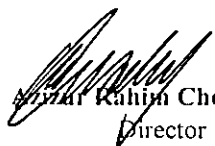


**Rahim Textile Mills PLC.**  
Statement of Financial Position (Un-audited)  
As at 31<sup>st</sup> March 2024

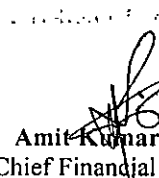
Particulars	Notes	Amount in Tk.	
		31.03.2024	30.06.2023
<b>ASSETS:</b>			
<b>Non Current Assets:</b>			
Property Plant & Equipment	2.00	576,389,986	609,891,205
Capital Work-In-Progress		245,068	-
<b>Total Non Current Assets</b>		<b>576,635,054</b>	<b>609,891,205</b>
<b>Current Assets:</b>	3.00		
Inventories		441,115,941	451,895,610
Accounts Receivable		612,952,925	398,479,883
Advances, Deposits & Pre-Payments		92,539,303	46,236,761
Cash & Bank Balances		17,975,210	151,463,739
<b>Total Current Assets</b>		<b>1,164,583,379</b>	<b>1,048,075,993</b>
<b>TOTAL ASSETS</b>		<b>1,741,218,434</b>	<b>1,657,967,198</b>
<b>SHARE HOLDER'S EQUITY &amp; LIABILITIES:</b>			
<b>Shareholder's Equity:</b>	4.00		
Share Capital		94,596,830	94,596,830
Retained Earnings		62,655,733	56,106,338
Revaluation Surplus of Fixed Assets		73,781,683	74,349,538
<b>Total Shareholder's Equity</b>		<b>231,034,246</b>	<b>225,052,706</b>
<b>Non-Current Liabilities:</b>	5.00		
Long Term Loan		358,365,687	184,334,337
Deferred Tax Liabilities		43,827,006	45,245,047
<b>Total Non-Current Liabilities</b>		<b>402,192,693</b>	<b>229,579,384</b>
<b>Current Liabilities:</b>	6.00		
Accounts Payable		147,747,671	120,421,789
Current Portion of Long Term Loan		89,194,170	38,516,041
Short Term Loan From Bank		790,103,465	977,711,245
Un-Claimed Dividend		642,395	990,940
Others Provision & Liabilities		80,303,794	65,695,092
<b>Total Current Liabilities</b>		<b>1,107,991,495</b>	<b>1,203,335,108</b>
<b>Total Liabilities</b>		<b>1,510,184,188</b>	<b>1,432,914,492</b>
<b>TOTAL SHARE HOLDER'S EQUITY &amp; LIABILITIES:</b>		<b>1,741,218,434</b>	<b>1,657,967,198</b>
<b>Net Asset Value (NAV ) per share</b>	11.01	<b>24.42</b>	<b>23.79</b>
<b>Par Value Tk. 10.</b>			



Md. Kamruzzaman  
Company Secretary



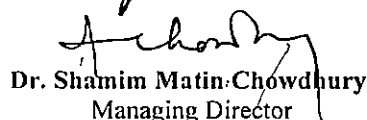
Md. Kamruzzaman  
Director



Amit Kumar Saha  
Chief Financial Officer




A. Matin Chowdhury  
Director



Dr. Shamim Matin Chowdhury  
Managing Director

**Rahim Textile Mills PLC.**  
Statement of Profit or Loss and other Comprehensive Income (Un-audited)  
For the period ended 31<sup>st</sup> March 2024

