Financial Statement 2021-2022 Third Quarter (Unaudited)



SQUARE PHARMACEUTICALS LTD. (Consolidated and Separate)

AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Un-audited) As at 31 March 2022

Particulars	Notes	31-03-2022	30-06-2021	
	-	Taka	Taka	
ASSETS:				
Non-Current Assets:		46,641,221,297	40,375,882,875	
Property, Plant and Equipment - Carrying Value	2	26,672,794,390	22,884,103,636	
Interest during Construction Period		22,697,218	-	
Investment - Long Term	3	5,104,653,035	3,590,200,311	
Investment - Associate Undertakings	4	10,550,525,160	9,277,247,222	
Investment in Marketable Securities (Fair Value) 5	4,290,551,494	4,624,331,706	
Current Assets:		59,167,625,654	55,076,379,705	
Inventories	6	7,067,249,823	7,245,396,928	
Trade and Other Receivables	7	2,802,551,334	2,916,178,759	
Advances, Deposits and Prepayments	8	1,132,677,059	1,550,765,014	
Cash and Cash Equivalents	9	48,165,147,438	43,364,039,004	
TOTAL ASSETS	=	105,808,846,951	95,452,262,580	
	=			
SHAREHOLDERS' EQUITY AND LIABILITIES:				
Shareholders' Equity:	F	99,631,618,677	90,894,643,168	
Share Capital		8,864,510,100	8,864,510,100	
Share Premium		2,035,465,000	2,035,465,000	
General Reserve	10	105,878,200	105,878,200	
Fair Value Reserve	10	1,031,921,839	1,139,626,144	
Translation Reserve	11	(47,444,274)	(285,055)	
Retained Earnings	12	87,641,287,812	78,749,448,779	
Non Controlling Interests	13	488,714	500,000	
Non-Current Liabilities:		2,872,824,841	1,378,560,486	
Term Loan - Non Current Portion	14	1,691,332,997	103,707,469	
Deffered Tax Liability	15	1,181,491,844	1,274,853,017	
Current Liabilities:		3,303,914,719	3,178,558,926	
Term Loan - Current Portion	16	134,056,327	-	
Trade Payables	17	855,266,872	681,546,399	
Other Payables	18	1,451,491,952	1,366,122,637	
Income Tax Payable	19	698,536,491	572,675,072	
Accrued Expenses	20	90,311,984	183,049,079	
Unclaimed Dividend	21	74,251,093	375,165,739	
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIE	ES =	105,808,846,951	95,452,262,580	
Net Assets Value per Share (NAV)	31	112.39	102.54	
Sd/-	Sd/-		Sd/-	
Samuel S Chowdhury	Ratna Patra		Tapan Chowdhury	
Chairman	Vice Chairman		Managing Director	

Sd/-Muhammad Zahangir Alam Chief Financial Officer

AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited) For the 3rd Quarter Ended on 31 March 2022

Particulars	Notes	Nine Mont	hs Results	3rd Quarter Results		
		July'21 - Mar'22 Taka	July'20 - Mar'21 Taka	Jan-Mar 2022 Taka	Jan-Mar 2021 Taka	
GROSS REVENUE	22	50,731,198,331	43,871,940,669	16,881,356,230	14,792,615,438	
Less: Value Added Tax		7,008,958,984	6,160,167,725	2,231,354,699	2,022,482,749	
NET REVENUE		43,722,239,347	37,711,772,944	14,650,001,531	12,770,132,689	
COST OF GOODS SOLD	23	(20,998,326,875)	(18,142,951,154)	(7,125,580,503)	(6,230,986,835	
GROSS PROFIT		22,723,912,472	19,568,821,790	7,524,421,028	6,539,145,854	
Operating Expenses:		(8,116,818,996)	(7,042,121,477)	(2,793,464,982)	(2,462,405,506	
Selling & Distribution Expenses	24	(7,163,852,051)	(6,172,763,645)	(2,443,421,964)	(2,145,689,022	
Administative Expenses	25	(952,941,545)	(869,348,659)	(350,040,527)	(316,712,596	
Finance Cost		(25,400)	(9,172)	(2,491)	(3,887	
Other Operating Income	26	134,495,879	87,063,360	45,448,721	47,254,323	
PROFIT FROM OPERATIONS	•	14,741,589,356	12,613,763,674	4,776,404,768	4,123,994,672	
Other Income	27	2,448,389,855	2,400,012,259	764,023,295	755,759,736	
PROFIT BEFORE WPPF & WF		17,189,979,211	15,013,775,933	5,540,428,063	4,879,754,408	
Allocation for WPPF & WF		(828,569,909)	(719,042,645)	(273,291,736)	(236,684,022	
PROFIT BEFORE TAX	•	16,361,409,303	14,294,733,288	5,267,136,327	4,643,070,386	
Income Tax Expense:	28	(3,607,026,788)	(3,494,147,060)	(1,198,979,191)	(1,131,109,787	
Current Tax (Expense) / Income		(3,638,128,933)	(3,442,525,014)	(1,202,391,154)	(1,064,321,113	
Deferred Tax (Expense) / Income		31,102,145	(51,622,046)	3,411,963	(66,788,674	
PROFIT AFTER TAX	•	12,754,382,515	10,800,586,228	4,068,157,137	3,511,960,599	
Profit / (Loss) from Associate Undertakings	29	1,456,151,292	831,071,709	501,376,788	350,102,323	
PROFIT FOR THE PERIOD		14,210,533,807	11,631,657,937	4,569,533,925	3,862,062,922	
OTHER COMPREHENSIVE INCOME:						
Unrealised Gain/(Loss) on FVOCI Financial Assets	30	(107,704,305)	472,378,925	(91,766,782)	(346,806,517	
Foreign Operation Translation Gain/(Loss)	11	(47,159,219)	(24,246,467)	(11,946,170)	(6,364,703	
Other Comprehensive Income (Net of Tax)	•	(154,863,524)	448,132,458	(103,712,952)	(353,171,219	
TOTAL COMPREHENSIVE INCOME		14,055,670,283	12,079,790,395	4,465,820,973	3,508,891,703	
Profit Attibutable to:						
Equity Holders of the Company		14,210,545,093	11,631,657,937	4,569,541,067	3,862,062,922	
Non Controlling Interest	_	(11,286)	-	(7,143)	-	
		14,210,533,807	11,631,657,937	4,569,533,925	3,862,062,922	
Total Comprehensive Income Attributable to:						
Equity Holders of the Company		14,055,681,569	12,079,790,395	4,465,828,115	3,508,891,702	
Non Controlling Interest		(11,286)		(7,142)	-	
		14,055,670,283	12,079,790,395	4,465,820,973	3,508,891,702	

Sd/-Samuel S Chowdhury Chairman Sd/-Ratna Patra Vice Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer

AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Un-audited)

For the 3rd Quarter Ended on 31 March 2022 (July 2021 - March 2022)

(July 2021 - March 2022)

Particulars	Share Capital	Share Premium	General Reserve	Tax Exemption Reserve	FVOCI Reserve	Cumulative Translation Adjustments	Retained Earnings	Non Controlling Interest	(Amount in Taka) Total
At 30 June 2021	8,864,510,100	2,035,465,000	105,878,200	-	1,139,626,144	(285,055)	78,749,448,779	500,000	90,895,143,168
Net Profit after Tax	-	-	-		-		14,210,545,093	(11,286)	14,210,533,807
Other Comprehensive Income					(107,704,305)	(47,159,219)			(154,863,524)
Cash Dividend (2020-2021)	-	-	-		-		(5,318,706,060)		(5,318,706,060)
At 31 March 2022	8,864,510,100	2,035,465,000	105,878,200	-	1,031,921,839	(47,444,274)	87,641,287,812	488,714	99,632,107,391

For the 3rd Quarter Ended on 31 March 2021 (July 2020 - March 2021)

(Amount in Taka) Particulars Share Capital Share Premium General Тах FVOCI Reserve Cumulative Retained Non Total Exemption Translation Controlling Reserve Earnings Adjustments Reserve Interest At 30 June 2020 8,442,390,580 2,035,465,000 2,211,743,936 (452,626,946) 77,305,843,913 105.878.200 (18,078,434) 64,981,071,577 Deferred Tax Recognised for **FVOCI** Financial Assets 59.821.223 59,821,223 At 30 June 2020 (Restated) 8.442.390.580 2.035.465.000 105.878.200 2.211.743.936 (452,626,946) (18,078,434) 65,040,892,800 -77,365,665,136 Net Profit after Tax 11,631,657,937 11,632,057,937 400,000 Other Comprehensive Income 472,378,925 (24,246,467) 448,132,458 -Cash Dividend (2019-2020) (3,967,923,573) (3,967,923,573) Stock Dividend (2019-2020) 422,119,520 (422,119,520) At 31 March 2021 8,864,510,100 2,035,465,000 105,878,200 2,211,743,936 19,751,979 (42,324,901) 72,282,507,644 400,000 85,477,931,958

Sd/-Samuel S Chowdhury Chairman Sd/-Ratna Patra Vice Chairman

Sd/-Muhammad Zahangir Alam Chief Financial Officer Sd/-Khandaker Habibuzzaman Company Secretary Sd/-Tapan Chowdhury Managing Director

AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS (Un-audited) For the 3rd Quarter Ended 31 March 2022

Particulars	Notes	3rd Quar	ter Ended
		31-Mar-22 Taka	31-Mar-21 Taka
Cash Flows From Operating Activities:			
Receipts from customers		51,025,133,340	43,912,158,634
Receipts from Others		94,456,509	131,826,629
Payments to Suppliers		(15,283,010,182)	(14,766,342,322)
Payments for Manufacturing and Operating Expenses		(12,071,116,400)	(10,669,336,124)
Payment of Value Added Tax		(7,008,958,984)	(6,160,167,725)
Cash Generated from Operating Activities		16,756,504,283	12,448,139,092
Interest Paid		(25,400)	(9,172)
Payment of Income Tax		(3,525,834,211)	(3,681,833,369)
Payment to WPPF		(937,796,627)	(432,733,611)
Net Cash Generated from Operating Activities		12,292,848,045	8,333,562,940
Cash Flows From Investing Activities:			
Acquisition of Property, Plant and Equipment		(5,169,843,256)	(2,569,118,906)
Pre-operating Expenses		-	(16,290,353)
Investment		(1,350,635,844)	(1,382,503,560)
Share Capital of Non Controlling Interest		-	400,000
Proceeds from Sale of Marketable Securities		248,542,913	21,057,254
Interest Received		2,370,971,511	2,642,949,937
Dividend Received		241,759,084	193,295,803
Short Term Loan		-	3,588,549,888
Net Cash Used in Investing Activities		(3,659,205,593)	2,478,340,063
Cash Flows From Financing Activities:			
Payment of Unclaimed Dividend		(300,914,646)	-
Long Term Loan Received		1,721,681,855	-
Payment of Interest during Construction Period		(22,697,218)	-
Dividend Paid		(5,255,885,425)	(2,976,816,692)
Net Cash Used in Financing Activities		(3,857,815,434)	(2,976,816,692)
Net Increase/(Decrease) in Cash and Cash Equivalents		4,775,827,019	7,835,086,311
Net Effect of Foreign Currency Fluctuation on Cash and Cash Equivalent		25,281,415	(8,797,404)
Cash and Cash Equivalents (Opening)		43,364,039,004	32,564,329,438
Cash and Cash Equivalents (Closing)		48,165,147,438	40,390,618,345
Net Operating Cash Flow per Share (NOCF)	33	13.87	9.40

Sd/-Samuel S Chowdhury Chairman Sd/-Ratna Patra Vice Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer

AND ITS SUBSIDIARIES

Notes to the Consolidated Interim Financial Statements For the 3rd Quarter Ended March 31, 2022

1. Basis of Preparation of the Consolidated Interim Financial Statements:

These Financial Statements ('These') are the unaudited consolidated Interim Financial Statements (here after 'the Interim Financial Statements') of Square Pharmaceuticals Ltd., a company incorporated in Bangladesh under Companies Act, 1994; Square Pharmaceuticals Kenya EPZ Ltd., incorporated in Kenya under Companies Act, 2015 (Kenya), and Square Lifesciences Ltd., incorporated in Bangladesh under Companies Act, 1994, for the 3rd Quarter Ended on March 31, 2022 (here after 'the interim period'). These are prepared in accordance with the International Accounting Standard (IAS) 34 - 'Interim Financial Reporting'. These financial statements should be read in conjunction with the Annual Financial Statements as of June 30, 2021, as they provide an update of previously reported information.

The accounting policies and presentation used are consistent with those used in the Annual Financial Statements, except where mentioned otherwise. Where necessary, the comparative figures have been reclassified or extended from the previously reported Interim Financial Statements to take into account any presentational changes made in the Annual Financial Statements or in these Interim Financial Statements.

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 Statements. If in the future such estimates and assumptions, which are based on management's best judgement 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.

The management understands that the business is growing every year which reflects that the assets are performing according to the intention of procurement. The management also assess that the discounted future cash flow from the operation of the assets would be positive if the assets are disposed at the date of financial reporting. But at present, the management has no intention to dispose these assets. Therefore, it is not necessary to record any impairment for the period as per the provisions of IAS-36.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

The company has no reportable operating segments as per IFRS-8.

Figures have been rounded off to the nearest Taka.

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.

Foreign Currency Translation:

The Financials of Square Pharmaceuticals Kenya EPZ Ltd. have been drawn in KHS (Kenyan Shilling) as reporting currency in Kenya. These Financials are converted into BDT to Consolidate with the Financials of Square Pharmaceuticals Ltd. being the parent company (It holds 100% Shares). 1 KHS= 0.7483 BDT.

21 02 2022

	31-03-2022	30-06-2021
2. CONSOLIDATED PROPERTY, PLANT AND EQUIPMENT: Tk. 26,672,794,390		

Details of Property, Plant and Equipment and Depreciation as at March 31, 2022 are as follows:

Cost:		
Opening Balance	41,570,311,740	39,680,473,955
Addition during the Period/Year	1,269,594,487	2,071,017,068
	42,839,906,227	41,751,491,023
Sales/Transfer during the Period/Year	-	(181,179,283)
Closing Balance	42,839,906,227	41,570,311,740
Accumulated Depreciation:		
Opening Balance	21,793,391,083	20,046,381,983
Charged during the Period/ Year	1,364,763,102	1,882,490,971
	23,158,154,185	21,928,872,954
Sales/Transfer during the Period/Year	-	(135,481,871)
	23,158,154,185	21,793,391,083
Net Book Value as at 31 March 2022	19,681,752,042	19,776,920,657
Property, Plant & Equipment in Transit (Note-2.1)	787,302,169	646,809,312
Building under Construction (Note-2.2)	2,289,534,274	1,345,864,835
Capital Work in Progress (Note-2.3)	3,914,205,905	1,114,508,832
Written Down Value Tk.	26,672,794,390	22,884,103,636

	_	2021-2022	2020-2021
	_	(Jul'21 - Mar'22)	(Jul'20 - Jun'21)
Allocation of depreciation charged for the year has been made in the accounts as	follow	'S:	
Factory Overhead		1,130,840,838	1,571,753,195
Selling and Distribution Expenses		157,836,300	203,574,635
Administrative Expenses		76,085,964	107,163,141
	тк	1,364,763,102	1,882,490,971
	-	21.02.2022	20.00 2021
2.1 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT IN TRANSIT: Tk. 787,302,16	<u>م</u> –	31-03-2022	30-06-2021
	-	646 000 212	F14 0F7 0FC
Opening Balance Addition during the Period/Year		646,809,312	514,957,056
Addition during the renou, real	_	1,155,323,456 1,802,132,768	1,469,618,444 1,984,575,500
Transfer during the Period/Year		(1,014,830,599)	(1,337,766,188)
Closing Balance	Tk.	787,302,169	646,809,312
	=		
2.2 CONSOLIDATED BUILDING UNDER CONSTRUCTION: Tk. 2,289,534,274			
Opening Balance		1,345,864,835	418,153,362
Addition during the Period/Year		943,669,439	927,711,473
	_	2,289,534,274	1,345,864,835
Transfer during the Period/Year	. –	-	-
Closing Balance	тк	2,289,534,274	1,345,864,835
2.3 CONSOLIDATED CAPITAL WORK IN PROGRESS: Tk. 3,914,205,905			
Opening Balance		1,114,508,832	306,495,911
Addition during the Period/Year	-	2,849,125,224 3,963,634,056	808,012,921 1,114,508,832
Transfer during the Period/Year		(49,428,151)	-
Closing Balance	Tk.	3,914,205,905	1,114,508,832
3. CONSOLIDATED INVESTMENT-Long Term: Tk. 5,104,653,035			
(a) 120,000 Ordinary Shares of Tk.100/- each in United Hospital Ltd.		12,000,000	12,000,000
(b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL		15,694,430	15,694,430
(c) 7,500 Preference Share in Raj Lanka Power Company Ltd.		7,272,728	29,090,910
(d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd.		5,684,678	11,905,164
(e) 12 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd.		16,130,346	21,509,807
(f) 400 Non-Convertible Zero Coupon Bond in Brac Bank Ltd.		402,509,850	-
(g) 498 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd.		440,459,706	-
(h) 400 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd.		362,989,522	-
(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd.		341,911,775	-
(j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd.		2,000,000,000	2,000,000,000
(k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd.		500,000,000	500,000,000
(I) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.		500,000,000	500,000,000
(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.		500,000,000	500,000,000
·····	Tk.	5,104,653,035	3,590,200,311
	=		
4. INVESTMENT IN ASSOCIATE UNDERTAKINGS: Tk. 10,550,525,160			
Opening Balance		9,277,247,222	8,077,472,192
Add: Profit/(Loss) during the Period/Year (Note-29)		1,456,151,292	1,291,211,707
Less: Dividend during the Period/Year	. –	(182,873,354)	(91,436,677
Closing Balance	Tk.	10,550,525,160	9,277,247,222
List of Associate Undertakings (As now IAC 20):			
List of Associate Undertakings (As per IAS-28):			
Name of Company Country of Incorporation	on F	Proportion of Owne	rship Interest

Name of Company	Country of Incorporation	Proportion of Ownership Interest
Square Textiles Ltd.	Bangladesh	46.36%
Square Fashions Ltd.	Bangladesh	48.63%
Square Hospitals Ltd.	Bangladesh	49.94%

Voting power is not different with proportion of ownership interest. The group is using equity method of accounting for investment in associates while preparing consolidated financial statements.

