

DAFFODIL COMPUTERS LIMITED
Consulated Statement of Financial Position (Un Audited)
As at 31 March 2023.

PARTICULARS	Notes	31 March 2023 Taka	30 June 2022 Taka
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4.01	878,504,635	888,496,757
Intangible Assets	5.00	49,953,183	50,823,850
Deferred Tax Assets	7.00	4,565,318	3,620,131
Total Non-Current Assets		933,023,136	942,940,738
Current Assets:			
Inventories	8.01	53,125,286	56,652,466
Trade and Other Receivables	9.01	28,890,658	33,542,646
Advances, Deposits and Prepayments	10.01	260,736,613	136,652,989
Cash & Cash Equivalents	11.01	57,742,885	64,217,360
Total Current Assets		400,495,442	291,065,461
Total Assets		1,333,518,578	1,234,006,199
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	12.01	177,957,639	174,210,049
Total Shareholders' Equity		677,080,259	673,332,669
Non Controlling Equity		1,440,000	1,440,000
Non Controlling Interest		448,030	416,961
Total Equity		678,968,289	675,189,630
Non Current Liabilities			
Deferred Tax Liabilities	7.00	-	-
Total Non Current Liabilities		-	-
Current Liabilities			
Bank Loans, Overdraft and Credit	13.01	267,224,828	268,065,053
Trade and Others Payable	14.01	324,019,961	231,984,885
Liabilities for Expenses	15.01	14,135,094	12,362,837
Provision for Income Tax	16.01	48,235,341	45,668,167
Unclaimed Dividend	17.00	935,066	735,627
Total Current Liabilities		654,550,290	558,816,569
Total Equity & Liabilities		1,333,518,578	1,234,006,199
Net Asset Value per Share (NAV)		13.57	13.90

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.04.2023 and signed on its behalf by:

Md.Sabur khan
Managing Director

Mohamed Emran Hossain
Director

Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Palace : Dhaka
Dated :-30.04.2023

DAFFODIL COMPUTERS LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN - AUDITE
FOR THE PERIOD ENDED 31 MARCH, 2023 (3rd Quarter)

PARTICULARS	Notes	01 July 2022 to 31 March 2023 Taka	01 July 2021 to 31 March 2022 Taka	01 January2023 to 31 March 2023. Taka	01 January2022 to 31 March 2022. Taka
Turnover	18.01	376,872,506	391,021,928	126,618,223	130,762,544
Other Operating revenue					
Operating Income from DIPTI		293,563	245,199	132,437	98,202
Total revenue from operation		377,166,069	391,267,127	126,750,660	130,860,746
Cost of Goods Sold	19.01	259,032,932	282,232,287	90,104,902	94,082,904
Gross Profit		118,133,137	109,034,840	36,645,758	36,777,842
Operating Expenses:					
Administrative Expenses	20.01	79,345,918	73,528,190	25,892,114	25,143,887
Selling & Distribution Expenses	21.01	2,079,998	2,534,641	896,295	1,012,753
Total operating Expenses		81,425,916	76,062,831	26,788,409	26,156,640
Operating Profit		36,707,221	32,972,009	9,857,349	10,621,202
Non operating Income/ (Expenses)					
Indirect Income	22.01	2,936,986	3,028,501	1,122,462	1,051,738
Financial Expenses	23.00	(3,299,253)	(1,329,378)	(365,345)	(376,544)
Non operating income (Net)		(362,267)	1,699,123	757,117	675,194
Profit/(Loss) before Contribution to WPPF		36,344,954	34,671,132	10,614,466	11,296,396
Provision forContribution to WPPF		(1,742,069)	(1,654,532)	(508,897)	(540,066)
Profit / (loss) before Tax		34,602,885	33,016,600	10,105,569	10,756,330
Income Tax		(5,868,095)	(6,483,837)	(1,779,548)	(2,013,851)
Current Tax		(2,567,172)	(3,114,255)	(834,361)	(1,048,889)
Deferred tax Income/Expense		(3,300,923)	(3,369,582)	(945,187)	(964,962)
Net Profit After Tax		28,734,790	26,532,764	8,326,021	8,742,480
Profit attributable to :					
Equity holders of the company		28,703,721	26,514,539	8,317,400	8,732,962
Non - controlling interests		31,069	18,225	8,621	9,518
		28,734,790	26,532,764	8,326,021	8,742,480
Earning per share (EPS)		0.58	0.53	0.17	0.18
Diluted Earning per share		-	-	-	-

