

AUDITORS' REPORT
&
AUDITED FINANCIAL
STATEMENTS
OF

ADVENT PHARMA LIMITED

Rupayan Karim Tower, Level #10, 80, Kakrail
V.I.P Road, Ramana, Dhaka-1000.

FOR THE YEAR ENDED 30TH JUNE, 2022.



Sonargaon Terrace (2nd Floor), House # 52,
Road # 13/C, Block # E, Banani,
Dhaka- 1213, Bangladesh.

Independent Auditors' Report

To the shareholders of Advent Pharma Limited

Report on the Audit of the Financial Statements.

Opinion

We have audited the financial statements of **Advent Pharma Limited** ("the Company"), which comprise the Statement of Financial Position as at 30 June 2022, and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Company as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) where practicable, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matters

Without qualifying our opinion, we draw attention on the matters disclosed:

1. The company reported BDT 2,587,352 which was payable against dividend as on 30 June 2022. Upon comparing these outstanding balances with the corresponding bank account held by the company, we noted the said bank account had a balance of BDT 94,619 not sufficient as on the reporting date to settle outstanding payable against dividend
2. During the audit at the company, we noted that the company made some payments against purchase and expenses in cash mode instead of A/C payee cheque or bank transfer which indicates violation of Income tax ordinance 1984 guideline.
3. As per the section 234 of the Bangladesh Labour Act, 2006, "Establishment of Workers Profit Participation Fund and Welfare fund" - every company is to pay, within 9 (nine) months of the close of every year 5% of profit before tax and transfer to respective "Participatory Fund", "Welfare Fund" and "Workers Welfare Foundation fund" established under section 14 at the ratio of 80:10:10. But the company did not make payment during the year under audit.
4. Depreciation methods, useful lives & residual value should be reviewed annually and adjusted if appropriate. During the year the company's did not review its PPE rate of depreciation.

Indicate that the auditor's opinion is not modified in respect of the matter emphasized.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statement of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Risk	Our response to the risk
Revenue recognition	
<p>During the year, the Company recognized sales turnover of BDT 530,471,262 which has increased by BDT 26,870,432 as compared with previous year.</p> <p>Sales revenue recognized by the Company as per IFRS: 15, 'Revenue from Contracts with Customers' & Company Policy. Revenue is recognized based on point of delivery and when relevant performance obligations are satisfied. The company adopted IFRS: 15 'Revenue from Contracts with Customers' as continued from last year.</p> <p>We considered sales revenue as an item of significant audit areas during our audit because of its predominance in determining the financial performance of the Company. Sales includes cash collection from customers.</p>	<p>Our audit procedures included the following to test the design and operating effectiveness of key control focusing on:</p> <ul style="list-style-type: none"> ➤ Segregation of duties in invoice creation and modification. ➤ Timing of revenue recognition considering step by step procedure. <p>Our substantive procedures in relation to revenue recognition and measurement comprise the following:</p> <ul style="list-style-type: none"> ➤ Obtaining understanding and documenting the process of revenue recognition and measurement followed by the Company. ➤ Tracing performance obligations stipulated and contract value in the contract with invoice and delivery challan issued to evaluate point of recognition and measurement. ➤ Testing occurrence and accuracy of sales revenue recognized by inspecting source documents such as contract made with the customer, delivery challan and VAT challan. ➤ Assessing accuracy and comparing revenue recognized during the year with VAT returns submitted to VAT authority; ➤ Finally assessing the appropriateness and presentation of disclosure notes with IFRS 15: Revenue from contracts with customers.
See note no. 25, Revenue in the financial statements	

Valuation of closing inventories	
<p>Closing inventories aggregating to BDT 80,532,011 was recognized in the statement of financial position as on 30 June 2022. Compared with previous year, this has increased by BDT 5,120,102.</p> <p>Closing inventories were all held at factory premises of the Company. Since determining valuation of these inventories involves management judgements which results in estimation uncertainty, we considered this an area of significant audit attention to be emphasized during the audit.</p>	<p>Our audit responses comprise the following procedures:</p> <ul style="list-style-type: none"> ➤ Evaluating the design and implementation of key inventory control operating across factory premises. ➤ Attending and observing the physical inventory at the reporting date. ➤ Evaluating compliance with instructions of management count procedures during the count. ➤ Inspecting physical stock counting report as on 30 June 2020 and reconciling count results to closing inventories listings and performing test count on selected items to test completeness, accuracy and existence of inventories. ➤ Reviewing composition of cost of inventories comprising raw materials, work-in-process and finished goods and comparing net realizable value on selected samples to test their valuation.
See note no. 7, Inventories in the financial statements	
Property, plant and equipment	
<p>Property, plant and equipment (PPE) was carried at BDT 1,400,098,215 representing over 80% of total assets of the company as on 30 June 2022. The company reported addition to PPE of BDT 213,885,212 during the year.</p> <p>Property, plant and equipment (PPE) are subject to recognition and measurement criteria only after satisfactorily meeting relevant requirement as per IAS 16.</p> <p>The company is also required to perform assessment for impairment when there is condition which suggests indication of assets being impaired.</p>	<p>Our audit procedures performed during the audit to address the risks identified consist of the following:</p> <ul style="list-style-type: none"> ➤ Obtaining and documenting detailed understanding regarding procurement process of PPE and identified relevant control points and their implementation. ➤ Reviewing recognition, measurement and valuation basis of PPE in compliance with requirement of IAS 16: Property, plant and equipment. ➤ Inspecting supporting documents against the acquisition of PPE made during the year to test their



	<p>accuracy, valuation and ownership in the financial statements.</p> <ul style="list-style-type: none"> ➤ Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 16 and other relevant IFRSs.
See note no. 4, Property, plant and equipment in the financial statements	
Measurement of current year income tax and deferred tax	
<p>During the year, the Company recognized current year income tax of Tk. 3,190,995 and deferred tax Tk. 29,573,995 respectively in the statement of profit or loss and other comprehensive income. Both of these expenses have increased significantly compared to corresponding expense recognized in the last year.</p> <p>Determination of both current year income tax and deferred tax involves compliance with the Income Tax Ordinance (ITO) 1984 and latest finance act along with IAS 12: Income Tax.</p>	<p>Our audit responses adopted during the audit to address the risk identified comprise the following:</p> <ul style="list-style-type: none"> ➤ Obtained and documented management procedures involved in determining both current year income tax and deferred tax. ➤ Obtained understanding and reviewed relevant section of the ITO and SRO to test the accuracy of rate applied by the Company. ➤ Reviewed rate of depreciation used in determining tax depreciation in compliance with the latest finance act which is used to determine taxable profit and deferred tax. ➤ Re-performed detailed calculation of current year income tax and deferred tax as given by the Company. ➤ Inspected latest assessment order completed and compared amount of tax paid by the Company with amount recognized in the financial statements.
See note no. 24 & 17, income tax & deferred tax expenses in the financial statements	
Bank Loan	
As referred note no 14 & 15 in the financial statement the company recognized Long Term Borrowings of BDT 11,016,476 and Short-term Borrowings of BDT 43,270,711 respectively at their reporting date.	<ul style="list-style-type: none"> ➤ Our substantive audit procedure adopted during the audit includes the following test or details

Loan liability borrowings from bank were considered s key audit matter because this external form of credit facilities availed by the company require fulfillment of several terms and require fulfillment of several terms and conditions as mentioned in loan sanction letter issued by lending bank.

- Inspecting relevant board minutes in support of bank loan reported in the financial statement.
- Agreeing outstanding balances with confirmation letter received from the bank.
- Agreeing finance costs charged by the company with loan statements provided by bank to test accuracy and completeness of expenses in relation to bank loan

Other Matter

Due to the outbreak of global pandemic “Covid-19” declared by the World Health Organization (WHO) and subsequent spread of the virus resulting in deteriorating situation in Bangladesh during the conduct of audit at the company, our audit procedures were mainly tailored to the material areas of the financial statements with more emphasis placed on obtaining documentary evidence from the company and testing their accuracy using the online platforms and limited physical verification to avoid the risk of getting contacted the virus and safety of audit team members.

Other Information

Management is responsible for the other information. The other information comprises all the information in the annual report other than the financial statements and our auditor’s report thereon. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management factions of the company.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercised professional judgment and maintained professional skepticism throughout the audit. We also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and event in a manner that achieves fair presentation.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

We also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicated with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

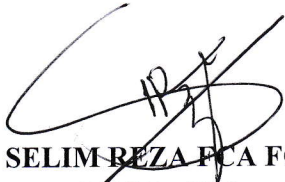
Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, and the Securities and Exchange Rules 1987 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts and records as required by law have been kept by the Company so far as it appeared from our examination of those books;
- c) The Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income of the Company dealt with by the report are in agreement with the books of account and returns;
- d) The expenditures incurred were for the purposes of the Company's business.
- e) The company adopted IFRS: 15 'Revenue from Contracts with Customers' & IFRS 16: 'Leases' as continued from last year.

Dated, 27th October, 2022

Place: Dhaka



MD SELIM REZA FCA FCS
ENROLL: 0939
ARTISAN
Chartered Accountants
DVC: 2211060939AS443672

Advent Pharma Ltd.

Rupayan Karim Tower,
Level # 10, 80, Kakrail V.I.P Road,
Ramna, Dhaka-1000.

ARTISAN

CHARTERED ACCOUNTANTS

Statement of Financial Position
As at June 30, 2022

Particulars	Notes	Amount in Tk.	
		30-Jun-2022	30-Jun-2021
ASSETS			
NON-CURRENT ASSETS		1,407,485,214	1,257,626,287
Property, Plant and Equipment	4.00	1,400,098,215	1,227,902,159
Capital Work in Progress (Building Construction)	5.00	7,386,999	29,724,128
Right of use Assets	6.00	1,602,785	437,124
CURRENT ASSETS		234,592,990	261,979,334
Inventories	7.00	80,532,011	75,411,909
Trade and Other Receivable	8.00	116,174,441	114,021,998
Advances, Deposits and Pre-payments	9.00	33,571,728	29,856,397
Investment in FDR	10.00	-	40,000,000
Cash and Cash Equivalents	11.00	4,314,810	2,689,030
Total Assets		<u>1,643,680,989</u>	<u>1,520,042,745</u>
SHAREHOLDERS' EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY		1,313,449,657	1,234,180,120
Share Capital	12.00	931,327,320	913,066,000
Retained Earnings	13.00	382,122,337	321,114,120
NON-CURRENT LIABILITIES		160,662,971	133,550,170
Long Term Borrowings - (Net of Current Portion)	14.00	11,016,476	14,561,946
Deferred Tax Liabilities	17.00	148,562,219	118,988,224
lease Liability (Net of current portion)	21.00	1,084,276	-
CURRENT LIABILITIES		169,568,361	152,312,455
Long Term Borrowings(Current Portion)	14.00	7,912,963	7,912,963
Short Term Borrowings	15.00	43,270,711	36,826,566
Payable to IPO Applicants	16.00	104,355	109,355
Trade and Other Payables	18.00	10,421,383	8,917,226
Unclaimed Dividend Account	19.00	-	3,681,708
Dividend Payable	20.00	2,587,352	2,868,779
Lease liability(Current Portion)	21.00	640,130	607,545
Liabilities for expenses	22.00	8,497,409	8,468,549
Liability for contribution to WPPF	23.00	40,532,060	30,508,761
Provision for Current Tax	24.00	55,601,998	52,411,003
Total Liabilities		<u>330,231,332</u>	<u>285,862,625</u>
Total Shareholders' Equity and Liabilities		<u>1,643,680,989</u>	<u>1,520,042,745</u>
Net Asset Value (NAV) per Share	33.00	<u>14.10</u>	<u>13.52</u>

The annexed notes and Annexure-A are form an integral part of these financial statements.


Company Secretary


Chief Financial Officer


Managing Director


Chairman

Signed as per our annexed report on even date

Dated: October 27, 2022
Place: Dhaka


ARTISAN
Chartered Accountants



Advent Pharma Ltd.

Rupayan Karim Tower,
Level # 10, 80, Kakrail V.I.P Road,
Ramna, Dhaka-1000.

ARTISAN

CHARTERED ACCOUNTANTS

**Statement of Profit or Loss and Other Comprehensive Income
For the Year ended June 30, 2022**


Particulars	Notes	Amount in Taka	
		July 01, 2021 to June 30, 2022	July 01, 2020 to June 30, 2021
A Revenues	25.00	530,471,262	503,600,830
B Cost of Sales	26.00	(309,560,473)	(287,236,602)
C Gross Profit		220,910,788	216,364,228
Operating Expenses		(77,563,511)	(70,777,196)
D Administrative expenses	27.00	(30,730,235)	(28,900,700)
Selling & Marketing Expenses	28.00	(46,833,276)	(41,876,496)
E Operating Profit		143,347,277	145,587,032
Non Operating Expenses		(7,897,796)	(7,612,616)
F Financial Expenses	29.00	(7,897,796)	(7,612,616)
G Other Income	30.00	1,361,158	3,314,913
H Loss on Sale of Fixed Assets	31.00	-	(388,448)
I Profit Before W.P.P.F		136,810,639	140,900,881
J Contribution to W.P.P.F	23.00	(6,514,792)	(6,709,566)
K Profit Before Tax		130,295,847	134,191,315
L Income Tax Expenses		(32,764,990)	(20,601,475)
Current Tax	24.00	(3,190,995)	(3,041,494)
Deferred Tax	17.00	(29,573,995)	(17,559,980)
M Net Profit After Tax		97,530,857	113,589,841
N Other Comprehensive Income		-	-
O Total Comprehensive Income		97,530,857	113,589,841
P Earnings per Share (EPS)	32.00	1.05	1.22

The annexed notes and Annexure-A are form an integral part of these financial statements.


