### STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

#### AS AT 31ST DECEMBER, 2014

<table>
<thead>
<tr>
<th></th>
<th>As on 31.12.2014</th>
<th>As on 30.06.2013</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Non-Current Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, Plant and Equipment</td>
<td>167,274</td>
<td>171,563</td>
<td>(2%)</td>
</tr>
<tr>
<td>Investment</td>
<td>171,498</td>
<td>188,096</td>
<td>(9%)</td>
</tr>
<tr>
<td>Immovable Properties</td>
<td>12,040</td>
<td>12,040</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>350,790</td>
<td>373,609</td>
<td>(6%)</td>
</tr>
<tr>
<td><strong>Current Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventories</td>
<td>504,018</td>
<td>811,413</td>
<td>(36%)</td>
</tr>
<tr>
<td>Trade Debtors</td>
<td>127,267</td>
<td>105,460</td>
<td>20%</td>
</tr>
<tr>
<td>Advances, Deposits &amp; Pre-Payments</td>
<td>174,014</td>
<td>131,661</td>
<td>32%</td>
</tr>
<tr>
<td>Other Receivables</td>
<td>197,242</td>
<td>243,890</td>
<td>(21%)</td>
</tr>
<tr>
<td>Cash &amp; Cash Equivalents</td>
<td>1,361,731</td>
<td>1,320,330</td>
<td>3%</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>1,748,510</td>
<td>1,693,029</td>
<td></td>
</tr>
</tbody>
</table>

#### EQUITY AND LIABILITIES

**Shareholders’ Equity:**

- Share Capital: 57,024
- Share Premium: 209,099
- Redeemed Surplus: 153,251
- Fair Value Surplus: 126,238

**Non-Current Liabilities:**

- Deferred Tax Liabilities: 110
- Long Term Loan: 75,000

**Current Liabilities:**

- Working Capital Loan (Secured): 765,303
- Short Term Loan: 31,523
- Trade Creditors: 193,726
- 175,675
- Income Tax Payable: 118,664
- Other Liabilities: 10,926

**TOTAL LIABILITY**

1,205,947

**TOTAL EQUITY & LIABILITIES**

1,748,510

**Net Asset Value Per Share**

95.15

### STATEMENT OF CASH FLOWS (UN-AUDITED)

#### FOR THE SIX MONTHS ENDED 31ST DECEMBER, 2014

<table>
<thead>
<tr>
<th></th>
<th>01.01.2014</th>
<th>01.07.2013</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FROM OPERATING ACTIVITIES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collection from turnover</td>
<td>2,022,583</td>
<td>2,436,657</td>
<td>(17%)</td>
</tr>
<tr>
<td>Other income</td>
<td>22,488</td>
<td>26,725</td>
<td>(16%)</td>
</tr>
<tr>
<td>Interest and other financial charges paid</td>
<td>54,379</td>
<td>55,739</td>
<td>(2%)</td>
</tr>
<tr>
<td>Income tax paid</td>
<td>(18,889)</td>
<td>(25,141)</td>
<td>(25%)</td>
</tr>
<tr>
<td>Payment for costs and expenses</td>
<td>(1,956,528)</td>
<td>(2,270,655)</td>
<td>(13%)</td>
</tr>
<tr>
<td><strong>Net cash generated from operating activities (a)</strong></td>
<td>45,274</td>
<td>111,827</td>
<td>(60%)</td>
</tr>
</tbody>
</table>

**CASH FROM INVESTING ACTIVITIES:**

- Property, Plant and Equipment acquired: (12,146) (11,516) 5
- Net cash used in investing activities (b): (12,146) (11,516) 5

**CASH FROM FINANCING ACTIVITIES:**

- Working Capital Loan received/(repaid): 31,419 (3,718) (924)
- Long term received/(repaid): (13,471) (41,341) (64)
- Short term Loan received/(repaid): (90,763) (67,512) 34
- Dividend paid: (6,043) (6,847) (22)
- **Net cash generated from financing activities (c)**: (77,864) (121,731) (34)

**Net increase/decrease in cash and cash equivalents** (b+c): (44,738) (21,470) 108

- Cash & cash equivalents on opening: 242,050 201,401 (20)
- Cash & cash equivalents on closing: 197,312 276,981 (30)
- **Net Operating Cash Flow Per Share**

