
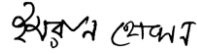



DAFFODIL COMPUTERS LIMITED
Statement of Financial Position 3rd quarter (Un Audited)
As at 31 March 2021.

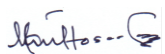
PARTICULARS	Notes	31 March 2021 Taka	30 June 2020 Taka
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4	122,178,751	124,741,352
Intangible Assets	5	54,056,629	54,433,194
Investment in Subsidiaries & others	6	409,926,940	409,926,940
Deferred Tax Assets	7	2,672,457	2,924,799
Total Non-Current Assets		588,834,777	592,026,284
Current Assets:			
Inventories	8	46,591,150	69,786,542
Trade and Other Receivables	9	49,834,479	84,264,548
Advances, Deposits and Prepayments	10	79,949,106	88,812,282
Cash & Cash Equivalents	11	3,191,907	5,592,683
Total Current Assets		179,566,642	248,456,055
Total Assets		768,401,419	840,482,339
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	22	195,973,835	211,386,301
Total Shareholders' Equity		695,096,455	710,508,921
Non Current Liabilities			
Deferred Tax Liabilities		-	-
Total Non Current Liabilities		-	-
Current Liabilities			
Bank Loans, Overdraft and Credit	12	16,322,038	81,709,828
Trade and Others Payable	13	10,489,567	8,070,985
Liabilities for Expenses	14	15,670,513	11,878,644
Provision for Income Tax	15	28,424,081	25,693,440
Unclaimed Dividend		2,398,765	2,620,521
Total Current Liabilities		73,304,964	129,973,418
Total Equity & Liabilities		768,401,419	840,482,339
Net Asset Value Per share (NAV)		13.93	14.24

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 20.05.2021 and signed on its behalf by:


Md. Sabur Khan
Chairman


Mohamed Emran Hossain
Director


Shahana Khan
Managing Director


Md. Monir Hossain
Company Secretary



Md. Jahir Uddin
CAFO

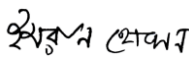
Palace : Dhaka
Dated :- 20.05.2021


DAFFODIL COMPUTERS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN - AUDIT)
FOR THE PERIOD ENDED 31MARCH, 2021.(3rd Quarter)

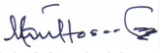
PARTICULARS	Notes	01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020	01January 2021 to 31 March 2021.	01January 2020 to 31 March 2020.
Revenue	16	272,223,726	286,148,761	89,923,452	84,323,455
Other operating revenue					
Operating Income from DIF		204,944	402,998	72,320	110,453
Total revenue from operation		272,428,670	286,551,759	89,995,772	84,433,908
Less : Cost of Goods Sold	17	211,203,348	208,200,038	70,234,518	66,134,544
Gross Profit		61,225,322	78,351,721	19,761,254	18,299,364
Operating Expenses					
Administrative Expenses	18	29,686,346	27,238,048	10,089,763	8,900,654
Selling & Distribution Expenses	19	3,115,808	1,327,218	700,231	436,421
Total operating expenses		32,802,154	28,565,266	10,789,994	9,337,075
Operating Profit (A-B)		28,423,168	49,786,455	8,971,260	8,962,289
Non operating income/(expenses)					
Indirect Income	20	1,890,661	2,141,031	562,388	664,352
Financial Expenses	21	(1,366,117)	(1,275,386)	(376,542)	(546,344)
Non operating income (Net)		524,544	865,645	185,846	118,008
Profit Before WPPF (C+D)		28,947,712	50,652,100	9,157,106	9,080,297
Provision for contribution to WPPF		(1,447,386)	(2,532,605)	(457,855)	(454,015)
Profit Before Tax		27,500,327	48,119,495	8,699,251	8,626,282
Income Tax		(2,982,983)	(1,972,860)	(993,977)	(570,832)
Current Income Tax provision		(2,730,641)	(1,662,967)	(909,863)	(467,534)
Deferred tax Income/Expense		(252,342)	(309,893)	(84,114)	(103,298)
Net Profit After Tax		24,517,345	46,146,636	7,705,274	8,055,450
Basic Earning Per Share (EPS)		0.49	0.92	0.15	0.16
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 20.05.2021 and signed on its behalf by:


Md. Sabur Khan
Chairman


Mohamed Emran Hossain
Director


Shahana Khan
Managing director


Md. Monir Hossain
Company Secretary


Md. Jahir Uddin
CAFO


Palace : Dhaka
Dated :- 20.05.2021

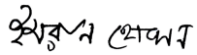
DAFFODIL COMPUTERS LIMITED
STATEMENT OF CASH FLOWS (UN - AUDITED)
FOR THE PERIOD ENDED 31st March,2021 (Third Quarter)


