

JMI SYRINGES & MEDICAL DEVICES LTD.

Holding # 72/C, Progoti Sarani, Middle Badda, Dhaka-1212




THIRD QUARTER FINANCIAL STATEMENTS (UN-AUDITED-Q3)

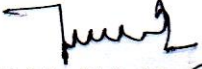
FOR THE THIRD QUARTER ENDED ON 31ST MARCH-2022
(July-2021 to March-2022)

JMI Syringes & Medical Devices Ltd.
Statement of Financial Position (Un-Audited for Q3)
All amounts presented in Bangladesh BDT

	Notes	31st March, 2022	30th June-2021
Assets			
Non Current Assets			
Property, Plant & Equipment	4	1,48,58,82,720.51	1,45,20,41,700.94
Factory Building Work in Progress	4 (e)	-	-
Right of use Asset	5	60,28,317.89	85,29,470.00
		1,49,19,11,038.40	1,46,05,71,170.94
Current Assets			
Inventories	6	72,77,53,062.27	54,16,35,942.89
Advance Deposit & Prepayments	7	14,03,72,693.00	14,55,44,198.17
Short Term Loan (Advance)	8	4,88,71,266.00	6,81,77,910.00
Advance Income Tax	9	23,59,78,424.52	28,89,72,649.43
Accounts Receivable	10	98,49,22,618.06	56,62,04,234.53
Cash and Cash Equivalents	11	1,29,40,157.09	4,57,81,609.58
		2,15,08,38,220.94	1,65,63,16,544.60
Total Assets		3,64,27,49,259.34	3,11,68,87,715.54
Shareholder's Equity & Liabilities			
Shareholder's Equity			
Share Capital	12	22,10,00,000.00	22,10,00,000.00
Share Premium	12	1,70,83,95,698.00	1,70,83,95,698.00
Tax Holiday Reserve	13	1,21,19,070.00	1,21,19,070.00
Revaluation Reserve	4 (d)	37,77,62,267.11	38,46,41,109.21
Retained Earnings		42,09,49,394.55	38,54,20,972.38
Total Shareholder's Equity		2,74,02,26,429.66	2,71,15,76,849.59
Non-Current Liabilities			
Long Term Loan (Non-Current Maturity)	14	19,43,528.48	49,06,179.00
Deferred Tax Liability	17	9,45,38,233.66	10,08,04,679.32
Total Non-Current Liabilities		9,64,81,762.14	10,57,10,858.32
Current Liabilities			
Long Term Loan (Current Maturity)	15	40,74,180.51	51,48,323.00
Lease Liability (Current & Non Current Maturity)	16	60,28,317.89	85,29,470.00
Short Term Loan	18	21,93,31,492.00	4,83,97,271.00
Dividend Payable	19	11,79,821.00	36,18,302.60
Accrued Expenses Payable	20	-	3,45,000.00
Creditors and Other Payable	21	57,54,27,256.13	23,35,61,641.03
Total Current Liabilities		80,60,41,067.53	29,96,00,007.63
Total Shareholder's Equity & Liabilities		3,64,27,49,259.34	3,11,68,87,715.54
Net Assets Value Per Share (NAVPS)	34	123.99	122.70


Md. Abuhana
Chief Financial Officer


Muhammad Tarek Hossain Khan
Company Secretary


Md. Javed Iqbal Pathan
Chairman

Date: 26th April, 2022
Place: Dhaka, Bangladesh


A.T.M. Serajus Salekin Chowdhury
Independent Director


Md. Abdur Razzaq
Managing Director



JMI Syringes & Medical Devices Ltd.

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited for Q3)


For the Third Quarter ended on 31st March, 2022

All amounts presented in Bangladesh BDT

	Notes	July-2021 to March-2022	July-2020 to March-2021	January-2022 to March-2022	January-2021 to March-2021
Revenue from Net Sales	22.00	1,58,84,82,253.53	1,38,58,52,156.00	63,59,60,940.34	52,39,16,627.00
Less: Cost of Goods Sold	23.00	1,31,45,87,159.51	1,14,63,57,913.03	51,34,31,608.85	42,54,39,931.65
Gross Profit		27,38,95,094.02	23,94,94,242.97	12,25,29,331.49	9,84,76,695.35
Less: Operating Expenses					
Administrative Expenses	27.00	5,95,44,957.56	5,95,77,353.43	2,35,25,779.97	2,37,38,929.82
Mkt, Selling and Distribution Expense	28.00	6,89,90,504.83	5,81,30,748.57	4,44,63,146.34	3,98,47,339.26
Total Operating Expenses		12,85,35,462.39	11,77,08,102.00	6,79,88,926.31	6,35,86,269.08
Operating Profit		14,53,59,631.63	12,17,86,140.97	5,45,40,405.18	3,48,90,426.27
Add: Other Income	29.00	96,76,909.92	99,61,283.00	35,77,255.92	17,63,400.20
		15,50,36,541.55	13,17,47,423.97	5,81,17,661.10	3,66,53,826.47
Less: Financial Expenses	30.00	1,10,20,696.23	78,90,577.00	56,99,032.65	41,19,304.00
Net Income before adjustment of WPPF		14,40,15,845.32	12,38,56,846.97	5,24,18,628.45	3,25,34,522.47
Less: Workers Profit Participation Fund		68,57,897.40	58,97,945.09	24,96,125.16	15,49,262.97
Net Profit before adjustment of Income Tax		13,71,57,947.92	11,79,58,901.88	4,99,22,503.29	3,09,85,259.50
Less: Income Tax Charged for the mor	32.00	4,22,08,367.26	3,72,47,660.00	1,90,63,836.18	1,39,57,716.00
Net Profit After Tax		9,49,49,580.66	8,07,11,241.88	3,08,58,667.10	1,70,27,543.50
Other Comprehensive Income: Revaluation Surp		-	-	-	-
Total Comprehensive Income for the year		9,49,49,580.66	8,07,11,241.88	3,08,58,667.10	1,70,27,543.50
Earnings Per Share (EPS)	33.00	4.30	3.65	1.40	0.77



Md. Abuhana
Chief Financial Officer


Muhammad Tarek Hossain Khan
Company Secretary


Md. Javed Iqbal Pathan
Chairman

Date: 26th April, 2022
Place: Dhaka, Bangladesh


A.T.M. Serajus Salekin Chowdhury
Independent Director


Md. Abdur Razzaq
Managing Director



JMI Syringes & Medical Devices Ltd.
Statement of Changes in Equity (Un-Audited for Q3)
For the Third Quarter ended on 31st March, 2022

