Ambee Pharmaceuticals PLC 1st Quarter Accounts(Un-Audited) July to September-2023

Statement of Financial Position (Un-audited)

As at 30 September 2023

	As at 50 September 2025		
			Taka '000
	Notes	30th Sept. 2023	30 June.2023
ASSETS	110105	5000 Septi 2025	50 0 411012025
Non-Current Assets:		86,159	87,613
Property, Plant & Equipment -Carrying Value	3	86,031	87,476
Right-of-Use Asset	5	128	137
Right of Coortisber		120	157
Current Assets:		429,406	426,438
Inventories	4	195,548	197,248
Trade Receivable		139,149	135,944
Advance Income Tax	5	20,421	19,578
Advances, Deposits and Pre-payments	6	45,254	45,100
Cash and Cash Equivalents	7	29,034	28,568
Total Assets		515,565	514,051
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EQUITY AND LIABILITIES			
Capital and Reserves:		24,791	23,341
Share Capital		24,000	24,000
Tax-Holiday Reserve		5,134	5,134
Retained Earnings- As per statement of changes in equity		(4,343)	(5,793)
Non-Current Liabilities:		5,687	6,124
Deferred Tax Liabilities	Annexure-A	5,687	6,124
Lease Finance (Non-Current Portion)	8 (A)	3,087	- 0,124
Lease Finance (Non-Current Fortion)	o (A)		-
Current Liabilities and Provisions:		485,088	484,586
Short Term Credit Facility		13,160	11,480
Lease Finance (Current Portion)	8 (B)	86	126
Laibilities for Goods and Others		4,229	4,982
Laibiliteis for expenses	9	4,942	6,026
Laibilities for Other Finance	10	417,362	417,362
Provission for Income Tax	11	31,834	31,540
Workers Profit Participation Fund	12	12,119	11,714
Unclaim Dividend		1,356	1,356
Total Equity And Liabilities		515,565	514,051
Not A good Victory shows (NTAN)		10.22	0.53
Net Asset Value per share (NAV)		10.33	9.73
		-	-

Sd/-(Naureen Aziz Mohammad Bhai) Vice Chairperson

Sd/-(Kazi Tanzzina Ferdous) Managing Director

Sd/-(Nurjahan Hudda) Director

Sd/-

(Mohammad Amir Hossain)

Company Secretary

Sd/-(A.K.M Khairul Aziz) Chief Financial Officer

Dhaka November 15., 2023

Statement of Comprehensive Income

For the 1st Quarter ended 30th September 2023

(Unaudited)

			Taka '000
	Notes	July-Sept. 23	July-Sept. 22
Revenue (Turnover) from Net Sales Cost of Goods Sold Gross Profit	13	58,573 (27,148) 31,425	48,934 (22,766) 26,168
Operating Expenses : Administrative Expenses Marketing and Selling Expenses	14 15	(29,374) (3,384) (25,990)	(23,738) (2,610) (21,128)
Profit for Operation		2,051	2,430
Financial Expenses		(675)	(1,311)
Profit Before Contribution to WPPF		1,376	1,119
Contribution to WPPF		(69)	(56)
Net Profit before income-tax		1,307	1,063
Provision for income -tax Current Tax Deferred Tax Income/ (Expenses)	Annexure-A	143 (294) 437	(474) (239) (235)
Net Profit after income-tax		1,450	589
Number of Shares Earnings Per Share (EPS)	16	<u> </u>	<u>2,400</u> 0.25

Sd/-(Naureen Aziz Mohammad Bhai) Vice Chairperson Sd/-(Kazi Tanzzina Ferdous) Managing Director **Sd/-**(Nurjahan Hudda) Director

Sd/-(A.K.M Khairul Aziz) Chief Financial Officer

Dhaka November 15., 2023 Sd/-(Mohammad Amir Hossain) Company Secretary

Statement of Changes in Equity <u>For the 1st quarter ended September 30, 2023</u> (Uncerdited)

(Unaudited)

As at September 30,2023

	Share Capital	Tax Holiday Reserve	Retained Earning	Total
At 1st July 2023	24,000	5,134	(5,793)	23,341
Net Profit after income-tax July to Septmber 2023	-	-	1,450	1,450
At 30th September 2023	24,000	5,134	(4,343)	24,791
At 30th June 2023	24,000	5,134	(5,793)	23,341

