

DAFFODIL COMPUTERS LIMITED  
Statement of Financial Position (Un Audited)  
As at 31 March 2016.

PARTICULARS	Notes	31 March 2016. Taka	30 June 2015 Taka
<b>ASSETS</b>			
<b>Non-Current Assets:</b>			
Property, plant & Equipment	4	121,499,743	123,970,036
Intangible Assets	5	50,956,641	52,658,840
Investment in Subsidiaries & others	6	376,256,940	376,256,940
Deferred Tax Assets		-	2,633,936
<b>Total Non-Current Assets</b>		<b>548,713,324</b>	<b>555,519,752</b>
<b>Current Assets:</b>			
Inventories	7	66,586,985	67,858,962
Trade and Other Receivables	8	54,312,178	43,750,178
Advances, Deposits and Prepayments	9	70,276,019	63,930,572
Cash & Cash Equivalents	10	1,794,200	6,913,574
<b>Total Current Assets</b>		<b>192,969,382</b>	<b>182,453,286</b>
<b>Total Assets</b>		<b>741,682,706</b>	<b>737,973,038</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b>Shareholders' Equity</b>			
Share Capital		499,122,620	499,122,620
Retained Earnings	20	133,544,570	132,176,218
<b>Total Shareholders' Equity</b>		<b>632,667,190</b>	<b>631,298,838</b>
<b>Non Current Liabilities</b>			
Deferred Tax Liabilities		-	-
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities</b>			
Bank Loans, Overdraft and Credit	11	45,674,401	54,578,695
Trade and Others Payable	12	18,724,732	17,518,923
Liabilities for Expenses	13	19,971,451	12,788,035
Provision for Income Tax		20,668,347	20,004,135
Unclaimed Dividend		3,976,585	1,784,412
<b>Total Current Liabilities</b>		<b>109,015,516</b>	<b>106,674,200</b>
<b>Total Equity &amp; Liabilities</b>		<b>741,682,706</b>	<b>737,973,038</b>
<b>Net Asset Value Per share (NAV)</b>		<b>14.86</b>	<b>14.79</b>

The accounting policies and other notes from 1 to 32 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30-04-2016 and signed on its behalf by:

Md. Monir Hossain  
Company Secretary

Md. Jahir Uddin  
DGM,Accounts & Finance

Mohamed Emran Hossain  
Director

Place : Dhaka

Dated :- 02.05.2016.



**DAFFODIL COMPUTERS LIMITED**  
**INCOME STATEMENT ( UN - AUDITED)**  
**FOR THE PERIOD ENDED 31 March, 2016.(3rd Quarter)**

PARTICULARS	Notes	01 July 2015 to 31 March 2016. Taka	01 July 2014 to 31 March 2015. Taka	01 January 2016 to 31 March 2016. Taka	01 January 2015 to 31 March 2015. Taka
Revenue	14	260,953,956	220,758,436	88,525,854	74,694,713
<b>Other operating revenue</b>					
Operating Income fro		514,954	652,172	190,524	132,540
<b>Total revenue from operation</b>		261,468,910	221,410,608	88,716,378	74,827,253
Less : Cost of Goods Sold	15	(171,719,906)	(171,185,007)	(58,529,854)	(60,583,026)
<b>Gross Profit</b>		89,749,004	50,225,601	30,186,524	14,244,227
<b>Operating Expenses</b>					
Administrative Expenses	16	(20,302,758)	(16,484,528)	(6,521,720)	(5,453,778)
Selling & Distribution Expenses	17	(785,274)	(488,971)	(239,856)	(209,718)
<b>Total operating expenses</b>		(21,088,032)	(16,973,499)	(6,761,576)	(5,663,496)
<b>Operating Profit (A-B)</b>		68,660,972	33,252,102	23,424,948	8,580,731
<b>Non operating income/(expenses)</b>					
Indirect Income	18	2,246,907	1,456,794	738,562	237,214
Financial Expenses	19	(5,884,237)	(2,964,732)	(1,836,854)	(274,086)
<b>Non operating income (Net)</b>		(3,637,330)	(1,507,938)	(1,098,292)	(36,872)
<b>Profit Before WPPF (C+D)</b>		65,023,642	31,744,164	22,326,656	8,543,859
Provision for contribution to WPPF		(3,096,364)	(1,587,208)	(1,063,174)	(427,193)
<b>Profit Before Tax</b>		61,927,278	30,156,956	21,263,482	8,116,666
<b>Income Tax</b>					
Current Income Tax provision		(664,212)	(422,439)	(227,852)	(114,215)
Deferred tax Income/Expense		-	-	-	-
<b>Net Profit After Tax</b>		<u>61,263,066</u>	<u>29,734,517</u>	<u>21,035,630</u>	<u>8,002,451</u>
<b>Basic Earning Per Share (EPS)</b>		<u>1.23</u>	<u>0.60</u>	<u>0.42</u>	<u>0.16</u>

The accounting policies and other notes from 1 to 32 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30-04-2016 and signed on its

Md. Monir Hossain  
Company secretary

Md. Jahir Uddin  
DGM, Accounts & Finance

Mohamed Emran Hossain  
Director

Place : Dhaka  
Dated :- 02.05.2016.

