

JMI SYRINGES & MEDICAL DEVICES LIMITED
72/C, PROGOTI SHORONI, MIDDLE BADDA, DHAKA-1212



1ST QUARTER FINANCIAL STATEMENTS (UN-AUDITED-Q1)
FOR THE 1ST QUARTER ENDED ON 30TH SEPTEMBER-2021



JMI Syringes & Medical Devices Ltd.
Statement of Financial Position (Un-Audited for Q1)

All amounts presented in Bangladesh BDT

	Notes	30th September, 2021	30th June, 2021
Assets			
Non Current Assets			
Property, Plant & Equipment	4	1,44,26,67,250.09	1,45,20,41,700.94
Factory Building Work in Progress	4 (e)	-	-
Right of use Asset	5	76,95,752.63	85,29,470.00
		1,45,03,63,002.72	1,46,05,71,170.94
Current Assets			
Inventories	6	54,63,31,570.63	54,16,35,942.89
Advance Deposit & Prepayments	7	23,58,17,617.80	14,55,44,198.17
Short Term Loan (Advance)	8	8,53,15,003.00	6,81,77,910.00
Advance Income Tax	9	30,40,82,465.43	28,89,72,649.43
Accounts Receivable	10	52,20,77,919.66	56,62,04,234.53
Cash and Cash Equivalents	11	2,98,06,971.18	4,57,81,609.58
		1,72,34,31,547.70	1,65,63,16,544.60
Total Assets		3,17,37,94,550.42	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)	38,22,41,990.05	38,46,41,109.21
Retained Earnings		40,67,27,044.81	38,54,20,972.38
Total Shareholder's Equity		2,73,04,83,802.87	2,71,15,76,849.59
Non-Current Liabilities			
Long Term Loan (Non-Current Maturity)	14	37,72,309.61	49,06,179.00
Deferred Tax Liability	17	10,12,48,981.77	10,08,04,679.32
Total Non-Current Liabilities		10,50,21,291.38	10,57,10,858.32
Current Liabilities			
Long Term Loan (Current Maturity)	15	49,50,174.37	51,48,323.00
Lease Liability (Current Maturity)	16	76,95,752.63	85,29,470.00
Short Term Loan	18	4,57,85,013.00	4,83,97,271.00
Unclaimed Dividend Account	19	5,23,878.60	36,18,302.60
Accrued Expenses Payable	20	-	3,45,000.00
Creditors and Other Payable	21	27,93,34,637.57	23,35,61,641.03
Total Current Liabilities		33,82,89,456.17	29,96,00,007.63
Total Shareholder's Equity & Liabilities		3,17,37,94,550.42	3,11,68,87,715.54



Muhammad Tarek Hossain Khan
 Company Secretary


Ranjit Chakraborty, ACMA
 Chief Financial Officer


Md. Javed Iqbal Pathan
 Chairman

Date: 14th November, 2021
 Place: Dhaka, Bangladesh


ATM 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 Q1)

All amounts presented in Bangladesh BDT

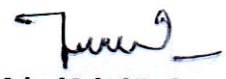
	Notes	30th September- 2021	30th September- 2020
Revenue from Net Sales	22.00	37,80,91,985.50	30,03,20,810.10
Less: Cost of Goods Sold	23.00	32,61,91,905.69	24,72,14,267.59
Gross Profit		5,19,00,079.81	5,31,06,542.51
Less: Operating Expenses			
Administrative Expenses	27.00	1,53,70,678.44	1,69,70,595.49
Mkt, Selling and Distribution Expenses	28.00	73,27,917.00	69,35,809.00
Total Operating Expenses		2,26,98,595.44	2,39,06,404.49
Operating Profit		2,92,01,484.37	2,92,00,138.02
Add: Other Income	29.00	30,06,373.00	42,75,692.00
		3,22,07,857.37	3,34,75,830.02
Less: Financial Expenses	30.00	8,72,186.13	10,99,037.00
Net Income before adjustment of WPPF		3,13,35,671.24	3,23,76,793.02
Less: Workers Profit Participation Fund		14,92,174.82	15,41,752.05
Net Profit before adjustment of Income Tax		2,98,43,496.42	3,08,35,040.97
Less: Income Tax Charged for the year	32.00	1,09,36,543.15	1,30,57,844.52
Net Profit After Tax		1,89,06,953.27	1,77,77,196.45
Other Comprehensive Income: Revaluation Surplus		-	-
Total Comprehensive Income for the year		1,89,06,953.27	1,77,77,196.45
Earnings Per Share (EPS)	33.00	0.86	0.80