Particulars	2021-2022 (Ju	l'21-Dec'21)	2020-2021 (Jul'20-Jun'21)		
Particulars	Cost	Market Value	Cost	Market Value	
Opening Balance	3,307,788,552	4,624,331,706	3,144,519,813	2,691,892,867	
Add: Investment made during the Year	280,174,253	358,753,833	487,296,823	2,345,407,225	
Less: Sold/Disposed Off during the Year	(443,991,132)	(692,534,045)	(324,028,084)	(412,968,386)	
Closing Balance Tk.	3,143,971,673	4,290,551,494	3,307,788,552	4,624,331,706	
		=			
5. CONSOLIDATED INVENTORIES: Tk. 7,067,2	49,823	-	31-03-2022	30-06-2021	
Raw Materials			2,574,285,485	2,647,266,800	
Packing Materials			832,393,589	829,398,759	
Nork-in-Process			419,766,145	415,013,847	
inished Goods			2,039,397,886	2,118,362,474	
Spares & Accessories			999,277,580	831,527,919	
Goods- in-Transit			202,129,139	403,827,129	
		Tk.	7,067,249,823	7,245,396,928	
7. CONSOLIDATED TRADE & OTHER RECEIVA	BLES: Tk. 2,802,551,33	34			
rade Receivables (Note-7.1)			1,752,919,387	1,636,136,514	
Other Receivables (Note-7.2)			1,049,631,947	1,280,042,245	
		Tk.	2,802,551,334	2,916,178,759	
.1 CONSOLIDATED TRADE RECEIVABLES: TK	. 1.752.919.387	_			
eceivable from Domestic Sales	1,,02,919,007		1,379,231,661	1,307,259,341	
Receivable from Exports			373,687,726	328,877,173	
		Tk.	1,752,919,387	1,636,136,514	
7.2 CONSOLIDATED OTHER RECEIVABLES: TK	1 049 631 947	=			
			997 161 244	1 222 146 122	
nterest Receivable from Fixed Deposit Receip			887,161,244	1,222,146,132	
nterest Receivable from Short Notice Deposit nterest Receivable from Subordinated Bonds			89,817,896	-	
			46,488,214	57,891,734	
Gain against Zero Coupon Bonds (Receivable)		Tk.	26,164,593 1,049,631,947	4,379 1,280,042,245	
	DEDAVMENTE . TH. 1	=			
3. CONSOLIDATED ADVANCES, DEPOSITS & F Advances:	REPATIVIENTS : TK. 1,	132,677,059	633,018,952	571,119,493	
Employees		Г	327,849,917	239,013,230	
and Purchase			32,892,777	16,503,377	
Suppliers			256,611,103	313,504,428	
ncome Tax			15,665,155	2,098,458	
Deposits:		L	483,936,189	933,470,716	
/alue Added Tax		Г	200,994,532	611,712,414	
arnest Money & Security Deposit			281,946,825	313,948,089	
Others			994,832	7,810,213	
Prepayments:		L	15,721,918	46,174,805	
Office Rent		Г	6,926,244	6,936,747	
nsurance Premium			8,795,674	39,238,058	
		Tk.	1,132,677,059	1,550,765,014	

5. CONSOLIDATED INVESTMENT IN MARKETABLE SECURITIES (Fair Value): Tk. 4,290,551,494

9. CONSOLIDATED CASH AND CASH EQUIVALENTS: Tk. 48,165,147,438

- (b) Cash at Bank:
- * Current Account
- * STD Account
- * Fixed Deposit Account (BD Taka)
- * Fixed Deposit Account (USD)
- * Export Retention Quota Account (USD)
- * Margin Held Account (USD)
- * Dividend Account

Tk. 48,165,147,438

17,727,869

891,253,602

4,721,363,544

38,153,848,645

4,185,789,651

120,551,146

12,743,807

61,869,174

48,147,419,569

14,025,716

443,983,864

3,486,902,772

35,653,848,645

2,862,046,153

43,364,039,004

891,345,538

11,886,316

43,350,013,288

		21 02 2022	20.00 2021
10. CONSOLIDATED FAIR VALUE RESERVE: Tk. 1,031,921	.839	31-03-2022	30-06-2021
	,000		
Opening Balance	ta	1,139,626,144	(452,626,946)
Add: Adjustment for Related tax on FVOCI Financial Asse Opening Balance (Restated)	15	1,139,626,144	59,821,223 (392,805,723)
Add: Unrealised Gain/(Loss) on Marketable Securities for	the Period/Vear (Note - 30)	(169,963,333)	1,769,170,100
Less: Related Deferred tax (Expense)/Income (Note - 15.7		62,259,028	(236,738,233)
Closing Balance	-, Tk		1,139,626,144
11. CONSOLIDATED TRANSLATION RESERVE: Tk. (47,44	4,273)		
Foreign Operation Translation Gain/(Loss) (As Per IAS-2	1):		
Opening Translation Gain/(Loss)		(285,055)	(18,078,434)
Translation Gain/(Loss) for the Year (Note - 11.1)		(47,159,218)	17,793,379
Closing Balance	Tk	(47,444,274)	(285,055)
11.1 CURRENT YEAR'S TRANSLATION GAIN/(LOSS):			
Square Pharmaceuticals Kenya EPZ Ltd.:			
Closing Net Assets		920,942,873	973,966,637
Less: Opening Net Assets		(973,966,637)	(791,340,682)
Less: Increase in Share Money Deposit		-	(159,872,701)
Less: Translation Gain/(Loss) on Retained Earnings		5,864,546	(4,959,876)
	Tk		17,793,379
12. CONSOLIDATED RETAINED EARNINGS: Tk. 87,641,28	37,812		
Opening Balance		78,749,448,779	64,980,297,214
Add: Transferred from Tax Exemption Reserve		-	2,211,743,936
Add: Net Profit/(Loss) for the Year/Period		14,210,545,093	15,947,450,722
Less: Cash Dividend for the Year 2020-2021		(5,318,706,060)	(3,967,923,573)
Less: Stock Dividend for the Year 2020-2021		-	(422,119,520)
Closing Balance	Tk	87,641,287,812	78,749,448,779
13. NON CONTROLLING INTERESTS: Tk. 488,714			
Paid-up Capital (Investment)		500,000	500,000
Retained Earnings		(11,286)	-
	Tk		500,000
List of Associate Undertakings (As per IAS-28):			
Name of Company	Country of Incorporation	Proportion of Owner	rship Interest
Square Lifesciences Ltd.	Bangladesh	99.95%	
Square Pharmaceuticals Kenya EPZ Ltd.	Kenya	100.0	00%
14. CONSOLIDATED TERM LOAN - NON CURRENT PORTI	ON: Tk. 1,691,332,997		
a) Standard Chartered Bank, Kenya		191,332,997	103,707,469
b) Standard Chartered Bank, Bangladesh		1,500,000,000	
-, and onal color of barring building out building of the		2,000,000	

Tk. <u>1,691,332,997</u> <u>103,707,469</u>

a) The loan has been disbursed by Standard Chartered Bank, Kenya for Square Pharmaceuticals Kenya EPZ Ltd. in Kenya.b) The loan has been issued by Standard Chartered Bank, Dhaka, Bangladesh for Square Lifesciences Ltd., Pabna, Bangladesh.

15. CONSOLIDATED DEFERRED TAX LIABILITY: Tk. 1,181,491,844

This represents provision made for deferred income tax that will have to be paid in future due to temporary differences.

Deferred Tax on Property, Plant & Equipment (Note-15.1)		1,066,833,862	1,097,936,007
Deferred Tax on FVOCI Financial Assets(Note-15.2)		114,657,982	176,917,010
	Tk.	1,181,491,844	1,274,853,017
15.1 DEFERRED TAX ON PROPERTY, PLANT & EQUIPMENT:			
A. Property, Plant and Equipments excluding Cost of Land (Carryin		13,268,986,307	13,686,544,416
B. Property, Plant and Equipments excluding Cost of Land (Tax Bas		8,527,502,477	8,806,828,831
C. Taxable/(Deductable) Temporary Difference (A-B)	-	4,741,483,830	4,879,715,585
D. Tax Rate		22.50%	22.50%
E. Deferred Tax Liabilities as on March 31,2022 (C*D)		1,066,833,862	1,097,936,007
F. Deferred Tax Liabilities as on June 30, 2021		1,097,936,007	1,272,750,021
Current Year's Deferred Tax Expense/(Income) (E-F)	Tk.	(31,102,145)	(174,814,014)

	-	31-03-2022	30-06-2021
15.2 DEFERRED TAX ON FVOCI FINANCIAL ASSETS:	_		
A. FVOCI Financial Assets - Carrying Amount		4,290,551,494	1,769,170,100
B. FVOCI Financial Assets - Tax Base	_	3,143,971,673	-
C. Taxable/(Deductable) Temporary Difference (A-B)		1,146,579,821	1,769,170,100
D. Tax Rate		10.00%	10.00%
E. Deferred Tax Liabilities as on March 31,2022 (C*D)		114,657,982	176,917,010
F. Deferred Tax Liabilities as on June 30, 2021 Current Year's Deferred Tax Expense/(Income) (E-F)	Tk.	176,917,010 (62,259,028)	(59,821,223) 236,738,233
	· =	(02,235,028)	230,730,233
16. CONSOLIDATED TERM LOAN - CURRENT PORTION: Tk. 134,056,327			
Standard Chartered Bank, Kenya		34,056,327	-
Standard Chartered Bank, Bangladesh	_	100,000,000	-
	Tk	134,056,327	-
17. CONSOLIDATED TRADE PAYABLES:	Tk.	855,266,872	681,546,399
This represents amount payable to regular suppliers of raw materials, packing mater	ials, p	romotional materia	ls etc. All suppliers
were paid on a regular basis.	<i>,</i> ,		
18. CONSOLIDATED OTHER PAYABLES: Tk. 1,451,491,952			
Sundry Creditors		518,326,780	400,854,734
Interest Payable		22,410,694	-
Income Tax (Deduction at Source)		11,498,598	19,532,856
Retention Money		7,865,337	7,938,420
Workers' Profit Participation Fund and Welfare Fund (18.1)		828,569,909	937,796,627
Dividend Payable	Tk.	62,820,635 1,451,491,952	1,366,122,637
	· =	1,431,431,332	1,300,122,037
18.1 CONSOLIDATED WORKERS' PROFIT PARTICIPATION FUND AND WELFARE FUN	D: Tk.	828,569,909	
Opening Balance		937,796,627	859,269,098
Add: Allocation for the Period/Year		828,569,909	937,796,627
Less: Payment made during the Period/Year	. –	(937,796,627)	(859,269,098)
Closing Balance	Tk.	828,569,909	937,796,627
19. CONSOLIDATED INCOME TAX PAYABLE: Tk. 698,299,599			
Opening balance		572,675,072	978,037,537
Provision made for the Period		3,638,128,933	4,187,481,946
Tax Paid (Including Advance Income Tax during the Period)		(3,512,267,514)	(4,592,844,411)
	Tk.	698,536,491	572,675,072
	_		
20. CONSOLIDATED ACCRUED EXPENSES: Tk. 90,311,984			
Accrued Expenses		90,311,984	182,320,469
Audit Fees	Tk.	90,311,984	728,610 183,049,079
	· =	50,511,584	183,043,075
21. CONSOLIDATED UNCLAIMED DIVIDEND: Tk. 74,251,093			
Opening balance		375,165,739	330,431,723
Add: Dividend Returned during the Period/Year		-	46,944,513
Less: Payment made during the Period/Year		(300,914,646)	(2,210,497)
	тк	74,251,093	375,165,739
	Г	2021-2022	2020-2021
		(Jul'21-Mar'22)	(Jul'20-Mar'21)
22. CONSOLIDATED GROSS REVENUE: Tk. 50,731,198,331	_		
Local Sales		49,485,461,279	42,764,587,103
Export Sales Equivalent in US \$ 14,728,640 (Jul'2020-Mar'2021 US \$ 13,190,632)		1,245,737,052	1,107,353,566
	тк	50,731,198,331	43,871,940,669
23. CONSOLIDATED COST OF GOODS SOLD: Tk. 20,998,326,875			
Materials		15,809,442,801	13,197,482,926
Factory Overhead (Note-23.1)		5,188,884,074	4,945,468,228
,,	Tk.	20,998,326,875	18,142,951,154
	-		

