# Consolidated Financial Statements
# Of
# Bengal Windsor Thermoplastics Ltd.

*For the period from 01 July to 31 December 2016*

Second Quarter Financial Statements- (Un-audited)

AMARSTOCK

**Bengal Windsor Thermoplastics Ltd.**

**Consolidated Statement of Financial Position (Un-audited)**

**As on 31 December 2016**

| | Notes | December,2016 BDT | June,2016 BDT |
|---|---|---|---|
| **ASSETS** | | | |
| **NON-CURRENT ASSETS** | | | |
| Property, plant and equipment | 2.a | 605,612,159 | 635,755,589 |
| Intangible assets | 3 | 121,875 | 131,250 |
| Investment in shares | | 77,000,000 | 77,000,000 |
| | | **682,734,034** | **712,886,839** |
| **CURRENT ASSETS** | | | |
| Inventories | 4.a | 414,112,883 | 422,234,387 |
| Trade and other receivables | 5.a | 733,556,742 | 645,010,767 |
| Advances, deposits and prepayments | | 916,591,200 | 884,116,962 |
| Investment in FDR | | 128,009,186 | 113,163,342 |
| Cash and cash equivalents | | 24,802,875 | 11,237,023 |
| | | **2,217,072,886** | **2,075,762,481** |
| **TOTAL ASSETS** | | **2,899,806,920** | **2,788,649,320** |
| **EQUITY AND LIABILITIES** | | | |
| **SHARE CAPITAL AND RESERVES** | | | |
| Share capital | 7 | 831,600,000 | 831,600,000 |
| Share premium | | 465,600,000 | 465,600,000 |
| Retained earnings | | 1,099,001,700 | 1,080,612,185 |
| | | **2,396,201,700** | **2,377,812,185** |
| **Non controlling interest** | | 174,605 | 137,305 |
| **TOTAL SHARE HOLDERS' EQUITY** | | **2,396,376,305** | **2,377,949,490** |
| **NON-CURRENT LIABILITIES** | | | |
| Gratuity | | 10,051,754 | 9,658,817 |
| Long term loan | | 100,358,211 | 98,748,274 |
| Deffered tax liability | | 25,934,868 | 25,934,868 |
| | | **136,344,833** | **134,341,959** |
| **CURRENT LIABILITIES** | | | |
| Short term loan | | 186,105,820 | 46,840,607 |
| Trade and other payables | 6.a | 87,378,586 | 17,632,100 |
| Provision for expenses | | 53,059,632 | 31,161,050 |
| Current portion of long term loan | | 14,686,188 | 162,071,851 |
| Current tax liabilities | | 21,059,201 | 13,845,910 |
| Payable to IPO applicants | | 4,796,355 | 4,806,354 |
| | | **367,085,782** | **276,357,871** |
| **TOTAL EQUITY AND LIABILITIES** | | **2,899,806,920** | **2,788,649,320** |
| **Net Assets Value Per Share (NAVPS)** | | **28.81** | **28.59** |

*These financial statements should be read in conjunction with the annexed notes*

**Chairman** | **Managing Director**

**Director** | **Chief Financial Officer** | **Company Secretary**

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## Bengal Windsor Thermoplastics Limited

