

# LIBRA INFUSIONS LIMITED

## Balance Sheet (Unaudited)

at 31 March 2010

ASSETS	Notes	31 - 03 - 2010 Taka	30 - 06 - 2009 Taka
<b>Non - Current Assets</b>			
Property, Plant and Equipment	1	<b>302,469,637</b>	<b>283,110,755</b>
At Cost/ Revaluation		416,334,258	389,819,886
Accumulated Depreciation		(113,864,621)	(106,709,131)
		<b>169,572,880</b>	<b>141,614,587</b>
<b>Current Assets</b>			
Inventories	2	108,622,438	81,407,309
Accounts Receivable	3	28,355,709	29,983,238
Loans, Advance and Deposits	4	25,181,183	22,569,089
Cash and Cash Equivalents	5	7,413,550	7,654,951
<b>TOTAL ASSETS</b>		<b>472,042,517</b>	<b>424,725,342</b>
<b>SHAREHOLDERS' EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
Share Capital	6	12,516,000	12,516,000
General Reserve		4,000,000	4,000,000
Revaluation Reserve	7	37,201,802	37,201,802
Retained Earnings		36,156,742	32,533,502
		<b>145,017,044</b>	<b>133,224,535</b>
<b>Non - Current Liabilities</b>			
Term Borrowings	8	113,048,343	89,027,587
Due to - Directors	9	11,218,030	21,364,988
Other Liabilities	10	20,750,671	22,831,960
		<b>237,150,929</b>	<b>205,249,503</b>
<b>Current Liabilities</b>			
Short Term Borrowings	11	206,740,880	159,928,164
Creditors and Other Payables	12	21,801,288	38,086,911
Taxation Payable	13	8,608,761	7,234,428
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<b>472,042,517</b>	<b>424,725,342</b>

**Begum Ayesha Alam**  
Chairperson

**Monami Alam**  
Director

**Uzzal Kumar Saha**  
Company Secretary

Date: 29 April 2010

## LIBRA INFUSIONS LIMITED

### Profit and Loss Account (Unaudited)

for the period July -2009 to March -2010

	July 01, 2009. March 31, 2010	July 01, 2008. March 31, 2009.	January 01 to 31-Mar-10	January 01 to 31-Mar-09
	Taka	Taka	Taka	Taka
<b>Net Sales Revenue</b>	251,778,395	256,044,949	73,580,663	78,099,949
Cost of Goods Sold	(158,701,975)	(161,226,384)	(46,194,502)	(43,782,683)
<b>Gross Profit</b>	<b>93,076,420</b>	<b>94,818,566</b>	<b>27,386,161</b>	<b>34,317,266</b>
<b>Operating Expenses</b>	<b>69,703,463</b>	<b>74,877,857</b>	<b>18,181,355</b>	<b>26,708,146</b>
Administrative Expenses	9,125,909	8,979,360	2,121,333	2,537,751
Selling, Marketing and Distribution Expenses	60,577,554	65,898,497	16,060,022	24,170,395
<b>Profit from Operations</b>	<b>23,372,957</b>	<b>19,940,709</b>	<b>9,204,806</b>	<b>7,609,120</b>
Finance Cost	18,125,505	14,673,204	7,832,342	6,549,204
<b>Net Profit Before Contribution to WPPF</b>	<b>5,247,452</b>	<b>5,267,505</b>	<b>1,372,464</b>	<b>1,059,916</b>
Contribution to Workers' Profit Participation / Welfare Funds	249,879	250,834	65,355	50,472
<b>Profit Before Tax</b>	<b>4,997,573</b>	<b>5,016,671</b>	<b>1,307,108</b>	<b>1,009,444</b>
Provision for Income Tax	1,374,333	1,379,585	359,455	277,597
<b>Net Profit After Tax</b>	<b>3,623,240</b>	<b>3,637,086</b>	<b>947,654</b>	<b>731,847</b>
<b>Transferred to Statement of Changes in Equity</b>				
<b>Earnings Per Share (of Tk. 100/- each)</b>	<b>28.95</b>	<b>29.06</b>	<b>7.57</b>	<b>5.85</b>

