DAFFODIL COMPUTERS LIMITED
Statement of Financial Position (Un - Audited)
As at 30 September 2018

Particulars	Notes	Figures in Taka	
		30 Sept. 2018	30 June 2018
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4.00	118,736,925	119,373,141
Intangible Assets	5.00	51,969,990	52,182,687
Investment in Subsidiaries & others	6.00	409,926,940	409,926,940
Deferred Tax Assets		-	-
Total Non-Current Assets		**580,633,855**	**581,482,768**
Current Assets:			
Inventories	8.00	80,118,164	95,528,134
Trade and Other Receivables	9.00	60,522,488	82,271,438
Advances, Deposits and Prepayments	10.00	84,322,534	88,240,065
Cash & Cash Equivalents	11.00	33,572,303	28,854,521
Total Current Assets		**258,535,489**	**294,894,158**
Total Assets		**839,169,344**	**876,376,926**
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	21.00	222,414,122	202,545,461
Total Shareholders' Equity		**721,536,742**	**701,668,081**
Non Current Liabilities			
Deferred Tax Liabilities	7.00	**4,121,356**	**4,233,796**
Total Non Current Liabilities		**4,121,356**	**4,233,796**
Current Liabilities			
Bank Loans, Overdraft and Credit	12.00	28,665,119	87,725,953
Trade and Others Payable	13.00	9,818,005	9,633,806
Liabilities for Expenses	14.00	39,930,283	37,859,081
Provision for Income Tax		32,423,258	31,752,698
Unclaimed Dividend		2,674,580	3,503,512
Total Current Liabilities		**113,511,245**	**170,475,050**
Total Equity & Liabilities		**839,169,344**	**876,376,926**
Net Asset Value per share (NAV)		**14.46**	**14.06**

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place : Dhaka
Dated :- 14 November, 2018.

AMAR STOCK

AMAR STOCK

AMAR STOCK

DAFFODIL COMPUTERS LIMITED
Statement of Profit & Loss and other Comprehensive Income (Un - Audited)
For the period 30 September, 2018.

PARTICULARS	Notes	Figures in Taka	
		1st July 2018 to 30 Sept. 2018	1st July 2017 to 30 Sept. 2017
Revenue	15.00	99,426,576	114,026,131
Other operating revenue			
Operating Income from DIPTI		160,324	212,346
Total revenue from operation		**99,586,900**	**114,238,477**
Less : Cost of Goods Sold	16.00	68,775,643	70,078,656
A. Gross Profit		**30,811,257**	**44,159,821**
B. Operating Expenses			
Administrative Expenses	17.00	8,865,432	8,918,816
Selling & Distribution Expenses	18.00	300,564	373,662
Total operating expenses		**9,165,996**	**9,292,478**
C. Operating Profit (A-B)		**21,645,261**	**34,867,343**
D. Non operating income/(expenses)			
Indirect Income	19.00	788,970	833,800
Financial Expenses	20.00	(932,355)	(2,672,345)
Non operating income (Net)		**(143,385)**	**(1,838,545)**
E. Profit Before WPPF (C+D)		**21,501,876**	**33,028,798**
Contribution to WPPF		(1,075,094)	(1,651,440)
Profit Before Tax		**20,426,782**	**31,377,358**
Income Tax		**(558,120)**	**(619,342)**
Current Tax		(670,560)	(619,342)
Deferred tax Income/Expense		112,440	-
F. Net Profit After Tax		**19,868,661**	**30,758,016**
Basic Earning Per Share (EPS)		**0.40**	**0.62**
Diluted Earning per share		**-**	**-**

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

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Managing Director

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Director

Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 14 November, 2018.