Particulars	Notes	Amount in Tk.		Amount in Tk.	
		01.07.2023 To 31.03.2024	01.07.2022 To 31.03.2023	01.01.2024 To 31.03.2024	01.01.2023 To 31.03.2023
Sales Revenue	7.01	1,110,047,394	1,140,542,922	397,832,800	414,860,655
Cost of Goods Sold	7.02	(1,002,761,381)	(1,115,272,627)	(356,208,570)	(413,599,291)
Gross Profit	7.03	107,286,013	25,270,295	41,624,230	1,261,364
<b>Commercial Expenses:</b>					
Administrative & Selling Expenses	7.04	(36,022,145)	(45,184,427)	(11,865,157)	(14,942,215)
Operating Profit Before Financial Expenses		71,263,868	(19,914,132)	29,759,073	(13,680,851)
Financial Expenses	8.00	(56,922,414)	(51,555,150)	(22,942,753)	(20,812,431)
Operating Profit before WPPF & WF and Tax		14,341,454	(71,469,282)	6,816,320	(34,493,282)
Non Operating Income/(Loss)	9.00	(330,599)	421,868	(72,122)	4,256,426
Net Profit before WPPF & WF and Tax		14,010,855	(71,047,413)	6,744,198	(30,236,856)
Contribution to WPPF & WF		(667,184)	-	(321,152)	-
Net Profit / (Loss) before Tax for the period		13,343,671	(71,047,413)	6,423,045	(30,236,856)
<b>Income Tax Expenses:</b>		(7,362,132)	(15,066,404)	(2,788,056)	(11,275,425)
Current Tax	14.00	(8,780,173)	(13,319,641)	(3,176,797)	(8,965,268)
Prior years (under) / over provision		-	(3,025,057)	-	(3,025,057)
Deferred Tax during the period	15.00	1,418,041	1,278,294	388,741	714,900
Net Profit / (Loss) for the period after tax		5,981,540	(86,113,817)	3,634,989	(41,512,281)
Other comprehensive income:		-	-	-	-
Total comprehensive income	10.00	5,981,540	(86,113,817)	3,634,989	(41,512,281)
Earning Per Share (EPS) Per Value Tk.10	11.02	0.63	(9.10)	0.38	(4.39)
Number of shares used to compute EPS		9,459,683	9,459,683	9,459,683	9,459,683

  
Md. Kamruzzaman  
Company Secretary

  
Anwar Rahim Chowdhury  
Director

  
Amit Kumar Saha  
Chief Financial Officer

  
A. Matin Chowdhury  
Director

  
Dr. Shamim Matin Chowdhury  
Managing Director

**Rahim Textile Mills PLC.**  
Statement of Changes in Equity (Un-audited)  
For the period ended 31<sup>st</sup> March 2024

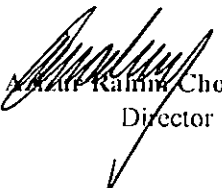
Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained Earnings	Total
As at 1 <sup>st</sup> July, 2023	94,596,830	74,349,538	56,106,338	225,052,706
Net Profit this period	-	-	5,981,540	5,981,540
Transfer of Excess Depreciation of Revalued Assets	-	(567,855)	567,855	-
<b>For the period ended 31<sup>st</sup> March 24</b>	<b>94,596,830</b>	<b>73,781,683</b>	<b>62,655,733</b>	<b>231,034,246</b>

**Rahim Textile Mills PLC.**  
Statement of Changes in Equity (Un-audited)  
For the period ended 31<sup>st</sup> March 2023

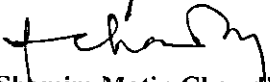
Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained Earnings	Total
As at 1 <sup>st</sup> July, 2022	94,596,830	75,194,107	189,439,298	359,230,235
Net Profit this period	-	-	(86,113,817)	(86,113,817)
Cash Dividend	-	-	(9,459,683)	(9,459,683)
Transfer of Excess Depreciation of Revalued Assets	-	(633,425)	633,425	-
<b>For the period ended 31<sup>st</sup> March 23</b>	<b>94,596,830</b>	<b>74,560,682</b>	<b>94,499,223</b>	<b>263,656,735</b>

  
Md. Kamruzzaman  
Company Secretary

  
Amit Kumar Saha  
Chief Financial Officer

  
A. Matin Chowdhury  
Director

  
A. Matin Chowdhury  
Director

  
Dr. Shamim Matin Chowdhury  
Managing Director

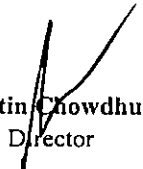
**Rahim Textile Mills PLC.**  
Statement of Cash Flows (Un-audited)  
For the period ended 31<sup>st</sup> March 2024