**Begum Ayesha Alam**  
Chairperson

**Monami Alam**  
Director

**Uzzal Kumar Saha**  
Company Secretary

Date: 29 April 2010

## LIBRA INFUSIONS LIMITED

### Cash Flow Statement (Unaudited)

for the period July -2009 to 31 March 2010

	July 01, 2009. March 31, 2010 Taka	July 01, 2008. March 31, 2009. Taka
<b>Cash Flows from Operating Activities</b>		
Cash Receipts from Customers	253,405,924	255,816,146
Cash Paid to Suppliers, Employees and Others	(278,104,376)	(294,100,927)
<b>Cash Generated from Operations</b>	(24,698,452)	(38,284,781)
Finance cost	(18,125,505)	(14,673,204)
Income Tax Paid	(1,187,298)	(1,925,648)
<b>Net Cash Generated from Operating Activities</b>	<b>(44,011,255)</b>	<b>(54,883,633)</b>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(26,514,372)	(36,277,675)
<b>Cash Used in Investing Activities</b>	<b>(26,514,372)</b>	<b>(36,277,675)</b>
<b>Cash Flows from Financing Activities</b>		
Loans received /repaid	70,833,472	93,014,832
Dividend Paid	(549,245)	(655,450)
<b>Net cash Generated from Financing Activities</b>	<b>70,284,227</b>	<b>92,359,382</b>
<b>Increase in Cash and Cash Equivalents</b>	(241,401)	1,198,074
Cash and Cash Equivalents at Beginning	7,654,951	6,447,821
<b>Cash and Cash Equivalents at End</b>	<b>7,413,550</b>	<b>7,645,895</b>

**Begum Ayesha Alam**  
Chairperson

**Monami Alam**  
Director

**Uzzal Kumar Saha**  
Company Secretary

Date: 29 March 2010

**LIBRA INFUSIONS LIMITED**

**Statement of Changes in Equity (Unaudited)**

for the period July 01, 2009 to March 31, 2010

Particulars	Share capital	Revaluation Reserve	General Reserve	Retained Earnings	Total
Balance at 30 June 2009	12,516,000	37,201,802	4,000,000	32,533,502	86,251,304
Profit during the period			-	3,623,240	3,623,240
<b>Balance at 31 March 2010</b>	<b>12,516,000</b>	<b>37,201,802</b>	<b>4,000,000</b>	<b>36,156,742</b>	<b>89,874,544</b>

**Begum Ayesha Alam**  
Chairperson

**Monami Alam**  
Director

**Uzzal Kumar Saha**  
Company Secretary

**Statement of Changes in Equity (Unaudited)**

for the period July 01, 2008 to March 31, 2009

Particulars	Share capital	Revaluation Reserve	General Reserve	Retained Earnings	Total
Balance at 30 June 2008	12,516,000	37,201,802	4,000,000	30,352,001	84,069,803
Profit during the period				3,637,086	3,637,086
<b>Balance at 31 March 2009</b>	<b>12,516,000</b>	<b>37,201,802</b>	<b>4,000,000</b>	<b>33,989,087</b>	<b>87,706,889</b>