As at September 30,2022

Tax Holiday Share Retained Total Capital Reserve Earning At 1st July 2022 24,000 5,134 23,561 52,695 Net Profit after income-tax July to Septmber 2022 589 589 --24,000 24,150 At 30th September 2022 5,134 53,284 At 30th June 2022 24,000 5,134 23,561 52,695

Sd/-(Naureen Aziz Mohammad Bhai) Vice Chairperson Sd/-(Kazi Tanzzina Ferdous) Managing Director **Sd/-**(Nurjahan Hudda) Director

Sd/-(A.K.M Khairul Aziz) Chief Financial Officer Sd/-(Mohammad Amir Hossain) Company Secretary

Dhaka November 15., 2023 Taka '000

Taka '000

Statement of Cash Flows

For the period from 01 July 2023 to 30th September 2023

(Unaudited)

Taka '000

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	July-Sept 2023	July-Sept 2022
Cash Flows from Operating Activities :		
Collection from turnover	55,368	47,789
Payments for cost and expenses	(53,725)	(34,002)
Finance Expenses	(675)	(1,311)
Income-tax paid/deducted at source	(2,142)	(2,054)
Cash Generated from Operating Activities :	(1,174)	10,422
Cash Flows from Investing Activities :		
Acquisition of Fixed Assets		-
Cash Generated From Investment Activities	-	-
Cash Flows from Financing Activities :		
Short Term Credit Facilities	1,680	(1,664)
Other Finance	-	-
Dividend Paid	-	-
Lease Finance		(314)
Cash Generated From Financial Activities	1,640	(1,978)
Increase/(Decrease) in cash and cash equivalents	466	8,444
Opening cash and cash equivalents	28,568	13,250
Closing Cash and Bank balances	29,034	21,694
Net Operating cash flow per share	(0.49)	4.34
Components of Cash and Cash Equivalents		
Cash and Cash Equivalents	29,034	21,694
Total Cash and Cash Equivalents	29,034	21,694

Sd/-	Sd/-	Sd/-
(Naureen Aziz Mohammad Bhai)	(Kazi Tanzzina Ferdous)	(Nurjahan Hudda)
Vice Chairperson	Managing Director	Director

Sd/-(A.K.M Khairul Aziz) Chief Financial Officer **Sd/-**(Mohammad Amir Hossain) Company Secretary

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Dhaka November 15., 2023

Ambee Pharmaceuticals PLC Selected Notes to the Financial Statement (Un-audited) For the 1st Quarter ended September 30,2023

1.00 About the Company

The Ambee Pharmaceuticals PLC (the "Company") was incorporated in Bangladesh as a Public Company on 4th February, 1976. It commenced commercial operation in 1978 and went for public issue of shares in 1986. The shares of the Company are listed in the Dhaka and Chittagong Stock Exchanges of Bangladesh.

The registered office of the Company is located at 184/1, Tejgaon I/A, Dhaka – 1208 and the manufacturing plant is located at same place at 184/1, Tejgaon I/A, Dhaka – 1208.

The principal activities of the Company were manufacturing of pharmaceuticals drugs and medicines and sales thereof. The Company has 07 Sales center in all over the Bangladesh in different distrcts to keep the Company's Sales, marketing, distribution and financial activities vibrant and dynamic.

2.00 Basis of preparation of Financial Statements

These Financial Statements should be read in conjuction with the Annual Financial Statements as on 30 June 2023, 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. The Financial Statements have been prepared in accourdance with the International Financial Reporting Stansards (IFRSs). 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 presentation of the Interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judjement at the date of Interim Financial statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

Schedule-A

AMBEE PHARMACEUTICALS PLC Schedule of Property, Plant & Equipment For the year ended September 30, 2023