AMAR STOCK

DAFFODIL COMPUTERS LIMITED
Statement of Changes in Equity (Un - Audited)
For the year ended 30 September 2018

Figures in Taka

Particulars	Share Capital	Dividend	Retained Earnings	Total
As on 30 June 2018	499,122,620	-	202,545,460	701,668,080
Net Profit after tax during the period			19,868,661	19,868,661
Balance as on 30 September 2018	**499,122,620**	**-**	**222,414,122**	**721,536,742**
Balance as on 30 June 2018	499,122,620	-	202,545,460	701,668,080

Figures in Taka

Particulars	Share Capital	Dividend	Retained Earnings	Total
As on 30 June 2017	499,122,620	-	183,562,775	682,685,395
Net Profit after tax during the period			30,758,016	30,758,016
Balance as on 30 September 2017	**499,122,620**	**-**	**214,320,791**	**713,443,411**
Balance as on 30 June 2017	499,122,620	-	183,562,775	682,685,395

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

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Managing Director

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Director

Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 14 November,2018.

DAFFODIL COMPUTERS LIMITED
Statement of Cash Flows (Un- Audited)
For the year ended 30 September 2018

PARTICULARS	Figures in Taka 1st July 2018. to 30 Sept. 2018	 1st July 2017 . to 30 Sept. 2017
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	122,640,650	111,945,789
Cash Paid to Suppliers, Employees & Others	(60,404,238)	(76,852,410)
Cash generated from Operations:	**62,236,412**	**35,093,379**
Interest income from deposit	1,200	-
Financial Expenses	(932,355)	(2,672,345)
VAT paid	(124,500)	(16,500)
Income Tax	(120)	-
Net cash flow from operating activities	**61,180,637**	**32,404,534**
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	(65,500)	-
Changes in advanced Deposits & prepayments	3,917,411	-
Work-in-Progress (Customized software development)	(425,000)	(324,300)
Net cash used in investing activities	**3,426,911**	**(324,300)**
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(59,060,834)	(34,446,022)
Dividend Paid	(828,932)	(29,844)
Net Cash used in Financing Activities	**(59,889,766)**	**(34,475,866)**
Net Increase/(Decrease) in Cash & Cash Equivalents	4,717,782	(2,395,632)
Cash & Cash Equivalents at Opening	28,854,521	10,237,188
Cash & Cash Equivalents at Closing	**33,572,303**	**7,841,556**
Net operating cash flow per share (NOCFPS)	**1.23**	**0.65**

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

Md. Sabur Khan Managing Director	Mohamed Emran Hossain Director	Mrs. Shahana Khan Chairman
Md. Monir Hossain Company Secretary		Md. Jahir Uddin CAFO

Place: Dhaka
Dated :- 14 November, 2018.

AMAR STOCK

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Financial Position (Un - Audited)
As at 30 September 2018.

Particulars	Notes	Figures in Taka	
		30 Sept. 2018	30 June 2018
ASSETS			
Non-Current Assets:			
Property, plant & Equipment	4.01	459,525,767	461,335,374
Intangible Assets	5.00	51,969,990	52,182,687
Deferred Tax Assets		-	-
Total Non-Current Assets		**511,495,757**	**513,518,061**
Current Assets:			
Inventories	8.01	83,063,834	98,393,913
Trade and Others Receivable	9.01	68,133,729	90,751,909
Advances, Deposits and Prepayments	10.01	115,553,217	117,762,239
Cash & Cash Equivalents	11.01	41,936,570	35,847,374
Total Current Assets		**308,687,350**	342,755,436
Total Assets		**820,183,107**	**856,273,497**
EQUITY & LIABILITIES :			
Shareholders' Equity			
Share Capital		499,122,620	499,122,620
Retained Earnings	21.01	199,038,623	178,504,947
Total Shareholders' Equity		**698,161,243**	**677,627,567**
Non Controlling Interest		**262,536**	**240,031**
Total Equity		**698,423,779**	**677,867,598**
Non Current Liabilities			
Deferred Tax Liabilities	7.00	**4,121,356**	**4,233,796**
Total Non - current liabilities		**4,121,356**	**4,233,796**
Current Liabilities			
Bank Loans, Overdraft and Credit	12.00	28,665,119	87,725,953
Trade and Others Payables	13.01	10,775,533	10,312,814
Liabilities for Expenses	14.01	40,100,876	38,033,071
Provision for Income Tax		35,421,865	34,596,754
Unclaimed Dividend		2,674,580	3,503,512
Total Current Liability		**117,637,973**	**174,172,104**
Total Equity & Liabilities		**820,183,107**	**856,273,497**
Net Asset Value per share (NAV)		**13.99**	**13.58**

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

Md. Sabur Khan Managing Director	Mohamed Emran Hossain Director	Mrs. Shahana Khan Chairman
Md. Monir Hossain Company Secretary		Md. Jahir Uddin CAFO

Place - Dhaka
Dated :- 14 November, 2018.