**Begum Ayesha Alam**  
Chairperson

**Monami Alam**  
Director

**Uzzal Kumar Saha**  
Company Secretary

Date: 29 April 2010

**LIBRA INFUSIONS LIMITED**  
**Notes to the Financial Statements**  
for the period July - 2009 to March - 2010

Schedule of Fixed Assets, for the period 31 March 2010

**1. Property, Plant and Equipment**

Particulars	Leasehold	Building and	Plant	Furniture	Vehicles
	Land	Other	machinery	& fixtures	
	Taka	Constructions	& equipments	Taka	Taka
	Taka	Taka	Taka	Taka	Taka
<b>Unit - 1</b>					
<b>Cost/ revaluation</b>					
At 01 January 2010	41,261,076	45,240,818	88,464,367	6,818,866	34,266,044
Additions during the period	-	-	-	-	-
<b>Sub-total at 31 March 2010</b>	41,261,076	45,240,818	88,464,367	6,818,866	34,266,044
<b>Accumulated depreciation</b>					
Upto 31 December 2010	-	25,841,796	58,227,313	2,201,316	23,265,636
Provided during the period	-	727,463	1,587,445	207,790	1,650,061
<b>Upto 31 March 2010</b>	-	26,569,259	59,814,758	2,409,106	24,915,697
<b>Unit - 2</b>					
<b>Cost</b>					
At 01 January 2010	-	32,933,809	156,767,740	-	-
Additions during the period	-	7,080,259	-	-	3,300,000
<b>Sub-total at 31 March 2010</b>	-	40,014,068	156,767,740	-	3,300,000
<b>Total Cost at 31 March 2010</b>	41,261,076	85,254,886	245,232,107	6,818,866	37,566,044
<b>( Unit - 1 &amp; 2 )</b>					

\* **Allocation of Depreciation** : Depreciation has been allocated during the period as under -

	<b>31.03.2010</b>
	<b>Taka</b>
Cost of Sales	2,846,455
Administrative Expenses	188,368
Selling, Marketing and Distribution Expenses	1,151,140
	<b>4,185,963</b>

	<b>31.03.2010</b>	<b>31.03.2009</b>
	<b>Taka</b>	<b>Taka</b>
<b>2 Inventories</b>		
The consists of as follows -		
Raw Material	12,004,006	9,273,443
Packing Material	24,061,732	24,448,267
Work -in-Process	4,256,985	4,525,658
Finished Goods	35,058,958	24,321,080
Laboratory Chemicals & Accessories	2,456,958	2,654,895
Material in Transit	28,218,316	21,524,586
Stores and Spares	<u>2,565,482</u>	<u>1,845,895</u>
	<u><u>108,622,438</u></u>	<u><u>88,593,824</u></u>
<b>3 Accounts Receivable</b>		
This is unsecured, considered good and is falling due within one year -		
Below 30 days	13,856,481	7,245,895
Within 30-60 days	7,024,598	5,246,958
Within 60-90 days	4,845,786	2,215,489
Above 90 days	<u>2,628,844</u>	<u>2,868,945</u>
<b>Total</b>	<u><u>28,355,709</u></u>	<u><u>17,577,287</u></u>
<b>4 Loans, Advance and Deposits</b>		
This is unsecured and considered good and consists of as follows -		
<b>a Advances</b>		
Employees	205,458	208,549
Rent	520,560	320,458
Income tax	12,308,126	12,035,695
Purchase	1,245,698	856,495
Expenses	<u>1,624,859</u>	<u>1,526,589</u>
<b>Total</b>	<u><u>15,904,701</u></u>	<u><u>14,947,786</u></u>
<b>b Deposits</b>		
This is arrived at as follows -		
Security deposit / Earnest money	2,400,292	2,258,565
Lease deposit	<u>2,045,453</u>	<u>2,045,453</u>
	<u><u>4,445,745</u></u>	<u><u>4,304,018</u></u>

**c. Prepayments****31.03.2010**  
**Taka****31.03.2009**  
**Taka**

This is made - up as follows -

VAT (Value Added Tax)  
Insurance Premium

3,496,856

7,433,251

1,333,8811,333,881

4,830,737

8,767,132**Grand total (a+b+c)**25,181,18328,018,936**5 Cash and Cash Equivalents**