All amounts presented in Bangladesh BDT

Particulars	Share Capital	Share Premium	Tax Holiday Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as on 01-07-2021	22,10,00,000.00	1,70,83,95,698.00	1,21,19,070.00	38,46,41,109.00	38,54,20,972.00	2,71,15,76,849.00
Addition / Adjustment	-	-	-	-	-	-
Dividend for the year-2020-2021 (30% Cash)	-	-	-	-	(6,63,00,000.00)	(6,63,00,000.00)
Net Profit after Tax	-	-	-	-	9,49,49,580.66	9,49,49,580.66
Revaluation Reserve Adjustment	-	-	-	(68,78,841.89)	68,78,841.89	-
Balance as on 31-03-2022	22,10,00,000.00	1,70,83,95,698.00	1,21,19,070.00	37,77,62,267.11	42,09,49,394.55	2,74,02,26,429.66

For the Third Quarter ended on 31st March, 2021

Particulars	Share Capital	Share Premium	Tax Holiday Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as on 01-07-2020	22,10,00,000.00	1,70,83,95,698.00	1,21,19,070.00	39,42,34,714.00	35,30,18,638.00	2,68,87,68,120.00
Addition / Adjustment	-	-	-	-	-	-
Dividend for the year-2019-2020 (30% Cash)	-	-	-	-	(6,63,00,000.00)	(6,63,00,000.00)
Net Profit after Tax	-	-	-	-	8,07,11,241.88	8,07,11,241.88
Revaluation Reserve Adjustment	-	-	-	(72,42,611.00)	72,42,611.00	-
Balance as on 31-03-2021	22,10,00,000.00	1,70,83,95,698.00	1,21,19,070.00	38,69,92,103.00	37,46,72,490.88	2,70,31,79,361.88



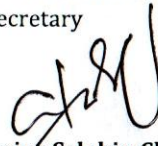
Md. Abuhana
Chief Financial Officer



Muhammad Tarek Hossain Khan
Company Secretary



Md. Javed Iqbal Pathan
Chairman



A.T.M. Serajus Salekin Chowdhury
Independent Director



Md. Abdur Razzaq
Managing Director

Date: 26th April, 2022
Place: Dhaka, Bangladesh




JMI Syringes & Medical Devices Ltd.
Statement of Cash Flows (Un-Audited for Q3)

All amounts presented in Bangladesh BDT


	31st March, 2022	31st March, 2021
A. Cash flows from operating activities		
Collection from Sales	1,45,26,82,966.12	1,54,69,28,428.00
Collection from Others	96,22,399.00	96,82,291.00
Payments to Suppliers and Others	(1,44,31,76,805.48)	(1,42,49,93,811.00)
Tax Paid	(7,04,57,098.52)	(4,97,65,759.00)
Net cash generated from operating activities	(5,13,28,538.88)	8,18,51,149.00
B. Cash flows from investing activities		
Acquisition of Non-Current Assets	(8,84,18,552.07)	(5,15,88,394.00)
Disposal / adjustment of Assets	48,043.00	56,740.00
Net cash used in investing activities	(8,83,70,509.07)	(5,15,31,654.00)
C. Cash flows from financing activities		
Net Increase / (Decrease) in Long Term Loans	(40,36,793.01)	(35,73,886.00)
Net Increase / (Decrease) in Short Term Loans	17,09,34,221.00	(9,68,936.00)
Net (Increase) / Decrease in Inter Company Advances	1,93,06,644.00	5,24,00,799.00
Dividend & Dividend Tax Paid	(6,87,38,481.60)	(6,56,42,713.00)
Interest & Bank Charges paid	(1,06,07,994.84)	(74,50,594.00)
Net cash (used in) / from financing activities	10,68,57,595.55	(2,52,35,330.00)
D. Net increase/(decrease) in cash and cash equivalents	(3,28,41,452.40)	50,84,165.00
E. Opening cash and cash equivalents	4,57,81,609.58	2,85,40,531.00
F. Closing cash and cash equivalents (D+E)	1,29,40,157.18	3,36,24,696.00
Net Operating Cash Flow Per Share (NOCFPS)	(2.32)	3.70



Md. Abuhana
 Chief Financial Officer


Muhammad Tarek Hossain Khan
 Company Secretary


Md. Javed Iqbal Pathan
 Chairman

Date: 26th April, 2022
 Place: Dhaka, Bangladesh


A.T.M. Serajus Salekin Chowdhury
 Independent Director


Md. Abdur Razzaq
 Managing Director



JMI Syringes & Medical Devices Ltd.

72/C, Progoti Shoroni, Middle Badda, Dhaka-1212

Notes to the Financial Statements (Un-Audited for Q3)

For the Third Quarter ended on March 31, 2022

1.00 Reporting Entity:

JMI Syringes & Medical Devices Ltd. was incorporated as a Private Limited Company on 5th April, 1999 in Bangladesh with an Authorized Capital of Tk. 6,00,00,000/- divided into 600,000 ordinary shares of Tk. 100/= each under the Companies Act, 1994. Subsequently the Company increased its Authorized Capital to Tk. 30,00,00,000/- and reduced the denomination of the shares from Tk. 100/= to Tk. 10/= as per Extra Ordinary General Meeting held on February 04, 2002 and was converted into a Public Limited Company as per Extra Ordinary General Meeting held on August 20, 2002. Again the Company reverted its denomination of the shares from Tk. 10/= to Tk. 100/= as per Extra Ordinary General Meeting held on May 05, 2003 and went for public issue during that year. Company's share is listed with the Dhaka and Chittagong Stock Exchange Ltd.

The Company has changed its name from **JMI-Bangla Co. Ltd.** to **JMI Syringes & Medical Devices Ltd.** as per an Extra-Ordinary resolution passed on October 01, 2009 and this change has been approved by the Registrar of Joint Stock Companies & Firms on April 15, 2010.

The Company has changed its authorized capital from Tk. 30 Crore to Tk. 100 Crore and reverted its denomination of the share from Tk. 100/= to Tk. 10/= each. So that the Ordinary Shares of the Company has also been changed from 30 Lac to 10 Crore. It was approved by the shareholder an Extra Ordinary General Meeting held on 29th September, 2012 and also approved by the Registrar of Joint Stock Companies on 14-11-2012.

The Company has raised paid-up capital as per Consent Letter accorded by Bangladesh Securities and Exchange Commission, against issuing 1,11,00,000 Ordinary Share @ BDT 164.10 per share including premium BDT 154.10 per share to NIPRO Corporation, Osaka, Japan. At present Total Paid-up Share of the Company 2,21,00,000 and Paid-up Capital BDT 22,10,00,000/=. Share allotment to NIPRO Corporation by Board of Directors on 3rd July, 2019 and duly approved by the Registrar of Joint Stock Companies on 15-07-19.