Muhammad Tarek Hossain Khan
Company Secretary



Ranjit Chakraborty, ACMA
Chief Financial Officer



Md. Javed Iqbal Pathan
Chairman



ATM Serajus Salekin Chowdhury
Independent Director



Md. Abdur Razzaq
Managing Director

Date: 14th November, 2021
Place: Dhaka, Bangladesh





JMI Syringes & Medical Devices Ltd.
Statement of Changes in Equity (Un-Audited for Q1)
 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	1,70,83,95,698	1,21,19,070	38,46,41,109	38,54,20,972	2,71,15,76,850
Addition / Adjustment	-	-	-	-	-	-
Net Profit after Tax	-	-	-	-	1,89,06,953	1,89,06,953
Revaluation Reserve Adjustment	-	-	-	(23,99,119)	23,99,119	-
Balance as on 30-09-2021	22,10,00,000	1,70,83,95,698	1,21,19,070	38,22,41,990	40,67,27,045	2,73,04,83,803

Particulars	Share Capital	Share Premium	Tax Holiday Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as on 01-07-2020	22,10,00,000	1,70,83,95,698	1,21,19,070	39,42,34,714	35,30,18,638	2,68,87,68,120
Addition / Adjustment	-	-	-	-	-	-
Net Profit after Tax	-	-	-	-	1,77,77,196	1,77,77,196
Revaluation Reserve Adjustment	-	-	-	(24,51,349)	24,51,349	-
Balance as on 30-09-2020	22,10,00,000	1,70,83,95,698	1,21,19,070	39,17,83,365	37,32,47,183	2,70,65,45,316


Muhammad Tarek Hossain Khan
 Company Secretary


Ranjit Chakraborty, ACMA
 Chief Financial Officer


Md. Javed Iqbal Pathan
 Chairman

Date: 14th November, 2021
 Place: Dhaka, Bangladesh


ATM Serajus Salekin Chowdhury
 Independent Director


Md. Abdur Razzaq
 Managing Director




JMI Syringes & Medical Devices Ltd.
Statement of Cash Flows (Un-Audited for Q1)

All amounts presented in Bangladesh BDT


	September-2021	September-2020
A. Cash flows from operating activities		
Collection from Sales	49,71,26,935.38	58,71,28,562.00
Collection from Others	29,59,093.00	41,17,738.00
Payments to Suppliers and Others	(46,73,05,947.55)	(53,93,82,712.00)
Tax Paid	(1,51,09,816.00)	(1,35,75,525.00)
Net cash generated from operating activities	1,76,70,264.83	3,82,88,063.00
B. Cash flows from investing activities		
Acquisition of Non-Current Assets	(87,34,494.04)	(1,08,00,368.00)
Disposal / adjustment of Assets	2.32	-
Net cash used in investing activities	(87,34,491.72)	(1,08,00,368.00)
C. Cash flows from financing activities		
Net Increase / (Decrease) in Long Term Loans	(13,32,018.02)	(11,72,973.00)
Net Increase / (Decrease) in Short Term Loans	(26,12,258.00)	2,75,11,611.00
Net (Increase) / Decrease in Inter Company Advances	(1,71,37,093.00)	(4,01,79,974.00)
Dividend & Dividend Tax Paid	(30,94,424.00)	(4,890.00)
Interest & Bank Charges paid	(7,34,619.00)	(9,52,376.00)
Net cash (used in) / from financing activities	(2,49,10,412.02)	(1,47,98,602.00)
D. Net increase/(decrease) in cash and cash equivalents	(1,59,74,638.91)	1,26,89,093.00
E. Opening cash and cash equivalents	4,57,81,609.58	2,85,40,531.00
F. Closing cash and cash equivalents (D+E)	2,98,06,970.67	4,12,29,624.00
Net Operating Cash Flow Per Share (NOCFPS)	0.80	1.73



Muhammad Tarek Hossain Khan
Company Secretary


Ranjit Chakraborty, ACMA
Chief Financial Officer


Md. Javed Iqbal Patha
Chairman

Date: 14th November, 2021
Place: Dhaka, Bangladesh


ATM 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 Accounts (Q1-Un-Audited)

For the 1st Quarter ended on September 30, 2021

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 100 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, Chaudhagram, 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, 2021, 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

87,34,494.04

8,55,06,227.00

Sales / Transfer

(2.32)

(18,31,740.00)

Total Cost

2,15,89,58,827.72

2,15,02,24,336.00

Less: Accumulated Depreciation (Notes-4-b)

71,62,91,577.63

69,81,82,635.06

Carrying Value

1,44,26,67,250.09

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)

1,81,08,943.07

7,12,69,742.06

Less: Adjustment (Sales / Transfer)

(0.50)

(12,42,500.00)



Closing Balance of Accumulated Depreciation

September-2021	June-2021
71,62,91,577.63	69,81,82,635.06

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

Factory Overhead
Administrative Expenses

1,72,99,822.00	6,79,92,785.79
8,09,121.07	32,76,956.27
1,81,08,943.07	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, 2019 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)

Add: Addition during the period

Less: Deferred Tax related to assets revaluation

Less: Depreciation on revalued assets

Closing Balance (WDV)