This is consists of as follows -

**a. Cash in hand (Head office and Depots)**4,245,3815,475,336**b. With Banks-**

Agrani Bank, Senpara Branch, Dhaka.Current Account

707,314

707,314

Agrani Bank, Amin Court Branch, Dhaka.Current Account

6,768

6,768

Agrani Bank, Amin Court Branch, Dhaka.Dividend Account

100,410

197,641

Agrani Bank, Amin Court Branch, Dhaka.Share Account

2,000

2,000

Prime Bank Limited, Islamic Branch, Mirpur, Dhaka, Current Account

695,030

695,030

Southeast Bank Ltd., Gulshan Br., Dhaka, Current Account

13,619

13,619

BRAC Bank, Gulshan Br., Dhaka, Current Account

84,136

84,137

Bangladesh Shilpa Bank, Principal Branch, Dhaka, Current Account

6,875

6,875

Islami Bank Ltd, Foreign Exchange Cor. Branch, Dhaka Current Account

2,450

2,450

Janata Bank Ltd, Local Office, Dhaka, Current Account

298,430

298,430

Prime Bank Limited, Pallabi Branch, Mirpur, Dhaka, Current Account

106,295

106,295

Pubali Bank Ltd, Dhaka Stadium Branch, Dhaka

50,000

50,000

Al-Arafah Islami Bank Ltd, Motijheel Corporate Branch, Dhaka

1,094,842-3,168,1692,170,559**Total (a+b)**7,413,5507,645,895**6 Share Capital**

This represents-

**a. Authorised**

1,000,000 ordinary shares of Tk. 100 each

100,000,000100,000,000

Issued, Subscribed and Paid up

125,160 ordinary shares of Tk. 100 each

12,516,000

12,516,000

fully paid -up in cash

**7 Revaluation Reserve -Land**

37,201,802

37,201,802

This is as per last account.

<b>8 Term Borrowings</b>	<b>31.03.2010</b>	<b>31.03.2009</b>
	<b>Taka</b>	<b>Taka</b>
This is consists of -		
Agrani BankLtd, Amin Court Corporate Branch, Dhaka.	-	26,822,880
Union Capital Ltd	51,258,596	63,707,715
Al-Arafah Islami Bank Ltd H.P.S.M Machinery (Long term),	24,489,747	-
Al-Arafah Islami Bank Ltd, H.P.S.M Real Estate (Long term)	34,000,000	-
Al-Arafah Islami Bank Ltd, H.P.S.M (Transport) (Term)	3,300,000	-
	<b><u>113,048,343</u></b>	<b><u>90,530,595</u></b>

#### **9 Due to - Directors**

This is an interest free loan from Directors and arrived at as follows -

Opening balance	23,764,988	24,364,988
Received during the period	-	-
	<u>23,764,988</u>	<u>24,364,988</u>
Refunded / adjusted during the period	(12,546,958)	600,000
	<b><u>11,218,030</u></b>	<b><u>23,764,988</u></b>

#### **10 Other Liabilities**

This consists of -

Unpaid Dividend	15,950,194	16,255,114
Employees, Provident Fund	3,533,637	4,525,469
Workers' Profit Participation & Welfare Fund	1,266,840	1,808,741
	<b><u>20,750,671</u></b>	<b><u>22,589,324</u></b>

#### **11 Short Term Borrowings**

This is arrived at as follows -

<b>Type of loan</b>	<b>Limit</b>	<b>Rate of Interest</b>		
	Taka			
Al-Arafah Islami Bank Ltd, Motijheel Corporate Branch, Dhaka				
Bai-Muazzal	17,26,00,000	12.00%	123,573,571	-
Murabaha	8,71,00,000	12.00%	83,167,309	-
Agrani Bank Ltd, Amin Court, Corporate Branch, Dhaka.				
Hypothecation	12,00,00,000	13.00%	-	84,446,575
Trust Receipt	8,00,00,000	13.00%	-	47,208,220
			<b><u>206,740,880</u></b>	<b><u>131,654,795</u></b>

The above short term loan has been acquired by hypothecation of raw materials, packing materials, finished goods etc and Trust Receipt.