PARTICULARS	01 July,2020 to 31 March,2021 Taka	01 July,2019 to 31 March,2020 Taka
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	311,992,729	293,918,567
Cash Paid to Suppliers, Employees & Others	(215,007,460)	(260,372,521)
Cash generated from Operations:	96,985,269	33,546,046
Interest income from deposit	6,252	1,050
Financial Expenses	(1,366,117)	(1,275,386)
VAT paid	-	(3,634,872)
Income Tax Paid/Income Tax paid in advance	(200,000)	-
Net cash flow from operating activities	95,425,404	28,636,838
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	-
Changes in advanced Deposits & Prepayments	9,063,176	(9,991,637)
Work-in-Progress (Customized software development)	(1,350,000)	(1,322,568)
Net cash used in investing activities	7,713,176	(11,314,205)
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(65,387,790)	38,573,280
Dividend Paid	(40,151,566)	(49,418,861)
Net Cash used in Financing Activities	(105,539,356)	(10,845,581)
Net Increase/(Decrease) in Cash & Cash Equivalents	(2,400,776)	6,477,052
Cash & Cash Equivalents at Opening	5,592,683	3,850,054
Cash & Cash Equivalents at Closing	3,191,907	10,327,106

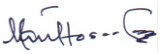
Net operating cash flow per share (NOCFPS) Taka	1.91	0.57
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The accounting policies and other notes from 1 to 35 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 20.05.2021 and signed on its behalf by:


Md. Sabur Khan
Chairman


Mohamed Emran Hossain
Director


Shahana Khan
Managing Director


Md. Monir Hossain
Company Secretary


Md. Jahir Uddin
CAFO

Palace : Dhaka

Dated :- 20.05.2021

DAFFODIL COMPUTERS LIMITED
STATEMENT OF CHANGES IN EQUITY (Un - Audited)
FOR THE PERIOD ENDED 31 MARCH 2021. (3rd Quarter)

Particulars	Share Capital	Retained Earnings	Total
As on 30 June 2020	499,122,620	211,386,301	710,508,921
Net Profit after tax during the period July'20 to March' 21.		24,517,345	24,517,345
Dividend Paid		(39,929,810)	(39,929,810)
Balance as on 31 March 2021.	499,122,620	195,973,835	695,096,455
Balance as on 30 June 2020	499,122,620	211,386,301	710,508,921

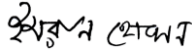
DAFFODIL COMPUTERS LIMITED
STATEMENT OF CHANGES IN EQUITY (Un - Audited)
FOR THE PERIOD ENDED 31 MARCH 2020. (3rd Quarter)

Particulars	Share Capital	Retained Earnings	Total
As on 30 June 2019	499,122,620	214,247,886	713,370,506
Net Profit after tax during the period July'19 to March' 20.		46,146,636	46,146,636
Dividend Paid		(49,912,262)	(49,912,262)
Balance as on 31 March 2020.	499,122,620	210,482,260	709,604,880
Balance as on 30 June 2019	499,122,620	214,247,886	713,370,506

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 20.05.2021 and signed on its behalf by:



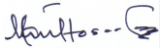
Md. Sabur Khan
Chairman



Mohamed Emran Hossain
Director



Shahana Khan
Managing Director



Md. Monir Hossain
Company Secretary



Md. Jahir Uddin
CAFO

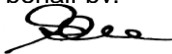
Palace: Dhaka

Dated :-20.05.2021


DAFFODIL COMPUTERS LIMITED
Consulated Statement of Financial Position (Un Audited)
As at 31 March 2021.

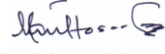
PARTICULARS	Notes	31 March 2021 Taka	30 June 2020 Taka
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4.01	453,730,105	459,137,363
Intangible Assets	5.00	54,056,629	54,433,194
Deferred Tax Assets	7.00	2,672,457	2,924,799
Total Non-Current Assets		510,459,192	516,495,356
Current Assets:			
Inventories	8.01	49,899,015	73,082,866
Trade and Other Receivables	9.01	57,230,684	90,572,496
Advances, Deposits and Prepayments	10.01	113,905,409	121,136,859
Cash & Cash Equivalents	11.01	19,672,144	20,783,298
Total Current Assets		240,707,252	305,575,520
Total Assets		751,166,444	822,070,876
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	22.01	172,108,839	187,353,658
Total Shareholders' Equity		671,231,459	686,476,278
Non Controlling Interest		373,545	357,421
Total Equity		671,605,004	686,833,699
Non Current Liabilities			
Deferred Tax Liabilities	7.00	-	-
Total Non Current Liabilities		-	-
Current Liabilities			
Bank Loans, Overdraft and Credit	12.00	16,322,038	81,709,828
Trade and Others Payable	13.01	11,932,119	8,937,880
Liabilities for Expenses	14.01	15,786,155	12,003,399
Provision for Income Tax	15.01	33,122,364	29,965,549
Unclaimed Dividend		2,398,765	2,620,521
Total Current Liabilities		79,561,440	135,237,177
Total Equity & Liabilities		751,166,444	822,070,876
Net Asset Value per Share (NAV)		13.45	13.75