### Consolidated Statement of Comprehensive Income (Un-audited)

### For the period from 01 July to 31 December 2016

| | Notes. | 06 Months comparative | | 03 Months comparative | |
|---|---|---|---|---|---|
| | | July 16-Dec.16 | July 15-Dec.15 | October 16- Dec.16 | October 15- Dec.15 |
| | | BDT | BDT | BDT | BDT |
| Revenue | 8.a | 402,206,431 | 482,798,485 | 234,929,587 | 287,055,009 |
| Cost of goods sold | 9.a | (253,192,148) | (271,364,658) | (149,679,165) | (156,324,888) |
| **Gross Profit** | | **149,014,283** | **211,433,827** | **85,250,422** | **130,730,121** |
| **Operating expenses** | | | | | |
| Administrative expenses | | (14,723,116) | (13,333,910) | (8,517,122) | (8,486,736) |
| Selling and distribution expenses | | (5,122,831) | (5,434,521) | (3,216,992) | (2,671,804) |
| **Operating Profit** | | **129,168,336** | **192,665,396** | **73,516,308** | **119,571,581** |
| Finance expenses | | (19,835,069) | (28,719,451) | (13,513,477) | (9,206,791) |
| Non-operating income | | 5,193,160 | 5,487,824 | 3,620,872 | 2,862,824 |
| **Net Profit before WPPF and tax** | | **114,526,428** | **169,433,769** | **63,623,704** | **113,227,614** |
| Provision for WPPF (5%) | | (5,726,321) | (5,092,272) | (3,302,381) | (2,732,028) |
| **Net Profit before tax** | | **108,800,106** | **164,341,497** | **60,321,322** | **110,495,586** |
| Income tax expenses | | (7,213,291) | (4,617,529) | (5,425,919) | (4,884,454) |
| **Net Profit after tax** | | **101,586,816** | **159,723,968** | **54,895,404** | **105,611,132** |
| Other comprehensive income | | - | - | - | - |
| **Total comprehensive income for the period** | | **101,586,816** | **159,723,968** | **54,895,404** | **105,611,132** |
| **Attributable to:** | | | | | |
| Owners of the parent | | 101,549,514 | 146,206,303 | 54,875,914 | 93,893,723 |
| Non-controlling interest | | 37,301 | 13,517,665 | 19,490 | 11,717,409 |
| **Total comprehensive income for the period** | | **101,586,816** | **159,723,968** | **54,895,404** | **105,611,132** |
| **Basic EPS** | 10.a | **1.22** | **1.76** | **0.66** | **1.13** |

*These financial statements should be read in conjunction with the annexed notes*

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary

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Bengal Windsor Thermoplastics Ltd
Consolidated Statement of Changes in Equity (Un-audited)
For the period for 01 July to 31 December 2016

| Particulars | Share capital | Share premium | Retained earnings | Total equity of parent company | Non-controlling Interest | Total |
|---|---|---|---|---|---|---|
| Balance as on 01 July 2015 | 756,000,000 | 465,600,000 | 944,594,760 | 2,166,194,760 | 21,952,238 | 2,188,146,998 |
| Net profit for the period | - | - | 146,206,303 | 146,206,303 | 13,517,665 | 159,723,968 |
| Stock dividend | 75,600,000 | - | (75,600,000) | - | - | - |
| **Balance at 31 December 2015** | **831,600,000** | **465,600,000** | **1,015,201,063** | **2,312,401,063** | **35,469,903** | **2,347,870,966** |
| Balance as on 01 July 2016 | 831,600,000 | 465,600,000 | 1,080,612,186 | 2,377,812,186 | 137,304 | 2,377,949,490 |
| Net profit for the period | - | - | 101,549,514 | 101,549,514 | 37,301 | 101,586,815 |
| Cash dividend | - | - | (83,160,000) | (83,160,000) | - | (83,160,000) |
| **Balance at 31 December 2016** | **831,600,000** | **465,600,000** | **1,099,001,700** | **2,396,201,701** | **174,605** | **2,396,376,305** |

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary

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**Bengal Windsor Thermoplastics Ltd.**
**Consolidated Statement of Cash Flows (Un-audited)**
**For the period from 01 July to 31 Decemer 2016**

| | July 16-Dec.16 | July 15-Dec.15 |
|---|---|---|
| | BDT | BDT |
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | |
| Cash collection from customers and others | 313,693,054 | 475,376,259 |
| Cash paid for goods and services | (259,549,710) | (357,153,401) |
| Other operating expenses | (18,913,680) | (94,236,665) |
| Interest on FDR and IPO | 10,512,266 | 5,258,498 |
| Cash generated from operation | 45,741,929 | 29,244,691 |
| Advance tax paid | (1,463,663) | (2,389,528) |
| Gratuity paid | (188,630) | - |
| Cash flow from operating activities | **44,089,636** | **26,855,163** |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** | | |
| Acquisition of fixed assets | (3,887,471) | (6,164,401) |
| Investment in FDR | (14,845,844) | (900,000) |
| Cash used in investing activities | **(18,733,315)** | **(7,064,401)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES:** | | |
| Long term loan received-Net | 1,609,937 | 52,442,701 |
| Short term loan received/(repaid)-Net | 7,559,108 | (40,647,844) |
| Finance expense paid | (20,949,515) | (27,594,782) |
| Dividend paid | - | (17,201) |
| Refund to IPO applicant | (9,999) | - |
| Cash used in financing activities | **(11,790,469)** | **(15,817,125)** |
| Net cash inflow | 13,565,852 | 3,973,636 |
| Cash and cash equivalent at beginning of the period | 11,237,023 | 8,597,543 |
| **Cash and cash equivalent at end of the period** | **24,802,875** | **12,571,179** |
| **Net operating cash flow per share (NOCFPS)** | **0.53** | **0.32** |