Note: 03

Depreciation Cost Written Down Addition Adjustment Adjustment Charged Balance as on Particulars Balance as on Rate Balance as on Balance as on Value as on During the the during during the During the 01.07.2022 30.09.2023 % 01.07.2022 30.09.2023 30.09.2023 Year Year year year Existing Units -1 Land 49,033,738 -49,033,738 -----49,033,738 Leasehold Land 1,215,803 --1,215,803 -----1,215,803 Factory Building 26,326,964 26,326,964 10 15,955,667 259,282 16,214,950 10,112,015 ---Plant and Machinery 62,248,702 62,248,702 20 52,017,932 511,538 52,529,471 9,719,231 ---Deep Tube Well 1.368.000 -1.368.000 10 1.221.015 3.675 1.224.690 143.310 --**Diesel Generating Set** 446,500 446,500 15 395,299 1,920 397,219 49,281 ---Loose Tools 98,001 98,001 10 95,889 53 95,942 2,059 ---3,608,756 3,608,756 2,648,263 24,012 2,672,276 936,480 Laboratory Equipment --10 -Electrical Installation 556,455 556,455 10 339,843 5,415 345,258 211,196 ---Laboratory Glassware 41.626 10 41.549 2 75 41.626 --41.551 -Production Equipment 1,220,541 --1,220,541 10 947,619 -6,823 954,442 266,099 Transport and Vehicles 12.530.135 -12.530.135 20 11.153.112 68.851 11,221,963 1.308.172 --6,929,316 Motor Cycle 38,662,774 --38,662,774 20 31,368,758 -364,701 31,733,458 Furniture and Fixtures 3,510,681 3,510,681 10 2,913,114 14,939 2,928,053 582,628 ---12,890,986 Office Equipment 12,890,986 10,916,660 49,358 10,966,018 1,924,968 --10 -Office By-cycles 15,962 -15,962 20 15,843 15,849 113 --6 Books 98,060 -98,060 10 93,571 112 93,683 4,377 --213,873,683 213,873,683 130,124,133 1,310,689 131,434,823 82,438,861 Sub Total ---Injectable (Ampoule) Unit -2 3,627,409 -49,611 Factory Building 3.627.409 10 1.642.959 1.692.571 1.934.838 --9,221,953 80,459 20 7,612,773 -7,693,232 Plant and Machinery 9,221,953 --1,528,720 80,500 263 Production Equipment 80.500 10 69.996 -70.258 10.241 --2,235,000 -1,003 Transport and Vehicles 2,235,000 _ 20 2,214,943 2,215,946 19,054 930,903 829.106 2,545 Furniture and Fixture 930,903 --10 -831,651 99,252 Sub Total 16,095,764 133,881 3,592,106 16,095,764 --12,369,777 -12,503,658 229,969,447 143,938,480 86,030,967 June 30, 2023 --229,969,447 142,493,911 -1,444,570 June 30, 2022 229.862.697 106.750 -229.969.447 135.507.083 -6.986.828 142.493.911 87,475,536

Note : Depreciation Charged to :		30-09-2023
(a) Cost of Goods Sold (Note - 13.00)		946,602
(b) Administrative Expenses (Note - 14.00)		497,969
	Tk.	1,444,569