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 20.05.2021 and signed on its behalf by:


Md. Sabur Khan
Chairman


Mohamed Emran Hossain
Director


Shahana Khan
Managing Director


Md. Monir Hossain
Company Secretary



Md. Jahir Uddin
CAFO


Palace : Dhaka
Dated :-20.05.2021

DAFFODIL COMPUTERS LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN - AUDITED)
FOR THE PERIOD ENDED 31 MARCH, 2021 (3rd Quarter)

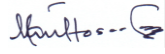
PARTICULARS	Notes	01 July 2020 to 31 March 2021 Taka	01 July 2019 to 31 March 2020 Taka	01 January 2021 to 31 March 2021. Taka	01 January 2020 to 31 March 2020. Taka
Turnover	16.01	367,036,385	412,867,978	121,668,836	123,382,095
Other Operating revenue					
Operating Income from DIPTI		204,944	402,998	72,320	110,453
Total revenue from operation		367,241,329	413,270,976	121,741,156	123,492,548
Cost of Goods Sold	17.01	267,520,092	289,867,562	89,074,316	90,955,629
Gross Profit		99,721,237	123,403,414	32,666,840	32,536,919
Operating Expenses:					
Administrative Expenses	18.01	66,809,025	70,689,111	22,468,494	23,177,985
Selling & Distribution Expenses	19.01	4,087,961	2,116,096	1,033,574	644,616
Total operating Expenses		70,896,986	72,805,207	23,502,068	23,822,601
Operating Profit		28,824,251	50,598,207	9,164,772	8,714,318
Non operating Income/ (Expenses)					
Indirect Income	20.01	2,099,523	3,396,113	630,928	1,069,782
Financial Expenses	21.00	(1,366,117)	(1,275,386)	(376,542)	(546,344)
Non operating income (Net)		733,406	2,120,727	254,386	523,438
Profit/(Loss) before Contribution to WPPF		29,557,657	52,718,934	9,419,158	9,237,756
Provision for Contribution to WPPF		(1,447,386)	(2,532,605)	(457,855)	(454,015)
Profit / (loss) before Tax		28,110,272	50,186,329	8,961,303	8,783,741
Income Tax		(3,409,157)	(2,301,805)	(1,141,172)	(605,578)
Current Tax		(3,156,815)	(1,991,912)	(1,057,058)	(502,280)
Deferred tax Income/Expense		(252,342)	(309,893)	(84,114)	(103,298)
Net Profit After Tax		24,701,115	47,884,525	7,820,131	8,178,164
Profit attributable to :					
Equity holders of the company		24,684,991	47,839,392	7,814,227	8,173,273
Non - controlling interests		16,124	45,133	5,904	4,891
		24,701,115	47,884,525	7,820,131	8,178,164
Earning per share (EPS)		0.49	0.96	0.16	0.16
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 20.05.2021 and signed on its behalf by:


Md. Sabur Khan
Chairman


Mohamed Emran Hossain
Director


Shahana Khan
Managing Director


Md. Monir Hossain
Company Secretary


Md. Jahir Uddin
CAFO

Palace : Dhaka
Dated :- 20.05.2021

DAFFODIL COMPUTERS LIMITED
CONSOLIDATED CASH FLOW STATEMENT (Un - Audited)
FOR THE PERIOD ENDED 31 MARCH,2021. (Third Quarter)

PARTICULARS	01 July 2020 to 31 March 2021. Taka	01 July 2019 to 31 March 2020. Taka
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	402,682,664	421,447,034
Cash Paid to Suppliers, Employees & Others	(302,829,047)	(383,522,833)
Cash generated from Operations:	99,853,617	37,924,201
Interest income from deposit	59,252	628,357
Financial Expenses	(1,366,117)	(1,275,386)
VAT paid	-	(3,634,872)
Income Tax Paid/Income Tax paid in advance	(200,000)	(62,732)
Net cash flow from operating activities	98,346,752	33,579,568
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	-
Work-in-Progress (Customized software development)	(1,350,000)	(1,322,568)
Changes in advanced Deposits & Prepayments	7,431,450	(14,285,636)
Net cash used in investing activities	6,081,450	(15,608,204)
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(65,387,790)	38,573,280
Dividend Paid	(40,151,566)	(49,418,861)
Net Cash used in Financing Activities	(105,539,356)	(10,845,581)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,111,154)	7,125,783
Cash & Cash Equivalents at Opening	20,783,298	16,063,106
Cash & Cash Equivalents at Closing	19,672,144	23,188,889
Net operating cash flow per share (NOCFPS) Taka	1.97	0.67

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 20.05.2021 and signed on its behalf by:




Md. Sabur Khan
Chairman



Mohamed Emran Hossain
Director



Shahana Khan
Managing Director



Md. Monir Hossain
Company Secretary



Md. Jahir Uddin
CAFO

Palace : Dhaka

Dated :- 20.05.2021

DAFFODIL COMPUTERS LIMITED
CONSULATED STATEMENT OF CHANGES IN EQUITY (Un Audited)
FOR THE PERIOD ENDED 31 MARCH 2021.