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary

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**Bengal Windsor Thermoplastics Limited**

**Statement of Financial Position (Un-audited)**

**As at 31 December 2016**

| | Notes | December,2016 | June,2016 |
|---|---|---|---|
| **ASSETS** | | **BDT** | **BDT** |
| **NON-CURRENT ASSETS** | | | |
| Property, plant and equipment | 2 | 401,393,618 | 427,200,818 |
| Intangible assets | 3 | 121,875 | 131,250 |
| Investment in shares | | 77,000,000 | 77,000,000 |
| Investment in subsidiary | | 93,891,282 | 93,891,282 |
| | | **572,406,775** | **598,223,350** |
| **CURRENT ASSETS** | | | |
| Inventories | 4 | 336,773,802 | 335,772,692 |
| Trade and other receivables | 5 | 496,615,372 | 488,570,437 |
| Advances, deposits and prepayments | | 899,989,968 | 873,913,349 |
| Investment in FDR | | 114,729,644 | 104,837,500 |
| Cash and cash equivalents | | 23,840,451 | 9,902,458 |
| | | **1,871,949,238** | **1,812,996,436** |
| **TOTAL ASSETS** | | **2,444,356,012** | **2,411,219,786** |
| **EQUITY AND LIABILITIES** | | | |
| **SHARE CAPITAL AND RESERVES** | | | |
| Share capital | 7 | 831,600,000 | 831,600,000 |
| Share premium | | 465,600,000 | 465,600,000 |
| Retained earnings | | 878,736,076 | 927,451,481 |
| | | **2,175,936,076** | **2,224,651,481** |
| **NON-CURRENT LIABILITIES** | | | |
| Gratuity | | 9,632,421 | 9,361,297 |
| Differed tax liability | | 25,934,868 | 25,934,868 |
| | | **35,567,289** | **35,296,165** |
| **CURRENT LIABILITIES** | | | |
| Short term loan | | 81,841,262 | 91,859,531 |
| Trade and other payables | 6 | 86,734,017 | 4,754,532 |
| Provision for expenses | | 38,421,813 | 36,005,813 |
| Current tax liability | | 21,059,201 | 13,845,910 |
| Payable to IPO applicants | | 4,796,355 | 4,806,354 |
| | | **232,852,647** | **151,272,140** |
| **TOTAL EQUITY AND LIABILITIES** | | **2,444,356,012** | **2,411,219,786** |
| **Net Assets Value Per Share (NAVPS)** | | **26.17** | **26.75** |

*The accompanying notes form an integral part of these financial statements.*

**Chairman** | **Managing Director**

**Director** | **Chief Financial Officer** | **Company Secretary**

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**Bengal Windsor Thermoplastics Limited**

