

AUDITOR'S REPORT
&
AUDITED FINANCIAL STATEMENTS
OF
ADVENT PHARMA LIMITED
FOR THE YEAR ENDED 30 JUNE 2023



House # 07 (2nd Floor),
Road # 2/1, Block-L, 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 2023, and the 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 summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give true and fair view in all material respects, the financial position of the company as at 30 June 2023, and of Its operational performance & its cash flows for the year then ended in conformity with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs).where applicable, 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 modifying our opinion, we would advise the management to ensure compliance with the issues described under Emphasis of matters with immediate action.

1. The company reported Dividend Payable Tk. 6,811,912 which includes 751,513 transferable to the Capital Market Stabilization Fund (CMSF) as directed by the Bangladesh Securities and Exchange Commission's directive no. BSEC/CMRRC/2021-386/03 dated 14 January 2021 and Bangladesh Securities and Exchange Commission (Capital Market Stabilization Fund) Rules 2021 and Commission's letter no SEC/SRMIC/165-2020/Part-1/166 dated 06 July 2021 and Commission's letter no. SEC/SRMIC/165-2020/part-1/182 dated 9 July 2021. Beside this that, comparing the outstanding balance dividend payable, with the corresponding bank account held by the company, we noted the said bank account had a balance of BDT 168,728 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. The company have not yet introduced employee provident fund and Gratuity/Compensation benefit as per guideline of Bangladesh Labor Laws/Rules 2015, As such no provision have been made for these purpose, which is a non-compliance and misstatement in the financial statement.

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 558,049,363 which has increased by BDT 27,578,101 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. 23, Revenue in the financial statements	
Valuation of closing inventories	
<p>Closing inventories aggregating to BDT 79,748,325 was recognized in the statement of financial position as on 30 June 2023. Compared with previous year, this has decreased by BDT 783,686.</p> <p>Closing inventories were all held at factory premises of the Company. Since determining valuation of these inventories involves management judgments 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 2023 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, packing 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 1,534,422,096 representing over 85% of total assets of the company as on 30 June 2023. The company reported addition to PPE of BDT 191,533,410 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 accuracy, valuation and ownership in the financial statements.



	<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.
<p>See note no. 4, Property, plant and equipment in the financial statements</p>	
<p>Measurement of current year income tax and deferred tax</p>	
<p>During the year, the Company recognized current year income tax of Tk. 3,349,382 and deferred tax Tk. 26,637,291 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.
<p>See note no. 22 & 16, income tax & deferred tax expenses in the financial statements</p>	
<p>Bank Loan</p>	
<p>As referred note no 13 & 14 in the financial statement the company recognized Long Term Borrowings of BDT 7,431,241 and Short-term Borrowings of BDT 54,991,768 respectively at their reporting date.</p> <p>Loan liability borrowings from bank were considered</p>	<ul style="list-style-type: none"> ➤ Our substantive audit procedure adopted during the audit includes the following test or details ➤ Inspecting relevant board minutes in support of bank loan reported in the financial statement. ➤ Agreeing outstanding balances with

<p>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.</p>	<p>confirmation letter received from the bank.</p> <ul style="list-style-type: none"> ➤ 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
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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.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial statements. We are solely responsible for our audit opinion.

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, 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, records and other statutory books as required by law, have not been kept by the Company so far as it appeared from our examinations of those books;
- c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns;
- d) The expenditures incurred were for the purpose of the Company's business.

14 Dec 2023
Dhaka, Bangladesh
DVC: 2312140697AS335588



Md. Harun -Or- Rashid FCA (697)
Partner
ARTISAN
Chartered Accountants

Advent Pharma Ltd.
Statement of Financial Position
As at June 30, 2023

Particulars	Notes	Amount in Tk.	
		30-Jun-2023	30-Jun-2022
Assets:			
Non-Current Assets:			
Property, Plant and Equipment	4.00	1,550,277,376	1,407,485,214
Capital Work in Progress (Building Construction)	5.00	1,534,422,096	1,400,098,215
		15,855,280	7,386,999
Right of use Assets	6.00	1,019,957	1,602,785
Current Assets:			
Inventories	7.00	237,200,269	234,592,990
Trade and Other Receivable	8.00	79,748,325	80,532,011
Advances, Deposits and Pre-payments	9.00	126,493,693	116,174,441
Cash and Cash Equivalents	10.00	29,884,128	33,571,728
		1,074,123	4,314,810
Total Assets		1,788,497,602	1,643,680,989
Shareholders' Equity & Liabilities:			
Shareholders' Equity			
Share Capital	11.00	1,399,054,064	1,313,449,657
Retained Earnings	12.00	931,327,320	931,327,320
		467,726,744	382,122,337
Non-Current Liabilities			
Long Term Borrowings (Net of Current Portion)	13.00	183,123,296	160,662,971
Deferred Tax Liabilities	16.00	7,431,241	11,016,476
Liabilities for lease net current maturity	19.00	175,199,510	148,562,219
		492,545	1,084,276
Current Liabilities			
Long Term Borrowings (Current Portion)	13.00	206,320,242	169,568,361
Short Term Borrowings	14.00	7,912,963	7,912,963
Payable to IPO Applicants	15.00	54,991,768	43,270,711
Trade and Other Payables	17.00	104,355	104,355
Dividend Payable	18.00	20,601,042	10,421,383
Lease liability (Current Portion)	19.00	6,811,912	2,587,352
Liabilities for expenses	20.00	764,230	640,130
Liability for contribution to W.P.P.F.	21.00	10,209,945	8,497,409
Provision for Current Tax	22.00	51,624,551	40,532,060
		53,299,476	55,601,998
Total Liabilities		389,443,538	330,231,332
Total Shareholders' Equity and Liabilities		1,788,497,602	1,643,680,989
Net Asset Value (NAV) per Share	31.00	15.02	14.10

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

Date: 14 Dec 23
Dhaka, Bangladesh
DVC: 2312140697AS335588






Md. Harun Or Rashid, FCA (697)
Partner
ARTISAN
Chartered Accountants



Advent Pharma Ltd.
Statement of Profit or Loss and Other Comprehensive Income
For the Year ended June 30, 2023


Particulars	Notes	Amount in Taka	
		30-Jun-2023	30-Jun-2022
A Revenues	23.00	558,049,363	530,471,262
B Cost of Sales	24.00	(334,640,436)	(309,560,473)
C Gross Profit		223,408,927	220,910,788
Operating Expenses			
D Administrative expenses	25.00	(25,841,068)	(30,671,867)
Selling & Marketing Expenses	26.00	(51,111,840)	(46,833,276)
Total Operating Expenses		(76,952,908)	(77,505,143)
E Operating Profit		146,456,019	143,405,645
Non Operating Expenses			
F Financial Expenses	27.00	(11,564,632)	(7,956,164)
		(11,564,632)	(7,956,164)
G Other Income	28.00	181,028	1,361,158
H Loss on Sale of Fixed Assets	29.00	(15,035)	-
I Profit Before W.P.P.F		135,057,380	136,810,639
J Contribution to W.P.P.F	21.00	(6,431,304)	(6,514,792)
K Profit Before Tax		128,626,076	130,295,847
L Income Tax Expenses		(29,986,673)	(32,764,990)
Current Tax	22.00	(3,349,382)	(3,190,995)
Deferred Tax	16.00	(26,637,291)	(29,573,995)
M Net Profit After Tax		98,639,403	97,530,857
N Other Comprehensive Income		-	-
O Total Comprehensive Income		98,639,403	97,530,857
P Earnings per Share (EPS)	30.00	1.06	1.05

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

Date: 14 Dec 23
 Dhaka, Bangladesh
 DVC: 2312140697AS335588


 Md. Harun Or Rashid, FCA (697)
 Partner
 ARTISAN
 Chartered Accountants



Advent Pharma Ltd.
Statement of Changes in Equity
For the Year ended June 30, 2023

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2022	931,327,320	382,122,337	1,313,449,657
Total Comprehensive Income	-	98,639,403	98,639,403
Cash Dividend (2021-2022)	-	(13,034,996)	(13,034,996)
Balance as on June 30, 2023	931,327,320	467,726,744	1,399,054,064


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 (2019-2020)	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


Company Secretary



Chief Financial Officer


Managing Director


Chairman

Signed as per our annexed report on even date

Date: 14 Dec 23
 Dhaka, Bangladesh
 DVC: 2312140697AS335588


Md. Harun Or Rashid, FCA (697)
 Partner
ARTISAN
 Chartered Accountants



Advent Pharma Ltd.
Statement of Cash Flows
For the Year ended June 30, 2023

Particulars	Notes	Amount in Taka	
		30-Jun-2023	30-Jun-2022
A. Cash Flow from Operating Activities:			
Cash Receipts from Customers & Others	34.00	547,911,139	529,679,977
Cash Paid to Suppliers	35.00	(247,710,849)	(256,937,702)
Cash paid to Employees	36.00	(50,276,807)	(46,995,120)
Cash paid to Others	37.00	(41,544,083)	(43,816,606)
Tax Paid During This Year	38.00	(3,082,005)	(2,358,865)
Net cash generated from operating activities		205,297,395	179,571,683
B. Cash Flow from Investig Activities:			
Paid for Acquisition of Property, Plant & Equipment	39.00	(72,228,790)	(15,435,195)
Paid for Capital Work -in- Progress (construction)	40.00	(130,503,926)	(175,691,738)
Investment in FDR		-	40,000,000
Proceeds from disposal of Fixed Assets		675,000	-
Net cash used for investing activities		(202,057,716)	(151,126,933)
C. Cash Flow from Financing Activities:			
Net Received/Payment of Short Term Borrowings		11,721,057	6,444,144
Net Received/Payment of Long Term Borrowings		(3,585,235)	(3,545,470)
Financial Expenses Paid	42.00	(5,173,252)	(6,798,191)
Interest payment on Lease Liability		(175,216)	(36,361)
Cash Dividend Paid	41.00	(8,810,436)	(22,224,455)
Principal portion payment of Lease Payment		(457,284)	(653,639)
Refund to IPO Applicants		-	(5,000)
Net cash provided by financing activities		(6,480,366)	(26,818,970)
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)		(3,240,687)	1,625,780
E. Cash & Cash equivalents at the beginning of the year		4,314,810	2,689,030
F. Cash & Cash equivalents at the end of the year (D+E)		1,074,123	4,314,810
G. Net Operating Cash Flows Per Share		2.20	1.93


Company Secretary



Chief Financial Officer


Managing Director


Chairman

Signed as per our annexed report on even date

Date: 14 Dec 23
Dhaka, Bangladesh
DVC: 2312140697AS335588


Md. Harun Or Rashid, FCA (697)
Partner
ARTISAN
Chartered Accountants



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

**Notes, comprising a summary of significant accounting policies and other explanatory information
As at and for the year ended 30 June-2023**

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, 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, Income Tax Act 2023 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, 2023
- ii) Statement of Profit or Loss and other comprehensive income for the year ended June 30, 2023
- iii) Statement of Changes in Equity for the year ended June 30, 2023
- iv) Statement of cash flows for the year ended June 30, 2023
- v) Notes, comprising a summary of significant accounting policies and other explanatory information as at and for the year ended June 30, 2023

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 2022 to 30 June 2023.

3.06 Revenue

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. During the year, management of the company has reviewed the depreciation rate of fixed assets as per auditors recommendation. From this Financial year, rate of depreciation on Plant & Machinery has changed to 10% from 5% and on Air Conditioner has changed to 10% from 5% and will be continued. Depreciation is charged on all fixed assets on reducing balance method. The Rate of depreciation for this year as below:

Particulars	30-Jun-2023	30-Jun-2022
Land	-	-
Land Development	2.50%	2.50%
Factory Building	2.50%	2.50%
Plant & Machinery	10%	5%
Sub-Station	10%	10%
Motor Vehicle	15%	15%
Furniture & Fixture	10%	10%
Solar Panel	10%	10%
Generator	10%	10%
Air Conditioner	10%	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, 2023 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 disposed 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

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-44 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, 2023 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, 2023 and the Income Tax Ordinance, 1984; and Income Tax Act, 2023 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. 136-AIN/2023/213-VAT, dated: May 21, 2023.

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 and 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 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, 2023 there has no credit risk against receivables.

Management perception:

To mitigate the credit risk the management of the company follows robust credit control and collection policies. 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 reasonable 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 stressed 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 arises 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 animal 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 28 October, 2023.