AMAR STOCK

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Profit & Loss and other Comprehensive Income (Un - Audited)
For the period 30 September, 2018

	PARTICULARS	Notes	Figures in Taka	
			1st July 2018. to 30 Sept. 2018	1st July 2017 . to 30 Sept. 2017
	Revenue	15.01	140,505,005	153,330,199
	Other operating revenue			
	Operating Income from DIPTI		160,324	212,346
	Total revenue from operation		**140,665,329**	**153,542,545**
	Less : Cost of Goods Sold	16.01	94,359,049	95,788,675
A.	**Gross Profit**		**46,306,280**	**57,753,870**
B.	**Operating Expenses**			
	Administrative Expenses	17.01	23,258,635	22,204,564
	Selling & Distribution Expenses	18.01	668,774	429,362
	Total operating expenses		**23,927,409**	**22,633,926**
C.	**Operating Profit (A-B)**		**22,378,871**	**35,119,944**
D.	**Non operating income/(expenses)**			
	Indirect Income	19.01	897,430	872,510
	Financial Expenses	20.00	(932,355)	(2,672,345)
	Non operating income (Net)		**(34,925)**	**(1,799,835)**
E.	**Profit Before WPPF (C+D)**		**22,343,946**	**33,320,109**
	Contribution to WPPF		(1,075,094)	**(1,651,440)**
	Profit Before Tax		**21,268,852**	**31,668,669**
	Income Tax		**(712,671)**	**(777,128)**
	Current Tax		(825,111)	(777,128)
	Deferred tax Income/Expense		112,440	-
F.	**Net Profit After Tax**		**20,556,181**	**30,891,541**
	Profit attributable to :			
	Equity holders of the company		**20,533,676**	**30,891,541**
	Non - controlling interests		**22,505**	**-**
			20,556,181	**30,891,541**
	Basic Earning Per Share (EPS)		**0.41**	**0.62**
	Diluted Earning per share		**-**	**-**

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

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Managing Director

Mohamed Emran Hossain
Director

Mrs. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 14 November, 2018.

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Changes in Equity (Un - Audited)
For the period 30 September 2018.

Figures in Taka

Particulars	Share Capital	Dividend	Retained Earnings	Total	Non Controlling interest	Total
As on 30 June 2018	499,122,620	-	178,504,947	677,627,567	240,031	677,867,598
Net Profit after tax during the period			20,533,676	20,533,676	22,505	20,556,181
Balance as on 30 September 2018	**499,122,620**	**-**	**199,038,623**	**698,161,243**	**262,536**	**698,423,779**
Balance as on 30 June 2018	499,122,620	-	178,504,947	677,627,567	240,031	677,867,598

Figures in Taka

Particulars	Share Capital	Dividend	Retained Earnings	Total	Non Controlling interest	Total
As on 30 June 2017	499,122,620	-	159,294,430	658,417,050	155,154	658,572,204
Net Profit after tax during the period			30,891,541	30,891,541	-	30,891,541
Balance as on 30 September 2017	**499,122,620**	**-**	**190,185,971**	**689,308,591**	**155,154**	**689,463,745**
Balance as on 30 June 2017	499,122,620	-	159,294,430	658,417,050	155,154	658,572,204

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

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Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 14 November,2018.