**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**

**For the period from 01 July to 31 December 2016**

| | Notes | 06 Months comparative | | 03 Months comparative | |
|---|---|---|---|---|---|
| | | July 16- Dec.16 | July 15-Dec.15 | October 16- Dec.16 | October 15- Dec.15 |
| | | BDT | BDT | BDT | BDT |
| Revenue | 8 | 188,775,247 | 324,137,941 | 123,802,677 | 164,896,849 |
| Cost of goods sold | 9 | (128,210,768) | (194,581,129) | (87,589,030) | (100,464,732) |
| **Gross profit** | | **60,564,479** | **129,556,812** | **36,213,647** | **64,432,117** |
| **Operating expenses** | | | | | |
| Administrative expenses | | (13,258,599) | (11,891,423) | (7,668,627) | (7,297,970) |
| Selling and distribution expenses | | (3,032,501) | (5,269,071) | (2,163,823) | (2,506,354) |
| **Operating profit** | | **44,273,379** | **112,396,318** | **26,381,197** | **54,627,793** |
| Finance expenses | | (5,019,180) | (15,809,373) | (2,924,779) | (2,620,724) |
| Non-operating income | | 4,596,208 | 5,258,498 | 3,154,644 | 2,633,498 |
| **Net profit before WPPF and tax** | | **43,850,407** | **101,845,443** | **26,611,062** | **54,640,567** |
| Provision for WPPF (5%) | | (2,192,520) | (5,092,272) | (1,371,598) | (2,732,028) |
| **Net profit before tax** | | **41,657,886** | **96,753,171** | **25,239,463** | **51,908,539** |
| Current tax expense | | (7,213,291) | (4,617,529) | (5,425,919) | (4,884,454) |
| **Net profit after tax** | | **34,444,595** | **92,135,642** | **19,813,544** | **47,024,085** |
| Other comprehensive income | | - | - | - | - |
| **Total comprehensive income for the period** | | **34,444,595** | **92,135,642** | **19,813,544** | **47,024,085** |
| Basic EPS | 10 | **0.41** | **1.11** | **0.24** | **0.57** |

*These financial statements should be read in conjunction with the annexed notes*

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary

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**BENGAL WINDSOR THERMOPLASTICS LTD.**
**Statement of Changes in Equity (Un-audited)**
**For the period from 01 July to 31 December 2016**

| Particulars | Share capital | Share premium | Retained earnings | Total |
|---|---|---|---|---|
| Balance as on 01 July 2015 | 756,000,000 | 465,600,000 | 928,785,812 | 2,150,385,813 |
| Net Profit for the period | - | - | 92,135,642 | 92,135,642 |
| Stock dividend | 75,600,000 | - | (75,600,000) | - |
| **Balance at 31 December 2015** | **831,600,000** | **465,600,000** | **945,321,454** | **2,242,521,455** |
| | | | | |
| Balance as on 01 July 2016 | 831,600,000 | 465,600,000 | 927,451,481 | 2,224,651,481 |
| Net profit for the period | - | - | 34,444,595 | 34,444,595 |
| Cash dividend | - | - | (83,160,000) | (83,160,000) |
| **Balance at 31 December 2016** | **831,600,000** | **465,600,000** | **878,736,076** | **2,175,936,076** |

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary

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**Bengal Windsor Thermoplastics Limited**

**Statement of Cash Flows (Un-audited)**

For the period of 01 July to 31 December 2016

| | July 16-Dec.16 | July 15-Dec.15 |
|---|---|---|
| | BDT | BDT |
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | |
| Cash collection from customers and others | 180,303,956 | 343,664,368 |
| Cash paid for goods and services | (133,428,523) | (173,707,163) |
| Other operating expenses | (12,977,197) | (69,603,750) |
| Interest on FDR and IPO | 10,449,266 | 5,258,498 |
| Cash generated from operation | 44,347,502 | 105,611,953 |
| Advance income tax paid | (1,463,663) | (2,389,528) |
| Gratuity paid | (188,630) | - |
| Cash flow from operating activities | **42,695,208** | **103,222,425** |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** | | |
| Acquisition of fixed assets | (2,644,195) | (402,065) |
| Investment in FDR | (9,892,144) | - |
| Cash used in investing activities | **(12,536,339)** | **(402,065)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES:** | | |
| Short term loan received/(repaid)-Net | (10,018,270) | (83,871,299) |
| Finance expense paid | (6,192,608) | (15,809,373) |
| Dividend paid | - | (17,201) |
| Repayment to IPO applicant | (9,999) | - |
| Cash used in financing activities | **(16,220,876)** | **(99,697,873)** |
| Net cash inflow | 13,937,993 | 3,122,487 |
| Cash and cash equivalent at begining of the period | 9,902,458 | 8,486,268 |
| **Cash and cash equivalent at end of the Period** | **23,840,451** | **11,608,755** |
| **Net operating cash flow per share (NOCFPS)** | **0.51** | **1.24** |

**Chairman** | **Managing Director**

**Director** | **Chief Financial Officer** | **Company Secretary**

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# BENGAL WINDSOR THERMOPLASTICS LTD.