Company Secretary

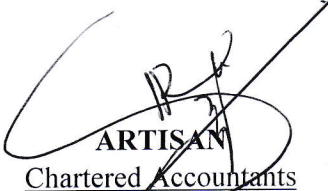

Chief Financial Officer


Managing Director


Chairman

Signed as per our annexed report on even date

Dated: October 27, 2022
Place: Dhaka


ARTISAN
Chartered Accountants



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ARTISAN

CHARTERED ACCOUNTANTS

**Statement of Changes in Equity
For the Year ended June 30, 2022**

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2021	913,066,000	321,114,120	1,234,180,120
Total Comprehensive Income	-	97,530,857	97,530,857
Stock Dividend (2020-2021)	18,261,320	(18,261,320)	-
Cash Dividend (2020-2021)	-	(18,261,320)	(18,261,320)
Balance as on June 30, 2022	931,327,320	382,122,337	1,313,449,657

**Statement of Changes in Equity
For the Year ended June 30, 2021**

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2020	830,060,000	290,530,279	1,120,590,279
Total Comprehensive Income	-	113,589,841	113,589,841
Stock Dividend (2019-2020)	83,006,000	(83,006,000)	-
Balance as on June 30, 2021	913,066,000	321,114,120	1,234,180,120


Company Secretary


Chief Financial Officer


Managing Director


Chairman

Signed as per our annexed report on even date

Dated: October 27, 2022
Place: Dhaka


ARTISAN
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ARTISAN

CHARTERED ACCOUNTANTS

Statement of Cash Flows
For the Year ended June 30, 2022

Particulars	Notes	Amount in Taka	
		July 01, 2021 to June 30, 2022	July 01, 2020 to June 30, 2021

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Receipts from Customers & Others	36.00	529,679,977	511,129,901
Cash Paid to Suppliers	37.00	(256,937,702)	(243,868,618)
Cash paid to Employees	38.00	(46,995,120)	(44,826,055)
Cash paid to Others	39.00	(43,816,606)	(38,154,262)
Tax Paid During This Year	40.00	(2,358,865)	(3,897,065)
Net cash generated from operating activities		179,571,683	180,383,901

B. CASH FLOWS FROM INVESTING ACTIVITIES:

Paid for Acquisition of Property, Plant & Equipment	41.00	(15,435,195)	(809,400)
Paid for Capital Work -in- Progress (construction)	42.00	(175,691,738)	(183,248,421)
Investment in FDR		40,000,000	-
Proceeds from Sales of Fixed Assets		-	230,000
Net cash used for investing activities		(151,126,933)	(183,827,821)

C. CASH FLOWS FROM FINANCING ACTIVITIES:

Net Received/Payment of Short Term Borrowings		6,444,144	13,468,490
Net Received/Payment of Long Term Borrowings		(3,545,470)	(1,954,229)
Financial Expenses Paid	44.00	(6,798,191)	(3,010,434)
Cash Dividend Paid	43.00	(22,224,455)	(8,077,038)
Lease Payment		(690,000)	(632,500)
Refund to IPO Applicants		(5,000)	-
Net cash provided by financing activities		(26,818,970)	(205,711)

D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)**1,625,780** **(3,649,631)****E. Cash & Cash equivalents at the beginning of the year****2,689,030** **6,338,662****F. Cash & Cash equivalents at the end of the year (D+E)****4,314,810** **2,689,030****G. Net Operating Cash Flows Per Share**


1.93

1.94


Company Secretary


Chief Financial Officer


Managing Director


Chairman

Signed as per our annexed report on even date

Dated: October 27, 2022
Place: Dhaka


ARTISAN
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ARTISAN
CHARTERED ACCOUNTANTS

Notes, comprising a summary of significant accounting policies and other explanatory information As at and for the year ended 30 June, 2022

1.00 Corporate History of the Reporting Entity

Advent Pharma Limited (The Company) was incorporated in Bangladesh as a Private Limited Company under the Companies Act, 1994 vide Registration No. C-65459(2951)/2007 dated 25th January, 2007. Subsequently the company was converted into Public Company Limited by share 07 May, 2016.

The registered office of the company and the factory is located at Plot # B50-54, BSCIC Industrial Estate, Dhamrai, Dhaka-1351, Bangladesh.

2.00 Corporate Business

The Company is a Pharmaceutical company which is engaged in manufacturing, importing and marketing of animal health care drugs, nutritional supplements and feed additives for livestock like powder, bolus and liquid dosage forms. All products have duly been approved by Drug Administration Authority and Department of Live Stock respectively.

3.00 Basis of preparation and significant accounting policies

3.01 Basis of Measurement of Elements of Financial Position

The financial statements of the company have been prepared on going concern assumption under historical cost convention, on accrual basis and in accordance with the International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020, the requirements of Financial Reporting Act 2015, Value Added Tax and Supplementary Duty Act 2012, Income Tax Ordinance 1984 and other laws and regulations applicable for the company.

The following International Accounting Standards were applied for the preparation of the financial statements for the year.

IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 7	Statement of Cash Flows
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10	Events after the Reporting Period
IAS 12	Income Taxes
IAS 16	Property, Plant and Equipment
IAS 19	Employee Benefits
IAS 23	Borrowing Costs
IAS 24	Related Party Disclosures
IAS 32	Financial Instruments: Presentation
IAS 33	Earnings per Share
IAS 36	Impairment of Assets



IAS 37	Provisions, Contingent Liabilities and Contingent Assets
IFRS 7	Financial Instruments: Disclosures
IFRS 8	Operating Segments
IFRS 9	Financial Instruments
IFRS 13	Fair Value Measurement
IFRS 15	Revenue from Contracts with Customers
IFRS 16	Leases

3.02 Going Concern Assumption

Management have assessed the going concern assumptions during the preparation of the financial statements of the company, Management believe that no events or conditions give rise to doubt about the ability of the company to continue in operation in the foreseeable future. This conclusion is drawn based on knowledge of the company, the estimated economic outlook and related identified risks and uncertainties. It has been concluded that it is reasonable to apply the going concern concept as the underlying assumption for the financial statements.

3.03 Structure, Content and Presentation of Financial Statements

Being the general purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1 Presentation of Financial Statements. The financial statements comprises the following;

- i) Statement of Financial Position as at June 30, 2022
- ii) Statement of Profit or Loss and other comprehensive income for the year ended June 30, 2022
- iii) Statement of Changes in Equity for the year ended June 30, 2022
- iv) Statement of cash flows for the year ended June 30, 2022
- v) Notes, comprising a summary of significant accounting policies and other explanatory information as at and for the year ended June 30, 2022

3.04 Presentational and Functional Currency

The figure in the financial statements has been presented in Bangladesh Taka Currency and has been Rounded off to the nearest Taka where necessary.

3.05 Reporting Period

The period of the financial statements covers 12(Twelve) months from 01 July, 2021 to 30 June, 2022.

3.06 Revenue Recognition

With Compliance of IFRS 15, revenue has been recognized by applying the following five steps:

1. Identify the contract with the customer
2. Identify the performance obligations in the contract
3. Determine the transaction price
4. Allocate the transaction price
5. Recognize revenue when (or as) a performance obligation is satisfied.

We have recognized revenue when all the recognition criteria are met.

3.07 Lease

The entity has adopted IFRS 16 from 01 July, 2019 and have been reviewed office rent agreement in light of the new rules in IFRS-16. On adoption of IFRS 16 the entity recognizes a right-of-use asset and a lease liability. The lease liability is measured at the present value of the lease payments that are not paid at date of 01 July, 2019 discounted using the incremental borrowing rate. Subsequently, right-of-use asset is adjusted for depreciation and lease liability is adjusted for interest and lease payments. The lease payment is split into a principal and interest portion which are both presented in the statement of cash flows. Depreciation has been charged on right-of use assets on a straight line basis during the lease period. Incremental borrowing rate is @12%. Lease liability has been calculated following full retrospective method



3.08 Property, Plant and Equipment

Initial Recognition and measurement

Property, plant and equipment have been capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the requirements of IAS 16 Property, Plant and Equipment. The cost of acquisition of an asset comprises its import/ purchase price including non refundable duty taxes and any other directly attributable incidental cost of bringing the assets for its intended use.

Depreciation on Fixed Assets

In accordance with the provisions of IAS 16 Property, Plant and Equipment. Depreciation charged on an asset when the assets are available for use. Depreciation is charged on all fixed assets on reducing balance method. The Rate of depreciation for this year as below:

Particulars	30-Jun-2022	30-Jun-2021
Land	-	-
Land Development	2.50%	2.50%
Factory Building	2.50%	2.50%
Plant & Machinery	5%	5%
Sub-Station	10%	10%
Motor Vehicle	15%	15%
Furniture & Fixture	10%	10%
Solar Panel	10%	10%
Generator	10%	10%
Air Conditioner	5%	5%
Office Equipment	10%	10%
HVAC System	5%	5%
Labrotory Equipment	5%	5%
Product development Equipment	5%	5%
ETP	5%	5%
Books & Journals	15%	15%

Capital work-in-progress:

Capital work-in-progress represents the cost incurred for acquisition and/or construction of items of property, plant and equipment that were not available for use at the end of 30th June, 2022 and these are stated at cost. The items of capital work in progress are recognized when risks and rewards associated with such assets are transferred to the company.

Capitalization of borrowing costs

Borrowing costs that are directly attributable to acquisition, construction or production of a qualifying asset included in the cost of those assets in compliance with IAS 23 Borrowing Costs. However, capitalization of borrowing costs is ceased when acquisition of relevant asset is completed. In this year no borrowing costs have been capitalized.

3.09 Disposal and Impirement

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gain or loss arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the assets and is recognized as gain or loss from disposal of the asset under other income in the Statement of Profit or Loss and Other Comprehensive Income. Depreciation has been charged on disposal assets up to the date of disposal. During the year the company has desposed Motor Vehicle.



3.10 Cash and Cash equivalents

Cash and cash equivalents comprise cash in hand, demand deposits and short term deposit, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3.11 Inventories

Inventories are carried at the lower of cost or net realizable value as prescribed by IAS 2 Inventories. Cost is determined on weighted average cost basis. The cost of inventories comprises of expenditure incurred in the normal course of business in bringing the inventories to their present location and condition. Net realizable value is based on estimated selling price less any further costs expected to be incurred to make the sale.

3.12 Events after the Reporting Period

Events after the Reporting Period that provide additional information about the companies position at the date of statement of Financial position are reflected in the Financial Statements. Events after the reporting period that are non adjusting events are disclosed in the notes when material.

3.13 Statement of Cash Flows

The Statement of Cash Flows is prepared in accordance with International Accounting Standards IAS 7 Statement of Cash Flows and cash flows from the operating activities have been presented under direct method considering the provision of paragraph 19 of IAS 7 which provides that "Entities are encouraged to report cash flows from operating activities using the direct method".

As per Bangladesh Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006/158 /208/Admin/81 dated 08 August 2018, Cash Flows from operating activities has been reconciled with net income using the indirect method

3.14 Related Party Disclosures

The company in normal course of business carried out a number of transactions with related parties that fall within the definition of related party as prescribed by IAS 24 Related Party Disclosures. This has been disclosed in a separate note-45 to the financial statements.

3.15 Earnings Per Share

The company calculates Earnings per Share (EPS) in accordance with the requirement of IAS 33 Earnings Per Share, which has been shown on the face of the Statement of Profit or Loss and other Comprehensive Income.

Basic earnings

This represents earnings for the year ended June 30, 2022 attributable to the ordinary shareholders.

Basic earnings per share

This has been calculated dividing the basic earning by the weighted average number of shares outstanding during the year.

Diluted earnings per share

No diluted earnings per share is required to be calculated for the year presented as Advent Pharma Ltd. has no dilutive potential ordinary shares.



3.16 Impairment of Assets

I) Financial Assets

Accounts receivable and others receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably. Objective evidence that financial assets are impaired can include default of delinquency by a debtor, indicates that a debtor of issuer will enter bankruptcy etc.

II) Non-Financial Assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less cost to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impaired loss is recognized immediately in statement of comprehensive income unless the asset is carried at revalued amount. Any impaired loss of a revalued asset treated as a revaluation decrease.

All fixed and financial assets have been reviewed and it was confirmed that no such assets have been impaired during the year and for this reason no provision has been made for impairment of assets.

3.17 Provisions

In accordance with the guidelines as prescribed by IAS 37 "Provisions, Contingent Liabilities and Contingent Assets", provisions are recognized in the following situations:

- a) when the company has an obligation (legal or constructive) as a result of past events;
- b) when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- c) when reliable estimates can be made of the amount of the obligation.

3.18 Income Tax

Current Tax

Provision for taxation has been made as per rates prescribed in Finance Act, 2022 and the Income Tax Ordinance, 1984 on the profit made by the company.

Deferred Tax

The company accounts for deferred tax as per IAS 12 Income Taxes. Deferred Tax is arising due to temporary difference in between carrying amount of book value of assets & liabilities and its tax base. The tax rate prevailing at the balance sheet date is used to determine deferred tax.

3.19 Workers Profit Participation Fund (WPPF)

The company has created a fund for workers " Workers profit participation fund (WPPF)" as per Bangladesh Labour Act 2006 (amended 2018) by 5% of profit after charging such expenses.

3.20 VAT

Company Produces both Vatable and Non-Vatable Product. The company paid VAT only on vatable items and enjoying exemption for non vatable items as per S.R.O No. 163-AIN/2022/176-VAT, dated: June 01, 2022.

3.21 Comparative Information

Comparative information has been disclosed in the respect of previous year for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statement.

3.22 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset to one entity and a financial liability or equity instrument to another entity as per IFRS 9 Financial Instruments.

Financial Assets

Financial assets of the company include cash and cash equivalents, equity instrument to another entity, Trade receivables and other receivables. The company initially recognize a financial asset in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial asset when, and only when; the contractual rights to the cash flows from the financial asset expire or transfer the contractual rights to receive the cash flows of the financial asset.

Financial Liabilities

The company initially recognize a financial liability in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial liability from its statement of financial position when, and only when, it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expires.

3.23 Employee Benefits

The Company's employee benefits include the following:

Short Term Employee Benefits

Short term employee benefits include salaries, bonuses etc. Obligations for such benefits are measured on an undiscontinued basis are expensed as the related service is provided.

Worker's profit participation fund (WPPF)

The company recognized WPPF at the rate of 5% on profit after charging such expenses before tax and payment is made to the workers as per provisions of Bangladesh Labour Act, 2006 (Amended 2018).

3.24 Operating Segments:

The chief operating decision maker of the company, together with other senior management personnel, reviewed the financial information of the products such as revenue, expenses and allocation of resources. The company performed its operation on aggregate basis and manages the operations as a single operating segment. Hence, it is felt that segment reporting is not required to be disclosed as per IFRS 8 Operating Segments.

3.25 Other Income

Other Income arises from FDR Interest Income, Bank Interest Income, Sales of Wastage and Toll charge.

3.26 Risk Management:

The management of the company is overall responsible for the establishment and oversight of the company's risk management framework. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. The company has exposure to the following risk for its use of financial instrument.

Credit Risk

Liquidity Risk

Market Risk

Credit Risk:

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the company's receivables. As at 30 June, 2022 there has no credit risk against receivables.



Management perception:

To mitigate the the credit risk the management of the company follows robust credit controll and collection polices. The company has dedicated credit collection team who are responsible for any dues and they have been demonstrating remarkable performance in collecting receivables as per company's credit and collection policy.