Figures in Taka


Particulars	Share Capital	Retained Earnings	Total	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		24,684,991	24,684,991	16,124	24,701,115
Dividend Paid		(39,929,810)	(39,929,810)		(39,929,810)
Balance as on 31 March 2021.	499,122,620	172,108,839	671,231,459	373,545	671,605,004
Balance as on 30 June 2020	499,122,620	187,353,658	686,476,278	357,421	686,833,699

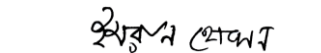
DAFFODIL COMPUTERS LIMITED
CONSULATED STATEMENT OF CHANGES IN EQUITY (Un Audited)
FOR THE PERIOD ENDED 31 MARCH 2020.

Figures in Taka

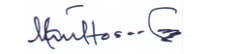
Particulars	Share Capital	Retained Earnings	Total	Non Controlling interest	Total
As on 30 June 2019	499,122,620	191,799,235	690,921,855	347,278	691,269,133
Net Profit after tax during the period		47,839,392	47,839,392	45,133	47,884,525
Dividend Paid		(49,912,262)	(49,912,262)		(49,912,262)
Balance as on 31 March 2020.	499,122,620	189,726,365	688,848,985	392,411	689,241,396
Balance as on 30 June 2019	499,122,620	191,799,235	690,921,855	347,278	691,269,133

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 20.05.2021 and signed on its behalf by:


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Chairman


Mohamed Emran Hossain
Director


Shahana Khan
Managing Director


Md. Monir Hossain
Company Secretary


Md. Jahir Uddin
CAFO

Palace : Dhaka
Dated :-20.05.2021

DAFFODIL COMPUTERS LIMITED
Notes to the Financial Statement
For the ended 31 March 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 period-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 March 2021;
- b) a statement of profit or loss & other comprehensive income for the year ended 31 March 2021;
- c) a statement of changes in equity for the year ended 31 March 2021;
- d) a statement of cash flows for the year ended 31 March 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 nine months from 01 July to 31 March and is followed consistently.

2.08 Date of Authorization

The financial statements were approved by the Board of Directors and authorized for issue on 20.05.2021.

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 March 2021 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 period.

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.

Figures in Taka

Sl. No.	Particulars	31 March 2021	30 June 2020
		Amount	Amount
4.00	FIXED ASSETS (At cost less depreciation)		
	This is made up as follows :		
	At Cost		
	Opening Balance	214,567,142	211,588,853
	Addition During the year	-	2,978,289
		214,567,142	214,567,142
	Less - Adjustment during the year	-	-
		214,567,142	214,567,142
	Depreciation		
	Accumulated depreciation up to last year	89,825,790	86,229,558
	Charged for the year	2,562,600	3,596,233
		92,388,391	89,825,790
	Less - Adjustment during the year	-	-
		92,388,391	89,825,790
	Written down value	122,178,751	124,741,352
	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	617,994,640	613,638,411
	Addition During the year	-	4,356,229
		617,994,640	617,994,640
	Less - Adjustment during the year	-	-
		617,994,640	617,994,640
	Depreciation		
	Accumulated depreciation up to last year	158,857,277	151,019,160
	Charged for the year	5,407,259	7,838,117
		164,264,535	158,857,277
	Less - Adjustment during the year	-	-
		164,264,535	158,857,277
	Written down value	453,730,105	459,137,363
	Details have been shown in Annexure-1.1		
5.00	INTANGIBLE ASSETS		
	Customised Software Development	44,315,163	46,041,728
	Work-in-progress(Customized Software Dev.)	9,741,466	8,391,466
	Total	54,056,629	54,433,194
5.01	Customized Software Development		
	This represent as under:		
	Opening Balance	46,041,728	48,464,976
	Add: Development cost during this year	-	-
		46,041,728	48,464,976
	Less: Amortization @ 5%	1,726,565	2,423,249
	Total	44,315,163	46,041,728

This represents the cost of Customized Software developed by the Company through various

31 March 2021	30 June 2020
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	8,391,466	2,991,466
Add : Incurred during the year	1,350,000	5,400,000
	9,741,466	8,391,466
Less : Transferred to Customized software Development	-	-
Total	9,741,466	8,391,466

6.00 Investment in subsidiary and Others

Dolphin Computer Ltd. (Subsidiary)	14,400,000	14,400,000
Jobsbd.com	21,709,782	21,709,782
Daffodil International school (DIS)	373,817,158	373,817,158
Total	409,926,940	409,926,940