2.00 Address & Nature of Business of the Company

2.10 Address of Registered Office, Corporate Office and Factories:

The Registered Office of the Company is situated at 72/C, Progoti Shoroni, Middle Badda, Dhaka-12122, Bangladesh. The Corporate Office of the Company is situated at "Unique Heights", Level-11, 119, Kazi Nazrul Islam Avenue, Dhaka-1000, Bangladesh & Factory address of the Company is situated at Noapara, Chauddagam, Comilla, Bangladesh.

2.20 Nature of Business:

The Company is primarily engaged in business of manufacturing and marketing of Disposable Syringe, Auto Disable Syringe (AD Syringe), Needle (blister pack), Infusion Set, Scalp Vein Set, Urine Drainage Bag, Insulin Syringe, First AID Bandage, Eye Gel Set, Riles Tube, IV Cannula, Feeding Tube, Cooper-T, Blood Lancets, Blood Transfusion Set, 3-Way Stop Cock, Suction Catheter, Alcohol Pad, Nelaton Catheter, Umbilical Cord Clamp, Wound Drain Tube, Safety Box etc.

3.00 Basis of Preparation of Financial Statements

These interim financial statements should be read in conjunction with the Annual Audited Financial Statements for the Year ended 30th June, 2020, as they provide an update of previously reported information.

This Financial Statements have been prepared in accordance with Framework, applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs), Companies Act 1994, Bangladesh Securities and Exchange Rules 1987 and other relevant laws and regulations as applicable in Bangladesh. The presentation of the Interim Financial Statements is consistent with the Annual Audited Financial Statements. Previous period's figures have been regrouped / reclassified wherever considered necessary to confirm to current Period's presentation. Figures have been rounded off to the nearest taka, as the currency represented in these financial statements.

4.00 Property, Plant & Equipment:

The details of property, plant & equipment are shown in Annexure-1

The above balances are made up as follows :

Opening Balance (At Cost)

2,15,02,24,336.00

2,06,65,49,849.00

Addition during the period

8,84,18,552.07

8,55,06,227.00

Sales / Transfer

(4,51,957.50)

(18,31,740.00)

Total Cost

2,23,81,90,930.57

2,15,02,24,336.00



Less: Accumulated Depreciation (Notes-4-b)	75,23,08,210.06	69,81,82,635.06
Carrying Value	1,48,58,82,720.51	1,45,20,41,700.94

4.b Accumulated Depreciation

Opening Balance	69,81,82,635.06	62,81,55,393.00
Add: Depreciation during the period (Notes-4-c)	5,45,29,489.00	7,12,69,742.06
Less: Adjustment (Sales / Transfer)	(4,03,914.00)	(12,42,500.00)
Closing Balance of Accumulated Depreciation	75,23,08,210.06	69,81,82,635.06

4.c Allocation of depreciation charge for the period has been made in the accounts as follows:

Factory Overhead	5,20,71,221.44	6,79,92,785.79
Administrative Expenses	24,58,267.56	32,76,956.27
	5,45,29,489.00	7,12,69,742.06

4.d Revaluation Reserve:

The Company has revalued of their land and factory building by Axis Resources Ltd. and certified by Hoda Vasi Chowdhury & Co., Chartered Accountants as of 30th September, 2012, following " Current cost method". Such revaluation resulted into a revaluation surplus aggregating Tk. 35,04,06,455/-. Again the company has revalued of their Land & Factory Building on the basis of 30th September, 2015 by M/S. Malek Siddiqui Wali, Chartered Accountants and revaluation surplus aggregating Tk. 9,98,01,289/- Again the company has revalued of their Land & Factory Building on the basis of the June 30, 20219 by M/S. Malek Siddiqui Wali, Chartered Accountants and revaluation surplus aggregating Tk. 101,875,578/= Current balance is arrived at as follows:

Opening Balance (WDV)	38,46,41,109.22	39,42,34,714.00
Add: Addition / adjustment during the period	-	-
Less: Deferred Tax related to assets revaluation	-	-
Less: Depreciation on revalued assets	(68,78,841.89)	(95,93,604.78)
Closing Balance (WDV)	37,77,62,267.33	38,46,41,109.22

4.e Factory Building & Staff Quarter Building Work in Progress :

The above balances are made up as follows :

Opening Balance (At Cost)	-	2,51,50,212.00
Addition during the period	-	3,54,83,678.00
Less: Transfer to Assets Schedule for charging depreciation	-	(6,06,33,890.00)
Net Closing Balance	-	-

5.00 Right of use Asset :

Opening Balance	85,29,470.00	1,24,98,013.00
Addition during the period	-	-
Less: Amortization during the period	(25,01,152.11)	(39,68,543.00)
Closing Balance (WDV)	60,28,317.89	85,29,470.00

6.00 Inventories :

A) Raw, Chemical and Packing Materials

Raw and Chemical materials	38,91,67,439.70	20,29,30,568.01
Packing Materials	2,63,89,253.78	3,21,32,087.59
	41,55,56,693.48	23,50,62,655.60

B) Work-in-Process

	3,58,26,835.20	70,96,634.67
--	----------------	--------------

C) Finished Goods

	25,62,85,843.60	28,45,14,452.78
--	-----------------	-----------------

D) Generator Fuel, Stationery, Spare Parts & Others

	2,00,83,689.99	1,49,62,199.84
--	----------------	----------------

Total of Inventory	72,77,53,062.27	54,16,35,942.89
---------------------------	------------------------	------------------------

As net realisable value of stock of Raw Materials, WIP & Finished Goods are higher than the acquisition cost or manufacturing cost, as such all these items of stocks were valued at cost.

7.00 Advance, Deposits and Prepayments :

The above balances are made up as follows :

Security deposit to CPB Samity-2	30,06,227.00	30,06,227.00
Advance to Employee	(32,93,080.00)	5,13,354.71
Security Deposit for Office Rent & Depot Rent	41,76,830.00	38,96,830.00
Security deposit to CDBL	2,00,000.00	2,00,000.00
Janata Bank, Corporate Branch, SD A/c-70104001 (LC / PAD)	37,74,819.00	3,30,240.00
Pubali Bank, BB Avenue Branch SD A/c- (LC / PAD)	-	-
LC Margin & Others	5,46,24,639.00	4,31,44,716.00
Advance to Supplier	1,17,56,646.00	1,52,32,385.00
Bank Guarantee & Earnest Money Security	6,61,26,612.00	7,92,20,445.46
Other Advances	-	-
Total	14,03,72,693.00	14,55,44,198.17



Maturity analysis for above amount as under:

Adjustment within 1 year	13,62,82,716.00	13,84,41,141.17
Adjustment within after 1 year	40,89,977.00	71,03,057.00
Total	14,03,72,693.00	14,55,44,198.17

8.00 Short Term Loan & Investment

The above balances are made up as follows :

a) JMI Vaccine Ltd.	4,88,71,266.00	6,81,77,910.00
b) FDR to IDLC Finance Ltd.	-	-
Total	4,88,71,266.00	6,81,77,910.00

This Advance was issued to an associate company, JMI Vaccine Limited several years prior to the current period. The sanction of this loan was done with approval of the Board of Directors of the Company and subsequently ratify the decision of the board regarding the loan at Annual General Meeting.