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Tk' 000

4.00 Investories As at Sept.				Tk' 000
Including Work in Process Promotioned Materials & Materials in Tarnel) 51.324 52.325 52.32	4.00	Inventories		
5.00 Advance income Tax: 10.578 40.207 Opening Barrow 10.578 4.2027 4.2027 Add: Addition during the year 20.421 10.2028 10.500 20.421 10.2028 20.500 Advances. Deposits and Pre-payments 4.423 4.004 a) Advances in Advances in Set in Advances in Advan		(including Work in Process, Promotional Materials & Materials in Transit)	144,294	144,425
Dering Balance 19.578 49.207 Add: Addition drug the year 20.421 51.539 4.00 Addition drug the year 20.421 51.539 4.01 Addition drug the year 20.421 51.539 4.01 Addition drug the year 20.421 51.539 4.01 Addition drug the year 44.23 43.54 4.01 Addition drug the year 44.23 43.54 4.02 Addition drug the year 44.23 43.54 4.02 Addition drug the year 20.30 2.358 4.02 Addition drug the year 20.30 2.358 4.02 Addition drug the year 2.30 2.358 4.02 Addition drug the year 2.30 2.358 Addition drug the year 2.35 2.35 Addition drug the year 2.35 3.55 Addition drug the year 2.35 3.55			195,548	197,248
Add: Addition during the year 943 2.638 Less: Adjustment during the year 20,421 51,333 6.00 Advances 20,421 51,333 1) about the physical of Propayments 44,423 41,804 1) about the physical of Propayments 44,423 41,804 1) about the physical of Propayments 43,824 45,564 1) about the physical of Propayments 20,027 20,027 10) about the physical of Propayments 20,077 20,077 10) about the physical of Propayments 20,077 20,077 10) about the physical of Propayments 20,077 20,777 11) about the physical of Propayments 20,077 20,777 12) about the physical of Propayments 20,077 20,077 13) about the physical of Propayments 20,077 20,077 14) about the physical of Propayments 20,077 20,077 14) about the physical of Propayments 20,077 20,077 14) about the physical of Propayments 20,077 20,077 10) about the physical of Propayments	5.00			
Luss: Adjustment during the year 20,421 51,333 4.0. Advances, Deposits and Pre-payments 20,221 19,3572 a) Advances 44,203 43,049 a) Deposits and Pre-payments 44,203 43,049 a) Deposits and Pre-payments 44,203 43,049 a) Advances 44,203 43,049 Advances to staft 2,255 2,355 Advances to staft 2,255 2,355 Advances to staft 2,255 2,355 Advances 118 118 Advances 2,177 20,74 Advances to staft 2,255 2,355 Advances 2,177 20,74 Advances to staft 2,255 2,355 Advances 2,17 20,74 Advances 2,157 20,74 Advances 2,157 20,74 Advances 2,157 2,100 Advances 2,157 2,100 Advances 2,100 2,100 2,100 Advances <td< td=""><td></td><td></td><td></td><td></td></td<>				
Description 20.421 19.572 a) Advances, Deposits and Prepayments 44.223 44.884 b) Deposits and Prepayments 44.223 44.884 b) Deposits and Prepayments 44.224 45.100 Advance Ford 24.524 45.100 Advance Ford 21.075 20.644 Advance Ford 21.075 20.644 Advance Ford 21.075 20.644 Advance Ford 21.075 20.644 Advance Ford 21.077 20.774 Advance Ford 21.077 20.674 Advance Ford 21.077 20.774 Advance Ford 20.077 20.701 Cost & Cash Equivalents 27.995 27.448 Advance Ford				51,933
6.00 Advances 44.427 44.534 a) Advances 6.01 45.254 45.00 a) Advances 5.01 6.02 45.254 45.00 a) Advances 5.01 2.03 2.03 2.03 Advances to staff 2.03 2.03 2.03 2.03 Advances 5.01 2.075 2.074 2.075 2.074 Anthe Firms Ltd. 4.422 4.838 30 30 Sub total 4.4422 4.838 30 30 D) Deposit and Propayments 2.0		Less: Adjustment during the year		
b) Deposit and Propagaments 45.354 45.100 Advances 2.333 2.333 2.333 Advances 2.333 2.333 2.333 Advances 2.1075 20.569 20.774 Anches Films Ltd. 2.33 2.333 2.333 Bergal State Works Ltd. 2.0774 20.774 Anches Films Ltd. 43.3394 43.3394 D) Deposit and Programments 2.1 2.1 2.1 LCM might 7.65 1.100 2.1 2.1 Operating Might Construct 2.5 2.5 2.5 2.5 State total 8.31 1.206 8.31 1.206 Cash & Cash Equivalents 2.37 1.37 1.37 1.37 In in-operative account 2.7 1.37 1.37 1.37 In in-operative account 2.37 1.37 1.37 1.37 In in-operative account 2.3 2.5 2.5 2.5 State total 2.333 1.302 1.37 1.37 1.37 In in-operative account 2.3 2.3	6.00	Advances, Deposits and Pre-payments		
a) Advances 45.54 45.00 Advances to staff 2.358 2.358 Advances form 2.358 2.358 Advances form 2.0774 20.774 Amount form 20.774 20.784 B) Dopoint 20.774 20.784 LO Margin 21.72 21.724 Chart form for the properties 22.75 1.160 Guaranties Margin 21.72 21.72 Other Deposits 25.725 25.725 Sub total 20.999 1.080 In hand 1.099 1.080 A hances 1.099 1.080 In hand 1.099 1.080 A hance 1.099 1.080 In and staff bande account 1.099 1.080 In and staff bande account 2.092 2.050 In and staff bande account 2.092 2.050 In and staff bande account 1.099 1.080 In and staff bande account 1.092 1.080 In and staff bande account <				