This represent the amount investment in subsidiaries and Others

7.00 DEFERRED TAX ASSETS/(LIABILITY)

Opening balance	2,924,799	3,393,049
Provided during the period	(252,342)	(468,250)
Deferred tax income		-
Deferred tax expenses	(252,342)	(468,250)
Add/Less: Adjustment made during the year		-
Closing balance	2,672,457	2,924,799

As at March 31, 2021	Accounting base Carrying Amount	Tax base	Temporary Difference
Property, Plant and Equipment	122,178,750	(132,868,582)	(10,689,831)
Intangible Assets	54,056,629	(54,056,629)	-
Pre-operating Expenses			-
Unused Tax Loss carry forward			-
Net taxable temporary difference			(10,689,831)
Applicable tax rate			25%
Deferred tax (assets) as at 31 March 2021			(2,672,458)
Deferred tax (assets) as at 30 June 2020			2,924,799
Deferred tax (income)/expenses			252,342

As at June 30, 2020	Accounting base Carrying Amount	Tax base	Temporary Difference
Property, Plant and Equipment	124,741,351	(136,440,545)	(11,699,194)
Intangible Assets	54,433,194	(54,433,194)	-
Pre-operating Expenses	-	-	-
Unused Tax Loss carry forward	-	-	-
Net taxable temporary difference	179,174,545	(190,873,739)	(11,699,194)
Applicable tax rate			25%
Deferred tax (assets) as at 30 June 2020			(2,924,799)
Deferred tax liability as at 30 June 2019			3,393,049
Deferred tax (income)/expenses			468,250

8.00 INVENTORIES	31 March 2021	30 June 2020
	Amount	Amount
This represents as under :		
Computers-Finished/DELL Laptop	8,256,786	4,231,779
Computer-Daffodil PC	4,809,854	18,637,860
Printers	2,834,200	2,490,082
Monitor	1,098,232	1,365,753
Hardware	8,856,970	8,294,563
Accessories	8,987,964	17,956,432
UPS	821,000	1,470,162
Stabilizer	6,500	17,784
Software	6,654,221	10,894,980
Smart Card	4,265,423	4,427,146
Total	46,591,150	69,786,542

8.01 CONSOLIDATED INVENTORIES

This represents as under :

Computers-Finished/DELL Laptop	9,068,937	5,087,215
Computer-Daffodil PC	5,620,529	19,413,283
Printers	3,022,762	2,690,936
Monitor	1,360,477	1,642,173
Hardware	9,258,860	8,696,907
Accessories	9,470,725	18,402,804
UPS	892,242	1,545,762
Stabilizer	9,300	20,584
Software	6,929,760	11,156,055
Smart Card	4,265,423	4,427,146
Total	49,899,015	73,082,866

9.00 TRADE AND OTHER RECEIVABLES

This represents as under :

Trade Receivable	49,678,654	84,208,723
Other Receivable (Related party transaction)	155,825	55,825
Total	49,834,479	84,264,548

This is unsecured but considered good.

9.01 CONSOLIDATED TRADE AND OTHER RECEIVABLES

This represents as under :

Trade Receivable	57,074,859	90,516,671
Other Receivable (Related Party Transaction)	155,825	55,825
Total	57,230,684	90,572,496

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	741,689	31,234,286	30,876,540	1,099,435
Daffodil international School (Version)	403,200	150,000	375,000	178,200
Daffodil Software Ltd. (DSL)	108,950	191,875	145,000	155,825
Daffodil Institute of IT	62,400	22,000	72,000	12,400
Daffodil Online Ltd.	831,270	423,000	424,500	829,770
Daffodil International Academy	140,000	45,000	12,000	173,000
Daffodil International College	52,628	-	-	52,628
Daffodil Polytechnic Institute	1,726,268	1,234,200	2,872,300	88,168
Daffodil international School (Uttara	485,072	45,000	500,000	30,072
DIIT, NU	2,159,439	220,000	2,245,200	134,239
Total				2,753,737

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 March 2021	30 June 2020
Amount	Amount
74,400,553	86,127,729
40,117,202	39,917,202
5,000	12,060,000
2,544,200	2,544,200
2,832,345	1,681,066
3,244,582	3,144,582
25,652,224	25,652,224
5,000	1,128,455

B. Deposits

Security Deposit	
Earnest Money	
Bank Guarantee Margin	
L/C Margin	

5,548,553	2,684,553
758,783	758,783
466,770	466,770
798,000	798,000
3,525,000	661,000
79,949,106	88,812,282

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	

108,356,856	118,452,306
40,479,456	40,279,456
3,587,322	13,019,789
24,046,020	24,046,020
4,858,345	3,689,566
9,728,489	10,636,796
25,652,224	25,652,224
5,000	1,128,455

B. Deposits

Security Deposit	
Earnest Money	
Bank Guarantee Margin	
L/C Margin	

5,548,553	2,684,553
758,783	758,783
466,770	466,770
798,000	798,000
3,525,000	661,000
113,905,409	121,136,859

This is unsecured but considered good.

