

**Bangladesh Building Systems Limited**  
Statement of Financial Position  
As at December 31, 2022

Particulars	Notes	Amount in Taka	
		31-Dec.-2022	30-June-2022
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	3.00	2,482,981,485	2,098,784,729
Intangible asset	4.00	965,255,793	989,976,494
Financial Assets at fair value	5.00	1,227,987	1,291,769
Work-In-Progress for new office space	6.00	1,439,601,277	1,030,620,038
		76,896,428	76,896,428
<b>Current Assets</b>			
Inventories		2,505,094,717	2,557,949,463
Goods In Transit		795,376,396	867,605,616
Advances, Deposits and Prepayments		14,533,150	-
Trade & Other Receivables		820,384,819	801,424,976
Cash and Cash equivalents	7.00	861,233,450	810,239,524
		13,566,902	78,679,347
<b>TOTAL ASSETS</b>		<b>4,988,076,202</b>	<b>4,656,734,192</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' equity</b>			
Share capital		2,835,105,606	2,558,707,619
Fair value reserve		1,629,297,331	1,629,297,331
Retained Earnings		1,157,805,030	-
		48,003,245	929,410,288
<b>Non-Current Liabilities</b>			
Long Term Loan	8.00	989,845,448	646,312,119
Deferred Tax Liability	9.00	623,917,029	362,481,452
		365,928,419	283,830,667
<b>Current Liabilities</b>			
Accounts and Other Payables		1,163,125,148	1,451,714,453
Accruals and Provisions		30,247,747	28,709,714
Short Term Loan	10.00	379,887,450	381,283,007
Unclaimed dividend Account	11.00	553,400,502	758,103,566
Cash Dividend Payable		1,336,368	1,362,819
Current portion of Long Term Loan	8.00	57,025,407	-
		141,227,674	282,255,348
<b>Total Current and Non-current Liabilities</b>		<b>2,152,970,596</b>	<b>2,098,026,572</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,988,076,202</b>	<b>4,656,734,192</b>
<b>Number of share used to calculate NAV</b>		<b>162,929,733</b>	<b>162,929,733</b>
<b>Net asset value per share</b>		<b>17.40</b>	<b>15.70</b>

The accompanying notes (01 to 21) form an integral part of this financial statement and are to be read in conjunction therewith.

  
Chief Financial Officer

  
Company Secretary

  
Managing Director  
Place: Dhaka;  
25 January, 2023

  
Director

  
Chairperson



**Bangladesh Building Systems Limited**  
**Un-Audited Statement of Profit or Loss and other Comprehensive Income**  
**For the period ended December 31, 2022**

Particulars	Notes	Amount in BDT		Amount in BDT	
		01/07/2022 to 31/12/2022 (06 Months)	01/07/2021 to 31/12/2021 (06 Months)	01/10/2022 to 31/12/2022 (03 Months)	01/10/2021 to 31/12/2021 (03 Months)
Revenue		624,062,288	504,015,796	330,133,891	268,230,200
Cost of goods sold		(507,687,548)	(407,242,676)	(281,009,968)	(209,890,132)
<b>Gross profit</b>		<b>116,374,740</b>	<b>96,773,121</b>	<b>49,123,923</b>	<b>58,340,069</b>
<b>Operating expenses</b>		<b>(61,659,790)</b>	<b>(62,073,430)</b>	<b>(30,998,725)</b>	<b>(30,812,365)</b>
Administrative expenses		(51,939,090)	(52,083,480)	(26,142,345)	(25,986,735)
Selling and distribution expenses		(9,720,700)	(9,989,950)	(4,856,380)	(4,825,630)
<b>Profit from operation</b>		<b>54,714,950</b>	<b>34,699,691</b>	<b>18,125,198</b>	<b>27,527,704</b>
Others income		23,414,869	3,605,510	18,936,419	33,060
Finance cost	13	(67,331,325)	(67,431,606)	(31,086,540)	(30,020,199)
<b>Net profit from operation</b>		<b>10,798,494</b>	<b>(29,126,406)</b>	<b>5,975,077</b>	<b>(2,459,436)</b>
Workers' profit participation fund		(514,214)	-	(284,527)	-
Non-Operating Income	14	-	138,472,500	-	138,472,500
Share of profit of associate	15	-	75,152,281	-	32,185,281
<b>Profit before tax</b>		<b>10,284,280</b>	<b>184,498,375</b>	<b>5,690,550</b>	<b>168,198,346</b>
Income tax expenses	16	(4,045,878)	(28,406,890)	(2,094,087)	(16,663,431)
<b>Net profit after tax</b>		<b>6,238,402</b>	<b>156,091,485</b>	<b>3,596,463</b>	<b>151,534,915</b>
<b>Other comprehensive income</b>					
Fair value reserve on financial asset (Net of tax)		327,184,992	-	-	-
<b>Total comprehensive income</b>		<b>333,423,394</b>	<b>156,091,485</b>	<b>3,596,463</b>	<b>151,534,915</b>
Number of share used to calculate EPS		162,929,733	162,929,733	162,929,733	162,929,733
<b>Earning per share for the Period (Re-stated)</b>	17	<b>0.04</b>	<b>0.96</b>	<b>0.02</b>	<b>0.93</b>