Liquidity Risk:

Liquidity risk is defined as the risk that the company will not be able to settle or meet its financial obligations on time or at a resunable price.

Management perception:

The company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and streesed conditions, without incurring unacceptable losses or risking damage to the company's reputation. Typically, management ensures that it has sufficient cash and cash equivalent to meet expected operational expenses, including the servicing of financial obligation through preparation of the cash forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/ fund to make the expected payment within due date.

Market Risk:

Market risk is refers to the risk of adverse market conditions affecting the sales and profitability of the company. Mostly, the risk arrises from falling demand for the product or service which would harm the performance of the company. On the other hand, strong marketing and brand management would help the company increase their customer base.

Management perception:

Management is fully aware of the market risk, and act accordingly. Market of animel health products in Bangladesh is growing rapidly. Moreover the company has a strong marketing and brand management to increase the customer base and customer loyalty.

3.27 Authorisation for Issue

The financial statements were authorised for issue by the board of Directors of the Company on 27 October, 2022.



		Amount in Taka	
		30-Jun-2022	30-Jun-2021
4.00 Property, Plant and Equipment			
A. Cost			
Opening Balance		1,381,013,653	1,214,404,201
Add: Addition during the year		213,885,212	168,088,026
Less: Disposal during the year		-	(1,478,574)
		<u>1,594,898,865</u>	<u>1,381,013,653</u>
B. Accumulated Depreciation			
Opening Balance		153,111,494	115,803,056
Add: Depreciation charged during the year		41,689,156	38,168,564
Less: Adjustment during the year		-	(860,126)
		<u>194,800,650</u>	<u>153,111,494</u>
Written down Value (A-B)		<u>1,400,098,215</u>	<u>1,227,902,159</u>
<i>Details are shown in Annexure-A.</i>			
5.00 Capital Work In Progress (Building Construction)			
Opening Balance		29,724,128	5,924,163
Addition during the year		175,691,738	190,117,421
Transfer to Factory Building		(198,028,867)	(166,317,456)
Closing Balance		<u>7,386,999</u>	<u>29,724,128</u>
6.00 Right of use Assets			
Beginning Balance		437,124	1,019,955
Addition for Renewal		1,748,493	-
Depreciation Expenses		(582,832)	(582,831)
Closing Balance		<u>1,602,785</u>	<u>437,124</u>
7.00 Inventories			
Finished Goods (Note-26.00)		33,685,358	32,626,808
Raw Materials (Note-26.01)		27,291,237	25,746,190
Packing Materials (Note-26.02.01)		7,067,613	6,430,426
Spare Parts (Note-26.02.2)		91,458	84,135
Work In Process (Note-26.00)		12,396,345	10,524,350
Total		<u>80,532,011</u>	<u>75,411,909</u>
8.00 Accounts Receivables			
Trade Receivable		<u>116,174,441</u>	<u>114,021,998</u>
		<u>116,174,441</u>	<u>114,021,998</u>
Ageing of Trade Receivable			
More than six months		15,301,524	16,629,032
Less than six months		100,872,917	97,392,966
		<u>116,174,441</u>	<u>114,021,998</u>
The classification of receivables as required by the Schedule XI of the Companies Act, 1994 are given below:			
Receivables considered good and in respect of which the company is fully secured.		-	-
Receivables considered good for which the company holds no security other than the debtor's personal security.		116,174,441	114,021,998
Receivables considered doubtful or bad.		-	-
Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member.		-	-
Receivables due by companies under the same management.		-	-
The maximum amount due by directors or other officer of the company at any time during the year.		-	-
Total		<u>116,174,441</u>	<u>114,021,998</u>
		Amount in Taka	
		30-Jun-2022	30-Jun-2021
9.00 Advances, Deposits & Pre-payments			
Advances (Note # 9.01)		27,878,905	24,741,173
Deposits (Note # 9.02)		3,657,243	1,129,724
Prepayments (Note # 9.03)		53,206	43,523
VAT Current Account		1,982,374	3,941,977
Total		<u>33,571,728</u>	<u>29,856,397</u>



9.01 Advances		
Advance against Tax (9.01.01)	27,083,538	24,724,673
Advance against Salary	-	16,500
Advance against Raw Materials(LC Margin & Others)	795,367	-
Total	27,878,905	24,741,173
9.01.01 Advance against Tax		
Opening Balance	24,724,673	20,827,608
Add: Paid during the year (Note-9.01.02)	2,358,865	3,897,065
Total	27,083,538	24,724,673
9.01.02 Tax paid during the year		
For the Income Year 2016-2017	-	1,500,000
For the Year 2020-2021	-	2,397,065
For the Year 2021-2022	2,358,865	-
Total	2,358,865	3,897,065
9.02 Deposits		
Security Deposit - Electricity	550,424	550,424
Security Deposit -Titas Gas Transmission & Distribution Co. Ltd.	183,000	183,000
Security against-House Rent	391,000	391,000
Security Deposit -BTCL.	5,300	5,300
Security against Customs Bill	2,527,519	-
Total	3,657,243	1,129,724
9.03 Prepayments		
Prepaid Fire Insurance:		
Opening Balance	43,523	43,523
Add: Advance paid during the year	212,812	174,104
Less: Charged during the year	(203,129)	(174,104)
Closing Balance	53,206	43,523
10.00 Investment in FDR		
Name of Financial Institution		
Midland Bank Ltd. FDR No.: 0019761	-	40,000,000
Total	-	40,000,000
In the previous Investment in FDR amounting toTk. 40,000,000 was invested at Midland Bank Ltd. During the year 2021-2022, FDR is realized and the amount is used to repay the working capital loan of Tk. 39,164,161 at the same Bank.		
11.00 Cash & Cash Equivalents		
Cash in hand (Note-11.01)	270,016	356,016
Cash at bank (Note-11.02)	4,044,794	2,333,014
Total	4,314,810	2,689,030
11.01 Cash in Hand		
Head Office	243,273	304,744
Depots	26,743	51,272
Total	270,016	356,016

Cash in hand has been certified by the management of the company.



Amount in Taka	
30-Jun-2022	30-Jun-2021

11.02 Cash at Bank

4,044,794 2,333,014

11.02.01 Cash at Bank

Bank Name

Islami Bank Bangladesh Ltd.	A/C No. # 283517	2,325,769	245,707
Dutch Bangla Bank Ltd.	A/C No. # 129775	343,261	1,597,505
Janata Bank Ltd.	A/C No. # 10035785	117,564	101,998
IFIC Bank Ltd.	A/C No. # 327-041	620,611	65,053
IFIC Bank Ltd.	A/C No. # 327-001	123,584	49,212
IFIC Bank Ltd.	A/C No. # 327-003	94,619	56,475
Shahjalal Islami Bank Ltd.	A/C No. # 000-7339	125,362	18,545
Midland Bank Ltd.	A/C No. # 000-6230	120,893	18,574
BRAC Bank Ltd.	A/C No. # 150001	94,158	95,973
BRAC Bank Ltd.	A/C No. # 150002	78,972	83,972

Total

4,044,794 2,333,014

12.00 Share Capital

Authorized Capital :

100,000,000 ordinary shares of Tk. 10.00 each

1,000,000,000 1,000,000,000

Issued, Subscribed & Paid-up Capital :

913,06,600 ordinary shares of Tk. 10.00 each

931,327,320 913,066,000

931,32,732 ordinary shares of Tk. 10.00 each

Share holding position of Shareholders:

Category of Shareholders	No. of Share Holding		Percentage of Shareholding		Amount in Taka	
	30-Jun-22	30-Jun-21	30-Jun-22	30-Jun-21	30-Jun-22	30-Jun-21
Director & Sponsor	27,957,751	28,706,342	30.02%	31.44%	279,577,510	287,063,420
Institutional	21,931,759	17,225,306	23.55%	18.87%	219,317,590	172,253,060
Public	43,243,222	45,374,952	46.43%	49.70%	432,432,220	453,749,520
Total	93,132,732	91,306,600	100%	100%	931,327,320	913,066,000

The distribution schedule showing the number of shareholders and their share holding in percentage has been disclosed below:

Range of Holding	As per BO ID		Total Share Holdings	%
	No. of Holders	Holdings		
Up to 500 Shares	2,293	364,817	364,817	0.39%
501 to 5,000 Shares	3,167	5,809,946	5,809,946	6.24%
5,001 to 10,000 Shares	609	4,407,138	4,407,138	4.73%
10,001 to 20,000 Shares	399	5,579,740	5,579,740	5.99%
20,001 to 30,000 Shares	145	3,517,796	3,517,796	3.78%
30,001 to 40,000 Shares	66	2,293,861	2,293,861	2.46%
40,001 to 50,000 Shares	52	2,368,532	2,368,532	2.54%
50,001 to 100,000 Shares	106	7,348,460	7,348,460	7.89%
100,001 to 1,000,000 Shares	82	19,043,217	19,043,217	20.45%
Over 1,000,000 Shares	13	42,399,225	42,399,225	45.53%
Total		93,132,732	93,132,732	100%

13.00 Retained Earnings

Opening Balance	321,114,120	290,530,279
Add: Profit for the year	97,530,857	113,589,841
Stock Dividend	(18,261,320)	(83,006,000)
Cash Dividend	(18,261,320)	-
Closing Balance	382,122,337	321,114,120



Amount in Taka	
30-Jun-2022	30-Jun-2021

14.00 Long Term Borrowings Net of Current Portion

Islami Bank Bangladesh Ltd., A/C # 082015	15,324,909	18,372,546
Islami Bank Bangladesh Ltd., A/C # 100814	3,735,216	4,921,695
Total	19,060,125	23,294,241
Less: Current Portion of long Term loan	(7,912,963)	(7,912,963)
Less: Accrued Interest on Long Term Loan	(130,686)	(819,332)
Net Amount	11,016,476	14,561,946

Terms and conditions

This represent the present outstanding balance of the above Long term loans (Project Loan) taken for Construction Works and purchase of Machinery. The above loans are secured by land with building and Existing Machinery. The rate of interest of this loans are varying from 9% -15%.

15.00 Short Term Borrowings

Midland Bank Ltd., Dilkusha Branch	-	2,224,514
Midland Bank Ltd., Dilkusha Branch	-	2,386,071
Midland Bank Ltd., Dilkusha Branch	-	5,278,588
Midland Bank Ltd., Dilkusha Branch	-	3,571,113
Midland Bank Ltd., Dilkusha Branch	-	3,500,038
Midland Bank Ltd., Dilkusha Branch	-	351,745
Midland Bank Ltd., Dilkusha Branch	-	69,692
Midland Bank Ltd., Dilkusha Branch	-	141,943
Midland Bank Ltd., Dilkusha Branch	-	108,992
Midland Bank Ltd., Dilkusha Branch	-	579,158
Midland Bank Ltd., Dilkusha Branch	-	1,326,783
Midland Bank Ltd., Dilkusha Branch	-	2,708,594
Midland Bank Ltd., Dilkusha Branch	-	2,173,754
Midland Bank Ltd., Dilkusha Branch	-	261,705
Midland Bank Ltd., Dilkusha Branch	-	1,729,159
Midland Bank Ltd., Dilkusha Branch	-	631,898
Midland Bank Ltd., Dilkusha Branch	-	12,120,415
Islami Bank Bangladesh Ltd., Newmarket Branch	3,741,582	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,242,039	-
Islami Bank Bangladesh Ltd., Newmarket Branch	3,860,231	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,543,222	-
Islami Bank Bangladesh Ltd., Newmarket Branch	1,989,558	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,856,614	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,541,918	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,685,285	-
Islami Bank Bangladesh Ltd., Newmarket Branch	3,288,293	-
Islami Bank Bangladesh Ltd., Newmarket Branch	3,168,486	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,511,712	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,407,603	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,252,845	-
Islami Bank Bangladesh Ltd., Newmarket Branch	2,797,018	-
Islami Bank Bangladesh Ltd., Newmarket Branch	5,001,644	-
Total Amount	43,888,050	39,164,161
Less: Accrued Interest on Short Term Loan	(617,339)	(2,337,595)
Net Amount	43,270,711	36,826,566

Terms & Conditions

This represent the present outstanding balance of the above short term loans (working capital Loan) taken for purchase of Raw materials. The above loans are secured by land with building and Existing Machinery. The rate of interest of this loans are varying from 4% -9%.



	Amount in Taka	
	30-Jun-2022	30-Jun-2021
16.00 Payable to IPO Applicants	104,355	109,355
Total	104,355	109,355

The company issued refund warrant to the IPO applicants but they didn't submit to the bank for receiving the IPO refund money.

17.00 Deferred Tax Liabilities

Opening Balance	118,988,224	101,428,244
Add: Provision made during the year (Note-17.01)	29,573,995	17,559,980
Closing Balance	148,562,219	118,988,224

17.01 Deferred tax liabilities as at June 30, 2022 is arrived as follows :

Written Down Value of PPE as per Accounting Base	1,400,098,215	1,227,902,159
Written Down Value as per Third Schedule	(739,821,685)	(699,065,607)
Net Temporary Difference	660,276,530	528,836,552
Income Tax Rate	22.50%	22.50%
Deferred Tax Liability	148,562,219	118,988,224
Openning Deferred Tax Liability	(118,988,224)	(101,428,244)
Deferred Tax Expenses	29,573,995	17,559,980

18.00 Accounts payables

Payable to Suppliers & Others:

Chemi Trade	1,507,000	1,911,500
Mars Trading	-	218,300
Annex International	190,000	79,000
Banga Building Materials	693	39,600
Bengal Remedies Ltd.	183,002	-
Asia Plastic Container	-	520,111
Daily Industry	320	-
Desh Media Communication	70,500	-
Digital Sign Pack	794,273	746,591
Pujibazar Report	-	3,000
Jamuna Corporation	165,000	34,750
M.A Polymer Industries	-	276,000
Max Accessories	372,750	-
Metro Foils Ltd.	40,986	84,085
The New Nation	-	3,000
Mousumi Traders	505,875	536,500
M/S Alamgir & Sons	-	184,323
M/S Homeland	-	45,289
M/S Mina Traders	16,000	154,500
M/S Siyam Enterprise	-	125,000
Teqto Materials Ltd.	-	24,900
M/S Sonali Center Pvt. Ltd.	-	47,448
M/S Hena Enterprise	-	10,000
M/S P.K. International	45,000	-
Pakeza Graphics & Design & Printing	98,910	85,205
Pharmatex Trading	-	307,500
Protidiner Sangbad	320	-
Retail Technologies Ltd.	30,360	-
Ripon Works Motor	114,884	50,360
Rupayan Karim Tower	16,740	38,071
Six Sigma Group	609,215	1,390,795
Sorna Tailoring House	37,400	-
Pharmacon	-	25,000
S.M. Enterprise	1,192,152	739,728



	Amount in Taka	
	30-Jun-2022	30-Jun-2021
Total Can & Closer Ltd.	22,218	-
Techno Make	650,000	-
Galaxy Corporation	-	128,000
Fourtune Advertising	-	147,500
R.S Vet World(LC-182)	1,812,590	-
R.S Vet World(LC-196)	1,212,875	-
Ifad Autos Limited	732,320	961,170
Total	10,421,383	8,917,226

This outstanding liabilities are payable to the parties who supplied goods and rendered their services to the company.