31 March 2021	30 June 2020
Amount	Amount

11.00 CASH AND CASH EQUIVALENTS

This consists of as follows:

Cash at Bank	2,924,356	5,133,927
Cash in Hand	222,321	393,511
Cheques in Hand	45,230	65,245
Total	3,191,907	5,592,683

11.01 CONSOLIDATED CASH AND CASH EQUIVALENTS

This consists of as follows:

Cash at Bank	16,383,748	16,300,007
Cash in Hand	3,243,166	4,418,046
Cheques in Hand	45,230	65,245
Total	19,672,144	20,783,298

12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT

C.C - Pubali Bank Ltd.	13583475	36,294,630
C.C (Hypo) MBL	350,876	10,778,122
MPI - Islami Bank	2,387,687	34,637,076
Total	16,322,038	81,709,828

13.00 TRADE AND OTHER PAYABLES

Opening balance	8,070,985	8,189,177
Add: Addition during the year	41,234,296	128,675,486
	49,305,281	136,864,663
Less: Paid/Adjusted during the year	38,815,714	128,793,678
Closing balance	10,489,567	8,070,985

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

13.01 CONSOLIDATED TRADE AND OTHER PAYABLES

Opening balance	8,937,880	9,008,250
Add: Addition during the year	65,198,604	200,821,591
	74,136,484	209,829,841
Less: Paid/Adjusted during the year	62,204,365	200,891,961
Closing balance	11,932,119	8,937,880

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

14.00 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 :

Salaries & Allowances	-	1,890,000
Contribution to Employees PF	3,391,695	3,143,639
Audit Fee	210,000	210,000
Telephone Bill	34,322	35,422
Electricity Bill	46,212	42,365
Paper Bills	800	1,600
Internet Bills	22,000	30,500
Provision for Contribution to WPPF	6,471,277	5,023,892
Renewal Fee	10,000	10,000
Dividend Distribution Tax	5,484,207	1,491,226
Total	15,670,513	11,878,644

14.01 CONSOLIDATED LIABILITIES FOR EXPENSES

31 March 2021	30 June 2020
Amount	Amount

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

Salaries & Allowances	-	1,890,000
Contribution to Employees PF	3,391,695	3,143,639
Audit Fee	225,000	225,000
Telephone Bill	66,872	66,822
Electricity Bill	109,324	116,560
Paper Bills	1,780	3,760
Internet Bills	26,000	32,500
Provision for Contribution to WPPF	6,471,277	5,023,892
Renewal Fee	10,000	10,000
Dividend Distribution Tax	5,484,207	1,491,226
Total	15,786,155	12,003,399

15.00 Provision for Income Tax

Opening Balance	25,693,440	23,458,518
Add - During the period (Taxable Income 10,922,564*25%)	2,730,641	2,234,922
	28,424,081	25,693,440
Adjustment made during the period	-	-
Closing Balance	28,424,081	25,693,440

15.01 Consulated Provision for Income Tax

opening balance	29,965,549	27,025,418
Add - Daffodil Computers Ltd (Taxable Income 7,283,112*25%)	2,730,641	2,234,922
Add- Dolphin Computers Ltd (Revenue 67,251,965*0.6%)	403,512	661,734
Add- Skill jobs (Revenue 3,776,938*0.6%)	22,662	43,475
	33,122,364	29,965,549
Adjustment made during the period	-	-
Closing Balance	33,122,364	29,965,549

16.00 REVENUE

This is made up as follows :

Sales of Computer and Computer Goods

Sales of Customized Software

Total Net Sales

31 March 2021	31 March 2020
Amount	Amount
206,552,193	226,291,097
65,671,533	59,857,664
272,223,726	286,148,761

Revenue recognition has been discussed i

16.01 CONSOLIDATED REVENUE

This is made up as follows :

Sales Revenue (DCL+Dolphin)

Income from Students (DIS)

Service Revenue (Jobsbd.com)

Total Net Sales

339,463,691	374,669,697
23,795,756	31,018,622
3,776,938	7,179,659
367,036,385	412,867,978

Revenue recognition has been discussed i

17.00 COST OF GOODS SOLD

It consists of :

Computer and Computer Goods

Customized Software & Web hosting etc.

Total

189,509,023	187,388,167
21,694,325	20,811,871
211,203,348	208,200,038

17.01 CONSOLIDATED COST OF GOODS SOLD

It consists of :

31 March 2021	31 March 2020
Amount	Amount

Computer and Computer Goods (DCL)	189,509,023	187,388,167
Customized Software & Web hosting etc.	21,694,325	20,811,871
Computer and Computer Goods (Dolphin)	55,374,391	78,302,725
Direct expenses (Jobsbd.com)	942,353	3,364,799
Total	267,520,092	289,867,562

18.00 ADMINISTRATIVE EXPENSES

This consists of as follows :

Directors Remuneration	1,200,000	1,350,000
Salaries & Allowances	15,874,828	12,902,382
Bonus	-	1,047,412
Co's Contribution to Employees' Provident Fund	248,056	239,630
Office Rent	3,710,920	2,985,366
AGM Expenses	320,345	698,375
Audit fee	210,000	185,000
Bank charges	39,054	43,664
Business Tour & Traveling exp.	4,200	13,800
Car maintenance	452,884	630,883
Commission paid on credit cards	76,542	161,618
Computer Fair exp.	-	32,065
Consultation Fees	5,000	-
Conveyance	281,486	303,611
Discount allowed	77	27,753
Directors meeting attendance fee	30,000	45,000
Donation	27,565	31,418
Electricity	468,783	408,750
Entertainment	278,890	378,619
Internet bills	125,100	76,985
Miscellaneous	245,579	305,256
Office Maintenance	51,851	47,920
Papers & Periodicals	5,340	11,980
Stationery	321,108	211,659
Renewal expenses	309,716	200,109
Maintenance	118,290	64,864
Schedule purchase	3,905	7,000
Staff welfare Expenses	55,100	72,939
Subscriptions	38,560	15,500
Telephone bills	273,337	180,204
Training Expenses	31,520	37,000
Utilities	63,300	43,200
Human Resource Dev. Expanse.	10,000	8,000
R & D Expenditure	10,000	11,000
Vat Expenses	474,668	-
Enlishment Fees	31,176	-
Corporate Social Response (CSR)	-	5,000
Depreciation	2,562,600	2,636,649
Total	27,959,780	25,420,611

Allocation:

Hardware & Network activities 70%	19,571,846.30	17,794,428
Software & Web hosting activities 30%	8,387,934	7,626,183
	27,959,780	25,420,611
Add: Amortization expenses 5% on cost of Customized SW Development	1,726,566	1,817,437

18.01 CONSOLIDATED ADMINISTRATIVE EXPENSES	Total	
	29,686,346	27,238,048
	31 March 2021	31 March 2020
	Amount	Amount
This consists of as follows :		
Directors Remuneration	1,200,000	1,406,000
Salaries & Allowances	34,140,673	34,720,105
Bonus	-	1,821,879
Co's Contribution to Employees' Provident Fund	285,296	239,630
Office Rent	14,117,981	12,955,428
AGM Expenses	320,345	698,375
Audit fee	220,000	205,000
Bank charges	64,154	65,224
Business Tour & Traveling exp.	4,200	23,844
Car maintenance	562,430	1,700,370
Commission paid on credit cards	76,542	161,618
Computer Fair exp.	250	41,825
Consultation Fees	5,000	-
Conveyance	397,907	535,003
Discount allowed	77	27,753
Directors meeting attendance fee	30,000	45,000
Donation	34,565	46,318
Electricity	983,946	1,617,416
Entertainment	669,322	791,595
Internet bills	378,248	206,885
Miscellaneous	341,147	401,420
Office Maintenance	268,273	179,970
Papers & Periodicals	39,067	29,700
Stationery	736,703	867,493
Renewal expenses	336,852	215,689
Maintenance	286,889	232,469
Schedule purchase	3,905	7,000
Staff welfare Expenses	73,450	96,689
Subscriptions	45,560	50,970
Telephone bills	445,474	367,978
Training Expenses	104,520	37,000
Utilities	130,030	142,242
Human Resource Dev. Expanse.	10,000	8,000
R & D Expenditure	10,000	11,000
Vat Expenses	1,225,625	-
Enlishment Fees	31,176	-
Corporate Social Response (CSR)	-	5,000
Advertisement	9,500	497,297
Promotional Expenses	1,717,619	719,142
Course meterials	169,320	275,454
Exam. Expenses	12,000	1,466,790
Extra Curricular Activities	187,154	194,100
Depreciation	5,407,259	5,757,003
Total	65,082,459	68,871,674
Allocation:		
Hardware & Network activities 70%	45,557,722	48,210,172
Software & Web hosting activities 30%	19,524,737.85	20,661,502
	65,082,459	68,871,674
Add: Amortization expenses 5% on cost of Customized SW Development	1,726,565	1,817,437
Total	66,809,025	70,689,111