DAFFODIL COMPUTERS LIMITED
Consolidated Statement of Cash Flows (Un - Audited)
For the ended 30 September 2018

PARTICULARS	Figures in Taka	
	1st July 2018 to 30 Sept. 2018	1st July 2017 . to 30 Sept. 2017
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	164,687,717	150,688,518
Cash Paid to Suppliers, Employees & Others	(99,239,124)	(115,101,742)
Cash generated from Operations:	**65,448,593**	**35,586,776**
Interest income from deposit	10,252	4,500
Financial Expenses	(932,355)	(2,672,345)
VAT paid	(249,000)	(21,000)
Income Tax	(1,025)	-
Net cash flow from operating activities	**64,276,465**	**32,897,931**
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	(80,500)	(45,000)
Work-in-Progress (Customized software development)	(425,000)	(324,300)
Changes in advanced Deposits & prepayments	2,207,997	-
Net cash used in investing activities	**1,702,497**	**(369,300)**
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(59,060,834)	(34,446,022)
Dividend Paid	(828,932)	(29,844)
Net Cash used in Financing Activities	**(59,889,766)**	**(34,475,866)**
Net Increase/(Decrease) in Cash & Cash Equivalents	6,089,196	(1,947,235)
Cash & Cash Equivalents at Opening	35,847,374	16,324,097
Cash & Cash Equivalents at Closing	**41,936,570**	**14,376,862**
Net operating cash flow per share (NOCFPS)	**1.29**	**0.66**

The accounting policies and other notes from 1 to 34 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 14-11-2018 and signed on its behalf by:

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Managing Director

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Mrs. Shahana Khan
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Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Place: Dhaka
Dated :- 14 November, 2018.

AMARSTOCK

Figures in Taka

Sl. No.	Particulars	30 September 2018 Amount	30 June 2018 Amount
4.00	**FIXED ASSETS (At cost less depreciation)**		
	This is made up as follows :		
	At Cost		
	Opening Balance	201,658,545	200,185,060
	Addition During the year	65,500	1,473,485
		201,724,045	201,658,545
	Less - Adjustment during the year	-	-
		201,724,045	201,658,545
	Depreciation		
	Accumulated depreciation up to last year	82,285,404	79,246,543
	Charged for the year	701,716	3,038,861
		82,987,120	**82,285,404**
	Less - Adjustment during the year	-	-
		82,987,120	**82,285,404**
	Written down value	**118,736,925**	**119,373,141**
	Details have been shown in Annexure-1		
4.01	**CONSOLIDATED FIXED ASSETS (At cost less depreciation)**		
	This is made up as follows :		
	At Cost		
	Opening Balance	603,655,403	602,041,323
	Addition During the year	80,500	1,614,080
		603,735,903	603,655,403
	Less - Adjustment during the year	-	-
		603,735,903	**603,655,403**
	Depreciation		
	Accumulated depreciation up to last year	142,320,029	133,849,359
	Charged for the year	1,890,107	8,470,670
		144,210,136	142,320,029
	Less - Adjustment during the year	-	-
		144,210,136	142,320,029
	Written down value	**459,525,767**	**461,335,374**
	Details have been shown in Annexure-1.1		
5.00	**INTANGIBLE ASSETS**		
	Customised Software Development	50,378,068	51,015,765
	Work-in-progress(Customized Software Dev.)	1,591,922	1,166,922
	Total	**51,969,990**	**52,182,687**
5.01	**Customized Software Development**		
	This represent as under:		
	Opening Balance	51,015,765	52,200,805
	Add: Development cost during this year	-	1,500,000
		51,015,765	53,700,805
	Less: Amortization @ 5%	637,697	2,685,040
	Total	**50,378,068**	**51,015,765**

This represents the cost of Customized Software developed by the Company through various Programmers engaged on contractual as well as regular employment basis.

AMAR STOCK

	30 September 2018	30 June 2018
	Amount	Amount

5.02 Work-in-progress (Customized Software Development)

This represents cost allocated to Customized Software which are under progress of development.