19.00 Unclaimed Dividend Account:

Dividend Payable (2107-2018)	-	3,681,708
Total	-	3,681,708

20.00 Dividend Payable:

Dividend payable (2020-2021)	973,161	-
Dividend payable (2020-2021)-Fraction Stock	3,837	-
Dividend payable (2019-2020)-Fraction Stock	2,084	2,084
Dividend payable (2018-2019)	1,608,270	2,866,695
Total	2,587,352	2,868,779

21.00 Leases Liability net of current portion:

Opening Balance	607,545	1,141,776
Addition for Renewal	1,748,493	-
Add: Interest Expenses	58,368	98,269
Less: Payment	(690,000)	(632,500)
Closing Balance	1,724,406	607,545
Less: Lease Liability(Current Portion)	(640,130)	(607,545)
Total	1,084,276	-

22.00 Liabilities for expenses

Electricity Bill	203,246	165,678
Salary and Wages	3,524,560	3,385,250
Director Salary	97,000	97,000
Telephone & Mobile bill	50,481	12,495
Accrued Interest (Note-22.01)	748,025	3,156,926
TDS Payable	13,340	13,340
Audit Fees	230,000	230,000
Other Expenses	2,266,100	-
Provision for Bad Debts	279,959	-
Legal, License, Renewals & Professional fee	1,084,698	1,407,860
Total	8,497,409	8,468,549

22.01 Accrued Interest on Loan

Accrued Interest on Long Term Loan (Note-22.01.01)	130,686	819,332
Accrued Interest on Short Term Loan (Note-22.01.02)	617,339	2,337,595
Total Amount	748,025	3,156,927

22.01.01 Accrued Interest on Long Term Loan

Opening Balance	819,332	579,219
Interest Charged during the year	1,887,880	2,056,917
Payment made during the year	(2,576,526)	(1,816,804)
Closing Balance	130,686	819,332



	Amount in Taka	
	30-Jun-2022	30-Jun-2021
22.01.02 Accrued Interest on Short Term Loan		
Opening Balance	2,337,595	430,151
Interest Charged during the year	2,160,717	2,841,421
Payment made during the year	(3,880,973)	(933,977)
Closing Balance	617,339	2,337,595
23.00 Liability for Contribution to W.P.P.F		
Opening Balance	30,508,761	21,344,569
Add: Provision for Contribution to W.P.P.F. for the year (Note-23.01)	6,514,792	6,709,566
Add: Interest on W.P.P.F used (Note-23.02)	3,508,507	2,454,626
Closing Balance	40,532,060	30,508,761
23.01 Provision for WPPF for the year		
5 % of profit beforeTax	6,514,792	6,709,566
Total	6,514,792	6,709,566
23.02 Accrued Interest on W.P.P.F Used		
Opening Balance	3,740,821	1,286,195
Add: Interest Expenses during the Year	3,508,507	2,454,626
Closing Balance	7,249,328	3,740,821
24.00 Provision for Current Tax		
Opening Balance	52,411,003	49,369,509
Add: Provision for tax during the year (Note-24.01)	3,190,995	3,041,494
Closing Balance	55,601,998	52,411,003
24.01 Provision for Tax during the year		
(A) Regular		
Accounting Profit before Tax	130,295,847	134,191,315
Add: Other Inadmissible Allowances		
Accounting Depreciation	41,689,156	38,168,564
Other Income	(9,438,930)	(11,809,104)
Less: Items for Separate Consideration		
Depreciation as per 3rd Schedule	(173,129,134)	(161,474,538)
Total Taxable Income	(10,583,061)	(923,763)
Rate	22.50%	22.50%
Total Tax Expenses/Current Tax	(2,381,189)	(207,847)
Tax on other income	2,123,759	2,657,048
Total Tax Payable	(257,430)	2,449,201
(B) Minimum Tax		
Revenue from Sales	522,393,490	495,106,639
Other Income	9,438,930	11,809,104
Total Revenue	531,832,420	506,915,743
Rate of Tax	0.60%	0.60%
Minimum Tax	3,190,995	3,041,494
(C) Advance Tax	2,358,865	2,397,065
Provision for theYear (whichever is Higher)	3,190,995	3,041,494



25.00 Turnover**Sales Revenue from Sale of Finished Goods:**

	Amount in Taka	
	30-Jun-2022	30-Jun-2021
Gross Sales(Note: 25.01)	524,930,017	497,071,943
Less : VAT on Sales	2,536,527	1,965,304
Net Sales	522,393,490	495,106,639
Toll Manufacturing Income	8,077,772	8,494,191
Total Revenue	530,471,262	503,600,830

25.01 Gross Sales

Sales Revenue from Sale of Finished Goods

	Gross Sales	VAT@15%	Net Sales	Net Sales
Vatable Sales	19,446,710	2,536,527	16,910,183	13,102,029
Non Vatable Sales	505,483,307	-	505,483,307	482,004,610
Total	524,930,017	2,536,527	522,393,490	495,106,639

26.00 Cost of Sales

Raw Materials Consumed (Note-26.01)	243,259,739	228,357,472
Manufacturing Overhead (Note-26.02)	70,980,774	64,352,577
	314,240,513	292,710,050
Add: Opening Work in process	10,524,350	14,402,451
Less: Closing Work in process	(12,396,345)	(10,524,350)
Cost of Goods manufactured	312,368,518	296,588,151
Add: Opening stock of finished Goods	32,626,808	24,923,097
Cost of Goods Available for Sale	344,995,326	321,511,248
Less: Closing stock of finished Goods	(33,685,358)	(32,626,808)
Less: Sample Distribution	(1,749,495)	(1,647,838)
Cost of Sales	309,560,473	287,236,602

26.01 Raw Materials Consumed

Opening Stock of Raw Materials	25,746,190	22,320,203
Add: Raw Materials Purchased (Note-26.01.01)	244,804,786	231,783,459
Raw Materials available for Consumption	270,550,976	254,103,662
Less: Closing Stock of Raw Materials	(27,291,237)	(25,746,190)
Raw Material Consumption	243,259,739	228,357,472

26.01.01 Raw Materials Purchase:

Local Purchase	208,958,330	206,038,348
Foreign Purchase	35,846,456	25,745,111
Total Purchase	244,804,786	231,783,459

26.02 Manufacturing Overhead

Wages and Salary	10,974,517	10,216,889
Festival Bonus	1,229,925	921,926
Overtime	1,076,643	879,837
Packaging Materials Consumed (Note # 26.02.01)	10,722,684	9,391,010
Spare Parts Consumed (Note # 26.02.02)	1,015,529	1,205,630
Repair & Maintenance	753,019	923,340
Electricity Bill	1,370,617	1,567,479
Disel & Fuel	160,100	302,995
Electric & Sanitary Goods	258,581	99,716
Fire Insurance Premium	203,129	174,104
Canteen Expenses	1,868,615	1,344,609



Conveyance	50,775	40,430
Miscellaneous Expenses	11,152	-
Newspaper & Magazine	3,740	-
Laboratory Expenses	107,300	56,779
Printing & Stationery	169,907	190,105
Cleaning & Washing	94,747	267,733
Internet bill	33,360	38,550
Mobile & Telephone bill	34,425	36,350
Uniform	189,365	121,110
Toll Charges	558,167	-
Depreciation (Annexure-A)	40,094,477	36,573,986
Total	70,980,774	64,352,577

Note: Printing & Stationery expenses transferred from Administrative Expense.

Note: Conveyance expenses seperated from Canteen Expenses.

26.02.01 Packaging Materials Consumed

Opening Stock of Packaging Materials	6,430,426	6,055,256
Add: Purchase during the year	11,359,871	9,766,180
Less: Closing Stock of Packaging Materials	(7,067,613)	(6,430,426)
Packaging Materials Consumed	10,722,684	9,391,010

26.02.02 Spare Parts Consumed

Opening Stock of Spare Parts	84,135	185,452
Add: Purchase during the year	1,022,852	1,104,313
Less: Closing Stock of Spare Parts	(91,458)	(84,135)
Spare Parts Consumed	1,015,529	1,205,630

27.00 Administrative Expenses

Salary & Allowance	11,445,000	11,339,433
Director Salary (Note # 45.01)	1,200,000	1,200,000
Conveyance	108,220	230,194
Subscription, Gift & Donation	959,735	1,121,660
Festival Bonus	915,625	572,500
Board meeting attendance fees (Note # 45.01)	270,000	315,000
Cleaning & Sanitation	428,071	576,914
Credit Rating Fee	50,000	50,000
Electricity Bill	199,901	217,792
Entertainment	553,906	438,016
Garage Rent	21,600	21,600
Legal, License & Renewal & Professional fee	2,161,947	2,008,278
Reaserch & Product Development	2,279,062	2,509,915
Miscellaneous Expense	4,201,374	2,945,745
Newspaper & Magazine	2,850	1,610
Postage, Stamps & Courier	14,685	31,860
Printing & Stationery	441,974	430,200
Office Maintenance	439,660	237,640
Traning Allowance	103,245	32,000
Repair & Maintenance	750,320	758,595
Fuel & Gas	1,085,630	858,168
Telephone & Mobile	144,311	161,482
Internet bill	108,000	108,000
Annual General Meeting Expenses	379,240	228,420
Audit Fees Including VAT	230,000	230,000
Interest expenses on the Lease Liability	58,368	98,269
Depreciation Charge for the Right-of-Use Asset	582,832	582,831
Depreciation (Annexure-A)	1,594,679	1,594,578
Total	30,730,235	28,900,700

Note: Printing & Stationery for Manufacturing Overhead seperated from Administrative Expenses.



28.00 Selling & Marketing Expenses

Salary & Allowance
Travelling & Conveyance
Festival Bonus
Advertisement
Marketing Promotion
Distribution Cost
Bad Debts Expenses
Sample Distribution

Total

Amount in Taka	
30-Jun-2022	30-Jun-2021
19,028,871	18,842,468
7,211,485	6,428,785
1,010,349	880,302
181,954	151,664
7,526,316	6,334,424
9,844,847	7,591,015
279,959	-
1,749,495	1,647,838
46,833,276	41,876,496

29.00 Financial Expenses

Bank Charges
Interest on Loan
Interest on W.P.P.F used

Total

340,691	259,652
4,048,597	4,898,338
3,508,508	2,454,626
7,897,796	7,612,616

30.00 Other Income

Interest on FDR
Bank Interest
Sales of Wastage

Total

Note: Toll Manufacturing Income has showed in under note no.: 25.

31.00 Other Loss

Loss on Sale of Fixed Assets

Total

1,050,000	2,900,000
53,238	34,643
257,920	380,270
1,361,158	3,314,913
-	388,448
-	388,448



32.00 Earnings Per Share

Basic Earnings per Share
 Profit after tax
 Weighted average number of ordinary shares outstanding (Note 32.01)

Yearly Product (Weighted Average)	
30-Jun-2022	30-Jun-2021
97,530,857	113,589,841
93,132,732	93,132,732
1.05	1.22

Basic Earnings per Share

As there is no shares under Option, Basic & Diluted earnings per share are same for the year. This has been calculated in compliance with the requirement of IAS 33 Earnings per share. EPS is the basic earnings dividing by the weighted average number of ordinary shares outstanding at the end of the year.

32.01 Calculation of Weighted Average Number of Shares

Particulars	Share Numbers	Outstanding Period	Length in Days	Daily Product	Yearly Product (Weighted Average)	
					30-Jun-2022	30-Jun-2021
Shares at beginning	91,306,600	July-21 to June-22	365	33,326,909,000	91,306,600	83,006,000
Stock Dividend-2020 @ 10%					-	8,300,600
Stock Dividend -2021@ 2%	1,826,132	July-21 to June-22	365	666,538,180	1,826,132	1,826,132
Total	93,132,732			33,993,447,180	93,132,732	93,132,732

Amount in Taka	
30-Jun-2022	30-Jun-2021

33.00 Net Asset Value (NAV) per Share

Total Asset
 Less: Total Outside Liability
Net Asset
 Number of ordinary shares outstanding

1,643,680,989	1,520,042,745
330,231,332	285,862,625
1,313,449,657	1,234,180,120
93,132,732	91,306,600
14.10	13.52

34.00 Net Operating Cash Flows per Share(NOCFPS)

Net Cash Generated From Operating Activities
 Weighted Average Number of Shares Outstanding
Net Operating Cash Flows per Share(NOCFPS)

179,571,683	180,383,901
93,132,732	93,132,732
1.93	1.94

35.00 Reconciliation of Net Profit with Cash flows from Operating Activities:

Profit before Tax	130,295,847	134,191,315
Adjustment for:		
Depreciation on property, plant and equipment	41,689,156	38,168,564
Adjustment for depreciation of the Right Use of Assets	582,832	582,831
Interest expenses on Lease	58,368	98,269
Financial Expenses	7,897,796	7,612,616
Loss on disposal of Fixed Assets	-	388,448
	180,523,998	181,042,044
(Increase)/Decrease in Accounts Receivable	(2,152,443)	4,214,158
(Increase)/Decrease in Inventory	(5,120,102)	(7,525,450)
Increase/(Decrease) in Trade and Other Payables	1,083,007	(1,312,581)
Decrease/(Increase) in Advance, Deposit & Prepayments	(1,356,466)	943,150
Increase/(Decrease) in Liabilities for Expenses	2,437,761	210,080
(Increase)/Decrease in Liability for contribution to W.P.P.F	6,514,793	6,709,566
	181,930,548	184,280,966
Less: Income Tax Paid	(2,358,865)	(3,897,065)
Net Cash Generated from Operating Activities	179,571,683	180,383,901