		Amount in Taka	
		30-Jun-2023	30-Jun-2022
4.00	Property, Plant and Equipment		
	A. Cost		
	Opening Balance	1,594,898,865	1,381,013,653
	Add: Addition during the year	193,614,435	213,885,212
	Less: Disposal during the year	(2,081,025)	-
		<u>1,786,432,275</u>	<u>1,594,898,865</u>
	B. Accumulated Depreciation		
	Opening Balance	194,800,650	153,111,494
	Add: Depreciation charged during the year	58,600,519	41,689,156
	Less: Adjustment during the year	(1,390,990)	-
		<u>252,010,179</u>	<u>194,800,650</u>
	Written down Value (A-B)	<u>1,534,422,096</u>	<u>1,400,098,215</u>
	<i>Details are shown in Annexure-A.</i>		
5.00	Capital Work In Progress (Building Construction)		
	Opening Balance	7,386,999	29,724,128
	Addition during the year	130,503,926	175,691,738
	Transfer to Factory Building	(122,035,645)	(198,028,867)
	Closing Balance	<u>15,855,280</u>	<u>7,386,999</u>
6.00	Right of use Assets:		
	Opening Balance	1,602,785	437,124
	Addition for Renewal	-	1,748,493
	Depreciation Expenses	(582,828)	(582,832)
	Closing Balance	<u>1,019,957</u>	<u>1,602,785</u>
7.00	Inventories		
	Finished Goods (Note-26.00)	34,109,497	33,685,358
	Raw Materials (Note-26.01)	23,670,264	27,291,237
	Packing Materials (Note-26.02.01)	7,366,928	7,067,613
	Spare Parts (Note-26.02.2)	78,512	91,458
	Work In Process (Note-26.00)	14,523,124	12,396,345
	Total	<u>79,748,325</u>	<u>80,532,011</u>
8.00	Trade & Other Receivables		
	Trade Receivable(Note-8.01)	<u>126,493,693</u>	<u>116,174,441</u>
	Ageing of Trade Receivable		
	More than six months	16,251,860	15,301,524
	Less than six months	110,241,833	100,872,917
		<u>126,493,693</u>	<u>116,174,441</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.	126,194,794	115,894,482
Receivables considered doubtful or bad.	298,899	279,959
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>126,493,693</u>	<u>116,174,441</u>



8.01 Provision for Bad Debts:		
Opening Balance	279,959	-
Provision for Bad Debts during the year	18,940	279,959
Closing Balance	298,899	279,959
	Amount in Taka	
	30-Jun-2023	30-Jun-2022
9.00 Advances, Deposits & Pre-payments		
Advances (Note # 9.01)	24,513,639	27,878,905
Deposits (Note # 9.02)	3,671,243	3,657,243
Prepayments (Note # 9.03)	53,240	53,206
VAT Current Account	1,646,006	1,982,374
Total	29,884,128	33,571,728
9.01 Advances		
Advance against Tax (9.01.01)	24,513,639	27,083,538
Advance against Raw Materials(LC Margin & Others)	-	795,367
Total	24,513,639	27,878,905
9.01.01 Advance against Tax		
Opening Balance	27,083,538	24,724,673
Add: Paid during the year (Note-9.01.02)	3,082,005	2,358,865
Less: Adjustment During the year (Note-9.01.03)	(5,651,904)	-
Total	24,513,639	27,083,538
9.01.02 Tax paid during the year		
For the Year 2022-2023	2,437,576	-
For the Year 2021-2022	-	2,358,865
For the Year 2020-2021	644,429	-
Total	3,082,005	2,358,865
9.01.03 Advance tax adjustment during the year:		
For the Income year 2020-2021	3,041,494	-
For the Income year 2017-2018	2,610,410	-
Total	5,651,904	-
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	405,000	391,000
Security Deposit -BTCL.	5,300	5,300
Security against Customs Bill	2,527,519	2,527,519
Total	3,671,243	3,657,243
9.03 Prepayments		
Prepaid Fire Insurance:		
Opening Balance	53,206	43,523
Add: Advance paid during the year	88,124	212,812
Less: Charged during the year	(88,090)	(203,129)
Closing Balance	53,240	53,206
10.00 Cash & Cash Equivalents		
Cash in hand (Note-10.01)	122,593	270,016
Cash at bank (Note-10.02)	951,530	4,044,794
Total	1,074,123	4,314,810



10.01 Cash in HandHead Office
Depots**Total**

Amount in Taka	
30-Jun-2023	30-Jun-2022
110,839	243,273
11,754	26,743
122,593	270,016

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

10.02 Cash at Bank**951,530** **4,044,794****10.02.01 Cash at Bank****Bank Name**

Islami Bank Bangladesh Ltd.	A/C No. # 283517
Islami Bank Bangladesh Ltd.	A/C No. # 453011
Dutch Bangla Bank Ltd.	A/C No. # 129775
Janata Bank Ltd	A/C No. # 10035785
IFIC Bank Ltd.	A/C No. # 327-041
IFIC Bank Ltd.	A/C No. # 327-001
IFIC Bank Ltd.	A/C No. # 327-003
Shahjalal Islami Bank Ltd.	A/C No. # 000-7339
Midland Bank Ltd.	A/C No. # 000-6230
BRAC Bank Ltd.	A/C No. # 150001
BRAC Bank Ltd.	A/C No. # 150002

267,195	2,325,769
9,569	-
272,644	343,261
7,452	117,564
14,793	620,611
10,847	123,584
168,728	94,619
11,582	125,362
16,264	120,893
93,634	94,158
78,822	78,972
951,530	4,044,794

Total**11.00 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 :**

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

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

931,327,320 **931,327,320****Share holding position of Shareholders:**

Category of Shareholders	No. of Share Holding		Percentage of Shareholding		Amount in Taka	
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
Director & Sponsor	27,957,751	27,957,751	30.02%	30.02%	279,577,510	279,577,510
Institutional	21,294,226	21,931,759	22.86%	23.55%	212,942,260	219,317,590
Public	43,880,755	43,243,222	47.12%	46.43%	438,807,550	432,432,220
Total	93,132,732	93,132,732	100%	100%	931,327,320	931,327,320

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	3,133	564,827	564,827	0.61%
501 to 5,000 Shares	3,348	6,448,518	6,448,518	6.92%
5,001 to 10,000 Shares	571	4,340,297	4,340,297	4.66%
10,001 to 20,000 Shares	378	5,580,309	5,580,309	5.99%
20,001 to 30,000 Shares	131	3,307,665	3,307,665	3.55%
30,001 to 40,000 Shares	66	2,337,633	2,337,633	2.51%
40,001 to 50,000 Shares	50	2,338,872	2,338,872	2.51%
50,001 to 100,000 Shares	74	5,146,638	5,146,638	5.53%
100,001 to 1,000,000 Shares	97	24,318,054	24,318,054	26.11%
Over 1,000,000 Shares	14	38,749,919	38,749,919	41.61%
Total		93,132,732	93,132,732	100%

12.00 Retained Earnings

Opening Balance

382,122,337 321,114,120

Add: Profit for the year

98,639,403 97,530,857

Stock Dividend

- (18,261,320)

Cash Dividend

(13,034,996) (18,261,320)

Closing Balance**467,726,744** **382,122,337**

Amount in Taka	
30-Jun-2023	30-Jun-2022

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

16.00 Deferred Tax Liabilities

Opening Balance	148,562,219	118,988,224
Add: Provision made during the year (Note-16.01)	26,637,291	29,573,995
Closing Balance	175,199,510	148,562,219

16.01 Deferred tax liabilities as at June 30, 2023 is arrived as follows :

Written Down Value of P.P.E. as per Accounting Base	1,534,422,096	1,400,098,215
Written Down Value as per Third Schedule	(755,757,607)	(739,821,685)
Net Temporary Difference	778,664,489	660,276,530
Income Tax Rate	22.50%	22.50%
Deferred Tax Liability	175,199,510	148,562,219
Opening Deferred Tax Liability	(148,562,219)	(118,988,224)
Deferred Tax Expenses	26,637,291	29,573,995

17.00 Trade and Other payables

Payable to Suppliers & Others:

Chemi Trade	797,360	1,507,000
Annex International	391,200	190,000
Arthoshuk	6,000	-
Ayesha Plastic	43,263	-
Banga Building Materials	945	693
Bengal Remedies Ltd.	4,990	183,002
Bismillah Plastics	120,000	-
Daily Industry	-	320
Desh Media Communication	-	70,500
Digital Sign Pack	793,159	794,273
Jamuna Corporation	200,650	165,000
M.A Polymer Industries	79,068	-
Max Accessories	-	372,750
Metro Foils Ltd.	-	40,986
Mousumi Traders	824,775	505,875
M/S Mina Traders	-	16,000
M/S Siyam Enterprise	781,000	-
M/S P.K. International	-	45,000
Pakeza Graphics Design & Printing	109,505	98,910
Protidiner Sangbad	-	320
Retail Technologies Ltd.	165,311	30,360
Ripon Works Motor	103,965	114,884
Rupayan Karim Tower	33,480	16,740
Six Sigma Group	220,125	609,215
Sorna Tailoring House	-	37,400
Pharmalink Engineering Technology	70,000	-
S.M. Enterprise	1,174,022	1,192,152
Shahjalal Enterprise	114,000	-
Share Bazar News.Com	3,000	-
Sky Foils Ltd.	11,511	-
Total Can & Closer Ltd.	-	22,218
Techno Make	-	650,000
UCAS	150,000	-
Fourtune Advertising	26,600	-
R.D.S Industries	410,500	-
R.S. Vet World (LC-182)	-	1,812,590
R.S. Vet World (LC-196)	-	1,212,875
Altech Biotechnology Pvt. Ltd.(LC-492)	8,289,595	-
R.S. Vet World (LC-010)	868,450	-
AMORVET (LC-196)	4,076,248	-
Ifad Autos Limited	732,320	732,320
Total	20,601,042	10,421,383



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

18.00 Dividend Payable:

Dividend payable (2021-2022)	5,769,401	-
Dividend payable (2020-2021)	287,163	973,161
Dividend payable (2020-2021)-Fraction	3,837	3,837
Dividend payable (2019-2020)-Fraction	2,084	2,084
Dividend payable (2018-2019)	749,427	1,608,270
Total	6,811,912	2,587,352

19.00 Liability for Leases net of current Maturity:

Opening Balance	1,724,406	607,545
Addition for Renewal	-	1,748,493
Add: Interest Expenses	164,869	58,368
Less: Payment	(632,500)	(690,000)
Closing Balance	1,256,775	1,724,406
Less: Liabilities for lease-current maturity	(764,230)	(640,130)
Total	492,545	1,084,276

20.00 Liabilities for expenses

Electricity Bill	172,253	203,246
Salary and Wages	3,401,256	3,524,560
Director Salary	97,000	97,000
Telephone & Mobile bill	10,297	50,481
Accrued Interest (Note-20.01)	2,313,349	748,025
TDS Payable	22,340	13,340
Audit Fees	230,000	230,000
Other Expenses	2,504,645	2,266,100
Provision for Bad Debts	298,515	279,959
Legal, License, Renewals & Professional fee	1,160,290	1,084,698
Total	10,209,945	8,497,409

20.01 Accrued Interest on Loan

Accrued Interest on Long Term Loan (Note-20.01.01)	449,395	130,686
Accrued Interest on Short Term Loan (Note-20.01.02)	1,863,954	617,339
Total Amount	2,313,349	748,025

20.01.01 Accrued Interest on Long Term Loan

Opening Balance	130,686	819,332
Interest Charged during the year	1,499,641	1,887,880
Payment made during the year	(1,180,932)	(2,576,526)
Closing Balance	449,395	130,686

20.01.02 Accrued Interest on Short Term Loan

Opening Balance	617,339	2,337,595
Interest Charged during the year	4,965,861	2,160,717
Payment made during the year	(3,719,246)	(3,880,973)
Closing Balance	1,863,954	617,339

21.00 Liability for Contribution to W.P.P.F

Opening Balance	40,532,060	30,508,761
Add: Provision for WPPF for the year (Note-21.01)	6,431,304	6,514,792
Add: Interest on W.P.P.F used (Note-21.02)	4,661,187	3,508,507
Closing Balance	51,624,551	40,532,060