38,46,41,109.22	39,42,34,714.00
0.93	-
-	-
(23,21,728.22)	(95,93,604.78)
38,23,19,381.93	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)

Addition during the period

Less: Transfer to Assets Schedule for charging depreciation

Net Closing Balance

-	2,51,50,212.00
-	3,54,83,678.00
-	(6,06,33,890.00)
-	-

5.00 Right of use Asset :

Opening Balance

Addition during the period

Less: Amortization during the year

Closing Balance (WDV)

85,29,470.00	1,24,98,013.00
-	-
(8,33,717.37)	(39,68,543.00)
76,95,752.63	85,29,470.00

6.00 Inventories :**A) Raw, Chemical and Packing Materials**

Raw and Chemical materials

Packing Materials

24,16,28,919.82	20,29,30,568.01
2,69,92,529.04	3,21,32,087.59

26,86,21,448.86 23,50,62,655.60

89,77,124.33 70,96,634.67

B) Work-in-Process**C) Finished Goods****D) Generator Fuel, Stationery, Spare Parts & Others**

Total of Inventory

25,28,89,806.60	28,45,14,452.78
1,58,43,190.84	1,49,62,199.84
54,63,31,570.63	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

Advance to Employee

Security Deposit for Office Rent & Depot Rent

Security deposit to CDBL

Janata Bank, Corporate Branch, SD A/c-70104001 (LC / PAD)

Advance for ERP Software

LC Margin & Others

Advance to Supplier

Bank Guarantee & Earnest Money Security

Other Advances

Total

30,06,227.00	30,06,227.00
(33,37,243.00)	5,13,354.71
41,76,830.00	38,96,830.00
2,00,000.00	2,00,000.00
4,71,871.00	3,30,240.00
7,75,000.00	5,87,500.00
6,30,55,918.34	4,31,44,716.00
6,02,84,819.00	1,46,44,885.00
10,71,84,195.46	7,92,20,445.46
-	-
23,58,17,617.80	14,55,44,198.17

Maturity analysis for above amount as under:

Adjustment within 1 year

Adjustment within after 1 year

Total

22,76,59,560.80	13,78,53,641.17
81,58,057.00	76,90,557.00
23,58,17,617.80	14,55,44,198.17

8.00 Short Term Loan & Investment

The above balances are made up as follows :

a) JMI Vaccine Ltd.

b) FDR to IDLC Finance Ltd.

Total

8,53,15,003.00	6,81,77,910.00
-	-
8,53,15,003.00	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 20th Annual General Meeting held on November 23, 2019.

September-2021 June-2021

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

1,13,99,205.00 8,80,03,335.00

AIT deposit against Vehicle

1,08,000.00 5,87,000.00

AIT deposit against Bank Interest

1,18,732.00 1,88,639.00

AIT deducted against Import of Raw Materials

34,83,879.00 1,67,80,102.43

Balance after addition

1,51,09,816.00 10,55,59,076.43

Less: Adjustment

30,40,82,465.43 36,38,37,417.43

NBR IT Assessment Adjustment (01-07-2017 to 30-06-2018)

7,48,64,768.00

Closing Balance

30,40,82,465.43 28,89,72,649.43

10.00 Accounts Receivable :

The above balances are made up as follows :

Opening Balance

56,53,37,962.53 75,88,74,016.00

Add: Sales with VAT during the period

45,29,53,341.51 2,28,59,02,653.19

Balance after addition

1,01,82,91,304.04 3,04,47,76,669.19

Less Realisation / adjustment during the period

49,62,60,664.38 2,47,94,38,706.66

Closing Balance

52,20,30,639.66 56,53,37,962.53

Add: Unrealized Gain for balance of export sales

47,280.00 8,66,272.00

Net Closing Balance

52,20,77,919.66 56,62,04,234.53

Add: Other Receivable

- -

Net Closing Balance

52,20,77,919.66 56,62,04,234.53

US\$ 4,70,605/= including in receivable amount at the end of the period.

Receivable Aging:

Receivable amount within 30 Days

16,22,24,200.98 24,30,77,061.41

Receivable amount within 60 Days

9,43,94,292.65 4,37,58,335.00

Receivable amount within 90 Days

3,51,83,861.15 4,44,22,104.00

Receivable amount over 90 Days

23,02,75,564.88 23,49,46,734.12

Total Receivable Amount

52,20,77,919.66 56,62,04,234.53

Disclosure for related party transaction as Sundry Debtors:

Name	Total Transaction during the period	September 30, 2021	June 30, 2021
JMI Hospital Requisite Mfg. Limited	18,36,808.00	10,87,348.00	1,12,88,692.00
JMI Group	-	35,936.00	35,936.00
Nipro JMI Marketing Limited	11,71,45,601.00	3,35,64,472.21	3,42,09,932.00
Nipro JMI Pharma Limited	5,84,275.67	6,67,902.76	3,22,522.00
Total	11,95,66,684.67	3,53,55,658.97	4,58,57,082.00

