

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219


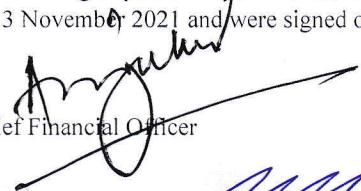
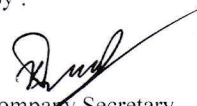


Statement of Financial Position

As of September 30, 2021

UN-AUDITED

Particulars	Notes	Amount In Tk.	Amount In Tk.
		30-Sep-21	30-Jun-21
Assets:			
NON-CURRENT ASSETS (A)			
		538,560,082	547,125,159
Property, Plant and Equipments	3.00	537,510,082	546,075,159
Investment in Share	4.00	1,050,000	1,050,000
CURRENT ASSETS (B)			
		787,626,688	785,577,723
Inventories	5.00	599,505,432	599,505,432
Trade and other Receivables	6.00	71,367,252	62,887,220
Advances, Deposits & Pre-Payments	7.00	39,953,870	39,627,308
Cash and Cash Equivalents	8.00	76,800,134	83,557,764
TOTAL ASSETS (A+B)		1,326,186,770	1,332,702,883
Equity and Liabilities:			
SHAREHOLDERS' EQUITY (C)			
		1,195,884,193	1,202,409,297
Share Capital	9.00	980,798,770	980,798,770
Revaluation Reserve	10.00	88,953,229	88,999,254
Retained Earnings	11.00	126,132,194	132,611,274
LONG TERM LIABILITIES (D)			
		46,022,373	46,925,750
Long term loan	12.00	16,713,845	17,763,578
Deferred Tax Liability	13.00	29,308,528	29,162,172
CURRENT LIABILITIES (E)			
		84,280,204	83,367,836
Trade and other Payables	14.00	86,560	213,025
Short term Bank loan	15.00	62,065,676	59,924,786
Accrued Expenses	16.00	868,311	2,147,570
IPO Application Fund	17.00	5,765,858	5,765,858
Provision for Workers Profit Participation Fund	18.00	-	-
Provision for Taxation	19.00	13,909,120	13,731,022
Dividend Payable	20.00	1,584,679	1,585,574
TOTAL EQUITY & LIABILITIES (C+D+E)		1,326,186,770	1,332,702,883
Net Asset Value (NAV) including Revaluation Surplus	29.00	12.19	12.26
Net Asset Value (NAV) excluding Revaluation Surplus	29.00	11.29	11.35

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 13 November 2021 and were signed on its behalf by :

 Director	 Chief Financial Officer	 Company Secretary	 Managing Director	 Chairman
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Signed in terms of our separate report of even date annexed.

Dated: 13 November, 2021

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

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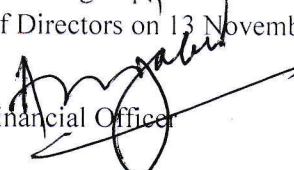



Statement of Profit or Loss and Other Comprehensive Income

For the period ended 30 September, 2021

UN-AUDITED

Particulars	Notes	Amount In Tk.	
		1st Jul 2021 to 30 Sep 2021	1st Jul 2020 to 30 Sep 2020
Turnover	21.00	19,867,672	28,206,507
Less: Cost of Sales	22.00	17,209,204	24,256,246
Gross Income		2,658,468	3,950,261
Operating Expenses:		5,912,739	7,735,059
Administrative Expenses	23.00	5,504,931	6,697,827
Marketing and Distribution Expenses	24.00	407,808	1,037,232
Income from Operating Activities		(3,254,271)	(3,784,798)
Financial expenses	25.00	3,181,946	1,477,844
Net Income from Operation		(6,436,217)	(5,262,641)
Non Operating Income	27.00	235,567	402,503
Net Income before WPPF & Income Tax		(6,200,650)	(4,860,138)
Provision for WPPF	18.00	-	-
Net Income before Tax		(6,200,650)	(4,860,138)
Provision for Income Tax:	26.00	324,454	598,800
Current Tax	19.00	178,098	269,865
Deffered Tax		146,356	328,935
Net Income after Tax		(6,525,104)	(5,458,937)
Earnings Per Share	28.00	(0.07)	(0.06)

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 13 November 2021 and were signed on its behalf by :

 Director	 Chief Financial Officer	 Company Secretary	 Managing Director	 Chairman
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Signed in terms of our separate report of even date annexed.