<b>12 Creditors and other Payables</b>	<b>31.03.2010</b>	<b>31.03.2009</b>
	<b>Taka</b>	<b>Taka</b>
This is consists of -		
<b>a. For goods</b>		
This represents amount payable to regular suppliers of packing materials, promotional materials etc. All suppliers were paid on a regular basis.		
This is madeup as follows-		
Packing materials	3,753,899	2,901,783
Printing & Stationery (Promo.Materials)	5,493,896	3,832,584
	<b><u>9,247,795</u></b>	<b><u>6,734,366</u></b>
<b>b. For Services</b>		
These are falling due within one year and arrived at as follows-		
Telephone & fax	5,073	12,514
Gas & electricity	702,251	595,265
Insurance	215,489	114,568
Salary and wages	5,428,561	5,525,869
C & F charges	2,254,895	1,825,685
Others	356,489	1,245,685
	<b><u>8,962,758</u></b>	<b><u>9,319,586</u></b>
<b>c. For Other Current Liabilities</b>		
This is arrived at as follows -		
Dividend Payable	304,994	245,695
Refund warrant Payable	2,000	2,000
Prime Finance & Investment Co. Ltd.(Lease)	-	445,428
Internatial Leasing & Financial Services Ltd.(Lease)	-	175,486
Prime Bank Ltd. (Lease)	59,992	85,648
Income tax payable	1,798,054	2,564,859
Sundry Liabilities	1,425,695	3,456,826
	<u>3,590,735</u>	<u>6,975,942</u>
<b>Grand Total ( a+b+c )</b>	<b><u>21,801,288</u></b>	<b><u>23,029,894</u></b>
 <b>13 Taxation Payable</b>		
This is arrived at as follows -		
Balance 1 July 2009	7,234,428	11,320,276
Add: Provision during the period	1,374,333	1,379,585
	8,608,761	12,699,861
Adjustment against advance incometax for the period	-	(5,744,117)
Balance at 31 March 2010	<b><u>8,608,761</u></b>	<b><u>6,955,744</u></b>

<b>14 Net Sales Revenue</b>	<b>31.03.2010</b>	<b>31.03.2009</b>	<b>01.01.2010 to 31.03.2010</b>	<b>01.01.2009 to 31.03.2009</b>
This is arrived at as follows -	<b>Taka</b>	<b>Taka</b>	<b>Taka</b>	<b>Taka</b>
Sales	295,122,046	300,913,370	86,247,574	91,785,911
Less: VAT	43,343,651	44,868,421	12,666,911	13,685,962
Net sales revenue	<u>251,778,395</u>	<u>256,044,949</u>	<u>73,580,663</u>	<u>78,099,949</u>

#### **15 Cost of Goods Sold**

This is made - up as follows -

Work in process -opening	4,773,914	6,177,791	5,462,678	4,526,958
Raw materials consumed Note 16	18,167,713	18,834,666	5,121,790	5,745,032
Packing materials consumed Note, 17	118,214,614	114,254,867	34,119,710	35,980,077
Work in process -closing	(4,256,985)	(4,525,658)	(4,256,985)	(4,525,658)
Direct materials consumed	136,899,256	134,741,666	40,447,193	41,726,409
Direct labour	4,978,414	5,376,149	1,606,141	1,655,631
Manufacturing overhead Note: 18	25,660,862	26,565,704	7,409,471	9,426,540
Depreciation Note: 1a	2,846,455	2,500,964	827,178	623,879
Cost of production (Material & Manufacturing Expenses)	<u>170,384,988</u>	<u>169,184,482</u>	<u>50,289,984</u>	<u>53,432,459</u>
Finished goods opening	24,585,946	17,583,734	31,343,631	15,041,062
Finished goods closing	(35,058,958)	(24,321,080)	(35,058,958)	(24,321,080)
Cost of sample	(1,210,000)	(1,220,754)	(380,154)	(369,758)
Cost of Goods Sold	<u><b>158,701,975</b></u>	<u><b>161,226,383</b></u>	<u><b>46,194,502</b></u>	<u><b>43,782,683</b></u>