*for and on behalf of the Board of Directors of Bangladesh Building Systems Ltd.*

  
Chief Financial Officer

  
Company Secretary

  
Managing Director

  
Director

  
Chairperson

Dated, Dhaka;  
25 January, 2023



**Bangladesh Building Systems Limited**  
**Un- Audited Statement of Changes in Equity**  
**For the period ended December 31, 2022**

Particulars	Amount in BDT			
	Share capital	Fair value Reserve	Retained earnings	Total
Balance as at 01.07.2022	1,629,297,331	-	929,410,288	2,558,707,619
Fair value reserve on financial asset		327,184,992	"	327,184,992
Revaluation reserve on associates (Net of Tax)		830,620,038	(830,620,038)	
Payment of Cash Dividend			(57,025,407)	(57,025,407)
Net profit after tax			6,238,402	6,238,402
<b>Balance as at 31.12.2022</b>	<b>1,629,297,331</b>	<b>1,157,805,030</b>	<b>48,003,245</b>	<b>2,835,105,606</b>
Balance as at 01.07.2021	1,629,297,331	-	693,401,555	2,322,698,886
Payment of Cash Dividend			(32,585,947)	(32,585,947)
Net profit after tax			156,091,485	156,091,485
<b>Balance as at 31.12.2021</b>	<b>1,629,297,331</b>	<b>-</b>	<b>816,907,093</b>	<b>2,446,204,424</b>

*for and on behalf of the Board of Directors of Bangladesh Building Systems Ltd.*

  
 Chief Financial Officer

  
 Company Secretary

  
 Managing Director

  
 Director

  
 Chairperson

**Dated, Dhaka;**  
 25 January, 2023



**Bangladesh Building Systems Limited**  
**Un-Audited Statement of Cash Flows**  
**For the period ended December 31, 2022**

	Notes	Amount in BDT	
		01/07/2022 to 31/12/2022 (06 Months)	01/07/2021 to 31/12/2021 (06 Months)
<b>Cash flows from operating activities</b>			
Collections from customers & Others		573,068,362	467,042,322
Payments for operating costs & other expenses		(476,836,558)	(353,979,161)
Proceed from Scrap Sale		23,328,450	3,572,450
Income Tax Paid and/or deducted at sources		(30,422,682)	(25,341,866)
<b>Net cash generated from operating activities</b>		<b>89,137,572</b>	<b>91,293,745</b>
<b>Cash flows from investing activities</b>			
Acquisitions of property, plant and equipment		(2,683,500)	(3,815,000)
Work In Progress for new office space		-	(7,104,582)
Sale of Shares of Associate		-	138,472,500
<b>Net cash used in investing activities</b>		<b>(2,683,500)</b>	<b>127,552,918</b>
<b>Cash flows from financing activities</b>			
Finance Income		86,419	33,060
Borrowings/ (Repayment) of Long term Loan		120,407,903	10,889,360
Borrowings from/Repayment of Short Term Loan		(204,703,064)	(31,630,731)
Payment of cash dividend		(26,451)	(152,358)
Finance cost paid		(67,331,325)	(67,431,606)
<b>Net cash provided by financing activities</b>		<b>(151,566,518)</b>	<b>(88,292,275)</b>
Net changes in cash and cash equivalents		(65,112,446)	130,554,388
Cash and cash equivalents at the beginning of the year		78,679,347	20,975,698
<b>Cash and cash equivalents at the end of the Period</b>		<b>13,566,901</b>	<b>151,530,086</b>
Number of share used to calculate NOCFPS		162,929,733	162,929,733
Operating cash flow per share	18	0.55	0.56