Dated: 13 November, 2021

Place: Dhaka

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Statement of Changes in Equity

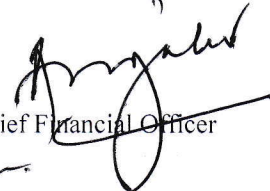
For the period ended 30 September, 2021

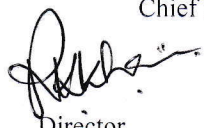
UN-AUDITED

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01 July, 2021	980,798,770	88,999,254	132,611,274	1,202,409,297
Net Income for the year	-	-	(6,525,104)	(6,525,104)
Deferred Tax Liability	-	-	-	-
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(46,025)	46,025	-
Balance as on 30 September, 2021	980,798,770	88,953,229	126,132,194	1,195,884,193

Balance as on 01 July, 2020	980,798,770	89,201,405	161,101,012	1,231,101,192
Net Income for the year	-	-	(5,458,937)	(5,458,937)
Deferred Tax Liability	-	-	-	-
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(50,538)	50,538	-
Balance as on 30 September, 2020	980,798,770	89,150,867	155,692,613	1,225,642,255

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 13 November 2021 and were signed on its behalf by :


Chief Financial Officer


Director


Company Secretary


Managing Director


Chairman

Signed in terms of our separate report of even date annexed.

Dated: 13 November, 2021

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Statement of Cash Flows

For the period ended 30 September, 2021

UN-AUDITED

Particulars	<u>Amount In Tk.</u> 1st Jul 2021 to 30 Sep 2021	<u>Amount In Tk.</u> 1st Jul 2020 to 30 Sep 2020
A. Cash Flows from Operating Activities :		
Collection from Turnover	11,387,640	20,466,602
Payment to suppliers and creditors for expenses	(16,290,049)	(12,329,101)
Payment for Financial Expenses	(3,181,946)	(1,477,844)
Payment for WPPF	-	-
Payment for Income Tax	-	-
Add: Receipt From Other Sources	235,567	396,933
Add: Gain/(Loss) on Foreign Currency Fluctuation	-	5,570
Net cash inflow/(outflow) from operating activities	(7,848,788)	7,062,162
B. Cash flow from Investing Activities:		
Acquisition of Property, Plant & Equipment	-	(28,575,415)
Net cash inflow/ (outflow) in Investing Activities	-	(28,575,415)
C. Cash flow from Financing Activities:		
Receipts from ordinary shares issued	-	-
Payment of Cash Dividend	-	-
Short term loan Received/(Re-paid)	2,140,890	(4,021,820)
Current portion of Long term loan Received/(Re-paid)	(1,049,733)	1,102,763
Net cash inflow/(outflow) in financing activities	1,091,157	(2,919,057)
D. Increase/ (Decrease) in Cash and Cash Equivalent (A+B+C)	(6,757,630)	(24,432,309)
E. Opening Cash and Cash Equivalent	83,557,764	90,614,471
F. Ending Cash and Cash Equivalent (D+E)	76,800,134	66,182,163

Net Operating Cash flows per Shares (NOCFPS)

(0.08)

0.07

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 13 November 2021 and were signed on its behalf by :

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Signed in terms of our separate report of even date annexed.

Dated: 13 November, 2021

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Notes to the Financial Statements

As at and for the period ended 30 September, 2021

1.00 (a) Legal Status of the Entity

Khan Brothers PP Woven Bag Industries Ltd. (The Company) was incorporated in Bangladesh as a Private Limited Company under The Companies Act, 1994 vide Registration No. C-61800(3809)/2006 dated 18 May, 2006 subsequently converted into a public limited company vide special resolution dated 26.10.2011. The company applied for Initial Public Offering and consent has been accorded by Bangladesh Securities and Exchange Commission vide their letter no. SSC/CI/IPO-208/2012/447 dated 24 June 2014. The company is listed with Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) and its shares are traded in the regular market.

1.00 (b) Authorized Capital

Authorized Share Capital of the Company is Tk. 1,500,000,000/-

2.00 (a) Corporate Business

The Company's main business is to Manufacture of different types PP Woven Bag, FIBC bag, Jumbo bag, HDPE Bag, LDPE Bag, Liner, Multi-layer Sack Kraft Paper and selling them in local and the international market.