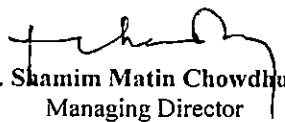
Particulars	Notes	Amount in Tk.	
		31.03.2024	31.03.2023
<b>Cash Flow From Operating Activities</b>			
Collections from turnover, bills receivable and other receipts.		895,639,274	1,105,271,108
Payment for purchase of raw materials, accessories, creditors and other expenses		(992,519,321)	(1,022,678,590)
Financial Expenses Paid		(56,922,414)	(51,555,150)
Payment to Employee against contribution to WPPF & WF		-	-
Income Tax Paid		(8,780,173)	(13,319,641)
<b>Net cash generated/(used) in operating activities</b>		<b>(162,582,634)</b>	<b>17,717,727</b>
<b>Cash Flow From Investing Activities</b>			
Acquisition of Property Plant & Equipment		(7,513,907)	(12,479,234)
Disposal of Non Current Assets		-	-
<b>Net cash generated/(used) in investing activities</b>		<b>(7,513,907)</b>	<b>(12,479,234)</b>
<b>Cash Flow From Financing Activities</b>			
Long Term Loan received/(repayment) from Bank		224,709,479	(25,597,272)
Short Term Loan received/(repayment) from Bank		(187,607,780)	22,025,187
Dividend disbursed to Shareholders		(583)	(9,363,681)
Dividend transferred to Capital Market Stabilization Fund		(347,962)	(714,177)
<b>Net cash generated/(used) in financing activities</b>		<b>36,753,154</b>	<b>(13,649,943)</b>
<b>Net Cash Inflow / ( Outflow )</b>		<b>(133,343,387)</b>	<b>(8,411,449)</b>
Cash & Cash Equivalent as at July 01, 2023		151,463,739	9,659,855
Foreign Currency Translation Gain/(Loss)		(145,142)	375,317
<b>Cash &amp; Cash Equivalent as at March 31, 2024</b>		<b>17,975,210</b>	<b>1,623,723</b>
<b>Net Operating Cash Flow Per Share ( NOCFPS )</b>	<b>11.03</b>	<b>(17.19)</b>	<b>1.87</b>
Per Value Tk.10			
Number of shares used to compute NOCFPS		9,459,683	9,459,683

  
Md. Kamruzzaman  
Company Secretary

  
Azur Rahim Chowdhury  
Director

  
Amit Kumar Saha  
Chief Financial Officer

  
A. Matin Chowdhury  
Director

  
Dr. Shamim Matin Chowdhury  
Managing Director

**Rahim Textile Mills PLC.**  
**Explanatory notes on Un-Audited Financial Statements**  
**For the period from July 01, 2023 to March 31, 2024.**

**1.00 Accounting Policies & Methods Used For Preparation of Financial Statements:**

- 1.01 Rahim Textile Mills PLC. has followed the same accounting policies and methods for preparation and presentation of third quarterly Financial Statements of the company for the period from 1<sup>st</sup> July'2023 to 31<sup>st</sup> March' 2024 as compared to the previous Financial Statements.
- 1.02 The financial statements of the company for the reporting period have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and practices in Bangladesh in compliance with the Companies Act, 1994, The Securities and Exchange Rules 1987, International Accounting Standard (IAS), so far adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), International Financial Reporting Standard (IFRS), Financial Reporting Act. 2015 and other applicable laws and regulations.
- 1.03 The Net Assets Value (NAV) per share in current period is Tk. 24.42 as against Tk. 23.79 compared to the corresponding period of June 30, 2023. The NAV has increased due to increase in Retained Earnings for making profit during the period (Please see note no 11.01).
- 1.04 The Earning per share (EPS) as on March 31, 2024 stood at Tk. 0.63 against Tk. (9.10) compared to March 31, 2023. The EPS has increased due to decrease in Cost of Goods Sold for reduce basic raw material price and available of gas supply compared with previous period i.e. the period ended March, 2023. (Please see the note no.11.02).
- 1.05 The Net Operating Cash Flow Per Share (NOCFPS) as on March 31, 2024 has decreased to Tk. (17.19) as against Tk. 1.87 per share for the previous period of March 31, 2023 due to decrease of collection against sales and payment for purchase of raw materials for the period. (Please see note no. 11.03).

**2.00 Changes in Non-Current Assets:**

During the period July 01, 2023 to March 31, 2024, a sum of Tk. 7.27 million has added to Non-Current Assets mainly for addition of Property, Plant & Equipment, Furniture & Fixture, Equipment & Installation and other assets. The WDV stood Tk. 576.39 million after charging depreciation amounting to Tk.40.77 million compare to June 30, 2023.

**3.00 Changes in Current Assets:**

The Current Assets consist of Inventory, Accounts Receivable, Advance, Deposits & Pre-payment and Cash & Bank Balance. Out of these assets, Accounts Receivable and Advance, deposits & Pre-payment has increased. On the other hand, Inventories and cash & bank balance have decreased. As a result, total Current assets has increased by Tk. 116.51 million during the period from 1<sup>st</sup> July'2023 to 31<sup>st</sup> March'2024 compared to June 30, 2023.