	Amount in Taka	
	30-Jun-2022	30-Jun-2021
36.00 Cash Receipts from Customers:		
Sales Revenue	530,471,262	503,600,830
Add: Opening balance of Trade & Other Receivable	114,021,998	118,236,156
Less: Closing balance of Trade & Other Receivable	(116,174,441)	(114,021,998)
Other Income	1,361,158	3,314,913
Total	529,679,977	511,129,901
37.00 Cash paid to Suppliers:		
Purchase of Raw Materials	244,804,786	231,783,459
Purchase of packing Materials	11,359,871	9,766,180
Purchase of Spare Parts	1,022,852	1,104,313
Less: Opening Advance for Raw Materials	-	(154,001)
Add: Closing Advance for Raw Materials	795,367	-
Add: Opening balance of Trade Payable	7,861,625	9,230,292
Less: Closing balance of Trade Payable	(8,906,799)	(7,861,625)
Total	256,937,702	243,868,618
38.00 Cash Paid to Employees:		
Manufacturing Salary	10,974,517	10,216,889
Manufacturing Festival Bonus	1,229,925	921,926
Manufacturing Overtime	1,076,643	879,837
Administrative Salary	12,915,000	12,854,433
Administrative Festival Bonus	915,625	572,500
Selling & Marketing Salary	19,028,871	18,842,468
Selling & Marketing Festival Bonus	1,010,349	880,302
Less: Opening Advance for Salary	(16,500)	(6,000)
Add: Closing Advance for Salary	-	16,500
Add: Opening Liability for Salary	3,482,250	3,129,450
Less: Closing Liability for Salary	(3,621,560)	(3,482,250)
Total	46,995,120	44,826,055
39.00 Cash paid to Others:		
Total Manufacturing Overhead	70,980,774	64,162,472
Less: Adjustment for Salary	(13,281,085)	(12,018,652)
Less: Adjustment for Depreciation	(40,094,477)	(36,573,986)
Total Administrative Expenses	30,730,235	29,090,805
Less: Adjustment for Salary	(13,830,625)	(13,426,933)
Adjustment for Depreciation	(1,594,679)	(1,594,578)
Less: Adjustment for depreciation of the Right Use of Assets	(582,832)	(582,831)
Total Selling & Marketing Expenses	46,833,276	41,876,496
Adjustment for Salary	(20,039,220)	(19,722,770)
Less: Opening Advance for VAT Current Account	(3,941,977)	(4,741,626)
Add: Closing Advance for VAT Current Account	1,982,374	3,941,977
Less: Opening Advance for Deposit	(1,129,724)	(1,129,724)
Add: Closing Advance for Deposit	3,657,243	1,129,724
Less: Opening Advance for Prepayments	(43,523)	(43,523)
Closing Advance for Prepayments	53,206	43,523
Add: Total opening Liability	8,468,549	6,110,913
Less: Adjustment for opening liability other than others	(6,639,176)	(4,138,820)
Less: Total Closing Liability	(8,497,409)	(8,468,549)
Add: Adjustment for Closing liability other than others	4,369,585	6,639,176
Less: Adjustment for Packaging Materials Consumed (Note - 26.02.01)	(10,722,684)	(9,391,010)
Less: Adjustment for Spare Parts Consumed (Note - 26.02.02)	(1,015,529)	(1,205,630)
Less: Adjustment for Sample	(1,749,495)	(1,647,838)
Less: Closing creditors other than supplier	(132,264)	(94,431)
Add: Opening Creditors other than suppliers	94,431	38,345
Less: Adjustment for Interest Expenses for Lease	(58,368)	(98,269)
Total	43,816,606	38,154,262



	Amount in Taka	
	30-Jun-2022	30-Jun-2021
40.00 Income Tax Payment:		
Opening balance of Current Tax Payable	52,411,003	49,369,509
Add: Current Tax Provision during the Year	3,190,995	3,041,494
Less: Closing Current Tax Payable	(55,601,998)	(52,411,003)
Less: Opening balance of Advance Tax Payment	(24,724,673)	(20,827,608)
Add: Closing balance of Advance Tax Payment	27,083,538	24,724,673
Total	2,358,865	3,897,065
41.00 Cash paid for acquisition of Property, Plant & Equipment:		
Opening balance of Trade Payable	961,170	-
Add: Purchase/addition during the Year	213,885,212	168,088,026
Less: Transferred from Capital Work in Progress	(198,028,867)	(166,317,456)
Less: Closing balance of Trade Payable	(1,382,320)	(961,170)
Total	15,435,195	809,400
42.00 Cash paid for Capital Work in Progress:		
Opening balance of Creditors	-	-
Add: Addition during the Year	175,691,738	190,117,421
Less: Opening balance of Advance for construction	-	(6,869,000)
Total	175,691,738	183,248,421
43.00 Cash Dividend Paid:		
Opening Balance Dividend Payable	6,550,487	14,627,525
Provision for Cash Dividend during the Year	18,261,320	-
Closing Balance of Dividend Payable	(2,587,352)	(6,550,487)
Total	22,224,455	8,077,038
44.00 Financial Expenses Paid:		
Financial Expenses	7,897,796	7,612,616
Add: Opening Accrued Interest	3,156,927	1,009,370
Less: Closing Accrued Interest	(748,025)	(3,156,926)
Add: Opening Interest Payable on W.P.P.F. Used	3,740,821	1,286,195
Less: Closing Interest Payable on W.P.P.F. Used	(7,249,328)	(3,740,821)
Total	6,798,191	3,010,434

45.00 Related parties Transaction:

As per International Accounting standards IAS 24 Related Party Disclosures, Parties are considered to be related if one of the party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decision.



45.01 As per paragraph 17 of IAS 24: Disclosure of key management personnel compensation.

a) Short-term employee benefits :

The amount of transaction for remuneration and board meeting fee during the year from 1st July, 2021 to 30th, June 2022 are as follows:

Name	Designation	Remuneration	Board Meeting fee
Asif Iqbal Chowdhury	Chairman	-	30,000
Faria Binta Alam	Managing Director	1,200,000	30,000
Wajhi Ahmed	Director	-	30,000
Kazi Rina Alam	Director	-	30,000
Md. Tazul Islam	Director	-	30,000
Mohammad Towhidul Islam	Nominee Director	-	30,000
Dr. Khandaker Sagir Ahmed	Nominee Director	-	30,000
Mohammed Salim	Independent Director	-	30,000
Sheikh Karimuzzaman	Independent Director	-	30,000
Total		1,200,000	270,000

b) Post employment benefits: Nil

c) Other long term benefits: Nil

d) Termination benefits: Nil

e) Share-based payment: Nil

46.00 Disclosure as per Companies Act, 1994:

46.01 Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:

Employee position of the company as at June 30, 2022:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 3,000	-	-	-	-
Above Tk. 3,000	38	192	82	312
For the year ended 30.06.2022	38	192	82	312

46.02 Attendance Status of Board Meeting of Directors

During the year Six Board Meetings were held. The attendance status of the meetings are as follows:

Name of Directors	Duration	Position	Meeting Held	Attended	Total Fee
Asif Iqbal Chowdhury	01.07.21 to 30.06.22	Chairman	6	6	30,000
Faria Binta Alam	01.07.21 to 30.06.22	Managing Director	6	6	30,000
Wajhi Ahmed	01.07.21 to 30.06.22	Director	6	6	30,000
Kazi Rina Alam	01.07.21 to 30.06.22	Director	6	6	30,000
Md. Tazul Islam	01.07.21 to 30.06.22	Director	6	6	30,000
Mohammad Towhidul Islam	01.07.21 to 30.06.22	Nominee Director	6	6	30,000
Dr. Khandaker Sagir Ahmed	01.07.21 to 30.06.22	Nominee Director	6	6	30,000
Mohammed Salim	01.07.21 to 30.06.22	Independent Director	6	6	30,000
Sheikh Karimuzzaman	01.07.21 to 30.06.22	Independent Director	6	6	30,000
Total					270,000

46.03 Disclosure as per requirement of Schedule XI, Part II, Para 4

Payments to Managing Director and Directors by the Company during the year:

Sl. No.	Particulars	30-Jun-22
(a)	Managerial remuneration paid or payable during the year to the directors, including managing director, a managing agent or manager;	1,230,000
(b)	Expenses reimbursed to the managing agent;	Nil
(c)	Commission or other remuneration payable separately to managing agent or his associate;	Nil
(d)	Commission or other remuneration payable separately to managing agent or his associate as	Nil
(e)	The money value of the contracts for the sale or purchase of goods and materials or supply of	Nil
(f)	Any other perquisites or benefits in cash or in kind;	Nil
(g)	Other allowances and commission including guarantee commission;	Nil
(h)	Pensions etc.-	Nil
	(i) Pensions	Nil
	(ii) Gratuities	Nil
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
	(iv) Compensation for loss of office	Nil
	(v) Consideration in connection with retirement from office.	Nil



46.04 Disclosure as per requirement of Schedule XI, Part II, I**Details of Production Capacity Utilization for the year July-2021 to June-2022**

Particulars	Unit	License Capacity	Installed Capacity Per Annum	Actual Production per annum	Percentage of Capacity Utilization
Bolus Products	Pcs	N/A	15,876,000	3,081,525	19%
Powder Products	Kg	N/A	1,181,250	266,533	23%
Liquid Products	Liter	N/A	1,388,016	1,034,058	74%

46.05 Disclosure as per requirement of Schedule XI, Part II, Para 8 :

(a) Value of imports calculated on C.I.F basis by the company during the year 2021-2022 in respect of Raw materials, Component and Spare parts and Capital Goods were as follows:

S.L	Particulars	Import Amount in BDT
i	Raw Materials	35,846,456
ii	Packing Materials	-
iii	Components of Spare parts	-
iv	Capital Goods	-

(b) The Company did not have any expenditure in foreign currency during the financial year on account of Royalty, Know-how, Professional consultancy fees, Interest and other matters.

(c) Value of both imported and Indigenous raw materials, Spare parts and components consumption thereon were as follows:

Particulars	Total Consumption	Imported Value(in BDT)	(%)	Indigenous Value (in BDT)	(%)
Raw Materials	243,259,739	27,218,160	11.19%	216,041,579	89%
Packing Materials	10,722,684	276,493	2.58%	10,446,191	97%
Spare Parts	1,015,529	-	0%	1,015,529	100%
Total	254,997,952	27,494,653		227,503,299	

(d) No amount is remitted during the year in foreign currencies on account of dividend with a specific mention of the number of non-residents shareholders, the number of shares held by them on which the dividends were due and the year to which the dividends, related.

(e) Earnings in foreign exchange classified under the following heads as follows:

- No export made during the year;
- No royalty, know-how, professional and consultation fees were received;
- No Interest and Dividend received;
- No Other income received.

47.00 Contingent Liabilities

There is no sum for which the company is contingently liable as on 30.06.2022.

48.00 Events after the Reporting Period

Following events occurred since the balance date:

(a) The board of directors recommended 2% cash dividend at the Board meeting held on October 27, 2022 for the year ended June 30, 2022. This dividend is subject to final approval by the shareholders at the forthcoming Annual General Meeting (AGM) of the company.

(b) Except for the fact stated above, no circumstances have arisen since the balance sheet date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

49.00 Significant Deviation

Advent Pharma Ltd. is veterinary medicine manufacturer. During the year 2021-2022, our sales has increased and materials price has also increased in the market for increase of the USD exchange rate and Russia -Ukrain War. On the other hand carrying cost also has increased. All of this reason net profit after tax and earnings per share has decreased. Net operating cash flow per share has decreased due to increase of accounts receivable proportionately and increase of payment to suppliers, employees and other expenses from previous year.



Advent Pharma Ltd.
Schedule of Property, Plant and Equipment
As at June 30, 2022

Annexure-A
(Amount in Taka)

Particulars	Cost			Depreciation			Written down value as on 30-June-2022
	Balance as on 01-July-2021	Addition during the Year	Disposal during the Year	Balance as on 01-July-2021	Charged during the Year	Adjustment during the Year	
Land	3,783,816	-	-	3,783,816	0%	-	3,783,816
Land Development	9,454,530	-	-	9,454,530	2.5%	210,929	8,226,216
Factory Building	925,159,750	198,028,867	-	1,123,188,617	2.5%	23,035,609	1,046,910,401
Plant & Machinery	273,073,384	15,670,150	-	288,743,534	5%	11,087,022	222,399,089
Sub-Station	6,694,722	-	-	6,694,722	10%	358,959	3,230,632
Motor Vehicle	6,158,982	-	-	6,158,982	15%	510,733	2,894,151
Furniture & Fixture	8,126,555	101,895	-	8,228,450	10%	517,365	4,704,870
Solar Panel	2,004,740	-	-	2,004,740	10%	111,929	1,007,356
Generator	627,520	-	-	627,520	10%	26,137	235,236
Air Conditioner	4,254,120	-	-	4,254,120	5%	160,043	3,040,812
Office Equipment	6,501,413	81,100	-	6,582,513	10%	406,538	3,694,437
HVAC System	44,536,240	-	-	44,536,240	5%	1,730,622	32,881,818
Laboratory Equipment	51,378,630	3,200	-	51,381,830	5%	2,000,291	38,007,401
Product Development Equipment	20,725,781	-	-	20,725,781	5%	808,056	15,353,072
ETP	18,488,470	-	-	18,488,470	5%	721,576	13,709,940
Books & Journals	45,000	-	-	45,000	15%	3,347	18,968
Total	1,381,013,653	213,885,212	-	1,594,898,865		41,689,156	1,400,098,215

Allocation of Depreciation:

Administrative cost	1,594,679
Factory cost	40,094,477
Total	41,689,156



Advent Pharma Ltd.
Schedule of Property, Plant and Equipment
As at June 30, 2021

Annexure-A
(Amount in Taka)