2.00 (b) Corporate Financial Statements and Reporting

This comprises Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows, Statement of Changes in Equity and explanatory notes and disclosures covering accounting policies.

The Board of Directors are responsible for preparing and presenting the financial statements including adequate disclosures, who approved and authorized for issue of this financial statements. The preparation of the financial statements in conformity with the International Accounting Standards (IASs) requires Board of Directors to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and assets and liabilities at the reporting date. Uncertainty involved in making estimates and actual result reported might differ from those estimates

2.00 © Fundamental Accounting Concepts/ Assumption

The financial statements have been prepared under historical cost concept, based on going concern assumption, under Accrual basis and such other convention as required by IAS-1 for fair presentation of financial statements

2.00 (d) Going Concern

The company has adequate resources to continue in operation for the foreseeable future. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business. For this reasons the directors continue to adopt going concern basis in preparing the financial statements

2.00 (E)Principal Accounting Policies

The specific accounting policies selected and applied by the company's directors for significant transactions and events that have material effect in preparation and presentation of financial statements within the framework of IAS-1 "Presentation of Financial Statements", have been consistently applied throughout the year and were also consistent with those used in earlier years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating the format of financial statements were also taken into full consideration for fair presentation:

IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 7	Statement of Cash Flows
IAS 8	Accounting Policies Changes in Accounting Estimate and Errors
IAS 10	Events after the Reporting Period
IAS 12	Income Taxes
IAS 16	Property Plant & Equipment
IFRS 9	Financial Instruments
IAS 19	Employees Benefits
IAS 21	The Effect of Changes in Foreign Exchange Rate
IAS 23	Borrowing Cost
IAS 33	Earnings Per Share
IAS 36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets,
IFRS 15	Revenue from contract with customers

The other related BFRSs are also complied for the preparation of these financial statements.

2.00 (f) Reporting Period

The period of the financial statements covers from July 1, 2021 to September 30, 2021.

Khan Brothers PP Woven Bag Industries Ltd.

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Notes to the Financial Statements

As at and for the year ended September 30, 2021

3.00 Property, Plant and Equipments: Tk. 537,510,082

This includes the written down value as on 30 September, 2021. Break up of the PPE is as follows; :

	Amount in TK 30-Sep-21	Amount in TK 30-Jun-21
Land & land Development	140,887,199	140,887,199
Building & other construction	164,317,142	166,397,107
Plant & machinery	199,944,230	205,071,005
generator & Electric Equipment	12,383,862	12,866,350
Motor vehicle	13,471,426	14,180,449
Office Decoration & fittings	4,897,342	5,022,915
Furniture & Fixture	1,608,881	1,650,135
	<u>537,510,082</u>	<u>546,075,159</u>

Fixed assets have been physically verified by management as at the balance sheet date.

Details of PPE has been given in Annexure-'A'

The property, plant and equipment of the company has been pledged as security against loan with Jamuna Bank Ltd, Shantinagar Branch, Dhaka.

4.00 Investment in Share: Tk. 1,050,000

This includes the investment made in shares of associate companies under Khan Brothers Group as following:

Khan Brothers Knitwear Industries Ltd.	10,000 Shares	1,000,000	1,000,000
Khan Brothers Group of Industries Ltd.	500 Shares	50,000	50,000
		<u>1,050,000</u>	<u>1,050,000</u>

This represents the face value shares held by Khan Brothers PP Woven Bag Industries Ltd.

5.00 Inventories Tk. 599,505,432

Break-up of this item is as follows:

Finished Goods	44,145,422	26,220,200
Raw Materials	553,314,755	553,314,755
Working-in-process	-	17,925,222
Store Materials	2,045,255	2,045,255
	<u>599,505,432</u>	<u>599,505,432</u>

6.00 Trade and other Receivables: Tk. 71,367,252

Break-up of this item is as

Export Bills Receivable	62,212,203	62,212,203
Khan Brothers Bag Industries Ltd.	8,480,032	-
Ashirbad Syndicate	254,000	254,000
Bombay Sweets & Co.	114,500	114,500
Kazi Agro	87,452	87,452
Mehera Corporation	124,500	124,500
S N Traders	94,565	94,565
	<u>71,367,252</u>	<u>62,887,220</u>

These are considered good.