a) Advances 2.38 2.38 Advances for all 2.38 2.38 Advances for all 2.38 2.38 Advances for all 2.072 2.074 Anobes Firms Lit. 2.072 2.074 Anobes Firms Lit. 2.072 2.074 Advances for all 44.422 43.89 b) Doposit and Propayments 2.1 2.1 L/C Mergin 785 1.160 Guarantee Margin 2.1 2.1 Other Deposits 2.5 2.5 Propayments 2.5 2.5 Construct Equivalences 2.5 2.5 Too Cat A Cash Equivalences 2.5 2.5 Too Cat A Cash Equivalences 2.5 2.5 Too Cat A Cash Equivalence 2.0.04 28.558 5.0 Lesse Finance - - Lasse Finance - - - Lasse Finance - - - - Lasse Contert Position 9.5 <td></td> <td>b) Deposit and Prepayments</td> <td></td> <td></td>		b) Deposit and Prepayments		
Advance Rent 118 118 118 118 Advance Rent 1075 20.774 20.774 20.774 Bergal Steef Works Lut. 438 20.774 20.774 20.774 Anchee Films Lut. 438 20.774 20.774 20.774 Sub total 44.422 43.985 Lic Margin 785 1.160 Other Departs 25 25 Dependent 25 25 Pre-payments 25 27 In Indi 1.398 1.098 In India 7.995 27.499 In India 7.995 1.098 In India 1.398 1.098 In India 7.995 1.098 In India 1.398				
Bingal Stool Works Lub. 20,774 20,774 20,774 20,774 20,774 20,774 20,774 20,774 20,774 20,784 20,80				,
Ambe Films Ld. 98 98 98 Sub total 938 98 98 Sub total 938 98 98 Deposit and Propyments 75 1.100 U.C. Margin 21 21 21 Other Deposits 23 25 25 Sub total 933 1.206 Total Cash & Cash Equivalents 1.039 1.080 In hand 1.039 1.080 A banks: 1.039 1.080 In ourse france - - B. Current Pontion - - Set Lease Finance - - Loan (ron GS Finance) - - Loan (ron GS Finance) - - Loan (ron GS Finance) - - Gross Finance (asset minimum lease lability - - Within one year - - - Attor one year - - - Total Present Value of Finance Lease lability - -				,
b) Deposit and Prepayments 75 1.10 LC Margin 725 1.10 Other Deposits 23 21 Prepayments 25 25 Sub total 25 25 7.00 Cash & Cash Equivalents 1.000 In hand 1.000 1.000 At Lanks 1.000 1.000 10 outerst account 1.000 1.000 11 notwerst account 1.000 1.000 10 outerst account 1.000 1.000 10 outerst account 1.000 1.000 10 outerst account 1.000 1.000 11 outerst account 1.000 1.000 10 outerst account 1.000 1.000 10 class & Finance 1.000 1.000 Loss: Current Portion of long term loan being payable within one year 1.001 1.000 Gross Finance Lease- Innihum lease liability 1.001 1.001 1.000 Within one year 1.001 1.001 1.001 1.001 Total				
UC Margin 785 1.160 Guarante Margin 21 21 Other Deposits - - Pre-peyments 225 225 Sub total 831 1.200 At bankh: 1.339 1.081 In bankh: 1.339 1.089 In bankh: 1.339 1.089 In current account 1.335 1.031 In in-operative account 1.033 1.089 In in-operative account 1.032 1.032 In in-operative account 1.032 1.032 B. Current Position - - B. Current Position - - Goss Finance - - Less: Current Position - - Gross Finance (SP Finance) - - Loan from GSP Finance - - Less: Current Position of long term loan being payable within one year - - Within one year - - - - Marcone year - - - - Within one year - <td></td> <td>Sub total</td> <td>44,423</td> <td>43,894</td>		Sub total	44,423	43,894
Guarantie Margin 21 21 21 Other Depoils 25 25 Pre-payments 25 25 Sub total 2833 1.066 In hand 27,995 77,400 A banks: 1,039 1,039 902 1,030 57,200 97,0 23,034 28,558 8,00 Lesse Finance			785	1 160
Pre-payments 25 25 Sub total 831 1,200 7.00 Cash & Cash Equivalents 7,995 27,400 In hand 10.33 1,688 10.33 1,688 In current account 982 1.037 1.089 1.089 In current account 982 1.037 37 23,004 28,366 8.00 Lesse Finance - <t< td=""><td></td><td>Guarantee Margin</td><td>21</td><td>,</td></t<>		Guarantee Margin	21	,
Sub total 831 1,206 7.00 Cash & Cash Equivalents 27,995 27,480 In hand 1,039 1,083 1,083 In ourset account 982 1,033 1,083 In in-operative account 982 1,033 57 57 8.00 Lease Finance - <td></td> <td></td> <td></td> <td>- 25</td>				- 25
In hand 27,985 27,480 At bank:: 1,039 1,089 In ourrent account 982 103 In in-operative account 982 103 Store				
At barks:: In current account 10.39 10.88 10.37 10.57	7.00	Cash & Cash Equivalents		
In current account 982 1.031 In in-operative account 982 1.031 8.00 Lease Finance - - A. Non-Current Portion - - - B. Current Position - - - Cost finance - - - Lease Finance - - - Lease finance - - - Lease finance - - - Gross Finance Lease - minimum lease liability - - - Within one year - - - - Total - - - - - Balance as at 1st July, 2023 - - - - - - - - - - - - - - - - - <td></td> <td></td> <td></td> <td></td>				
29,034 28,568 8.00 Lease Finance A. Non-Current Portion			982	
8.00 Lesse Finance A. Non-Current Portion - B. Current Position - B. Current Position - B. Current Position - GSP Lesse Finance - Loan from GSP Finance - Less: Current Portion of long term loan being payable within one year - Gross Finance Lease- minimum lease liability - Within one year - Atter one year - Total - This consist of as follows: - Within one year - Total - Total Present Value of Finance Lease liability - Within one year - Total Present Value of Finance Lease liability - Within one year - Add: Addition Duing the Year <t< td=""><td></td><td>In in-operative account</td><td></td><td></td></t<>		In in-operative account		
A. Non-Current Portion -			20,004	20,000
B. Current Position ¹ / ₂₆ <	8.00		-	-
GSP Lease Finance B66 126 (315) (316) (317) (317) (318) (317) (318) (317) (318) (319) (317) (318) (317) (318)			-	-