Particulars	Cost				Depreciation				Written down value as on 30-June-2021	
	Balance as on 01-July-2020	Addition during the Year	Disposal during the Year	Balance as on 30-June-2021	Rate of Dep.	Balance as on 01-July-2020	Charged during the Year	Adjustment during the Year		Balance as on 30-June-2021
Land	3,783,816	-	-	3,783,816	0%	-	-	-	-	3,783,816
Land Development	9,454,530	-	-	9,454,530	2.5%	801,048	216,337	-	1,017,385	8,437,145
Factory Building	758,842,294	166,317,456	-	925,159,750	2.5%	34,439,549	18,803,058	-	53,242,607	871,917,143
Plant & Machinery	273,035,384	38,000	-	273,073,384	5%	43,794,758	11,462,665	-	55,257,423	217,815,961
Sub-Station	6,694,722	-	-	6,694,722	10%	2,706,287	398,844	-	3,105,131	3,589,591
Motor Vehicle	6,097,576	1,539,980	1,478,574	6,158,982	15%	3,195,020	419,204	860,126	2,754,098	3,404,884
Furniture & Fixture	8,059,885	66,670	-	8,126,555	10%	2,439,835	566,380	-	3,006,215	5,120,340
Solar Panel	2,004,740	-	-	2,004,740	10%	761,090	124,365	-	885,455	1,119,285
Generator	627,520	-	-	627,520	10%	337,106	29,041	-	366,147	261,373
Air Conditioner	4,254,120	-	-	4,254,120	5%	884,799	168,466	-	1,053,265	3,200,855
Office Equipment	6,431,313	70,100	-	6,501,413	10%	2,041,010	440,528	-	2,481,538	4,019,875
HVAC System	44,536,240	-	-	44,536,240	5%	8,102,093	1,821,707	-	9,923,800	34,612,440
Laboratory Equipment	51,322,810	55,820	-	51,378,630	5%	9,270,247	2,103,891	-	11,374,138	40,004,492
Product Development Equipment	20,725,781	-	-	20,725,781	5%	3,714,067	850,586	-	4,564,653	16,161,128
ETP	18,488,470	-	-	18,488,470	5%	3,297,400	759,554	-	4,056,954	14,431,516
Books & Journals	45,000	-	-	45,000	15%	18,747	3,938	-	22,685	22,315
Total	1,214,404,201	168,088,026	1,478,574	1,381,013,653		115,803,056	38,168,564	860,126	153,111,494	1,227,902,159

Allocation of Depreciation:

Administrative cost	1,594,578
Factory cost	36,573,986
Total	38,168,564



Advent Pharma Ltd.
Schedule of Stock
As at June 30, 2022

Finished Goods

Annexure-B

Name of Items	Unit	30-Jun-22		30-Jun-21	
		Quantity	Amount	Quantity	Amount
Non Vatable Goods					
Advit DB Premix-1 kg	Bucket	502	100,275	622	124,245
Advit CP Suspension -500 ml	Bottle	602	59,598	1,826	170,731
Advit CP Suspension -1 ltr.	Bottle	710	121,410	1,322	213,503
Advit CP Suspension -5 ltr.	Jar	883	635,760	1,029	699,720
Advit AD3E Solution-100 MI	Box	861	106,118	-	-
Advit AD3E Solution-500 MI	Box	606	329,664	-	-
Adzine Syrup - 100 ml	Bottle	7,144	182,172	5,358	136,629
Adzine Syrup - 500 ml	Bottle	2,975	278,163	1,151	107,618
Adzine Syrup - 1 ltr.	Bottle	3,182	540,940	2,103	357,510
Adzine Syrup - 3 ltr.	Bottle	969	461,244	1,064	506,464
Adlyte Powder -1 kg	Sachet	499	50,898	-	-
Advit GC-500 gm	Sachet	1,528	110,398	501	36,197
Advit C-500 gm	Sachet	-	-	118	39,117
Advit CP Plus Bolus	Bolus	465	53,359	977	112,111
Advit D Plus -100 ml	Bottle	1,137	67,652	3,251	193,435
Adzoril Solution-100 ml	Bottle	737	231,787	1,775	558,238
Adbovi Powder-125 gm	Sachet	1,411	215,883	2,166	331,398
Adeal P Powder-500 gm	Sachet	2,435	517,438	2,631	559,088
Adzime Powder-100 gm	Sachet	1,053	125,307	1,386	164,934
Cough of Oral Solution-100 ml	Bottle	4,374	353,201	5,234	422,646
Cough of Oral Solution-500 ml	Bottle	3,125	1,221,875	3,485	1,362,635
Cough of Oral Solution-1 Ltr.	Bottle	1,420	1,062,160	1,553	1,161,644
Advit E-Sel-100 MI	Bottle	1,066	77,019	955	68,999
Feron Vet-500 MI	Bottle	2,156	183,260	1,554	132,090
Feron Vet-1 Ltr.	Bottle	2,845	459,468	3,313	535,050
ABC -100 MI	Bottle	5,448	416,772	7,386	565,029
ABC -500 MI	Bottle	829	260,721	1,396	439,042
ABC -1 Ltr.	Bottle	203	119,922	1,231	727,213
Lever on-100 MI	Bottle	5,339	336,357	1,665	99,068
Lever on-500 MI	Bottle	1,235	344,565	1,744	459,544
Lever on-1 Ltr.	Bottle	782	411,723	1,577	784,163
Nephrosol-100 ml	Bottle	3,411	550,877	2,071	334,467
Nephrosol-500 ml	Bottle	315	240,975	1,184	905,760
Egg Bost-100 gm	Sachet	1,264	139,672	1,128	124,644
Egg Bost-500 gm	Container	1,006	534,438	907	481,844
Power Fat-1 kg	Sachet	388	90,695	2,250	525,938
Oramin Solution-100 ml	Bottle	1,206	112,761	4,018	375,683
Oramin Solution-500 ml	Bottle	993	430,465	2,007	870,035
Oxi D Bolus	Container	1,636	353,376	2,599	530,196
Advit B Complex-100 ml	Bottle	236	17,051	712	51,442
Advit B Complex-500 ml	Bottle	1,088	360,672	613	203,210
Adzine B-100 ml	Bottle	1,838	124,984	2,802	190,536
Adzine B-500 ml	Bottle	761	239,335	479	150,646
Adzime-100 ml	Bottle	3,520	329,120	6,244	583,814
Adzime-500 ml	Bottle	720	306,000	864	367,200
Toxosorb-100 ml	Bottle	1,767	172,724	2,827	276,339
Toxosorb-500 ml	Bottle	959	419,802	1,314	575,204



Toxosorb-1 Ltr.	Bottle	128	106,624	-	-
Acipuire Plus-100 ml	Bottle	2,067	149,341	2,470	178,458
Acipuire Plus-500 ml	Bottle	316	99,382	756	237,762
Acipuire Plus-1 Ltr.	Bottle	74	44,659	-	-
Grenphos Dcp Super-1 kg	Sachet	5	298	1,746	103,887
Nutarin-500 ml	Bottle	324	256,122	253	199,997
Nutarin-100 ml	Bottle	695	118,150	996	169,320
Superior Syn Biotech-100 ml	Bottle	546	51,051	1,879	175,687
Superior Syn Biotech-500 ml	Bottle	364	157,794	600	260,100
Utrosol -500 ml	Bottle	13,150	2,682,600	12,227	703,499
Germ Kill 80 -100 ml	Bottle	946	144,738	1,026	156,978
Germ Kill 80 -500 ml	Bottle	408	286,110	328	230,010
AI 100-225 MI	Bottle	20,069	2,985,264	10,120	1,505,350
Mastivit Powder-100 Gm	Container	2,007	307,071	10,355	1,584,315
Lactosol AD3-1 Ltr	Bottle	1,092	204,204	10,860	2,030,820
Lactosol AD3-3 Ltr	Bottle	3,368	1,689,052	210	105,315
Lactosol AD3-5 Ltr	Bottle	435	388,238	-	-
Grow Plus Liquid-100 MI	Sachet	990	187,110	-	-
Grow Plus Liquid-500 MI	Sachet	702	578,799	-	-
Rumigest HP Bolus	Container	17,833	4,683,837	-	-
SubTotal			28,978,494		25,256,509

Vatable Goods	Unit	30-Jun-22		30-Jun-21	
		Quantity	Amount	Quantity	Amount
Advomica Powder-20 gm	Sachet	329	25,801	2,945	230,950
Aadcipcin Solution-100 ml	Bottle	2139	319,885	1,105	165,252
Aadcipcin Solution-500 ml	Bottle	327	226,471	509	352,519
Adrizole Bolus	Box	1964	204,385	3,457	359,754
Apetonic Bolus	Box	989	86,402	2,192	191,500
Adcet Bolus	Box	-	-	662	18,794
Adsulph Bolus	Box	-	-	652	134,948
Adprozine Bolus	Box	-	-	330	27,929
Adprolim Plus Powder-100 gm	Sachet	-	-	358	62,004
Adzyl Bolus	Box	981	60,546	472	29,131
Keto Pain Bolus(5x4)	Box	-	-	954	121,813
Keto Pain Bolus(10x4)	Box	-	-	501	127,942
Aadcipcin Bolus(10x2)	Box	394	100,704	2,663	680,649
TCL Vet(5x4)	Box	2	345	-	-
Neo Super Vet-100 gm	Sachet	1562	292,678	2,008	376,247
Neo Super Vet-500 gm	Container	617	522,966	709	600,945
Microfix Powder-100 Gm	Sachet	-	-	714	167,031
Levo Super-100 ml	Bottle	677	108,777	271	43,543
Levo Super-500 ml	Bottle	275	188,237	472	323,082
Tilfos-100 ml	Bottle	528	271,488	531	273,031
Tilfos-500 ml	Bottle	50	116,607	-	-
Tonic Vet Bolus	Box	41	10,409	2,387	606,006
Colis Vet Liquid-1 Ltr.	Bottle	358	600,980	-	-
Inj. Adhista-100 MI	Box	24	1,543	6,297	404,752
Inj. SBC Vet-100 MI	Box	23	1,183	4,552	234,087
Inj. Aadcipcin-30 MI	Box	2912	159,081	2,342	127,942
Inj. Metabost Vet-100 MI	Box	5096	1,408,376	6,189	1,710,448
SubTotal			4,706,864		7,370,299

Grand Total			33,685,358		32,626,808
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Raw Materials

Name of Items	Unit	30-Jun-22		30-Jun-21	
		Quantity	Amount	Quantity	Amount
Acetic Acid Glocial	Kg	90.00	14,400	90.00	14,400
Aerosil-200, BP	Kg	46.00	24,564	194.69	109,028
Albendazol	Kg	414.40	1,090,166	487.05	1,281,298
Amonium Bi Carbonate	Kg	147.01	8,821	823.00	29,628
Amprolium HCL	Kg	-	-	86.00	296,700
Ascorbic Acid (Vitamin C)	Kg	54.01	39,427	23.80	16,660
Avicel-PH 102, BP	Kg	12.35	4,076	13.28	4,382
Avicel RC 591, BP	Kg	29.00	15,225	32.00	16,800
Adzyme Liquid	Ltr.	6,800.00	3,311,600	4,899.90	2,226,319
Acipure Plus	Ltr.	5,247.00	1,288,716	5,699.90	1,399,952
Advit AD3E	Kg	2,794.50	1,252,076	5,000.00	2,240,250
Benzyl Alcohol, BP	Kg	129.18	42,759	87.90	25,491
Benzyl Benzoate	Kg	0.30	143	0.30	142
Biotin 2 %	Kg	7.10	15,265	6.46	13,884
Butylated Hydroxytoluene(Powder)	Kg	0.18	45	0.19	46
Butaphasphan	Kg	377.40	920,162	445.59	1,086,420
BKC 80%	Kg	125.00	53,125	-	-
Calcium Chloride Dihydrate	Kg	1,325.01	66,251	966.19	48,310
Calcium D Panthothenate	Kg	20.00	36,400	87	158,154
Calcium Lactate Pantahydrate, BP	Kg	224.09	52,661	225.00	52,875
Calcium Propionate	Kg	96.58	24,821	385.50	83,268
Calcium Premix	Kg	30,022.00	540,396	202.54	3,646
Cetrimide	Kg	24.23	33,559	23.21	32,147
Choline Bitartrate, BP	Kg	12.60	32,508	14.88	38,390
Chocolate Brown Colour	Kg	0.97	1,552	0.95	1,520
Cholin Choride	Kg	121.00	21,780	30.00	4,500
Chlohexidine Gluconate Liquide	Kg	4.07	5,698	4.05	5,670
Ciprofloxacin Hydrochloride, USP	Kg	87.30	288,090	29.69	94,424
Ciprofloxacin Lacted(Injection Grade)		0.37	1,622	11.23	49,226
Citric Acid, Monohydrate, BP	Kg	24.18	6,045	139.00	15,290
Citric Acid Anhydrous	Kg	761.06	190,265	9.30	1,953
CMC Sodium, BP	Kg	325.19	131,702	59.79	24,217
Calcium Gloconate	Kg	8.78	16,243	8.60	15,910
Cobalt Gluconate	Kg		-	0.02	166
Cobalt Sulphate, BP	Kg	20.00	40,000	36.42	72,838
Color FD & C Red # 40, LAKE	Kg	1.00	3,500	1.00	3,500
Color FD & C Allora Red # 40, Ph, Grade	Kg	1.75	6,125	2.43	8,488
Color Erythrosin	Kg	0.60	5,400	0.86	7,767
Colistin Sulphate	Kg	351.69	668,211	-	-
Copper Sulphate	Kg	20.18	9,081	5.26	1,316
Clorsulon USP	Kg		-	50.00	618,600
Clove Oil	Kg	0.70	1,540	1.44	3,168
Cyanocobalamin, Vitamin B12(100%) BP	Kg	0.53000	265,000	0.090	45,193
Cyanocobalamin, Vitamin B12(1%) BP	Kg	1.90	17,100	2.57	23,130
Dark Chocolate Colour	Kg	1.00	1,600	1.00	1,600
Dextrose Anhydrous, BP	Kg	1,242.50	123,008	3,811.97	377,385
Di Calcium Phosphate Dihydrate, BP	Kg		-	14,373.66	615,193
DCP Anhydrous	Kg	19.00	2,698	19.00	2,698
Dried Ferrous Sulphate, BP	Kg	363.71	47,282	418.31	54,380
Disodium Hydrogen Phosphate Anhydrous	Kg	274.25	49,365	332.48	59,846
DL-Methionine	Kg	59.00	18,880	44.43	14,216
Essence of Banana, PH, Grade	Kg	52.90	39,675	28.50	21,375