7.94

### STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

#### FOR THE SIX MONTHS ENDED 31ST DECEMBER, 2014

<table>
<thead>
<tr>
<th></th>
<th>01.01.2014</th>
<th>01.07.2013</th>
<th>Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING INCOME</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Turnover</td>
<td>1,992,673</td>
<td>2,412,985</td>
<td>(17%)</td>
</tr>
<tr>
<td><strong>OPERATING EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative &amp; Selling Overhead</td>
<td>(105,405)</td>
<td>(55,726)</td>
<td>(90%)</td>
</tr>
<tr>
<td>Financial Expenses</td>
<td>(54,379)</td>
<td>(55,739)</td>
<td>(2%)</td>
</tr>
<tr>
<td><strong>OPERATING PROFIT</strong></td>
<td>1,883,550</td>
<td>2,356,420</td>
<td>(15%)</td>
</tr>
<tr>
<td><strong>EQUITY AND</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>LOSS FROM DISPOSAL OF INVESTMENTS</strong></td>
<td>(4,520)</td>
<td>(180)</td>
<td>(0.5%)</td>
</tr>
<tr>
<td><strong>FAIR VALUE SURPLUS</strong></td>
<td>165,164</td>
<td>165,081</td>
<td>0.5%</td>
</tr>
<tr>
<td><strong>TRANSLATION RESERVE</strong></td>
<td>15,327</td>
<td>15,000</td>
<td>2%</td>
</tr>
<tr>
<td><strong>OTHER COMPREHENSIVE INCOME</strong></td>
<td>(21,750)</td>
<td>(50,000)</td>
<td>(24%)</td>
</tr>
<tr>
<td><strong>TOTAL COMPREHENSIVE INCOME</strong></td>
<td>(5,313)</td>
<td>(38,000)</td>
<td>(68%)</td>
</tr>
<tr>
<td><strong>EQUITY AND</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>RETAINED EARNINGS</strong></td>
<td>33,637</td>
<td>83,672</td>
<td>(60%)</td>
</tr>
<tr>
<td><strong>DILUTED EARNINGS PER SHARE</strong></td>
<td>2.15</td>
<td>2.48</td>
<td>(14%)</td>
</tr>
<tr>
<td><strong>NET PROFIT</strong></td>
<td>30,480</td>
<td>70,002</td>
<td>(59%)</td>
</tr>
</tbody>
</table>

**Net Profit:**

- For the six months ended on 31st December 2014

**Dividend:**

- For the year 2013-14

**Other Comprehensive Income/(Deficit):**

- For the financial years 2012-13 & 2011-12

**Shareholders’ Equity:**

- Share Capital: 57,024
- Share Premium: 209,099
- Redeemed Surplus: 153,251
- Fair Value Surplus: 126,238

**Non-Current Liabilities:**

- Deferred Tax Liabilities: 110
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**Current Liabilities:**

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- Income Tax Payable: 118,664

**TOTAL LIABILITY**

1,205,947

**TOTAL EQUITY & LIABILITIES**

1,748,510

**Net Asset Value Per Share**

95.15

### EXPLANATORY NOTES:

1. These financial statements have been prepared under the historical cost convention and going concern basis.
2. No interim dividend paid during the interim period ended on 31st December 2014.
3. No dividend paid during the interim period.
4. Fair Value Surplus/(Deficit) of investments and Deferred tax have not been calculated in the half-year financial statements of last year.
5. Last year’s half yearly figures have been re-arranged where considered necessary to conform to current half-year’s presentation.
6. Figures were rounded off to the nearest thousand Taka.
1. PROPERTY, PLANT & EQUIPMENT:

9, SHORT TERM LOAN:

Arab Bangladesh Bank to

Lramped Bank Ltd., Principal Branch, Dhaka

2. INVENTORIES:

Raw Materials
Packaging Material & Chemicals-Note-13
Direct Labour
Factory Overhead-Make-16
Depreciation

3. TRADE DEBTORS:

Other Receivables

4. ADVANCES, DEPOSITS AND PREPAYMENTS:

Advance to Employees
Advance Income Tax

5. OTHER RECEIVABLES:

Insurance Claim Receivable
Cash incentive Receivable

6. CASH AND CASH EQUIVALENTS:

Cash in Hand:
Cash at Bank:

7. WORKING CAPITAL LOAN:

Against Hypothecation
Against pledge of F.I. Goods

8. LONG TERM LOAN-CURRENT MATURITY:

9. SHORT TERM LOAN:

10. TRADE CREDITORS:

11. OTHER LIABILITIES:

Unclaimed Dividend

12. TURNOVER:

Turnover has been decreased; 19% in From 2.412.99 million to 1.902.67 million as compared to the turnover of same period of 2013-14 because of price fall in international market.

13. COST OF GOODS SOLD:

Opening Stock of Finished Goods
Add. Cost of Production-Make-14
Less: Closing Stock of Finished Goods

14. COST OF PRODUCTION:

Raw Materials
Packaging Material & Chemicals-Note-13
Direct Labour
Factory Overhead-Make-16
Depreciation

15. PACKING MATERIALS, CHEMICALS & ICE CONSUMED:

Opening Balance (Packaging Materials)
Add: Packaging Materials Purchased
Less: Packaging Materials in hand
Balance:

16. FACTORY OVERHEAD:

Wages & Salaries
Bonus to Workers
Power, Fuel & Water
Consumable Stores & Spares
Repairs & Maintenance
Carriage and Insurance

17. ADMINISTRATIVE AND SELLING OVERHEAD:

Administrative and Selling Overhead is mainly due to sales commission. Sales commission is

18. FINANCIAL EXPENSES:

Interest on FDRs
Dividend income
Interest earned

19. OTHER INCOME:

20. PROVISION FOR TAX:

The decrease of 26% in provision for tax is mainly due to less turnover as compared to last year's six months.