## Notes to the Financial Statements

## For the period from 01 July 2016 to 31 December 2016

### 1. Background and Introduction

### 1.1 Principal Accounting Policies

These financial statements have been prepared based on "Going Concern" assumption. Accrual concept and such other convention as required by BAS-1 for fair presentation of financial statements were also followed.

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

### 1.2 Corporate Accounting Standards Practiced

The following BAS is applicable to the financial statements for the year under review:

| | |
|---|---|
| BAS 1 | Presentation of Financial Statements |
| BAS 2 | Inventories |
| BAS 7 | Statements of Cash Flows |
| BAS 8 | Accounting Policies, Changes in Accounting Estimates and Errors. |
| BAS 10 | Events after the Reporting period |
| BAS 12 | Income Taxes |
| BAS 16 | Property, Plant and Equipment |
| BAS 18 | Revenue |
| BAS 19 | Employee Benifits |
| BAS 23 | Borrowing Cost |
| BAS 27 | Separate Financial Statements |
| BAS 33 | Earnings Per Share |
| BAS 34 | Interim Financial Reporting |
| BAS 37 | Provisions, Contingent Liabilities and Contingent Assets |
| BAS 38 | Intangible Assets |
| BAS 39 | Financial Instruments: Recognition and Measurement |

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| | | 31-Dec-16 | 30-Jun-16 |
|---|---|---|---|
| | | BDT | BDT |
| 2 | **Property plant and equipment** | | |
| | Plant and machinery | 198,314,357 | 198,314,357 |
| | Factory building | 107,193,973 | 107,193,973 |
| | Office equipment | 5,097,261 | 5,097,261 |
| | Furniture and fixture | 908,191 | 896,501 |
| | Motor vehicles | 38,179,047 | 38,179,047 |
| | Mould | 278,030,894 | 278,030,894 |
| | Electrical equipment | 24,336,424 | 22,708,290 |
| | IT equipment | 10,234,389 | 10,086,239 |
| | Factory equipment | 21,354,255 | 20,498,034 |
| | | **683,648,791** | **681,004,596** |
| | Accumulated depreciation | (282,255,173) | (253,803,778) |
| | | **401,393,618** | **427,200,818** |
| 2.a | **Property plant and equipment** | | |
| | Bengal Windsor Thermoplastics Ltd. | 401,393,618 | 427,200,818 |
| | Bengal Petrochem and Synthetic Textiles Ltd. | 204,218,541 | 208,554,771 |
| | | **605,612,159** | **635,755,589** |
| 3 | **Intangible assets** | | |
| | **Cost** | | |
| | Balance as at 01 July | 187,500 | 187,500 |
| | Addition during the period | - | - |
| | | 187,500 | 187,500 |
| | Disposal/Adjustment during the period | - | - |
| | Balance as on 31 December | **187,500** | **187,500** |
| | **Accumulated amortization** | | |
| | Balance as at 01 July | 56,250 | 37,500 |
| | Amortization for the period | 9375 | 18,750 |
| | Adjusted balance as on 31 December | 65,625 | 56,250 |
| | Adjustment during the period | - | - |
| | Balance as on 31 December | **65,625** | **56,250** |
| | Written down value | **121,875** | **131,250** |
| 4 | **Inventories** | | |
| | Raw materials | 45,720,777 | 52,139,736 |
| | Finished goods | 42,743,680 | 34,764,044 |
| | Mat. work in process | 19,609,982 | 17,052,158 |
| | Goods in transit | 34,333,629 | 35,034,315 |
| | Spare parts | 66,050,214 | 66,717,388 |
| | Accessories | 84,325,266 | 85,177,036 |
| | Others | 43,990,255 | 44,888,015 |
| | | **336,773,802** | **335,772,692** |