9.00 Advance Income Tax:

The above balances are made up as follows :

Opening Balance	28,89,72,649.43	25,82,78,341.00
Addition during the period		
AIT deducted against Sales	4,96,16,996.75	8,80,03,335.00
AIT deposit against Vehicle	5,97,500.00	5,87,000.00
AIT deposit against Bank Interest	1,34,559.00	1,88,639.00
AIT deducted against Import of Raw Materials	2,01,08,042.77	1,67,80,102.43
	7,04,57,098.52	10,55,59,076.43
Balance after addition	35,94,29,747.95	36,38,37,417.43
Less: Adjustment		
NBR IT Assessment Adjustment (01-07-2017 to 30-06-2018)	12,34,51,323.43	7,48,64,768.00
Closing Balance	23,59,78,424.52	28,89,72,649.43

10.00 Accounts Receivable :

The above balances are made up as follows :

Opening Balance	56,62,04,234.53	75,88,74,016.00
Add: Sales with VAT during the month	1,87,13,46,838.73	2,28,59,02,653.19
Balance after addition	2,43,75,51,073.26	3,04,47,76,669.19
Less Realisation / adjustment during the period	1,45,26,82,966.12	2,47,94,38,706.66
Closing Balance	98,48,68,107.14	56,53,37,962.53
Add: Unrealized Gain for balance of export sales	54,510.92	8,66,272.00
Net Closing Balance	98,49,22,618.06	56,62,04,234.53
Add: Other Receivable	-	-
Net Closing Balance	98,49,22,618.06	56,62,04,234.53

Receivable Aging:

Receivable amount within 30 Days	19,18,78,466.48	24,22,10,789.41
Receivable amount within 60 Days	23,82,91,118.80	4,37,58,335.00
Receivable amount within 90 Days	30,11,38,828.38	4,44,22,104.00
Receivable amount over 90 Days	25,36,14,147.40	23,49,46,734.12
Other Receivable	57.00	8,66,272.00
Total Receivable Amount	98,49,22,618.06	56,62,04,234.53

11.00 Cash & Cash Equivalents:

The above balances are made up as follows :

Cash at Bank

Janata Bank, Corporate Branch, CD A/c-1010216	7,233.44	8,35,125.31
Jamuna Bank, F.Ex. Branch-CD A/c-210005144	1,04,283.00	1,04,283.00
Janata Bank, Corporate Branch, STD A/c- 004001122	2,812.82	3,344.44
Janata Bank, Corporate Branch, STD A/c- 004001592	4,798.78	1,295.68
Janata Bank, Corporate Branch, FC A/c-402000452	10,30,751.73	10,30,751.73
Janata Bank, Chauddagram Branch, CD A/c- 001006817	1,20,294.00	2,38,003.00
Janata Bank, Corporate Branch, STD A/c- 004001119	2,143.02	2,683.32
AB Bank, IPO A/c-221252430	31,218.00	31,218.00
Agrani Bank Ltd. CD A/C-0200018274996	19,655.00	-
Janata Bank, Corporate Branch, FC A/c-413000087	-	-
Pubali Bank Ltd. STD A/c-2001221	12,14,831.11	1,27,55,619.49
Pubali Bank Ltd. STD A/c-0106102001368 (Dividend)	11,46,020.50	6,60,018.00
Pubali Bank Ltd. STD A/c-3850102000116	28,24,820.00	48,694.50



Standard Bank Ltd. Motijheel Branch, CD A/c-00233012214	2,24,186.04	2,80,536.48
Dutch Bangla Bank CD A/c-10411024464	67,893.15	68,238.15
Dutch Bangla Bank STD A/c-1011205276	2,61,743.50	45,819.68
Islami Bank Chaudhagram Branch-A/c-1320	-	-
	70,62,684.09	1,61,05,630.78
Cash in Hand		
Head Office	53,26,694.00	2,23,70,904.00
Factory Office	5,50,779.00	73,05,074.80
	58,77,473.00	2,96,75,978.80
Closing Balance	1,29,40,157.09	4,57,81,609.58
12.00 SHARE CAPITAL :		
This represents :		
Authorized :		
10,00,00,000 Ordinary Shares of Tk.10/- each	1,00,00,00,000.00	1,00,00,00,000.00
Issued, Subscribed & Paid up Capital :		
2,21,00,000 Ordinary Shares of Tk.10/- each at par fully paid up in cash	22,10,00,000.00	22,10,00,000.00
Composition of Shareholding:	2,21,00,000.00	2,21,00,000.00
Sponsors		
Bangladeshi	52,02,500.00	52,02,500.00
Foreigners	1,24,00,000.00	1,24,00,000.00
	1,76,02,500.00	1,76,02,500.00
Public Shares		
General Public	34,43,180.00	32,79,790.00
Institution	10,54,320.00	12,17,710.00
	44,97,500.00	44,97,500.00
Share Premium	1,70,83,95,698.00	1,70,83,95,698.00
13.00 Tax Holiday Reserve :		
This has been provided for as per provision of the Income Tax Ordinance 1984 which is arrived as follows:		
Opening Balance	1,21,19,070.00	1,21,19,070.00
Addition during the period	-	-
Closing Balance	1,21,19,070.00	1,21,19,070.00
As per circular of NBR the tax holiday reserve has been made @40% on net profit earned by the Company up to 31-12-2006.		
14.00 Long Term Loan-Payable (Non Current Maturity)		
This represents current portion of long term secured loan from financial institutions which are repayable within after 12 months from December, 2022 and consists of the following:		
Pubali Bank Ltd, BB Avenue Corporate Branch, Dhaka	19,43,528.48	49,06,179.00
	19,43,528.48	49,06,179.00
15.00 Long Term Loan-Payable (Current Maturity)		
This represents current portion of long term secured loan from financial institutions which are repayable within next 12 months from July, 2021		
Pubali Bank Ltd, BB Avenue Corporate Branch, Dhaka	40,74,180.51	51,48,323.00
	40,74,180.51	51,48,323.00
a) Lender: Pubali Bank Ltd, BB Avenue Branch, Dhaka		
b) Security: Mortgage/ Lien of Sponsor Director's Share & personal guarantee of all directors of the Company.		
c) Interest R: 7% p.a. compounded quarterly		
16.00 Lease Liability (Current & Non Current Maturity)		
Opening Balance	85,29,470.00	1,24,98,013.00
Accretion/Interest Expense during the period	4,12,701.39	5,86,644.00
Closing Balance after Addition	89,42,171.39	1,30,84,657.00
Less: Payment during the period	29,13,853.50	45,55,187.00
Closing Liability	60,28,317.89	85,29,470.00
17.00 Deferred Tax Liability		
Opening Balance	10,08,04,679.32	10,53,23,636.51
Adjustment (Error correction to opening balance)	-	-
Increase in DT due to revaluation	-	-
	10,08,04,679.32	10,53,23,636.51
Deferred Tax (Gain) / Loss at accounting base during month	(62,66,445.65)	(45,18,957.19)
Closing balance	9,45,38,233.66	10,08,04,679.32
Calculation:		