Opening Balance	1,166,922	642,422
Add : Incurred during the year	425,000	2,024,500
	1,591,922	**2,666,922**
Less : Transferred to Customized software Developmer	-	1,500,000
Total	**1,591,922**	**1,166,922**

6.00 Investment in subsidiary and Others

Dolphin Computer Ltd. (Subsidiary)	14,400,000	14,400,000
Jobsbd.com	21,709,782	21,709,782
Daffodil International school (DIS)	373,817,158	373,817,158
Total	**409,926,940**	**409,926,940**

This represent the amount investment in subsidiaries and Others

7.00 DEFFERED TAX ASSETS

Opening balance	(4,233,796)	1,913,692
Deferred tax (income)/expense	112,440	(6,147,488)
	(4,121,356)	(4,233,796)

DEFERRED TAX (INCOME)/EXPENSES

i) Fixed Assets:		
Tax base	102,251,500	102,437,958
Carrying amount	118,736,925	119,373,141
Taxable temporary difference	**(16,485,425)**	**(16,935,183)**
ii) Tax rate	**25%**	**25%**
iii) Deferred tax assets/(liabilities) (i x ii)	(4,121,356)	(4,233,796)
Less: Opening Balance	(4,233,796)	1,913,692
Add/Less: Adjustment made during the year	-	-
Deferred tax(income)/expenses	**112,440**	**(6,147,488)**

8.00 INVENTORIES

This represents as under :

Computers-Finished/DELL Laptop	10,855,641	9,152,373
Computer-Daffodil PC	6,754,376	7,506,642
Printers	2,134,348	2,358,957
Monitor	2,400,560	1,671,432
Hardware	19,234,542	18,264,554
Accessories	9,234,578	9,476,654
UPS	435,655	334,521
Stabilizer	16,500	15,719
Software	9,656,420	9,921,695
Mobile Phone - DCL/ Lee Phone	14,150,344	31,872,618
Smart Card	5,245,200	4,952,967
Total	**80,118,164**	**95,528,134**

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		30 September 2018	30 June 2018
8.01	**CONSOLIDATED INVENTORIES**		
	This represents as under :	**Amount**	**Amount**
	Computers-Finished/DELL Laptop	11,537,767	9,788,917
	Computer-Daffodil PC	7,433,330	8,180,094
	Printers	2,333,116	2,575,711
	Monitor	2,701,103	1,924,899
	Hardware	19,580,218	18,598,204
	Accessories	9,634,448	9,908,874
	UPS	526,933	425,171
	Stabilizer	19,300	20,919
	Software	9,902,075	10,145,537
	Mobile Phone - DCL/ Lee Phone	14,150,344	31,872,618
	Smart Card	5,245,200	4,952,967
	Total	**83,063,834**	**98,393,913**
9.00	**TRADE AND OTHER RECEIVABLES**		
	This represents as under :		
	Trade Receivable	60,456,788	82,194,488
	Other Receivable (Related party transcation)	65,700	76,950
	Total	**60,522,488**	**82,271,438**
	This is unsecured but considered good.		
9.01	**CONSOLIDATED TRADE AND OTHER RECEIVABLES**		
	This represents as under :		
	Trade Receivable	68,068,029	90,674,959
	Other Receivable (Related Party Transcation)	65,700	76,950
	Total	**68,133,729**	**90,751,909**
	This is unsecured but considered good.		
10.00	**ADVANCES, DEPOSITS AND PREPAYMENTS**		
	A. Advances	**82,031,542**	**85,949,073**
	Income Tax	33,422,109	33,421,989
	Local Purchase	2,050,000	5,941,541
	Office Rent	2,234,200	2,234,200
	Salaries	2,175,530	2,273,050
	Advance against Development works	2,683,934	2,683,934
	Advance against Projects Expenses	39,241,425	39,241,425
	Advance against C & F Expenses	224,344	152,934
	B. Deposits	**2,290,992**	**2,290,992**
	Security Deposit	696,352	696,352
	Earnest Money	478,830	478,830
	Bank Guarantee Margin	846,810	846,810
	L/C Margin	269,000	269,000
	Total (A+B)	**84,322,534**	**88,240,065**
	This is unsecured but considered good.		
10.01	**CONSOLIDATED ADVANCES, DEPOSITS AND PREPAYMENTS**		
	A. Advances	**113,262,225**	**115,471,247**
	Income Tax	33,434,567	33,433,542
	Local Purchase	6,025,153	8,217,185
	Office Rent	23,856,020	23,856,020
	Salaries	2,616,325	2,705,750
	Advance against Development works	7,864,391	7,864,391
	Advance against Projects Expenses	39,241,425	39,241,425
	Advance against C & F Expenses	224,344	152,934