Essence of Sweet Orange Flavour, Ph Grade	Kg	14.50	10,875	27.40	20,550
Essence of Pineapple, Ph Grade	Kg	72.00	54,000	16.37	12,280
Essence of Strawberry Flavour	Kg	171.20	128,400	16.00	12,000
Essence of Raspberry Flavour	Kg	111.00	83,250	33.50	25,124
Erythromycin Thiocanate	Kg	44.50	289,250	44.50	289,257
Eucalyptus Oil	Kg	2.40	8,880	2.88	10,641
EDTA Disodium Solt	Kg	29.48	94,336	1.76	3,510
Egg Yellow Colour	Kg	0.68	816	1.41	1,692
FD & C Yellow # 10	Kg	0.75	3,000	1.56	6,224
Ferrous Sulphate Hephthahydrate	Kg	31.34	940	50.95	1,528
Folic Acid	Kg	5.00	31,700	4.18	29,287
Genger Powder	Kg	12.85	4,498	59.50	12,495
Gention Powder	Kg	21.70	7,595	69.48	18,065
Glycerin, BP	Kg	328.09	83,991	363.09	34,494
Gelatin	Kg	39.84	10,279	17.58	5,098
Haltox (Antioxident)	Kg	-	-	3.40	629
Inositol	Kg	27.30	40,513	16.00	24,000
Justica Adha	Ltr.	53.00	67,575	-	-
Lactic Acid, BP(80%)	Kg	155.10	29,779	523.50	100,512
Lactic Acid, BP(Inj)	Kg	8.00	10,800	7.00	9,450
Lactose Monohydrate	Kg	604.26	193,363	1,144.10	286,025
Lequid Paraffin	Kg	130.00	11,050	130.00	11,050
Lemon Sweet Flavour	Kg	-	-	0.30	360
Lemon Yellow Colour, Ph. Grade	Kg	50.26	75,390	2.37	2,962
Levamisole Hydrochloride	Kg	8.30	50,630	11.70	60,850
L-Lysine	Kg	245.00	34,672	494	59,233
Ludipress	Kg	25.68	43,656	25.68	43,656
Levofloxacin Hemihydrate USP	Kg	29.75	125,248	122.11	514,096
Magnesium Oxide, Light	Kg	184.33	70,967	341.84	131,608
Magnesium Stearate, BP	Kg	40.40	6,787	56.38	9,472
Mazie Strach	Kg	1,441.46	66,307	3,687.31	169,616
Manganese Sulphate	Kg	2.20	242	21.22	2,334
Magnesium Sulphate Hephtha Hydrate	Kg	182.04	5,097	239.08	6,694
Manitol	Kg	0.95	399	0.95	399
Methyl Paraben(Methyl Hydroxy, Benzoate)	Kg	61.97	40,776	15.33	10,087
Methyl Paraben(Sodium)	Kg	22.17	18,734	44.24	33,180
Metronedazole	Kg	81.60	110,160	2.86	3,464
Mint Flavour	Kg	1.00	1,000	1.00	1,000
Niacinamide	Kg	199.77	231,733	159.72	191,664
Neomycin Sulphate	Kg	243.00	473,850	294.57	682,217
Nux Vomica Powder	Kg	185.85	21,373	239.50	27,543
Nytric Acid Liquide	Kg	70	4,760	127.00	8,636
Nutarin liquid	Kg	1,504	1,100,022	2,399.90	1,754,815
Polyethelene Glycol(PEG 6000)	Kg	122.00	38,637	122.63	38,836
Polysorbate (Tween 80)	Kg	3,152.50	970,970	1,528.50	438,628
Potacium Chloride, BP	Kg	45.96	2,353	154.09	7,889
Potassium Iodide, GR Grade	Kg	0.06	600	0.14	1,353
Povidone-K 30, BP	Kg	11.50	5,371	94.50	44,135
Phosphoric Acid 85%	Ltr.	64.60	10,013	77.13	11,955
Propilene Glycol(P.G)	Kg	83.70	28,877	865.50	203,278
Propyl Paraben(Propyl Hydroxy Benzoate)	Kg	5.89	5,242	5.99	5,331
Propyl Paraben Sodium	Kg	17.95	15,307	27.37	23,339
Purified Talcum, BP	Kg	68.40	5,847	112.86	9,647
Pyrodoxine Hydrochloride, (Vit. B6)	Kg	33.70	85,430	18.71	51,047
Propyle gallate	Kg	0.36	4,824	0.44	5,856
Pheniamine Maleate	Kg	33.25	95,796	64.29	185,231
Rasbery Red Colour	Kg	2.40	4,800	2.37	4,686



Rivoflavin, (Vit, B2)	Kg	26.32	144,760	26.42	145,310
Rivoflavin, Sodium 5 Phosphate(Vit, B2)	Kg	13.77	110,160	24.53	218,956
Sodium Benzoate	Kg	296.78	71,227	99.84	15,470
Sodium Bicarbonate, BP	Kg	659.03	51,404	2,892.25	126,909
Sodium Chloride, BP	Kg	44.09	1,732	294.09	11,555
Sodium Chloride, Injectable grade	Kg	4.33	2,165	0.50	228
Sodium Cytrate Dihydrate, BP	Kg	91.67	27,501	85.00	16,292
Sodium Floride	Kg	0.37	1,480	0.38	1,512
Sodium Hydroxied Crystal, BP	Kg	32.75	2,719	81.32	6,751
Sodium Saccharin, BP	Kg	243.24	219,402	69.69	58,443
Sodium Selinate Anhydrous	Kg	-	-	0.52	6,200
Sodium Strach Gyclolate	Kg	339.00	108,715	347.32	111,384
Sorbitor 70%	Kg	23,910	2,343,180	6,013.85	497,730
Steptomycine Sulphate	Kg	27.81	100,893	27.81	100,886
Strawberry Flavour(Powder)	Kg	1.30	967	4.10	3,049
Sucrose, Food Grade	Kg	2,625	210,000	5,000	335,000
Sulphadimidine	Kg	5.20	4,648	5.20	4,648
Sulphapyridine	Kg	161.68	281,685	161.68	281,685
Superior Prozymes	Ltr.	800	403,683	799.90	403,683
Superior Syn Biotech	Ltr.	4,724.90	1,641,250	4,799.90	1,667,302
Sodium Metabisulphate, BP	Kg	21	3,150	23.00	3,450
Sodium Metabisulphate, Inj	Kg	0.56	150	2.96	794
TCP	Kg	3.13	187	3.13	187
Thaym Oil	Kg	0.80	1,880	1.12	2,620
Thaymol	Kg	1.26	3,062	1.81	4,386
Threonine	Kg	971.00	155,360	-	-
Thiamine HCL, BP(Vit.B1)	Kg	32.50	116,513	60.11	221,914
Thiamine Mononytrate, BP(Vit.B1)	Kg	28.70	86,100	33.59	109,561
Triclabendazole	Kg	36.04	231,595	72.44	465,477
Trimethoprime Powder	Kg	22.24	77,840	22.24	77,854
Turtaric Acid	Kg	19.90	6,965	19.90	6,963
Toxosorb	Ltr.	2,750	1,053,590	3,100.00	1,187,684
Tolfenamic Acid	Kg	33.70	293,190	29.92	245,917
Tilmicosin Phosphate	Kg	46.50	302,250	50.38	389,447
Toltrazuril	Kg	8.60	223,600	7.48	198,220
Vegetable Fat	Kg	8,785	1,396,815	5,799	522,005
Vitamin A Acetate, USP (5 lac i.u./gm)	Kg	51.20	307,200	69.37	454,624
Vitamin A Palmitate Oil, USP (17 lac i.u./gm)	Kg	11.10	111,000	15.71	277,200
Vitamin D3(5 lac)	Kg	25.80	83,850	20.34	82,819
Vitamin D3(Oily Form,5 lac)	Kg	8.00	124,615	6.88	107,107
Vitamin E Liquid	Kg	6.00	15,157	55.32	139,746
Vitamin E 50%	Kg	37.20	61,380	38.25	41,635
Vitamin K3	Kg	16.20	22,680	17.74	24,835
Vanila Flavour	Kg	1.20	870	9.50	6,885
Xantham Gum	Kg	0.90	450	0.90	450
Zinc Sulphate Monohydrate, BP	Kg	1,741.43	1,131,930	325.00	178,747
Dry Lemon Flavour	Kg	0.90	900	0.90	900
Dry Rasbery Flavour	Kg	1.00	1,000	-	-
Dry Orange Flavour	Kg	1.00	1,000	1.00	1,000
Grand Total			27,291,237		25,746,190



Packing Material

Name of Items	Unit	30-Jun-22		30-Jun-20	
		Quantity	Amount	Quantity	Amount
Master Carton:					
Master Carton-A	Pcs	921	26,709	1,018	29,522
Master Carton-B	Pcs	752	15,792	1,181	24,801
Master Carton-C	Pcs	968	30,008	1,826	45,650
Master Carton-D	Pcs	467	9,807	1,509	31,689
Master Carton-E	Pcs	1,387	31,901	2,375	42,750
Master Carton-F	Pcs	150	4,875	1,280	41,600
Master Carton-G	Pcs	274	7,124	428	11,128
Master Carton-H	Pcs	640	18,240	2,915	83,078
Master Carton-I	Pcs	1,043	26,075	2,082	41,640
Master Carton-J	Pcs	1,301	30,574	2,516	60,384
Master Carton-K	Pcs	382	15,662	1,333	46,655
Master Carton-L	Pcs	754	22,620	1,950	46,800
Master Carton-M	Pcs	1,480	35,520	2,506	57,638
Master Carton-N	Pcs	1,403	63,135	2,050	77,900
Master Carton-O	Pcs	658	21,056	2,509	67,743
Master Carton-P	Pcs	651	10,416	1,413	21,195
Master Carton-Q	Pcs	1,054	35,836	1,225	35,525
Master Carton-R	Pcs	696	12,528	2,298	41,364
Master Carton-S	Pcs	900	10,350	1,172	13,478
Sub Total			428,228		820,540

Sticker Label:		Quantity	Amount	Quantity	Amount
Adzine Syrup-100 ml	Pcs	49,398	39,518	20,304	16,243
Adzine Syrup-500 ml	Pcs	6,725	15,468	12,127	24,860
Adzine Syrup-1 Ltr.	Pcs	24,539	66,255	11,554	27,267
Adzine Syrup-3 Ltr.	Pcs	4,142	23,817	4,217	21,422
Advit CP Suspension-500 ml	Pcs	4,278	5,989	4,275	5,985
Advit CP Suspension-1 Ltr.	Pcs	4,582	7,331	4,582	7,331
Advit CP Suspension-5 Ltr.	Pcs	2,044	14,819	2,152	15,602
Adcipcip Oral Solution-100 ml	Pcs	1,348	1,132	4,393	3,690
Advit D Plus-100 ml	Pcs	9,637	12,528	7,922	8,477
Advit DB Powder-500 gm	Pcs	800	1,440	800	1,440
Advit DB Powder-1 kg	Pcs	1,607	4,821	18	54
Adcipcip Solution-500 ml	Pcs	2,742	8,500	4,194	13,001
Adtetra Powder-100 gm	Pcs	5,976	19,721	5,976	19,721
Adtetra Powder-500 gm	Pcs	1,413	3,391	1,413	3,391
AD3E Solution -100 ml	Pcs	7,473	6,875	1,126	901
AD3E Solution -500 ml	Pcs	5,359	9,646	4,550	8,372
Adzuril Syrup-100 ml	Pcs	5,234	5,757	8,817	9,699
Adzyme Powder-100 gm	Pcs	5,005	20,521	5,005	20,521
Advit DB Powder-Small Label	Pcs	3,500	2,835	2,717	2,201
Round Label for DB-1 kg	Pcs	4,944	4,944	357	357
Sticker Label-250 gm	Pcs	17,715	5,315	17,716	5,315
Advit E-Sel- 100 ml	Pcs	5,475	4,599	1,494	1,165
Cough of Oral Solution-100 ml	Pcs	32,200	28,336	15,483	12,077
Cough of Oral Solution-500 ml	Pcs	3,509	12,773	4,524	16,467
Cough of Oral Solution-1 Ltr.	Pcs	2,786	11,924	2,786	11,924
ABC 1 Ltr.	Pcs	5,531	26,549	2,821	12,074
ABC 500 ml	Pcs	2,023	8,092	7,948	28,931



ABC 100 ml	Pcs	9,283	7,798	20,497	17,217
Advit C-500 gm	Pcs	1,222	4,155	1,222	4,155
Liver on 1 Ltr.	Pcs	5,823	27,950	2,936	12,566
Liver on 500 ml	Pcs	6,974	27,896	7,431	27,049
Liver on 100 ml	Pcs	10,809	9,944	6,426	5,398
Feron Vet 500 ml	Pcs	2,351	9,404	5,615	20,439
Feron Vet 1 Ltr.	Pcs	2,186	10,493	4,069	17,415
Neprosol 500 ml	Pcs	1,485	5,049	3,053	10,380
Neprosol 100 ml	Pcs	2,695	2,264	7,791	6,544
Adcal P-500 gm	Pcs	814	3,175	1,665	6,494
Egg Bost-100 gm	Pcs	4,070	14,042	5,230	18,044
Egg Bost-500 gm	Pcs	4,135	16,127	4,135	16,127
Oxi D Bolus	Pcs	9,246	12,020	4,960	5,853
Oramin 500 MI	Pcs	3,608	13,133	4,318	15,718
Oramin 100 MI	Pcs	3,927	3,063	4,941	3,854
Advit B Complex-100 MI	Pcs	4,237	3,559	6,787	5,701
Advit B Complex-500 MI	Pcs	1,882	7,528	945	3,213
Adzinc B-100 MI	Pcs	8,159	7,506	7,846	6,120
Adzinc B-500 MI	Pcs	4,549	8,643	5,783	10,988
Utrosol-500 MI	Pcs	-	-	795	1,511
Neo Super-100 gm	Pcs	6,077	22,181	4,156	11,221
Neo Super-500 gm	Pcs	738	2,125	980	3,577
Germ Kill 80-500 ml	Pcs	2,295	7,918	2,295	7,918
Germ Kill 80-100 ml	Pcs	5,296	4,449	5,957	5,004
Sticker Label Adzyme 500ml	Pcs	3,597	14,388	5,282	19,226
Sticker Label Adzyme 100ml	Pcs	6,810	6,265	6,297	5,289
Sticker Label Toxosorb 1 Ltr.	Pcs	655	2,784	-	-
Sticker Label Toxosorb 500ml	Pcs	2,315	8,427	2,785	10,137
Sticker Label Toxosorb 100ml	Pcs	5,872	4,932	6,364	5,346
Sticker Label Acipure Plus 1 Ltr.	Pcs	658	2,797	-	-
Sticker Label Acipure Plus 500 MI	Pcs	3,069	11,171	3,369	12,263
Sticker Label Acipure Plus 100 MI	Pcs	7,306	6,137	7,306	6,137
St. Label Nutarin 100ml	Pcs	7,900	6,636	8,383	7,042
St. Label Nutarin 500ml	Pcs	1,801	6,556	2,198	8,001
St. Label Superior Syn Biotech 100ml	Pcs	5,186	4,356	5,186	4,356
St. Label Superior Syn Biotech 500ml	Pcs	1,463	5,325	1,463	5,325
St. Label Greenphos DCP 1 kg	Pcs	1,560	9,984	2,054	13,146
St. Label Nor Super 100ml	Pcs	2,900	2,436	2,900	2,436
St. Label Levo Super 100ml	Pcs	3,331	2,798	3,097	2,601
St. Label Levo Super 500ml	Pcs	858	3,123	2,080	7,571
St. Label Tilfos 100 MI	Pcs	5,403	4,971	3,151	2,647
St. Label Tilfos 500 MI	Pcs	1,795	7,180	-	-
Adlinsin Powder-500 Gm	Pcs	3,087	6,791	3,087	6,791
Neo Super Plus Vet-100 Gm	Pcs	6,356	21,928	6,356	21,928
Adcipcain Vet Injection-300 MI	Pcs	12,940	9,705	6,880	5,160
Ad-Hista Injection-100 MI	Pcs	7,436	7,436	6,444	6,444
SBC Vet Injection-100 MI	Pcs	99,013	99,013	6,847	6,847
Metaboost Vet Injection-100 MI	Pcs	8,600	8,600	4,728	4,728
Microfix Vet-100 Gm	Pcs	4,169	14,383	4,169	14,383
St. Label Grow Plus 100 MI	Pcs	12,731	11,713	-	-
St. Label Grow Plus 500 MI	Pcs	1,505	6,020	-	-
St. Label Colis Vet-1 Ltr.	Pcs	2,075	10,375	-	-
Sub Total			909,547		718,798