	_		
		2021-2022	2020-2021
23.1 CONSOLIDATED FACTORY OVERHEAD: Tk. 5,188,884,074	-	(Jul'21-Mar'22)	(Jul'20-Mar'21)
Salaries, Allowances and Wages		1,764,966,743	1,606,434,691
Factory Employees Free Lunch		95,791,221	88,075,415
Factory Staff Uniform		82,319,290	67,905,914
Travelling & Conveyance		24,179,434	21,809,639
Printing & Stationery		60,783,417	55,808,061
Postage, Telephone & Fax		5,941,098	5,880,519
Repairs & Maintenance		741,702,079	750,793,181
Laboratory Consumable Stores		314,868,661	257,428,367
Fuel, Petrol, Light Diesel etc.		84,880,706	99,396,341
Electricity, Gas & Water		503,817,338	490,494,447
Rental Expense		959,540	889,224
Municipal & Other Tax Insurance Premium		12,052,394	12,975,976
Factory Sanitation Expenses		16,503,882 85,539,604	16,614,533 79,038,333
Depreciation		1,130,840,838	1,162,433,026
Security Services		55,260,468	44,573,915
Research & Development		149,150,546	127,241,486
Software & Hardware Support Services		44,880,117	45,856,791
Toll Charges		13,188,282	10,689,658
Other Expenses		1,258,416	1,128,711
	Tk.	5,188,884,074	4,945,468,228
	=		
24. CONSOLIDATED SELLING & DISTRIBUTION EXPENSES: Tk. 7,163,852,051			
Salaries and Allowances		1,126,932,526	1,039,138,750
Travelling and Conveyance		108,750,645	101,449,694
Printing and Stationery		64,748,229	62,510,257
Postage, Telephone, Fax & Telex		50,899,399	55,699,906
Electricity, Gas and Water		21,371,284	19,930,795
Office and Godown Rent		19,064,348	19,679,532
Repairs and Maintenance including car maintenance		371,402,942	351,311,527
Govt. Taxes and Licence Fees		32,215,184	48,808,197
Field Staff Salaries, Allowances, TA and DA		1,854,322,887	1,564,443,753
Marketing and Sales Promotional Expenses Event, Programs and Conference		1,135,111,666	948,481,858
Delivery and Packing Expenses		219,738,620 127,695,301	185,299,589 108,584,129
Literature and Publications		77,059,013	65,632,029
Export Expenses		103,994,738	88,273,640
Research and Product Development		9,013,390	7,981,063
Special Discount		1,349,033,460	1,062,332,407
Security Services		64,344,233	59,817,082
Depreciation		157,836,300	145,137,096
Other Expenses		270,317,886	238,252,341
	Tk.	7,163,852,051	6,172,763,645
	-		
25. CONSOLIDATED ADMINISTRATIVE EXPENSES: Tk. 952,941,545			
Salaries and Allowances		383,012,418	337,196,582
Directors' Remuneration		52,226,667	50,295,422
Travelling and Conveyance		78,465,548	76,443,232
Printing and Stationery		13,320,980	12,317,269
Postage, Telephone, Internet		7,606,061	8,169,825
Electricity, Gas & Water		19,208,373	16,467,564
Tiffin and Refreshment		53,712,008	51,202,472
Repairs and Maintenance Bank Charges		160,726,130	142,968,309
Bank Charges Insurance Premium		9,261,860 14,371,352	8,219,339 7,295,469
Govt. Taxes, Stamp Duty & Licence Fee		9,471,143	5,196,374
Security Services		29,108,914	28,861,227
Legal Fees		1,666,661	695,731
Depreciation		76,085,964	79,376,907
•		4,309,003	4,050,064
Software & Hardware Support Services Other Expenses		4,309,003 40,388,463	4,636,084 40,006,853

26. CONSOLIDATED OTHER OPERATING INCOME: Tk. 134,495,879 (htt/21-Mar'22) (htt/21-Mar'22) Rental Income 3,388,534 400,822 Sale of Srap 3,388,534 400,822 Sale of Srap 3,388,534 400,822 Credits Change Fluctuation Gain 24,326,000 24,326,000 Cash Incentive Received against Export Tk. 134,495,879 Bank Interest 1,746,073,798 1,451,949,422 Interest on Loan to Sister Concern 197,764,904 109,255,803 Gain on Redemption of Zero Coupon Bond 26,802,2913 21,057,254 Gain on Redemption of Zero Coupon Bond 138,662,229 3,667,264 Others 133,667,264 133,667,264 Others - 31,667,264 Others 184,022,918 - P.F Forfeiture Amount - 31,667,264 Others 3,638,128,933 3,442,525,014 Deferred Tax Expense 136,607,267,888 3,442,525,014 Deferred Tax Expense 136,607,645,888 3,638,128,933 3,442,525,014 Deferred Tax Expense 136,		2021-2022	2020-2021
Rental Income 1.134.941 400,822 Sale of Scrap 33,838,534 300,039,372 Poreign Exchange Fluctuation Gain 75,196,404 16,812,465 Cash Incentive Received against Export 134,495,879 87,063,360 27. CONSOLIDATED OTHER INCOME: Tk. 2,448,389,855 1,746,073,798 1,451,949,422 Bank Interest 1,746,073,798 1,451,949,422 Interest on Loan to Sister Concern 197,764,904 105,826,033 Dividend 58,855,730 193,295,603 Gain OR Redemption Of Zero Coupon Bond 26,810,269 137,400,221 Interest Income from Subordinadted Bonds 184,022,913 21,057,254 P, F Forfeiture Amount 01 26,810,269 137,400,221 Others 184,022,918 11,667,264 2446,349,855 2,440,012,255 28. CONSOLIDATED INCOME TAX EXPENSES Tk. 3,607,026,788 118,126,131 34,4252,50,14 31,667,264 Others 3,638,128,933 3,442,525,014 128,542,291 556,136,577 J Square Taxiles Ltd. 11,65,60,578 128,640,220,565 127,173,910 Tk. 3,462,127			
Sele of Srap 33,838,534 30,039,372 Foreign Exchange Fluctuation Gain 75,196,404 16,812,165 Cash Incentive Received against Export 75,196,404 16,812,165 Zash Incentive Received against Export 134,495,879 87,063,360 Z7. CONSOUDATED OTHER INCOME: Tk. 2,448,389,855 88,885,730 139,295,003 Bank Interest 1,746,073,798 1,451,949,422 Interest Incan to Sister Concern 248,542,913 21,077,254 Gain (Loss) on Marketable Securities (Realized) 248,542,913 21,077,254 Gain on Redemption of Zero Cupon Bond 28,810,289 137,440,221 Interest Income from Subordinadted Bonds 184,022,918 31,667,224 Others - 31,672,646 33,442,525,014 Deferred Tax Expense 3,633,128,933 3,442,525,014 51,622,046 Deferred Tax Expense 0,3,607,026,788 3,494,147,060 3,442,525,014 Deferred Tax Expense 0,3,67,50,577 158,671,222 56,51,36,577 J Square Taxils Id. 706,845,280 56,51,36,577 138,753,833 764,142,077 User Composities Unit Refered Tax Expense/(Income) - 13,677,263,833	26. CONSOLIDATED OTHER OPERATING INCOME: Tk. 134,495,879	<u> </u>	
Foreign Exchange Fluctuation Gain 75,195,404 16,812,465 Cash Incentive Received against Export 23,226,000 39,721,000 Tk. 134,495,679 67,063,360 27. CONSOLIDATED OTHER INCOME: Tk. 2,448,389,855 1,746,073,798 1,451,949,422 Bank Interest 1,776,404 193,764,904 Dividend 58,885,730 193,295,803 Gain On Redemption of Zero Coupon Bond 26,810,269 137,402,211 Interest Income from Short Notice Deposits 188,054,229 366,293,270 Interest Income from Short Notice Deposits 184,022,918 - Interest Income from Subordinadted Bonds 184,022,918 - Views 400,000 544,122 Others 3,637,026,788 - Current Tax Expense 3,637,026,788 - Current Tax Expense 3,637,026,788 - Obj Square Fashions Ltd. 706,845,280 565,136,577 O Square Taxiles Ltd. 708,845,280 565,136,577 O Square Taxiles Ltd. 738,753,833 764,142,077 O Square Taxiles Ltd. 788,753,833 764,142,077,239 O Square Taxiles Ltd. <td>Rental Income</td> <td>1,134,941</td> <td>490,822</td>	Rental Income	1,134,941	490,822
Cash Incentive Received against Export 24,22,000 39,721,000 TK. 134,495,879 87,063,360 27. CONSOLIDATED OTHER INCOME: Tk. 2,448,389,855 88 Bank Interest 1,746,073,798 1,451,949,422 Interest on Loan to Sister Concern 919,764,904 199,764,904 Dividend 58,885,730 193,295,803 Gain/Loss) on Marketable Securities (Realized) 24,81,542,913 21,057,254 Gain on Redemption of Zero Coupon Bond 26,810,269 137,440,221 Interest Income from Subbordinadted Bonds 184,022,918 - P.F Forfeiture Amount - 31,667,264 Others 3,638,128,933 3,442,525,014 Deferred Tax Expense/[Income] - 3,638,128,933 3,442,525,014 Opferred Tax Expense/[Income] - 3,638,128,933 3,442,525,014 J Square Faxilies Ltd. - 35,671,202 33,071,000 J Square Faxilies Ltd. - 136,560,557 158,761,222 33,071,000 J Square Faxilies Ltd. - 1,456,151,292 33,071,000 330,071,000			
Tk. 134,495,879 87,063,360 27. CONSOLIDATED OTHER INCOME: Tk. 2,448,389,855 1,746,073,798 1,451,949,422 Bank Interest 1,7766,073,798 1,451,949,422 Dividend 58,885,730 193,295,803 Gain (Loss) on Marketable Securities (Realized) 248,542,213 21,057,254 Gain on Redemption of Zero Coupon Bond 26,810,269 137,440,221 Interest Income from Short Notice Deposits 138,652,229 366,232,70 Interest Income from Short Notice Deposits 138,652,429 366,232,70 Interest Income from Subordinadted Bonds 184,022,2448,1389,855 2,400,012,259 28. CONSOLIDATED INCOME TAX EXPENSES Tk. 3,607,026,788 400,000 544,41,22 Current Tax Expense 3,638,128,933 3,442,525,014 51,622,046 Deferred Tax Expense/(Income) Tk. 3,6607,026,788 3,494,147,060 29. PROFIT FROM ASSOCIATE UNDERTAKINGS: Tk. 1,456,151,292 a) Square Textlies Itd. 613,765,057 158,761,222 a) Square Textlies Itd. 013,654,0525 158,761,222 831,071,709 30. CONSOLIDATED UNREALISED GAIN/(LOSS) ON FVOCI FINANCIAL ASSETS: Tk. (107,704,305)			
27. CONSOLIDATED OTHER INCOME: Tk. 2,448,389,855 Bank Interest 1,746,073,798 1,451,949,422 Interest on Loan to Sister Concern - 197,764,904 Dividend 58,885,730 193,295,803 Gain (Loss) on Marketable Securities (Realized) 248,542,913 21,057,254 Gain on Redemption of Zero Coupon Bond 26,810,269 137,440,021 Interest Income from Subordinadted Bonds 184,022,918 - P.F Forfeiture Amount - 31,667,264 Others 400,000 544,122 Deferred Tax Expense 3,638,128,933 3,442,525,014 Deferred Tax Expense/(Income) Tk. 3,607,026,788 3,494,147,060 29. PROFIT FROM ASSOCIATE UNDERTAKINGS: Tk. 1,456,151,292 3,638,128,933 3,442,525,014 Di Square Textiles Ltd. 705,845,280 556,136,577 Di Square Textiles Ltd. 705,845,280 556,136,577 Di Square Textiles Ltd. 705,845,280 565,136,577 Di Square Textiles Ltd. 705,845,280 565,136,577 Di Square Textiles Ltd. 705,845,280 565,136,577			
Bank Interest 1,746,073,798 1,451,949,422 Interest on Loan to Sister Concern - 197,764,904 Dividend 58,885,792,913 21,057,254 Gain on Redemption of Zero Coupon Bond 268,102,913 21,057,254 Gain on Redemption of Zero Coupon Bond 268,102,913 - J. Forfeiture Amount - 31,667,264 Others - 400,000 544,122 J. Forfeiture Amount - 31,667,264 Others - 31,667,264 Current Tax Expense 2,448,389,855 2,400,012,259 Zs. CONSOLIDATED INCOME TAX EXPENSES Tk. 3,607,026,788 - - Current Tax Expense/(Income) - 13,65,12,222 - Deferred Tax Expense/(Income) - 136,56,507 158,761,222 - D Square Tabions Itd. 705,845,280 107,173,910 - - 136,540,955 107,173,910 Tk: 1,456,151,292 831,071,709 - 1,456,151,292 831,071,709 J. Gouyaare Textiles Itd. - 1,36,540,955 <t< td=""><td>IK.</td><td>134,495,679</td><td>87,003,300</td></t<>	IK.	134,495,679	87,003,300
Bank Interest 1,746,073,798 1,451,949,422 Interest on Loan to Sister Concern - 197,764,904 Dividend 58,885,792,913 21,057,254 Gain on Redemption of Zero Coupon Bond 268,102,913 21,057,254 Gain on Redemption of Zero Coupon Bond 268,102,913 - J. Forfeiture Amount - 31,667,264 Others - 400,000 544,122 J. Forfeiture Amount - 31,667,264 Others - 31,667,264 Current Tax Expense 2,448,389,855 2,400,012,259 Zs. CONSOLIDATED INCOME TAX EXPENSES Tk. 3,607,026,788 - - Current Tax Expense/(Income) - 13,65,12,222 - Deferred Tax Expense/(Income) - 136,56,507 158,761,222 - D Square Tabions Itd. 705,845,280 107,173,910 - - 136,540,955 107,173,910 Tk: 1,456,151,292 831,071,709 - 1,456,151,292 831,071,709 J. Gouyaare Textiles Itd. - 1,36,540,955 <t< td=""><td>27. CONSOLIDATED OTHER INCOME: Tk. 2 448 389 855</td><td></td><td></td></t<>	27. CONSOLIDATED OTHER INCOME: Tk. 2 448 389 855		
Interest on Loan to Sister Concern - 197,764,904 Dividend 58,885,730 193,295,803 Gain (Loss) on Marketable Securities (Realized) 248,542,913 21,057,754 Gain on Redemption of Zero Coupon Bond 26,810,269 137,440,221 Interest Income from Short Notice Deposits 183,662,2429 36,629,270 Interest Income from Subordinadted Bonds 184,022,918 - P, F Forfeiture Amount - 31,167,264 Others 400,000 544,122 Zurrent Tax Expense 3,638,128,933 3,442,525,014 Deferred Tax Expense/(Income) Tk. 3,638,128,933 3,442,525,014 Soguare Textiles Ltd. 613,765,057 158,761,222 81,622,046 J Square Textiles Ltd. 613,765,057 158,761,222 81,622,046 J Square Textiles Ltd. 613,765,057 158,761,222 81,621,702 B Sourae Textiles Ltd. 613,765,057 158,761,222 81,621,952 O Sourae Fashions Ltd. 705,845,280 565,136,577 107,173,910 Ktatable Securities Log Alin/(Loss) ON FVOCI FINANCIAL ASSETS: Tk. (107,704,305) Market Value 116,586,590		1,746,073,798	1,451,949,422
Gain/(Loss) on Marketable Securities (Realized) 248,542,913 21,057,254 Gain on Redemption of Zero Coupon Bond 26,810,269 137,440,221 Interest Income from Subordinadted Bonds 184,022,918 - P.F Forfeiture Amount - 31,667,264 Others 2,448,389,855 2,4400,0012,259 28. CONSOLIDATED INCOME TAX EXPENSES Tk. 3,607,026,788 - 31,427,252,014 Current Tax Expense/ 3,638,128,933 3,442,525,014 Deferred Tax Expense/(Income) - 18,761,222 a) Square Textiles Ltd. 613,765,057 158,761,222 b) Square Textiles Ltd. 613,765,057 158,761,222 b) Square Textiles Ltd. 705,5845,280 5107,173,910 Tk. 1,456,151,292 831,071,709 30. CONSOLIDATED UNREALISED GAIN/(LOSS) ON FVOCI FINANCIAL ASSETS: Tk. (107,704,305) 116,586,590 Market Value 692,534,045 (143,213,51) Less: Cost (143,991,132) (145,956,592,726 Market Value 692,534,045 (155,965,950 Less: Cost (169,963,333) 524,965,472 Total Gain/(Loss) during the Period (B) 248,542,913 21,057,2	Interest on Loan to Sister Concern	-	
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Interest Income from Short Notice Deposits 183,654,229 366,293,270 Interest Income from Subordinadted Bonds 184,022,918 - 31,667,264 Others 400,000 544,122 - 31,667,264 Others 2,448,389,855 2,400,012,259 - 31,667,264 ZB. CONSOLIDATED INCOME TAX EXPENSES Tk. 3,607,026,788 - 3,638,128,933 3,442,525,014 Deferred Tax Expense/(Income) 1(31,102,145) 51,622,046 - 3,697,026,788 29. PROFIT FROM ASSOCIATE UNDERTAKINGS: Tk. 1,456,151,292 a) square Textiles Itd. 613,765,057 158,761,222 831,071,709 30. CONSOLIDATED UNREALISED GAIN/(LOSS) ON FVOCI FINANCIAL ASSETS: Tk. (107,704,305) Market Value 358,753,833 764,142,077 Less: Cost 358,753,833 764,142,077 (280,174,253) (218,113,51) Total Gain/(Loss) during the Period (A) 78,579,580 545,922,726 Market Value 692,534,045 (165,963,333) 224,965,427,213 (218,213,51) Less: Cost (169,963,333) 524,965,427,212 (28,248,045,472) 21,057,254 Market Value 692,534,	Gain/(Loss) on Marketable Securities (Realized)	248,542,913	21,057,254
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30. CONSOLIDATED UNREALISED GAIN/(LOSS) ON FVOCI FINANCIAL ASSETS: Tk. (107,704,305) Marketable Securities purchased during the Period: 358,753,833 764,142,077 Market Value 358,753,833 764,142,077 Less: Cost (280,174,253) (218,219,351) Total Gain/(Loss) during the Period (A) 78,579,580 545,922,726 Marketable Securities Sold during the Period: 692,534,045 (16,586,590) Market Value 692,534,045 (165,569,590) Less: Cost 692,534,045 (165,529,336) Realised Gain/(Loss) during the Period (B) 248,542,913 21,057,254 Total Unrealised Gain/(Loss) during the Period C=(A-B) (169,963,333) 524,865,472 Current Year's Deferred Tax Expense/(Income) (Note-15.2) 62,259,028 (52,486,547) Tk. (107,704,305) 472,378,925 31. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39 99,631,618,677 90,894,643,168 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010 Net Profit after Tax (Surplus for the year attributable to Sharehold 14,210,533,807 11,631,657,937 Weighted aver			
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Marketable Securities purchased during the Period: Market Value 358,753,833 764,142,077 Less: Cost (280,174,253) (218,219,351) Total Gain/(Loss) during the Period (A) 78,579,580 545,922,726 Marketable Securities Sold during the Period: 692,534,045 116,586,590 Market Value 692,534,045 (165,586,590) Less: Cost (443,991,132) (95,529,336) Realised Gain/(Loss) during the Period (B) 248,542,913 21,057,254 Total Unrealised Gain/(Loss) during the Period C=(A-B) (169,963,333) 524,865,472 Current Year's Deferred Tax Expense/(Income) (Note-15.2) 62,259,028 (52,486,547) Tk. (107,704,305) 472,378,925 31. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39 99,631,618,677 90,894,643,168 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010 Net Profit after Tax (Surplus for the year attributable to Sharehold 14,210,533,807 11,631,657,937 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010	30. CONSOLIDATED UNREALISED GAIN/(LOSS) ON EVOCI FINANCIAL ASSETS: Tk. (107.7)	04.305)	
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Total Gain/(Loss) during the Period (A)T8,579,580545,922,726Marketable Securities Sold during the Period: Market Value692,534,045 (443,991,132)116,586,590 (95,529,336)Less: Cost692,534,045 (443,991,132)116,586,590 (95,529,336)Realised Gain/(Loss) during the Period (B)248,542,91321,057,254Total Unrealised Gain/(Loss) during the Period C=(A-B) Current Year's Deferred Tax Expense/(Income) (Note-15.2)(169,963,333)524,865,472 (52,486,547)B1. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39 Equity Attributable to the Ordinary Shareholders Weighted average number of Shares outstanding during the Period99,631,618,677 886,451,01090,894,643,168 886,451,01032. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.03 Net Profit after Tax (Surplus for the year attributable to Sharehold Weighted average number of Shares outstanding during the Period14,210,533,807 886,451,01011,631,657,937 886,451,01032. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.03 Weighted average number of Shares outstanding during the Period14,210,533,807 886,451,01011,631,657,937 886,451,010		358,753,833	764,142,077
Marketable Securities Sold during the Period:Market Value692,534,045Less: Cost(443,991,132)Realised Gain/(Loss) during the Period (B)248,542,913Total Unrealised Gain/(Loss) during the Period C=(A-B)(169,963,333)Current Year's Deferred Tax Expense/(Income) (Note-15.2)62,259,028Tk.(107,704,305)472,378,92531. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39Equity Attributable to the Ordinary ShareholdersWeighted average number of Shares outstanding during the PeriodNet Asset Value Per Share (NAV)32. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.03Net Profit after Tax (Surplus for the year attributable to Sharehold14,210,533,807Weighted average number of Shares outstanding during the Period886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010886,451,010	Less: Cost	(280,174,253)	(218,219,351)
Market Value 692,534,045 116,586,590 Less: Cost (443,991,132) (95,529,336) Realised Gain/(Loss) during the Period (B) 248,542,913 21,057,254 Total Unrealised Gain/(Loss) during the Period C=(A-B) (169,963,333) 524,865,472 Current Year's Deferred Tax Expense/(Income) (Note-15.2) 62,259,028 (52,486,547) Tk. (107,704,305) 472,378,925 31. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39 886,451,010 886,451,010 Fquity Attributable to the Ordinary Shareholders 99,631,618,677 90,894,643,168 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010 Net Asset Value Per Share (NAV) Tk. 112.39 102.54 32. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.03 14,210,533,807 11,631,657,937 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010 Weighted average number of Shares outstanding during the Period 14,210,533,807 11,631,657,937 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010	Total Gain/(Loss) during the Period (A)	78,579,580	545,922,726
Less: Cost (443,991,132) (95,529,336) Realised Gain/(Loss) during the Period (B) 248,542,913 21,057,254 Total Unrealised Gain/(Loss) during the Period C=(A-B) (169,963,333) 524,865,472 Current Year's Deferred Tax Expense/(Income) (Note-15.2) 62,259,028 (52,486,547) Tk. (107,704,305) 472,378,925 31. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39 99,631,618,677 90,894,643,168 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010 Net Asset Value Per Share (NAV) Tk. 112.39 102.54 32. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.03 14,210,533,807 11,631,657,937 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010 Net Profit after Tax (Surplus for the year attributable to Sharehold 14,210,533,807 11,631,657,937 Weighted average number of Shares outstanding during the Period 886,451,010 886,451,010	Marketable Securities Sold during the Period:		
Realised Gain/(Loss) during the Period (B)248,542,91321,057,254Total Unrealised Gain/(Loss) during the Period C=(A-B)(169,963,333)524,865,472Current Year's Deferred Tax Expense/(Income) (Note-15.2)62,259,028(52,486,547)Tk.(107,704,305)472,378,92531. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.3999,631,618,67790,894,643,168Equity Attributable to the Ordinary Shareholders99,631,618,67790,894,643,168Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Asset Value Per Share (NAV)Tk.112.39102.5432. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.0314,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Profit after Tax (Surplus for the year attributable to Sharehold14,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010		692,534,045	116,586,590
Total Unrealised Gain/(Loss) during the Period C=(A-B)(169,963,333)524,865,472Current Year's Deferred Tax Expense/(Income) (Note-15.2)62,259,028(52,486,547)Tk.(107,704,305)472,378,92531. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.3999,631,618,67790,894,643,168Equity Attributable to the Ordinary Shareholders99,631,618,67790,894,643,168Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Asset Value Per Share (NAV)Tk.112.39102.5432. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.0314,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	Less: Cost	(443,991,132)	(95,529,336)
Current Year's Deferred Tax Expense/(Income) (Note-15.2)62,259,028(52,486,547)Tk.(107,704,305)472,378,92531. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39472,378,925Equity Attributable to the Ordinary Shareholders99,631,618,67790,894,643,168Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Asset Value Per Share (NAV)Tk.112.39102.5432. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.0314,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	Realised Gain/(Loss) during the Period (B)	248,542,913	21,057,254
Tk.(107,704,305)472,378,92531. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.3999,631,618,67790,894,643,168Equity Attributable to the Ordinary Shareholders99,631,618,67790,894,643,168Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Asset Value Per Share (NAV)Tk.112.39102.5432. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.0314,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	Total Unrealised Gain/(Loss) during the Period C=(A-B)	(169,963,333)	524,865,472
31. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39Equity Attributable to the Ordinary Shareholders99,631,618,67790,894,643,168Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Asset Value Per Share (NAV)Tk.112.39102.5432. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.0314,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	Current Year's Deferred Tax Expense/(Income) (Note-15.2)	62,259,028	(52,486,547)
Equity Attributable to the Ordinary Shareholders99,631,618,67790,894,643,168Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Asset Value Per Share (NAV)Tk.112.39102.5432. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.0314,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	Tk.	(107,704,305)	472,378,925
Equity Attributable to the Ordinary Shareholders99,631,618,67790,894,643,168Weighted average number of Shares outstanding during the Period886,451,010886,451,010Net Asset Value Per Share (NAV)Tk.112.39102.5432. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.0314,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	31. CONSOLIDATED NET ASSET VALUE (NAV) PER SHARE: Tk. 112.39		
Weighted average number of Shares outstanding during the Period886,451,010Net Asset Value Per Share (NAV)Tk.112.3932. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.03Net Profit after Tax (Surplus for the year attributable to Sharehold14,210,533,807Weighted average number of Shares outstanding during the Period886,451,010		99.631.618.677	90.894.643.168
32. CONSOLIDATED EARNINGS PER SHARE (EPS): Tk. 16.03Net Profit after Tax (Surplus for the year attributable to Sharehold14,210,533,807Weighted average number of Shares outstanding during the Period886,451,010886,451,010886,451,010			
Net Profit after Tax (Surplus for the year attributable to Sharehold14,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	Net Asset Value Per Share (NAV) Tk.	112.39	102.54
Net Profit after Tax (Surplus for the year attributable to Sharehold14,210,533,80711,631,657,937Weighted average number of Shares outstanding during the Period886,451,010886,451,010	22 CONCOLIDATED EXDNINCS DED SUADE (EDS), TH 16 02		
Weighted average number of Shares outstanding during the Period886,451,010886,451,010		14 210 533 807	11 631 657 037