GSP Lease Finance - Loan from GSP Finance - Less: Current Portion of long term loan being payable within one year - Gross Finance Lease- minimum lease liability - Within one year - After one year - Total - This consist of as follows: - Within one year - This consist of as follows: - Within one year - This consist of as follows: - Within one year - This consist of as follows: - Within one year - Total - Object Lease (Right of Use Asset (ROU), Net - Balance as at 1st July, 2023 - Add: Addition During the Year 9 Less: Depreciation Charged During the Year 9 Upening Balance as at 1st July, 2023 - Add: Interest Accured 137 Less: Depreciation Statemet of Financial Position - Lesse Liabilities Recognized in Statemet of Financial Position - Lesse Liabilities Recognized in Statemet of Financial Position -		B. Current Position	86	126
Loan from GSP Finance Less: Current Portion of long term loan being payable within one year Less: Current Portion of long term loan being payable within one year Gross Finance Lease-minimum lease liability Within one year After one year Total This consist of as follows: Within one year Within two to five years Total Total Total Total Total			86	
Less: Current Portion of long term loan being payable within one year				315
Gross Finance Lease - minimum lease liability Within one year After one year Total Total This consist of as follows: Within one years Total Present Value of Finance Lease liability Balance as at 1st July, 2023 Add: Addition During the Year Lease (Right of Use Asset (ROU), Net Balance as at 1st July, 2023 Add: Addition During the Year Less: Depreciation Charged During the Year Virtien Down Value as at 30th September, 2023 Lease Lease Cablities Recognized in Statement of Financial Position Lease Liability - Net off Current Maturity Lease Liability - Current Maturity Lease Liability - Current Maturity Lease Liability - Net off Current Maturity Lease Liability - Net off Current Maturity			-	
Within one year - - After one year - - Total - - This consist of as follows: - - Within one year - - Within two to five years - - Total Present Value of Finance Lease liability - - 08.01 Lease (Right of Use Asset (ROU), Net - - Balance as at 1st July, 2023 137 686 Add: Addition During the Year 9 549 Less: Depreciation Charged During the Year 9 549 Written Down Value as at 30th September, 2023 128 137 Lease 28 117 68 Closing Balance as at 1st July, 2023 26 117 Add: Interest Accrued 28 117 68 Lease Liability - Net off Current Maturity 68 126 126 Lease Liability - Net off Current Maturity 86 126 126			<u> </u>	-
After one year - - Total - - This consist of as follows: Within one year Within two to five years Total Present Value of Finance Lease liability - -				
This consist of as follows: Within one year Within two to five years Total Present Value of Finance Lease liability 08.01 Lease (Right of Use Asset (ROU), Net Balance as at 1st July, 2023 Add: Addition During the Year Less: Depreciation Charged During the Year Written Down Value as at 30th September, 2023 Lease Lease Opening Balance as at 1st July, 2023 Add: Interest Accrued Less: Payments Closing Balance as at 30 September, 2023 Lease Liabilities Recognized in Statement of Financial Position Lease Liability - Net off Current Maturity Lease Liability - Current Maturity		After one year	-	-
Within one year -		Total	<u> </u>	-
Within two to five years - - Total Present Value of Finance Lease liability - - 08.01 Lease (Right of Use Asset (ROU), Net Balance as at 1st July, 2023 137 686 Add: Addition During the Year 9 549 Written Down Value as at 30th September, 2023 128 137 Lease 0pening Balance as at 1st July, 2023 128 137 Add: Interest Accrued 28 117 Less: Payments 686 126 Closing Balance as at 30 September, 2023 86 126 Lease Liabilities Recognized in Statement of Financial Position - - Lease Liability - Net off Current Maturity - - - Lease Liability - Current Maturity 86 126 126		This consist of as follows:		
Within two to five years - - Total Present Value of Finance Lease liability - - 08.01 Lease (Right of Use Asset (ROU), Net Balance as at 1st July, 2023 137 686 Add: Addition During the Year 9 549 Written Down Value as at 30th September, 2023 128 137 Lease 0pening Balance as at 1st July, 2023 128 137 Add: Interest Accrued 28 117 Less: Payments 686 126 Closing Balance as at 30 September, 2023 86 126 Lease Liabilities Recognized in Statement of Financial Position - - Lease Liability - Net off Current Maturity - - - Lease Liability - Current Maturity 86 126 126		Within one year		-
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Closing Balance as at 30 September, 2023 86 126 Lease Liabilities Recognized in Statement of Financial Position - - Lease Liability - Net off Current Maturity - - Lease Liability - Current Maturity 86 126			28	117
Lease Liabilities Recognized in Statement of Financial Position Lease Liability - Net off Current Maturity Lease Liability - Current Maturity 86		•		
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Lease Liability - Current Maturity 86 126		-		
<u> </u>				
			86	126