a) WDV of Fixed Assets (without land) as per Accounting Base	1,12,23,27,720.51	1,08,84,86,701.44
WDV of Fixed Assets (without land) as per Tax Base	73,88,47,995.71	67,71,82,921.08
Taxable temporary difference	38,34,79,724.80	41,13,03,780.36
Deferred Tax Liability (i.e Tax Rate 22.50%)	8,62,82,938.08	9,25,43,350.58
b) WDV of Fixed Assets (land) as per Accounting Base	36,35,55,000.00	36,34,55,000.00
WDV of Fixed Assets (land) as per Tax Base	15,71,72,931.00	15,70,72,931.00
Taxable temporary difference	20,63,82,069.00	20,63,82,069.00
Deferred Tax Liability (i.e Tax Rate 4%)	82,55,282.76	82,55,282.76
c) Unrealized Gain at accounting base	57.00	26,871.00
Unrealized Gain at tax base	-	-
Temporary difference	57.00	26,871.00
Tax charges@25%	12.83	6,045.98
Total Deferred Tax Liability (a+b+c)	9,45,38,233.66	10,08,04,679.32
Less: Opening Balance of Deferred Tax Liability	10,08,04,679.32	10,53,23,636.51
Deferred Tax (Gain)/ Expenses for the period	(62,66,445.65)	(45,18,957.19)

18.00 Short Term Loan :

A. PAD-Pubali Bank	21,68,27,479.00	4,58,93,258.00
B. PAD Standard Bank	-	-
C. NIPRO Corporation, Osaka, Japan	25,04,013.00	25,04,013.00
Grand Total (A+B+C)	21,93,31,492.00	4,83,97,271.00

The above loan was taken from various Banks against mortgage of sponsor share of director of the Company & personal guarantee of all director's of the Company. This facility availed for yearly basis and rate of interest was Tk. 7% P.A. except loan from NIPRO Corporation.

19.00 Dividend Payable:

Opening Balance	36,18,302.60	29,71,311.00
Addition for the year-2020-2021 (30% Cash)	6,63,01,006.00	6,63,00,000.00
Balance after addition	6,99,19,308.60	6,92,71,311.00
Less: Tax at Source Payable	79,13,409.00	1,12,56,920.00
Less: Payments during the month/year	6,08,26,078.60	5,43,96,088.40
Closing Balance	11,79,821.00	36,18,302.60

Unpaid Dividend up to June-2017 BDT 17,92,909/= has been transferred to Capital Market Stabilization Fund (CMSF) SND A/C No. 0010311521301, Community Bank Bangladesh Ltd., Gulshan Corporate Branch, Dhaka by CQ No. 2745933 dated 29-08-2021, Pubali Bank Limited, B.B. Avenue Corporate Branch, Dhaka as per BSEC Directive No. BSEC/CMRRCD/2021-386/03; dated 14 January 2021 and the Bangladesh Securities and Exchange Commission (Capital Market Stabilization Fund) Rules, 2021 & BSEC letter No. SEC/SRMIC/165-2020/part-1/166 dated 6 July 2021 and SEC/SRMIC/165-2020/part-1/182 dated 19 July 2021.

20.00 Accrued Expenses Payable

Interest & Charges Payable for Long Term Loan	-	-
Interest & Charges Payable for Short Term Loan A/c	-	-
Audit Fees	-	3,45,000.00
	-	3,45,000.00

21.00 Creditors and Other Payables :

Goods & Service	34,16,76,797.00	6,21,58,075.00
Salary & Bonus Payable	42,18,220.00	11,87,634.00
Wages & Bonus Payable	1,11,65,752.00	11,42,052.00
Remuneration & Bonus Payable	8,95,590.00	8,78,000.00
Electricity Bill Payable-Factory	41,40,309.00	-
Electricity Bill Payable-H/O	28,067.00	85,726.00
Telephone & Mobile Bill Payable	60,834.00	69,574.00
Gas Bill Payable-H/O	-	-
WASA Bill Payable-H/O	16,317.00	26,073.00
TA/DA Bill Payable-Mkt	54,445.00	58,245.00
Provident Fund	2,72,08,118.00	50,51,490.00
VAT & Other Expenses	5,40,77,987.10	30,33,583.96
Tax at Source Payable	4,26,44,880.36	63,93,730.51
VAT at Source Payable	39,95,520.23	1,14,425.00
Workers Profit Participation Fund	1,88,13,074.58	1,19,55,177.18
Provision for Current Income Tax (Note 21.01)	6,64,31,344.86	14,14,07,855.38