*for and on behalf of the Board of Directors of Bangladesh Building Systems Ltd.*

  
Chief Financial Officer

  
Company Secretary

  
Managing Director

  
Director

  
Chairperson

25 January, 2023



**Bangladesh Building Systems Ltd.**  
**Notes to the Interim Financial Statements**  
for the period ended 31 December, 2022

**1.00 Reporting Entity**

The Company was incorporated in 19 July, 2003 as a 'Private' Company limited by shares and registered with the Registrar of Joint Stock Companies & Firms of Bangladesh under the Companies Act, 1994. It has started its commercial production in the year 2005. On 30 October, 2010 the Company registered itself as a Public Limited Company under the Companies Act, 1994. The Company is listed with both Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) at 03 October, 2013 and 30 September, 2013 respectively and trading of the share of the Company has been started from 08 October, 2013.

The registered office of the Company is located at Factory premises, Jaina Bazar, Dhaka Mymensingh Highway, Telehate, Sreepur, Gazipur. Corporate Office and the Investors Relation Department is situated at Configure Bepari Tower (3rd Floor), Ga/64, Middle Badda, Progati Swarani, Dhaka-1212.

The principal activities of the Company throughout the year continued to be manufacturing and marketing of Pre-Engineered Steel Building (PEB) in Bangladesh to meet-up the growing demand especially in the industrial sector.

Bangladesh Building System Ltd. (BBSL) always eager for managing and seeking expertise and obtaining state of art technology to provide engineering solutions with world class quality and best customer services. It holds two world class quality certifications like "ISO 9001-2015" and "UKAS 018" from international organizations. Usually, BBSL deals with pre-engineered steel buildings like factories, warehouses, hall rooms, workshops, aircraft hangers, office buildings, commercial showrooms, distribution centers, supermarkets, restaurants and residential buildings as well.

**2.00 Basis of Preparation of the interim Financial Statements:**

- 2.01 These financial statements are the un-audited interim financial statements (here after 'the interim financial statements') of Bangladesh Building Systems Ltd., Companies incorporated in Bangladesh under the Companies Act, 1994 for the 2nd quarter ended on 31 December, 2022 (here after 'the interim period'). They are prepared in accordance with the International Accounting Standard (IAS-34) 'Interim Financial Reporting'. These financial statements should read in conjunction with the Annual Financial Statements as of 30 June, 2022, as they provided an update of previously reported information.
- 2.02 The accounting policies and presentation used are consistent with those used in the Annual Financials, except where noted below. Where necessary, the comparative figures have been reclassified or extended from the previously reported Interim Financial Statements to take into account any presentational change made in the Annual Financial Statements or in these Interim Financial Statements.
- 2.03 The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the Interim Financial Statement. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.
- 2.04 The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.
- 2.05 The management has decided that the depreciation on PPE is recognized in compliance with IAS-16, para-55 onward.
- 2.06 Income Tax expense is recognized based upon the best estimate of the weighted average income tax expected for the reporting period.
- 2.07 The company has no reportable operating segments as per IFRS-8
- 2.08 There is no significant event after the end of the interim period that has to be reflected in the financial statements for the interim period.
- 2.09 The financial statements have been prepared in compliance with the requirement of the Companies ACT 1994, Securities and Exchange Ordinance 1969, Securities and Exchange Rules 1987, Listing Regulations of Dhaka and Chittagong Stock Exchange and other relevant local laws as applicable.