Increase in sales revenue along with proficient usage of materials led to increased gross profit for the reporting period. Favorable movement in foreign exchange transactions has also aided in increased net operating profit. The reduced corporate tax rate for the period resulted in the increment of Earnings Per Share.

33. CONSOLIDATED NET OPERATING CASH FLOW (NOCF) PER SHARE: Tk. 13.87

Net Cash Generated from Operating Activities		12,292,848,045	8,333,562,940
Weighted average number of Shares outstanding during the Period		886,451,010	886,451,010
Net Operating Cash Flow (NOCF) Per Share	Tk.	13.87	9.40

The growth in our business volume and efficient utilization of working capital along with reduction in tax expense resulted in increased Net Operating Cash Flows Per Share.

	2021-2022	2020-2021
	(Jul'21-Mar'22)	(Jul'20-Mar'21)
33.1 RECONCILIATION OF CONSOLIDATED NET PROFIT WITH CONSOLIDATED CASH FLOW	WS FROM OPERATIN	G ACTIVITIES:
Profit after Tax	12,754,382,515	10,800,586,228
Adjustments for Reconciling Net Profit with Net Cash Generated by Operating Activities:		
Non-Cash Expenses:	1,261,220,323	1,429,771,671
Depreciation	1,364,763,102	1,386,947,029
Exchange Rate Fluctuation	(72,440,634)	(8,797,404)
Deferred Tax	(31,102,145)	51,622,046
Non-Operating Items:	(2,447,989,855)	(2,348,711,700)
Interest Income	(1,746,073,798)	(1,432,860,248)
Dividend	(58,885,730)	(193,295,803)
Interest on Loan to Sister Concern	-	(197,764,904)
Gain/(Loss) on Marketable Securities (Realized)	(248,542,913)	(21,057,254)
Gain on Redemption of Zero Coupon Bond	(26,810,269)	(137,440,221)
Interest Income from Short Notice Deposits	(183,654,229)	(366,293,270)
Interest Income from Subordinadted Bonds	(184,022,918)	-
Changes in Marking Conitals	725 225 062	(4 540 000 050)
Changes in Working Capital: (Increase)/Decrease in Inventories	725,235,063	(1,548,083,259)
	178,147,105	(1,537,808,014)
(Increase)/Decrease in Trade Receivables	(116,782,873)	(401,283,238)
(Increase)/Decrease in Advances, Deposits and Prepayments	434,477,355	510,318,897
Increase/(Decrease) in Trade Payables	173,720,473	(147,678,680)
Increase/(Decrease) in Other Payables	22,548,680	333,025,292
Increase/(Decrease) in Income Tax Liabilities	125,861,419	(239,308,355)
Increase/(Decrease) in Accrued Expenses	(92,737,095)	(65,349,161)
Net Cash Generated from Opeating Activities Tk.	12,292,848,045	8,333,562,940
	040,040	3,333,332,340

34. CONSOLIDATED CONTINGENT LIABILITIES:

1. Sight Letter of Credits as of 31 March 2022 :

a) Square Pharmaceuticals Ltd.: Tk. 447.92 Crore

b) Square Lifesciences Ltd.: Tk. 11.21 Crore

2. The company issued a Corporate Guarantee in favour of Square Pharmaceuticals Kenya EPZ Ltd. for USD 8.00 Million as per approval of Bangladesh Bank.

35. RELATED PARTY TRANSACTIONS:

35.1 Transaction with Key Management Personnel:

During the period, the amount of compensation paid to Key Management Personnel including Board of Directors is as under (As Para 17 of IAS 24):

Short-Term Employee Benefits Post-Employment Benefits Other Long-Term Benefits Termination Benefits Share-Based Payment		289,185,294 71,927,810 - - -	293,143,834 12,265,425 - - - -
35.2 Transaction with Other Related parties:			
A. Associates:			
Square Textiles Ltd. (46.36% share):			
Opening Balance		-	3,277,576,394
Paid during the Year		-	1,269,870,456
Realized during the Year		-	(4,547,446,850)
Closing Balance	Tk.	-	-
Square Fashions Ltd. (48.63% share):			
Opening Balance		-	2,411,950
Paid during the Year		135,560,551	1,219,935,868
Realized during the Year		(135,560,551)	(1,222,347,818)
Closing Balance	Tk.	-	-

	-	2021-2022	2020-2021
		(Jul'21-Mar'22)	(Jul'20-Mar'21)
Square Hospitals Ltd. (49.94% Shares):			
Opening Balance		-	1,604,350,413
Paid during the Year		107,229,837	527,236,493
Realized during the Year	_	(107,229,837)	(835,798,037)
Closing Balance (Receivable)	Tk.	-	1,295,788,869
	-		
B. Subsidiaries:			
Square Lifesciences Ltd. (99.50% share):			
Opening Balance		-	751,363
Paid during the Year		2,963,185,168	17,574,372
Realized during the Year	_	(2,470,004,050)	-
Closing Balance (Receivable)	Tk.	493,181,118	18,325,735
C. Others:			
<u>c. Others:</u> Square InformatiX Ltd. (Service Provider):			
Opening Balance			(2, 107, (C2))
		-	(2,197,662)
Paid during the Year		44,149,258	85,660,291
Realized during the Year	T L -	(44,111,296)	(59,406,354)
Closing Balance (Receivable)	Tk.	37,962	24,056,275
Square Securities Management Ltd. (Port Folio Management):			
Opening Balance		160,545,334	34,874,272
Paid during the Year		692,534,045	216,586,590
Realized during the Year		(280,179,539)	(218,219,851)
Closing Balance (Receivable)	Tk.	572,899,840	33,241,011
	-		
Pharma Packages (Pvt.) Ltd. (Supplier):		52 600 026	12 206 021
Opening Balance		52,600,036	12,206,021
Paid during the Year		328,245,924	547,281,749
Realized during the Year		(367,984,573)	(541,495,481)
Closing Balance (Receivable)	Tk.	12,861,387	17,992,289
AEGIS Services Ltd. (Service Provider):			
Opening Balance		-	-
Paid during the Year		29,699,190	31,273,585
Realized during the Year		(29,699,190)	(31,273,585)
Closing Balance	Tk.	-	-
-	=		

