

Bangladesh Shipping Corporation
Statement of Financial Position
As at 30th September, 2016

Particulars	Notes	Amount In Taka	
		30th September, 2016	30th June, 2016
Assets :			
Non Current Assets :			
Property, Plant & Equipment	03	4,054,921,003	4,058,016,361
Non Current Assets held for sale		338,088,938	338,088,938
Capital Work-In-Progress	04	651,225,414	630,355,414
		5,044,235,355	5,026,460,713
Current Assets :			
Inventories, Spares and Bunker	05	66,273,194	66,273,194
Trade Debtors	06	603,734,655	595,645,506
Advances, Deposits & Pre-payments	07	28,011,011	33,830,356
Other Receivables	08	484,333,931	464,067,598
Cash and Cash Equivalents	09	3,682,618,946	3,714,356,148
Advance Income Taxes		123,190,151	120,390,243
Total Current Assets		4,988,161,887	4,994,563,043
Total Assets		10,032,397,242	10,021,023,756
Equity and Liabilities			
Shareholders' Equity :			
Share Capital	10.01	1,361,920,000	1,361,920,000
Share Premium	10.02	4,647,680,000	4,647,680,000
Capital Reserve	11	293,790,825	293,790,825
Revaluation Reserve		4,076,100,142	4,076,100,142
Retained Earnings /(Loss)		(2,094,646,149)	(2,072,428,442)
Total Shareholders' Equity		8,284,844,818	8,307,062,525
Non-Current Liabilities :			
Long Term Loans	12	718,798,483	727,351,704
Deferred Liability- Gratuity	13	337,127,210	352,439,794
Deferred Liability- Income Tax	14	41,204,686	47,427,067
Total Non-current Liabilities		1,097,130,379	1,127,218,565
Current Liabilities			
Creditors and Accruals	15	127,782,568	77,560,313
Interest on Long Term Loans	16	445,265,229	444,075,573
Short Term Loan	17	-	-
Income Tax Provision	18	77,369,946	65,102,476
Dividend Payable		4,304	4,304
Total Current Liabilities		650,422,047	586,742,666
Total Liabilities		1,747,552,426	1,713,961,231
Total Equity and Liabilities		10,032,397,243	10,021,023,756
Net Asset Value (NAV) Per Share	30	608	610

Bangladesh Shipping Corporation
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Particulars	Notes	Amount In Taka	
		1st Quarter	1st Quarter
		(2016-17)	(2015-16)
Operating Income :			
Freight Earning	19	126,128,574	130,635,580
Other Operating Income	20	51,641,363	57,164,864
		177,769,937	187,800,444
Less : Operating Expenses:			
Fleet Expenses - Direct	21	96,371,967	117,600,380
Fleet Expenses - Indirect	22	5,780,560	31,469,262
Depreciation	3.02	2,000,000	2,100,000
		104,152,527	151,169,642
Operating Profit /(Loss)		73,617,410	36,630,802
Administrative Expenses	23	70,099,559	58,234,886
Other Non - Operating Expense (Interest on loan)	24	2,284,935	-
		1,232,917	(21,604,085)
Non-operating Income	25	47,836,965	61,286,391
Profit/(loss) before tax		49,069,882	39,682,307
Provision for Income Tax		(12,267,470)	
Provision for Deferred Tax	26	6,222,381	
Net Profit after tax		43,024,792	39,682,307
Earning Per Share (EPS) - Basic	29	3.16	2.91

Bangladesh Shipping Corporation
Statement of Changes in Equity
As at 30th September, 2016

Particulars	Amount In Taka					
	Share Capital	Share Premium	Revaluation Reserve	Capital Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2016	1,361,920,000	4,647,680,000	4,470,456,724	293,790,825	(2,072,428,442)	8,307,062,525
Net Profit for the year	-	-	-	-	43,024,793	43,024,793
Prior years adjustment	-	-	-	-	-	-
Revaluation reserve transferred to Retained Earnings	-	-	-	-	-	-
Dividend paid (2014-15)	-	-	-	-	(65,242,500)	(65,242,500)
Balance as at September 30, 2016	1,361,920,000	4,647,680,000	4,470,456,724	293,790,825	(2,094,646,149)	8,284,844,818
Balance as at July 01, 2015	1,361,920,000	4,647,680,000	4,470,456,724	293,790,825	(2,563,617,894)	8,210,229,655
Net Profit for the year	-	-	-	-	67,226,623	67,226,623
Prior years adjustment	-	-	-	-	29,606,247	29,606,247
Revaluation reserve transferred to Retained Earnings	-	-	(394,356,582)	-	394,356,582	-
Dividend paid (2014-15)	-	-	-	-	-	-
Balance as at June 30, 2016	1,361,920,000	4,647,680,000	4,076,100,142	293,790,825	(2,072,428,442)	8,307,062,525