7.00 Advance Income Tax: Tk. 39,953,870

This consist of the following:

	Amount in TK 30-Sep-21	Amount in TK 30-Jun-21
T & T Phone	8,000	8,000
Titas Gas	448,900	448,900
Pallibidyut	240,600	240,600
Advance Income Tax	10,305,369	10,278,807
CDBL-Security deposit	500,000	500,000
Advance against Purchase	27,240,501	27,240,501
Salary Advance	1,210,500	910,500
	39,953,870	39,627,308

8.00 Cash and Cash Equivalents: Tk. 76,800,134

This consist of the following balances;

	7,993,575	16,831,747
Cash in hand		
Cash at Banks:		
Jamuna Bank Ltd.-CD-6233	66,642	-
Mutual Trust Bank Ltd.-CD-11251	3,920	1,130
Mutual Trust Bank Ltd.-STD-2508	5,288,426	5,288,426
Mutual Trust Bank Ltd.-FC-4399 (USD)	504,484	504,484
Mutual Trust Bank Ltd.-FC-4406 (POUND)	126,168	126,168
Mutual Trust Bank Ltd.-FC-4415 (EURO)	108,028	108,028
Mutual Trust Bank Ltd.-CD-0002-0210029939	1,573,756	1,574,651
FDR (Mutual Trust Bank & Jamuna Bank Ltd.)	31,135,135	29,123,130
FDR (People's Leasing and Financial Services Ltd.)	30,000,000	30,000,000
	68,806,558	66,726,017
	76,800,134	83,557,764

Bank balance have been certified by the bank and Cash balance by the management.

9.00 Share Capital: Tk. 980,798,770

This represents the followings:

Authorized capital:

150,000,000 ordinary Shares of tk 10/= each	1,500,000,000	1,500,000,000
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Issued Subscribed and Paid up Capital:

This amount consists as follows:

6,35,00,000 Ordinary shares of Taka 10/- each, fully paid up in cash	635,000,000	635,000,000
Bonus	345,798,770	345,798,770
	980,798,770	980,798,770

10.00 Revaluation Reserve: Tk. 88,953,229

This is made up as follows:

Opening balance	88,999,254	89,201,405
Dep. On Revaluation Surplus (Net off Deferred Tax)	(46,025)	(202,151)
	88,953,229	88,999,254

11.00 Retained Earnings: Tk. 126,132,194

This is made up as follows:

Opening Balance	132,611,274	161,101,017
Net Income for the year	(6,525,104)	(14,985,881)
Dividend for the year	-	(13,706,014)
Dep. On Revaluation Surplus (Net off Deferred Tax)(Note:11.01)	46,025	202,151
Closing Balance	126,132,194	132,611,274

11.01 Depreciation on Revaluation Surplus (Net off Deferred Tax)

Excess Depreciation of Revaluation Reserve	54,147	237,825
Less: Deferred Tax (15%)	8,122	35,674
Total	46,025	202,151

12.00 Long Term Bank Loan: Tk. 16,713,845

This is made up as follows:

Loan -Long Term Portion	16,713,845	17,763,578
	16,713,845	17,763,578

This represent loan from Mutual Trust Bank Ltd. against import pf machinery which is repayable within three

13.00 Deferred Tax Liability: Tk. 29,308,528

This has been arrived as under:

A. Temporary difference:

Carrying Amount of PPE
 Tax Base Value of PPE
 Taxable Timing Differences
 Tax rate (50% of 25%)
Deferred Tax Liabilities Closing Balance
 Less: Opening balance of Deferred Tax Liabilities
Deferred Tax Expenses (C)

Amount in TK	Amount in TK
30-Sep-21	30-Jun-21
396,622,883	405,187,960
189,553,628	199,354,529
207,069,255	205,833,431
12.50%	12.50%
25,883,657	25,729,179
25,729,179	24,377,764
154,478	1,351,415

B. Revaluation:

Carrying value of land
 Other than Land
Tax rate:
 Land
 Other than Land
Closing Deferred Tax Liabilities: (B)
 Land
 Other than Land (After adjustment of Deferred tax)

99,430,849	99,430,849
10,128,463	10,128,463
2%	2%
15%	15%
3,424,871	3,432,993
1,988,617	1,988,617
1,436,254	1,444,376

Less: Opening Deferred Tax Liabilities:

Land
 Other than Land
 Deferred Tax Income/ Expense (D)