**DAFFODIL COMPUTERS LIMITED**  
**STATEMENT OF CASH FLOWS (UN - AUDITED)**  
**FOR THE PERIOD ENDED 31st March,2016 (Third Quarter)**

PARTICULARS	01 July,2015 to 31 March,2016 Taka	01 July,2014 to 31 March,2015 Taka
<b>A. Cash flow from Operating Activities:</b>		
Cash Received from Customers & Others	255,299,142	220,734,204
Cash Paid to Suppliers, Employees & Others	(192,749,781)	(197,011,349)
<b>Cash generated from Operations:</b>	<b>62,549,361</b>	<b>23,722,855</b>
Interest income from deposit	1,116	1,200
Financial Expenses	(5,884,237)	(2,964,732)
VAT paid	(108,250)	(13,500)
Income Tax Paid/Income Tax paid in advance	(800,000)	-
<b>Net cash flow from operating activities</b>	<b>55,757,990</b>	<b>20,745,823</b>
<b>B. Cash flow from Investing Activities:</b>		
Net Purchase of property, plant & equipment	(10,000)	(140,000)
Investment made (Customized software development)	-	(150,000)
Work-in-Progress (Customized software development)	(250,000)	(25,000)
<b>Net cash used in investing activities</b>	<b>(260,000)</b>	<b>(315,000)</b>
<b>C. Cash flow from Financing Activities:</b>		
Bank Loan, Overdrafts & Credit	(8,904,294)	(21,116,236)
Dividend Paid	(51,713,070)	(208,189)
<b>Net Cash used in Financing Activities</b>	<b>(60,617,364)</b>	<b>(21,324,425)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(5,119,374)</b>	<b>(893,602)</b>
Cash & Cash Equivalents at Opening	6,913,574	3,346,165
<b>Cash &amp; Cash Equivalents at Closing</b>	<b>1,794,200</b>	<b>2,452,563</b>
<b>Net operating cash flow per share (NOCFPS) Taka</b>	<b>1.12</b>	<b>0.42</b>

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Md. Monir Hossain  
Company secretary

Md. Jahir Uddin  
DGM, Accounts & Finance

Mohamed Emran Hossain  
Director

Palace : Dhaka  
Dated :- 02.05.2016.

**DAFFODIL COMPUTERS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY ( Un - Audited)**  
**FOR THE PERIOD ENDED 31 MARCH 2016. (3rd Quarter)**

<b>Particulars</b>	<b>Share Capital</b>	<b>Proposed Dividend</b>	<b>Retained Earnings</b>	<b>Total</b>
As on 30 June 2015	499,122,620	-	132,176,218	631,298,838
Net Profit after tax during the period July'15 to March' 16.			61,263,066	61,263,066
Dividend Paid		-	(59,894,714)	(59,894,714)
<b>Balance as on 31 March 2016.</b>	<b>499,122,620</b>	<b>-</b>	<b>133,544,570</b>	<b>632,667,190</b>
<b>Balance as on 30 June 2015</b>	<b>499,122,620</b>	<b>-</b>	<b>132,176,218</b>	<b>631,298,838</b>

The accounting policies and other notes from 1 to 32 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30-04-2016 and signed on its behalf by:

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Md. Monir Hossain  
Company secretary

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Md. Jahir Uddin  
DGM, Accounts & Finance

\_\_\_\_\_  
Mohamed Emran Hossain  
Director

Palace: Dhaka  
Dated :- 02.05.2016.

DAFFODIL COMPUTERS LIMITED  
 Consulated Statement of Financial Position (Un Audited)  
 As at 31 March 2016.