STATEMENT OF FINANCIAL POSITION (Un-audited) As at 31 March 2022

Particulars	Notes	31-03-2022	30-06-2021
		Taka	Taka
ASSETS:			
Non-Current Assets:		34,726,115,496	31,656,449,304
Property, Plant and Equipment-Carrying Value	2	22,758,588,485	21,769,594,804
Investment - Long Term	3	7,676,975,518	5,262,522,794
Investment in Marketable Securities (Fair Value)	4	4,290,551,494	4,624,331,706
Current Assets:		59,271,030,010	54,945,934,391
Inventories	5	6,936,960,133	7,245,396,928
Trade and Other Receivables	6	2,802,551,334	2,916,178,759
Advances, Deposits and Prepayments	7	1,419,406,803	1,429,389,286
Cash and Cash Equivalents	8	48,112,111,740	43,354,969,418
TOTAL ASSETS	-	93,997,145,506	86,602,383,695
SHAREHOLDERS' EQUITY AND LIABILITIES:			
Shareholders' Equity:		89,755,535,968	82,217,574,950
Share Capital	Г	8,864,510,100	8,864,510,100
Share Premium		2,035,465,000	2,035,465,000
General Reserve		105,878,200	105,878,200
Fair Value Reserve	9	1,031,921,839	1,139,626,144
Retained Earnings	10	77,717,760,829	70,072,095,506
Non-Current Liabilities:		1,181,491,844	1,274,853,017
Deffered Tax Liability	11	1,181,491,844	1,274,853,017
Current Liabilities:		3,060,117,694	3,109,955,728
Trade Payables	12	790,622,236	614,279,333
Other Payables	13	1,406,624,368	1,366,122,637
Income Tax Payable	14	698,536,491	572,675,072
Accrued Expenses	15	90,083,506	181,712,947
Unclaimed Dividend	16	74,251,093	375,165,739
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES	-	93,997,145,506	86,602,383,695
Net Assets Value per Share (NAV)	25	101.25	92.75

Sd/-Samuel S Chowdhury Chairman Sd/-Ratna Patra Vice Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited) For the 3rd Quarter Ended on 31 March 2022

Particulars	Notes	Nine Mont	hs Results	3rd Quarter Results		
	•	July'21 - Mar'22	July'20 - Mar'21	Jan-Mar 2022	Jan-Mar 2021	
		Taka	Taka	Taka	Taka	
GROSS REVENUE	17	50,731,198,331	43,871,940,669	16,881,356,230	14,792,615,438	
Less: Value Added Tax		7,008,958,984	6,160,167,725	2,231,354,699	2,022,482,749	
NET REVENUE		43,722,239,347	37,711,772,944	14,650,001,531	12,770,132,689	
COST OF GOODS SOLD	18	(20,998,326,875)	(18,142,951,154)	(7,125,580,503)	(6,230,986,835)	
GROSS PROFIT	•	22,723,912,472	19,568,821,790	7,524,421,028	6,539,145,854	
OPERATING Expenses:		(8,089,043,085)	(7,038,491,263)	(2,777,532,203)	(2,462,397,258)	
Selling & Distribution Expenses	19	(7,163,852,051)	(6,172,763,645)	(2,443,421,964)	(2,145,689,022)	
Administative Expenses	20	(925,165,634)	(865,718,446)	(334,107,748)	(316,704,349)	
Finance Cost		(25,400)	(9,172)	(2,491)	(3,887)	
Other Operating Income	21	133,835,483	78,116,079	45,340,979	46,419,455	
PROFIT FROM OPERATIONS		14,768,704,870	12,608,446,606	4,792,229,804	4,123,168,051	
Other Income	22	2,631,263,209	2,491,448,937	946,896,649	847,196,415	
PROFIT BEFORE WPPF & WF		17,399,968,080	15,099,895,543	5,739,126,454	4,970,364,466	
Allocation for WPPF & WF		(828,569,909)	(719,042,645)	(273,291,736)	(236,684,022)	
PROFIT BEFORE TAX		16,571,398,171	14,380,852,898	5,465,834,718	4,733,680,444	
Income Tax Expenses:	23	(3,607,026,788)	(3,494,147,060)	(1,198,979,191)	(1,131,109,787)	
Current Tax (Expense) / Income		(3,638,128,933)	(3,442,525,014)	(1,202,391,154)	(1,064,321,113)	
Deferred Tax (Expense) / Income		31,102,145	(51,622,046)	3,411,963	(66,788,674)	
NET PROFIT AFTER TAX FOR THE PERIOD	•	12,964,371,383	10,886,705,838	4,266,855,527	3,602,570,657	
OTHER COMPREHENSIVE INCOME:						
Unrealised Gain/(Loss) on FVOCI Financial Assets		(107,704,305)	472,378,925	(91,766,782)	(346,806,516)	
Gain/(Loss) during the Period	24	(169,963,333)	524,865,472	(101,963,091)	(385,340,574)	
Deferred Tax Expense/(Income)	11.2	62,259,028	(52,486,547)	10,196,309	38,534,058	
TOTAL COMPREHENSIVE INCOME	:	12,856,667,078	11,359,084,763	4,175,088,745	3,255,764,142	
Earnings Per Share (EPS)	26	14.63	12.28	4.81	4.06	
carnings rer silare (CPS)	20	14.03	12.28	4.81	4.06	

Sd/-Samuel S Chowdhury Chairman Sd/-Ratna Patra Vice Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer

STATEMENT OF CHANGES IN EQUITY (Un-audited)

For the 3rd Quarter Ended on 31 March 2022 (July 2021 - March 2022)

							(Amount in Taka)
Particulars	Share Capital	Share Premium	General Reserve	Tax Exemption Reserve	FVOCI Reserve	Retained Earnings	Total
At 30 June 2021	8,864,510,100	2,035,465,000	105,878,200	-	1,139,626,144	70,072,095,506	82,217,574,950
Net Profit after Tax	-	-	-		-	12,964,371,383	12,964,371,383
Other Comprehensive Income					(107,704,305)		(107,704,305)
Cash Dividend (2020-2021)	-	-	-		-	(5,318,706,060)	(5,318,706,060)
At 31 March 2022	8,864,510,100	2,035,465,000	105,878,200	-	1,031,921,839	77,717,760,829	89,755,535,968

For the 3rd Quarter Ended on 31 March 2021 (July 2020 - March 2021)

							(Amount in Taka)
Particulars	Share Capital	Share Premium	General Reserve	Tax Exemption Reserve	FVOCI Reserve	Retained Earnings	Total
At 30 June 2020	8,442,390,580	2,035,465,000	105,878,200	2,211,743,936	(452,626,946)	57,507,130,053	69,849,980,823
Deferred Tax Recognised for FVOCI Financial Assets	-	-	-			59,821,223	59,821,223
At 30 June 2020 (Restated)	8,442,390,580	2,035,465,000	105,878,200	2,211,743,936	(452,626,946)	57,566,951,276	69,909,802,046
Net Profit after Tax	-	-	-	-	-	10,886,705,838	10,886,705,838
Other Comprehensive Income	-	-	-	-	472,378,925		472,378,925
Cash Dividend (2019-2020)	-	-	-	-	-	(3,967,923,573)	(3,967,923,573)
Stock Dividend (2019-2020)	422,119,520	-	-	-		(422,119,520)	-
At 31 March 2021	8,864,510,100	2,035,465,000	105,878,200	2,211,743,936	19,751,979	64,063,614,021	77,300,963,236

Sd/-Samuel S Chowdhury Chairman Sd/-Ratna Patra Vice Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer

STATEMENT OF CASH FLOWS (Un-audited) For the 3rd Quarter Ended 31 March 2022

		3rd Quarter Ended			
Particulars	Notes	31-Mar-22	31-Mar-21		
		Taka	Taka		
Cash Flows From Operating Activities:	1				
Receipts from customers		51,100,026,910	43,912,158,634		
Receipts from Others		95,410,892	133,001,347		
Payments to Suppliers		(15,253,303,307)	(14,767,212,013)		
Payments for Manufacturing and Operating Expenses		(12,481,415,295)	(10,771,453,778)		
Payment of Value Added Tax		(7,008,958,984)	(6,160,167,725)		
Cash Generated from Operating Activities	-	16,451,760,215	12,346,326,465		
Interest Paid		(25,400)	(9,172)		
Payment of Income Tax		(3,512,267,514)	(3,681,833,369)		
Payment to WPPF		(937,796,627)	(432,733,611)		
Net Cash Generated from Operating Activities		12,001,670,674	8,231,750,313		
Cash Flows From Investing Activities:					
Acquisition of Property, Plant and Equipment		(2,370,146,183)	(2,007,606,888)		
Investment					
Proceeds from Sale of Marketable Securities		(2,250,635,844)	(1,542,376,261)		
		248,542,913	21,057,254		
Interest Received		2,370,971,511	2,642,949,937		
Dividend Received		241,759,084	284,732,480		
Short Term Loan	l	-	3,570,975,516		
Net Cash Used in Investing Activities	•	(1,759,508,520)	2,969,732,038		
Cash Flows From Financing Activities:					
Payment of Unclaimed Dividend		(300,914,646)	-		
Dividend Paid		(5,255,885,425)	(2,976,816,692)		
Net Cash Used in Financing Activities		(5,556,800,071)	(2,976,816,692)		
Net Increase/(Decrease) in Cash and Cash Equivalents		4,685,362,084	8,224,665,659		
Net Effect of Foreign Currency Fluctuation on Cash and Cash Equivalent		71,780,238	6,501,783		
Cash and Cash Equivalents (Opening)		43,354,969,418	32,233,314,319		
Cash and Cash Equivalents (Closing)	•	48,112,111,740	40,464,481,761		
Net Operating Cash Flow per Share (NOCF)	27	13.54	9.29		

Sd/-Samuel S Chowdhury Chairman Sd/-Ratna Patra Vice Chairman

Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer

NOTES TO THE INTERIM FINANCIAL STATEMENTS For the 3rd Quarter Ended March 31, 2022

1. Basis of Preparation of the Interim Financial Statements:

These Financial Statements ('These') are the unaudited interim Financial Statements (here after 'the Interim Financial Statements') of Square Pharmaceuticals Ltd. for the 3rd Quarter ended on March 31, 2022 (here after 'the interim period'). These are prepared in accordance with the International Accounting Standard (IAS) 34 - 'Interim Financial Reporting'. These financial statements should be read in conjunction with the Annual Financial Statements as of June 30, 2021, as these provide an update of previously reported information.

The accounting policies and presentation used are consistent with those used in the Annual Financial Statements, except where mentioned otherwise. Where necessary, the comparative figures have been reclassified or extended from previously reported Interim Financial Statements to take into account any presentational changes made in the Annual Financial Statements or in these Interim Financial Statements.

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 Statements. If in the future such estimates and assumptions, which are based on management's best judgement 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.

The management understands that the business is growing every year which reflects that the assets are performing according to the intention of procurement. The management also assess that the discounted future cash flow from the operation of the assets would be positive if the assets are disposed at the date of financial reporting. But at present, the management has no intention to dispose these assets. Therefore, it is not necessary to record any impairment for the period as per the provisions of IAS-36.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

The company has no reportable operating segments as per IFRS-8.

Figures have been rounded off to the nearest Taka.

There is no significant event after the end of the interim period that has to be reflected in these financial statements for the interim period.

	31-03-2022	30-06-2021
2. PROPERTY, PLANT AND EQUIPMENT: Tk. 22,758,588,485		
Details of Property, Plant and Equipment and Depreciation as at March 31, 2022 are as follows:		
Cost:		
Opening Balance	41,570,311,740	39,680,473,955
Addition during the Period/Year	1,269,594,487	2,071,017,068
	42,839,906,227	41,751,491,023
Sales/Transfer during the Period/Year	-	(181,179,283)
Closing Balance	42,839,906,227	41,570,311,740
Accumulated Depreciation:		
Opening Balance	21,793,391,083	20,046,381,983
Charged during the Period/ Year	1,364,763,102	1,882,490,971
	23,158,154,186	21,928,872,954
Sales/Transfer during the Period/Year		(135,481,871)
	23,158,154,186	21,793,391,083
Net Book Value as at 31 March 2022	19,681,752,042	19,776,920,657
Property, Plant & Equipment in Transit (Note-2.1)	787,302,169	646,809,312
Building under Construction (Note-2.2)	2,289,534,274	1,345,864,835
Written Down Value Tk	22,758,588,485	21,769,594,804

