





Registered Office: Kathali, Valuka, Mymensingh (Factory premises).

As at 31st March, 2019


Company Secretary


Director & CFO


Managing Director


Chairman

For the 3rd Quarter ended 31st March, 2019

Company Secretary

Director & CFO

Managing Director

Chairman

For the 3rd Quarter ended on 31st March, 2019

The financial statements have been prepared in line with accounting policies as adopted in the preparation of financial statements for the 3rd Quarter ended on 31st March, 2019. This interim financial report includes those selected explanatory notes as were deemed appropriate for the better understanding of the said un-audited financial statements.

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles under Historical Cost Convention and after compliance with Bangladesh Financial Reporting Standard (BFRS) & Bangladesh Accounting Standard (BAS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

3.01 Recognition and Measurement
Property, plant and equipment are capitalized at cost less accumulated depreciation in compliance with the requirements of BAS 16: Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties and non-refunded taxes.

Fixed Assets as on 01.07.2018	4,823,022,495
addition during the year	106,709,313
Total	4,929,731,808
Less: Disposal of Fixed Assets	-
Balance as on 31st March, 2019	4,929,731,808
Less: Accumulated Depreciation as on 31.03.2019	3,022,697,972
Written Down Value as on 31.03.2019	1,907,033,836

For the 3rd Quarter ended 31st March, 2019STATEMENT OF CHANGES IN EQUITY (Un-audited)
For the 3rd Quarter ended 31st March, 2018For the 3rd Quarter ended 31st March, 2018

Company Secretary

Director & CFO

Managing Director

Chairman

For the 3rd Quarter ended on 31st March, 2019






Company Secretary Director & CFO Managing Director Nurain Nohar Karim
 Chairman

For the 3rd Quarter ended on 31st March, 2019

Inventories are carried at the lower of cost and net realizable value as prescribed by BAS 2: Inventories. Cost determined on weighted average cost basis. The cost of inventories comprises of expenditure in the normal course of business in bringing the inventories to their present location and condition. Net realizable value is based on estimated selling price less any further costs expected to be incurred to make the sale.

Raw Materials & Packing Materials	558,675,450
Work-in-Process	173,850,033
Finished Goods	407,212,313
Laboratory Chemicals	65,785,408
Balance as on 31st March, 2019	<u>1,205,523,204</u>

Cash and Cash equivalents includes cash in hand and with banks on current and deposit accounts which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

Cash in hand	28,628,990
Cash at Bank	199,864,674
Total Cash and Cash Equivalents:	228,493,664

 Company Secretary Director & CFO Managing Director Chairman