Revenues recognition: Revenue is recognized when a customer obtains control of the goods or services in an amount that reflects the consideration to which the The Company expect to be entitled, excluding those amounts collected on behalf of third parties, value added tax and is after deduction of any trade discounts and volume rebates. Judgment is required in determining the timing of the transfer of control for revenue recognition - at a point in time or over time as the nature of revenues as follow:

- 2.10 Revenue from sales of construction materials and products:  
Revenue from sales of construction steel materials and products is recognized when a customer obtains control of the goods, generally on delivery of the goods to the customers. For contracts that permit the customers to return the goods. The Company is recognized to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognition will not occur. Therefore, the Company will adjust recognized for estimated returns, which are estimated based on the historical data. The revenue is recognized considering the liability of warranty obligation.

Amount in BDT	
31-12-2022	30-06-2022

**3.00 Property, Plant & Equipment: Tk. 965,255,793**

Cost  
Balance as on  
Add: Addition during the period  
Balance as on 31 December

1,728,739,407	1,724,462,607
2,683,500	4,276,800
<b>1,731,422,907</b>	<b>1,728,739,407</b>





**Depreciation:**

Balance as on	738,762,913	680,573,806
Add: Addition during the period	27,404,201	58,189,107
Balance as on 31 December	<u>766,167,114</u>	<u>738,762,913</u>
Written down value as on 31 December	<u>965,255,793</u>	<u>989,976,494</u>

**4.00 Intangible Assets: Tk. 1,227,987**

Cost	2,029,555	2,029,555
Balance as on	-	-
Add: Addition during the period	2,029,555	2,029,555
Balance as on 31 December	<u>2,029,555</u>	<u>2,029,555</u>

**Amortization:**

Balance as on	737,786	600,113
Add: Addition during the period	63,782	137,673
Balance as on 31 December	<u>801,568</u>	<u>737,786</u>
Written down value as on 31 December	<u>1,227,987</u>	<u>1,291,769</u>

The cost incurred for the purpose of Intangible assets includes IT software which is used to maintain Company's accounts. It also includes Share Management Software and Website.

**5.00 Financial Asset-at fair value**

Investment in BBS Cables	1,439,601,278	915,043,631
	-	115,576,407
<b>Total</b>	<u>1,439,601,278</u>	<u>1,030,620,038</u>

Bangladesh Building Systems Ltd has acquired 20,000,000 ordinary shares of Tk.10 each of BBS cables Ltd. i.e 20% in 2016. The company's interest in BBSI is accounted for using the equity method in the financial statements. Now the holdings stand on 14.31% and 28,849,725 nos shares. Therefore, the company's interest accounted for at FVTOCI as per IFRS -9. The market price of BBS cables share as on 29 December 2022 was Tk.49.90 and accordingly market value of BBS cables 28,849,725 share comes to Tk.143,960,1278.

**6.00 Work in progress: Tk.76,896,428**

This is made up as follows

Particulars:		
Opening balance	76,896,428	76,896,428
Add: Addition during the Year	-	-
	<u>76,896,428</u>	<u>76,896,428</u>
Less: Adjustment made during the Year	-	-
<b>Closing Balance</b>	<u>76,896,428</u>	<u>76,896,428</u>

**07.00 Cash & Cash Equivalents: Tk. 13,566,902**

Cash In-Hand	234,094	313,206
<b>Balances with Bank:</b>	<b>13,332,808</b>	<b>78,366,141</b>
Short Term Deposit (STD)	9,566,878	78,163,956
Current & Collection Accounts	3,765,930	202,185
<b>Total</b>	<u>13,566,902</u>	<u>78,679,347</u>

**08.00 Long Term Loan: Tk.623,917,029**

Long term loan Lanka Bangla Finance	118,658,706	116,518,618
Term Loan-UCBL	543,716,220	411,905,386
Term Loan-NRBC	102,769,777	116,312,796
	<u>765,144,703</u>	<u>644,736,800</u>
Less: Current Maturity of Long Term	141,227,674	282,255,348
	<u>623,917,029</u>	<u>362,481,452</u>



**09.00 Deferred tax liability : Tk.365,928,419**

This is made up as follows

**Particulars:**

Opening balance	283,830,667	276,039,180
Adjustment/(Reduction) during the period on fixed assets at cost	301,504	(9,142,894)
Deferred Tax (Associate Income @ 20%)	81,796,248	23,115,281
Less: Adjustment of AIT of Dividend Income	-	(6,180,900)
<b>Closing balance</b>	<b>365,928,419</b>	<b>283,830,667</b>