Allocation of depreciation charged for the period/year has been made in the accounts as follows: (1/2/2 - 1/0/2/2) (1/2/2 - 1/0/2/2) Factory Overhead 1.130,403.83 1.571,753.195 (1/2/2 - 1/0/2/2) Selling and Distribution Expenses 1.130,403.83 1.571,753.195 (1/2/2 - 1/0/2) Administrative Expenses 1.136,4763,102 1.882,480,971 (1/2/2 - 1/0/2) 2.1 PROPERTY, PLANT & EQUIPMENT IN TRANSIT: Tk. 787,302,169 666,809,312 514,957,056 Opening Balance 1.155,323,455 1.496,182,440 1.994,575,500 Transfer during the Period/Year 1.135,324,541,400 1.994,575,500 1.101,480,0391 1.137,663,882 Addition during the Period/Year 1.1345,864,855 1.495,764,883 1.1345,864,835 1.495,864,835 2.2 BULDING UNDER CONSTRUCTION: Tk. 2,289,534,274 1.345,864,835 1.3134,362,724 1.345,864,835 2.1 Addition during the Period/Year 1.1345,864,835 1.1363,202 30-00-2021 3. INVESTMENT-Long Term: Tb. 7,676,075,518 3.1002 3.1003,202 32,000,000 9.1 Stop Margen Depositi In Square Pharmaceuticiak Kenya PE2 ttd. 653,742,688 653,742,688 653,742,688				
Allocation of depreciation of depreciatindepreciatindepreciation of depreciation of depreciatio			2021-2022	2020-2021
actory Overhead 1.130 840.838 1.571.753.195 Selling and Distribution Expenses 1.130 840.838 1.571.753.195 Administrative Expenses 157.886.200 203.574.635 Administrative Expenses 1.130 840.838 1.571.753.195 Depring Balance 466.809.312 51.4957.056 Addition during the Period/Year 1.436.776.189 1.486.2460.071 Closing Balance 1.436.776.189 1.486.2460.071 22 BULDING UNDER CONSTRUCTION: Th. 2.289.534,274 1.445.864.833 418.153.362 Addition during the Period/Year 1.345.864.833 418.153.362 Addition during the Period/Year 2.289.534.274 1.345.864.833 Transfer during the Period/Year 2.31.082.000.00 332.000.000 Closing Balance Th. 2.289.534.274 1.345.864.833 1.0143.200.000 53.100.000 533.200.000 93.500.000 (a) 4.000.000 Ordinary Shares in Square Pharmaceuticals Kenya EPZ Ltd. 633.742.88 63.742.88 (a) 91.436.679 Ordinary Shares of Tk. 100/- each in Square Pharmaceuticals Kenya EPZ Ltd. 533.740.88 53.742.88 (a) 91.436.679 Ordinary Shares of			(Jul'21 - Mar'22)	(Jul'20 - Jun'21)
Factory Overhead 1.130.490.838 1.71.753.195 Selling and Distribution Expenses 1.130.490.838 1.71.753.195 Administrative Expenses 76.085.964 107.163.111 Tk 1.364.765.102 1.882.490.971 2.1 PROPERTY, PLANT & EQUIPMENT IN TRANSIT: Tk. 787.302.169 646.809.312 514.957.056 Opening Balance 646.809.312 514.957.056 Addition during the Period/Year 1.135.232.466 1.985.755.500 Closing Balance 1.345.864.835 1.985.755.500 Addition during the Period/Year 1.345.864.835 1.985.755.500 Closing Balance 1.345.864.835 921.71.473 Z.2 BULDING UNDER CONSTRUCTION: Tk. 2.285.534.274 1.345.864.835 921.71.473 Z.280.334.274 1.345.864.835 921.71.473 Z.2				
Selling and Distribution Expanses 157,383,300 203,574,653 Administrative Expanses 177,836,300 203,574,653 Administrative Expanses 177,836,300 203,574,653 2.1 PROPERTY, PLANT & EQUIPMENT IN TRANSIT: Tk: 787,302,169 664,809,312 514,957,056 Opening Bialance 1,455,323,466 1,466,618,444 1,802,132,766 1,984,575,508 Closing Balance 1,845,864,835 418,153,362 943,606,439 927,711,473 Z 2 BUILDING UNDER CONSTRUCTION: Tk: 2,289,534,274 0,943,606,439 927,711,473 2,283,534,274 1,345,864,835 418,153,362 Addition during the Period/Year 1,345,864,835 418,153,362 943,606,439 927,711,473 Transfer during the Period/Year 1,345,864,835 418,153,362 943,606,439 927,711,473 S.INVESTIMENT-Long Term: Tk: 7,676,975,518 31,043-602 30,0060 933,00000 93,00000 (a) 94,346,679 Ordinary Shares of Tk: 100/- each in Square Lifesciences Ltd. 939,500,000 99,500,000 99,500,000 99,500,000 99,500,000 151,200,000 151,200,000 151,200,000 151,200,000 151,200,000<			1,130,840,838	1.571.753.195
Administrative Expenses 76,085,944 1,242,490,971 2.1 PROPERTY, PLANT & EQUIPMENT IN TRANSIT: TL. 787,302,169 646,809,312 1,482,490,971 Opening Balance 646,809,312 514,957,056 Addition during the Period/Year 1,155,323,466 1,985,755,400 Transfer during the Period/Year 1,046,818,441 1,032,3766 1,985,755,400 Qhening Balance Tk. 787,302,169 0,985,804,201 1,345,864,835 418,153,362 Addition during the Period/Year 1,345,864,835 418,153,362 927,711,473 2,289,534,274 1,345,864,835 418,153,362 Addition during the Period/Year 1,345,864,835 1,345,864,835 418,153,362 927,711,474 2,289,534,274 1,345,864,485 S. INVESTMENT-Long Term: Tk. 7,676,975,518 31-08-2022 30-06-2021 30-06-2021 30,900,000 332,000,000 0332,000,000 0332,000,000 09,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688				
2.1 PROPERTY, PLANT & EQUIPMENT IN TRANSIT: Tk. 787,302,169				
Opening Balance 646,809.312 514,957,055 Addition during the Period/Year 1,155,232,456 1,469,618,444 1,802,132,768 1,364,575,500 Closing Balance 1,345,765,809 (1,014,830,999) (1,337,766,189) 22 BUILDING UNDER CONSTRUCTION: Tk. 2,289,534,274 Opening Balance 1,345,864,835 418,153,362 Addition during the Period/Year 2,289,534,274 1,345,864,835 418,153,362 Addition during the Period/Year 2,289,534,274 1,345,864,835 922,711,473 Closing Balance Tk. 2,289,534,274 1,345,864,835 Subsidiary: 31-03-2022 30-06-2021 Subsidiary: 31-03-2022 30-06-2021 Subsidiary: 1,345,864,835 1,345,864,835 (a) 9,000,000 ordinary Shares of Tk. 10/- each in Square Lifesciences Ltd. 939,500,000 93,500,000 (b) Share Money Deposit in Square Pharmaceuticak Kenya FPZ Ltd. 225,129,795 225,129,795 (a) 91,436,679 Ordinary Shares of Tk. 10/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Jaguer Fashions Ltd: 11,594,443 15,564,440		Tk.	1,364,763,102	1,882,490,971
Opening Balance 646,809.312 514,957,055 Addition during the Period/Year 1,155,232,456 1,469,618,444 1,802,132,768 1,364,575,500 Closing Balance 1,345,765,809 (1,014,830,999) (1,337,766,189) 22 BUILDING UNDER CONSTRUCTION: Tk. 2,289,534,274 Opening Balance 1,345,864,835 418,153,362 Addition during the Period/Year 2,289,534,274 1,345,864,835 418,153,362 Addition during the Period/Year 2,289,534,274 1,345,864,835 922,711,473 Closing Balance Tk. 2,289,534,274 1,345,864,835 Subsidiary: 31-03-2022 30-06-2021 Subsidiary: 31-03-2022 30-06-2021 Subsidiary: 1,345,864,835 1,345,864,835 (a) 9,000,000 ordinary Shares of Tk. 10/- each in Square Lifesciences Ltd. 939,500,000 93,500,000 (b) Share Money Deposit in Square Pharmaceuticak Kenya FPZ Ltd. 225,129,795 225,129,795 (a) 91,436,679 Ordinary Shares of Tk. 10/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Jaguer Fashions Ltd: 11,594,443 15,564,440				
Addition during the Period/Year 1155,232,458 1,465,618,444 Transfer during the Period/Year 1,084,575,500 1,084,575,500 Closing Balance Transfer during the Period/Year 1,145,864,835 1,832,726,618,834 Closing Balance 1,345,864,835 445,153,362 Addition during the Period/Year 943,669,439 927,711,473 Closing Balance 1,345,864,835 415,153,362 Addition during the Period/Year 943,669,439 927,711,473 Closing Balance Transfer during the Period/Year 31.03-2022 30-06-2021 S. INVESTMENT-Long Term: Tk. 7,676,975,518 31.03-2022 30-06-2021 32.000,000 Subsidiary: (a) 4,000,000 Ordinary Shares of Tk. 10/- each including 53.742,688 653,742,688 Bonus Shares in Square Pharmaceuticals Kenya EP2 Ltd. 25,129,795 225,129,795 225,129,795 (a) 9,935,000 Ordinary Shares of Tk. 10/- each including 99,350,000 99,500,000 120,000,000 Bonus Shares in Square Textiles Ltd. 210,750,000 210,750,000 121,200,000 12,000,000 (b) 9,713,804 Ordinary Shares of Tk. 10/- each including 15,694,430 15,694,430 15,694,430 15,694,430				
1,802,132,766 1,984,575,500 Closing Balance 1,013,32,766,183) 22,2 BUILDING UNDER CONSTRUCTION: Tk. 2,289,534,274 646,809,112 Opening Balance 1,345,864,835 Addition during the Period/Year 1,345,864,835 Transfer during the Period/Year 1,345,864,835 Closing Balance 1,345,864,835 Addition during the Period/Year 1,345,864,835 Closing Balance 1,345,864,835 3. NWESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 Subsidiary: (a) 4000,000 Ordinary Shares of Tk. 100/- each in Square EP2 Ltd. 632,742,888 (b) Share Money Depositin Square Pharmaceuticals Kenya EP2 Ltd. 632,742,888 63,742,888 (c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 (c) 19,975 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 151,200,000 (c) 19,975 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 151,200,000 (c) 19,975 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 151,200,000 (c) 19,971,1804 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 151,200,000 (d) 10, Anc-C				
Transfer during the Period/Year (1,317,766,188) Closing Balance Tk. 787,302,169 646,809,312 2.2 BUILDING UNDER CONSTRUCTION: Tk. 2,289,534,274 Opening Balance 1,345,864,835 418,153,362 Addition during the Period/Year 2,289,534,274 1,345,864,835 418,153,362 Transfer during the Period/Year 2,289,534,274 1,345,864,835 418,153,362 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 3. Jasse Money Deposit in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 653,742,688 (a) 990,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 1.995,242,688 1065,242,688 Borus Shares in Square Textlies Ltd. 210,750,000 210,750,000 210,750,000 (c) Investment in Square Textlies Ltd. 210,750,000 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 1,200,000 151,200,000 151,200,000 (c) J,500 Preference Share in Raj Lank Power Company Ltd. 7,27,272,28 29,909,910 <t< td=""><th>Addition during the Period/Year</th><td></td><td></td><td>-</td></t<>	Addition during the Period/Year			-
Closing Balance Tk. 787,302,169 646,809,312 2.2 BUILDING UNDER CONSTRUCTION: Tk. 2,289,534,274 1,345,864,835 418,153,362 Addition during the Period/Year 2,289,534,274 1,345,864,835 418,153,362 Addition during the Period/Year 2,289,534,274 1,345,864,835 1,345,864,835 S. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 S. INVESTMENT-Long Term: Tk. 7,676,975,518 312,000,000 332,000,000 (c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square IP2 Ltd. 999,500,000 999,500,000 (c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square IDespitals Ltd. 225,129,795 225,129,795 (a) 91,436,679 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (b) 197,50 Ordinary Shares of Tk. 100/- each in Square IDespital Ltd. 151,200,000 12,000,000 (a) 120,000 Ordinary Shares of Tk. 100/- each in Cluding Bonus Shares in CDBL 15,684,430 15,684,430 (b) 5,711,80 d	Transfer during the Period/Vear			
2.2 BUILDING UNDER CONSTRUCTION: Tk. 2,289,534,274 Opening Balance Addition during the Period/Year Transfer during the Period/Year Closing Balance 1,345,864,835 Transfer during the Period/Year Closing Balance Transfer during the Period/Year Closing Balance Tk 2,289,534,274 1,345,864,835 Transfer during the Period/Year Closing Balance Tk 2,289,534,274 1,345,864,835 31.WESTMENT-Long Term: Tk. 7,676,975,518 Subsidiary: (a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EP2 Ltd. (b) 9,955,000 Ordinary Shares of Tk. 100/- each in Square EIFsciences Ltd. 9,995,000,000 1,985,724,268 (a) 91,436,679 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. (c) Investment in Square Fabilies Ltd. (c) Investment in Square Fabilies Ltd. (c) Investment in Square Fabilies Ltd. (c) I,500 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. (c) J,500 Preference Share in Raj Lank Power Company Ltd. (c) J,500 Preference Share in Raj Lank Power Company Ltd. <th></th> <td>Tk.</td> <td></td> <td></td>		Tk.		
Opening Balance 1,345,658,835 418,153,362 Addition during the Period/Year 943,669,439 927,711,473 Closing Balance 1.2289,534,274 1,345,664,835 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 3. Investment Target Pharmaceuticals Kenya EP2 Ltd. 633,742,688 653,742,688 (a) 4,000,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 999,5000 Ordinary Shares of Tk. 100/- each including Bonus Shares in Square Fashions Ltd: 1,985,242,688 1,985,242,688 Associates: 1.930,750,000 210,750,000 210,750,000 210,750,000 (c) I 1,99,750 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,0750,000 151,200,000 (c) I 1,200,000 Ordinary Shares of Tk. 100/- each 151,200,000 12,000,000 (c) J 2,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 16,130,346				
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Transfer during the Period/Year 2,289,534,274 1,345,864,835 Closing Balance Tr. 2,289,534,274 1,345,864,835 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 Subsidiary: (a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EP2 Ltd. 332,000,000 332,000,000 (b) Share Money Deposit in Square Pharmaceuticals Kenya EP2 Ltd. 653,742,688 653,742,688 699,500,000 (c) 9,995,000 Ordinary Shares of Tk. 10/- each in Square Lifeciences Ltd. 999,500,000 9,950,000 9,950,000 (a) 91,436,679 Ordinary Shares of Tk. 10/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 (c) Investment in Square Fashions Ltd: 151,200,000 12,000,000 (c) Investment in Square of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (d) 1 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 15,694,430 15,694,430 (e) 12 Non-Convertible Zero Coupon Bond in Brace Bank Ltd. 402,509,850 - (g) 498 Non-Convertible Zero Coupon Bond in LankBangla Finance Ltd. 404,459,706 -	Opening Balance		1,345,864,835	418,153,362
Transfer during the Period/Year Tk. 2,289,534,274 1,345,864,835 Closing Balance 31-03-2022 30-06-2021 3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 Subsidiary: (a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 (b) Share Money Deposit in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 653,742,688 (c) 9,995,000 Ordinary Shares of Tk. 10/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 99,500,000 (a) 91,436,679 Ordinary Shares of Tk. 10/- each in Square Hospitals Ltd. 225,129,795 225,129,795 (b) 199,750 Ordinary Shares of Tk. 10/- each 151,200,000 120,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 120,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 12,000,000 (c) 7,500 Ordinary Shares of Tk. 100/- each 151,200,000 12,000,000 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 11,905,164 (e) 12 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd. 400,459,706 - (f) 400 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd. 404,459,706 -	Addition during the Period/Year		943,669,439	927,711,473
Closing Balance Tk. 2,289,534,274 1,345,864,835 31.0VESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 Subsidiary: (a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 653,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 (53,742,688 </th <th></th> <th></th> <th>2,289,534,274</th> <th>1,345,864,835</th>			2,289,534,274	1,345,864,835
3. INVESTMENT-Long Term: Tk. 7,676,975,518 31-03-2022 30-06-2021 Subsidiary: (a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EP2 Ltd. 532,000,000 (b) Share Money Deposit in Square Pharmaceuticals Kenya EP2 Ltd. 533,742,688 653,742,688 (c) 3995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 99,500,000 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,985,242,688 1,005,242,688 1,005,242,688 1,005,142,000,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,0750,000 1,01,050,144 1,01,200,000 1,000,000 1,000,000<			-	-
3. INVESTMENT-Long Term: Tk. 7,676,975,518 Subsidiary: (a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EPZ Ltd. 332,000,000 332,000,000 (b) Share Money Deposit in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 653,742,688 (c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 99,500,000 Associates: 1,985,242,688 1,085,242,688 1,085,242,688 (a) 91,436,679 Ordinary Shares of Tk. 1,00/- each in Square Hospitals Ltd. 225,129,795 225,129,795 225,129,795 (b) Insysteme in Square Fashions Ltd: 151,200,000 151,200,000 151,200,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 151,200,000 (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 11,905,164 (e) 12 Non-Convertible Zero Coupon Bond in Earos Bank Ltd. 402,509,850 - (f) 400 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd. 440,459,706 - <tr< th=""><th>Closing Balance</th><th>Tk.</th><th>2,289,534,274</th><th>1,345,864,835</th></tr<>	Closing Balance	Tk.	2,289,534,274	1,345,864,835
3. INVESTMENT-Long Term: Tk. 7,676,975,518 Subsidiary: (a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EPZ Ltd. 332,000,000 332,000,000 (b) Share Money Deposit in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 653,742,688 (c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 99,500,000 Associates: 1,985,242,688 1,085,242,688 1,085,242,688 (a) 91,436,679 Ordinary Shares of Tk. 1,00/- each in Square Hospitals Ltd. 225,129,795 225,129,795 225,129,795 (b) Insysteme in Square Fashions Ltd: 151,200,000 151,200,000 151,200,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 151,200,000 (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 11,905,164 (e) 12 Non-Convertible Zero Coupon Bond in Earos Bank Ltd. 402,509,850 - (f) 400 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd. 440,459,706 - <tr< th=""><th></th><th></th><th></th><th></th></tr<>				
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(a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EPZ Ltd. 332,000,000 332,000,000 (b) Share Money Deposit in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 653,742,688 1085,242,688 (c) 9,995,000 Ordinary Shares of Tk. 10/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 1,985,242,688 1085,242,688 Associates: (a) 91,436,679 Ordinary Shares of Tk. 10/- each in Square Hospitals Ltd. 210,750,000 210,750,000 10,85,242,688 (b) 199,750 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 110,700,000 151,200,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 151,200,000 (c) Investment in Square of Tk. 100/- each 587,079,795 587,079,795 587,079,795 Others: (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd.	3. INVESTMENT-Long Term: Tk. 7,676,975,518			
(b) Share Money Deposit in Square Pharmaceuticals Kenya EPZ Ltd. 653,742,688 653,742,688 653,742,688 (c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 999,500,000 99,500,000 1,985,242,688 1,085,242,688 1,085,242,688 1,085,242,688 (a) 91,436,679 Ordinary Shares of Tk. 10/- each including Bonus Shares in Square Textiles Ltd. 225,129,795 225,129,795 (b) 199,750 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 151,200,000 12,000,000 (a) 120,000 Ordinary Shares of Tk. 100/- each 151,200,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd. 440,459,706 - (h) 400 Non-Convertible Subordinated Bond	Subsidiary:			
(c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd. 999,500,000 999,500,000 1,985,242,688 1,085,242,688 1,085,242,688 Associates: 225,129,795 225,129,795 (a) 91,436,679 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (b) 199,750 Ordinary Shares of Tk. 100/- each in Square Hospitals Ltd. 210,750,000 151,200,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 587,079,795 587,079,795 Others: (a) 12,000,000 12,000,000 12,000,000 (a) 120,000 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 16,130,346 21,599,807 (f) 400 Non-Convertible Zero Coupon Bond in Earce Bank Ltd. 400,459,706 - (g) 498 Non-Convertible Zero Coupon Bond in Jurable Plastics Ltd. 362,989,522 - (i) 640 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (i) 640 Non-Convertible Subordinated Bond in Sutheast Bank	(a) 4,000,000 Ordinary Shares in Square Pharmaceuticals Kenya EPZ Ltd.		332,000,000	332,000,000
Associates: 1,985,242,688 1,085,242,688 (a) 91,436,679 Ordinary Shares of Tk. 10/- each including Bonus Shares in Square Textiles Ltd. 225,129,795 225,129,795 (b) 199,750 Ordinary Shares of Tk. 1,000/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 587,079,795 587,079,795 Others: (a) 120,000 Ordinary Shares of Tk. 100/- each including Bonus Shares in CDBL 12,664,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 11,905,164 (e) 12 Non-Convertible Zero Coupon Bond in Eace Bank Ltd. 400,2509,850 - (g) 498 Non-Convertible Zero Coupon Bond in Durable Finance Ltd. 440,459,706 - (i) 640 Non-Convertible Zero Coupon Bond in DUC Finance Ltd. 341,911,775 - (i) 20 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 500,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (j) 20 Non-Convertible Sub	(b) Share Money Deposit in Square Pharmaceuticals Kenya EPZ Ltd.		653,742,688	653,742,688
Associates: (a) 91,436,679 Ordinary Shares of Tk. 10/- each including Bonus Shares in Square Textiles Ltd. 225,129,795 225,129,795 (b) 199,750 Ordinary Shares of Tk. 1,000/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 587,079,795 587,079,795 Others: (a) 120,000 Ordinary Shares of Tk. 10/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 11,905,164 (e) 12 Non-Convertible Zero Coupon Bond in Brace Bank Ltd. 402,509,850 - (g) 498 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (i) 640 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000 2,000,000.00 (k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 2,000,000.00 (k) 5,000 Non-Convertible Subordinated Bond in Sutheast Bank Ltd. 500,000,000 500,000,000 <th>(c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd.</th> <td></td> <td>999,500,000</td> <td>99,500,000</td>	(c) 9,995,000 Ordinary Shares of Tk. 100/- each in Square Lifesciences Ltd.		999,500,000	99,500,000
(a) 91,436,679 Ordinary Shares of Tk. 10/- each including 225,129,795 225,129,795 (b) 199,750 Ordinary Shares of Tk. 1,000/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 210,750,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 587,079,795 587,079,795 Others: 587,079,795 587,079,795 (a) 120,000 Ordinary Shares of Tk. 10/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 402,599,850 - (g) 498 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (i) 640 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (j) 200 Non-Convertible Subordinated Bond in Nutual Trust Bank Ltd. 20,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Sutheast Bank Ltd. 500,000,000 500,000,000 <td< th=""><th></th><th></th><th>1,985,242,688</th><th>1,085,242,688</th></td<>			1,985,242,688	1,085,242,688
Bonus Shares in Square Textiles Ltd. 225,129,795 225,129,795 (b) 199,750 Ordinary Shares of Tk. 1,000/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 587,079,795 587,079,795 Others: 587,079,795 587,079,795 (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 16,130,346 21,509,807 (i) 640 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (i) 640 Non-Convertible Zero Coupon Bond in Mutual Trust Bank Ltd. 2,000,000,000 2,000,000,000 (j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 500,000,000 2,000,000,000 (j) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.				
(b) 199,750 Ordinary Shares of Tk. 1,000/- each in Square Hospitals Ltd. 210,750,000 210,750,000 (c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 587,079,795 587,079,795 Others: - - 12,000,000 12,000,000 (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in Encoy Textiles Ltd. 402,509,850 - (g) 498 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (i) 640 Non-Convertible Zero Coupon Bond in Mutual Trust Bank Ltd. 2,000,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000,000 500,000,000 (j) 200 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (j) 50 Non-Convertible Subordinated Bond in Saleda Foundation Ltd. 500,000,000<				
(c) Investment in Square Fashions Ltd: 151,200,000 151,200,000 - 252,000 Ordinary Shares of Tk. 100/- each 587,079,795 587,079,795 Others: (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 11,905,164 (e) 12 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in Eace Bank Ltd. 402,509,850 - (g) 498 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (i) 640 Non-Convertible Zero Coupon Bond in Mutual Trust Bank Ltd. 2,000,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000,000 500,000,000 (j) 200 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Sudheast Bank Ltd. 500,000,000 500,000,000 (j) 200 Non-Convertible Subordinated Bond in Islami Bank Bangla				
- 252,000 Ordinary Shares of Tk. 100/- each - 210,000 Ordinary Shares of Tk. 600/- each (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 (e) 12 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 16,130,346 (f) 400 Non-Convertible Zero Coupon Bond in Brac Bank Ltd. 4002,509,850 (g) 498 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 (i) 640 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 341,911,775 (j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd. 500,000,000 (j) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 (j) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 (j) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 (j) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 (j) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 <th></th> <td></td> <td></td> <td></td>				
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S87,079,795 S87,079,795 Others: (a) 120,000 Ordinary Shares of Tk. 100/- each in United Hospital Ltd. 12,000,000 12,000,000 (b) 5,711,804 Ordinary Shares of Tk. 10/- each including Bonus Shares in CDBL 15,694,430 15,694,430 (c) 7,500 Preference Share in Raj Lanka Power Company Ltd. 7,272,728 29,090,910 (d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd. 5,684,678 11,905,164 (e) 12 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd. 16,130,346 21,509,807 (f) 400 Non-Convertible Zero Coupon Bond in Brac Bank Ltd. 400,5509,850 - (g) 498 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (i) 640 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd. 362,989,522 - (j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (l) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trus				
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(c) 7,500 Preference Share in Raj Lanka Power Company Ltd.7,272,72829,090,910(d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd.5,684,67811,905,164(e) 12 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd.16,130,34621,509,807(f) 400 Non-Convertible Zero Coupon Bond in Brac Bank Ltd.402,509,850-(g) 498 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd.440,459,706-(h) 400 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd.362,989,522-(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd.341,911,775-(j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd.2,000,000,0002,000,000,000(k) 5,000 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.500,000,000500,000,000(l) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000				
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(e) 12 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd.16,130,34621,509,807(f) 400 Non-Convertible Zero Coupon Bond in Brac Bank Ltd.402,509,850-(g) 498 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd.440,459,706-(h) 400 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd.362,989,522-(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd.341,911,775-(j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd.2,000,000,0002,000,000,000(k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd.500,000,000500,000,000(l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000	(c) 7,500 Preference Share in Raj Lanka Power Company Ltd.			29,090,910
(f) 400 Non-Convertible Zero Coupon Bond in Brac Bank Ltd.402,509,850-(g) 498 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd.440,459,706-(h) 400 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd.362,989,522-(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd.341,911,775-(j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd.2,000,000,0002,000,000,000(k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd.500,000,000500,000,000(l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000	(d) 1 Non-Convertible Zero Coupon Bond in Durable Plastics Ltd.		5,684,678	11,905,164
(g) 498 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd.440,459,706-(h) 400 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd.362,989,522-(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd.341,911,775-(j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd.2,000,000,0002,000,000,000(k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd.500,000,000500,000,000(l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000	(e) 12 Non-Convertible Zero Coupon Bond in Envoy Textiles Ltd.		16,130,346	21,509,807
(h) 400 Non-Convertible Zero Coupon Bond in Sajeda Foundation Ltd.362,989,522-(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd.341,911,775-(j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd.2,000,000,0002,000,000,000(k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd.500,000,000500,000,000(l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.500,000,000500,000,000(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.500,000,000500,000,000	(f) 400 Non-Convertible Zero Coupon Bond in Brac Bank Ltd.		402,509,850	-
(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd. 341,911,775 - (j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000	(g) 498 Non-Convertible Zero Coupon Bond in LankaBangla Finance Ltd.		440,459,706	-
(i) 640 Non-Convertible Subordinated Bond in IDLC Finance Ltd. 341,911,775 - (j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000			362,989,522	-
(j) 200 Non-Convertible Subordinated Bond in Mutual Trust Bank Ltd. 2,000,000,000 2,000,000,000 (k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 5,104,653,035 3,590,200,311				
(k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd. 500,000,000 500,000,000 (l) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 5,104,653,035 3,590,200,311				-
(I) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd. 500,000,000 500,000,000 (m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 5,104,653,035 3,590,200,311				2,000,000,000
S0 Non-Convertible Subordinated Bond in Trust Bank Ltd. 500,000,000 500,000,000 5,104,653,035 3,590,200,311	(k) 5,000 Non-Convertible Subordinated Bond in Southeast Bank Ltd.		500,000,000	500,000,000
5,104,653,035 3,590,200,311	(I) 50 Non-Convertible Subordinated Bond in Islami Bank Bangladesh Ltd.		500,000,000	500,000,000
	(m) 50 Non-Convertible Subordinated Bond in Trust Bank Ltd.		500,000,000	500,000,000
Tk. 7,676,975,518 5,262,522,794			5,104,653,035	3,590,200,311
TK. <u>7,676,975,518</u> <u>5,262,522,794</u>			7 676 675 546	E 262 522 725
		IK.	7,070,975,518	5,262,522,794