11.00 Cash & Cash Equivalents:

The above balances are made up as follows :

Cash at Bank

Janata Bank, Corporate Branch, CD A/c-1010216

9,25,187.64 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

3,344.44 3,344.44

Janata Bank, Corporate Branch, STD A/c- 004001592

96,019.68 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

17,773.00 2,38,003.00

Janata Bank, Corporate Branch, STD A/c- 004001119

2,683.32 2,683.32

AB Bank, IPO A/c-221252430

31,218.00 31,218.00

Janata Bank, Corporate Branch, FC A/c-413000087

- -

Pubali Bank Ltd. STD A/c-2001221

35,60,804.41 1,27,55,619.49

Pubali Bank Ltd. STD A/c-0106102001368 (Dividend)

5,26,497.50 6,60,018.00

Pubali Bank Ltd. STD A/c-3850102000116

1,58,725.00 48,694.50

Standard Bank Ltd. Motijheel Branch, CD A/c-00233012214

85,011.04 2,80,536.48

Dutch Bangla Bank CD A/c-10411024464

68,238.15 68,238.15

Dutch Bangla Bank STD A/c-1011205276

9,08,417.27 45,819.68

Islami Bank Chauddagram Branch-A/c-1320

- -

75,18,954.18 1,61,05,630.78

Cash in Hand

Head Office

1,92,02,513.00 2,23,70,904.00

Factory Office

30,85,504.00 73,05,074.80

Closing Balance

2,22,88,017.00 2,96,75,978.80

2,98,06,971.18 4,57,81,609.58



	September-2021	June-2021
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	2,21,00,000
Sponsors		
Bangladeshi	52,02,500	52,02,500
Foreigners	1,24,00,000	1,24,00,000
	1,76,02,500	1,76,02,500
Public Shares		
General Public	36,99,540	32,79,790
Institution	7,97,960	12,17,710
	44,97,500	44,97,500
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 October 30, 2021 and consists of the following:		
Pubali Bank Ltd, BB Avenue Corporate Branch, Dhaka	37,72,309.61	49,06,179.00
	37,72,309.61	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 October, 2020		
Pubali Bank Ltd, BB Avenue Corporate Branch, Dhaka	49,50,174.37	51,48,323.00
	49,50,174.37	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 Rate 9% 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	1,37,567.13	5,86,644.00
Closing Balance after Addition	86,67,037.13	1,30,84,657.00
Less: Payment during the period	9,71,284.50	45,55,187.00
Closing Liability	76,95,752.63	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 year	4,44,302.46	(45,18,957.19)
Closing balance	10,12,48,981.77	10,08,04,679.32
Calculation:		
a) WDV of Fixed Assets (without land) as per Accounting Base	1,07,91,12,250.09	1,08,84,86,701.44
WDV of Fixed Assets (without land) as per Tax Base	66,58,54,201.14	67,71,82,921.08
Taxable temporary difference	41,32,58,048.95	41,13,03,780.36
Deferred Tax Liability (i.e Tax Rate 22.5%)	9,29,83,061.01	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	47,280.00	26,871.00
Unrealized Gain at tax base	-	-
Temporary difference	47,280.00	26,871.00



Tax charges@22.5%
Total Deferred Tax Liability (a+b+c)
 Less: Opening Balance of Deferred Tax Liability
Deferred Tax (Gain)/ Expenses for the period

September-2021	June-2021
10,638.00	6,045.98
10,12,48,981.77	10,08,04,679.32
10,08,04,679.32	10,53,23,636.51
4,44,302.46	(45,18,957.19)

18.00 Short Term Loan :

A. PAD-Pubali Bank	4,32,81,000.00	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)	4,57,85,013.00	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. 9% P.A. except loan from NIPRO Corporation.

19.00 Unclaimed Dividend Account:

Opening Balance	36,18,302.60	29,71,311.00
Addition for the year-2019-2020 (30% Cash)	-	6,63,00,000.00
Balance after addition	36,18,302.60	6,92,71,311.00
Less: Tax at Source Payable	-	1,12,56,920.00
Less: Transfer to Capital Market Stabilization Fund (CMSF)	17,92,909.00	-
Less: Payments during the period	13,01,515.00	5,43,96,088.40
Closing Balance	5,23,878.60	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	8,50,44,059.67	6,21,58,075.00
Salary & Bonus Payable	26,39,378.00	11,87,634.00
Wages & Bonus Payable	50,14,793.00	11,42,052.00
Remuneration & Bonus Payable	8,95,590.00	8,78,000.00
Electricity Bill Payable-Factory	53,39,796.00	-
Electricity Bill Payable-H/O	1,40,649.00	85,726.00
Telephone & Mobile Bill Payable	35,220.00	69,574.00
Gas Bill Payable-H/O	-	-
WASA Bill Payable-H/O	45,477.00	26,073.00
TA/DA Bill Payable-Mkt	54,015.00	58,245.00
Provident Fund	71,65,260.00	50,51,490.00
Other Expenses including VAT	34,99,566.00	30,33,583.96
Tax at Source Payable	63,57,894.00	63,93,730.51
VAT at Source Payable	4,02,086.00	1,14,425.00
Workers Profit Participation Fund	1,08,00,757.82	1,19,55,177.18
Provision for Current Income Tax (Note 21.01)	15,19,00,096.07	14,14,07,855.38
	27,93,34,637.57	23,35,61,641.03