**Temporary timing difference:**

As at December 31, 2022	Accounting base Carrying Amount	Tax base	Temporary Difference
Property, Plant and equipment	965,255,793.0	523,590,405.0	(441,665,388)
Intangible Assets	1,227,987.0	505,216.0	(722,771)
Net Taxable temporary difference	<u>966,483,780.0</u>	<u>524,095,621.0</u>	(442,388,159)
Applicable rate			20.00%
Deffered Tax liability-31 December 2022			(88,477,632)
Deffered Tax liability-30 June 2022			(88,176,128)
Deffered Tax expenses/(income) for the period			<b>301,504</b>

**Temporary timing difference:**

As at June 30, 2022	Accounting base Carrying Amount	Tax base	Temporary Difference
Property, Plant and equipment	989,976,494	549,787,469	(440,189,025)
Intangible Assets	1,291,769	600,156	(691,613)
Net Taxable temporary difference	<u>991,268,263</u>	<u>550,387,625</u>	(440,880,638)
Applicable rate			20.00%
Deffered Tax liability-30 June 2022			(88,176,128)
Deffered Tax liability-30 June 2021			(97,319,022)
Deffered Tax expenses/(income) for the year 2022			<b>9,142,894</b>

**10.00 Short Term Loan: Tk. 553,400,502**

This is made up as follows

**Particulars:**

Import Loan-UCBL	120,168,211	74,099,059
Time loan-UCBL (General)	34,896,356	93,499,928
Time loan-UCBL (COVID)	54,233,868	51,123,073
CC Hypo-UCBL	160,802,286	153,552,737
Import Loan NRBC	44,397,259	245,565,010
Time Loan- NRBC (General)	36,258,041	47,416,807
Over Draft (OD)-NRBC	102,644,481	92,846,952
<b>Total</b>	<b>553,400,502</b>	<b>758,103,566</b>

**11.00 Unclaimed Dividend Account Tk.1,336,368**

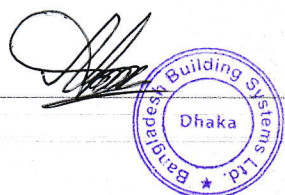
Unclaimed dividend balance 2019-2021  
Unclaimed dividend balance 2019-2021

403,134	406,636
933,234	956,184
<b>1,336,368</b>	<b>1,362,820</b>

**12.00 Provision for tax: Tk. 325,551,734**

Opening balance  
Provision for the period  
Total

321,807,360	273,474,474
3,744,374	48,332,886
<b>325,551,734</b>	<b>321,807,360</b>



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**13.00 Finance Cost: Tk. 67,331,325**

	Amount in BDT	
	31-12-2022	31-12-2021
Hypo Loan Interest	7,199,548	7,043,245
Import Loan Interest	6,331,129	10,834,074
Term Loan Interest UCBL	24,470,250	19,425,530
Time Loan Interest UCBL	2,072,572	7,628,607
Import Loan Interest NRBC	8,828,152	7,273,958
Time Loan Interest NRBC	1,815,042	4,573,265
Overdraft Interest NRBC	5,238,632	4,344,626
Interest On Lanka Bangla Finance	3,923,234	-
Term Loan Interest NRBC	5,652,886	3,849,609
Bank Commission & Charges	1,799,880	2,458,694
<b>Total</b>	<b>67,331,325</b>	<b>67,431,606</b>

**14.00 Non-Operating Income: Tk. 0**

Share Sale of Associate through Stock Exchange	-	138,472,500
<b>Total</b>	<b>-</b>	<b>138,472,500</b>

**15.00 Fair value reserve on financial asset Tk. 327,184,992**

Fair value reserve on financial	408,981,240	508,129,013
Deferred tax	(81,796,248)	14.79%
<b>Share of Net profit after Tax of</b>	<b>327,184,992</b>	<b>75,152,281</b>

**16.00 Income Tax Expenses: Tk.4,045,878**

Current tax expenses	3,744,374	3,444,374
Tax on Non-Operating Income	-	6,900,000
Deferred tax	301,504	4,290,173
<b>Total</b>	<b>4,045,878</b>	<b>14,634,547</b>