Sachet:	Unit	Quantity	Amount	Quantity	Amount
Adlyte Powder-100 gm	Pcs	29,292	87,876	27,356	82,068
Adlyte Powder-500 gm	Pcs	30,518	152,590	30,518	152,590
Adlyte Powder-1 kg	Pcs	6,504	43,252	7,405	49,243
Advit GC Powder-1 kg	Pcs	18,998	126,337	18,998	126,337
Advit WS Powder-100 gm	Pcs	50,393	151,179	50,393	151,179
Advit C Powder-100 gm	Pcs	35,857	107,571	35,857	107,571
Advit DB powder-100 gm	Pcs	31,284	93,852	31,284	93,852
Advit (B+C) Powder-100 gm	Pcs	49,508	150,999	49,508	150,999
Advit (B+C) Powder-500 gm	Pcs	30,574	152,870	30,574	152,870
Unprinted Sachet-100 gm (Milky White)	Pcs	5,577	21,471	8,440	28,527
Advomica Powder-20 gm	Pcs	153,444	296,147	76,400	81,748
Adbovi Powder-125 gm	Pcs	21,748	69,376	240	648
Adeal P Powder-500 gm	Pcs	14,662	64,513	14,662	64,513
Advit 3 Powder	Pcs	19,084	57,252	19,084	57,252
Adprolim Plus-100 gm	Pcs	5,079	12,698	5,079	12,698
Printed Alu Sachet-500 gm	Pcs	13,184	59,328	15,396	69,282
Printed Alu Sachet-1 kg	Pcs	6,187	37,122	7,199	43,194
Unprinted Sachet for DB -500 gm	Pcs	728	1,456	728	1,456
Printed Alu Sachet-Power Fat-1 kg	Pcs	11,683	98,137	9,950	83,580
Alu Sachet-Adlinsin 100 Gm	Pcs	8,154	24,462	8,154	24,462
Unprinted Sachet-100 Gm	Pcs		-	570	1,739
Sub Total			1,808,488		1,535,807

Insert:	Unit	Quantity	Amount	Quantity	Amount
Adcet Bolus	Pcs	11,300	2,260	11,300	2,260
Apetonic Bolus	Pcs	11,725	2,345	5,402	1,080
Adcipcin Oral Solution -100 ml	Pcs	2,826	848	2,299	690
Adtetra Bolus	Pcs	4,274	855	4,274	855
Adrizole Bolus	Pcs	8,130	1,626	2,200	440
Adzinc Bolus	Pcs	6,482	778	6,482	778
Advit CP Plus Bolus	Pcs	11,170	2,234	3,918	784
Adsulph Bolus	Pcs	5,078	1,016	5,078	1,016
Adzuril-100 ml	Pcs	12,489	2,498	6,057	1,211
Adzyl Bolus	Pcs	21,712	4,342	4,723	945
Adprozine Bolus	Pcs	7,962	2,389	7,962	2,389
Keto Pain Bolus(5x4)	Pcs	13,208	4,359	13,208	4,359
Adcipcin Bolus	Pcs	4,381	1,314	5,379	1,614
TCL Bolus	Pcs	5,852	1,756	7,857	2,357
Tonic Vet Bolus	Pcs	4,540	1,135	4,395	1,450
Adcipcin Vet injection-30 ML	Pcs	12,201	3,294	7,089	1,772
Ad-Hista Injection-100 ML	Pcs	7,508	2,027	6,744	1,686
SBC Vet Injection-100 ML	Pcs	5,313	1,435	6,915	1,729
Metaboost Vet Injection-100 ML	Pcs	8,977	2,424	4,941	1,235
Adsulph S Bolus	Pcs	5,723	1,145	5,723	1,145
Levo Super-100 ML	Pcs	6,986	1,397	3,162	791
Tilfos-100 ML	Pcs	2,106	527	4,527	1,132
Sub Total			42,001		31,715



Inner Carton/Box:	Unit	Quantity	Amount	Quantity	Amount
Adlinsin-100 Gm	Pes	480.00	5,760	480.00	5,760
Adcet Bolus	Pes	1,112	2,335	1,112	2,335
Apetonic Bolus	Pes	12,191	66,441	5,653	25,721
Adrizole Bolus	Pes	9,683	24,692	3,651	9,310
Advit CP Plus Bolus	Pes	3,810	17,145	6,528	29,376
Advit D Plus Oral Solution-100 ml	Pes	4,736	13,261	3,496	8,041
Advomica Powder-20 gm	Pes	18,294	83,238	12,341	49,364
Adzinc Bolus	Pes	1,465	2,491	1,465	2,491
Adtetra Bolus	Pes	8,092	18,612	8,092	18,612
Adcipcic Oral Solution-100 ml	Pes	4,720	14,160	7,769	23,307
Adcipcic Oral Solution-500 ml	Pes	535	3,638	1,980	13,464
Adsulph Bolus	Pes	4,816	12,281	4,816	12,281
Adzuril Syrup- 100 ml	Pes	5,133	20,532	4,513	18,052
Adprolim Plus-100 gm	Pes	738	8,856	738	8,856
Cough Off-100 ml	Pes	5,864	16,302	12,563	34,925
Adzyl Bolus	Pes	3,322	9,966	6,312	18,936
Neprosol 100 ml	Pes	6,045	15,596	6,036	15,573
Adprozine Bolus	Pes	5,267	19,488	5,267	19,488
Keto Pain Bolus(5x4)	Pes	8,414	25,242	8,414	25,242
Keto Pain Bolus(10x4)	Pes	7,700	28,490	7,700	28,490
Adcipcic Bolus(10x2)	Pes	4,456	12,477	5,456	15,277
TCL Bolus(5x4)	Pes	7,751	20,153	9,749	25,347
ABC -500 ml	Pes	2,048	15,667	5,629	38,277
Levo Super-100 ml	Pes	1,948	5,026	2,700	6,966
Levo Super-500 ml	Pes	3,852	26,771	2,079	14,449
Nor Super-100 ml	Pes	3,050	7,869	3,050	7,869
Tilfos-100 ml	Pes	5,436	15,221	3,603	9,296
Tilfos-500 ml	Pes	1,795	14,001	-	-
Tonic Vet Bolus	Pes	363	1,271	5,509	19,282
Adhista Inj.-100 MI	Pes	7,136	21,408	6,001	18,003
Metabost Inj.-100 MI	Pes	8,349	25,047	4,476	13,428
Adcipcic Vet Injection-30 MI	Pes	11,532	21,911	6,472	12,297
SBC Injection-100 MI	Pes	5,651	16,953	7,491	22,473
Adsulph S Bolus	Pes	5,158	13,153	5,158	13,153
Grow Plus-100 MI	Pes	11,912	33,354	-	-
Grow Plus-500 MI	Pes	1,505	11,739	-	-
Sub Total			670,544		585,739



Bottle & Accessories:	Unit	Quantity	Amount	Quantity	Amount
HDPE Bottle with Handle & Cap 1000 ml	Pcs	2,760	57,960	3,048	64,008
HDPE Bottle with Handle & Cap 500 ml	Pcs	6,290	77,682	6,291	77,694
HDPE Bottle with Handle & Cap 1000 ml	Pcs	30,940	618,800	10,547	210,940
HDPE Bottle with Handle & Cap 500 ml	Pcs	3,242	43,767	4,213	56,876
HDPE Bottle with Handle & Cap -3 Ltr.	Pcs	4,935	182,595	1,784	66,008
100 ml pet bottle (Amber)	Pcs	64,390	222,146	2,620	9,039
100 ml pet bottle (Milky White)	Pcs	32,137	110,873	1,873	6,462
100 ml pet bottle (Transperant)	Pcs	40,219	138,756	7,390	25,496
500 ml pet bottle (Milky White)	Pcs	630	10,080	1,630	26,080
1000 ml pet bottle(Milky White)	Pcs	3,000	65,250	1,139	24,773
1000 ml pet bottle (Transparent)	Pcs	1,236	25,956	2,333	48,993
500 ml pet bottle (Transparent) with red cap	Pcs	1,797	21,564	1,309	15,708
Plastic Bucket-1 kg (White)	Pcs	1,553	39,602	2,269	57,860
Plastic Container-500 gm	Pcs	448	5,824	2,448	31,824
Plastic Container-500 gm(Round)	Pcs	1,614	22,596	2,650	37,100
Plastic Container-500 gm(Square)	Pcs	250	5,750	1,577	36,271
Plastic Container-100 gm(Square)	Pcs	11,606	75,439	11,962	77,753
5 Ltr. Jar(New)	Pcs	1,225	85,750	1,340	93,800
Measuring Cup 15 ml	Pcs	40,717	15,065	40,561	15,008
EP Liner for 500 ml Container	Pcs	1,980	1,188	1,980	1,188
HDPE Bottle1000 MI for Acipure/Toxosorb	Pcs	1,862	48,412	-	-
PP Cap 28 mm	Pcs	9,613	10,574	25,604	28,164
30 MI Clear Molded Glass Vial	Pcs	8,053	52,345	13,492	87,698
100 MI Amber Glass Vial	Pcs	32,809	242,130	65,520	483,538
500 MI bottle with cap for Levo Super	Pcs	2,062	32,992	3,982	63,712
HDPE Bottle with CSD Cap	Pcs	10,348	165,568	14,050	224,800
Sub Total			2,378,662		1,870,791

PVC Flim:	Unit	Quantity	Amount	Quantity	Amount
PVC Sheet (180 mm x 350 mic)-Glass Clear	Kg	164.20	25,451	17.65	2,736
PVC Sheet (204 mm x 350 mic)-Glass Clear	Kg	-	-	403.00	62,465
PVC Sheet (204 mm x 350 mic)-Milky White	Kg	128.20	22,563	128.20	22,562
PVC Sheet (206 mm x 350 mic)-Glass Clear	Kg	360.00	55,800	-	-
Sub Total			103,814		87,763

Aluminium Bottom Foil	Unit	Quantity	Amount	Quantity	Amount
Alu Alu Bottom Sheet (137 mm)	Kg	15.91	6,905	262.90	114,099
Sub Total			6,905		114,099

Aluminium Foil:	Unit	Quantity	Amount	Quantity	Amount
Adcet Bolus	Kg	8.63	6,300	8.63	6,300
Adrizul Bolus	Kg	14.97	10,777	28.70	20,664
Adsulph Bolus	Kg	27.40	20,002	27.40	19,998
Adtetra Bolus	Kg	16.79	13,096	16.79	13,096
Adzyl Bolus	Kg	9.52	9,520	4.10	2,948
Advit CP Plus Bolus	Kg	36.00	27,000	51.74	38,805
Apetonic Bolus (137 mm)	Kg	21.80	16,568	21.25	16,150
Adprozine Bolus	Kg	48.98	37,225	48.98	37,225
Keto Pain Bolus	Kg	48.68	36,997	48.68	36,997
Adcipin Bolus	Kg	7.65	5,814	10.15	7,714
TCL Bolus	Kg	19.60	14,896	26.14	19,866
Alu Foil Advomica 20 gm	Kg	339.67	254,754	492.56	197,024
Alu Foil Adprolim Plus 100 gm	Kg	105.00	42,000	107.20	42,880
Alu Foil Tonic Vet Bolus	Kg	2.48	1,885	4.22	3,207
Adsulph S Bolus	Kg	25.25	19,190	25.25	19,190
Sub Total			516,023		482,065



Aluminium Disk:	Unit	Quantity	Amount	Quantity	Amount
Aluminium Disk-1 Ltr.	Kg	25.63	30,756	13.74	16,488
Aluminium Disk -500 ml for big Cap	Kg	28.98	28,980	29.00	29,003
Aluminium Disk for 500 ml narrow Cap	Kg	6.26	4,852	6.26	4,851
Alu Disk-2"	Kg	20.19	24,228	1.67	2,004
Alu Disk-3"	Kg	19.30	23,160	22.66	27,192
Alu Disk-3.5"	Kg	9.78	11,736	9.78	11,731
Alu Disk-4"	Kg	6.80	8,160	7.51	9,008
Sub Total			131,872		100,277

Miscellaneous:	Unit	Quantity	Amount	Quantity	Amount
Gum Tape # 2.5"	Pcs	573	17,190	778	23,340
Scotch Tape # 1/2"	Pcs	323	2,746	548	4,658
Cotton Thread	Pcs	25	1,375	170	9,350
Cotton	Kg	5.21	2,214	0.50	213
White Poly Bag # 7"-9"	Kg	1.00	220	0.20	44
White Poly Bag # 16"-18"	Kg	4.50	900	-	-
White Poly Bag # 14"-10"	Kg	2.25	450	-	-
Black Poly # 27"-45"	Kg	14.80	2,590		
Cutting Board	Pcs	6,487	1,622	7,499	1,875
Flip Off Seal 20mm (Orange)	Pcs	3,000	3,510	7,280	8,518
Flip Off Seal 20mm (Sky Blue)	Pcs	6,440	5,796	9,040	8,136
Flip Off Seal 20mm (Red)	Pcs	21,436	25,080	13,856	16,212
Flip Off Seal 20mm (Deep Blue)	Pcs	4,690	5,487	4,690	5,487
Old Carton	Pcs	24	1,200	100	5,000
PP Band	Pcs	1.00	700	-	-
PP Band Clip	Pcs	2.50	450	-	-
Sub Total			71,530		82,832

Grand Total			7,067,613		6,430,426
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