report Cash Flow from Operating Activities using the Direct Method.

3.07 Creditors and Accrued Expenses

Liabilities are recognized for amounts to be paid in the future for goods and services received whether or not billed by the suppliers.

3.08 Taxation

The Company is a listed public limited company. As per the Income Tax Ordinance, 1984, provision for tax has been made at the existing rate of 25%.

3.09 Revenue Recognition

Revenue is recognized as per IAS 18 "Revenue Recognition" as follows:

- a) Revenue has been recognized at the time of invoice made for the goods and services rendered by the company.
- b) Other Incomes are recognized at the time of receipt of money from other purpose than the normal course of business of the Company.

3.10 Leases

Lease rentals against assets acquisition have been expensed as they were incurred.

3.11 Earnings per share

a) Basic Earnings per Share (BEPS)

Basic Earnings per share has been calculated by dividing the earnings attributable to the number of shares (ordinary) outstanding during the year.

b) Weighted average Number of shares outstanding during the year

This represents the number of ordinary shares outstanding at the beginning of the year plus the period the numbers of ordinary shares issued during the year multiplied by a time weighting factor. The time weighting factor is the number of days the specific shares are outstanding as a proportionate of the number of days in the year.

3.12 Additional information on Financial Statements

a) Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation and presentation of Financial Statement under Section 183 of The Companies Act 1994 and as per the provisions of the Framework for the Preparation And Presentation of Financial Statements" issued by the International Accounting Standards Committee (IASC).

b) Risk and Uncertainties for use of estimates in preparation of financial Statements

The preparation of Financial Statements in conformity with the International Accounting Standards requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for accounting certain items, such as, provision for Doubtful accounts, depreciation and amortization, taxes reserves and contingencies.

23.00 Foreign Exchange Earned and Payment

No remittances were made in foreign currency on account of dividend, royalty, technical experts, professional advisor fees, interest, etc

24.00 Directors' Responsibility on Statement

The board of Directors take the responsibility for the preparation and presentation of these financial statements.

25.00 Directors' Interest in Contracts with the Company

There was no transaction resulting in Directors' interest with the company and no leasing facilities have been made available to directors.

26.00 Receivable from directors

No amount is lying as receivable from the Directors.

27.00 Payment/Perquisites to Director and Officers

- i) No compensation was allowed by the company to Directors of the company other than Directors' Remuneration as reported in Note-19.
- ii) No amount of money was expended by the company for compensating any member of the board for special services rendered.
- iii) Board meeting attendance fee was paid to the directors of the company.
- iv) Compensation Package of Key Management of the Company is given below:

Name	Designation	Short term benefits (salary, bonus, incentive)	Long term benefits (PF)	Long term benefits (Gratuity)	Terminations benefits	Share based payments
Md. Sabur Khan	Managing Director	800,000	N/A	N/A	N/A	N/A
Md. Abdur Rob	GM, Operation	660,000	5% on salary own contribution & same company contribution	Two month's salary for per completed year	Two months salary	-
Md. Jafor Ahmed Patwary	GM, Business Operation	540,000	do	do	do	-
Md. Jahir Uddin	CAFO	547,500	do	do	do	-
Md. Monir Hossain	Company Secretary	612,250	do	do	do	-

28.00 Capital Expenditure Commitment

There was no Capital Expenditure Commitment as on 31 December 2021.

29.00 Claim Not Acknowledged

There was no claim against the company as on 31 December 2021.

30.00 Commission, Brokerage or Discount against Service

No commission, Brokerage or discount was allowed or incurred or paid during the year under review except which mentioned in note-19.

31.00 Credit Facility Not Availed

There are no credit facilities available to the company under any contracts other than trade credit available in the ordinary course of business at the balance sheet date.

32.00 Subsequent Events-Disclosures under IAS 10 “Events after the Balance Sheet Date”

Proposed Dividend

Subsequent to the statement of financial position 2nd quarter, the Board of Directors in their meeting held on 30.01.2022.

Except the fact stated above, no circumstances have arisen since the statement of financial position date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

33.00 Miscellaneous

No individual expenses include under miscellaneous expenses, which exceed 1 percent of the total revenue of the company or Tk. 5,000 whichever is higher.

34.00 Special Reports as per Companies Act, 1994

	31.12.2021	30.06.2021
(a) Number of Employees drawing salary Taka 3,000/- or above per month	170	172
Number of Employees drawing salary below Taka 3,000/- per month	-	-
Total	170	172

(b) There was no non-resident Bangladeshi shareholder during the year under audit.

35.00 Report as per notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018

Particulars	CONSOLIDATED	SINGLE
(a) Calculation of Net Assets Value (NAV) per share= Net Assets/total number of ordinary share		
Total net assets	687,640,305	710,700,722
Total number of ordinary share	49,912,262	49,912,262
NAV per share (Tk.)	13.78	14.24
(b) i. Basic earning per share (EPS).		
Net Profit	17,790,283	17,043,330
Total number of ordinary share	49,912,262	49,912,262
Basic earning per share (EPS).	0.36	0.34
ii. Diluted earning per share	-	-
(c) Calculation of net operating cash flows per		
Net operating cash flows	30,276,026	28,432,875
Total number of ordinary share	49,912,262	49,912,262
Net operating cash flows per share (NOCFPS)= Tk.	0.61	0.57

Disclosure: The Company informed that the significant difference in NOCFPS in between the period from July to December 2021, compared to the corresponding period of last year is due to the increased payment to suppliers & others and decrease collection from the customer.

Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO