DAFFODIL COMPUTERS LIMITED Statement of Financial Position (Un - Audited) <u>As at 31 December 2019</u>

Particulars	Notes	Figures i	
	Notes	31 December 2019	30 June 2019
<u>ASSETS</u>			
Non-Current Assets:			
Property, plant & Equipment	4.00	123,601,528	125,359,295
Intangible Assets	5.00	51,117,206	51,456,442
Investment in Subsidiaries & others	6.00	409,926,940	409,926,940
Deferred Tax Assets		3,186,455	3,393,049
Total Non-Current Assets		587,832,129	590,135,726
Current Assets:			
Inventories	8.00	78,987,642	65,467,544
Trade and Other Receivables	9.00	87,162,035	80,760,446
Advances, Deposits and Prepayments	10.00	74,359,531	66,493,415
Cash & Cash Equivalents	11.00	8,534,230	3,850,054
Total Current Assets		249,043,438	216,571,459
Total Assets		836,875,567	806,707,186
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	21.00	252,339,072	214,247,886
Total Shareholders' Equity		751,461,692	713,370,506
Non Current Liabilities			
Deferred Tax Liabilities	7.00	-	-
Total Non Current Liabilities		-	-
Current Liabilities			_
Bank Loans, Overdraft and Credit	12.00	40,138,785	17,560,699
Trade and Others Payable	13.00	7,654,324	8,189,177
Liabilities for Expenses	14.00	10,932,569	41,976,146
Provision for Income Tax		24,653,951	23,458,518
Unclaimed Dividend		2,034,246	2,152,139
Total Current Liabilities		85,413,875	93,336,679
Total Equity & Liabilities		836,875,567	806,707,186
Net Asset Value per share (NAV)		15.06	14.29
Het Asset value per sitate (IMAV)		13.00	14.23

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 and signed on its behalf by:

Md. Sabur Khan Mohamed Emran Hossain Shahana Khan Managing Director Director Chairman

Md. Monir Hossain
Company Secretary
Md. Jahir Uddin
CAFO

DAFFODIL COMPUTERS LIMITED Statement of Profit or Loss and other Comprehensive Income (Un - Audited) For the period 31 December, 2019.

PARTICULARS	Notes	Figures	in Taka	Figures	in Taka
PARTICULARS	Notes	1st July 2019	1st July 2018	1st Oct. 2019	1st Oct. 2018
		to 31 Dec 2019	to 31 Dec 2018	to 31 Dec 2019	to 31 Dec 2018
Revenue	15.00	201,825,306	200,661,140	94,034,544	101,234,564
Other operating revenue					
Operating Income from DIPTI		292,545	352,644	150,245	192,320
Total revenue from operation		202,117,851	201,013,784	94,184,789	101,426,884
Less: Cost of Goods Sold	16.00	142,065,494	138,652,185	69,254,386	69,876,542
A. Gross Profit		60,052,357	62,361,599	24,930,403	31,550,342
B. Operating Expenses					
Administrative Expenses	17.00	18,337,394	17,662,188	8,834,542	8,796,755
Selling & Distribution Expenses	18.00	890,797	612,886	314,376	312,322
Total operating expenses		19,228,191	18,275,074	9,148,918	9,109,077
C. Operating Profit (A-B)		40,824,166	44,086,525	15,781,485	22,441,265
D. Non operating income/(expenses)					
Indirect Income	19.00	1,476,679	1,589,311	689,764	800,341
Financial Expenses	20.00	(729,042)	(1,828,925)	(345,342)	(896,570)
Non operating income (Net)		747,637	(239,614)	344,422	(96,229)
E. Profit Before WPPF (C+D)		41,571,803	43,846,911	16,125,907	22,345,036
Contribution to WPPF		(2,078,590)	(2,192,346)	(806,295)	(1,117,252)
Profit Before Tax		39,493,213	41,654,566	15,319,612	21,227,784
Income Tax		(1,402,028)	(1,070,036)	(701,952)	(511,916)
Current Tax		(1,195,433)	(1,294,915)	(598,654)	(624,355)
Deferred tax Income/Expense		(206,595)	224,879	(103,298)	112,439
F. Net Profit After Tax		38,091,186	40,584,530	14,617,660	20,715,868
Basic Earning Per Share (EPS)		0.76	0.81	0.29	0.42
Diluted Earning per share		-	-	-	-
- -					

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 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

Place: Dhaka

Dated :- 30.01.2020.

DAFFODIL COMPUTERS LIMITED Statement of Changes in Equity (Un - Audited) For the year ended 31 December 2019

Figures in Taka

Particulars	Share Capital	Dividend	Retained Earnings	Total
As on 30 June 2019 Net Profit after tax during the period	499,122,620	-	214,247,886 38,091,186	713,370,506 38,091,186
Balance as on 31 December 2019	499,122,620	-	252,339,072	751,461,692

Figures in Taka

Particulars	Share Capital	Dividend	Retained Earnings	Total
As on 30 June 2018 Net Profit after tax during the period	499,122,620	-	202,545,461 40,584,530	701,668,081 40,584,530
Balance as on 31 December 2018	499,122,620	-	243,129,991	742,252,611

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 and signed on its behalf by:

Md. Sabur Khan	Mohamed Emran Hossain	Shahana Khan
Managing Director	Director	Chairman
Md. Monir Hossain		Md. Jahir Uddin
Company Secretary		CAFO

DAFFODIL COMPUTERS LIMITED Statement of Cash Flows (Un- Audited) For the year ended 31 December 2019

	Figures in Taka	
	1st July 2019.	1st July 2018.
PARTICULARS	to 31 Dec 2019	to 31 Dec 2018
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	197,191,891	194,181,903
Cash Paid to Suppliers, Employees & Others	(205,501,412)	(156,468,310)
Cash generated from Operations:	(8,309,521)	37,713,593
Interest income from deposit	1,050	2,400
Financial Expenses	(729,042)	(1,828,925)
VAT paid	· •	(249,000)
Income Tax	-	(120)
Net cash flow from operating activities	(9,037,513)	35,637,948
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	(65,500)
Changes in advanced Deposits & prepayments	(7,866,116)	(6,865,475)
Work-in-Progress (Customized software development)	(872,388)	(850,000)
Net cash used in investing activities	(8,738,504)	(7,780,975)
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	22,578,086	(51,957,228)
Dividend Paid	(117,893)	(828,932)
Net Cash used in Financing Activities	22,460,193	(52,786,160)
Net Increase/(Decrease) in Cash & Cash Equivalents	4,684,176	(24,929,187)
Cash & Cash Equivalents at Opening	3,850,054	28,854,521
Cash & Cash Equivalents at Closing	8,534,230	3,925,334
Net operating cash flow per share (NOCFPS)	(0.18)	0.71

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 and signed on its behalf by:

Md. Sabur Khan Managing Director	Mohamed Emran Hossain Director	Shahana Khan Chairman	
NATIONAL CONTRACTOR		MAIL TALKSTOLER	

Md. Monir Hossain
Company Secretary
Md. Jahir Uddin
CAFO

DAFFODIL COMPUTERS LIMITED Consolidated Statement of Financial Position (Un - Audited) <u>As at 31 December 2019.</u>

Particulars	Notes	Figures	in Taka
	Notes	31 Dec. 2019	30 June 2019
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4.01	458,781,250	462,619,251
Intangible Assets	5.00	51,117,206	51,456,442
Deferred Tax Assets		3,186,455	3,393,049
Total Non-Current Assets		513,084,910	517,468,743
Ourmant Assets			
Current Assets:	0.04	00.544.000	00 444 004
Inventories	8.01	82,544,096	68,414,391
Trade and Others Receivable	9.01	96,226,001	89,611,990
Advances, Deposits and Prepayments	10.01	107,705,248	97,642,681
Cash & Cash Equivalents Total Current Assets	11.01	21,625,600 308,100,945	16,063,106
Total Current Assets		300,100,945	271,732,168
Total Assets		821,185,855	789,200,911
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	21.01	231,465,354	191,799,235
Total Shareholders' Equity		730,587,974	690,921,855
Non Controlling Interest		387,520	347,278
Total Equity		730,975,494	691,269,133
Non Current Liabilities			
Deferred Tax Liabilities	7.00	-	-
Total Non - current liabilities			-
Current Liabilities			
Bank Loans, Overdraft and Credit	12.00	40,138,785	17,560,699
Trade and Others Payables	13.01	8,381,285	9,008,250
Liabilities for Expenses	14.01	11,140,995	42,185,271
Provision for Income Tax		28,515,050	27,025,418
Unclaimed Dividend		2,034,246	2,152,139
Total Current Liability		90,210,361	97,931,778
Total Equity & Liabilities		821,185,855	789,200,911
Net Asset Value per share (NAV)		14.64	13.84

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 and signed on its behalf by:

Md. Sabur Khan Mohamed Emran Hossain Shahana Khan Managing Director Director Chairman

Md. Monir Hossain Company Secretary Md. Jahir Uddin CAFO

DAFFODIL COMPUTERS LIMITED Consolidated Statement of Profit or Loss and other Comprehensive Income (Un - Audited) <u>For the period 31 December, 2019</u>

БА	RTICULARS	Notes	Figures	in Taka	Figures	in Taka
FA	KIICULARS	Notes	1st July 2019.	1st July 2018.	1st Oct 2019.	1st Oct 2018.
			to 31 Dec. 2019	to 31 Dec. 2018	to 31 Dec. 2019	to 31 Dec. 2018
	Revenue	15.01	289,485,883	282,993,472	137,272,779	142,488,467
	Other operating revenue Operating Income from DIPTI		292,545	352,644	150,245	192,320
	Total revenue from operation		289,778,428	283,346,116	137,423,024	142,680,787
	Less : Cost of Goods Sold	16.01	198,911,933	189,882,698	96,503,554	95,523,649
A.	Gross Profit		90,866,495	93,463,418	40,919,470	47,157,138
В.	Operating Expenses					
	Administrative Expenses	17.01	47,511,126	46,744,184	23,776,652	23,485,549
	Selling & Distribution Expenses	18.01	1,471,480	1,353,429	593,814	684,655
	Total operating expenses		48,982,606	48,097,613	24,370,466	24,170,204
C.	Operating Profit (A-B)		41,883,889	45,365,805	16,549,004	22,986,934
D.	Non operating income/(expenses)					
	Indirect Income	19.01	2,326,331	1,807,165	811,064	909,735
	Financial Expenses	20.00	(729,042)	(1,828,925)	(345,342)	(896,570)
	Non operating income (Net)		1,597,289	(21,760)	465,722	13,165
E.	Profit Before WPPF (C+D)		43,481,178	45,344,045	17,014,726	23,000,099
	Contribution to WPPF		(2,078,590)	(2,192,346)	(806,295)	(1,117,252)
	Profit Before Tax		41,402,588	43,151,699	16,208,431	21,882,847
	Income Tax		(1,696,227)	(1,364,602)	(817,319)	(651,931)
	Current Tax		(1,489,632)	(1,589,481)	(714,021)	(764,370)
	Deferred tax Income/Expense		(206,595)	224,879	(103,298)	112,439
F.	Net Profit After Tax		39,706,361	41,787,097	15,391,112	21,230,916
	Profit attributable to :		0.80	0.84	0.31	0.43
	Equity holders of the company		39,666,119	41,746,708	15,375,385	21,213,032
	Non - controlling interests		40,242	40,389	15,727	17,884
			39,706,361	41,787,097	15,391,112	21,230,916
	Basic Earning Per Share (EPS)		0.80	0.84	0.31	0.43
	Diluted Earning per share		-	-	-	-

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 and signed on its behalf by:

Md. Sabur KhanMohamed Emran HossainShahana KhanManaging DirectorDirectorChairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

DAFFODIL COMPUTERS LIMITED Consolidated Statement of Changes in Equity (Un - Audited) For the period 31 December 2019.

Figures in Taka

Particulars	Share Capital	Divid end	Retained Earnings	Total	Non Controlling interest	Total
As on 30 June 2019 Net Profit after tax during the period Balance as on 31 December 2019	499,122,620 499,122,620	-	191,799,235 39,666,119 231,465,354	690,921,855 39,666,119 730,587,974	347,278 40,242 387,520	691,269,133 39,706,361 730,975,494

Figures in Taka

Particulars	Share Capital	Divid end	Retained Earnings	Total	Non Controlling interest	Total
As on 30 June 2018 Net Profit after tax during the period Balance as on 31 December 2018	499,122,620 499,122,620	-	178,504,947 41,746,708 220,251,655	677,627,567 41,746,708 719,374,275	240,031 40,389 280,420	677,867,598 41,787,097 719,654,695

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 and signed on its behalf by:

Md. Sabur Khan	Mohamed Emran Hossain	Mrs. Shahana Khan
Managing Director	Director	Chairman
Md. Monir Hossain Company Secretary		Md. Jahir Uddin CAFO

DAFFODIL COMPUTERS LIMITED

Consolidated Statement of Cash Flows (Un - Audited) For the ended 31 December 2019

	Figures in Taka	
	1st July 2019	1st July 2018
PARTICULARS	to 31 Dec. 2019	to 31 Dec. 2018
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	284,862,391	276,769,587
Cash Paid to Suppliers, Employees & Others	(290,724,448)	(234,622,959)
Cash generated from Operations:	(5,862,057)	42,146,628
Interest income from deposit	628,357	20,504
Financial Expenses	(729,042)	(1,828,925)
VAT paid	-	(498,000)
Income Tax	(62,732)	(1,025)
Net cash flow from operating activities	(6,025,474)	39,839,182
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	(80,500)
Work-in-Progress (Customized software development)	(872,388)	(850,000)
Changes in advanced Deposits & prepayments	(9,999,837)	(10,323,116)
Net cash used in investing activities	(10,872,225)	(11,253,616)
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	22,578,086	(51,957,228)
Dividend Paid	(117,893)	(828,932)
Net Cash used in Financing Activities	22,460,193	(52,786,160)
Net Increase/(Decrease) in Cash & Cash Equivalents	5,562,494	(24,200,594)
Cash & Cash Equivalents at Opening	16,063,106	35,847,374
Cash & Cash Equivalents at Closing	21,625,600	11,646,780
Net operating cash flow per share (NOCFPS)	(0.12)	0.80

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30.01.2020 and signed on its behalf by:

Md. Sabur Khan	Mohamed Emran Hossain	Shahana Khan
Managing Director	Director	Chairman

Md. Monir Hossain
Company Secretary
Md. Jahir Uddin
CAFO

			Figures in Taka
S1.	Particulars	31 December 2019	30 June 2019
No.		Amount	Amount
4.00	FIXED ASSETS (At cost less depreciation)		
	This is made up as follows :		
	At Cost		
	Opening Balance	211,588,853	201,658,545
	Addition During the year		9,930,308
		211,588,853	211,588,853
	Less - Adjustment during the year		
		211,588,853	211,588,853
	Depreciation		
	Accumulated depreciation up to last year	86,229,558	82,285,404
	Charged for the year	1,757,767	3,944,154
		87,987,325	86,229,558
	Less - Adjustment during the year	-	-
		87,987,325	86,229,558
	Written down value	123,601,528	125,359,295
	Details have been shown in Kanasana I	-	_
4 01	Details have been shown in Annexure-1		
4.01	CONSOLIDATED FIXED ASSETS (At cost less depreciation)		
	This is made up as follows:		
	At Cost	612 620 411	602 655 402
	Opening Balance Addition During the year	613,638,411	603,655,403
	Addition During the year	612 620 411	9,983,008
	Logg Adjustment during the year	613,638,411	613,638,411
	Less - Adjustment during the year	612 620 411	612 620 411
	Denvesiation	613,638,411	613,638,411
	Depreciation Accumulated depreciation up to last year	161 010 160	142,320,028
	Charged for the year	151,019,159 3,838,002	8,699,131
	Charged for the year		151,019,159
	Less - Adjustment during the year	154,857,161	101,010,100
	ness - Adjustitient during the year	154 057 161	151,019,159
		154,857,161	101,019,109
	Written down value	458,781,250	462,619,251
	Details have been shown in Annexure-1.1		
5.00	INTANGIBLE ASSETS		
	Customised Software Development	47,253,352	48,464,976
	Work-in-progress(Customized Software Dev.)	3,863,854	2,991,466
	Total	51,117,206	51,456,442
5.01	Customized Software Development	, ,	, , , , , , , , , , , , , , , , , , ,
	This represent as under:		
	Opening Balance	48,464,976	51,015,765
	Add: Development cost during this year	,-,	,,
	· · · · · · · · · · · · · · · · · · ·	48,464,976	51,015,765
	Less: Amortization @ 5%	1,211,624	2,550,788
	Total	47,253,352	48,464,976
		11,230,000	10, 101,010

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 2019	30 June 2019
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 2,991,466 1,166,922

	Add: Incurred during the year		872,388	1,824,544
			3,863,854	2,991,466
	Less: Transferred to Customized software	Development		-
	Total		3,863,854	2,991,466
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 s	ubsidiaries and O	thers	
7.00	DEFFERED TAX ASSETS/(LIABILITY)			
	Opening balance		3,393,049	(4,233,796)
	Provided during the period		(206,595)	7,626,845
	Deferred tax income		- 1	7,626,845
	Deferred tax expenses		(206,595)	-
	Add/Less: Adjustment made during the year		-	-
	Closing balance		3,186,455	3,393,049
				3,000,010
	As at December 31, 2019	Accounting	Tax base	Temporary
		base Carrying		Difference
		Amount		5.56
	Property, Plant and Equipment	123,601,528	(136,347,346)	(12,745,818)
	Intangible Assets	51,117,206	(51,117,206)	-
	Pre-operating Expenses	-	· · · · · · · · · · · · · · · · · · ·	-
	Unused Tax Loss carry forward	-	-	-
	Net taxable temporary difference	174,718,734	(187,464,552)	(12,745,818)
	• •	, ,	, , ,	, , ,
	Applicable tax rate			25%
	Deferred tax (assets) as at 31 December 20			
		110		(2 196 455)
)19		(3,186,455)
	Deferred tax (assets) as at 30 June 2019)19		(3,393,049)
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses		Tankan	(3,393,049) 206,595
	Deferred tax (assets) as at 30 June 2019	Accounting	Tax base	(3,393,049) 206,595 Temporary
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses	Accounting base Carrying	Tax base	(3,393,049) 206,595
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019	Accounting base Carrying Amount		(3,393,049) 206,595 Temporary Difference
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment	Accounting base Carrying Amount 125,359,295	(138,931,491)	(3,393,049) 206,595 Temporary
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets	Accounting base Carrying Amount		(3,393,049) 206,595 Temporary Difference
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses	Accounting base Carrying Amount 125,359,295	(138,931,491)	(3,393,049) 206,595 Temporary Difference
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - -	(3,393,049) 206,595 Temporary Difference (13,572,196)
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses	Accounting base Carrying Amount 125,359,295	(138,931,491)	(3,393,049) 206,595 Temporary Difference
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - -	(3,393,049) 206,595 Temporary Difference (13,572,196) - - (13,572,196)
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - -	(3,393,049) 206,595 Temporary Difference (13,572,196)
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - -	(3,393,049) 206,595 Temporary Difference (13,572,196) (13,572,196) 25% (3,393,049)
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - -	(3,393,049) 206,595 Temporary Difference (13,572,196)
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - - (190,387,933)	(3,393,049) 206,595 Temporary Difference (13,572,196)
	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) 31 December 2019	(3,393,049) 206,595 Temporary Difference (13,572,196)
8.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - - (190,387,933)	(3,393,049) 206,595 Temporary Difference (13,572,196)
8.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under:	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount	(3,393,049) 206,595 Temporary Difference (13,572,196)
3.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount	(3,393,049) 206,595 Temporary Difference (13,572,196)
3.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344	(3,393,049) 206,595 Temporary Difference (13,572,196)
3.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount	(3,393,049) 206,595 Temporary Difference (13,572,196)
3.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344	(3,393,049) 206,595 Temporary Difference (13,572,196)
3.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344 2,876,548	(3,393,049) 206,595 Temporary Difference (13,572,196)
8.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers Monitor	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344 2,876,548 1,424,352	(3,393,049) 206,595 Temporary Difference (13,572,196)
B. 00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers Monitor Hardware	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344 2,876,548 1,424,352 9,974,532	(3,393,049) 206,595 Temporary Difference (13,572,196)
8.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers Monitor Hardware Accessories	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) 	(3,393,049) 206,595 Temporary Difference (13,572,196) (13,572,196) 25% (3,393,049) 4,233,796 (7,626,845) 30 June 2019 Amount 6,655,883 13,537,144 2,534,554 1,383,047 9,126,243 10,675,432 508,491
8.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers Monitor Hardware Accessories UPS	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) - - (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344 2,876,548 1,424,352 9,974,532 18,124,562 510,984 8,520	(3,393,049) 206,595 Temporary Difference (13,572,196) 25% (3,393,049) 4,233,796 (7,626,845) 30 June 2019 Amount 6,655,883 13,537,144 2,534,554 1,383,047 9,126,243 10,675,432 508,491 8,972
8.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers Monitor Hardware Accessories UPS Stabilizer Software	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344 2,876,548 1,424,352 9,974,532 18,124,562 510,984 8,520 16,234,260	(3,393,049) 206,595 Temporary Difference (13,572,196)
8.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers Monitor Hardware Accessories UPS Stabilizer Software Mobile Phone - DCL/ Lee Phone	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) 	(3,393,049) 206,595 Temporary Difference (13,572,196) 25% (3,393,049) 4,233,796 (7,626,845) 30 June 2019 Amount 6,655,883 13,537,144 2,534,554 1,383,047 9,126,243 10,675,432 508,491 8,972 15,406,543 859,173
3.00	Deferred tax (assets) as at 30 June 2019 Deferred tax (income)/expenses As at June 30, 2019 Property, Plant and Equipment Intangible Assets Pre-operating Expenses Unused Tax Loss carry forward Net taxable temporary difference Applicable tax rate Deferred tax (assets) as at 31 December 20 Deferred tax liability as at 30 June 2019 Deferred tax (income)/expenses INVENTORIES This represents as under: Computers-Finished/DELL Laptop Computer-Daffodil PC Printers Monitor Hardware Accessories UPS Stabilizer Software	Accounting base Carrying Amount 125,359,295 51,456,442	(138,931,491) (51,456,442) (190,387,933) (190,387,933) 31 December 2019 Amount 10,065,434 14,252,344 2,876,548 1,424,352 9,974,532 18,124,562 510,984 8,520 16,234,260	(3,393,049) 206,595 Temporary Difference (13,572,196)

8.01 CONSOLIDATED INVENTORIES

Total	82,544,096	68,414,391
Smart Card	5,391,806	4,772,061
Mobile Phone - DCL/ Lee Phone	124,300	859,173
Software	16,664,275	15,650,001
Stabilizer	13,320	11,772
UPS	597,184	608,533
Accessories	18,562,084	11,085,754
Hardware	10,377,049	9,505,011
Monitor	1,741,874	1,627,589
Printers	3,094,870	2,731,334
Computer-Daffodil PC	15,097,578	14,261,494
Computers-Finished/DELL Laptop	10,879,756	7,301,668
This represents as under :		

9.00 TRADE AND OTHER RECEIVABLES

This represents	as under :
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Total	87.162.035	80.760.446
Other Receivable (Related party transcation)	133,443	108,950
Trade Receivable	87,028,592	80,651,496

This is unsecured but considered good.

9.01 CONSOLIDATED TRADE AND OTHER RECEIVABLES

This represents as under:

Total	96,226,001	89,611,990
Other Receivable (Related Party Transcation)	133,443	108,950
Trade Receivable	96,092,558	89,503,040

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	21,234,232	16,876,540	5,099,381
Daffodil international School	403,200	150,000	75,000	478,200
Daffodil Software Ltd. (DSL)	108,950	161,550	45,000	225,500
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	572,300	2,388,168
Daffodil international School	485,072	45,000	100,000	430,072
DIIT, NU	2,159,439	120,000	645,200	1,634,239
Total				11,323,358

31 December 2019	30 June 2019
Amount	Amount

A. Advances				
Local Purchase		A. Advances	69,825,566	59,009,450
Office Rent				
Salaries				
Advance against Development works			1	
Advance against Projects Expenses			1	
R. Deposits		-		
B. Deposits 4,533,965 629,195			I II	23,456,289
Security Deposit 629,195 629,195 629,195 629,195 629,195 629,195 629,195 629,195 629,195 798,000 798,000 798,000 798,000 798,000 798,000 798,000 798,000 704,359,531 66,493,415 715		Advance against C & F Expenses	524,500	222,929
Security Deposit 629,195 629,195 629,195 629,195 629,195 629,195 629,195 629,195 629,195 798,000 798,000 798,000 798,000 798,000 798,000 798,000 798,000 704,359,531 66,493,415 715		R. Denosits	4,533,965	7.483.965
Earnest Money		-		
Bank Guarantee Margin				
L/C Margin		•		
Total (A+B)		-		
This is unsecured but considered good. A. Advances 103,171,283 90,158,716 Income Tax 26,177,086 26,114,366 Local Purchase 16,427,185 4,696,192 0ffice Rent 23,566,020 23,566,020 Salaries 3,390,045 3,261,608 Advance against Development works 10,630,188 8,241,322 Advance against Development works 10,630,188 8,241,322 Advance against Development works 23,466,289 222,496,289 Advance against C & F Expenses 23,456,289 222,292 222,292 B. Deposits 4533,965 7,483,965 222,292 222,292 Earnest Money 4466,770 456,770 4		•		
Note			14,039,331	00,433,413
A. Advances	10.01	_	A TENTITO	
Income Tax	10.01	•		00 159 716
Local Purchase				
Office Rent 23,586,020 23,586,020 3,261,608 3,261,608 3,261,608 3,261,608 3,261,608 3,261,608 3,261,608 3,261,608 3,261,608 4,222,228 2,2456,289 22,2456,289 22,259,209 222,292 222,223,202 222,				
Salaries 3,390,046 3,261,688 Advance against Projects Expenses 23,456,289 23,456,289 Advance against Projects Expenses 524,500 222,929 B. Deposits 4,533,965 229,985 Security Deposit 629,195 629,195 Earnest Money 456,770 456,770 Bank Guarantee Margin 798,000 798,000 L/C Margin 2,650,000 5,600,000 Total (A+B) 107,705,248 97,642,681 This is unsecured but considered good. 31 December 2019 30 June 2019 Amount Amount Amount This consists of as follows: 31 December 2019 397,991 Cash at Bank 5,564,300 3,395,921 Cash at Hand 2,837,508 397,991 Cheques in Hand 132,422 56,542 Total CONSOLIDATED CASH AND CASH EQUIVALENTS 11,15,686 1 This consists of as follows: 2,202,03,615 2,5,50,404 3,091,570 Cash at Bank 1,3,557,478 12,914,994 2,66,542			I II	
Advance against Development works 10,630,188 8,841,322 Advance against Projects Expenses 23,456,289 23,456,289 Advance against C & F Expenses 23,456,289 23,456,289 B. Deposits 4,533,965 7,483,965 Security Deposit 629,195 629,195 Earnest Money 456,770 456,770 Bank Guarantee Margin 798,000 798,000 L/C Margin 2,650,000 5,600,000 Total (A+B) 107,705,248 97,642,681 This is unsecured but considered good. This consists of as follows: Cash at Bank 5,664,300 3,95,921 Cash at Bank 13,422 56,542 Total 8,534,230 3,850,054 This consists of as follows: 13,557,478 12,914,994 Cheques in Hand 6,820,014 3,091,570 Cheques in Hand 132,4				
Advance against Projects Expenses 23,456,289 23,456,289 Advance against C & F Expenses 524,500 222,929 B. Deposits 4,533,965 7,83,965 Security Deposit 629,195 629,195 Earnest Money 456,770 456,770 Bank Guarantee Margin 2,680,000 7,800,000 L/C Margin 107,705,248 97,642,681 This is unsecured but considered good. 31 December 2019 30 June 2019 This is unsecured but considered good. 31 December 2019 30 June 2019 This consists of as follows: 5,564,300 3,395,921 Cash at Bank 5,564,300 3,995,921 Cash in Hand 2,837,508 397,591 Cheques in Hand 132,422 56,542 Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank 13,557,478 12,914,994 Cash at Bank 13,557,478 12,914,994 Cash at Bank 6,820,014 3,091,570 Cheques in Hand 6,820,014 3,091,570				
R. Deposits				
Security Deposit				
Security Deposit		P. Donogita	4 E22 QCE	7 /02 065
Earnest Money		-		
Bank Guaraniee Margin				
L/C Margin 70tal (A+B) 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 97,642,681 107,705,248 107,642,681 107,705,248 107,642,681 107,705,248 107,642,681				
Total (A+B)		<u> </u>	I II	•
This is unsecured but considered good. 31 December 2019 Amount Amount		•		
1.00 CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank S,564,300 3,395,921 Cash in Hand 2,837,508 397,591 Cheques in Hand 132,422 56,542 Total South EQUIVALENTS Cash in Hand S,543,230 3,850,054 Cheques in Hand S,543,230 3,850,054 Cheques in Hand S,543,230 S,564,000			107.705.248	
Table Tabl			101,105,248	91,042,001
This consists of as follows: Cash at Bank 5,564,300 3,395,921 Cash in Hand 2,837,508 397,591 Cheques in Hand 132,422 56,542 Total 8,534,230 3,850,054 Total 8,534,230 3,850,054 This consists of as follows: Cash at Bank 13,557,478 12,914,994 Cash at Bank 13,557,478 12,914,994 Cash in Hand 6,820,014 3,091,570 Cheques in Hand 132,422 56,542 FDR 1,115,686 -				
This consists of as follows: Cash at Bank			31 December 2019	30 June 2019
Cash at Bank 5,564,300 3,395,921 Cash in Hand 2,837,508 397,891 Cheques in Hand 132,422 56,542 Total 8,534,230 3,850,054 11.01 CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank 13,557,478 12,914,994 Cash at Bank 1,3557,478 12,914,994 Cash in Hand 6,820,014 3,091,570 Cheques in Hand 132,422 56,542 FDR 1,115,686 - Total 21,625,600 16,063,106 12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT C.C. (Hypo) MBL 22,023,615 5,296,704 C.C. (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES 9,863,468 147,564,533 Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,	11.00	This is unsecured but considered good.	31 December 2019	30 June 2019
Cash in Hand 2,837,508 397,591 Cheques in Hand 132,422 56,542 Total 8,534,230 3,850,054 11.01 CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank 13,557,478 12,914,994 Cash in Hand 6,820,014 3,091,570 Cheques in Hand 132,422 56,542 FDR 1,115,686 - Total 21,625,600 16,063,106 12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT C.C Pubali Bank Ltd. 22,023,615 5,296,704 C.C. (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.00	This is unsecured but considered good. CASH AND CASH EQUIVALENTS	31 December 2019	30 June 2019
Cheques in Hand 132,422 56,542 Total 8,534,230 3,850,054 11.01 CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank 13,557,478 12,914,994 Cash in Hand 6,820,014 3,091,570 Cheques in Hand 132,422 56,542 FDR 1,115,686 - Total 21,625,600 16,063,106 12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT C.C Pubali Bank Ltd. 22,023,615 5,296,704 C.C. (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.00	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows:	31 December 2019 Amount	30 June 2019 Amount
Total 8,534,230 3,850,054	11.00	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank	31 December 2019 Amount 5,564,300	30 June 2019 Amount 3,395,921
11.01 CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cash in H	11.00	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand	31 December 2019 Amount 5,564,300 2,837,508	30 June 2019 Amount 3,395,921 397,591
This consists of as follows: Cash at Bank Cash in Hand Cash in Hand Cheques in Hand Total Cheques in Hand Che	11.00	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand	31 December 2019 Amount 5,564,300 2,837,508 132,422	30 June 2019 Amount 3,395,921 397,591 56,542
This consists of as follows: Cash at Bank Cash in Hand Cash in Hand Cheques in Hand Total Cheques in Hand Che	11.00	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand	31 December 2019 Amount 5,564,300 2,837,508 132,422	30 June 2019 Amount 3,395,921 397,591 56,542
Cash at Bank 13,557,478 12,914,994 Cash in Hand 6,820,014 3,091,570 Cheques in Hand 132,422 56,542 FDR 1,115,686 - Total 21,625,600 16,063,106 12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. 22,023,615 5,296,704 C.C (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES 0pening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total	31 December 2019 Amount 5,564,300 2,837,508 132,422	30 June 2019 Amount 3,395,921 397,591 56,542
Cash in Hand 6,820,014 3,091,570 Cheques in Hand 132,422 56,542 FDR 1,115,686 - Total 21,625,600 16,063,106 12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. 22,023,615 5,296,704 C.C (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES 0pening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS	31 December 2019 Amount 5,564,300 2,837,508 132,422	30 June 2019 Amount 3,395,921 397,591 56,542
Cheques in Hand 132,422 56,542 FDR		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows:	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054
Total 1,115,686 -		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054
Total 21,625,600 16,063,106 12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT 22,023,615 5,296,704 C.C - Pubali Bank Ltd. 22,023,615 5,296,704 C.C (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES 8,189,177 9,633,806 Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570
12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. 22,023,615 5,296,704 C.C (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Cheques in Hand	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570
C.C - Pubali Bank Ltd. 22,023,615 5,296,704 C.C (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand FDR	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 -
C.C - Pubali Bank Ltd. 22,023,615 5,296,704 C.C (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533		This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand FDR	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 -
C.C (Hypo) MBL 9,988,985 3,428,849 SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.01	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand FDR Total	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 -
SOD - Mercantile Bank Ltd - 5,562,933 MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.01	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Cheques in Hand FDR Total BANK LOAN, OVERDRAFT AND CASH CREDIT	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106
MPI - Islami Bank 8,126,185 3,272,213 Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.01	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand FDR Total BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd.	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106
Total 40,138,785 17,560,699 13.00 TRADE AND OTHER PAYABLES 8,189,177 9,633,806 Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.01	CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand CCONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash at Bank Cash in Hand Cheques in Hand Cheques in Hand CCONSOLIDATED CASH AND CASH CREDIT CONSOLIDATED CASH	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106 5,296,704 3,428,849
13.00 TRADE AND OTHER PAYABLES Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.01	CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand FDR Total BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. C.C (Hypo) MBL SOD - Mercantile Bank Ltd	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615 9,988,985 -	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106 5,296,704 3,428,849 5,562,933
Opening balance 8,189,177 9,633,806 Add: Addition during the year 79,865,468 147,564,533	11.01	CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Cheques in Hand Cheques in Hand Cheques in Hand CCONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash at Bank Cash in Hand Cheques in Hand CCONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash at Bank Cash in Hand Cheques in Hand Cheques in Hand CONSOLIDATED CASH AND CASH CREDIT CONSOLIDATED CASH CREDIT CON	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615 9,988,985 - 8,126,185	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106 5,296,704 3,428,849 5,562,933 3,272,213
Add: Addition during the year 79,865,468 147,564,533	11.01	CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand FDR Total BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. C.C (Hypo) MBL SOD - Mercantile Bank Ltd MPI - Islami Bank Total	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615 9,988,985 - 8,126,185	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106 5,296,704 3,428,849 5,562,933 3,272,213
	11.01	This is unsecured but considered good. CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand FDR Total BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. C.C (Hypo) MBL SOD - Mercantile Bank Ltd MPI - Islami Bank Total TRADE AND OTHER PAYABLES	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615 9,988,985 - 8,126,185 40,138,785	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106 5,296,704 3,428,849 5,562,933 3,272,213 17,560,699
88,054,645 157,198,339	11.01	CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Cheques in Hand FDR Total BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. C.C (Hypo) MBL SOD - Mercantile Bank Ltd MPI - Islami Bank Total TRADE AND OTHER PAYABLES Opening balance	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615 9,988,985 - 8,126,185 40,138,785 8,189,177	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106 5,296,704 3,428,849 5,562,933 3,272,213 17,560,699 9,633,806
	11.01	CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Total CONSOLIDATED CASH AND CASH EQUIVALENTS This consists of as follows: Cash at Bank Cash in Hand Cheques in Hand Cheques in Hand FDR Total BANK LOAN, OVERDRAFT AND CASH CREDIT C.C - Pubali Bank Ltd. C.C (Hypo) MBL SOD - Mercantile Bank Ltd MPI - Islami Bank Total TRADE AND OTHER PAYABLES Opening balance	31 December 2019 Amount 5,564,300 2,837,508 132,422 8,534,230 13,557,478 6,820,014 132,422 1,115,686 21,625,600 22,023,615 9,988,985 - 8,126,185 40,138,785 8,189,177 79,865,468	30 June 2019 Amount 3,395,921 397,591 56,542 3,850,054 12,914,994 3,091,570 56,542 - 16,063,106 5,296,704 3,428,849 5,562,933 3,272,213 17,560,699 9,633,806 147,564,533

	Less: Paid/Adjusted during the year	80,400,321	149,009,162
	Closing balance	7,654,324	8,189,177
	This is against credit purchase of trading goods from local		0,100,111
	This is against create purchase of tracing goods not rocar	vendors.	
13.01	CONSOLIDATED TRADE AND OTHER PAYABLES		
	Opening balance	9,008,250	10,312,814
	Add: Addition during the year	101,897,465	228,187,727
		110,905,715	238,500,541
	Less: Paid/Adjusted during the year	102,524,430	229,492,291
	Closing balance	8,381,285	9,008,250
	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 , ι	utilities bill and other p	ourchases. Break up of
	the above amount is as under:		
	Contribution to Employees PF	3,354,577	3,134,977
	Audit Fee	210,000	185,000
	Telephone Bill	36,112	36,250
	Electricity Bill	48,344	47,564
	Paper Bills	1,800	1,800
	Internet Bills	30,000	32,600
	Insurance premium	9,000	4,500
	Provision for Contribution to WPPF	7,232,736	5,154,146
	Renewal Fee	10,000	10,000
	Dividend Distribution Tax	-	33,369,309
	Total	10,932,569	41,976,146
		31 December 2019	30 June 2019
		OI DECEIMET TOIS	OU JULIC DOLO
14.01	CONSOLIDATED LIABILITIES FOR EXPENSES		
14.01	CONSOLIDATED LIABILITIES FOR EXPENSES This amount consists of liabilities for salaries, office rent, and the salaries is a salaries of the sal	Amount	Amount
14.01	This amount consists of liabilities for salaries , office rent , $\boldsymbol{\eta}$	Amount	Amount
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under :	Amount utilities bill and other p	Amount ourchases. Break up of
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF	Amount utilities bill and other p	Amount ourchases. Break up of 3,134,975
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee	Amount utilities bill and other p 3,354,577 225,000	Amount ourchases. Break up of 3,134,975 200,000
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill	Amount utilities bill and other p 3,354,577 225,000 71,152	Amount ourchases. Break up of 3,134,975 200,000 71,750
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill	Amount utilities bill and other p 3,354,577 225,000 71,152 200,630	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills	Amount utilities bill and other p 3,354,577 225,000 71,152 200,630 3,900	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960
14.01	This amount consists of liabilities for salaries, office rent, the above amount is as under: Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills	Amount utilities bill and other p 3,354,577 225,000 71,152 200,630 3,900 34,000	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium	Amount atilities bill and other p 3,354,577 225,000 71,152 200,630 3,900 34,000 9,000	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF	Amount atilities bill and other p 3,354,577 225,000 71,152 200,630 3,900 34,000 9,000 7,232,736	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146
14.01	This amount consists of liabilities for salaries, office rent, the above amount is as under: Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee	Amount atilities bill and other p 3,354,577 225,000 71,152 200,630 3,900 34,000 9,000	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146 10,000
14.01	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF	Amount 3,354,577 225,000 71,152 200,630 3,900 34,000 9,000 7,232,736 10,000	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146 10,000 33,369,309
14.01	This amount consists of liabilities for salaries, office rent, the above amount is as under: Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax	Amount atilities bill and other p 3,354,577 225,000 71,152 200,630 3,900 34,000 9,000 7,232,736	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146 10,000
14.01	This amount consists of liabilities for salaries, office rent, the above amount is as under: Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax	Amount 3,354,577 225,000 71,152 200,630 3,900 34,000 9,000 7,232,736 10,000	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146 10,000 33,369,309
	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total	Amount atilities bill and other process and state of the process and process are process as a second process and process are process as a second process are p	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146 10,000 33,369,309 42,185,271
	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total	Amount atilities bill and other p 3,354,577 225,000 71,152 200,630 3,900 34,000 9,000 7,232,736 10,000 - 11,140,995 31 December 2019	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146 10,000 33,369,309 42,185,271 31 December 2018
	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows :	## Amount 3,354,577	## Amount Four chases. Break up of 3,134,975
	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows : Sales of Computer and Computer Goods	### Amount 3,354,577 225,000 71,152 200,630 34,000 9,000 7,232,736 10,000 -	Amount ourchases. Break up of 3,134,975 200,000 71,750 200,031 3,960 36,600 4,500 5,154,146 10,000 33,369,309 42,185,271 31 December 2018 Amount 142,974,386
	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows : Sales of Computer and Computer Goods Sales of Customized Software	## Amount 3,354,577	## Amount 3,134,975
	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows : Sales of Computer and Computer Goods Sales of Customized Software	## Amount 3,354,577	## Amount 3,134,975
	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows: Sales of Computer and Computer Goods Sales of Customized Software Total Net Sales	## Amount 3,354,577	## Amount 3,134,975
15.00	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows: Sales of Computer and Computer Goods Sales of Customized Software Total Net Sales Revenue recognition has been discussed i CONSOLIDATED REVENUE	## Amount 3,354,577	## Amount 3,134,975
15.00	This amount consists of liabilities for salaries, office rent, the above amount is as under: Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows: Sales of Computer and Computer Goods Sales of Customized Software Total Net Sales Revenue recognition has been discussed i CONSOLIDATED REVENUE This is made up as follows:	## Amount 3,354,577	## Amount 3,134,975
15.00	This amount consists of liabilities for salaries , office rent , the above amount is as under : Contribution to Employees PF Audit Fee Telephone Bill Electricity Bill Paper Bills Internet Bills Insurance premium Provision for Contribution to WPPF Renewal Fee Dividend Distribution Tax Total REVENUE This is made up as follows: Sales of Computer and Computer Goods Sales of Customized Software Total Net Sales Revenue recognition has been discussed i CONSOLIDATED REVENUE	## Amount 3,354,577	## Amount 3,134,975

5,145,427

289,485,883

5,438,634 **282,993,472**

Revenue recognition has been discussed i

Service Revenue (Jobsbd.com)

16.00 COST OF GOODS SOLD

Total Net Sales

It consists of:

	Computer and Computer Goods Customized Software & Web hosting etc.	128,288,187 13,777,307	124,727,830 13,924,355
	Total	142,065,494	138,652,185
16.01	CONSOLIDATED COST OF GOODS SOLD It consists of:		
	Computer and Computer Goods (DCL)	128,288,187	124,727,830
	Customized Software & Web hosting etc.	13,777,307	13,924,355
	Computer and Computer Goods (Dolphin)	54,485,982	49,898,338
	Direct expenses (Jobsbd.com)	2,360,457	1,332,175
	Total	198,911,933	189,882,698

ADMINISTRATIVE EXPENSES	31 December 2019	31 December 2018
This consists of as follows:	Amount	Amount
Directors Remuneration	900,000	228,000
Salaries & Allowances	8,506,771	8,387,554
Bonus	1,047,412	1,796,377
Co's Contribution to Employees' Provident Fund	159,565	207,324
Office Rent	1,990,244	1,539,632
AGM Expenses	383,719	375,400
Audit fee	-	185,000
Bank charges	37,124	2,498
Business Tour & Traveling exp.	5,700	4,200
Car maintenance	371,548	246,886
Commission paid on credit cards	139,218	133,230
Computer Fair exp.	5,000	5,000
Consultation Fees		2,000
Conveyance	201,267	221,066
Discount allowed	1,300	-
Directors meeting attendance fee	30,000	7,000
Donation	13,418	2,000
Electricity	306,316	326,878
Entertainment	249,642	214,564
Internet bills	54,585	125,600
Miscellaneous	260,056	223,258
Office Maintenance	45,730	133,250
Papers & Periodicals	7,380	5,400
Stationery	132,005	171,772
Renewal expenses	195,279	55,500
Maintenance	60,264	32,773
Schedule purchase	6,000	2,000
Staff welfare Expenses	47,706	49,268
Subscriptions	1,000	1,000
Telephone bills	134,754	226,432
Training Expenses	37,000	1,200
Utilities	23,000	15,800
Human Resource Dev. Expanse.	3,000	6,500
R & D Expenditure	7,000	10,000
Corporate Social Response (CSR)	5,000	39,000
Depreciation	1,757,766	1,403,432
Total	17,125,769	16,386,794

Hardware & Network activities 70%	11,988,038.61	11,470,755
Software & Web hosting activities 30%	5,137,730.83	4,916,038
·	17,125,769	16,386,794
Add: Amortization expenses 5% on cost of Customized SW Develor	1,211,624	-
Total	18,337,394	16,386,794

	31 December 2019	31 December 2018
CONSOLIDATED ADMINISTRATIVE EXPENSES	Amount	Amount
This consists of as follows:	•	
Directors Remuneration	935,000	258,000
Salaries & Allowances	22,892,099	22,662,058
Bonus	1,821,879	2,471,681
Co's Contribution to Employees' Provident Fund	159,565	207,324
Office Rent	8,636,952	9,079,628
AGM Expenses	383,719	375,400
Audit fee	15,000	200,000
Bank charges	51,034	20,211
Business Tour & Traveling exp.	12,544	11,800
Car maintenance	1,106,735	415,636
Commission paid on credit cards	139,218	133,230
Computer Fair exp.	5,000	5,000
Consultation Fees		2,000
Conveyance	364,369	376,046
Discount allowed	1,300	-
Directors meeting attendance fee	30,000	7,000
Donation	26,318	5,500
Electricity	1,109,534	1,156,312
Entertainment	524,753	527,042
Internet bills	142,685	222,640
Miscellaneous	325,500	291,540
Office Maintenance	140,460	236,614
Papers & Periodicals	19,710	15,160
Stationery	570,059	702,361
Renewal expenses	210,859	55,500
Maintenance	164,329	98,097
Schedule purchase	6,000	2,000
Staff welfare Expenses	66,006	68,623
Subscriptions	1,000	1,500
Telephone bills	262,697	347,151
Training Expenses	37,000	1,200
Utilities	92,102	91,350
Human Resource Dev. Expanse.	3,000	6,500
R & D Expenditure	7,000	10,000
Corporate Social Response (CSR)	5,000	39,000
Advertisement	10,000	13,520
Promotional Expenses	1,420,490	993,858
Course meterials	490,297	424,367
Exam. Expenses	119,800	72,621
Extra Curriculur Activities	152,486	81,107
Depreciation	3,838,002	3,780,213
Total	46,299,501	45,468,790