PARTICULARS	Notes	31 March 2016 Taka	30 June 2015 Taka
<b>ASSETS</b>			
<b>Non-Current Assets:</b>			
Property, plant & Equipment	4.01	445,090,828	451,588,834
Intangible Assets	5.00	50,956,641	52,658,840
Deferred Tax Assets		-	2,633,936
<b>Total Non-Current Assets</b>		<b>496,047,469</b>	<b>506,881,610</b>
<b>Current Assets:</b>			
Inventories	7.01	69,715,559	70,884,819
Trade and Other Receivables	8.01	58,489,150	45,855,922
Advances, Deposits and Prepayments	9.01	88,507,388	79,291,858
Cash & Cash Equivalents	10.01	6,848,343	12,973,272
<b>Total Current Assets</b>		<b>223,560,440</b>	<b>209,005,871</b>
<b>Total Assets</b>		<b>719,607,909</b>	<b>715,887,481</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b>Shareholders' Equity</b>			
Share Capital		499,122,620	499,122,620
Retained Earnings	20.01	109,838,236	108,090,140
<b>Total Shareholders' Equity</b>		<b>608,960,856</b>	<b>607,212,760</b>
<b>Non Current Liabilities</b>			
Deferred Tax Liabilities		-	-
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities</b>			
Bank Loans, Overdraft and Credit	11.00	45,674,401	54,578,695
Trade and Others Payable	12.01	18,270,484	18,242,488
Liabilities for Expenses	13.01	20,623,372	12,925,454
Provision for Income Tax		22,102,211	21,143,672
Unclaimed Dividend		3,976,585	1,784,412
<b>Total Current Liabilities</b>		<b>110,647,053</b>	<b>108,674,721</b>
<b>Total Equity &amp; Liabilities</b>		<b>719,607,909</b>	<b>715,887,481</b>
<b>Net Asset Value per Share (NAV)</b>		<b>14.42</b>	<b>14.34</b>

The accounting policies and other notes from 1 to 32 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30-04-2016 and signed on its behalf by:

Md. Monir Hossain  
 Company Secretary

Md. Jahir Uddin  
 DGM, Accounts & Finance

Mohamed Emran Hossain  
 Director

Place : Dhaka  
 Dated :- 02.05.2016.

**DAFFODIL COMPUTERS LIMITED**  
**CONSOLIDATED INCOME STATEMENT ( UN - AUDITEE )**  
**FOR THE PERIOD ENDED 31 March, 2016 (3rd Quarter)**

PARTICULARS	Notes	01 July 2015 to 31 March 2016 Taka	01 July 2014 to 31 March 2015. Taka	01 January 2016 to 31 March 2016. Taka	01 January 2015 to 31 March 2015. Taka
Turnover	14.01	357,974,241	305,007,317	121,240,333	99,215,798
Other Operating revenue					
Operating Income from DIPTI		514,954	652,172	190,524	132,540
Total revenue from operation		358,489,195	305,659,489	121,430,857	99,348,338
Cost of Goods Sold	15.01	(235,876,864)	(228,739,909)	(80,000,596)	(76,691,058)
<b>Gross Profit</b>		<b>122,612,331</b>	<b>76,919,580</b>	<b>41,430,261</b>	<b>22,657,280</b>
<b>Operating Expenses:</b>					
Administrative Expenses	16.01	(51,764,278)	(43,108,739)	(17,232,419)	(13,878,625)
Selling & Distribution Expenses	17.01	(1,742,589)	(777,531)	(544,176)	(296,278)
Total operating Expenses		(53,506,867)	(43,886,270)	(17,776,595)	(14,174,903)
<b>Operating Profit</b>		<b>69,105,464</b>	<b>33,033,310</b>	<b>23,653,666</b>	<b>8,482,377</b>
Non operating Income/ (Expenses)					
Indirect Income	18.01	2,510,189	1,583,146	817,824	237,214
Financial Expenses	19.00	(5,884,237)	(2,964,732)	(1,836,854)	(274,086)
Non operating income ( Net)		(3,374,048)	(1,381,586)	(1,019,030)	(36,872)
<b>Profit/(Loss) before Contribution to WPPF</b>		<b>65,731,416</b>	<b>31,651,724</b>	<b>22,634,636</b>	<b>8,445,505</b>
<b>Provision for Contribution to WPPF</b>		<b>(3,130,067)</b>	<b>(1,582,586)</b>	<b>(1,077,840)</b>	<b>(422,275)</b>
<b>Profit / (loss) before Tax</b>		<b>62,601,349</b>	<b>30,069,138</b>	<b>21,556,796</b>	<b>8,023,230</b>
Provision for Income Tax		(958,539)	(671,166)	(340,791)	(194,285)
<b>Net Profit After Tax</b>		<b>61,642,810</b>	<b>29,397,972</b>	<b>21,216,005</b>	<b>7,828,945</b>
Earning Per Share (EPS)		1.24	0.59	0.42	0.16
<b>Net Profit after Tax</b>		<b>61,642,810</b>	<b>29,397,972</b>	<b>21,216,005</b>	<b>7,828,945</b>
<b>Earning per</b>		<b>1.24</b>	<b>0.59</b>	<b>0.42</b>	<b>0.16</b>

The accounting policies and other notes from 1 to 32 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30-04-2016 and signed on its behalf by:

Md. Monir Hossain  
Company secretary

Md. Jahir Uddin  
DGM, Accounts & Finance

Mohamed Emran Hossain  
Director

Place : Dhaka  
Dated :- 02.05.2016.