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Managing Director

Mohamed Emran Hossain
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Company Secretary

Md. Jahir Uddin
CAFO

Palace : Dhaka
Dated :- 30.04.2023

DAFFODIL COMPUTERS LIMITED
CONSOLIDATED CASH FLOW STATEMENT (Un - Audited)
FOR THE PERIOD ENDED 31 MARCH,2023. (Third Quarter)

PARTICULARS	01 July 2022 to 31 March 2023. Taka	01 July 2021 to 31 March 2022. Taka
<u>A. Cash flow from Operating Activities:</u>		
Cash Received from Customers & Others	384,488,523	400,273,533
Cash Paid to Suppliers, Employees & Others	(233,043,613)	(336,820,147)
Cash generated from Operations:	151,444,910	63,453,386
Interest income from deposit	266,520	440,960
Financial Expenses	(3,299,253)	(1,329,378)
VAT paid	(4,246,111)	-
Income Tax Paid/Income Tax paid in advance	-	(3,229)
Net cash flow from operating activities	144,166,066	62,561,739
<u>B. Cash flow from Investing Activities:</u>		
Net Purchase of property, plant & equipment	-	-
Work-in-Progress (Customized software development)	(960,000)	(1,350,000)
Changes in advanced Deposits & Prepayments	(124,083,624)	480,616
Net cash used in investing activities	(125,043,624)	(869,384)
<u>C. Cash flow from Financing Activities:</u>		
Bank Loan, Overdrafts & Credit	(840,225)	(34,598,738)
Dividend Paid	(24,756,692)	(30,895,189)
Net Cash used in Financing Activities	(25,596,917)	(65,493,927)
Net Increase/(Decrease) in Cash & Cash Equivalents	(6,474,475)	(3,801,572)
Cash & Cash Equivalents at Opening	64,217,360	40,329,551
Cash & Cash Equivalents at Closing	57,742,885	36,527,979
Net operating cash flow per share (NOCFPS) Taka	2.89	1.25

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DAFFODIL COMPUTERS LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Un Audited)
FOR THE PERIOD ENDED 31 MARCH 2023.

Figures in Taka

Particulars	Share Capital	Retained Earnings	Total	Non Controlling share capital	Non Controlling interest	Total
As on 30 June 2022	499,122,620	174,210,049	673,332,669	1,440,000	416,961	675,189,630
Net Profit after tax during the period		28,703,721	28,703,721		31,069	28,734,790
Dividend Paid		(24,956,131)	(24,956,131)			(24,956,131)
Balance as on 31 March 2023.	499,122,620	177,957,639	677,080,259	1,440,000	448,030	678,968,289
Balance as on 30 June 2022	499,122,620	174,210,049	673,332,669	1,440,000	416,961	675,189,630

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CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Un Audited)
FOR THE PERIOD ENDED 31 MARCH 2022.

Figures in Taka

Particulars	Share Capital	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		26,514,539	26,514,539	-	18,225	26,532,764
Dividend Paid		(29,947,357)	(29,947,357)			(29,947,357)
Balance as on 31 March 2022.	499,122,620	167,303,290	666,425,910	1,440,000	389,435	668,255,345
Balance as on 30 June 2021	499,122,620	170,736,108	669,858,728	1,440,000	371,210	671,669,938

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