		Amount in Taka	
		30-Jun-2023	30-Jun-2022
21.01	Provision for WPPF for the year		
	5 % of profit beforeTax	6,431,304	6,514,792
	Total	6,431,304	6,514,792
21.02	Accrued Interest on W.P.P.F Used		
	Opening Balance	7,249,328	3,740,821
	Add: Interest Expenses during the Year	4,661,187	3,508,507
	Closing Balance	11,910,515	7,249,328
22.00	Provision for Current Tax		
	Opening Balance	55,601,998	52,411,003
	Add: Provision for tax during the year (Note-22.01)	3,349,382	3,190,995
	Less: Paid during the year/Adjustment (Note-9.01.03)	(5,651,904)	-
	Closing Balance	53,299,476	55,601,998
22.01	Provision for Tax during the year		
	(A) Regular		
	Accounting Profit before Tax	128,626,076	130,295,847
	Add: Other Inadmissible Allowances		
	Accounting Depreciation	58,600,519	41,689,156
	Other Income	(8,936,561)	(9,438,930)
	Less: Items for Separate Consideration		
	Depreciation as per 3rd Schedule	(177,678,513)	(173,129,134)
	Total Taxable Income	611,521	(10,583,061)
	Rate	22.50%	22.50%
	Total Tax Expenses/Current Tax	137,592	(2,381,189)
	Tax on other income	2,010,726	2,123,759
	Adjustment for previous year:		
	For the Income year 2017-2018	(1,656,554)	-
	Total Tax Payable	491,764	(257,430)
	(B) Minimum Tax		
	Revenue from Sales	549,293,830	522,393,490
	Other Income	8,936,561	9,438,930
	Total Revenue	558,230,391	531,832,420
	Rate of Tax	0.60%	0.60%
	Minimum Tax	3,349,382	3,190,995
	(C) Advance Tax	2,437,576	2,358,865
	Provision for theYear (whichever is Higher)	3,349,382	3,190,995



		Amount in Taka	
		30-Jun-2023	30-Jun-2022
23.00 Turnover			
	Sales Revenue from Sale of Finished Goods:		
	Gross Sales (Note: 23.01)	552,202,876	524,930,017
	Less : VAT on Sales	2,909,046	2,536,527
	Net Sales	549,293,830	522,393,490
	Toll Manufacturing Income	8,755,533	8,077,772
	Total Revenue	558,049,363	530,471,262
23.01 Gross Sales			
	Sales Revenue from Sale of Finished Goods		
	Vatable Sales	22,302,687	19,393,641
	Non Vatable Sales	529,900,189	505,483,307
	Total	552,202,876	522,393,490
24.00 Cost of Sales			
	Raw Materials Consumed (Note-24.01)	250,375,996	243,259,739
	Manufacturing Overhead (Note-24.02)	89,014,712	70,980,774
		339,390,708	314,240,513
	Add: Opening Work in process	12,396,345	10,524,350
	Less: Closing Work in process	(14,523,124)	(12,396,345)
	Cost of Goods manufactured	337,263,929	312,368,518
	Add: Opening stock of finished Goods	33,685,358	32,626,808
	Cost of Goods Available for Sale	370,949,287	344,995,326
	Less: Closing stock of finished Goods	(34,109,497)	(33,685,358)
	Less: Sample Distribution	(2,199,354)	(1,749,495)
	Cost of Sales	334,640,436	309,560,473
24.01 Raw Materials Consumed			
	Opening Stock of Raw Materials	27,291,237	25,746,190
	Add: Raw Materials Purchased (Note-24.01.01)	246,755,023	244,804,786
	Raw Materials available for Consumption	274,046,260	270,550,976
	Less: Closing Stock of Raw Materials	(23,670,264)	(27,291,237)
	Raw Material Consumption	250,375,996	243,259,739
24.01.01 Raw Materials Purchase:			
	Local Purchase	208,718,931	208,958,330
	Foreign Purchase	38,036,092	35,846,456
	Total Purchase	246,755,023	244,804,786
24.02 Manufacturing Overhead			
	Wages and Salary	11,439,910	10,974,517
	Festival Bonus	970,650	1,229,925
	Overtime	839,593	1,076,643
	Packaging Materials Consumed (Note # 24.02.01)	11,243,639	10,722,684
	Spare Parts Consumed (Note # 24.02.02)	816,663	1,015,529
	Repair & Maintenance	803,963	753,019
	Electricity Bill	1,346,418	1,370,617
	Disel & Fuel	381,870	160,100
	Electric & Sanitary Goods	95,572	258,581
	Fire Insurance Premium	88,090	203,129
	Canteen Expenses	2,034,051	1,868,615
	Conveyance	52,300	50,775
	Miscellaneous Expenses	157,795	11,152
	Newspaper & Magazine	4,558	3,740



Laboratory Expenses	87,450	107,300
Photocopy, Printing & Stationery	190,620	169,907
Cleaning & Washing	89,005	94,747
Internet bill	31,770	33,360
Mobile & Telephone bill	35,920	34,425
Uniform	112,265	189,365
Toll Charges	1,267,914	558,167
Depreciation (Annexure-A)	56,924,696	40,094,477
Total	89,014,712	70,980,774

Note: Printing & Stationery expenses transferred from Administrative Expense.

Note: Conveyance expenses separated from Canteen Expenses.

24.02.01 Packaging Materials Consumed

Opening Stock of Packaging Materials	7,067,613	6,430,426
Add: Purchase during the year	11,542,954	11,359,871
Less: Closing Stock of Packaging Materials	(7,366,928)	(7,067,613)
Packaging Materials Consumed	11,243,639	10,722,684

24.02.03 Spare Parts Consumed

Opening Stock of Spare Parts	91,458	84,135
Add: Purchase during the year	803,717	1,022,852
Less: Closing Stock of Spare Parts	(78,512)	(91,458)
Spare Parts Consumed	816,663	1,015,529

25.00 Administrative Expenses

Salary & Allowance	11,605,468	11,445,000
Director Salary (Note # 44.01)	1,200,000	1,200,000
Conveyance	102,198	108,220
Subscription, Gift & Donation	604,053	959,735
Festival Bonus	604,750	915,625
Board meeting attendance fees (Note # 44.01)	310,000	270,000
Cleaning & Sanitation	60,238	428,071
Credit Rating Fee	50,000	50,000
Electricity Bill	201,097	199,901
Entertainment	451,038	553,906
Garage Rent	23,000	21,600
Legal, License & Renewal & Professional fee	1,657,666	2,161,947
Research & Product Development	1,243,906	2,279,062
Miscellaneous Expense	1,950,055	4,201,374
Newspaper & Magazine	3,400	2,850
Postage, Stamps & Courier	28,336	14,685
Printing & Stationery	253,220	441,974
Office Maintenance	407,275	439,660
Training Allowance	48,000	103,245
Repair & Maintenance	497,110	750,320
Fuel & Gas	1,398,582	1,085,630
Telephone & Mobile	123,960	144,311
Internet bill	108,000	108,000
Annual General Meeting Expenses	421,065	379,240
Audit Fees Including VAT	230,000	230,000
Depreciation Charge for the Right-of-Use Asset	582,828	582,832
Depreciation (Annexure-A)	1,675,823	1,594,679
Total	25,841,068	30,671,867

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

Note: Interest expenses on lease liability transferred to Financial expenses.



		Amount in Taka	
		30-Jun-2023	30-Jun-2022
26.00	Selling & Marketing Expenses		
	Salary & Allowance	21,694,748	19,028,871
	Travelling & Conveyance	8,503,085	7,211,485
	Festival Bonus	1,488,384	1,010,349
	Advertisement	185,173	181,954
	Marketing Promotion	6,595,547	7,526,316
	Distribution Cost	10,426,609	9,844,847
	Bad Debts Expenses	18,940	279,959
	Sample Distribution	2,199,354	1,749,495
	Total	51,111,840	46,833,276
27.00	Financial Expenses		
	Bank Charges	273,003	340,691
	Interest on Loan	6,465,502	4,048,597
	Interest on W.P.P.F used	4,661,258	3,508,508
	Interest expenses on lease liability	164,869	58,368
	Total	11,564,632	7,956,164
	Note: Interest expenses on lease liability transferred from Administrative expenses.		
28.00	Other Income		
	Interest on FDR	-	1,050,000
	Bank Interest	6,471	53,238
	Sales of Wastage	174,557	257,920
	Total	181,028	1,361,158
	Note: Toll Manufacturing Income has showed in under note no.: 24.		
29.00	Other Loss		
	Loss on Sale of Fixed Assets	15,035	-
	Total	15,035	-



30.00 Earnings Per Share

	Yearly Product (Weighted Average)	
	30-Jun-2023	30-Jun-2022
Basic Earnings per Share		
Profit after tax	98,639,403	97,530,857
Weighted average number of ordinary shares outstanding	93,132,732	93,132,732
Basic Earnings per Share	1.06	1.05

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.

30.01 Calculation of Weighted Average Number of Shares

Particulars	Share Numbers	Outstanding Period	Length in Days	Daily Product	Yearly Product (Weighted Average)	
					30-Jun-2023	30-Jun-2022
Shares at beginning	93,132,732	July-22 to June-23	365	33,993,447,180	93,132,732	91,306,600
Stock Dividend -2021@ 2%				-		1,826,132
Total	93,132,732			33,993,447,180	93,132,732	93,132,732

Amount in Taka	
30-Jun-2023	30-Jun-2022

31.00 Net Asset Value (NAV) per Share

Total Asset	1,788,497,602	1,643,680,989
Less: Total Outside Liability	389,443,538	330,231,332
Net Asset	1,399,054,064	1,313,449,657
Number of ordinary shares outstanding	93,132,732	93,132,732
Net Assets Value (NAV) per Share	15.02	14.10

32.00 Net Operating Cash Flows per Share(NOCFPS)

Net Cash Generated From Operating Activities	205,297,395	179,571,683
Weighted Average Number of Shares Outstanding	93,132,732	93,132,732
Net Operating Cash Flows per Share(NOCFPS)	2.20	1.93

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

Profit before Tax	128,626,076	130,295,847
Adjustment for:		
Depreciation on property, plant and equipment	58,600,519	41,689,156
Adjustment for depreciation of the Right Use of Assets	582,828	582,832
Interest expenses on Lease	164,869	58,368
Financial Expenses	11,399,763	7,897,796
Loss on disposal of Fixed Assets	15,035	-
	199,389,090	180,523,998
(Increase)/Decrease in Accounts Receivable	(10,319,252)	(2,152,443)
(Increase)/Decrease in Inventory	783,686	(5,120,102)
Increase/(Decrease) in Trade and Other Payables	10,829,659	1,083,007
Decrease/(Increase) in Advance, Deposit & Prepayments	1,117,701	(1,356,466)
Increase/(Decrease) in Liabilities for Expenses	147,212	2,437,761
(Increase)/Decrease in Liability for contribution to W.P.P.F	6,431,304	6,514,793
	208,379,400	181,930,548
Less: Income Tax Paid	(3,082,005)	(2,358,865)
Net Cash Generated from Operating Activities	205,297,395	179,571,683