	<u>57,54,27,256.13</u>	<u>23,35,61,641.03</u>
21.01 Provision for Income Tax		
Opening Balance	14,14,07,855.38	11,46,90,732.20
Provision for Current Tax for the period	4,84,74,812.91	10,15,81,891.18
Less: Adjustment (NBR IT)	(12,34,51,323.43)	(7,48,64,768.00)
Closing Balance	6,64,31,344.86	14,14,07,855.38
22.00 Revenue from Net Sales:	July-2021 to March-2022	July-2020 to March-2021
Total Sales with VAT	1,87,13,46,838.73	1,62,90,82,920.00
Less: VAT	28,28,64,585.20	24,32,30,764.00
Net Sales Revenue:	1,58,84,82,253.53	1,38,58,52,156.00
23.00 Cost of Goods Sold:		
Work-in-Process (Opening)	70,96,634.67	2,35,57,255.00
Raw Materials Consumed (Note-24)	79,28,56,543.16	69,46,79,489.00
Packing Materials Consumed (Note-25)	26,69,12,530.26	26,53,45,189.00
Factory Overhead (Note-26)	25,67,34,449.44	22,49,07,607.03
Total Manufacturing Cost	1,32,36,00,157.53	1,20,84,89,540.03
Work-in-Process (Closing)	(3,58,26,835.20)	(2,32,67,268.00)
Cost of Goods Manufactured	1,28,77,73,322.33	1,18,52,22,272.03
Finished Goods (Opening)	28,45,14,452.78	25,08,39,183.00
Finished Goods available	1,57,22,87,775.11	1,43,60,61,455.03
Cost of Physician Sample transferred to Sample Stock	(14,14,772.00)	(13,16,058.00)
Finished Goods (Closing)	(25,62,85,843.60)	(28,83,87,484.00)
	1,31,45,87,159.51	1,14,63,57,913.03
24.00 Raw Materials Consumed		
Opening Stock	20,29,30,568.01	15,58,96,649.00
Purchase for the period	97,90,93,414.85	73,00,85,794.00
Closing Stock	(38,91,67,439.70)	(19,13,02,954.00)
	79,28,56,543.16	69,46,79,489.00
25.00 Packing Materials Consumed		
Opening Stock	3,21,32,087.59	2,37,14,986.00
Purchase for the month	26,11,69,696.45	27,17,32,080.00
Closing Stock	(2,63,89,253.78)	(3,01,01,877.00)
	26,69,12,530.26	26,53,45,189.00
26.00 Factory Overhead :		
Travelling & Conveyance	2,31,905.00	2,19,920.00
Fuel, Petrol, Light Diesel Etc.	44,86,180.00	40,43,295.00
Depreciation	5,20,71,221.44	5,12,29,866.03
Factory Staff Uniform	4,53,309.00	4,45,840.00
Electricity Bill	4,04,92,326.00	3,14,13,984.00
Factory Expenses	92,27,039.00	75,58,788.00
Factory Employee Free Lunch	1,09,76,587.00	92,58,944.00
Freight Charge/ Carriage Inward	7,47,942.00	4,65,711.00
Worker Residential Expenses	6,22,800.00	3,83,186.00
Insurance Premium	17,95,200.00	17,28,736.00
IT & Computer Accessories	4,58,855.00	4,28,458.00
Laboratory Consumable Stores	44,19,813.00	36,20,563.00
Stationery Expenses	6,95,158.00	3,01,395.00
Printing Expenses	6,77,309.00	6,66,100.00
Papers & Periodicals	3,197.00	2,430.00
Spare Parts and Accessories Consumption	56,38,542.34	54,88,535.00
Municipal Tax	-	-
Medical expenses	5,38,649.00	4,07,272.00
Repairs & Maintenance	17,57,065.96	8,19,602.00
Telephone & Mobile Bill	2,19,603.00	2,05,628.00
Remuneration-Director with Bonus	28,89,000.00	27,00,000.00
Provident Fund (Companies Contribution)	26,57,787.00	24,97,527.00
Research and Development	2,37,000.00	2,70,928.00
Overtime Expenses	2,36,00,440.00	1,81,73,506.00
Daily Labour Charge	21,32,943.00	19,94,920.00
Salary & Allowances with Bonus	8,97,04,577.70	8,05,82,473.00
	25,67,34,449.44	22,49,07,607.03



- a) Salary and allowances including bonus.
b) The value of stores, spares and other materials cost which are shown in actual consumed cost.
c) Factory expenses & maintenance cost which is included repairs & maintenance of office, premises, building and

27.00 Administrative Expenses:

Advertisement	3,69,913.00	1,00,000.00
Audit Fee	-	3,45,000.00
Vehicles Fuel Expenses	48,97,636.00	45,57,005.00
Conveyance	4,74,146.00	4,69,678.00
Depreciation	24,58,267.56	24,79,374.43
Electric Bill-H/O	3,43,227.00	2,65,049.00
Entertainment	12,69,845.00	12,33,437.00
Fooding Expenses-H/O	11,93,740.00	10,98,719.00
Gas Bill	13,860.00	13,860.00
Internet Bill / Website expenses	6,74,773.00	6,71,026.00
Group Insurance	10,71,624.00	10,22,039.00
Medical Expenses	9,52,489.00	5,10,882.00
Office Expenses	24,37,528.00	23,61,717.00
Amortization Charges for Lease Finance under IFRS-16	25,01,152.00	28,15,045.00
Overtime	2,48,864.00	1,11,883.00
Postage and Courier Charge	4,293.00	78,539.00
Printing Expenses	10,20,836.00	10,07,210.00
Research and Development	16,73,900.00	12,03,367.00
Provident Funds (Companies Contribution)	5,66,034.00	6,30,590.00
Legal & Professional Fees	2,12,700.00	2,61,280.00
Registration Renewal Fees	5,66,006.00	5,82,507.00
Remuneration-Director (with bonus)	60,66,900.00	56,70,000.00
Repair & Maintenance H/O	5,49,335.00	5,35,725.00
AGM, Secretarial & Regulatory Expenses	13,52,053.00	12,40,207.00
Salary and allowances (with bonus)	2,53,51,302.00	2,71,86,432.00
Stationery Expenses	3,35,200.00	3,48,395.00
Subscription & Annual Membership Exp	2,00,000.00	2,00,000.00
Telephone and Mobile Bill	4,91,844.00	4,75,311.00
Travelling Expenses-Overseas & Inland	21,95,657.00	20,68,694.00
Water Bill	51,833.00	34,382.00
	5,95,44,957.56	5,95,77,353.43

28.00 Marketing, Selling and Distribution Expenses :

Goods Delivery Expenses (Own Vehicle)	1,22,95,820.00	83,90,949.00
Product Certification, Enlisted & Inclusion Expenses	38,56,667.00	38,00,309.00
Fooding & Office Expenses	7,06,142.00	6,17,510.00
Exhibition Expenses	9,70,990.00	8,56,013.00
Export Expenses	20,28,112.00	28,00,733.00
Electricity Bill	91,132.00	70,301.00
Gas & Water Bill	1,80,000.00	1,66,500.00
Loading / Unloading & Labour Charge	18,49,771.00	4,02,800.00
Amortization Charges for Lease Finance under IFRS-16	-	1,61,363.00
Salary and allowance (with bonus)	97,71,132.00	80,24,478.00
Sample Expenses	85,41,225.83	62,41,860.00
Promotional Expenses	71,48,170.00	62,21,772.00
Incentive Bonus	92,13,197.00	80,71,124.00
Provident Fund (Companies Contribution)	2,64,230.00	1,91,029.00
T.A & D.A to Marketing Officials	10,37,205.00	10,15,250.00
Telephone, Mobile & Internet Expenses	88,141.00	81,559.00
Tours and Travel	8,23,388.00	8,16,449.00
Internal Employee Training & Development	1,54,000.00	1,15,491.00
Tender Expenses	95,21,182.00	98,33,419.26
Bad Debt Expenses (Written off)	4,50,000.00	2,51,839.31
	6,89,90,504.83	5,81,30,748.57