4. INVESTMENT IN MARKETABLE SECURITIES (Fair Value): Tk. 4,290,551,494

4. INVESTMENT IN MARKETABLE SECURITIES (Fair Value): Tk. 4			
Particulars	2021-2022 (Jul'21-Mar'22)	2020-2021 (J	
Opening Balance	Cost Market Value 3,307,788,552 4,624,331,706	Cost 3,144,519,813	Market Value 2,691,892,867
Add: Investment made during the Year		487,296,823	2,345,407,225
Less: Sold/Disposed Off during the Year	280,174,253 358,753,833 (443,991,132) (692,534,045)	(324,028,084)	(412,968,386)
Closing Balance Tk.	3,143,971,673 4,290,551,494	3,307,788,552	4,624,331,706
	3,143,571,073 4,250,551,454	3,307,788,332	4,024,331,700
		31-03-2022	30-06-2021
5. INVENTORIES: Tk. 6,936,960,133			
Raw Materials		2,552,648,128	2,647,266,800
Packing Materials		827,941,334	829,398,759
Work-in-Process		419,766,145	415,013,847
Finished Goods		2,039,397,886	2,118,362,474
Spares & Accessories		895,077,502	831,527,919
Goods- in-Transit		202,129,138	403,827,129
	Tk.	6,936,960,133	7,245,396,928
6. TRADE & OTHER RECEIVABLES: Tk. 2,802,551,334		1 752 010 297	1 626 126 514
Trade Receivables (Note-6.1) Other Receivables (Note-6.2)		1,752,919,387 1,049,631,947	1,636,136,514 1,280,042,245
Other Receivables (Note-0.2)	Tk.	2,802,551,334	2,916,178,759
		2,002,001,004	2,510,170,755
6.1 Trade Receivables: Tk. 1,752,919,387			
Receivable from Domestic Sales		1,379,231,661	1,307,259,341
Receivable from Exports		373,687,726	328,877,173
	Tk.	1,752,919,387	1,636,136,514
6.2 Other Receivables: Tk. 1,049,631,947			
Interest Receivable from Fixed Deposit Receipts		887,161,244	1,222,146,132
Interest Receivable from Short Notice Deposits		89,817,896	-
Interest Receivable from Subordinated Bonds		46,488,214	57,891,734
Gain against Zero Coupon Bonds (Receivable)	T I.	26,164,593	4,379
	Tk.	1,049,631,947	1,280,042,245
7. ADVANCES, DEPOSITS & PREPAYMENTS : Tk. 1,419,406,803			
Advances:		1,009,935,167	463,087,450
Employees		327,838,217	239,013,230
Land Purchase		32,892,777	16,503,377
Suppliers		649,204,173	207,570,843
Deposits:		393,749,718	920,127,031
Value Added Tax		113,802,893	599,414,346
Earnest Money & Security Deposit		279,946,825	312,902,472
Others		-	7,810,213
Prepayments:		15,721,918	46,174,805
Office Rent		6,926,244	6,936,747
Insurance Premium	Tk.	8,795,674 1,419,406,803	39,238,058 1,429,389,286
	IK.	1,419,400,803	1,429,309,200
8. CASH AND CASH EQUIVALENTS: Tk. 48,112,111,740			
(a) Cash in Hand		17,475,481	13,925,716
(b) Cash at Bank:		48,094,636,259	43,341,043,702
* Current Account		838,470,292	435,014,278
* STD Account		4,721,363,544	3,486,902,772
* Fixed Deposit Account (BD Taka)		38,153,848,645	35,653,848,645
* Fixed Deposit Account (USD)		4,185,789,651	2,862,046,153
* Export Retention Quota Account (USD)		120,551,146	891,345,538
* Margin Held Account (USD)		12,743,807	11,886,316
* Dividend Account		61,869,174	-
	Tk.	48,112,111,740	43,354,969,418

		31-03-2022	30-06-2021
9. FAIR VALUE RESERVE: Tk. 1,031,921,839		1 120 626 144	(452,626,046)
Opening Balance		1,139,626,144	(452,626,946)
Add: Adjustment for Related tax on FVOCI Financial Assets		1,139,626,144	59,821,223
Opening Balance (Restated) Add: Unrealised Cain //Lacs) on Marketable Securities for the Baried (Vear (Note 24)			(392,805,723) 1,769,170,100
Add: Unrealised Gain/(Loss) on Marketable Securities for the Period/Year (Note - 24) Less: Related Deferred tax (Expense)/Income (Note - 11.2)		(169,963,333)	
Closing Balance		62,259,028 1,031,921,839	(236,738,233) 1,139,626,144
	:	1,031,921,839	1,133,020,144
10. RETAINED EARNINGS: Tk. 77,717,760,829			
Opening Balance		70,072,095,506	57,507,130,053
Add: Transferred from Tax Exemption Reserve		-	2,211,743,936
Add: Net Profit/(Loss) for the Year/Period		12,964,371,383	14,743,264,610
Less: Cash Dividend for the Year 2020-2021		(5,318,706,060)	(3,967,923,573)
Less: Stock Dividend for the Year 2020-2021		-	(422,119,520)
Closing Balance	Tk.	77,717,760,829	70,072,095,506
11. DEFERRED TAX LIABILITY: Tk. 1,181,491,844			
This represents provision made for deferred income tax that will have to be paid in future due t	to ter		
Deferred Tax - Property, Plant & Equipment (Note-11.1)		1,066,833,862	1,097,936,007
Deferred Tax - FVOCI Financial Assets(Note-11.2)		114,657,982	176,917,010
	Tk.	1,181,491,844	1,274,853,017
11.1 Deferred Tax - Property, Plant & Equipment:			
A. Property, Plant and Equipments excluding Cost of Land (Carrying Amount)		13,268,986,307	13,686,544,416
B. Property, Plant and Equipments excluding Cost of Land (Tax Base)		8,527,502,477	8,806,828,831
C. Taxable/(Deductable) Temporary Difference (A-B)		4,741,483,830	4,879,715,585
D. Tax Rate		22.50%	22.50%
E. Deferred Tax Liabilities as on March 31,2022 (C*D)		1,066,833,862	1,097,936,007
F. Deferred Tax Liabilities as on June 30, 2021		1,097,936,007	1,272,750,021
Current Year's Deferred Tax Expense/(Income) (E-F)	Tk.	(31,102,145)	(174,814,014)
		(51,102,145)	(174)014)014)
11.2 Deferred Tax - FVOCI Financial Assets:			
A. FVOCI Financial Assets - Carrying Amount		4,290,551,494	1,769,170,100
B. FVOCI Financial Assets - Tax Base		3,143,971,673	-
C. Taxable/(Deductable) Temporary Difference (A-B)		1,146,579,821	1,769,170,100
D. Tax Rate		10.00%	10.00%
E. Deferred Tax Liabilities as on March 31,2022 (C*D)		114,657,982	176,917,010
F. Deferred Tax Liabilities as on June 30, 2021		176,917,010	(59,821,223)
Current Year's Deferred Tax Expense/(Income) (E-F)	Tk.	(62,259,028)	236,738,233
	:		
12. TRADE PAYABLES:	Tk.	790,622,236	614,279,333
This represents amount payable to regular suppliers of raw materials, packing materials,			
promotional materials etc. All suppliers were paid on a regular basis.			
12 OTHED DAVADIEC, TK 1 40C 624 200			
13. OTHER PAYABLES: Tk. 1,406,624,368		406 010 422	400 9E4 724
Sundry Creditors		496,010,423	400,854,734
Income Tax (Deduction at Source)		11,451,180	19,532,856
Retention Money		7,772,222	7,938,420
Workers' Profit Participation Fund and Welfare Fund (13.1)		828,569,909	937,796,627
Dividend Payable	Tk.	62,820,635 1,406,624,368	1 266 122 627
	IK.	1,400,024,508	1,366,122,637
13.1 Workers' Profit Participation Fund and Welfare Fund: Tk. 828,569,909			
•		027 706 627	950 260 009
Opening Balance		937,796,627	859,269,098
Add: Allocation for the Period/Year		828,569,909	937,796,627
Less: Payment made during the Period/Year	тι	(937,796,627)	(859,269,098)
Closing Balance	Tk.	828,569,909	937,796,627
14. INCOME TAX PAYABLES: Tk. 698,536,491			
Opening balance		572,675,072	978,037,537
Provision made for the Period		3,638,128,933	4,187,481,946
Tax Paid (Including Advance Income Tax during the Period)		(3,512,267,514)	(4,592,844,411)
	Tk.	698,536,491	572,675,072