Bangladesh Shipping Corporation
Statement of Cash Flows (Direct Method)
For the Quarter ended 30th September, 2016

Particulars	Amount In Taka	
	01 July 2016 to 30 September 2016	01 July 2015 to 30 June 2016
Cash flows from operating activities:		
Cash Received from Customers' and Others	197,251,419	1,395,721,659
Cash Paid to Suppliers and Employees	(134,268,258)	(1,530,407,045)
Cash Generated from Operation	62,983,161	(134,685,386)
Tax paid	-	-
Prior Year Adjustment	-	29,606,247
Net cash provided from/ (used in) operating activities	62,983,161	(105,079,139)
Cash flows from investments activities:		
Sale of Property, Plant & Equipment	-	502,719,802
Purchase of Property, Plant & Equipment	(20,924,642)	(168,841,476)
Net cash provided from/(used in) investing activities	(20,924,642)	333,878,326
Cash flows from financing activities:		
Long term loan Increase/(decrease)	(8,553,221)	(7,314,352)
Short term loan Increase/(decrease)	-	-
Dividend Paid	(65,242,500)	-
Net cash provided from/(used in) financing activities	(73,795,721)	(7,314,352)
Net Increase/Decrease in Cash and Cash Equivalents	(31,737,202)	221,484,835
Cash and Cash Equivalents at Beginning of the year	3,714,356,148	3,492,871,312
Cash and Cash Equivalents at End of the year	3,682,618,946	3,714,356,147
Net Operating Cash Flow Per Share	4.62	(7.72)

		Amount In Taka	
		30th September	30th June
		2016	2016
4.00	Capital Work -in -Progress:		
	Building at Dhaka	4.01 581,402,964	561,402,964
	Marine Workshop Project	4.02 69,453,350	68,583,350
	Installation of Electrical Sub Station	369,100	369,100
		651,225,414	630,355,414
4.01	Building at Dhaka:		
	Opening Balance	561,402,964	393,441,600
	Add: During the year	20,000,000	167,961,364
	Less: Adjustment	-	-
		581,402,964	561,402,964
4.02	Marine Workshop Project:		
	Opening Balance	68,583,350	68,072,338
	Add: During the year	870,000	511,012
	Less: Adjustment	-	-
		69,453,350	68,583,350
5.00	Stores and Spares:		
	Deck and Engine, Electric, Sallon Stores	22,649,000	22,649,000
	Spares	6,200,000	6,200,000
	Stock of Marine Workshop	12,632,185	12,632,185
	Stock of Stationary	132,024	132,024
	Victualling Stores	-	-
	Bunker fuel-stores	20,071,890	20,071,890
	Lube oil	4,588,095	4,588,095
		66,273,194	66,273,194
6.00	Trade Debtors:		
	Sundry debtors C/A	603,551,676	595,462,527
	Less: Provision for bad debt	-	-
		603,551,676	595,462,527
	Add: Freight receivable	182,979	182,979
		603,734,655	595,645,506
7.00	Advances, Deposits & Pre-payments:		
	Advances	7.01 22,711,555	21,626,921
	Deposits	7.02 5,299,457	12,203,435
		28,011,011	33,830,356
7.01	Advances :		
	Employees	7.01.01 10,252,060	10,317,426
	Other Advances	7.01.02 12,459,495	11,309,495
		22,711,555	21,626,921
7.01.01	Employees :		
	Officers & Staff (Shore)	8,827,865	9,053,998
	Officers & Staff (Afloat)	753,726	753,726
	Crew Advance	320,071	159,304
	House Building Loan	350,398	350,398
		10,252,060	10,317,426