AMARSTOCK

B. Deposits	**2,290,992**	**2,290,992**
Security Deposit	696,352	696,352
Earnest Money	478,830	478,830
Bank Guarantee Margin	846,810	846,810
L/C Margin	269,000	269,000
Total (A+B)	**115,553,217**	**117,762,239**

This is unsecured but considered good.

11.00 CASH AND CASH EQUIVALENTS

This consists of as follows:	30 September 2018 Amount	30 June 2018 Amount
Cash at Bank	2,249,187	2,739,945
Cash in Hand	916,560	872,276
Cheques in Hand	46,556	42,300
FDR	30,360,000	25,200,000
Total	**33,572,303**	**28,854,521**

The break up is given below:

11.01 CONSOLIDATED CASH AND CASH EQUIVALENTS

This consists of as follows:		
Cash at Bank	7,913,643	7,892,517
Cash in Hand	3,616,371	2,712,557
Cheques in Hand	46,556	42,300
FDR	30,360,000	25,200,000
Total	**41,936,570**	**35,847,374**

The break up is given below:

12.00 BANK LOAN, OVERDRAFT AND CASH CREDIT

C.C - Pubali Bank Ltd.	369,798	25,873,536
C.C (Hypo) MBL	29	4,136,522
SOD - Mercantile Bank Ltd	9,793,984	-
MPI - Islami Bank	18,501,308	57,715,895
Total	**28,665,119**	**87,725,953**

13.00 TRADE AND OTHER PAYABLES

Opening balance	9,633,806	7,480,804
Add: Addition during the year	41,098,766	160,043,566
	50,732,572	167,524,370
Less: Paid/Adjusted during the year	40,914,567	157,890,564
Closing balance	**9,818,005**	**9,633,806**

This is against credit purchase of trading goods from local vendors.

13.01 CONSOLIDATED TRADE AND OTHER PAYABLES

Opening balance	10,312,814	8,377,319
Add: Addition during the year	57,241,675	239,501,249
	67,554,489	247,878,568
Less: Paid/Adjusted during the year	56,778,956	237,565,754
Closing balance	**10,775,533**	**10,312,814**

This is against credit purchase of trading goods from local vendors.

14.00 LIABILITIES FOR EXPENSES

This amount consists of liabilities for salaries , office rent , utilities bill and other purchases. Break up of the above amount is as under :

	30 September 2018 Amount	30 June 2018 Amount
Salaries & Allowances	962,350	-
Contribution to Employees PF	2,724,300	2,691,309
Audit Fee	185,000	185,000
Telephone Bill	36,400	35,400
Electricity Bill	45,650	46,580
Paper Bills	1,900	1,900
Internet Bills	20,000	22,200
Insurance premium	12,500	9,603
Provision for Contribution to WPPF	8,547,345	7,472,251
Renewal Fee	15,000	15,000
Dividend Distribution Tax	27,379,838	27,379,838
Total	**39,930,283**	**37,859,081**

14.01 CONSOLIDATED LIABILITIES FOR EXPENSES

This amount consists of liabilities for salaries , office rent , utilities bill and other purchases. Break up of the above amount is as under :

Salaries & Allowances	962,350	-
Contribution to Employees PF	2,724,300	2,691,309
Audit Fee	195,000	200,000
Telephone Bill	70,980	70,365
Electricity Bill	166,523	165,465
Paper Bills	4,040	4,040
Internet Bills	23,000	25,200
Insurance premium	12,500	9,603
Provision for Contribution to WPPF	8,547,345	7,472,251
Renewal Fee	15,000	15,000
Dividend Distribution Tax	27,379,838	27,379,838
Total	**40,100,876**	**38,033,071**