21.01 Provision for Income Tax

Opening Balance	14,14,07,855.38	11,46,90,732.20
Provision for Current Tax for the Year	1,04,92,240.69	10,15,81,891.18
Less: IT NBR Adjustment (01-07-17 to 30-06-18)	-	(7,48,64,768.00)
Closing Balance	15,19,00,096.07	14,14,07,855.38

22.00 Revenue from Net Sales:

	July-21 to Sept-21	July-20 to Sept-20
Total Sales with VAT	45,29,53,341.51	36,25,47,781.52
Less: VAT	7,48,61,356.01	6,22,26,971.42
Net Sales Revenue:	37,80,91,985.50	30,03,20,810.10



Total Export Sales US\$ 35,790 for the period ended 30th September, 2020 & US\$ 65,554 for the period ended 30th September, 2019.

September-2021	June-2021
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23.00 Cost of Goods Sold:

Work-in-Process (Opening)	70,96,634.67	2,35,57,255.00
Raw Materials Consumed (Note-24)	16,34,48,356.19	19,78,63,721.00
Packing Materials Consumed (Note-25)	5,14,94,484.55	5,95,34,755.00
Factory Overhead (Note-26)	8,18,83,000.43	7,15,52,859.59
Total Manufacturing Cost	30,39,22,475.84	35,25,08,590.59
Work-in-Process (Closing)	(89,77,124.33)	(7,64,69,512.00)
Cost of Goods Manufactured	29,49,45,351.51	27,60,39,078.59
Finished Goods (Opening)	28,45,14,452.78	25,08,39,183.00
Finished Goods available	57,94,59,804.29	52,68,78,261.59
Cost of Physician Sample transferred to Sample Stock	(3,78,092.00)	(3,00,321.00)
Finished Goods (Closing)	(25,28,89,806.60)	(27,93,63,673.00)
	32,61,91,905.69	24,72,14,267.59

24.00 Raw Materials Consumed

Opening Stock	20,29,30,568.01	15,58,96,649.00
Purchase for the period	20,21,46,708.00	24,66,31,610.00
Closing Stock	(24,16,28,919.82)	(20,46,64,538.00)
	16,34,48,356.19	19,78,63,721.00

25.00 Packing Materials Consumed

Opening Stock	3,21,32,087.59	2,37,14,986.00
Purchase for the month	4,63,54,926.00	6,13,84,298.00
Closing Stock	(2,69,92,529.04)	(2,55,64,529.00)
	5,14,94,484.55	5,95,34,755.00

26.00 Factory Overhead :

Travelling & Conveyance	5,020.00	5,360.00
Fuel, Petrol, Light Diesel Etc.	12,97,478.00	11,31,015.00
Depreciation	1,72,99,822.00	1,73,17,402.59
Factory Staff Uniform	3,368.00	1,68,640.00
Electricity Bill	1,49,59,762.00	1,08,42,140.00
Factory Expenses	28,59,248.00	25,00,451.00
Factory Employee Free Lunch	30,64,271.00	30,82,568.00
Freight Charge/ Carriage Inward	1,85,296.00	1,38,690.00
Worker Residential Expenses	2,07,600.00	1,23,600.00
Insurance Premium	3,06,000.00	3,19,174.00
IT & Computer Accessories	51,042.00	76,325.00
Laboratory Consumable Stores	4,49,900.00	2,97,697.00
Stationery Expenses	1,93,621.00	1,12,021.00
Printing Expenses	1,01,987.00	1,36,193.00
Papers & Periodicals	510.00	830.00
Spare Parts and Accessories Consumption	10,50,293.73	7,90,240.00
Municipal Tax	-	-
Medical expenses	88,259.00	1,21,193.00
Repairs & Maintenance	4,89,429.00	2,94,838.00
Telephone & Mobile Bill	71,740.00	68,214.00
Remuneration-Director with Bonus	9,63,000.00	9,00,000.00
Provident Fund (Companies Contribution)	8,64,424.00	8,41,233.00
Research and Development	92,000.00	38,941.00
Overtime Expenses	74,82,858.00	48,35,961.00
Daily Labour Charge	6,12,444.00	4,80,304.00
Salary & Allowances with Bonus	2,91,83,627.70	2,69,29,829.00
	8,18,83,000.43	7,15,52,859.59