	Amount in Taka	
	30-Jun-2023	30-Jun-2022
34.00 Cash Receipts from Customers:		
Sales Revenue	558,049,363	530,471,262
Add: Opening balance of Trade & Other Receivable	116,174,441	114,021,998
Less: Closing balance of Trade & Other Receivable	(126,493,693)	(116,174,441)
Other Income	181,028	1,361,158
Total	547,911,139	529,679,977
35.00 Cash Paid to Suppliers:		
Purchase of Raw Materials	246,755,023	244,804,786
Purchase of Packing Materials	11,542,954	11,359,871
Purchase of Spare Parts	803,717	1,022,852
Less: Opening Advance for Raw Materials	(795,367)	-
Add: Closing Advance for Raw Materials	-	795,367
Add: Opening balance of Trade Payable	8,906,799	7,861,625
Less: Closing balance of Trade Payable	(19,502,277)	(8,906,799)
Total	247,710,849	256,937,702
36.00 Cash Paid to Employees:		
Manufacturing Salary	11,439,910	10,974,517
Manufacturing Festival Bonus	970,650	1,229,925
Manufacturing Overtime	839,593	1,076,643
Administrative Salary	13,115,468	12,915,000
Administrative Festival Bonus	604,750	915,625
Selling & Marketing Salary	21,694,748	19,028,871
Selling & Marketing Festival Bonus	1,488,384	1,010,349
Less: Opening Advance for Salary	-	(16,500)
Add: Closing Advance for Salary	-	-
Add: Opening Liability for Salary	3,621,560	3,482,250
Less: Closing Liability for Salary	(3,498,256)	(3,621,560)
Total	50,276,807	46,995,120
37.00 Cash paid to Others:		
Total Manufacturing Overhead	89,014,712	70,980,774
Less: Adjustment for Salary	(13,250,153)	(13,281,085)
Less: Adjustment for Depreciation	(56,924,696)	(40,094,477)
Total Administrative Expenses	25,841,068	30,671,867
Less: Adjustment for Salary	(13,720,218)	(13,830,625)
Adjustment for Depreciation	(1,675,823)	(1,594,679)
Less: Adjustment for depreciation of the Right Use of Assets	(582,828)	(582,832)
Total Selling & Marketing Expenses	51,111,840	46,833,276
Adjustment for Salary	(23,183,132)	(20,039,220)
Less: Opening Advance for VAT Current Account	(1,982,374)	(3,941,977)
Add: Closing Advance for VAT Current Account	1,646,006	1,982,374
Less: Opening Advance for Deposit	(3,657,243)	(1,129,724)
Add: Closing Advance for Deposit	3,671,243	3,657,243
Less: Opening Advance for Prepayments	(53,206)	(43,523)
Closing Advance for Prepayments	53,240	53,206
Add: Total opening Liability	8,497,409	8,468,549
Less: Adjustment for opening liability other than others	(4,369,585)	(6,639,176)
Less: Total Closing Liability	(10,209,945)	(8,497,409)
Add: Adjustment for Closing liability other than others	5,811,605	4,369,585
Less: Adjustment for Packaging Materials Consumed (Note - 26.02.01)	(11,243,639)	(10,722,684)
Less: Adjustment for Spare Parts Consumed (Note - 26.02.02)	(816,663)	(1,015,529)
Less: Adjustment for Sample	(2,199,354)	(1,749,495)
Less: Closing creditors other than supplier	(366,445)	(132,264)
Add: Opening Creditors other than suppliers	132,264	94,431
Total	41,544,083	43,816,606



		Amount in Taka	
		30-Jun-2023	30-Jun-2022
38.00	Income Tax Payment:		
	Opening balance of Current Tax Payable	55,601,998	52,411,003
	Add: Current Tax Provision during the Year	3,349,382	3,190,995
	Less: Closing Current Tax Payable	(53,299,476)	(55,601,998)
	Less: Opening balance of Advance Tax Payment	(27,083,538)	(24,724,673)
	Add: Closing balance of Advance Tax Payment	24,513,639	27,083,538
	Total	3,082,005	2,358,865
39.00	Cash paid for acquisition of Property, Plant & Equipment:		
	Opening balance of Trade Payable	1,382,320	961,170
	Add: Purchase/addition during the Year	193,614,435	213,885,212
	Less: Transferred from Capital Work in Progress	(122,035,645)	(198,028,867)
	Less: Closing balance of Trade Payable	(732,320)	(1,382,320)
	Total	72,228,790	15,435,195
40.00	Cash paid for Capital Work in Progress:		
	Opening balance of Creditors	-	-
	Add: Addition during the Year	130,503,926	175,691,738
	Less: Opening balance of Advance for construction	-	-
	Total	130,503,926	175,691,738
41.00	Cash Dividend Paid:		
	Opening Balance Dividend Payable	2,587,352	6,550,487
	Provision for Cash Dividend during the Year	13,034,996	18,261,320
	Closing Balance of Dividend Payable	(6,811,912)	(2,587,352)
	Total	8,810,436	22,224,455
42.00	Financial Expenses Paid:		
	Financial Expenses	11,399,763	7,897,796
	Add: Opening Accrued Interest	748,025	3,156,927
	Less: Closing Accrued Interest	(2,313,349)	(748,025)
	Add: Opening Interest Payable on W.P.P.F. Used	7,249,328	3,740,821
	Less: Closing Interest Payable on W.P.P.F. Used	(11,910,515)	(7,249,328)
	Total	5,173,252	6,798,191
43.00	Principal portion payment of lease liability:		
	Total Lease liability Payment	632,500	690,000
	Less: Interest payment on lease liability	(175,216)	(36,361)
	Total principal portion payment on lease liability	457,284	653,639
43.01	Interest expenses payment on lease liability:		
	Opening Accrued Interest	33,414	11,407
	Interest Charged during the period	164,869	58,368
	Closing Accrued Interest	(23,067)	(33,414)
	Interest Paid on lease liability	175,216	36,361

44.00 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.



44.01 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 2022 to 30 th June 2023 are as follows:

Name	Designation	Remuneration	Board Meeting fee
Asif Iqbal Chowdhury	Chairman	-	35,000
Faria Binta Alam	Managing Director	1,200,000	35,000
Wajhi Ahmed	Director	-	35,000
Kazi Rina Alam	Director	-	35,000
Md. Tazul Islam	Director	-	35,000
Mohammad Towhidul Islam	Nominee Director	-	35,000
Dr. Khandaker Sagir Ahmed	Nominee Director	-	35,000
Mohammed Salim	Independent Director	-	20,000
Sheikh Karimuzzaman	Independent Director	-	35,000
A.K.M. Delwar Hussain	Independent Director	-	10,000
Total		1,200,000	310,000

b) Post employment benefits: Nil

c) Other long term benefits: Nil

d) Termination benefits: Nil

e) Share-based payment: Nil

45.00 Disclosure as per Companies Act, 1994:

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

Employee position of the company as at June 30, 2023:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 3,000	-	-	-	-
Above Tk. 3,000	37	195	85	317
For the year ended 30.06.2023	37	195	85	317

45.02 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	01.07.22 to 30.06.23	Chairman	7	7	35,000
Faria Binta Alam	01.07.22 to 30.06.23	Managing Director	7	7	35,000
Wajhi Ahmed	01.07.22 to 30.06.23	Director	7	7	35,000
Kazi Rina Alam	01.07.22 to 30.06.23	Director	7	7	35,000
Md. Tazul Islam	01.07.22 to 30.06.23	Director	7	7	35,000
Mohammad Towhidul Islam	01.07.22 to 30.06.23	Nominee Director	7	7	35,000
Dr. Khandaker Sagir Ahmed	01.07.22 to 30.06.23	Nominee Director	7	7	35,000
Mohammed Salim	01.07.22 to 21.01.23	Independent Director	7	4	20,000
Sheikh Karimuzzaman	01.07.22 to 30.06.23	Independent Director	7	7	35,000
A.K.M. Delwar Hossain	21.01.23 to 30.06.23	Independent Director	7	2	10,000
Total					310,000

45.03 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-23
(a)	Managerial remuneration paid or payable during the year to the directors, including managing director, a managing agent or manager;	1,235,000
(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 selling or	Nil
(e)	The money value of the contracts for the sale or purchase of goods and materials or supply of services,	Nil
(f)	Any other perquisites or benefits in cash or in kind;	Nil
(g)	Other allowances and commission including gurantee 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



45.04 Disclosure as per requirement of Schedule XI, Part II, Para 7:

Details of Production Capacity Utilization for the year July-2022 to June-2023

Particulars	Unit	License Capacity	Installed Capacity Per Annum	Actual Production per annum	Percentage of Capacity Utilization
Bolus Products	Pcs	N/A	15,876,000	3,084,155	19.43%
Powder Products	Kg	N/A	1,181,250	281,452	23.83%
Liquid Products	Liter	N/A	1,388,016	1,081,245	77.90%

45.05 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 2022-2023 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	38,036,092
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	250,375,996	39,586,267	15.81%	210,789,729	84%
Packing Materials	11,243,639	647,211	5.76%	10,596,428	94%
Spare Parts	816,663	-	0%	816,663	100%
Total	262,436,298	40,233,478		222,202,820	

(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.

46.00 Contingent Liabilities

There is no sum for which the company is contingently liable as on 30.06.2023.

47.00 Events after the Reporting Period

Following events occurred since the balance date:

(a) The board of directors recommended 2% cash dividend Without Directors at the Board meeting held on October 28, 2023 for the year ended June 30, 2023. 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.

48.00 Significant Deviation

Advent Pharma Ltd. is veterinary medicine manufacturer. During the year 2022-2023, our sales has increased. As a result, net profit after tax and earnings per share has increased. Net operating cash flow per share has also increased comparative to previous year.



Advent Pharma Ltd.
Schedule of Property, Plant and Equipment
As at June 30, 2023

Annexure-A
(Amount in Taka)

Particulars	Cost				Depreciation				Written down value as on 30-June-2023	
	Balance as on 01-July-2022	Addition during the Year	Disposal during the Year	Balance as on 30-June-2023	Rate of Dep.	Balance as on 01-July-2022	Charged during the Year	Adjustment during the Year		Balance as on 30-June-2023
Land	3,783,816	-	-	3,783,816	0%	-	-	-	-	3,783,816
Land Development	9,454,530	-	-	9,454,530	2.5%	1,228,314	205,655	-	1,433,969	8,020,561
Factory Building	1,123,188,617	122,035,645	-	1,245,224,262	2.5%	76,278,216	26,935,483	-	103,213,699	1,142,010,563
Plant & Machinery	288,743,534	70,026,650	-	358,770,184	10%	66,344,445	24,335,778	-	90,680,223	268,089,961
Sub-Station	6,694,722	-	-	6,694,722	10%	3,464,090	323,063	-	3,787,153	2,907,569
Motor Vehicle	6,158,982	1,350,000	2,081,025	5,427,957	15%	3,264,831	523,664	1,390,990	2,397,505	3,030,452
Furniture & Fixture	8,228,450	38,940	-	8,267,390	10%	3,523,580	470,983	-	3,994,563	4,272,827
Solar Panel	2,004,740	-	-	2,004,740	10%	997,384	100,736	-	1,098,120	906,620
Generator	627,520	-	-	627,520	10%	392,284	23,524	-	415,808	211,712
Air Conditioner	4,254,120	-	-	4,254,120	10%	1,213,308	304,081	-	1,517,389	2,736,731
Office Equipment	6,582,513	163,200	-	6,745,713	10%	2,888,076	377,095	-	3,265,171	3,480,542
HVAC System	44,536,240	-	-	44,536,240	5%	11,654,422	1,644,091	-	13,298,513	31,237,727
Laboratory Equipment	51,381,830	-	-	51,381,830	5%	13,374,429	1,900,370	-	15,274,799	36,107,031
Product Development Equipment	20,725,781	-	-	20,725,781	5%	5,372,709	767,654	-	6,140,363	14,585,418
ETP	18,488,470	-	-	18,488,470	5%	4,778,530	685,497	-	5,464,027	13,024,443
Books & Journals	45,000	-	-	45,000	15%	26,032	2,845	-	28,877	16,123
Total	1,594,898,865	193,614,435	2,081,025	1,786,432,275		194,800,650	58,600,519	1,390,990	252,010,179	1,534,422,096

Allocation of Depreciation:

Administrative cost	1,675,823
Factory cost	56,924,696
Total	58,600,519



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

Annexure-A
(Amount in Taka)

Particulars	Cost				Depreciation			Balance as on 30-June-2022	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 30-June-2022	Rate of Dep.	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	-	1,228,314	8,226,216
Factory Building	925,159,750	198,028,867	-	1,123,188,617	2.5%	23,035,609	-	76,278,216	1,046,910,401
Plant & Machinery	273,073,384	15,670,150	-	288,743,534	5%	11,087,022	-	66,344,445	222,399,089
Sub-Station	6,694,722	-	-	6,694,722	10%	358,959	-	3,464,090	3,230,632
Motor Vehicle	6,158,982	-	-	6,158,982	15%	510,733	-	3,264,831	2,894,151
Furniture & Fixture	8,126,555	101,895	-	8,228,450	10%	517,365	-	3,523,580	4,704,870
Solar Panel	2,004,740	-	-	2,004,740	10%	111,929	-	997,384	1,007,356
Generator	627,520	-	-	627,520	10%	26,137	-	392,284	235,236
Air Conditioner	4,254,120	-	-	4,254,120	5%	160,043	-	1,213,308	3,040,812
Office Equipment	6,501,413	81,100	-	6,582,513	10%	406,538	-	2,888,076	3,694,437
HVAC System	44,536,240	-	-	44,536,240	5%	1,730,622	-	11,654,422	32,881,818
Laboratory Equipment	51,378,630	3,200	-	51,381,830	5%	2,000,291	-	13,374,429	38,007,401
Product Development Equipment	20,725,781	-	-	20,725,781	5%	808,056	-	5,372,709	15,353,072
EIP	18,488,470	-	-	18,488,470	5%	721,576	-	4,778,530	13,709,940
Books & Journals	45,000	-	-	45,000	15%	3,347	-	26,032	18,968
Total	1,381,013,653	213,885,212	-	1,594,898,865		41,689,156	-	194,800,650	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 Stock
As at June 30, 2023