15.00 REVENUE

This is made up as follows :	30 September 2018 Amount	30 September 2017 Amount
Sales of Computer and Computer Goods	77,176,476	84,180,785
Sales of Customized Software	22,250,100	29,845,346
Total Net Sales	**99,426,576**	**114,026,131**

Revenue recognition has been discussed i

15.01 CONSOLIDATED REVENUE

This is made up as follows :		
Sales Revenue (DCL+Dolphin)	127,969,620	141,038,063
Income from Students (DIS)	9,959,066	9,214,570
Service Revenue (Jobsbd.com)	2,576,319	3,077,566
Total Net Sales	**140,505,005**	**153,330,199**

Revenue recognition has been discussed i

16.00 COST OF GOODS SOLD

It consists of :

	30 September 2018 Amount	30 September 2017 Amount
Computer and Computer Goods	61,999,077	64,211,313
Customized Software & Web hosting etc.	6,776,566	5,867,343
Total	**68,775,643**	**70,078,656**

16.01 CONSOLIDATED COST OF GOODS SOLD

It consists of :

Computer and Computer Goods (DCL)	61,999,077	64,211,313
Customized Software & Web hosting etc.	6,776,566	5,867,343
Computer and Computer Goods (Dolphin)	24,925,763	24,398,800
Direct expenses (Jobsbd.com)	657,643	1,311,219
Total	**94,359,049**	**95,788,675**

17.00 ADMINISTRATIVE EXPENSES

This consists of as follows :

Directors Remuneration	114,000	114,000
Salaries & Allowances	4,186,577	4,185,605
Bonus	1,171,377	1,213,231
Co's Contribution to Employees' Provident Fund	103,012	102,343
Office Rent	769,816	769,816
AGM Expenses	-	-
Audit fee	-	-
Bank charges	2,498	2,435
Business Tour & Traveling exp.	4,200	-
Car maintenance	124,564	123,548
Commission paid on credit cards	67,800	32,450
Computer Fair exp.	5,000	-
Consultation Fees	2,000	-
Conveyance	144,566	194,943
Discount allowed	-	1,000
Directors meeting attendance fee	5,000	5,000
Donation	500	1,000
Electricity	162,344	152,346
Entertainment	102,114	93,598
Internet bills	65,000	53,000
Miscellaneous	97,860	102,151
Office Maintenance	68,950	66,628
Papers & Periodicals	2,700	3,310
Stationery	86,340	90,088
Renewal expenses	40,500	36,000
Maintenance	20,433	24,110
Schedule purchase	1,000	-
Staff welfare Expenses	28,768	32,360
Subscriptions	1,000	3,000
Telephone bills	112,200	106,156
Training Expenses	1,200	-
Utilities	10,200	10,500

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	30 September 2018	30 September 2017
	Amount	Amount
Human Resource Dev. Expanse.	4,500	2,200
R & D Expenditure	5,000	1,000
Corporate Social Response (CSR)	15,000	-
Depreciation	701,716	744,488
Total	**8,227,735**	**8,266,306**

Allocation:

Hardware & Network activities 70%	5,759,415	5,786,414
Software & Web hosting activities 30%	2,468,320	2,479,892
	8,227,735	8,266,306
Add: Amortization expenses 5% on cost of Customized SW D	637,697	652,510
Total	**8,865,432**	**8,918,816**

17.01 CONSOLIDATED ADMINISTRATIVE EXPENSES

This consists of as follows :