3,432,993	3,468,667
1,988,617	1,988,617
1,444,376	1,480,050
8,122	35,674

Deferred Tax Liabilities at the end of the year (A+B)**Total Deferred Tax Income/Expense (C+D)**

29,308,528	29,162,172
146,356	1,315,740

14.00 Trade and other Payables: Tk. 86,560

This is made up as follows:

Bills Payable

86,560	213,025
86,560	213,025

15.00 Short Term Bank Loan: Tk. 62,065,676

This is made up as follows:

Cash Credit (Hypo) From JBL, Account No. 0240
 Loan Against Trust Receipts (LTR)
 Current portion of long term loan

30,586,131	29,312,733
21,701,106	20,833,313
9,778,440	9,778,740
62,065,676	59,924,786

16.00* Accrued Expenses Tk. 868,311

This is made up as follows:

Factory Electricity Bill
 Factory Gas Bill
 VAT Payable
 Audit Fee
 Annual Listing fee payable
 CDBL Fees Payable
 Telephone Bill
 Internet Bill
 Printing Bill
 Office electricity, Wasa & Others
 Salary and Allowance
 Wages & salary

29,226	47,450
85,452	139,450
-	-
-	115,000
-	980,798
-	106,000
2,890	5,250
9,130	7,950
11,950	9,650
55,840	65,452
357,225	345,450
316,598	325,120
868,311	2,147,570

22.01 Raw Materials Consumed: Tk. 0

This is made up as follows:

Opening Stock

Add: Purchase during the Year

Less: Closing Stock

Raw Materials Consumed during the year

Amount in TK	Amount in TK
30-Sep-21	30-Sep-20
553,314,755	538,989,211
-	5,570,656
553,314,755	544,559,867
553,314,755	(524,206,511)
-	20,353,356

22.02 Wages & Salaries: Tk. 4,945,250

This consists of the following:

Wages & salary

4,945,250	1,796,450
4,945,250	1,796,450

22.03 Manufacturing Overhead: Tk. 12,263,954

This consists of the following:

Workers Food Allowance

Electricity Bill

Gas Bill

Diesel for Generator

Spare Parts

Factory Maintenance

Machinery Maintenance

Electric Materials

Daily Labor

Worker Transport Expenses

Medical Expenses

Car Repair & Maintenance

Hardware Materials

Depreciation

235,475	39,450
469,365	62,560
612,450	288,550
294,752	84,500
484,562	234,565
375,450	235,500
484,752	132,500
378,456	64,586
317,450	22,450
291,456	84,560
51,245	846
231,458	18,956
347,856	34,568
7,689,227	8,453,485
12,263,954	9,757,076

23.00 Administrative Expenses: Tk. 5,504,931

This consists of the following:

Salary and Allowances

Directors Remuneration

Directors Meeting Allowances

Donation & Subscription

Entertainment

Fuel & Lubricant

Traveling & Conveyance

Office Rent

* Office Electricity, Wasa and Others Bill

Office Maintenance

Printing & Stationery

Postage & Telegram

Registration & Renewals

Telephone Bill

Mobile Bill

Internet Bill

Newspaper & Periodicals

Other Expenses

Depreciation

2,512,456	3,273,100
699,300	922,800
10,950	18,400
107,000	128,400
225,456	175,422
58,750	51,500
147,565	127,500
	150,000
174,744	155,450
144,745	134,562
266,562	238,452
2,145	1,950
137,458	117,456
6,450	8,400
41,500	38,500
42,500	42,500
2,750	3,350
64,756	58,450
859,844	1,051,635
5,504,931	6,697,827

24.00 Marketing, Selling & Distribution Expenses: Tk. 407,808

This consists of the following:

	Amount in TK 30-Sep-21	Amount in TK 30-Sep-20
Sales Commission	-	187,500
Carriage Outward & Delivery	-	234,560
Advertisement	-	37,500
Fuel & Lubricants	146,786	134,560
Salary & Allowances	232,560	405,650
Toll Expenses	12,457	17,456
Depreciation (Delivery Van)	16,005	20,006
	407,808	1,037,232

25.00 Financial Expenses Tk. 3,181,946

This consists of the following:

Bank Charges & Commission	2,874	7,168
Bank Interest on CC (hypo)	1,273,398	688,751
Interest & Charges on LTR	867,792	781,925
Interest on Term Loan	1,037,882	650,267
	3,181,946	1,477,844