**DAFFODIL COMPUTERS LIMITED**  
**CONSOLIDATED CASH FLOW STATEMENT ( Un - Audited)**  
**FOR THE PERIOD ENDED 31March,2016. (Third Quarter)**

PARTICULARS	01 July 2015 to 31 March 2016. Taka	01 July 2014 to 31 March 2015. Taka
<b><u>A. Cash flow from Operating Activities:</u></b>		
Cash Received from Customers & Others	350,248,199	305,228,060
Cash Paid to Suppliers, Employees & Others	(288,552,893)	(279,543,238)
<b>Cash generated from Operations:</b>	61,695,306	25,684,822
Interest income from deposit	1,116	1,200
Financial Expenses	(5,884,237)	(2,964,732)
VAT paid	(108,250)	(18,000)
Income Tax Paid/Income Tax paid in advance	(800,000)	-
<b>Net cash flow from operating activities</b>	<b>54,903,935</b>	<b>22,703,290</b>
<b><u>B. Cash flow from Investing Activities:</u></b>		
Net Purchase of property, plant & equipment	(161,500)	(140,000)
Investment made (Customized software development)	-	(150,000)
Work-in-Progress (Customized software development)	(250,000)	(25,000)
<b>Net cash used in investing activities</b>	<b>(411,500)</b>	<b>(315,000)</b>
<b><u>C. Cash flow from Financing Activities:</u></b>		
Bank Loan, Overdrafts & Credit	(8,904,294)	(21,116,236)
Dividend Paid	(51,713,070)	(208,189)
<b>Net Cash used in Financing Activities</b>	<b>(60,617,364)</b>	<b>(21,324,425)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(6,124,929)</b>	<b>1,063,865</b>
Cash & Cash Equivalents at Opening	12,973,272	5,972,596
<b>Cash &amp; Cash Equivalents at Closing</b>	<b>6,848,343</b>	<b>7,036,461</b>

<b>Net operating cash flow per share (NOCFPS) Taka</b>	<b>1.10</b>	<b>0.45</b>
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The accounting policies and other notes from 1 to 32 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30-04-2016 and signed on its behalf by:

Md. Monir Hossain  
Company secretary

Md. Jahir Uddin  
DGM, Accounts & Finance

Mohamed Emran Hossain  
Director

Palace : Dhaka  
Dated :- 02.05.2016.

**DAFFODIL COMPUTERS LIMITED**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Un Audited)**  
**FOR THE PERIOD ENDED 31 March 2016.**

<b>Particulars</b>	<b>Share Capital</b>	<b>Proposed Dividend</b>	<b>Retained Earnings</b>	<b>Total</b>
As on 30 June 2015	499,122,620	-	108,090,140	607,212,760
Net Profit after tax during the period July'15 to March 2016			61,642,810	61,642,810
Dividend Paid		-	(59,894,714)	(59,894,714)
<b>Balance as on 31 March 2016.</b>	<b>499,122,620</b>	<b>-</b>	<b>109,838,236</b>	<b>608,960,856</b>
<b>Balance as on 30 June 2015.</b>	<b>499,122,620</b>	<b>-</b>	<b>108,090,140</b>	<b>607,212,760</b>

The accounting policies and other notes from 1 to 32 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30-04-2016 and signed on its behalf by:

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Md. Monir Hossain  
Company secretary

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Md. Jahir Uddin  
DGM, Accounts & Finance

\_\_\_\_\_  
Mohamed Emran Hossain  
Director

Palace : Dhaka  
Dated :- 02.05.2016.