Directors Remuneration	129,000	129,000
Salaries & Allowances	11,235,208	10,242,749
Bonus	1,802,481	2,035,283
Co's Contribution to Employees' Provident Fund	103,012	102,343
Office Rent	4,539,814	4,204,628
AGM Expenses	-	-
Audit fee	10,000	1,250
Bank charges	11,351	9,071
Business Tour & Traveling exp.	7,300	15,400
Car maintenance	236,914	435,888
Commission paid on credit cards	67,800	32,450
Computer Fair exp.	5,000	9,569
Consultation Fees	2,000	-
Conveyance	221,855	225,073
Discount allowed	-	1,000
Directors meeting attendance fee	5,000	5,000
Donation	2,500	1,500
Electricity	578,115	483,414
Entertainment	249,519	214,713
Internet bills	116,600	122,800
Miscellaneous	132,682	129,051
Office Maintenance	118,983	119,645
Papers & Periodicals	8,528	13,169
Stationery	281,875	190,122
Renewal expenses	40,500	36,000
Maintenance	51,920	44,942
Schedule purchase	1,000	-
Staff welfare Expenses	37,890	33,860
Subscriptions	1,000	3,000
Telephone bills	171,419	188,320
Training Expenses	1,200	-
Utilities	48,250	38,676
Human Resource Dev. Expanse.	4,500	2,200
R & D Expenditure	5,000	1,000

	30 September 2018	30 September 2017
	Amount	Amount
Corporate Social Response (CSR)	15,000	-
Advertisement	6,520	10,000
Promotional Expenses	324,031	132,398
Course meterials	100,067	200,090
Exam. Expenses	30,232	32,123
Overtime Expenses		
Extra Curriculur Activities	26,765	5,500
Depreciation	1,890,107	2,100,827
Total	**22,620,938**	**21,552,054**

Allocation:

Hardware & Network activities 70%	15,834,656	15,086,438
Software & Web hosting activities 30%	6,786,281	6,465,616
	22,620,938	21,552,054
Add: Amortization expenses 5% on cost of Customized SW D	637,697	652,510
Total	**23,258,635**	**22,204,564**

18.00 SELLING & DISTRIBUTION EXPENSES

This consists of as follows :

Postage & Stamp	42,355	48,850
Advertisement	4,500	30,541
Business Promotion Expenses	25,500	48,850
Carriage outward	1,200	-
Replacement of sold goods	500	-
Sales incentives	226,509	245,421
Total	**300,564**	**373,662**

Allocation:

Hardware & Network activities 70%	210,395	261,563
Software & Web hosting activities 30%	90,169	112,099
Total	**300,564**	**373,662**

18.01 CONSOLIDATED SELLING & DISTRIBUTION EXPENSES

This consists of as follows :

Postage & Stamp	42,475	48,970
Advertisement	4,500	30,541
Business Promotion Expenses	61,140	50,050
Carriage outward	1,200	-
Replacement of sold goods	500	-
Sales incentives	558,959	299,801
Total	**668,774**	**429,362**

Allocation:

Hardware & Network activities 70%	468,142	300,553
Software & Web hosting activities 30%	200,632	128,809
Total	**668,774**	**429,362**

		30 September 2018	30 September 2017
		Amount	Amount
19.00	**INDIRECT INCOME**		
	Interest on Deposit	1,200	-
	Income from DCL general service section	512,376	510,456
	Income from Dpc laptop service	275,394	323,344
	Total	**788,970**	**833,800**
19.01	**CONSOLIDATED INDIRECT INCOME**		
	Interest on Deposit	10,252	4,500
	Income from DCL general service section	512,376	510,456
	Income from Dpc laptop service	275,394	323,344
	Income from Dolphin Computer service centre	99,408	34,210
	Total	**897,430**	**872,510**
20.00	**FINANCIAL EXPENSES**		
	Bank Interest	932,355	2,672,345
	Total	**932,355**	**2,672,345**

		30 September 2018	30 June 2018
		Amount	Amount
21.00	**RETAINED EARNINGS**		
	Opening Balance	202,545,461	183,562,776
	Add - Adition during the period	19,868,661	108,824,757
	Less - Dividend Paid	-	89,842,072
		222,414,122	**202,545,461**
21.01	**CONSOLIDATED RETAINED EARNINGS**		
	Opening Balance	178,504,947	159,294,430
	Add - Adition during the period	20,533,676	109,052,589
	Less - Dividend Paid	-	89,842,072
		199,038,623	**178,504,947**
	Profit attributable to :		
	Equity holders of the company	199,038,623	178,504,947
	Non - controlling interests	262,536	240,031
		199,301,159	178,744,978

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