29.00 Other Income

Wastage Sales	1,36,717.00	-
Interest Income - Interest from Loan for JMI Vaccine	52,48,139.00	69,53,808.00
Bank Interest	3,69,611.00	17,50,000.00
Rental	21,92,000.00	9,95,506.00
Profit on Sale of Vehicle & Equipment	51,957.00	-
Foreign Exchange Unrealized Gain / Loss-Notes-29.1.	54,510.92	2,78,992.00
Foreign Exchange Realized Gain / Loss-Notes-29.2.	-	(2,97,955.00)



Cash Incentive from Export Sales	16,23,975.00	-
Others	-	2,80,932.00
	96,76,909.92	99,61,283.00
29.1. Foreign Exchange Unrealized Gain/Loss - Details		
Details are as under :		
Unrealized Gain for balance of export sales	54,510.92	2,78,992.00
Unrealized Loss ForEx for LC Liabilities (PAD & DEF L/C)	-	-
Total Other Comprehensive Income	54,510.92	2,78,992.00
29.2. Foreign Exchange Realized Gain/Loss - Details		
Details are as under :		
Realized Gain for Exchange of Export Sals (L/C)	-	(2,97,955.00)
Realized Loss for Exchange of Import Items.(PAD&DEF L/C)	-	-
Total Other Comprehensive Income	-	(2,97,955.00)
30.00 Financial Expenses:		
Interest & Charges for Short Term Loan	65,49,124.96	60,14,621.00
Interest & Charges for Long Term Loan	5,60,897.66	7,85,605.00
Interest & Charges for Lease Finance under IFRS-16	4,12,701.39	4,39,983.00
Bank Charges and Commission	32,64,533.28	6,50,368.00
Realized Loss for Forex Transaction for import of materials	2,33,438.94	-
Total Financial Expenses	1,10,20,696.23	78,90,577.00
31.00 Contribution to WPPF:		
This represents statutory contribution by the company as per Bangladesh Labour (amendment) Act, 2013. The amount is computed @ 5% of net profit before tax (but after charging such contribution). Last year's provision was paid during the period in accordance with the requirement of said act.		
32.00 Income Tax Charged for the year:		
Details are as under :		
Current Tax:		
On Net Profit	2,86,83,233.55	2,69,99,404.00
On Other Income	21,77,304.73	29,23,358.00
On Profit on Sale of Vehicle	-	-
Provision for AIT	1,76,14,274.63	1,24,41,440.00
	4,84,74,812.91	4,23,64,202.00
Deferred Tax Expenses / (Gain) - Note 17	(62,66,445.65)	(51,16,542.00)
Total Income Tax Charged for the year	4,22,08,367.26	3,72,47,660.00
33.00 Earning Per Share (EPS):		
(a) Earnings attributable to the Ordinary Shareholders	9,49,49,580.66	8,07,11,241.88
(b) Weighted average number of Ordinary Shares outstanding during	2,21,00,000.00	2,21,00,000.00
Earnings Per Share (EPS): [A/B]	4.30	3.65
34.00 Net Assets Value Per Share (NAVPS):		
(a) Total Equity attributable to the Ordinary Shareholders	2,74,02,26,429.66	2,71,15,76,849.59
(b) Weighted average number of Ordinary Shares outstanding during	2,21,00,000.00	2,21,00,000.00
Net Assets Value Per Share (NAVPS): [A/B]	123.99	122.70
35.00 Related Party Transaction-Disclosures under BAS 24 " Related Party Disclosure"		

The Company carried out a number of transactions with related parties / associates undertakings in the normal course of business and on arms length basis. The nature of transaction and their total value are in below:

Name	Nature of Transaction	Total Transaction for the period	Balance as on 31-03-2022
A. Advance & Short Term Loan paid			
JMI Vaccine Ltd.	Short Term Loan	-	4,88,71,266.00
Total for Advance & Short Term Loan paid		-	4,88,71,266.00
B. Supplier / Creditors (Payable)			
JMI Hospital Requisite Mfg. Ltd.	Supplier (Creditors)	50,04,97,688.09	10,72,93,174.38
JMI CNG Dispensing Ltd.	Supplier (Creditors)	12,81,288.00	7,21,170.00
JMI Industrial Gas Ltd.	Supplier (Creditors)	3,17,30,883.00	2,62,10,574.90
JMI Printing & Packaging Ltd.	Supplier (Creditors)	12,28,31,071.96	3,62,37,836.68
JMI Engineering Ltd.	Supplier (Creditors)	4,66,371.00	4,66,371.00
Advance Travel Planner Ltd.	Supplier (Creditors)	3,05,890.00	(72,000.00)
JMI Export Import Co. Ltd.		13,850.00	-
Total for Sundry Creditors (Payable)		65,71,27,042.05	17,08,57,126.96



C. Sundry Debtors (Product Sales) (Receivable)			
NIPRO JMI Pharma Ltd. (Debtors)	Product Sales (Debtors)	28,69,166.52	7,80,166.61
JMI Hospital Requisite Mfg. Ltd. (Debtors)	Product Sales (Debtors)	63,03,076.68	-
NIPRO JMI Marketing Ltd. (Debtors)	Product Sales (Debtors)	31,39,48,668.31	3,63,61,734.67
Total for Sundry Debtors (Product Sales)		32,31,20,911.51	3,71,41,901.28
Grand Total		98,02,47,953.56	25,68,70,294.24

JMI Syringes & Medical Devices Limited has been procured raw materials, component and packing materials from sister concern by competitive market price. The said procurement has been done as per approval of Board of Directors as well as Shareholders of the Company in the Annual General Meeting (AGM) as per Notification of BSEC issued on February 05, 2020.