Tk' 000

			Tk' 000
		As at Sept. 30,2023	As at June 30, 2023
09.00	Liabilities for Expenses		
	Details of above balance are given below:		
	Accrued Expenses	4,539	5,622
	Audit Fees	403	403
		<u> </u>	6,025
10.00	Liabilities for other Finance		
	Details of above balance are given below:		
	Employees Income Tax	701	701
	Vat Payable Income Tax deduction from Supplier	13,441 432	13,441 432
	Provident Fund Payable	1,916	1,916
	Loan from Mr. Aziz Mohammad Bhai Loan from Kazi Tanzzina Ferdous	190,094 11,044	190,094 11,044
	Loan from Ambee Limited	179,733	179,733
	Interest Payable	<u>20,001</u> 417,362	20,001 417,362
11.00	Provision for Income Tax		
	Opening Polence	31,540	36,344
	Opening Balance Provision for the Period	294	2,636
	Adjustment for the year		<u>(7,440)</u> 31,540
			51,340
12.00	Workers Profit Participation Fund (WPPF)		
	Opening Balance	11,713	10,460
	Provision for the Period Interest during the Period	69 337	562 1,203
	Less: Adjustment/ payment during the Period		(512)
		12,119	11,713
			Tk' 000
		1st Quarter ended	1st Quarter ended
		Sept. 30,2023	Sept 30,2022
13.00	Cost of Goods Sold		
	Materials	22,785	18,754
	Factory Overhead Depreciation	3,865 498	3,587 425
		27,148	22,766
14.00	Administrativo Expansos		
.4.00	Administrative Expenses Salary and allowances	1,799	1,354
	Travelling & Conveyance	192	124
	Electricity, Gas and Water Repairs and maintenance	198 92	170 70
	Legal and professional & AGM expenses	88	65
	Depreciation Other Expenses	947 68	787 40
		3,384	2,610
15.00	Selling, Distribution & Marketing Expenses		
	Salary and allowances	18,545	15,011
	Rent, rates and taxes Conveyance	658 2.014	525 1,774
	Repairs and maintenance	198	161
	Electricity, Gas and Water Delivery expenses	687 2.547	510 2,057
	Free Sample	876	710
	Other Expenses	<u>465</u> 25,990	<u>380</u> 21,128
		8	