Finished Goods

Annexure-B

Name of Items	Unit	30-Jun-23		30-Jun-22	
		Quantity	Amount	Quantity	Amount
Advit DB Premix-1 kg	Bucket	306	67,626	502	100,275
Advit CP Suspension -500 ml	Bottle	-	-	602	59,598
Advit CP Suspension -1 ltr.	Bottle	-	-	710	121,410
Advit CP Suspension -5 ltr.	Jar	-	-	883	635,760
Advit AD3E Solution-100 MI	Box	646	79,620	861	106,118
Advit AD3E Solution-500 MI	Box	686	373,184	606	329,664
Adzinc Syrup - 100 ml	Bottle	11,861	302,456	7,144	182,172
Adzinc Syrup - 500 ml	Bottle	2,954	276,199	2,975	278,163
Adzinc Syrup - 1 ltr.	Bottle	5,135	872,950	3,182	540,940
Adzinc Syrup - 3 ltr.	Bottle	1,279	608,804	969	461,244
Adlyte Powder -1 kg	Sachet	2	230	499	50,898
Advit GC-500 gm	Sachet	-	-	1,528	110,398
Advit C-500 gm	Sachet	-	-	-	-
Advit CP Plus Bolus	Bolus	1,129	148,746	465	53,359
Advit D Plus -100 ml	Bottle	1,045	62,178	1,137	67,652
Adzoril Solution-100 ml	Bottle	490	154,105	737	231,787
Adbovi Powder-125 gm	Sachet	344	52,632	1,411	215,883
Adcal P Powder-500 gm	Sachet	251	57,605	2,435	517,438
Adzyme Powder-100 gm	Sachet	-	-	1,053	125,307
Cough of Oral Solution-100 ml	Bottle	2,404	214,557	4,374	353,201
Cough of Oral Solution-500 ml	Bottle	1,168	491,436	3,125	1,221,875
Cough of Oral Solution-1 Ltr.	Bottle	275	205,700	1,420	1,062,160
Advit E-Sel-100 MI	Bottle	369	26,660	1,066	77,019
Feron Vet-500 MI	Bottle	2,144	218,688	2,156	183,260
Feron Vet-1 Ltr.	Bottle	2,414	461,678	2,845	459,468
ABC -100 MI	Bottle	6,244	514,818	5,448	416,772
ABC -500 MI	Bottle	1,411	473,743	829	260,721
ABC -1 Ltr.	Bottle	597	362,827	203	119,922
Lever on-100 MI	Bottle	4,365	314,280	5,339	336,357
Lever on-500 MI	Bottle	1,506	467,613	1,235	344,565
Lever on-1 Ltr.	Bottle	388	233,964	782	411,723
Nephrosol-100 ml	Bottle	1,579	255,009	3,411	550,877
Nephrosol-500 ml	Bottle	250	191,250	315	240,975
Egg Bost-100 gm	Sachet	8	1,020	1,264	139,672
Egg Bost-500 gm	Container	-	-	1,006	534,438
Power Fat-1 kg	Sachet	-	-	388	90,695
Oramin Solution-100 ml	Bottle	1,309	133,518	1,206	112,761
Oramin Solution-500 ml	Bottle	97	45,348	993	430,465
Oxi D Bolus	Container	3,291	781,942	1,636	353,376
Advit B Complex-100 ml	Bottle	2,759	199,338	236	17,051
Advit B Complex-500 ml	Bottle	1,761	583,772	1,088	360,672
Adzinc B-100 ml	Bottle	361	24,548	1,838	124,984
Adzinc B-500 ml	Bottle	122	38,369	761	239,335
Adzyme-100 ml	Bottle	1,720	175,440	3,520	329,120
Adzyme-500 ml	Bottle	1,440	667,080	720	306,000
Toxosorb-100 ml	Bottle	181	17,693	1,767	172,724



Toxosorb-500 ml	Bottle	163	71,353	959	419,802
Toxosorb-1 Ltr.	Bottle	27	22,491	128	106,624
Acipuire Plus-100 ml	Bottle	688	49,708	2,067	149,341
Acipuire Plus-500 ml	Bottle	187	58,812	316	99,382
Acipuire Plus-1 Ltr.	Bottle	115	69,403	74	44,659
Grenphos Dcp Super-1 kg	Sachet	5	298	5	298
Nutarin-500 ml	Bottle	163	128,852	324	256,122
Nutarin-100 ml	Bottle	422	71,740	695	118,150
Superior Syn Biotech-100 ml	Bottle	530	49,555	546	51,051
Superior Syn Biotech-500 ml	Bottle	270	117,045	364	157,794
Utrosol -500 ml	Bottle	2,360	501,500	13,150	2,682,600
Germ Kill 80 -100 ml	Bottle	-	-	946	144,738
Germ Kill 80 -500 ml	Bottle	3	2,104	408	286,110
Al 100-225 MI	Bottle	971	156,817	20,069	2,985,264
Mastivit Powder-100 Gm	Container	4,567	756,980	2,007	307,071
Lactosol AD3-1 Ltr	Bottle	4,445	963,454	1,092	204,204
Lactosol AD3-3 Ltr	Bottle	18	10,251	3,368	1,689,052
Lactosol AD3-5 Ltr	Bottle	2,570	2,392,028	435	388,238
Lactosol AD3-10 Ltr	Bottle	220	383,350	-	-
Grow Plus Liquid-100 MI	Sachet	833	157,437	990	187,110
Grow Plus Liquid-500 MI	Sachet	131	108,010	702	578,799
Rumigest HP Bolus	Container	11,150	3,032,800	17,833	4,683,837
Bioplex Dairy Max Powder-500 Gm	Sachet	2,387	1,724,608	-	-
Bioplex Dairy Max Bolus	Box	5,137	4,562,940	-	-
YEA SACC Powder-1Kg	Box	124	83,793	-	-
YEA SACC Bolus	Box	2,412	3,741,615	-	-
SubTotal			29,373,561		28,978,494

Vatable Goods	Unit	30-Jun-23		30-Jun-22	
		Quantity	Amount	Quantity	Amount
Advomica Powder-20 gm	Sachet	2120	166,253	329	25,801
Aadcipcin Solution-100 ml	Bottle	1480	221,333	2,139	319,885
Aadcipcin Solution-500 ml	Bottle	282	195,305	327	226,471
Adrizole Bolus	Box	1148	119,467	1,964	204,385
Apetonic Bolus	Box	2919	255,013	989	86,402
Adzyl Bolus	Box	6	370	981	60,546
Adcipcin Bolus(10x2)	Box	778	198,853	394	100,704
TCL Vet(5x4)	Box	3,644	1,163,383	2	345
Neo Super Vet-100 gm	Sachet	11	2,061	1,562	292,678
Neo Super Vet-500 gm	Container	100	84,759	617	522,966
Levo Super-100 ml	Bottle	1182	189,918	677	108,777
Levo Super-500 ml	Bottle	574	392,901	275	188,237
Tilfos-100 ml	Bottle	1116	573,827	528	271,488
Tilfos-500 ml	Bottle	55	128,268	50	116,607
Tonic Vet Bolus	Box	12	3,047	41	10,409
Colis Vet Liquid-1 Ltr.	Bottle	228	382,747	358	600,980
Inj. Adhista-100 MI	Box	947	60,870	24	1,543
Inj. SBC Vet-100 MI	Box	-	-	23	1,183
Inj. Adcipcin-30 MI	Box	1979	108,112	2,912	159,081
Inj. Metabost Vet-100 MI	Box	1771	489,449	5,096	1,408,376
SubTotal			4,735,937		4,706,864

Grand Total			34,109,497		33,685,358
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Raw Materials

Name of Items	Unit	30-Jun-23		30-Jun-22	
		Quantity	Amount	Quantity	Amount
Acetic Acid Glacial	Kg	90	14,400	90	14,400
Aerosil-200, BP	Kg	78	43,680	46	24,564
Albendazol	Kg	337	886,647	414	1,090,166
Amonium Bi Carbonate	Kg	345	14,490	147	8,821
Amprolium HCL	Kg	86	296,700	-	-
Ascorbic Acid (Vitamin C)	Kg	55	34,880	54	39,427
Avicel-PH 101, BP	Kg	704	197,064	-	-
Avicel-PH 102, BP	Kg	11	3,729	12	4,076
Avicel RC 591, BP	Kg	29	15,225	29	15,225
Adzyme Liquid	Ltr.	3,325	1,619,275	6,800	3,311,600
Acipure Plus	Ltr.	4,850	1,193,100	5,247	1,288,716
Advit AD3E	Kg	866	388,146	2,795	1,252,076
Benzyl Alcohol, BP	Kg	226	110,912	129	42,759
Benzyl Benzoate	Kg	0.30	143	0.30	143
Biotin 2 %	Kg	3	6,558	7	15,265
Butylated Hydroxytoluene(Powder)	Kg	-	-	0.18	45
Butaphasphan	Kg	101	246,888	377	920,162
BKC 80%	Kg	75	31,875	125	53,125
Calcium Chloride Dihydrate	Kg	925	46,227	1,325	66,251
Calcium D Panthothenate	Kg	28	53,625	20	36,400
Calcium Lactate Pantahydrate, BP	Kg	225	52,875	224	52,661
Calcium Propionate	Kg	90	21,494	97	24,821
Calcium Premix	Kg	-	-	30,022	540,396
Cetrimide	Kg	23	32,146	24	33,559
Choline Bitartrate, BP	Kg	8	19,453	13	32,508
Chocolate Brown Colour	Kg	1	1,520	1	1,552
Cholin Choride	Kg	139	25,009	121	21,780
Chlohexidine Gluconate Liquide	Kg	4	5,670	4	5,698
Ciprofloxacin Hydrochloride, USP	Kg	175	490,000	87	288,090
Ciprofloxacin Lacted(Injection Grade)	Kg	20	87,989	0.37	1,622
Citric Acid, Monohydrate, BP	Kg	202	26,195	24	6,045
Citric Acid Anhydrous	Kg	58	10,350	761	190,265
CMC Sodium, BP	Kg	210	85,244	325	131,702
Calcium Gloconate	Kg	9	20,640	9	16,243
Cobalt Gluconate	Kg	0.37	2,675	-	-
Cobalt Sulphate, BP	Kg	-	-	20	40,000
Color FD & C Red # 40, LAKE	Kg	1.00	3,500	1	3,500
Color FD & C Allora Red # 40, Ph, Grade	Kg	0.86	2,150	2	6,125
Color Erythrosin	Kg	0	2,765	1	5,400
Colistin Sulphate	Kg	256	486,951	352	668,211
Copper Sulphate	Kg	6	2,858	20	9,081
Clove Oil	Kg	-	-	1	1,540
Cyanocobalamin, Vitamin B12(100%) BP	Kg	0.08	41,715	1	265,000
Cyanocobalamin, Vitamin B12(1%) BP	Kg	0.20	1,100	2	17,100
Dark Chocolate Colour	Kg	1.00	1,600	1	1,600
Dextrose Anhydrous, BP	Kg	40	5,620	1,243	123,008
Di Calcium Phosphate Dihydrate, BP	Kg	6,664	453,152	-	-
DCP Anhydrous	Kg	19	2,698	19	2,698
Dried Ferrous Sulphate, BP	Kg	232	27,840	364	47,282
Disodium Hydrogen Phosphate Anhydrous	Kg	234	42,070	274	49,365