- 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 other

27.00 Administrative Expenses:

Advertisement	-	-
Audit Fee	-	-
Vehicles Fuel Expenses	10,65,154.00	10,07,097.00
Conveyance	45,755.00	1,56,170.00
Depreciation	8,09,121.07	8,53,611.49
Electric Bill-H/O	1,35,057.00	1,06,302.00
Entertainment	1,81,112.00	1,89,133.00
Fooding Expenses-H/O	80,661.00	2,44,486.00
Gas Bill	4,620.00	4,620.00



Internet Bill	
Group Insurance	
Medical Expenses	
Office Expenses	
Amortization Charges for Lease Finance under IFRS-16	
Overtime	
Postage and Courier Charge	
Printing Expenses	
Research and Development	
Provident Funds (Companies Contribution)	
Legal & Professional Fees	
Registration Renewal Fees	
Remuneration-Director (with bonus)	
Repair & Maintenance H/O	
AGM, Secretarial & Regulatory Expenses	
Salary and allowances (with bonus)	
Stationery Expenses	
Subscription & Annual Membership Exp	
Telephone and Mobile Bill	
Travelling Expenses-Overseas & Inland	
Water Bill	

September-2021	June-2021
93,462.00	1,85,389.00
1,00,420.00	86,975.00
2,52,785.00	-
2,12,454.00	1,80,825.00
8,33,717.37	9,92,136.00
41,899.00	32,380.00
5,500.00	3,975.00
66,566.00	12,496.00
79,944.00	20,334.00
1,87,964.00	2,18,148.00
-	71,760.00
1,38,200.00	1,18,376.00
20,22,300.00	18,90,000.00
6,875.00	1,10,500.00
1,65,681.00	1,36,022.00
83,96,481.00	96,08,725.00
50,831.00	49,220.00
-	50,000.00
1,06,682.00	1,90,238.00
2,68,033.00	4,40,626.00
19,404.00	11,051.00
1,53,70,678.44	1,69,70,595.49

28.00 Marketing, Selling and Distribution Expenses :

Goods Delivery Expenses (Own Vehicle)	
Product Certification, Enlisted & Inclusion Expenses	
Fooding & Office Expenses	
Exhibition Expenses	
Export Expenses	
Electricity Bill for Unique Height Level-7	
Gas & Water Bill	
Loading / Unloading & Labour Charge	
Amortization Charges for Lease Finance under IFRS-16	
Salary and allowance (with bonus)	
Sample & Promotional Expenses	
Provident Fund (Companies Contribution)	
T.A & D.A to Marketing Officials	
Telephone, Mobile & Internet Expenses	
Tours and Travel	
Training Expenses	
Tender Expenses	
Bad Debt Expenses (Written off)	

25,02,454.00	28,53,196.00
6,26,528.00	53,616.00
1,10,863.00	1,11,715.00
1,85,400.00	-
2,13,677.00	-
29,156.00	30,715.00
45,000.00	55,500.00
45,100.00	50,300.00
-	-
30,20,660.00	26,42,385.00
1,50,255.00	4,77,591.00
61,382.00	65,978.00
2,06,350.00	1,93,555.00
30,594.00	22,936.00
10,950.00	2,02,559.00
15,000.00	10,521.00
29,548.00	63,403.00
45,000.00	1,01,839.00
73,27,917.00	69,35,809.00

29.00 Other Income

Wastage Sales	
Interest Income - Interest from Loan for JMI Vaccine	
Bank Interest	
Rental	
Interest Income from FDR	
Profit on Sale of Vehicle & Equipment	
Foreign Exchange Unrealized Gain / Loss-Notes-29.1.	
Foreign Exchange Realized Gain / Loss-Notes-29.2.	
Others	

-	-
21,37,093.00	28,83,211.00
-	-
8,22,000.00	6,61,165.00
-	4,31,667.00
-	-
47,280.00	1,57,954.00
-	-
-	1,41,695.00
30,06,373.00	42,75,692.00

29.1. Foreign Exchange Unrealized Gain/Loss - Details

Details are as under :

Unrealized Gain for balance of export sales	
Unrealized Loss ForEx for LC Liabilities (PAD & DEF L/C)	
Total Other Comprehensive Income	

47,280.00	1,57,954.00
-	-
47,280.00	1,57,954.00

29.2. Foreign Exchange Realized Gain/Loss - Details

Details are as under :

Realized Gain for Exchange of Import Items.(PAD&DEF L/C)	
Realized Loss for Exchange of Import Items.(PAD&DEF L/C)	
Total Other Comprehensive Income	