16.00 Earning Per Share (EPS)

This is made up as follows:

Earning attributable to the Ordinary Shareholders (Net profit after tax)	1,450	589
Weighted average number of Ordinary shares outstanding during the period	2,400	2,400
	0.60	0.25

Earning Per Share (EPS) Increase due to cost of goods sold decrease against net sales by 0.45% & decrease marketing & selling 1.29%.

17.00 Net Operating Cash Flow Per Share

(1,174)	10,422
2,400	2,400
(0.49)	4.34
	2,400

Net Operating Cash Flow Per Share (NOCFPS) decrease due to increase of payments for cost and expenses for the 1st quarter ended 30 september 2022 by 25.16 %.

18.00 Key Management Personnel Compensation.

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 Related Party Disclosures):

Short Term Employee Benefits	-	-
Post- Employment Benefits		-
Other Long-Term Benefits		-
Termination Benefits		-
Others		
	-	-

There is no other benefits provided by the company to it's employees other than a contributory Provident Fund Scheme.

19.00 Related Party Transactions - Disclosure under IAS 24 "Related Party Disclosure"

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures". The Company opines that terms of related party transactions do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties as at 30 September 2023 were as follows:

Name of the Party	Relationship	Nature of Transaction	Opening Balance	Addition during the Period	Adjustment during the Period	Closing Balance
Aziz Mohammad Bhai	Chairman	Inter company Loan/ Receivable	190,094	-	-	190,094
Kazi Tanzzina Ferdous	Managing Director	Inter company Loan/ Receivable	11,044	-	-	11,044
Ambee Limited	Group Concern	Inter company Loan/ Receivable	179,733	-	-	179,733
Bengal Steel Works Limited	Group Concern	Inter company Loan/ Receivable	20,774	-		20,774
Ambee Films Limited	Group Concern	Inter company Loan/ Receivable	98	-	-	98
Total			401,743	-	-	401,743

20.00 Computation of Deferred Tax

Particulars	As at 30 Sep,2023	As at 30 June,2022
Carraying value of depreciable fixed assets	35,781	37,226
Tax base Value	(10,519)	(12,743)
Net taxable temporary difference- Liabilities	25,262	24,483
Temporary difference for IFRS 16: Lease	13	11
	25,275	24,494
Tax Rate	22.50%	25%
Deferred Tax Liability - Closing	5,687	6,124
Deferred Tax Liability- Opening	6,124	7,167
Deferred Tax Expenses for the Period	(437)	(1,044)

21.00 Reconciliation of Cash Flows from Operating Activities (Indirect Mathod)

PARTICULARS	AMOUNT(Tk.)
CASH FLOW FROM OPERATING ACTIVITES:	
Net profit / (loss) after income tax during the period	1,450
Depreciation on Right of Use Asset	1,445
Depreciation on Property Plant & Equipment	9
Deffered Tax	(437)
	2,466
CHANGE IN WORKING CAPITAL:	(3,640)
(Increase) / Decrese Inventories	1,700
(Increase) / Decrese in Accounts Receivable & Others	(3,205)
(Increase) / Decrese in Advance, Deposit & Prepayments	(154)
(Increase) / Decrese Advance Income Tax	(843)
(Increase)/ Decrese Creditors for Goods	(753)
(Increase) / Decrese in Liabilities For Expenses	(1,084)
(Increase) / Decrese in Provission for Income Tax	294
(Increase) / Decrese in Wrokers Profit Participation Fund	405
Net cash flows from operating activities	(1,174)
Net oerating cash flows per share	(0.49

Sd/-(Naureen Aziz Mohammad Bhai) Vice Chairperson **Sd/-**(Kazi Tanzzina Ferdous) Managing Director **Sd/-**(Nurjahan Hudda) Director

Sd/-(A.K.M Khairul Aziz) Chief Financial Officer

Dhaka November 15., 2023 **Sd/-**(Mohammad Amir Hossain) Company Secretary