		Amount In Taka	
		30th September, 2016	30th June, 2016
7.01.02 Other Advances:			
Masters' Control Account		2,626,202	2,626,202
Advance to Supplier		9,775,674	8,625,674
Advance Income Tax (Employee)		57,619	57,619
		12,459,495	11,309,495
7.02 Deposits:			
Guarantee Margins		-	-
Franking Machine Deposits		320,408	320,408
Security Deposits		4,979,049	11,883,027
		5,299,457	12,203,435
8.00 Other Receivables :			
Agents C/ A		324,092,492	324,092,492
Insurance Claims	8.01	9,681,665	7,414,860
Rent Receivable		3,467,472	2,452,318
Interest Receivable		147,092,303	130,107,928
		484,333,931	464,067,598
8.01 Insurance Claims- not yet admitted:			
Medical		3,579,250	1,257,454
Hull		6,102,415	6,157,406
		9,681,665	7,414,860
9.00 Cash and Cash Equivalents :			
Cash at Bank:			
Fixed Term Deposit	9.01	3,589,767,209	3,359,767,209
Short Term Deposit (Local Currency)	9.02	79,784,978	331,092,597
Current Account (Local Currency)	9.03	7,927,215	16,865,973
Other Deposit	9.04	2,558,936	2,558,936
Current Account (Foreign Currency)	9.05	2,140,830	3,704,079
Cash in Hand	9.06	439,778	367,355
		3,682,618,946	3,714,356,148
9.01 Fixed Term Deposit :			
AB Bank Ltd.	Andarkilla Branch	20,000,000	20,000,000
AB Bank Ltd.	Dewanhat Branch	100,000,000	100,000,000
Agrani Bank Ltd.	Port Branch	410,000,000	410,000,000
Agrani Bank Ltd.	Kulna Branch	950,000	950,000
Basic Bank Ltd	Jubilee Road Branch	243,067,209	243,067,209
First Security Islami Bank Ltd,	probortak	300,000,000	300,000,000
First Security Islami Bank Ltd,	Agrabad Branch	30,000,000	30,000,000
First Security Islami Bank Ltd,	kadomtali	423,250,000	423,250,000
First Security Islami Bank Ltd,	Halishahar	70,000,000	70,000,000
First Security Islami Bank Ltd,	Sadarghat	30,000,000	30,000,000
First Security Islami Bank Ltd,	Chawkbazar	150,000,000	150,000,000
Janata Bank Ltd.	Asadgonj Branch	310,000,000	310,000,000
Janata Bank Ltd.	City Corporation Branch	100,000,000	100,000,000
Janata Bank Ltd.	Laldighi East Branch	400,000,000	400,000,000
Janata Bank Ltd.	Dewanhat Branch	10,000,000	10,000,000
NRB Global Bank Ltd.	Jubilee Road Branch	150,000,000	150,000,000
NRB Global Bank Ltd.	Jubilee Road Branch	80,000,000	80,000,000
NRB Global Bank Ltd.	Jubilee Road Branch	60,000,000	60,000,000

Amount In Taka		
30th September, 2016	30th June, 2016	
Premier Bank Ltd. EPZ Branch	70,000,000	70,000,000
Rupali Bank Ltd. Agrabad Branch	-	352,500,000
Social Islami Bank Ltd. Hathazari Branch	10,000,000	10,000,000
Social Islami Bank Ltd. Chawkbazar	100,000,000	
Sonali Bank Ltd. Agrabad Branch	50,000,000	50,000,000
Union Bank Ltd. DT Road Branch	300,000,000	300,000,000
Union Bank Ltd. DT Road Branch	102,500,000	
Union Bank Ltd. Dewan Bazar Branch	70,000,000	70,000,000
	3,589,767,209	3,359,767,209

9.02 Short Term Deposit :

Agrani Bank Ltd., Khulna Branch, A/c : 36000416	20,043	20,043
Agrani Bank Ltd., Port Branch A/c: 36000032	182,931	6,273,516
Eastern Bank Ltd, Khulna Branch A/c: 0200002165233	8,911	8,911
Eastern Bank Ltd., Agrabad Branch A/c: 11040000499	487,399	487,399
HSBC Bank Ltd. Agrabad Branch, A/c: 004-091633-067	10,506,030	3,186,863
Janata Bank Ltd., Khulna Branch, A/c : 270320000261	10,308	10,308
Janata Bank Ltd., Port Corporate Branch, A/c: 004000236	20,461	381,754
Janata Bank Ltd., Port Corporate Branch, A/c: 269	134,723	134,723
Janata Bank Ltd., Port Corporate Branch, A/c: 004000349	130,399	130,399
One Bank Ltd., EPZ Branch, A/c: 084300000049	9,381,245	-
Pubali Bank Ltd., Khulna Branch, A/c: 0886102000116	1,727	1,727
Pubali Bank Ltd., Agrabad Branch; A/c 0332102000044	572,129	746,827
Rupali Bank Ltd., BSC M/W; A/c 01	4,962,282	4,962,282
Rupali Bank Ltd. A/c: 240000202	91,267	91,267
Sonali Bank Ltd., Dhaka Branch; A/c: 36000369	56,022	56,022
Sonali Bank Ltd., Agrabad Corp. Branch; A/c: 801136000195	625,381	2,262,454
Standard Chartered Bank, Agrabad Branch; A/C : 32247525101	35,096,745	
Standard Chartered Bank, Agrabad Branch; A/C : 02247525101	3,759,883	435,509
Standard Chartered Bank, Agrabad Branch; A/C: 02570057401	1,079	1,079
Trust Bank RPO Accounts, Dilkusha Branch.	13,736,013	311,901,513
	79,784,978	331,092,597