-	-
-	-
-	-

30.00 Financial Expenses:

Interest & Charges for Short Term Loan	
--	--

5,02,439.00	5,15,881.00
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	September-2021	June-2021
Interest & Charges for Long Term Loan	1,73,215.00	2,23,017.00
Interest & Charges for Lease Finance under IFRS-16	1,37,567.13	1,46,661.00
Bank Charges and Commission	58,965.00	2,13,478.00
Realized Loss for Forex Transaction for import of materials	-	-
Total Financial Expenses	8,72,186.13	10,99,037.00

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	60,38,352.77	66,39,837.22
On Other Income	6,76,433.93	10,68,923.00
On Profit on Sale of Vehicle	-	-
Provision for AIT	37,77,454.00	33,93,881.25
	1,04,92,240.69	1,11,02,641.47
Deferred Tax Expenses / (Gain) - Note 17	4,44,302.46	19,55,203.05
Total Income Tax Charged for the year	1,09,36,543.15	1,30,57,844.52

In accordance with IAS 12 paragraph 81, the relationship between tax expense(income) and accounting profit is provide in Annexure - 2

33.00 Earning Per Share (EPS):

(a) Earnings attributable to the Ordinary Shareholders	1,89,06,953.27	1,77,77,196.45
(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]	0.86	0.80

34.00 Net Assets Value Per Share (NAVPS):

(a) Total Equity attributable to the Ordinary Shareholders	2,73,04,83,802.87	2,70,65,45,316.00
(b) Weighted average number of Ordinary Shares outstanding during	2,21,00,000	2,21,00,000
Net Assets Value Per Share (NAVPS): [A/B]	123.55	122.47

35.00 Net Operating Cash Flow Per Share (NOCFPS):

(a) Operating Cash flow attributable to Ordinary Shareholders	1,76,70,264.83	3,82,88,063.00
(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]	0.80	1.73

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

Net Profit	1,89,06,953.27	1,77,77,196.45
Less: Unrealized FX gain	(47,280.00)	(1,57,954.00)
Add: Def. Tax Exp	4,44,302.46	19,55,203.05
Add: Interest paid (excludes interest related to IFRS 16 lease finance)	7,34,619.00	9,52,376.00
Add: Depreciation	1,81,08,943.07	1,81,71,014.00
Add: Decrease in Inventory Balance	(46,95,627.74)	(13,24,06,369.00)
Less: Increase in Accounts Receivable	4,41,73,594.87	22,45,80,781.00
Less: Increase in Advance	(9,02,73,419.63)	(2,32,40,382.00)
Less: Increase in AIT Balance	(1,51,09,816.00)	(1,35,75,525.00)
Add: Increase in Accrued Expenses	(3,45,000.00)	(3,91,000.00)
Add: Increase in Accounts Payables including OCI impact	4,57,72,995.54	(5,53,77,278.00)
Net Operating Cash Flow	1,76,70,264.83	3,82,88,062.50
Weighted Average Shares Outstanding	2,21,00,000.00	2,21,00,000.00
Net Operating Cash flow per share	0.80	1.73

36.00 Related Party Transaction-Disclosures under IAS 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	Total Transaction for the period	Balance as on 30-09-2021	Balance as on 30-06-2021
A. Advance & Short Term Loan paid			
JMI Vaccine Ltd.	-	8,53,15,003.00	6,81,77,910.00
Total for Advance & Short Term Loan paid	-	8,53,15,003.00	6,81,77,910.00
B. Supplier / Creditors (Payable)			



		September-2021	June-2021
JMI Hospital Requisite Mfg. Ltd.	(14,26,83,420.00)	(4,64,39,957.95)	(3,18,21,872.00)
JMI CNG Dispensing Ltd.	-	-	(5,86,170.00)
JMI Industrial Gas Ltd.	(89,34,563.00)	(75,91,256.90)	(55,18,606.00)
JMI Printing & Packaging Ltd.	(3,73,96,238.00)	(1,79,98,067.12)	(72,94,788.00)
Advance Travel Planners Ltd.	-	-	(15,123.00)
Nipro JMI Marketing Ltd.	10,48,689.00	(10,43,349.00)	-
Nipro JMI Pharma Ltd.	(10,33,484.00)	(11,554.00)	-
JMI Engineering Ltd.	-	-	(17,182.00)
Total for Supplier / Creditors	(18,89,99,016.00)	(7,30,84,184.97)	(4,52,53,741.00)
C. Sundry Debtors (Product Sales) (Receivable)			
JMI Hospital Requisite Mfg. Ltd.	18,36,808.00	10,87,348.00	1,12,88,692.00
JMI Group	-	35,936.00	35,936.00
Nipro JMI Marketing Ltd.	11,71,45,601.00	3,35,64,472.21	3,42,09,932.00
Nipro JMI Pharma Ltd.	5,84,275.67	6,67,902.76	3,22,522.00
Total for Sundry Debtors (Product Sales)	4,58,57,082.00	3,53,55,658.97	4,58,57,082.00
Grand Total	(14,31,41,934.00)	4,75,86,477.00	6,87,81,251.00