DL-Methionine	Kg	5,050	1,767,500	59	18,880
Essence of Banana, PH, Grade	Kg	100	55,039	53	39,675
Essence of Sweet Orange Flavour, Ph Grade	Kg	27	14,795	15	10,875
Essence of Pineapple, Ph Grade	Kg	61	49,080	72	54,000
Essence of Strawberry Flavour	Kg	76	44,074	171	128,400
Essence of Raspberry Flavour	Kg	53	30,769	111	83,250
Erythromycin Thiocanate	Kg	45	289,250	45	289,250
Eucalyptus Oil	Kg	2	5,920	2	8,880
EDTA Disodium Solt	Kg	2	5,589	29	94,336
Egg Yellow Colour	Kg	1	2,500	1	816
FD & C Yellow # 10	Kg	-	-	1	3,000
Ferrous Sulphate Hephahydrate	Kg	87	3,837	31	940
Folic Acid	Kg	0	3,185	5	31,700
Genger Powder	Kg	26	5,680	13	4,498
Gention Powder	Kg	36	9,233	22	7,595
Glycerin, BP	Kg	176	27,099	328	83,991
Gelatin	Kg	9	2,193	40	10,279
Inositol	Kg	14	20,700	27	40,513
Justica Adha	Ltr.	18	22,750	53	67,575
Lactic Acid, BP(80%)	Kg	188	36,154	155	29,779
Lactic Acid, BP(Inj)	Kg	-	-	8	10,800
Lactose Monohydrate	Kg	223	86,931	604	193,363
Lequid Paraffin	Kg	130	11,050	130	11,050
Lemon Yellow Colour, Ph. Grade	Kg	37	55,500	50	75,390
Levamisole Hydrochloride	Kg	237	1,420,800	8	50,630
L-Lysine	Kg	10,496	1,994,240	245	34,672
Ludipress	Kg	26	43,656	26	43,656
Levofloxacin Hemihydrate USP	Kg	11	44,247	30	125,248
Magnesium Oxide, Light	Kg	98	24,385	184	70,967
Magnesium Stearate, BP	Kg	30	6,900	40	6,787
Mazie Strach	Kg	1,649	135,177	1,441	66,307
Manganese Sulphate	Kg	19	3,430	2	242
Magnesium Sulphate Hephtha Hydrate	Kg	114	3,178	182	5,097
Manitol	Kg	1	399	1	399
Methyl Paraben(Methyl Hydroxy, Benzoate)	Kg	12	9,912	62	40,776
Methyl Paraben(Sodium)	Kg	419	398,107	22	18,734
Metronedazole	Kg	29	39,150	82	110,160
Mint Flavour	Kg	1	1,000	1	1,000
Niacinamide	Kg	182	163,791	200	231,733
Neomycin Sulphate	Kg	62	123,000	243	473,850
Nux Vomica Powder	Kg	106	13,813	186	21,373
Nytric Acid Liquide	Kg	70	4,760	70	4,760
Nutarin liquid	Kg	938	685,032	1,504	1,100,022
N-Methyl Pyrrolidone	Kg	40	158,602	-	-
Polyethelene Glyco(PEG 6000)	Kg	123	38,953	122	38,637
Polysorbate (Tween 80)	Kg	235	61,074	3,153	970,970
Potacium Chloride, BP	Kg	39	4,249	46	2,353
Potassium Iodide, GR Grade	Kg	-	-	0.06	600
Povidone-K 30, BP	Kg	191	105,050	12	5,371
Phosphoric Acid 85%	Ltr.	52	7,986	65	10,013
Peppermint Oil	Ltr.	1.00	1,500	-	-
Propilene Glycol(P.G)	Kg	101	28,224	84	28,877
Propyl Paraben(Propyl Hydroxy Benzoate)	Kg	6	5,964	6	5,242
Propyl Paraben Sodium	Kg	8	7,923	18	15,307



Purified Talcum, BP	Kg	38	2,652	68	5,847
Pyrodoxine Hydrochloride, (Vit. B6)	Kg	21	55,640	34	85,430
Propyle gallate	Kg	0	4,288	0.36	4,824
Pheniamine Maleate	Kg	184.97	532,921	33	95,796
Rasbery Red Colour	Kg	0.90	900	2	4,800
Rivoflavin, (Vit, B2)	Kg	26	169,845	26	144,760
Rivoflavin, Sodium 5 Phosphate(Vit, B2)	Kg	5	51,100	14	110,160
Sodium Benzoate	Kg	17	3,476	297	71,227
Sodium Bicarbonate, BP	Kg	1,211	78,708	659	51,404
Sodium Chloride, BP	Kg	167	7,513	44	1,732
Sodium Chloride, Injectable grade	Kg	8	4,135	4	2,165
Sodium Cytrate Dihydrate, BP	Kg	47	12,466	92	27,501
Sodium Floride	Kg	0.50	2,000	0.37	1,480
Sodium Hydroxied Crystal, BP	Kg	41	4,939	33	2,719
Sodium Saccharin, BP	Kg	106	53,035	243	219,402
Sodium Strach Gyclolate	Kg	299	104,692	339	108,715
Sodium Molybdate Dihydrate	Kg	0.50	9,000	-	-
Sorbitor 70%	Kg	1,234	141,910	23,910	2,343,180
Steptomycine Sulphate	Kg	28	100,893	28	100,893
Strawberry Flavour(Powder)	Kg	-	-	1	967
Sucrose, Food Grade	Kg	1,297	168,610	2,625	210,000
Sulphadimidine	Kg	5	4,648	5	4,648
Sulphapyridine	Kg	161	280,501	162	281,685
Superior Prozymes	Ltr.	800	403,734	800	403,683
Superior Syn Biotech	Ltr.	4,500	1,575,000	4,725	1,641,250
Sodium Metabisulphate, BP	Kg	16	2,325	21	3,150
Sodium Metabisulphate, Inj	Kg	0.76	204	1	150
TCP	Kg	-	-	3	187
Thaym Oil	Kg	0.25	600	1	1,880
Thaymol	Kg	0.59	1,434	1	3,062
Threonine	Kg	923	147,600	971	155,360
Thiamine HCL, BP(Vit.B1)	Kg	2	7,150	33	116,513
Thiamine Mononytrate, BP(Vit.B1)	Kg	15	48,575	29	86,100
Triclabendazole	Kg	315	1,572,800	36	231,595
Trimethoprime Powder	Kg	22	77,840	22	77,840
Turtaric Acid	Kg	20	6,965	20	6,965
Toxosorb	Ltr.	2,600	998,400	2,750	1,053,590
Tolfenamic Acid	Kg	15	149,000	34	293,190
Tilmicosin Phosphate	Kg	-	-	47	302,250
Toltrazuril	Kg	0.75	19,500	9	223,600
Vegetable Fat	Kg	-	-	8,785	1,396,815
Vitamin A Acetate, USP (5 lac i.u./gm)	Kg	35	173,350	51	307,200
Vitamin A Palmitate Oil, USP (17 lac i.u./gm)	Kg	0.50	5,000	11	111,000
Vitamin D3(5 lac)	Kg	27	94,500	26	83,850
Vitamin D3(Oily Form,5 lac)	Kg	3	23,240	8	124,615
Vitamin E Liquid	Kg	9	22,695	6	15,157
Vitamin E 50%	Kg	-	-	37	61,380
Vitamin K3	Kg	15	20,356	16	22,680
Vanila Flavour	Kg	3	2,025	1.20	870
Xantham Gum	Kg	0.9	450	0.90	450
Zinc Sulphate Monohydrate, BP	Kg	1,470	1,278,900	1,741	1,131,930
Dry Lemon Flavour	Kg	0.90	900	0.90	900
Dry Rasbery Flavour	Kg	1.00	1,000	1.00	1,000
Dry Orange Flavour	Kg	0.68	680	1.00	1,000
Grand Total			23,670,264		27,291,237

Packing Material

Name of Items	Unit	30-Jun-23		30-Jun-22	
		Quantity	Amount	Quantity	Amount
Master Carton:					
Master Carton-A	Pcs	810	23,490	921	26,709
Master Carton-B	Pcs	551	11,571	752	15,792
Master Carton-C	Pcs	540	16,740	968	30,008
Master Carton-D	Pcs	467	9,807	467	9,807
Master Carton-E	Pcs	1,211	27,853	1,387	31,901
Master Carton-F	Pcs	522	22,968	150	4,875
Master Carton-G	Pcs	157	4,082	274	7,124
Master Carton-H	Pcs	-	-	640	18,240
Master Carton-I	Pcs	360	9,000	1,043	26,075
Master Carton-J	Pcs	1,150	27,025	1,301	30,574
Master Carton-K	Pcs	575	23,575	382	15,662
Master Carton-L	Pcs	1,665	49,950	754	22,620
Master Carton-M	Pcs	1,455	34,920	1,480	35,520
Master Carton-N	Pcs	359	16,155	1,403	63,135
Master Carton-O	Pcs	1,045	33,440	658	21,056
Master Carton-P	Pcs	845	16,900	651	10,416
Master Carton-Q	Pcs	429	14,586	1,054	35,836
Master Carton-R	Pcs	392	9,016	696	12,528
Master Carton-S	Pcs	764	8,786	900	10,350
Sub Total			359,864		428,228

Sticker Label:		Quantity	Amount	Quantity	Amount
Adzinc Syrup-100 ML	Pcs	41,374	31,031	49,398	39,518
Adzinc Syrup-500 ML	Pcs	1,010	1,667	6,725	15,468
Adzinc Syrup-1 Ltr.	Pcs	-	-	24,539	66,255
Adzinc Syrup-3 Ltr.	Pcs	482	2,024	4,142	23,817
Advit CP Suspension-500 ML	Pcs	4,275	5,985	4,278	5,989
Advit CP Suspension-1 Ltr.	Pcs	4,582	7,331	4,582	7,331
Advit CP Suspension-5 Ltr.	Pcs	2,050	14,863	2,044	14,819
Adcipip Oral Solution-100 ML	Pcs	5,538	5,095	1,348	1,132
Advit D Plus-100 ML	Pcs	10,808	10,268	9,637	12,528
Advit DB Powder-500 GM	Pcs	800	1,440	800	1,440
Advit DB Powder-1 kg	Pcs	2,060	6,798	1,607	4,821
Adcipin Solution-500 ML	Pcs	1,623	5,031	2,742	8,500
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 MI	Pcs	5,600	5,152	7,473	6,875
AD3E Solution -500 MI	Pcs	2,968	5,342	5,359	9,646
Adzuril Syrup-100 MI	Pcs	2,400	2,640	5,234	5,757
Adzyme Powder-100 Gm	Pcs	5,005	20,521	5,005	20,521
Advit DB Powder-Small Label	Pcs	4,856	4,468	3,500	2,835
Round Label for DB-1 kg	Pcs	2,289	2,289	4,944	4,944
Sticker Label-250 Gm	Pcs	17,716	5,315	17,715	5,315
Advit E-Sel- 100 MI	Pcs	3,950	3,318	5,475	4,599
Cough of Oral Solution-100 MI	Pcs	10,825	9,526	32,200	28,336
Cough of Oral Solution-500 MI	Pcs	1,850	6,734	3,509	12,773
Cough of Oral Solution-1 Ltr.	Pcs	2,786	11,924	2,786	11,924
ABC 1 Ltr.	Pcs	2,566	12,317	5,531	26,549
ABC 500 MI	Pcs	8,309	15,372	2,023	8,092