**17.00 Earnings per Share(EPS)- Basic: Tk.0.04**

The Computation of EPS is given below:

Earnings attributable to the Shareholders(Net Profit after Tax)	6,238,402	156,091,485
<b>Total</b>	<b>6,238,402</b>	<b>156,091,485</b>
Total number of Shares outstanding/weighted average for the period	162,929,733	162,929,733
Adjusted/ Basic Earnings per Share(per value Tk. 10)	<b>0.04</b>	<b>0.96</b>

As per BSEC Notification (No: BSEC/CMRRCD/2009-193/188/Admin/69-dated: 07 September 2016), Earning per Share(EPS) has stood Tk. 0.04 for the period ended on 31st December, 2022 as against Tk.0.96 for the period ended on 31st December, 2021 due to decreasing of non-operating income.

**18.00 Net Operating Cash Flows per Share (NOCFPS): Tk. 0.55**

The Computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	89,137,572	91,293,745
Weighted average number of Shares Outstanding	162,929,733	162,929,733
	<b>0.55</b>	<b>0.56</b>

As per BSEC Notification (No: BSEC/CMRRCD/2009-193/188/Admin/69-dated: 07 September 2016), Operating Cashflow (NOCFPS) has stood Tk. 0.55 for the period ended on 31st December, 2022 as against Tk. 0.56 for the period ended on 31st December, 2021 due to increasing the payment to the creditors.

**19.0 Net Asset Value (NAV) per Share Tk. 17.40**

Total Asset	4,988,076,202	4,656,734,192
Less: Total outside Liability	(2,152,970,596)	(2,098,026,572)
Net Asset	<b>2,835,105,606</b>	<b>2,558,707,620</b>
Number of Ordinary Shares Outstanding	162,929,733	162,929,733
Net Asset Value(NAV) per Share	<b>17.40</b>	<b>15.70</b>







**20.00 Reconciliation of Net Profit with Cash Flows from Operating Activities:**

This is made up as follows:

<b>Particulars:</b>		
Net Profit/(Loss) after Tax	6,238,402	156,091,485
Loss and Other Comprehensive		
<b>Add/(Less) Adjustments:</b>	<b>82,899,170</b>	<b>(64,797,740)</b>
Depreciation	27,467,983	29,741,593
Change In Inventories	72,229,220	109,044,231
Goods In Transit	(14,533,150)	(10,771,215)
Change in Advances, Deposits & Pre-payments	(18,959,843)	(27,157,339)
Change in Accounts Receivable	(50,993,926)	(36,973,474)
Change in Deferred Tax Liabilities	301,503	18,482,795
Change in Accounts and other payables	1,538,034	4,983,779
Change in Accruals and Provisions	(1,395,557)	(5,921,877)
Share of Profit from Associate	-	(75,152,281)
Finance Income	(86,419)	(33,060)
Financial Expenses	67,331,325	67,431,606
Sale of Share of Associate	-	(138,472,500)
<b>Cash Flows from Operating Activities</b>	<b>89,137,572</b>	<b>91,293,745</b>
(As per Statement of Cash Flows)		

**21.00 Related Party Transactions:**

The Company has entered into transactions with other entities that fall within the definition of related party as contained in BAS-24 "Related Party disclosures." Total transaction of the significant related party as of 31, December, 2022 are as follows:

**Key Management Personnel Payment during the period:**

Name	Designation	Gross Remuneration/Board Attendance Fee	Tax Paid	Remuneration Gross Amount
Engr. Md. Abu Noman Hoelader	Chairperson	40,000	4,000	36,000
Engr. Hasan Morshed Chowdhury	Managing Director	4,968,000	508,000	4,460,000
Engr. Mohammad Badrul Hassan	Director	40,000	4,000	36,000
Engr. Mohammad Ruhul Majid	Director	40,000	4,000	36,000
Major Md. Sabir Ahmed (Retd)	Independent Director	20,000	2,000	18,000
<b>Total</b>		<b>5,108,000</b>	<b>522,000</b>	<b>4,586,000</b>

In addition to remuneration, Directors avail company vehicles for transportation purpose.



Chief Financial Officer



Company Secretary

Dated, Dhaka;  
25 January, 2023