#### **16 Raw Materials Consumed**

This is made -up as follows -

Opening stock	9,985,687	4,432,463	9,414,078	8,746,958
Add: Purchase	20,186,032	23,675,646	7,711,718	6,271,517
	30,171,719	28,108,109	17,125,796	15,018,475
Less: Closing stock	(12,004,006)	(9,273,443)	(12,004,006)	(9,273,443)
Raw materials consumed	<u><b>18,167,713</b></u>	<u><b>18,834,666</b></u>	<u><b>5,121,790</b></u>	<u><b>5,745,032</b></u>

#### **17 Packing Materials Consumed**

This is consists of as follows -

Opening stock	28,878,470	9,851,019	38,689,549	23,958,695
Add: Purchase	113,397,876	128,852,115	103,586,797	114,744,439
	142,276,346	138,703,134	142,276,346	138,703,134
Less: Closing stock	(24,061,732)	(24,448,267)	(24,061,732)	(24,448,267)
Packing materials consumed	<u><b>118,214,614</b></u>	<u><b>114,254,867</b></u>	<u><b>118,214,614</b></u>	<u><b>114,254,867</b></u>

<b>18 Manufacturing Overhead</b>	<b>31.03.2010</b>	<b>31.03.2009</b>	<b>01.01.2010 to 31.03.2010</b>	<b>01.01.2009 to 31.03.2009</b>
	<b>Taka</b>	<b>Taka</b>	<b>Taka</b>	<b>Taka</b>
This is consists of as follows -				
Salary,wages and benefits	11,928,657	11,978,691	3,097,843	4,392,440
Indirect materials	2,186,603	2,544,484	401,621	829,872
Overtime	1,369,257	963,311	491,528	146,600
Travelling & conveyance	387,335	369,086	127,988	103,938
Printing & stationery	333,603	388,052	84,553	126,561
Repairs & maintenance	955,635	1,141,810	283,835	375,237
Telephone, telex & fax	75,440	78,047	19,496	24,553
Gas & electricity	5,894,623	5,809,625	2,152,005	2,172,813
Insurance	915,048	1,106,446	282,891	350,935
Automobile operating expenses	901,820	1,117,941	291,244	371,403
Canteen expenses	712,841	1,068,212	176,467	532,188
	<b>25,660,862</b>	<b>26,565,704</b>	<b>7,409,471</b>	<b>9,426,540</b>

## 19 Administrative Expenses

This is consists of as follows -

Salary and allowances	3,342,074	3,361,673	452,100	648,249
Directors remuneration	882,750	978,125	132,750	98,125
Directors meeting fees	13,500	11,250	4,500	3,250
Office rent	180,000	180,000	60,000	60,000
Repairs and maintenance	944,788	935,010	179,293	298,808
Travelling & conveyance	546,982	600,596	96,175	443,401
Bank Charges	356,014	254,941	166,769	96,444
Office expenses	95,872	26,056	77,356	6,661
Fooding expenses	556,412	343,044	101,631	56,034
Automobile Operating expenses	572,507	930,504	201,117	556,121
Printing, stationery & office supplies	205,937	204,930	62,775	36,504
Postage, telephone and telex	469,223	368,966	238,693	135,554
Electricity, gas and water	308,571	98,772	246,059	822
Insurance	79,526	68,003	36,388	4,957
Legal, professional & other service charge	107,418	118,001	10,988	17,358
Membership fee	40,000	60,000	-	-
Audit fee	50,000	50,000	-	-
AGM expenses	185,967	209,288	-	-
Depreciation ( Note - 20.a )	188,368	180,200	54,739	75,462
<b>Total</b>	<b>9,125,909</b>	<b>8,979,360</b>	<b>2,121,333</b>	<b>2,537,751</b>