		31-03-2022	30-06-2021
15. ACCRUED EXPENSES: Tk. 90,083,506 Accrued Expenses		00 092 506	191 022 047
Audit Fees		90,083,506	181,022,947 690,000
	Tk.	90,083,506	181,712,947
16. UNCLAIMED DIVIDEND: Tk. 74,251,093			
Opening balance		375,165,739	330,431,723
Add: Returned during the Period/Year		-	46,944,513
Less: Paid during the Period/Year		(300,914,646)	(2,210,497)
	Tk.	74,251,093	375,165,739
		2021-2022 (Jul'21-Mar'22)	2020-2021
17. GROSS REVENUE: Tk. 50,731,198,331			(Jul'20-Mar'21)
Local Sales		49,485,461,279	42,764,587,103
Export Sales Equivalent in US \$ 14,728,640 (Jul'2020-Mar'2021 US \$ 13,190,632)		1,245,737,052	1,107,353,566
	Tk.	50,731,198,331	43,871,940,669
18. COST OF GOODS SOLD: Tk. 20,998,326,875			
Materials		15,809,442,801	13,197,482,926
Factory Overhead (Note-18.1)		5,188,884,074	4,945,468,228
	Tk.	20,998,326,875	18,142,951,154
18.1 FACTORY OVERHEAD: Tk. 5,188,884,074			
Salaries, Allowances and Wages		1,764,966,743	1,606,434,691
Factory Employees Free Lunch		95,791,221	88,075,415
Factory Staff Uniform Travelling & Conveyance		82,319,290 24,179,434	67,905,914 21,809,639
Printing & Stationery		60,783,417	55,808,061
Postage, Telephone & Fax		5,941,098	5,880,519
Repairs & Maintenance		741,702,079	750,793,181
Laboratory Consumable Stores		314,868,661 84,880,706	257,428,367 99,396,341
Fuel, Petrol, Light Diesel etc. Electricity, Gas & Water		503,817,338	490,494,447
Rental Expense		959,540	889,224
Municipal & Other Tax		12,052,394	12,975,976
Insurance Premium		16,503,882	16,614,533
Factory Sanitation Expenses Depreciation		85,539,604 1,130,840,838	79,038,333 1,162,433,026
Security Services		55,260,468	44,573,915
Research & Development		149,150,546	127,241,486
Software & Hardware Support Services		44,880,117	45,856,791
Toll Charges Other Expenses		13,188,282 1,258,416	10,689,658 1,128,711
	Tk.	5,188,884,074	4,945,468,228
		2021-2022	2020-2021
		(Jul'21-Mar'22)	(Jul'20-Mar'21)
19. SELLING & DISTRIBUTION EXPENSES: Tk. 7,163,852,051 Salaries and Allowances		1,126,932,526	1,039,138,750
Travelling and Conveyance		108,750,645	101,449,694
Printing and Stationery		64,748,229	62,510,257
Postage, Telephone, Fax & Telex		50,899,399	55,699,906
Electricity, Gas and Water Office and Godown Rent		21,371,284 19,064,348	19,930,795 19,679,532
Repairs and Maintenance including car maintenance		371,402,942	351,311,527
Govt. Taxes and Licence Fees		32,215,184	48,808,197
Field Staff Salaries, Allowances, TA and DA		1,854,322,887	1,564,443,753
Marketing and Sales Promotional Expenses		1,135,111,666	948,481,858
Event, Programs and Conference Delivery and Packing Expenses		219,738,620 127,695,301	185,299,589 108,584,129
Literature and Publications		77,059,013	65,632,029
Export Expenses		103,994,738	88,273,640
Research and Product Development		9,013,390	7,981,063
Special Discount Security Services		1,349,033,460 64,344,233	1,062,332,407 59,817,082
Depreciation		157,836,300	145,137,096
Other Expenses		270,317,886	238,252,341
	Tk.	7,163,852,051	6,172,763,645

		2021-2022	2020-2021
		(Jul'21-Mar'22)	(Jul'20-Mar'21)
20. ADMINISTRATIVE EXPENSES: Tk. 925,165,634		· · · · · ·	
Salaries and Allowances		369,705,300	337,196,582
Directors' Remuneration		52,226,667	49,695,422
Independent Directors' Honorarium		-	600,000
Travelling and Conveyance		78,465,548	76,443,232
Printing and Stationery		13,320,980	12,317,269
Postage, Telephone, Internet		7,606,061	8,169,825
Electricity, Gas & Water		16,105,581	16,467,564
Tiffin and Refreshment		53,712,008	51,202,472
Repairs and Maintenance		157,672,843	142,968,309
Bank Charges		8,677,282	8,140,972
Insurance Premium		12,206,823	7,295,469
Govt. Taxes, Stamp Duty & Licence Fee		8,199,307	5,113,774
Security Services		29,108,914	28,861,227
Legal Charges		1,197,000	691,150
Depreciation		76,085,964	79,376,907
Software & Hardware Support Services		4,082,753	4,636,084
Other Expenses		36,792,603	36,542,188
	Tk.	925,165,634	865,718,446
21. OTHER OPERATING INCOME: Tk. 133,835,483			
Rental Income		1,134,941	490,822
Sale of Scrap		33,838,534	30,039,372
Foreign Exchange Fluctuation Gain		74,536,008	7,864,885
Cash Incentive Received against Export		24,326,000	39,721,000
	Tk.	133,835,483	78,116,079
22. OTHER INCOME: Tk. 2,631,263,209		1 746 070 700	1 451 040 422
Bank Interest		1,746,073,798	1,451,949,422
Interest on Loan to Sister Concern		-	197,764,904
Dividend		241,759,084	284,732,480
Gain/(Loss) on Marketable Securities (Realized)		248,542,913	21,057,254
Gain on Redemption of Zero Coupon Bond		26,810,269	137,440,221
Interest Income from Short Notice Deposits		183,654,229	366,293,270
Interest Income from Subordinadted Bonds		184,022,918	-
P.F Forfeiture Amount		-	31,667,264
Others		400,000	544,122
	Tk.	2,631,263,209	2,491,448,937
23. INCOME TAX EXPENSE Tk. 3,607,026,788			
Current Tax Expense		3,638,128,933	3,442,525,014
Deferred Tax Expense/(Income)		(31,102,145)	51,622,046
	Tk.	3,607,026,788	3,494,147,060

23.1 RECONCILIATION OF EFFECTIVE TAX RATE:

Particulars	Jul'21-1	Mar'22	Jul'20-Mar'21	
Particulars	%	Taka	%	Taka
Profit before Tax		16,571,398,171		14,380,852,898
Income Tax using Corporate Tax Rate	22.50%	3,728,564,588	25.00%	3,595,213,225
Effect of Tax Exempted Income	-0.30%	(50,283,065)	-0.54%	(77,712,803)
Effect of Lower Tax Rate	-0.24%	(40, 152, 591)	-0.16%	(23,353,362)
	21.95%	3,638,128,933	24.30%	3,494,147,060
Effect of Deferred Tax	-0.19%	(31,102,145)	0.00%	
	21.77%	3,607,026,788	24.30%	3,494,147,060

	2021-2022	2020-2021
	(Jul'21-Mar'22)	(Jul'20-Mar'21)
24. UNREALISED GAIN/(LOSS) ON FVOCI FINANCIAL ASSETS: Tk. (169,963,333)		
Marketable Securities Purchased during the Period:		
Market Value	358,753,833	764,142,077
Less: Cost	(280,174,253)	(218,219,351)
Total Gain/(Loss) during the Period (A)	78,579,580	545,922,726
Marketable Securities Sold during the Period:		
Market Value	692,534,045	116,586,590
Less: Cost	(443,991,132)	(95,529,336)
Realised Gain/(Loss) during the Period (B)	248,542,913	21,057,254
Total Unrealised Gain/(Loss) during the Period C=(A-B) The second s	. (169,963,333)	524,865,472
25. NET ASSET VALUE (NAV) PER SHARE: Tk. 101.25		
Equity Attributable to the Ordinary Shareholders	89,755,535,968	82,217,574,950
Weighted average number of Shares outstanding during the Period	886,451,010	886,451,010
Net Asset Value Per Share (NAV) The second sec	. 101.25	92.75
26. EARNINGS PER SHARE (EPS): Tk. 14.63		
Surplus for the year attributable to Shareholders (Net Profit after Tax)	12,964,371,383	10,886,705,838
Weighted average number of Shares outstanding during the Period	886,451,010	886,451,010
Earnings per Share Tk	. 14.63	12.28

Increase in sales revenue along with proficient usage of materials led to increased gross profit for the reporting period. Favorable movement in foreign exchange transactions has also aided in increased net operating profit. The reduced corporate tax rate for the period resulted in the increment of Earnings Per Share.

27. NET OPERATING CASH FLOW (NOCF) PER SHARE: Tk. 13.54

Net Cash Generated from Operating Activities		12,001,670,674	8,231,750,313
Weighted average number of Shares outstanding during the Period		886,451,010	886,451,010
Net Operating Cash Flow (NOCF) Per Share	Tk.	13.54	9.29

The growth in our business volume and efficient utilization of working capital along with reduction in tax expense resulted in increased Net Operating Cash Flows Per Share.

27.1 RECONCILIATION OF NET PROFIT WITH CASH FLOWS FROM OPERATING ACTIVITIES:

	40.004.004.000	40.000 -00
Profit after Tax	12,964,371,383	10,886,705,838
Adjustments for Reconciling Net Profit with Net Cash Generated by Operating Activities:		
Non-Cash Expenses:	1,261,880,719	1,432,067,292
Depreciation	1,364,763,102	1,386,947,029
Exchange Rate Fluctuation	(71,780,238)	(6,501,783)
Deferred Tax	(31,102,145)	51,622,046
Non-Operating Items:	(2,630,863,209)	(2,433,496,719)
Interest Income	(1,746,073,798)	(1,426,208,590)
Dividend	(241,759,084)	(284,732,480)
Interest on Loan to Sister Concern	-	(197,764,904)
Gain/(Loss) on Marketable Securities (Realized)	(248,542,913)	(21,057,254)
Gain on Redemption of Zero Coupon Bond	(26,810,269)	(137,440,221)
Interest Income from Short Notice Deposits	(183,654,229)	(366,293,270)
Interest Income from Subordinadted Bonds	(184,022,918)	-
Changes in Working Capital:	406,281,781	(1,653,526,098)
(Increase)/Decrease in Inventories		
	308,436,795	(1,537,808,014)
(Increase)/Decrease in Trade Receivables	(116,782,873)	(401,283,238)
(Increase)/Decrease in Advances, Deposits and Prepayments	26,371,883	405,565,745
Increase/(Decrease) in Trade Payables	176,342,903	(148,548,371)
Increase/(Decrease) in Other Payables	(22,318,904)	333,025,292
Increase/(Decrease) in Income Tax Liabilities	125,861,419	(239,308,355)
Increase/(Decrease) in Accrued Expenses	(91,629,441)	(65,169,157)
Net Cash Generated from Opeating Activities Tk.	12,001,670,674	8,231,750,313

2021-2022	2020-2021
(Jul'21-Mar'22)	(Jul'20-Mar'21)

28. CONTINGENT LIABILITIES:

1. For Sight Letter of Credits for Tk. 447.92 crore only of Square Pharmaceuticals Ltd.

2. The company issued a Corporate Guarantee in favour of Square Pharmaceuticals Kenya EPZ Ltd. for USD 8.00 Million as per approval of Bangladesh Bank.

29. RELATED PARTY TRANSACTIONS:

29.1 Transaction with Key Management Personnel:

During the period, the amount of compensation paid to Key Management Personnel including Board of Directors is as under (As Para 17 of IAS 24):

Short-Term Employee Benefits	289,185,294	293,143,834
Post-Employment Benefits	71,927,810	12,265,425
Other Long-Term Benefits	-	-
Termination Benefits	-	-
Share-Based Payment	-	-

29.2 Transaction with Other Related parties:

The company did not do any related transactions with it's sister concerns other than its subsidiary/associates undertaking viz Square Textiles Ltd., Square Fashions Ltd., Square Hospitals Ltd., Square InformatiX Ltd., Square Lifesciences Ltd., Square Denims Ltd., Square Apparels Ltd., Square Securities Management Ltd., Pharma Packages (Pvt) Ltd. and AEGIS Services Ltd. during the period/year reporting. The summary is as follows:

<u>A. Associates:</u> Square Textiles Ltd. (46.36% share):			
Opening Balance		_	3,277,576,394
Paid during the Year		-	1,269,870,456
Realized during the Year		_	(4,547,446,850)
5	Γk.	-	-
·	=		
Square Fashions Ltd. (48.63% share):			
Opening Balance		-	2,411,950
Paid during the Year		135,560,551	1,219,935,868
Realized during the Year		(135,560,551)	(1,222,347,818)
Closing Balance	۲k.	-	-
	=		
Square Hospitals Ltd. (49.94% Shares):			
Opening Balance		-	1,604,350,413
Paid during the Year		107,229,837	527,236,493
Realized during the Year		(107,229,837)	(835,798,037)
Closing Balance (Payable)	Γk	-	1,295,788,869
	-		
B. Subsidiaries:			
Square Lifesciences Ltd. (99.50% share):			
Opening Balance		-	751,363
Paid during the Year		2,963,185,168	17,574,372
Realized during the Year	_	(2,470,004,050)	-
Closing Balance (Receivable)	Γk	493,181,118	18,325,735
<u>C. Others:</u>			
Square InformatiX Ltd. (Service Provider):			
Opening Balance		-	(2,197,662)
Paid during the Year		44,149,258	85,660,291
Realized during the Year	_	(44,111,296)	(59,406,354)
Closing Balance (Receivable)	Γk	37,962	24,056,275

		2021-2022	2020-2021
		(Jul'21-Mar'22)	(Jul'20-Mar'21)
Square Securities Management Ltd. (Port Folio Management):			
Opening Balance		160,545,334	34,874,272
Paid during the Year		692,534,045	216,586,590
Realized during the Year		(280,179,539)	(218,219,851)
Closing Balance (Receivable)	Tk.	572,899,840	33,241,011
Pharma Packages (Pvt.) Ltd. (Supplier):			
Opening Balance		52,600,036	12,206,021
Paid during the Year		328,245,924	547,281,749
Realized during the Year		(367,984,573)	(541,495,481)
Closing Balance (Receivable)	Tk.	12,861,387	17,992,289
AEGIS Services Ltd. (Service Provider):			
Opening Balance		-	-
Paid during the Year		29,699,190	31,273,585
Realized during the Year		(29,699,190)	(31,273,585)
Closing Balance (Receivable)	Tk.	-	-