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| | | 31-Dec-16 | 30-Jun-16 |
|---|---|---|---|
| | | BDT | BDT |
| 4.a | **Inventories** | | |
| | Bengal Windsor Thermoplastics Ltd. | 336,773,802 | 335,772,692 |
| | Bengal Petrochem and Synthetic Textiles Ltd. | 77,339,081 | 86,461,695 |
| | | **414,112,883** | **422,234,387** |
| 5 | **Trade and other receivables** | | |
| | Accounts receivable | 493,347,935 | 479,830,436 |
| | FDR interest receivable | 3,267,437 | 8,740,001 |
| | | **496,615,372** | **488,570,437** |
| 5.a | **Trade and other receivables** | | |
| | Bengal Windsor Thermoplastics Ltd. | 496,615,372 | 488,570,437 |
| | Bengal Petrochem and Synthetic Textiles Ltd. | 236,941,370 | 156,440,331 |
| | | **733,556,742** | **645,010,767** |
| 6 | **Trade and other payables** | | |
| | Accounts payable - service | 735,195 | 1,149,705 |
| | Provident fund payable | 246,342 | 223,936 |
| | Dividend payable | 85,521,130 | 2,291,746 |
| | Fraction dividend payable | 29,041 | 30,338 |
| | Sales commission payable | - | - |
| | Other payables | 202,308 | 1,058,807 |
| | | **86,734,017** | **4,754,532** |
| 6.a | **Trade and other payables** | | |
| | Bengal Windsor Thermoplastics Ltd. | 86,734,017 | 4,754,532 |
| | Bengal Petrochem and Synthetic Textiles Ltd | 644,569 | 12,877,568 |
| | | **87,378,586** | **17,632,100** |
| 7 | **Paid-up Capital** | | |
| | Opening paid up capital | 540,000,000 | 540,000,000 |
| | Increased through IPO | 160,000,000 | 160,000,000 |
| | Increased through bonus stock issue of 8% fiscal year 2012-2013. | 56,000,000 | 56,000,000 |
| | Increased through bonus stock issue of 10% fiscal year 2014-2015. | 75,600,000 | 75600000 |
| | | **831,600,000** | **831,600,000** |
| | | **July'16-Dec'16** | **July'15 -Dec' 15** |
| | | BDT | BDT |
| 8 | **Revenue** | | |
| | Export sales | 188,775,247 | 324,137,941 |
| | | **188,775,247** | **324,137,941** |

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| | | July'16-Dec'16 | July'15 -Dec'15 |
|---|---|---|---|
| | | BDT | BDT |
| 8.a | **Revenue** | | |
| | Bengal Windsor Thermoplastics Ltd. | 188,775,247 | 324,137,941 |
| | Bengal Petrochem and Synthetic Textiles Ltd | 213,431,184 | 158,660,544 |
| | | **402,206,431** | **482,798,485** |
| 9 | **Cost of goods sold** | | |
| A. | **Raw material consumed** | | |
| | Opening stock | 52,139,736 | 53,746,909 |
| | Purchased | 68,215,450 | 105,709,770 |
| | Closing stock | (45,720,777) | (46,829,498) |
| | | **74,634,409** | **112,627,181** |
| | Other direct expenses | 5,904,420 | 585,668 |
| B. | **Prime cost** | **80,538,829** | **113,212,849** |
| | Factory overhead | 58,209,399 | 71,172,668 |
| C. | **Cost of production** | **138,748,227** | **184,385,517** |
| | Opening work in process | 17,052,158 | 19,502,149 |
| | Closing work in process | (19,609,982) | (7,304,676) |
| D. | **Cost of goods manufactured** | **136,190,404** | **196,582,990** |
| | Opening stock of finished goods | 34,764,044 | 36,286,072 |
| E. | **Cost of goods available for sales** | **170,954,448** | **232,869,062** |
| | Closing stock of finished goods | (42,743,680) | (38,287,933) |
| F. | **Cost of goods sold** | **128,210,768** | **194,581,129** |
| 9.a | **Cost of goods sold** | | |
| | Bengal Windsor Thermoplastics Ltd. | 128,210,768 | 194,581,129 |
| | Bengal Petrochem and Synthetic Textiles Ltd | 124,981,380 | 76,783,529 |
| | | **253,192,148** | **271,364,658** |
| 10 | **Earnings per share (EPS)** | | |
| | i)Profit after tax | 34,444,595 | 92,135,642 |
| | ii) Weighted average numbers of shares outstanding | 83,160,000 | 83,160,000 |
| | **Earnings per share(i/ii)** | **0.41** | **1.11** |
| 10.a | **Consolidated earnings per share (EPS)** | | |
| | i) Earnings attributable to ordinary shareholders | 101,549,514 | 146,206,303 |
| | ii) Number of shares outstanding | 83,160,000 | 83,160,000 |
| | **Consolidated earnings per share(i/ii)** | **1.22** | **1.76** |

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