	31.03.2010 Taka	31.03.2009 Taka	01.01.2010 to 31.03.2010 Taka	01.01.2009 to 31.03.2009 Taka
<b>20 Selling, Marketing and Distribution Expenses</b>				
This is consists of as follows -				
Salary,allowances and benefits	20,512,890	17,611,268	6,634,074	4,369,711
Office rent	1,751,625	1,722,431	583,875	554,681
Repairs and maintenance	2,130,427	1,618,642	766,954	532,305
Travelling & conveyance	8,348,361	9,122,972	2,066,675	3,194,504
Casual wages	1,585,529	1,697,573	392,505	553,240
Office expenses	526,065	1,258,631	124,182	848,944
Printing & stationery	419,962	617,499	91,610	289,409
Postage, telephone and telex	291,114	479,254	33,263	75,272
Electricity, gas and water	234,930	310,549	35,668	113,838
Insurance	473,134	375,959	130,035	21,083
Training & conference	988,310	1,295,248	150,049	475,320
Promotional materials expenses	5,509,206	7,305,394	629,484	577,689
Other promotional expenses	2,265,984	1,574,400	680,271	130,039
Sample expenses	895,404	1,414,761	65,558	563,765
Distribution expenses	10,190,689	14,606,745	1,898,835	9,835,330
Lease rental (Motor cycle)	557,013	464,860	185,671	59,024
Automobile operating expenses	2,745,769	3,349,160	1,256,795	1,754,478
Depreciation ( Note - 20.a )	1,151,140	1,073,151	334,520	221,761
<b>Total</b>	<b>60,577,554</b>	<b>65,898,497</b>	<b>16,060,022</b>	<b>24,170,395</b>

## 21 Finance Cost

Interest on the loan of

Agrani Bank - Project loan	1,444,625	2,933,328	-	641,480
Agrani Bank- hypothecation	5,611,943	6,849,919	-	3,322,612
Agrani Bank-TR	2,085,292	3,820,710	-	2,266,132
Prime Bank Ltd	16,260	105,857	-	12,556
WPP & Welfare Fund	69,900	94,017	-	15,801
Provident fund	351,541	553,678	-	213,692
Prime Finance & Investment Co. Ltd.	68,652	238,644	-	53,574
International Leasing & Finance Services Ltd.	53,694	77,051	-	23,357
Al - Arafah Islami Bank Ltd.- Murabaha	2,616,648	-	2,025,392	-
Al - Arafah Islami Bank Ltd.- Bai-Muazzal	3,814,232	-	3,814,232	-
Al - Arafah Islami Bank Ltd.- HPSM (Transport)	65,891	-	65,891	-
Al - Arafah Islami Bank Ltd.- HPSM (Real Estate )	1,118,665	-	1,118,665	-
Al - Arafah Islami Bank Ltd.- HPSM (Machinery)	808,162	-	808,162	-
	<b>18,125,505</b>	<b>14,673,204</b>	<b>7,832,342</b>	<b>6,549,204</b>

## 22 Earnings Per Share (EPS)

a. Earning attributable during the year to ordinary st	3,623,240	3,637,086	947,654	731,847
b. Number of ordinary shares outstanding during the	125,160	125,160	125,160	125,160
<b>c. Earnings per share</b>	<b>28.95</b>	<b>29.06</b>	<b>7.57</b>	<b>5.85</b>











Books & Journal	Total
Taka	Taka
201,280	216,252,451
-	-
201,280	216,252,451
142,597	109,678,658
13,204	4,185,963
<b>155,801</b>	<b>113,864,621</b>
-	189,701,549
-	10,380,259
-	200,081,808
<b>201,280</b>	<b>416,334,258</b>





