ABC 100 MI	Pcs	9,785	8,317	9,283	7,798
Advit C-500 Gm	Pcs	1,222	4,155	1,222	4,155
Liver on 1 Ltr.	Pcs	2,100	10,080	5,823	27,950
Liver on 500 MI	Pcs	9,339	37,356	6,974	27,896
Liver on 100 MI	Pcs	16,712	15,375	10,809	9,944
Feron Vet 500 MI	Pcs	6,185	24,740	2,351	9,404
Feron Vet 1 Ltr.	Pcs	5,313	25,502	2,186	10,493
Neprosol 500 MI	Pcs	2,586	10,344	1,485	5,049
Neprosol 100 MI	Pcs	1,786	1,518	2,695	2,264
Adcal P-500 Gm	Pcs	1,784	7,671	814	3,175
Egg Bost-100 Gm	Pcs	4,070	14,042	4,070	14,042
Egg Bost-500 Gm	Pcs	3,500	13,650	4,135	16,127
Oxi D Bolus	Pcs	8,005	10,407	9,246	12,020
Oramin 500 MI	Pcs	2,996	10,905	3,608	13,133
Oramin 100 MI	Pcs	4,510	4,149	3,927	3,063
Advit B Complex-100 MI	Pcs	4,800	4,416	4,237	3,559
Advit B Complex-500 MI	Pcs	479	1,916	1,882	7,528
Adzinc B-100 MI	Pcs	6,112	5,623	8,159	7,506
Adzinc B-500 MI	Pcs	3,734	7,095	4,549	8,643
Neo Super-100 Gm	Pcs	1,614	5,891	6,077	22,181
Neo Super-500 Gm	Pcs	1,631	4,697	738	2,125
Germ Kill 80-500 MI	Pcs	2,110	7,280	2,295	7,918
Germ Kill 80-100 MI	Pcs	4,786	4,020	5,296	4,449
Sticker Label Adzyme 500 MI	Pcs	5,058	20,232	3,597	14,388
Sticker Label Adzyme 100ml	Pcs	3,684	3,389	6,810	6,265
Sticker Label Toxosorb 1 Ltr.	Pcs	655	2,784	655	2,784
Sticker Label Toxosorb 500ml	Pcs	2,110	7,680	2,315	8,427
Sticker Label Toxosorb 100ml	Pcs	5,054	4,245	5,872	4,932
Sticker Label Acipure Plus 1 Ltr.	Pcs	561	2,384	658	2,797
Sticker Label Acipure Plus 500 MI	Pcs	2,870	10,447	3,069	11,171
Sticker Label Acipure Plus 100 MI	Pcs	6,804	5,715	7,306	6,137
St. Label Nutarin 100ml	Pcs	6,940	5,830	7,900	6,636
St. Label Nutarin 500ml	Pcs	1,601	5,828	1,801	6,556
St. Label Superior Syn Biotech 100ml	Pcs	4,207	3,534	5,186	4,356
St. Label Superior Syn Biotech 500ml	Pcs	1,088	3,960	1,463	5,325
St. Label Greenphos DCP 1 kg	Pcs	1,260	8,064	1,560	9,984
St. Label Nor Super 100ml	Pcs	2,900	2,436	2,900	2,436
St. Label Levo Super 100ml	Pcs	3,536	2,970	3,331	2,798
St. Label Levo Super 500ml	Pcs	2,109	8,436	858	3,123
St. Label Tilfos 100 MI	Pcs	3,513	3,232	5,403	4,971
St. Label Tilfos 500 MI	Pcs	1,478	5,912	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
Adcipcin Vet Injection-300 MI	Pcs	10,220	7,665	12,940	9,705
Ad-Hista Injection-100 MI	Pcs	5,820	6,402	7,436	7,436
SBC Vet Injection-100 MI	Pcs	6,024	6,626	99,013	99,013
Metaboost Vet Injection-100 MI	Pcs	5,604	5,604	8,600	8,600
Microfix Vet-100 Gm	Pcs	4,169	14,383	4,169	14,383
St. Label Grow Plus 100 MI	Pcs	10,210	9,393	12,731	11,713
St. Label Grow Plus 500 MI	Pcs	1,205	4,820	1,505	6,020
St. Label Colis Vet-500 gm	Pcs	80	216	-	-
St. Label Colis Vet-1 Ltr.	Pcs	1,257	6,285	2,075	10,375
Sub Total			655,903		909,547



Sachet:	Unit	Quantity	Amount	Quantity	Amount
Adlyte Powder-100 gm	Pcs	-	-	29,292	87,876
Adlyte Powder-500 gm	Pcs	-	-	30,518	152,590
Adlyte Powder-1 kg	Pcs	-	-	6,504	43,252
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	3,688	12,355	5,577	21,471
Advomica Powder-20 gm	Pcs	130,200	251,286	153,444	296,147
Adbovi Powder-125 gm	Pcs	16,400	52,316	21,748	69,376
Adcal P Powder-500 gm	Pcs	-	-	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	11,175	50,288	13,184	59,328
Printed Alu Sachet-1 kg	Pcs	3,240	19,440	6,187	37,122
Unprinted Sachet for DB -500 gm	Pcs	728	1,456	728	1,456
Printed Alu Sachet-Power Fat-1 kg	Pcs	816	6,854	11,683	98,137
Alu Sachet-Adlinsin 100 Gm	Pcs	8,154	24,462	8,154	24,462
Sub Total			1,271,214		1,808,488

Insert:	Unit	Quantity	Amount	Quantity	Amount
Adcet Bolus	Pcs	12,200	2,440	11,300	2,260
Apetonic Bolus	Pcs	4,000	800	11,725	2,345
Adcipin Oral Solution -100 ml	Pcs	6,100	1,220	2,826	848
Adtetra Bolus	Pcs	4,274	855	4,274	855
Adrizole Bolus	Pcs	11,000	2,200	8,130	1,626
Adzinc Bolus	Pcs	6,482	1,296	6,482	778
Advit CP Plus Bolus	Pcs	6,539	1,308	11,170	2,234
Adsulph Bolus	Pcs	5,078	1,016	5,078	1,016
Adzuril-100 ml	Pcs	9,424	1,885	12,489	2,498
Adzyl Bolus	Pcs	11,608	2,322	21,712	4,342
Adprozine Bolus	Pcs	7,962	2,389	7,962	2,389
Keto Pain Bolus(5x4)	Pcs	13,800	4,554	13,208	4,359
Adcipin Bolus	Pcs	10,850	2,713	4,381	1,314
TCL Bolus	Pcs	3,682	1,178	5,852	1,756
Tonic Vet Bolus	Pcs	1,542	493	4,540	1,135
Adcipin Vet injection-30 MI	Pcs	9,507	2,567	12,201	3,294
Ad-Hista Injection-100 MI	Pcs	6,474	2,201	7,508	2,027
SBC Vet Injection-100 MI	Pcs	6,725	2,287	5,313	1,435
Metaboost Vet Injection-100 MI	Pcs	14,629	3,950	8,977	2,424
Adsulph S Bolus	Pcs	5,200	1,040	5,723	1,145
Levo Super-100 MI	Pcs	6,000	1,920	6,986	1,397
Tilfos-100 MI	Pcs	5,597	1,791	2,106	527
Sub Total			42,423		42,001



Inner Carton/Box:	Unit	Quantity	Amount	Quantity	Amount
Adlinsin-100 Gm	Pcs	480.00	5,760	480.00	5,760
Adcet Bolus	Pcs	1,112	2,335	1,112	2,335
Apetonic Bolus	Pcs	2,931	15,974	12,191	66,441
Adrizole Bolus	Pcs	6,399	20,477	9,683	24,692
Advit CP Plus Bolus	Pcs	4,215	16,860	3,810	17,145
Advit D Plus Oral Solution-100 ml	Pcs	5,130	11,543	4,736	13,261
Advomica Powder-20 gm	Pcs	19,500	88,725	18,294	83,238
Adzinc Bolus	Pcs	1,465	2,491	1,465	2,491
Adtetra Bolus	Pcs	8,092	18,612	8,092	18,612
Adcipcin Oral Solution-100 ml	Pcs	8,910	26,730	4,720	14,160
Adcipcin Oral Solution-500 ml	Pcs	2,208	16,891	535	3,638
Adsulph Bolus	Pcs	4,816	12,281	4,816	12,281
Adzuril Syrup- 100 ml	Pcs	2,058	8,232	5,133	20,532
Adprolim Plus-100 gm	Pcs	738	8,856	738	8,856
Cough Off-100 ml	Pcs	1,186	2,194	5,864	16,302
Adzyl Bolus	Pcs	3,845	16,149	3,322	9,966
Neprosol 100 ml	Pcs	1,947	4,770	6,045	15,596
Adprozine Bolus	Pcs	5,250	19,425	5,267	19,488
Keto Pain Bolus(5x4)	Pcs	8,414	25,242	8,414	25,242
Keto Pain Bolus(10x4)	Pcs	7,700	28,490	7,700	28,490
Adcipcin Bolus(10x2)	Pcs	5,736	18,929	4,456	12,477
TCL Bolus(5x4)	Pcs	2,973	8,622	7,751	20,153
ABC -500 ml	Pcs	3,345	25,924	2,048	15,667
Levo Super-100 ml	Pcs	2,259	5,828	1,948	5,026
Levo Super-500 ml	Pcs	2,040	14,178	3,852	26,771
Nor Super-100 ml	Pcs	3,050	7,869	3,050	7,869
Tilfos-100 ml	Pcs	3,610	10,108	5,436	15,221
Tilfos-500 ml	Pcs	1,850	14,430	1,795	14,001
Tonic Vet Bolus	Pcs	1,987	7,650	363	1,271
Adhista Inj.-100 MI	Pcs	5,000	14,500	7,136	21,408
Metabost Inj.-100 MI	Pcs	13,853	41,559	8,349	25,047
Adcipcin Vet Injection-30 MI	Pcs	8,812	25,555	11,532	21,911
SBC Injection-100 MI	Pcs	5,154	14,947	5,651	16,953
Adsulph S Bolus	Pcs	5,158	13,153	5,158	13,153
Grow Plus-100 MI	Pcs	9,392	26,298	11,912	33,354
Grow Plus-500 MI	Pcs	2,050	15,990	1,505	11,739
Adzyme-100 ml	Pcs	6,568	16,092	-	-
Adzyme-500 ml	Pcs	1,926	14,927	-	-
Sub Total			648,592		670,544



Bottle & Accessories:	Unit	Quantity	Amount	Quantity	Amount
HDPE Bottle with Handle & Cap 1000 ml	Pcs	2,760	60,030	2,760	57,960
HDPE Bottle with Handle & Cap 500 ml	Pcs	6,290	88,060	6,290	77,682
HDPE Bottle with Handle & Cap 1000 ml	Pcs	23,662	473,240	30,940	618,800
HDPE Bottle with Handle & Cap 500 ml	Pcs	6,470	87,345	3,242	43,767
HDPE Bottle with Handle & Cap -3 Ltr.	Pcs	1,962	81,423	4,935	182,595
100 ml pet bottle (Amber)	Pcs	71,912	269,670	64,390	222,146
100 ml pet bottle (Milky White)	Pcs	50,160	188,100	32,137	110,873
100 ml pet bottle (Transperant)	Pcs	62,128	232,980	40,219	138,756
500 ml pet bottle (Milky White)	Pcs	630	10,080	630	10,080
1000 ml pet bottle(Milky White)	Pcs	600	13,650	3,000	65,250
1000 ml pet bottle (Transparent)	Pcs	3,920	94,080	1,236	25,956
500 ml pet bottle (Transparent) with red cap	Pcs	4,760	71,400	1,797	21,564
Plastic Bucket-1 kg (White)	Pcs	1,436	36,618	1,553	39,602
Plastic Container-500 gm	Pcs	448	5,824	448	5,824
Plastic Container-500 gm(Round)	Pcs	782	10,948	1,614	22,596
Plastic Container-500 gm(Square)	Pcs	235	5,640	250	5,750
Plastic Container-100 gm(Square)	Pcs	2,800	21,700	11,606	75,439
5 Ltr. Jar(New)	Pcs	1,225	85,750	1,225	85,750
Measuring Cup 15 ml	Pcs	40,011	16,004	40,717	15,065
EP Liner for 500 ml Container	Pcs	1,980	1,188	1,980	1,188
HDPE Bottle1000 MI for Acipure/Toxosorb	Pcs	964	25,064	1,862	48,412
PP Cap 28 mm	Pcs	103,704	98,519	9,613	10,574
30 MI Clear Molded Glass Vial	Pcs	5,332	34,658	8,053	52,345
100 MI Amber Glass Vial	Pcs	74,107	848,525	32,809	242,130
500 MI bottle with cap for Levo Super	Pcs	1,577	25,232	2,062	32,992
HDPE Bottle with CSD Cap	Pcs	401	6,416	10,348	165,568
Sub Total			2,892,144		2,378,662

PVC Flim:	Unit	Quantity	Amount	Quantity	Amount
PVC Sheet (180 mm x 350 mic)-Glass Clear	Kg	202	36,360	164.20	25,451
PVC Sheet (204 mm x 350 mic)-Milky White	Kg	128	22,528	128.20	22,563
PVC Sheet (206 mm x 350 mic)-Glass Clear	Kg	120	18,600	360	55,800
Sub Total			77,488		103,814

Aluminium Bottom Foil	Unit	Quantity	Amount	Quantity	Amount
Alu Alu Bottom Sheet (137 mm)	Kg	85.00	37,655	15.91	6,905
Alu Alu Bottom Sheet (175 mm)	Kg	86.00	50,826	-	-
Sub Total			88,481		6,905