Sl. No.	Particulars	Figures in Taka	
		31 March 2016. Amount	30 June 2015 Amount
<b>4.00</b>	<b>FIXED ASSETS (At cost less depreciation)</b>		
	This is made up as follows :		
	At Cost		
	Opening Balance	196,527,734	196,136,349
	Addition During the year	10,000	391,385
	<b>Total</b>	<b>196,537,734</b>	<b>196,527,734</b>
	Depreciation		
	Accumulated depreciation up to last year	(72,557,698)	(68,819,092)
	Charged for the year	(2,480,293)	(3,738,606)
	<b>Total</b>	<b>(75,037,991)</b>	<b>(72,557,698)</b>
	<b>Written down value</b>	<b>121,499,743</b>	<b>123,970,036</b>
	Details have been shown in Annexure-1		
<b>4.01</b>	<b>CONSOLIDATED FIXED ASSETS (At cost less depreciation)</b>		
	This is made up as follows :		
	At Cost		
	Opening Balance	565,483,470	537,893,851
	Addition During the year	161,500	27,589,619
	<b>Total</b>	<b>565,644,970</b>	<b>565,483,470</b>
	Depreciation		
	Accumulated depreciation up to last year	(113,894,637)	(103,781,353)
	Charged for the year	(6,659,505)	(10,113,283)
	<b>Total</b>	<b>(120,554,142)</b>	<b>(113,894,636)</b>
	<b>Written down value</b>	<b>445,090,828</b>	<b>451,588,834</b>
	Details have been shown in Annexure-1		
<b>5.00</b>	<b>INTANGIBLE ASSETS</b>		
	Customised Software Development	50,106,449	52,008,648
	Work-in-progress(Customized Software Dev.)	850,192	650,192
	<b>Total</b>	<b>50,956,641</b>	<b>52,658,840</b>
<b>5.01</b>	<b>Customized Software Development</b>		
	This represent as under:		
	Opening Balance	52,008,648	54,620,945
	Add: Development cost during this year	50,000	125,000
		52,058,648	54,745,945
	Less: Amortization @ 5%	1,952,199	2,737,297
	<b>Total</b>	<b>50,106,449</b>	<b>52,008,648</b>

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

	<b>31 March 2016.</b>	<b>30 June 2015</b>
	<b>Amount</b>	<b>Amount</b>
<b>5.02 Work-in-progress (Customized Software Development)</b>		
This represents cost allocated to Customized Software which are under progress of development.		
Opening Balance	650,192	325,192
Add : Incurred during the year	250,000	450,000
	<u>900,192</u>	<u>775,192</u>
Less : Transferred to Customized software Development	50,000	125,000
<b>Total</b>	<b><u>850,192</u></b>	<b><u>650,192</u></b>

<b>6.00 Investment in subsidiary and Others</b>		
Dolphin Computer Ltd. (Subsidiary)	14,400,000	14,400,000
Jobsbd.com	21,709,782	21,709,782
Daffodil International school (DIS)	340,147,158	340,147,158
<b>Total</b>	<b><u>376,256,940</u></b>	<b><u>376,256,940</u></b>

This represent the amount investment in subsidiaries and Others

#### **7.00 INVENTORIES**

This represents as under :

Computers-Finished/DELL Laptop	11,126,523	13,175,761
Computer-Daffodil PC	11,952,564	15,679,182
Printers	2,865,596	2,453,167
Monitor	6,789,256	3,132,420
Hardware	16,232,652	18,023,233
Accessories	6,325,854	5,235,029
UPS	1,425,633	742,684
Stabilizer	42,520	59,020
Software	9,826,387	9,358,466
<b>Total</b>	<b><u>66,586,985</u></b>	<b><u>67,858,962</u></b>

#### **7.01 CONSOLIDATED INVENTORIES**

This represents as under :

Computers-Finished/DELL Laptop	12,126,523	14,000,324
Computer-Daffodil PC	12,952,564	16,415,078
Printers	3,265,854	2,665,754
Monitor	6,896,362	3,360,270
Hardware	16,624,589	18,421,498
Accessories	6,424,521	5,619,365
UPS	1,524,589	855,244
Stabilizer	42,520	64,620
Software	9,858,037	9,482,666
<b>Total</b>	<b><u>69,715,559</u></b>	<b><u>70,884,819</u></b>
	<b>31 March 2016</b>	<b>30 June 2015</b>

	Amount	Amount
<b>8.00 TRADE AND OTHER RECEIVABLES</b>		
This represents as under :		
Trade Receivable	54,256,520	43,724,728
Other Receivable	55,658	25,450
<b>Total</b>	<b>54,312,178</b>	<b>43,750,178</b>
This is unsecured but considered good.		
<b>8.01 CONSOLIDATED TRADE AND OTHER RECEIVABLES</b>		
This represents as under :		
Trade Receivable	58,433,492	45,830,472
Other Receivable	55,658	25,450
<b>Total</b>	<b>58,489,150</b>	<b>45,855,922</b>
This is unsecured but considered good.		
<b>9.00 ADVANCES, DEPOSITS AND PREPAYMENTS</b>		
<b>A. Advances</b>	<b>66,342,027</b>	<b>54,776,580</b>
Income Tax	23,271,600	22,471,600
Local Purchase	8,329,739	1,000,000
Office Rent	1,086,700	1,086,700
Salaries	1,475,850	1,455,200
Advance against Development works	5,943,622	2,441,900
Advance against Projects Expenses	26,182,016	26,182,016
Advance against C & F Expenses	52,500	139,164
<b>B. Deposits</b>	<b>3,933,992</b>	<b>9,153,992</b>
Security Deposit	334,352	334,352
Earnest Money	352,830	352,830
Bank Guarantee Margin	846,810	846,810
L/C Margin	2,400,000	7,620,000
<b>Total (A+B)</b>	<b>70,276,019</b>	<b>63,930,572</b>
This is unsecured but considered good.		
<b>9.01 CONSOLIDATED ADVANCES, DEPOSITS AND PREPAYMENTS</b>		
<b>A. Advances</b>	<b>84,573,396</b>	<b>70,137,866</b>
Income Tax	23,271,600	22,471,600
Local Purchase	12,802,422	2,718,456
Office Rent	14,194,530	14,194,530
Salaries	1,971,706	1,935,200
Advance against Development works	6,098,622	2,496,900
Advance against Projects Expenses	26,182,016	26,182,016
Advance against C & F Expenses	52,500	139,164
<b>B. Deposits</b>	<b>3,933,992</b>	<b>9,153,992</b>
Security Deposit	334,352	334,352
Earnest Money	352,830	352,830
Bank Guarantee Margin	846,810	846,810
L/C Margin	2,400,000	7,620,000
<b>Total (A+B)</b>	<b>88,507,388</b>	<b>79,291,858</b>
This is unsecured but considered good.		
	<b>31 March, 2016.</b>	<b>30 June 2015</b>

Amount	Amount
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**10.00 CASH AND CASH EQUIVALENTS**

This consists of as follows:

Cash at Bank	324,500	5,955,834
Cash in Hand	1,424,500	912,484
Cheques in Hand	45,200	45,256
<b>Total</b>	<b>1,794,200</b>	<b>6,913,574</b>

The break up is given below:

**10.01 CONSOLIDATED CASH AND CASH EQUIVALENTS**

This consists of as follows:

Cash at Bank	324,500	9,998,971
Cash in Hand	6,478,643	2,929,045
Cheques in Hand	45,200	45,256
<b>Total</b>	<b>6,848,343</b>	<b>12,973,272</b>

The break up is given below:

**11.00 BANK LOAN, OVERDRAFT AND CASH CREDIT**

CC (Hypo)	37,268,591	13,064,685
MPI - Islami Bank	8,405,810	41,514,010
<b>Total</b>	<b>45,674,401</b>	<b>54,578,695</b>

**12.00 TRADE AND OTHER PAYABLES**

Opening balance	17,518,923	23,845,032
Add: Addition during the period	102,458,856	127,586,965
	119,977,779	151,431,997
Less: Paid/Adjusted during the period	101,253,047	133,913,074
<b>Closing balance</b>	<b>18,724,732</b>	<b>17,518,923</b>

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

**12.01 CONSOLIDATED TRADE AND OTHER PAYABLES**

Opening balance	18,242,488	24,163,709
Add: Addition during the period	121,951,727	203,606,979
	140,194,215	227,770,688
Less: Paid/Adjusted during the year	121,923,731	209,528,200
<b>Closing balance</b>	<b>18,270,484</b>	<b>18,242,488</b>

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

31 March, 2016.	30 June 2015
Amount	Amount

### 13.00 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	752,854	745,820
Contribution to Employees PF	2,399,958	2,547,551
Audit Fee	161,000	161,000
Telephone Bill	42,521	42,750
Electricity Bill	87,562	112,075
Paper Bills	1,900	1,900
Internet Bills	20,500	22,400
Insurance premium	-	335,652
Provision for Contribution to WPPF	3,096,364	2,247,525
Renewal Fee	-	245,800
Dividend Distribution Tax	13,408,792	6,325,562
<b>Total</b>	<b>19,971,451</b>	<b>12,788,035</b>

### 13.01 CONSOLIDATED LIABILITIES FOR EXPENSES

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

Salaries & Allowances	752,854	745,820
Contribution to Employees PF	2,890,064	2,547,551
Audit Fee	161,000	171,000
Telephone Bill	67,067	72,442
Electricity Bill	185,348	201,169
Paper Bills	4,180	4,250
Internet Bills	24,000	25,900
Insurance premium	-	335,652
Provision for Contribution to WPPF	3,130,067	2,250,308
Renewal Fee	-	245,800
Dividend Distribution Tax	13,408,792	6,325,562
<b>Total</b>	<b>20,623,372</b>	<b>12,925,454</b>

### 14.00 REVENUE

This is made up as follows :

Sales of Computer and Computer Goods

Sales of Customized Software

**Total Net Sales**

31 March 2016	31 March 2015.
Amount	Amount
201,279,104	179,505,572
59,674,852	41,252,864
<b>260,953,956</b>	<b>220,758,436</b>

Revenue recognition has been discussed i

31 March 2016.	31 March,2015.
Amount	Amount

**14.01 CONSOLIDATED REVENUE**

This is made up as follows :

Sales Revenue (DCL+Dolphin)	328,626,756	263,754,453
Income from Students (DIS)	23,424,527	41,252,864
Service Revenue (Jobsbd.com)	5,922,958	-
<b>Total Net Sales</b>	<b>357,974,241</b>	<b>305,007,317</b>

Revenue recognition has been discussed i

**15.00 COST OF GOODS SOLD**

It consists of :

Computer and Computer Goods	149,134,428	142,530,955
Customized Software & Web hosting etc.	22,585,478	28,654,052
<b>Total</b>	<b>171,719,906</b>	<b>171,185,007</b>

**15.01 CONSOLIDATED COST OF GOODS SOLD**

It consists of :

Computer and Computer Goods (DCL)	149,134,428	200,085,857
Customized Software & Web hosting etc.	22,585,478	28,654,052
Computer and Computer Goods (Dolphin)	62,309,356	-
Direct expenses (Jobsbd.com)	1,847,602	-
<b>Total</b>	<b>235,876,864</b>	<b>228,739,909</b>

**16.00 ADMINISTRATIVE EXPENSES**

This consists of as follows :

Directors Remuneration	342,000	342,000
Salaries & Allowances	8156047	5,866,250
Bonus	1232175	725,634
Co's Contribution to Employees' Provident Fund	353814	198,784
Office Rent	1765560	1,820,630
AGM Expenses	613000	432,856
Audit fee	155000	161,000
Bank charges	35200	25,600
Business Tour & Traveling exp.	15000	45,852
Car maintenance	360686	162,389
Commission paid on credit cards	7400	10,524
Computer Fair exp.	13000	10,000
Consultation Fees	0	5,000
Conveyance	209857	150,439
Discount allowed	34000	4,500

<b>31 March 2016.</b>	<b>31 March 2015.</b>
<b>Amount</b>	<b>Amount</b>

Directors meeting attendance fee	30000	15,000
Donation	17000	34,600
Electricity	434652	348,572
Entertainment	332711	256,264
Internet bills	127518	114,215
Miscellaneous	183356	65,852
Office Maintenance	116188	184,982
Papers & Periodicals	8140	11,930
Stationery	169741	180,353
Renewal expenses	417830	105,528
Maintenance	38852	20,250
Schedule purchase	5000	3,200
Staff welfare Expenses	85043	90,775
Subscriptions	600	2,700
Telephone bills	245119	186,055
Training	2000	5,000
Utilities	27000	45,236
Human Resource Dev. Expanse.	27000	6,200
R & D Expenditure	50000	3,000
Corporate Social Response (CSR)	259778	5,000
Course materials	-	-
Depreciation	2480292	2,784,448
<b>Total</b>	<b>18,350,559</b>	<b>14,430,618</b>

**Allocation:**

Hardware & Network activities 70%	12,845,391	10,101,433
Software & Web hosting activities 30%	5,505,168	4,329,185
	18,350,559	14,430,618
Add: Amortization expenses 5% on cost of Customized SW Develop	1,952,199	2,053,910
<b>Total</b>	<b>20,302,758</b>	<b>16,484,528</b>

**16.01 CONSOLIDATED ADMINISTRATIVE EXPENSES**

This consists of as follows :

Directors Remuneration	387,000	342,000
Salaries & Allowances	21500479	15,685,964
Bonus	2731675	1,624,500
Co's Contribution to Employees' Provident Fund	353814	296,532
Office Rent	10355430	8,695,420
AGM Expenses	613000	432,856
Audit fee	160000	161,000
Bank charges	41700	25,600
Business Tour & Traveling exp.	15000	45,852
Car maintenance	1341069	1,256,963