36.00 Disclosure of key management personal compensation under the Paragraph 17 IAS of 24: "Related Party Disclosures"

The amount of compensation paid to Key Management personal for the period ended 31st March, 2022 as under:

	July-2021 to March-2022	γ-2020 to March-2021
Short Term Employee Benefits	2,89,13,204.02	2,70,21,686.00
Post Employment Benefits	15,71,235.08	14,68,444.00
Other Long Term Benefits	-	-
Termination Benefits	-	-
Share-Based Payment	-	-
Total	3,04,84,439.10	2,84,90,130.00

37.00 Net Operating Cash Flow Per Share (NOCFPS):

(a) Operating Cash flow attributable to Ordinary	(5,13,28,538.88)	8,18,51,149.00
(b) Weighted average number of Ordinary Shares outstanding during	2,21,00,000.00	2,21,00,000.00
Net Assets Value Per Share (NAVPS): [A/B]	(2.32)	3.70

Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2019: Reconciliation of Net operating cash flow under Indirect Method:

Net Profit	9,49,49,580.66	8,07,11,241.88
Less: Unrealized FX gain	(1,06,467.92)	(2,78,992.00)
Add: Def. Tax Exp	(62,66,445.65)	(51,16,542.00)
Add: Interest paid (excludes interest related to IFRS 16 lease finance)	1,06,07,994.84	74,50,594.00
Add: Depreciation	5,45,29,489.00	5,37,09,240.00
Add: Decrease in Inventory Balance	(18,61,17,119.38)	(8,20,34,609.00)
Less: Increase in Accounts Receivable	(41,86,11,915.61)	(8,21,54,492.00)
Less: Increase in Advance	51,71,505.17	8,95,13,491.00
Less: Increase in AIT Balance	(7,04,57,098.52)	(4,97,65,759.00)
Add: Increase in Accrued Expenses	(3,45,000.00)	(3,91,000.00)
Add: Increase in Accounts Payables including OCI impact	46,53,16,938.53	7,02,07,976.00
Net Operating Cash Flow	(5,13,28,538.88)	8,18,51,148.88
Weighted Average Shares Outstanding	2,21,00,000.00	2,21,00,000.00
Net Operating Cash flow per share	(2.32)	3.70

At this period, the cash collection was less than the sales, due to which the operating cash flow was negative than previous period.



JMI Syringes & Medical Devices Ltd.
Schedule of Property Plant & Equipments
As at 31st March, 2022

Annexure-1

1. Before Revaluation :

Particulars	Cost				Rate(%)	Depreciation				WDV as on 31-03-2022
	Opening as on 01-07-2021	Addition for the period	Sales/Adjustment / Transfer	Total as at 31-03-2022		Opening as on 01-07-2021	For the period	Sales/Adjustment	Total as at 31-03-2022	
Land and Land Development	15,71,72,931.00	-	-	15,71,72,931.00	0%	-	-	-	-	15,71,72,931.00
Machineries	93,53,12,633.90	6,43,81,210.95	-	99,96,93,844.85	7%	41,07,29,208.41	2,76,17,397.71	-	43,83,46,606.11	56,13,47,238.74
Factory Buildings	33,80,95,061.80	1,63,99,216.17	-	35,44,94,277.97	5%	8,86,78,986.06	94,09,087.50	-	9,80,88,073.56	25,64,06,204.41
Furniture and Fixtures-Factory	1,39,95,168.40	5,72,295.98	-	1,45,67,464.38	10%	61,10,187.00	5,94,833.76	-	67,05,020.76	78,62,443.62
Furniture and Fixtures-H.O	58,56,713.00	1,99,689.00	-	60,56,402.00	10%	29,20,719.87	2,18,391.54	-	31,39,111.41	29,17,290.59
Office Equipment H.O.	1,23,74,940.40	8,89,587.05	-	1,32,64,527.45	20%	88,42,527.84	5,41,586.68	-	93,84,114.52	38,80,412.93
Factory Equipment	4,79,63,555.30	25,97,960.92	-	5,05,61,516.22	20%	2,21,36,855.81	37,96,024.79	-	2,59,32,880.60	2,46,28,635.62
Office Decoration	1,51,52,536.00	9,81,378.00	-	1,61,33,914.00	10%	89,61,367.83	5,06,545.28	-	94,67,913.11	66,66,000.89
Deep Tubewel & Pump	22,33,618.40	(0.40)	-	22,33,618.00	15%	15,65,478.63	71,514.99	-	16,36,993.61	5,96,624.39
Air Cooler	58,59,010.00	-	-	58,59,010.00	20%	53,77,357.46	67,614.06	-	54,44,971.52	4,14,038.48
Power Station	81,72,162.40	30,351.60	-	82,02,514.00	15%	60,14,063.77	2,32,844.42	-	62,46,908.19	19,55,605.81
Telephone Installation	7,70,026.40	19,999.60	-	7,90,026.00	15%	6,50,479.10	14,014.97	-	6,64,494.07	1,25,531.93
Crockeries and Cutleries	8,49,018.40	1,238.60	-	8,50,257.00	20%	4,51,586.75	55,871.70	-	5,07,458.44	3,42,798.56
Vehicles	5,36,36,532.40	21,99,999.60	4,51,957.00	5,53,84,575.00	20%	3,87,28,324.10	22,31,972.43	4,03,914.00	4,05,56,382.53	1,48,28,192.47
Software Development	6,97,104.00	1,45,625.00	-	8,42,729.00	0%	-	-	-	-	8,42,729.00
Sub Total as at December 31, 2021	1,59,81,41,011.80	8,84,18,552.07	4,51,957.00	1,68,61,07,606.87		60,11,67,142.62	4,53,57,699.81	4,03,914.00	64,61,20,928.44	1,03,99,86,678.43

2. On Revalued Amount :

Particulars	Cost				Rate(%)	Depreciation				WDV as on 31-03-2022
	Opening as on 01-07-2021	Addition for the period	Sales/Adjustment / Transfer	Total as at 31-03-2022		Opening as on 01-07-2021	For the period	Sales/Adjustment	Total as at 31-03-2022	
Land and Land Development	20,63,82,069.00	-	-	20,63,82,069.00	-	-	-	-	-	20,63,82,069.00
Factory Buildings	34,57,01,254.00	-	-	34,57,01,254.00	5%	9,70,15,491.74	91,71,789.19	-	10,61,87,280.92	23,95,13,973.08
Sub Total as at December 31, 2021	55,20,83,323.00	-	-	55,20,83,323.00		9,70,15,491.74	91,71,789.19	-	10,61,87,280.92	44,58,96,042.08

Grand Total as at December 31, 2021	2,15,02,24,334.80	8,84,18,552.07	4,51,957.00	2,23,81,90,929.87		69,81,82,634.36	5,45,29,489.00	4,03,914.00	75,23,08,209.36	1,48,58,82,720.51
--	--------------------------	-----------------------	--------------------	--------------------------	--	------------------------	-----------------------	--------------------	------------------------	--------------------------

Particulars	July-2021 to March-2022	July-2020 to March-2021
Factory Overhead	5,20,71,221.44	5,12,29,866.00
Administrative Overhead	24,58,267.56	24,79,374.00
Total	5,45,29,489.00	5,37,09,240.00

1,48,58,82,720.51

0.00