	Hardware & Network activities 70%	32,409,651.01	31,828,153
	Software & Web hosting activities 30%	13,889,850.43	13,640,637
		46,299,501	45,468,790
	Add: Amortization expenses 5% on cost of Customized SW Develo	1,211,624	-
	Total	47,511,126	45,468,790
	10(a)	11,311,120	10,100,100
		31 December 2019	31 December 2018
18.00	SELLING & DISTRIBUTION EXPENSES	Amount	Amount
10.00	This consists of as follows:	miount	miount
	Postage & Stamp	646	46,355
	Advertisement		9,000
	Business Promotion Expenses	23,285	40,500
	Carriage outward		1,200
	Replacement of sold goods		500
	Sales incentives	866,866	515,331
	Sales incentives	000,000	310,331
	Total	890,797	612,886
	Allocation:		
	Hardware & Network activities 70%	623,558	429,020
	Software & Web hosting activities 30%	267,239	183,866
	Total	890,797	612,886
	Iotai	030,131	012,000
18.01	CONSOLIDATED SELLING & DISTRIBUTION EXPENSES	S	
	This consists of as follows:		
	Postage & Stamp	946	46,595
	Advertisement		9,000
	Business Promotion Expenses	38,285	112,683
	Carriage outward	-	1,200
	Replacement of sold goods		500
	Sales incentives	1,432,249	1,183,451
	bales incentives	1,452,249	1,100,401
	Total	1,471,480	1,353,429
	Allogation		
	Allocation: Hardware & Network activities 70%	1 000 000	047.400
		1,030,036	947,400
	Software & Web hosting activities 30%	441,444	406,029
	Total	1,471,480	1,353,429
19.00	INDIRECT INCOME		
19.00	INDIRECT INCOME Interest on Deposit	1.050	2 400
19.00	Interest on Deposit	1,050 959 734	2,400 1,035,576
19.00	Interest on Deposit Income from DCL general service section	959,734	1,035,576
19.00	Interest on Deposit Income from DCL general service section Income from Dpc laptop service	959,734 515,895	1,035,576 551,335
	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total	959,734	1,035,576
	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME	959,734 515,895 1,476,679	1,035,576 551,335 1,589,311
	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit	959,734 515,895 1,476,679 628,357	1,035,576 551,335 1,589,311 20,504
	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit Income from DCL general service section	959,734 515,895 1,476,679 628,357 959,734	1,035,576 551,335 1,589,311 20,504 1,035,576
	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit Income from DCL general service section Income from Dpc laptop service	959,734 515,895 1,476,679 628,357 959,734 515,895	1,035,576 551,335 1,589,311 20,504 1,035,576 551,335
	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit Income from DCL general service section Income from Dpc laptop service Income from Dolphin Computer service centre	959,734 515,895 1,476,679 628,357 959,734 515,895 222,345	1,035,576 551,335 1,589,311 20,504 1,035,576 551,335 199,750
	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit Income from DCL general service section Income from Dpc laptop service	959,734 515,895 1,476,679 628,357 959,734 515,895	1,035,576 551,335 1,589,311 20,504 1,035,576 551,335
19.01	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit Income from DCL general service section Income from Dpc laptop service Income from Dolphin Computer service centre Total	959,734 515,895 1,476,679 628,357 959,734 515,895 222,345	1,035,576 551,335 1,589,311 20,504 1,035,576 551,335 199,750
19.00 19.01 20.00	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit Income from DCL general service section Income from Dpc laptop service Income from Dolphin Computer service centre Total FINANCIAL EXPENSES	959,734 515,895 1,476,679 628,357 959,734 515,895 222,345 2,326,331	1,035,576 551,335 1,589,311 20,504 1,035,576 551,335 199,750 1,807,165
19.01	Interest on Deposit Income from DCL general service section Income from Dpc laptop service Total CONSOLIDATED INDIRECT INCOME Interest on Deposit Income from DCL general service section Income from Dpc laptop service Income from Dolphin Computer service centre Total	959,734 515,895 1,476,679 628,357 959,734 515,895 222,345	1,035,576 551,335 1,589,311 20,504 1,035,576 551,335 199,750

31 December 2019	30 June 2019

21.00 RETAINED EARNINGS 214,247,886 202,545,460 Add - Adition during the period 38,091,186 71,597,140 252,339,072 274,142,600 252,339,072 274,142,600 252,339,072 214,247,886 202,545,460 252,339,072 274,142,600 252,339,072 214,247,886 252,339,072 214,247,886 252,339,072 214,247,886 252,339,072 214,247,886 274,142,47,47,47,47,47,47,47,47,47,47,47,47,47,			Amount	Amount
Add - Adition during the period 38,091,186 71,597,140 Less - Dividend Paid - 59,894,714 21.01 CONSOLIDATED RETAINED EARNINGS Opening Balance 191,799,235 178,504,947 Add - Adition during the period 39,666,119 73,189,002 Less - Dividend Paid - 59,894,714 Profit attributable to : 231,465,354 191,799,235 Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278	21.00	RETAINED EARNINGS		
Less - Dividend Paid 252,339,072 274,142,600		Opening Balance	214,247,886	202,545,460
Less - Dividend Paid 59,894,714 252,339,072 214,247,886 21.01 CONSOLIDATED RETAINED EARNINGS Opening Balance 191,799,235 178,504,947 Add - Adition during the period 39,666,119 73,189,002 Less - Dividend Paid - 59,894,714 Profit attributable to : Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278		Add - Adition during the period	38,091,186	71,597,140
252,339,072 214,247,886 21.01 CONSOLIDATED RETAINED EARNINGS Opening Balance 191,799,235 178,504,947 Add - Adition during the period 39,666,119 73,189,002 231,465,354 251,693,949 Less - Dividend Paid - 59,894,714 Profit attributable to : Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278			252,339,072	274,142,600
21.01 CONSOLIDATED RETAINED EARNINGS Opening Balance 191,799,235 178,504,947 Add - Adition during the period 39,666,119 73,189,002 231,465,354 251,693,949 Less - Dividend Paid - 59,894,714 Profit attributable to : Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278		Less - Dividend Paid	-	59,894,714
Opening Balance 191,799,235 178,504,947 Add - Adition during the period 39,666,119 73,189,002 231,465,354 251,693,949 Less - Dividend Paid - 59,894,714 231,465,354 191,799,235 Profit attributable to : Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278			252,339,072	214,247,886
Add - Adition during the period 39,666,119 73,189,002 231,465,354 251,693,949 Less - Dividend Paid - 59,894,714 231,465,354 191,799,235 Profit attributable to: Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278	21.01	CONSOLIDATED RETAINED EARNINGS		
Less - Dividend Paid 231,465,354 251,693,949 - 59,894,714 231,465,354 191,799,235 Profit attributable to : 231,465,354 191,799,235 Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278		Opening Balance	191,799,235	178,504,947
Less - Dividend Paid - 59,894,714 231,465,354 191,799,235 Profit attributable to : Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278		Add - Adition during the period	39,666,119	73,189,002
231,465,354 191,799,235 Profit attributable to : 231,465,354 191,799,235 Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278			231,465,354	251,693,949
Profit attributable to: Equity holders of the company Non - controlling interests 231,465,354 191,799,235 347,278		Less - Dividend Paid	-	59,894,714
Equity holders of the company 231,465,354 191,799,235 Non - controlling interests 387,520 347,278			231,465,354	191,799,235
Non - controlling interests 387,520 347,278		Profit attributable to :		
Non - controlling interests 387,520 347,278		Equity holders of the company	231,465,354	191,799,235
			387,520	347,278
231,852,874192,146,513_		•	231,852,874	192,146,513

21.02 Cash Flow from Operating Activities (Indirect Method)

Particular's	CONSOLIDATED	SINGLE
Net Profit Before Tax	41,402,588	39,493,213
Adjustment for non-cash transaction		
Depreciation	3,838,002	1,757,767
Amortization	1,211,624	1,211,624
Increase/decrease of current assets/current liabilities		
Decrease/(Increase) in Inventories	(14,129,705)	(13,520,098)
Decrease/(Increase) in Trade and Other Receivables	(6,614,011)	(6,401,589)
(Decrease)/Increase in Trade and Others Payable	(626,965)	(534,853)
(Decrease)/Increase in Liabilities for Expenses	(31,044,276)	(31,043,577)
Vat paid	-	-
Income tax paid	(62,732)	-
Cash Flow from Operating Activities	(6,025,474)	(9,037,513)

Disclosure: It is to be noted that the major reason for the de-growth of the consolidated NOCFPS considering it as the significant deviation from the same period of the previous year are the following: Paid Liabilities for dividend tax, Increase the Inventory and Increase the Trade Receivable.