26.00 Income Tax Expenses Tk. 324,454

This has been arrived as under:

Current Tax Note- 19	178,098	269,865
Deferred Tax Note	146,356	328,935
Income tax expenses	324,454	598,800

27.00 Non Operating Income Tk. 235,567

This consists of the following:

Interest on IPO Subscription Fund	-	-
Gain/(Loss) on Foreign Currency Fluctuation	-	5,570
Interest on FDR fund	235,567	396,933
	235,567	402,503

28.00 Earnings Per Share: Tk. -0.07

	30-Sep-21	30-Sep-20
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This has been calculated in compliance with the requirements of BAS 33: Earning per share is the basic earning dividing by the weighted average number of ordinary shares outstanding the end of the year.

The composition of earning per shares (EPS) is given below:

Profit after taxation	(6,525,104)	(5,458,937)
Number of ordinary share at the period end	98,079,877	98,079,877
Weighted Average no. of Shares	98,079,877	98,079,877
Earning per share	(0.07)	(0.06)

29.00 Net Asset Value Per Share (NAVPS)

	30-Sep-21	30-Jun-21
Total Assets	1,326,186,770	1,332,702,883
Current Liabilities+Long Term Liabilities	130,302,577	130,293,585
Net Assets Value(NAV) including Revaluation surplus	1,195,884,193	1,202,409,298
Number of ordinary shares outstanding	98,079,877	98,079,877
Net Assets Value(NAV) Per Share including Revaluation surplus	12.19	12.26
Net Assets Value(NAV) excluding Revaluation surplus	1,106,930,964	1,113,410,044
Net Assets Value(NAV) Per Share excluding Revaluation surplus	11.29	11.35

30.00 Net Operating Cash flow per share (NOCFPS)	<u>30-Sep-21</u>	<u>30-Sep-20</u>
Cash inflow/ (outflow) per share	(0.08)	0.07
The composition of cash inflow/(outflow) value per share is given below		
Operating cash inflow/(outflow) during the period	(7,848,788)	7,062,162
Number of shares	98,079,877	98,079,877
	<u>(0.08)</u>	<u>0.07</u>
31.00 Reconciliation of Net Cash Flows From Operating Activities		
Net Profit after Tax	(6,525,104)	(5,458,937)
Add: Depreciaton	8,565,076	9,525,126
Add:Deferred Tax	146,356	328,935
Add: Increase/Decrease of Current Assets	(8,806,594)	4,470,533
Less: Decrease of Current Liabilities	(1,228,521)	(1,803,494)
Net Cash Flows From Operating Activities	<u>(7,848,788)</u>	<u>7,062,162</u>

Khan Brothers PP Woven Bag Industries Ltd.
KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219
Schedule of Property, Plant and Equipment
For the Period ended September 30, 2021

Annexure A

Particulars	COST/REVALUATION			Rate of Dep.	DEPRECIATION			Written down value as at 30.09.2021	Written down value as on 30.06.2021
	As at 01.07.2021	Addition During the year	As at 30.09.2021		As at 01.07.2021	Addition During the year	As at 30.09.2021		
	Land & Land Development	140,887,199	-		140,887,199	0%	-		
Building & Other Construction	244,829,701	-	244,829,701	5%	78,432,595	2,079,964	80,512,559	166,397,106	
Plant & Machinery	459,753,737	-	459,753,737	10%	254,682,733	5,126,775	259,809,508	205,071,005	
Generator & Electric Equipment	57,782,068	-	57,782,068	15%	44,915,718	482,488	45,398,206	12,866,350	
Motor Vehicle	31,722,303	-	31,722,303	20%	17,541,854	709,022	18,250,877	14,180,449	
Office Decoration & Fittings	10,922,885	-	10,922,885	10%	5,899,970	125,573	6,025,543	5,022,915	
Furniture & Fixture	4,869,065	-	4,869,065	10%	3,218,930	41,253	3,260,184	1,650,135	
Total as on 30 September 2021	950,766,958	-	950,766,958		404,691,801	8,565,076	413,256,876	537,510,082	
Total as on 30 June 2021	922,191,543	28,575,415	950,766,958		366,591,296	38,100,504	404,691,800	546,075,159	

Allocation of depreciation:

Admin	859,844
Marketing	16,005
Manufacturing	7,689,227
	<u><u>8,565,076</u></u>

Note: Land & Land Development represents only Land.