**31 March 2016.**

**31 March 2015.**

	<b>Amount</b>	<b>Amount</b>
Commission paid on credit cards	7400	10,524
Computer Fair exp.	13000	10,000
Consultation Fees	0	5,000
Conveyance	276614	465,500
Discount allowed	34000	4,500
Directors meeting attendance fee	30000	15,000
Donation	26000	34,600
Electricity	1554259	786,965
Entertainment	534419	653,624
Internet bills	339018	236,532
Miscellaneous	240326	65,852
Office Maintenance	210398	184,982
Papers & Periodicals	18040	11,930
Stationery	586623	180,353
Renewal expenses	417830	105,528
Maintenance	119712	124,500
Schedule purchase	5000	3,200
Staff welfare Expenses	86043	90,775
Subscriptions	1600	2,700
Telephone bills	413884	186,055
Training Expenses	2000	5,000
Utilities	122704	45,236
Human Resource Dev. Expanse.	27000	6,200
R & D Expenditure	50000	3,000
Corporate Social Response (CSR)	259778	5,000
Course materials	228160	1,924,742
Exam. Expenses	16,500	-
Overtime Expenses	7,500	-
Extra Curricular Activities	25,600	-
Depreciation	6,659,504	7,320,844
<b>Total</b>	<b>49,812,079</b>	<b>41,054,829</b>

**Allocation:**

Hardware & Network activities 70%	34,868,455	28,738,380
Software & Web hosting activities 30%	14,943,624	12,316,449
	49,812,079	41,054,829
Add: Amortization expenses 5% on cost of Customized SW Develop	1,952,199	2,053,910
<b>Total</b>	<b>51,764,278</b>	<b>43,108,739</b>

<b>31 March 2016</b>	<b>31 March 2015.</b>
<b>Amount</b>	<b>Amount</b>

## 17.00 SELLING & DISTRIBUTION EXPENSES

This consists of as follows :

Postage & Stamp	32120	1,200
Advertisement	5000	15,000
Business Promotion Expenses	339300	165,062
Carriage outward	5000	10,200
Replacement of sold goods	2200	1,200
Sales incentives	401654	296,309

<b>Total</b>	<b>785,274</b>	<b>488,971</b>
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### **Allocation:**

Hardware & Network activities 70%	549,692	342,280
Software & Web hosting activities 30%	235,582	146,691
<b>Total</b>	<b>785,274</b>	<b>488,971</b>

## 17.01 CONSOLIDATED SELLING & DISTRIBUTION EXPENSES

This consists of as follows :

Postage & Stamp	34142	1,200
Advertisement	294700	15,000
Business Promotion Expenses	894193	412,563
Carriage outward	5000	10,200
Replacement of sold goods	2200	6,000
Sales incentives	512354	332,568

<b>Total</b>	<b>1,742,589</b>	<b>777,531</b>
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### **Allocation:**

Hardware & Network activities 70%	1,219,812	544,272
Software & Web hosting activities 30%	522,777	233,259
<b>Total</b>	<b>1,742,589</b>	<b>777,531</b>

## 18.00 INDIRECT INCOME

Interest on Deposit	1,116	1,200
Income from DCL general service section	1,324,524	532,846
Income from Dpc laptop service	921,267	922,748
<b>Total</b>	<b>2,246,907</b>	<b>1,456,794</b>

<b>31 March 2016</b>	<b>31 March 2015.</b>
<b>Amount</b>	<b>Amount</b>

**18.01 CONSOLIDATED INDIRECT INCOME**

Interest on Deposit	1,116	1,200
Income from DCL general service section	1,324,524	659,198
Income from Dpc laptop service	921,267	922,748
Income from Dolphin Computer service centre	263,282	-
<b>Total</b>	<b>2,510,189</b>	<b>1,583,146</b>

**19.00 FINANCIAL EXPENSES**

Bank Interest	5,884,237	2,964,732
<b>Total</b>	<b>5,884,237</b>	<b>2,964,732</b>

**20.00 RETAINED EARNINGS**

	<b>31 March 2016</b>	<b>30 June 2015</b>
	<b>Amount</b>	<b>Amount</b>
Opening Balance	132,176,218	85,254,415
Add - Addition during the period	61,263,066	46,921,799
Add - adjustment of Fractional Share (0.40)	-	4
	193,439,284	132,176,218
Less - Dividend paid	59,894,714	-
	<b>133,544,570</b>	<b>132,176,218</b>

**20.01 CONSOLIDATED RETAINED EARNINGS**

Opening Balance	108,090,140	61,540,386
Add - Addition during the period	61,642,810	46,549,750
Add - Adjustment of Fractional Share (0.40)	-	4
	169,732,950	108,090,140
Less - Dividend paid	59,894,714	-
	<b>109,838,236</b>	<b>108,090,140</b>