JMI Syringes & Medical Devices Ltd.
Schedule of Property Plant & Equipments
As at 30th September, 2021

1. Before Revaluation :

Particulars	Cost				Rate(%)	Depreciation				WDV as on 30-09-2021
	Opening as on 01-07-2021	Addition for the period	Sales/Adjustment / Transfer	Total as at 30-09-2021		Opening as on 01-07-2021	For the period	Sales/Adjustment	Total as at 30-09-2021	
Land and Land Development	15,71,72,931.00	-	-	15,71,72,931.00	0%	-	-	-	-	15,71,72,931.00
Machineries	93,53,12,635.00	60,22,122.50	-	94,13,34,757.50	7%	41,07,29,208.41	91,31,916.41	-	41,98,61,124.82	52,14,73,632.68
Factory Buildings	33,80,95,062.00	7,92,036.17	0.20	33,88,87,097.97	5%	8,86,78,986.06	31,09,938.92	-	9,17,88,924.99	24,70,98,172.98
Furniture and Fixtures-Factory	1,39,95,168.00	2,54,662.00	(0.38)	1,42,49,830.38	10%	61,10,187.00	1,98,310.64	-	63,08,497.64	79,41,332.74
Furniture and Fixtures-H.O	58,56,713.00	48,043.00	-	59,04,756.00	10%	29,20,719.87	73,006.06	-	29,93,725.94	29,11,030.06
Office Equipment H.O.	1,23,74,940.00	2,08,792.45	-	1,25,83,732.45	20%	88,42,527.84	1,76,258.56	-	90,18,786.40	35,64,946.05
Factory Equipment	4,79,63,555.00	5,37,794.92	(0.30)	4,85,01,350.22	20%	2,21,36,855.81	12,71,212.94	-	2,34,08,068.75	2,50,93,281.47
Office Decoration	1,51,52,536.40	8,33,668.00	0.40	1,59,86,204.00	10%	89,61,367.83	1,67,288.43	-	91,28,656.26	68,57,547.74
Deep Tubewel & Pump	22,33,618.40	-	0.40	22,33,618.00	15%	15,65,478.63	24,743.35	-	15,90,221.97	6,43,396.03
Air Cooler	58,59,010.40	-	0.40	58,59,010.00	20%	53,77,357.46	23,683.48	-	54,01,040.94	4,57,969.06
Power Station	81,72,162.40	-	0.40	81,72,162.00	15%	60,14,063.77	79,921.30	-	60,93,985.06	20,78,176.94
Telephone Installation	7,70,026.40	-	0.40	7,70,026.00	15%	6,50,479.10	4,427.21	-	6,54,906.31	1,15,119.69
Crockeries and Cutleries	8,49,018.40	-	0.40	8,49,018.00	20%	4,51,586.75	19,542.22	-	4,71,128.96	3,77,889.04
Vehicles	5,36,36,532.40	-	0.40	5,36,36,532.00	20%	3,87,28,324.10	7,33,055.91	-	3,94,61,380.01	1,41,75,151.99
Software Development	6,97,104.00	37,375.00	-	7,34,479.00	0%	-	-	-	-	7,34,479.00
Sub Total as at September 30, 2021	1,59,81,41,012.80	87,34,494.04	2.32	1,60,68,75,504.52		60,11,67,142.62	1,50,13,305.43	-	61,61,80,448.06	99,06,95,056.46

2. On Revalued Amount :

Particulars	Cost				Rate(%)	Depreciation				WDV as on 30-09-2021
	Opening as on 01-07-2021	Addition for the period	Sales/Adjustment / Transfer	Total as at 30-09-2021		Opening as on 01-07-2021	For the period	Sales/Adjustment	Total as at 30-09-2021	
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	30,95,637.63	-	10,01,11,129.37	24,55,90,124.63
Sub Total as at September 30, 2021	55,20,83,323.00	-	-	55,20,83,323.00		9,70,15,491.74	30,95,637.63	-	10,01,11,129.37	45,19,72,193.63

Grand Total as at September 30, 2021	2,15,02,24,335.80	87,34,494.04	2.32	2,15,89,58,827.52		69,81,82,634.36	1,81,08,943.07	-	71,62,91,577.43	1,44,26,67,250.09
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Particulars	September, 2021	September, 2020
Factory Overhead	1,72,99,822.00	1,73,17,403.00
Administrative Overhead	8,09,121.07	8,53,611.00
Total	1,81,08,943.07	1,81,71,014.00



JMI SYRINGES & MEDICAL DEVICES LIMITED
72/C, PROGOTI SHORONI, MIDDLE BADDA, DHAKA-1212



1ST QUARTER FINANCIAL STATEMENTS (UN-AUDITED-Q1)
FOR THE 1ST QUARTER ENDED ON 30TH SEPTEMBER-2021