	31 March 2021	31 March 2020
	Amount	Amount
19.00 SELLING & DISTRIBUTION EXPENSES		
This consists of as follows :		
Postage & Stamp	61,657	1,061
Advertisement	13,500	5,000
Business Promotion Expenses	166,580	28,285
Carriage outward	121,000	-
Replacement of sold goods	-	-
Sales incentives	2,753,071	1,292,872
Total	3,115,808	1,327,218
Allocation:		
Hardware & Network activities 70%	2,181,066	929,053
Software & Web hosting activities 30%	934,742	398,165
Total	3,115,808	1,327,218
19.01 CONSOLIDATED SELLING & DISTRIBUTION EXPENSES		
This consists of as follows :		
Postage & Stamp	62,647	2,034
Advertisement	13,500	5,000
Business Promotion Expenses	166,580	43,285
Carriage outward	121,000	-
Replacement of sold goods	-	-
Sales incentives	3,724,234	2,065,777
Total	4,087,961	2,116,096
Allocation:		
Hardware & Network activities 70%	2,861,573	1,481,267
Software & Web hosting activities 30%	1,226,388.30	634,829
Total	4,087,961	2,116,096
20.00 INDIRECT INCOME		
Interest on Deposit	6,252	1,050
Income from DCL general service section	1,127,187	1,391,846
Income from Dpc laptop service	757,222	748,135
Total	1,890,661	2,141,031
20.01 CONSOLIDATED INDIRECT INCOME		
Interest on Deposit	59,252	628,357
Income from DCL general service section	1,127,187	1,391,846
Income from Dpc laptop service	757,222	748,135
Income from Dolphin Computer service centre	155,862	627,775
Total	2,099,523	3,396,113
21.00 FINANCIAL EXPENSES		
Bank Interest	1,366,117	1,275,386
Total	1,366,117	1,275,386
	31 March 2021	30 June 2020
	Amount	Amount

22.00 RETAINED EARNINGS

Opening Balance	211,386,301	214,247,886
Add - Addition during the period	24,517,345	47,050,676
	<u>235,903,645</u>	<u>261,298,563</u>
Less - Dividend Paid	39,929,810	49,912,262
	<u>195,973,835</u>	<u>211,386,301</u>

22.01 CONSOLIDATED RETAINED EARNINGS

Opening Balance	187,353,658	191,799,235
Add - Addition during the period	24,684,991	45,466,685
Less - Dividend Paid	39,929,810	49,912,262
	<u>172,108,839</u>	<u>187,353,658</u>

Profit attributable to :

Equity holders of the company	172,108,839	187,353,658
Non - controlling interests	373,545	357,421
	<u>172,482,384</u>	<u>187,711,079</u>

22.02 Cash Flow from Operating Activities (Indirect Method)

Particular's	CONSOLIDATED	SINGLE
Net Profit Before Tax	28,110,272	27,500,327
Adjustment for non-cash transaction		
Depreciation	5,407,259	2,562,600
Amortization	1,726,565	1,726,565
Increase/decrease of current assets/current liabilities		
Decrease/(Increase) in Inventories	23,183,851	23,195,392
Decrease/(Increase) in Trade and Other Receivables	33,341,812	34,430,069
(Decrease)/Increase in Trade and Others Payable	2,994,239	2,418,582
(Decrease)/Increase in Liabilities for Expenses	3,782,756	3,791,869
Vat paid	-	-
Income tax paid	(200,000)	(200,000)
Cash Flow from Operating Activities	<u>98,346,752</u>	<u>95,425,404</u>

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-18.
- 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
Shahana Khan	Managing Director	1,200,000	N/A	N/A	N/A	N/A
Md. Abdur Rob	GM, Operation	990,000	5% on salary own contribution & same company contribution	Two month's salary for per completed year	Two months salary	-
Md. Jafor Ahmed Patwary	DGM, Business Operation	810,000	do	do	do	-
Md. Jahir Uddin	DGM, Accounts & Finance	821,250	do	do	do	-
Md. Monir Hossain	Company Secretary	918,375	do	do	do	-

28.00 Capital Expenditure Commitment

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

29.00 Claim Not Acknowledged

There was no claim against the company as on 31 March 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-18.

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 3rd quarter, the Board of Directors in their meeting held on 20.05.2021.

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

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

31.03.2021	30.06.2020
170	170
-	-
170	170

- (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

Particulars	CONSOLIDATED	SINGLE
(a) Calculation of Net Assets Value (NAV) per		
Total net assets	671,231,459	695,096,455
Total number of ordinary share	49,912,262	49,912,262
NAV per share (Tk.)	13.45	13.93
(b) i. Basic earning per share (EPS).		
Net Profit	24,701,115	24,517,345
Total number of ordinary share	49,912,262	49,912,262
Basic earning per share (EPS).	0.49	0.49
ii. Diluted earning per share	N/A	N/A
(c) Calculation of net operating cash flows per		
Net operating cash flows	98,346,752	95,425,404
Total number of ordinary share	49,912,262	49,912,262
Net operating cash flows per share (NOCFPS)= Tk.	1.97	1.91



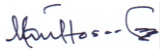
Md. Sabur Khan
Chairman



Mohamed Emran Hossain
Director



Shahana Khan
Managing Director



Md. Monir Hossain
Company Secretary



Md. Jahir Uddin
CAFO