**4.00 Changes in Shareholder's Equity:**

Shareholder's Equity has increased by Tk. 5.98 million due to increase of Retained Earnings for making profit and adjustment of Revaluation Surplus of Fixed Assets accordingly.

**5.00 Changes in Non-Current Liabilities:**

The total amount of Non-Current Liabilities has increased by Tk. 172.61 million for availing new term loan and adjustment of deferred tax liabilities.

**6.00 Changes in Current Liabilities:**

The total Current liabilities consist of Accounts Payable; Current Portion of Long-Term Loan, Short Term Loan, Un-Claim Dividend and Others Liabilities. Total current liabilities has decreased by Tk. 95.34 million due to decrease of Short term loan on the other hand increased of accounts payable, current portion of long-term loan and other liabilities.



**Rahim Textile Mills PLC.**  
**Explanatory notes on Un-Audited Financial Statements**  
**For the period from July 01, 2023 to March 31, 2024.**

**7.00 Changes in Operating Income and Expenses:**

**7.01 Turnover:**

The Turnover for the period July'2023 to March'2024 has decreased by Tk.30.50 million and the sales ratio has decreased by 2.67% compared to previous period of July'2022 to March'2023.

**7.02 Cost of Goods Sold (COGS):**

The COGS for the period July '2023 to March'2024 has decreased by Tk. 112.51 million and percentage against sales has decreased by 7.45% due to decrease in basic raw-materials consumption and price and available of gas supply which made the production smooth as well as increase of unit price of sales compared to previous period of July'2022 to March'2023.

**7.03 Gross Profit (GP):**

The GP stood at Tk. 107.29 million compared to Tk. 25.27 million during the previous period of July'2022 to March'2023. The GP amount has increased by Tk. 82.02 million due to decrease in COGS.

**7.04 Operating Expenses:**

The operating expense consist of administrative & selling expenses has decreased by Tk. 9.16 million due to directors have stopped taking their salary and few high officials left but no recruitment for the same position. As a result the operating expenses has decreased by 0.72 % in respect of sales compared to the same period of previous year.

**8.00 Financial Expenses:**

Financial Expenses has increased by Tk. 5.37 million compared to the previous period from 1<sup>st</sup> July'2022 to 31<sup>st</sup> March'2023 for enjoying new term loan as well as the rate of interest has increased.

**9.00 Non-Operating Income/(loss):**

The non-operating income/ (loss) represent gain or (loss) of foreign exchange rate on export & import. The non-operating loss has increased by Tk.0.75 million compare to previous period July'2022 to March' 2023.

**10.00 Net Profit/(Loss) After Tax:**

The Net Profit/(Loss) after Tax stood at Tk. 5.98 million against Tk. (86.11) million compared with the previous period from July'2022 to March'2023. Net profit amount has increased due to reduced cost of goods sold, As a result, net profit ratio on sales has increased by 8.09% compared to the period from 1<sup>st</sup> July, 2022 to 31<sup>st</sup> March, 2023.

**11.01 Disclosure of Net Asset Value Per Share as per clause 4 (4) b of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.**

Particulars	<u>31-Mar-24</u>	<u>30-Jun-23</u>
Total Assets	1,741,218,434	1,657,967,198
Total Liability	(1,510,184,188)	(1,432,914,492)
Net Assets (Total Assets Less Total Liabilities)	<u>231,034,246</u>	<u>225,052,706</u>
Weighted average number of shares	9,459,683	9,459,683
Net Assets Value Per Share (NAV) (A/B)	<u>24.42</u>	<u>23.79</u>

**11.02 Disclosure of Earnings Per Share as per clause 4 (4) c of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.**

Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>
Net Profit after tax for the period	5,981,540	(86,113,817)
Weighted average number of share	9,459,683	9,459,683
Earnings Per Share (EPS) (A/B) (Tk)	<u>0.63</u>	<u>(9.10)</u>

**11.03 Disclosure of Net Operating Cash Flow Per Share as per clause 4 (4) d of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.**

Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>
Net Operating cash flow activities	(162,582,634)	17,717,727
Weighted average number of share	9,459,683	9,459,683
Net Operation Cash Flow Per Share (NOCFPS) (A/B) (Tk)	<u>(17.19)</u>	<u>1.87</u>

**Rahim Textile Mills PLC.**

**Explanatory notes on Un-Audited Financial Statements**

**For the period from July 01, 2023 to March 31, 2024.**

- 11.04 Disclosure of Reconciliation from net profit to net operating cash flow refer to clause 4 (4) e of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.**

Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>
Operating Profit/(Loss)	71,263,868	(19,914,132)
Depreciation	40,770,058	45,179,981
Financial Expenses	(56,922,414)	(51,555,150)
Non Operating Income/(Loss)	(185,457)	46,551
Accounts Receivable (Increase)/Decrease	(214,473,042)	(35,318,366)
Inventories (Increase)/Decrease	10,779,669	67,779,867
Advance, Deposit & Prepayment (Increase)/Decrease	(37,522,370)	18,552,773
Accounts Payable & Other Liability Increase/(Decrease)	27,325,882	(7,775,541)
Liability for Expenditure Increase/(Decrease)	5,161,345	14,041,383
Income Tax Paid	(8,780,173)	(13,319,641)
<b>Total</b>	<b><u>(162,582,634)</u></b>	<b><u>17,717,727</u></b>

- 11.05 Significant deviation in EPS refer to clause 4 (3) of the BSEC notification (No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018):**

The Earning per share (EPS) has significantly increased from Tk. (9.10) to Tk. 0.63 per share compared to preceding period March 31, 2023 due to decrease in cost of goods sold for reduced basic raw-material consumption and price & available gas supply which made the production smooth as well as increase in unit price of sales respectively.

- 11.06 Significant deviation in NOCFPS as clause 4 (3) of the BSEC notification (No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018):**

Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>	<u>Deference</u>
Collections from turnover, bills receivable & other receipts.	895,639,274	1,105,271,108	(209,631,834)
Payment for raw materials, creditors and other expenses	(992,519,321)	(1,022,678,590)	30,159,270
Payment of financial cost	(56,922,414)	(51,555,150)	(5,367,264)
Payment of tax	(8,780,173)	(13,319,641)	4,539,468
<b>Net cash generation in operating activities</b>	<b><u>(162,582,634)</u></b>	<b><u>17,717,727</u></b>	<b><u>(180,300,361)</u></b>

Cash flow from operating activities has decreased due to increase of accounts receivables and decrease of tax payment and employees expenses and payment against raw materials though financial expenses has increased. As a result, cumulative payment has increased by Tk. 29.33 million and collection has decreased by Tk. (209.63) million from previous reporting period March 31, 2023 as resulting NOCFPS has decreased from Tk. 1.87 to Tk. (17.19) per share.

- 12.00 Related Party Transactions (Paragraph 18 of IAS 24) :**

Sister Concern	Opening Balance 01.07.23	Debit	Credit	Receivable- 31.03.24
J.M. Fabrics Ltd.	-	111,194,523	67,122,990	44,071,533
Knit Asia Ltd.	-	53,291,184	9,121,041	44,170,144
Salek Textile Ltd.	-	1,503,216	1,503,216	-
Hajaz Publication Ltd.	-	4,904,658	4,904,658	-
<b>TOTAL</b>	<b>-</b>	<b>170,893,581</b>	<b>82,651,905</b>	<b>88,241,677</b>

All transactions arose for normal course of business conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties



**Rahim Textile Mills PLC.**  
**Explanatory notes on Un-Audited Financial Statements**  
**For the period from July 01, 2023 to March 31, 2024.**

**13.00 Key Management personnel compensation as per paragraph 18 of IAS 24 amount in thousand figure:**

Compensation	Type of Benefits	Amount in Tk.
Short term employees' benefit	Monthly salary	Tk 3.32 Million
	Festival bonus	Tk. Nil
Post employees' benefits	Provident fund	Tk. Nil
	Final Settlement	Tk. Nil
Other long-term benefits	Life Insurance	Tk. Nil
Termination benefits	As per company policy	Tk. Nil

**14.00 Current Tax Calculation as per paragraph 46 of IAS 12 :**

**31-Mar-24**

(Higher of i,ii,iii)

**8,780,173**

Calculation of current tax are as follows:

**i) Regular Tax**

	<b>Tax rate</b>	<b>Amount in Tk.</b>
Operating Profit before WPPF & WF and Tax		14,341,454
Add depreciation as per accounting based		40,770,058
Less depreciation as per tax based		(33,216,175)
<b>Income/(Loss) from business</b>		<b>21,895,337</b>
<b>Tax rate on business income</b>	<b>15.00%</b>	<b>3,284,301</b>
Tax on non operating income:	20.00%	-
Tax on FDR and bank interest	20.00%	12,984
Tax on other income		12,984
<b>Total tax liability</b>		<b>3,297,285</b>