Aluminium Foil:	Unit	Quantity	Amount	Quantity	Amount
Adcet Bolus	Kg	8.63	6,300	8.63	6,300
Adrizul Bolus	Kg	19.00	20,900	14.97	10,777
Adsulph Bolus	Kg	27.40	20,002	27.40	20,002
Adtetra Bolus	Kg	16.79	13,096	16.79	13,096
Adzyl Bolus	Kg	33.00	36,300	9.52	9,520
Advit CP Plus Bolus	Kg	31.50	34,650	36.00	27,000
Apetonic Bolus (137 mm)	Kg	8.60	9,460	21.80	16,568
Apetonic Bolus (175 mm)	Kg	2.97	3,267	-	-
Adprozine Bolus	Kg	48.98	37,225	48.98	37,225
Keto Pain Bolus	Kg	48.68	36,997	48.68	36,997
Adcipcin Bolus	Kg	29.18	32,098	7.65	5,814
TCL Bolus	Kg	13.00	14,300	19.60	14,896
Alu Foil Advomica 20 gm	Kg	700.00	525,000	339.67	254,754
Alu Foil Adprolim Plus 100 gm	Kg	105.00	42,000	105.00	42,000



Alu Foil Tonic Vet Bolus	Kg	14.00	15,400	2.48	1,885
Adsulph S Bolus	Kg	25.25	19,190	25.25	19,190
Sub Total			866,185		516,023

Aluminium Disk:	Unit	Quantity	Amount	Quantity	Amount
Aluminium Disk-1 Ltr.	Kg	17.00	20,400	25.63	30,756
Aluminium Disk -500 ml for big Cap	Kg	28.98	28,980	28.98	28,980
Aluminium Disk for 500 ml narrow Cap	Kg	6.26	6,260	6.26	4,852
Alu Disk-2"	Kg	13.50	20,250	20.19	24,228
Alu Disk-3"	Kg	22.00	26,400	19.30	23,160
Alu Disk-3.5"	Kg	10.00	12,000	9.78	11,736
Alu Disk-4"	Kg	5.11	6,132	6.80	8,160
Sub Total			120,422		131,872

Miscellaneous:	Unit	Quantity	Amount	Quantity	Amount
Gum Tape # 2.5"	Pcs	679	20,370	573	17,190
Scotch Tape # 1/2"	Pcs	775	6,200	323	2,746
Cotton Thread	Pcs	-	-	25	1,375
Cotton	Kg	2.60	1,105	5.21	2,214
White Poly Bag # 7"-9"	Kg	0.50	135	1.00	220
White Poly Bag # 16"-18"	Kg	2.30	621	4.50	900
White Poly Bag # 14"-10"	Kg	2.30	621	2.25	450
Black Poly # 27"-45"	Kg	31.75	7,620	14.80	2,590
Cutting Board	Pcs	15,750	6,300	6,487	1,622
Flip Off Seal 20mm (Orange)	Pcs	40,320	47,174	3,000	3,510
Flip Off Seal 20mm (Sky Blue)	Pcs	4,660	5,825	6,440	5,796
Flip Off Seal 20mm (Red)	Pcs	83,496	122,739	21,436	25,080
Flip Off Seal 20mm (Deep Blue)	Pcs	4,690	5,487	4,690	5,487
Rubber stopper gray color 20 mm	Pcs	65,394	118,363	-	-
Old Carton	Pcs	10	500	24	1,200
PP Band	Pcs	1.00	700	1	700
PP Band Clip	Pcs	2.50	450	3	450
Sub Total			344,211		71,530

Grand Total			7,366,928		7,067,613
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Advent Pharma Ltd.
Schedule of Sales
As at June 30, 2023

Finished Goods

Annexure-C

Name of Product	Product Category	Unit	30-Jun-23		30-Jun-22	
			Quantity	Amount	Quantity	Amount
Adlyte Powder 1 kg	Powder	Sachet	-	-	13,084	1,570,080
Advit GC Powder 500 gm	Powder	Sachet	-	-	15,217	1,293,445
Advit GC Powder 1 kg	Powder	Sachet	-	-	3,540	566,400
Advit C Powder 500 gm	Powder	Sachet	-	-	218	85,020
Advit DB Powder 1 kg	Powder	Bucket	36,326	8,536,610	31,620	7,430,700
Advomica Powder 10x20gm	Powder	Box	19,037	1,756,354	24,575	2,267,290
Ad-Tetra 100 gm	Powder	Sachet	-	-	30	1,934
Adprolim Plus 100 gm	Powder	Sachet	-	-	665	135,500
Adcipcin 100 ml	Liquid	Phyle	963	169,430	4,305	757,422
Adcipcin 500 ml	Liquid	Bottle	1,233	1,004,636	2,539	2,068,752
Adrizole Bolus	Bolus	Box	3,765	460,949	5,880	719,888
Adcet Bolus	Bolus	Box	-	-	770	25,718
Ad-Tetra Bolus	Bolus	Box	-	-	600	27,546
Adsulph Bolus	Bolus	Box	-	-	767	238,637
Apetonic Bolus	Bolus	Box	4,546	467,238	4,098	421,192
Neo Super Powder -100 gm	Powder	Sachet	5,802	1,412,670	7,579	1,845,335
Adcipcin Bolus(10x2)	Bolus	Box	2,540	883,412	1,909	663,950
Tilfos Oral Solution-100 MI	Bolus	Bottle	467	324,869	1,694	1,178,431
Tonic Vet Bolus	Bolus	Box	10,703	3,536,270	2,361	780,074
TCL Bolus	Bolus	Box	6,161	2,142,796	1,640	570,392
Metaboost vet Injection- 100 MI	Injection	Pcs	6,161	2,303,660	3,808	1,423,849
Adcipcin vet Injection-30 MI	Injection	Pcs	2,024	149,594	2,179	161,050
Adhista Inj. 100ml	Injection	Pcs	19,620	1,483,664	8,364	632,486
SBC inj. 100ml	Injection	Pcs	22,258	1,548,489	4,772	331,988
Adbovi Powder 125 gm	Powder	Sachet	51,929	9,347,220	52,242	9,403,560
Adcal P 500 gm	Powder	Sachet	10,789	2,697,250	9,226	2,306,500
Adzyme Powder 100 gm	Powder	Sachet	-	-	8,841	1,237,740
Egg Bost-100 gm	Powder	Sachet	-	-	6,507	845,910
Egg Bost-500 gm	Powder	Container	5,900	3,687,500	5,000	3,125,000
Power Fat-1 kg	Powder	Sachet	34,725	9,549,375	25,596	7,038,900
Advit CP Suspension 500 ml	Liquid	Bottle	-	-	3,026	332,860
Advit CP Suspension 1 ltr	Liquid	Bottle	-	-	9,967	1,893,730
Advit CP Suspension 5 ltr	Liquid	Jar	-	-	8,494	6,795,200
Adzinc Syrup - 100 ml	Liquid	Bottle	175,101	5,253,030	269,710	8,091,300
Adzinc Syrup - 500 ml	Liquid	Bottle	86,536	9,518,960	89,965	9,896,150
Adzinc Syrup - 1 Litre	Liquid	Bottle	212,010	42,402,000	211,563	42,312,600
Adzinc Syrup - 3 Litre	Liquid	Container	48,313	27,055,280	58,975	33,026,000
Advit - D Plus Solution -100 ml	Liquid	Bottle	99,853	6,989,710	114,625	8,023,750
Advit AD3E Solution 500 ml	Liquid	Bottle	-	-	2,568	1,515,120
Adzuril Solution 100 ml	Liquid	Bottle	90,061	33,322,570	91,245	33,760,650
Advit E-Sel 100 ml	Liquid	Phyle	63,560	6,356,000	69,640	6,964,000
Cough Off 100 ml	Liquid	Phyle	75,406	7,163,570	83,849	7,965,655
Cough Off 500 ml	Liquid	Jar	60,675	27,910,500	40,103	18,447,380
Cough Off 1 ltr.	Liquid	Jar	21,160	18,620,800	21,934	19,301,920
ABC Solution 100 ml	Liquid	Phyle	132,666	11,939,940	95,776	8,619,840
ABC Solution 500 ml	Liquid	Jar	83,959	31,064,830	60,474	22,375,380
ABC Solution 1 ltr.	Liquid	Jar	40,551	28,182,945	34,530	23,998,350
Feron Vet 500 ml	Liquid	Jar	67,393	6,739,300	63,903	6,390,300
Feron Vet 1 Ltr.	Liquid	Jar	61,995	11,779,050	65,999	12,539,810
Liver On 100 ml	Liquid	Phyle	158,482	11,093,740	135,790	9,505,300



Name of Product	Product Category	Unit	30-Jun-23		30-Jun-22	
			Quantity	Amount	Quantity	Amount
Liver On 500 ml	Liquid	Jar	119,969	37,190,390	83,612	25,919,720
Liver On 1 ltr.	Liquid	Jar	45,315	26,509,275	38,766	22,678,110
Nephrosol 100 ml	Liquid	Phyle	66,515	12,637,850	81,325	15,451,750
Nephrosol 500 ml	Liquid	Phyle	44,143	39,728,700	37,199	33,479,100
Oramin Solution-100 ml	Liquid	Bottle	61,551	6,770,610	45,176	4,969,360
Oramin Solution-500 ml	Liquid	Bottle	30,066	15,333,660	22,902	11,680,020
Advit B Complex-100 ml	Liquid	Bottle	18,017	1,531,445	19,642	1,669,570
Advit B Complex-500 ml	Liquid	Bottle	7,858	3,064,620	10,000	3,900,000
Advit CP Plus Bolus (20*2)	Bolus	Box	32,373	4,370,355	35,126	4,742,010
Oxi D Bolus	Bolus	Container	46,515	11,163,600	29,394	7,054,560
Acipure Plus-100 MI	Liquid	Bottle	2,200	187,000	1,005	85,425
Acipure Plus-500 MI	Liquid	Bottle	3,581	1,324,970	2,276	842,120
Adzinc B -100 MI	Liquid	Bottle	18,628	1,490,240	22,895	1,831,600
Adzinc B -500 MI	Liquid	Bottle	5,042	1,411,760	14,961	4,189,080
Adzyme-100 MI	Liquid	Bottle	6,904	759,440	7,930	872,300
Adzyme -500 MI	Liquid	Bottle	8,603	4,301,500	9,183	4,591,500
YEA SACC Bolus(4x13)	Bolus	Box	1,454	2,653,550	-	-
YEA SACC Farm Pack-1 kg	Powder	Sachet	2,882	2,291,190	-	-
BIO Plex Dairy Max-500 Gm	Powder	Sachet	623	529,550	-	-
BIO Plex Dairy Max Bolus	Bolus	Box	1,529	1,597,805	-	-
Germ Kill 80-(100 MI)	Liquid	Bottle	-	-	3,524	634,320
Germ Kill 80-(500 MI)	Liquid	Bottle	-	-	3,562	2,938,650
Greenphos DCP Super- 1kg	Powder	Sachet	-	-	13,093	916,510
Nutrain-100 MI	Liquid	Bottle	1,254	250,800	2,257	451,400
Nutrain-500 MI	Liquid	Bottle	2,172	2,019,960	3,095	2,878,350
Superior Syn Biotech-100 MI	Liquid	Bottle	1,500	165,000	1,100	121,000
Superior Syn Biotech-500 MI	Liquid	Bottle	1,312	669,120	551	281,010
Toxosorb-100 MI	Liquid	Bottle	45	5,175	467	53,705
Toxosorb-500 MI	Liquid	Bottle	1,234	635,510	332	170,980
Utrosol (500 ml)	Liquid	Bottle	12,679	3,042,960	14,483	3,475,920
Lysene (HCL)-10 Kg	Powder	Bag	3,000	4,350,000	2,630	3,813,500
Lysene (HCL)5 Kg	Powder	Bag	2,900	2,102,500	4,150	3,008,750
MCP-10 Kg	Powder	Bag	-	-	2,560	1,484,800
MCP-5 Kg	Powder	Bag	-	-	2,680	777,200
L-Therionine-10 Kg	Powder	Bag	-	-	1,075	1,505,000
L-Therionine-5 Kg	Powder	Bag	-	-	2,370	1,659,000
AI 100 -225 MI	Powder	Container	18,937	3,313,975	25,753	4,506,775
Mastivit Powder-100 Gm	Powder	Container	5,034	906,120	4,581	824,580
Lactosol AD3-Liquid-1 Liter	Liquid	Bottle	47,638	10,480,360	35,221	7,748,620
Lactosol AD3-Liquid-3 Liter	Liquid	Bottle	16,357	9,650,630	17,419	10,277,210
Total				549,293,830		522,393,489