**ii) Minimum tax U/S-163**

Tax deducted at source **8,780,173**

**iii) Minimum tax U/S-82C(4)**

	<b>Amount in Tk.</b>		<b>Amount in Tk.</b>
On turnover	1,110,047,394	0.60%	6,660,284
Other income	64,921	0.60%	389.53
<b>Total tax liability</b>	<b>1,110,112,315</b>		<b>6,660,674</b>

**15.00 Calculation of Deferred Tax as per paragraph 81 of IAS 12 :**

**31-Mar-24**

**31-Mar-23**

Deferred tax liability as on March 31, 2024	43,827,006	45,479,724
Deferred tax liability as on June 30, 2023	45,245,047	46,758,018
<b>Deferred tax increased/(decreased) during the period</b>	<b>(1,418,041)</b>	<b>(1,278,294)</b>

Deferred tax liability for the year is arrived as follows:

**A. Calculation of deferred tax of tangible temporary difference of property, plant and equipment**

Particulars	<b>31-Mar-24</b>	<b>31-Mar-23</b>
WDV of Property, plant and equipment as account base	475,242,635	522,092,663
WDV of Property, plant and equipment as tax base	269,864,576	306,612,949
<b>Taxable temporary difference</b>	<b>205,378,059</b>	<b>215,479,714</b>
Tax rate	15.00%	15.00%
<b>Deferred tax liability</b>	<b>30,806,709</b>	<b>32,321,957</b>





**Rahim Textile Mills PLC.**  
**Explanatory notes on Un-Audited Financial Statements**  
**For the period from July 01, 2023 to March 31, 2024.**

<b>B. Calculation of deferred tax of tangible temporary difference on revaluation of property, plant and equipment</b>		
Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>
Revalued value of land and land development	78,760,479	78,760,479
WDV of Revalued value of other than land and land development	8,041,499	8,957,968
<b>Taxable value temporary difference</b>	<u>86,801,978</u>	<u>87,718,447</u>
Tax rate	15.00%	15.00%
<b>Deferred tax liability</b>		
On land and land development	11,814,072	11,814,072
On other than land and land development	1,206,225	1,343,695
<b>Deferred tax liability on revalued assets</b>	<u>13,020,297</u>	<u>13,157,767</u>
<b>Total deferred tax liability (A+B)</b>	<u>43,827,006</u>	<u>45,479,724</u>

**Deferred tax expenses:**

**A. Calculation of deferred tax expenses of property, plant and equipment**

Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>
Deferred tax liability other than revalued assets as at March 31, 2024	30,806,709	32,321,957
Deferred tax liability other than revalued assets as at June 30, 2023	32,124,540	31,155,444
<b>Net increased in deferred tax expenses other than revalued assets</b>	<u>(1,317,831)</u>	<u>(1,166,513)</u>

**B. Adjustment of revaluation surplus for deferred tax**

Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>
Deferred tax liability for revalued assets as at March 31, 2024	13,020,297	13,157,767
Deferred tax liability for revalued assets as at June 30, 2023	13,120,507	13,269,548
<b>Adjustment of revaluation surplus for deferred tax</b>	<u>(100,210)</u>	<u>(111,781)</u>

<b>Net deferred tax expenses during the year (A+B)</b>	<u>(1,418,041)</u>	<u>(1,278,294)</u>
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**16.00 Disclosure of Unclaimed Dividend:**

Particulars	<u>31-Mar-24</u>	<u>31-Mar-23</u>
Unclaimed dividend as on 30 <sup>th</sup> June 2023	990,940	1,612,115
Paid to Capital Market Stabilization Fund.	(347,961.78)	(714,176.62)
<b>Balance after distribution of (CMSF)</b>	<u>642,978</u>	<u>897,939</u>
Proposed dividend transfer to companies dividend account	-	9,459,683
Dividend paid to the shareholders during the period	(583)	(9,363,681)
<b>Unclaimed dividend balance as on 31<sup>st</sup> March 2024</b>	<u>642,395</u>	<u>993,940</u>



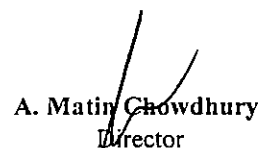
Md. Kamruzzaman  
Company Secretary



A. Matin Chowdhury  
Director



Amit Kumar Saha  
Chief Financial Officer



A. Matin Chowdhury  
Director

Dr. Shamim Matin Chowdhury  
Managing Director