9.03 Current Account :

Agrani Bank Ltd., Khulna Branch; A/c: 200104000133	13,612	13,612
Agrani Bank Ltd., Port Corporate Branch, A/c: 33000027	66,590	1,967,951
Eastern Bank Ltd., Khulna Branch, A/c: 2001060000637	28,455	28,455
Eastern Bank Ltd., Agrabad Branch; A/c: CD: 11060005899	563	563
HSBC Bank Ltd., Agrabad Branch; A/c: 004-091633-011	1,413,280	7,283,074
Janata Bank Ltd., Khulna Branch, A/c: 270110020242	2,432,022	2,432,022
Janata Bank Ltd., Port Corporation Branch; A/C: 001102426	84,662	84,662
Janata Bank Ltd., Port Corporate Branch, A/C: 001010824	50,756	50,756
Janata Bank Ltd., Port Corporation Branch; A/C No.001010835	(184,830)	982,196
Janata Bank Ltd., Port Corporation Branch; A/c: 11153	125,807	125,807
Pubali Bank Ltd., BSC M/W; A/c: 332-901-34085	3,022	3,022
Pubali Bank Ltd., Khulna Branch, A/c: 0886901015934	134,344	134,344
Pubali Bank Ltd., Agrabad Branch, A/c: 0332901016937	37,921	37,921
Rupali Bank Ltd., BSC M/W, A/c: 499	2,313,638	2,313,638
Sonali Bank Ltd., Dhaka Branch, A/c: 200001645	182,918	182,918
Sonali Bank Ltd., Dhaka Branch, A/c: 33002731	1,054,129	1,054,129
Standard Chartered Bank Ltd., Agrabad Branch, A/c: 01247525101	170,326	170,901
	7,927,215	16,865,973

9.04 Other Deposits :

Custom Port Revolving Deposits	597,321	597,321
Port Deposits "Khulna "	1,961,615	1,961,615
	2,558,936	2,558,936

		Amount In Taka	
		30th September, 2016	30th June, 2016
9.05 Foreign Currency (Current Accounts) :			
HSBC Singapore		264,938	1,828,187
F/C A/C No-260361076-178			
Rupali Bank, Karachi, Pakistan		123,466	123,466
F/C A/C No-1-2-20311-715-11034			
Sonali Bank Ltd, Calcutta, India		56,453	56,453
F/C A/C No-120			
HSBC Singapore		1,361,883	1,361,883
F/C A/C No-041-420415-003			
HSBC Singapore (Feeder)		334,089	334,089
F/C A/C No-041-420415-002			
		2,140,830	3,704,079
9.06 Cash In Hand :			
Chittagong		111,438	40,575
Dhaka		2,386	2,386
Khulna		26,491	26,491
BSC M/WS		92,654	92,654
Other:			
Imprest Account		137,251	141,101
Imprest Adhesive Stamps		69,558	64,148
		439,778	367,355
10.00 Share Capital :			
Authorised :			
4,00,00,000 Ordinary Shares of Tk 100 each		4,000,000,000	4,000,000,000
10.01 Issued, Subscribed and Paid - up Capital:			
1,36,19,200 Ordinary Shares of Tk.100 each, fully paid up in cash		1,361,920,000	1,361,920,000
Shareholders Position:			
Particular	% of Holding		
Govt. Share	52.10	709,495,000	709,495,000
Public Share	47.90	652,425,000	652,425,000
	100%	1,361,920,000	1,361,920,000
Public Share includes Banking companies, Sadharan Bima Corporation, ICB, ICB Unit Fund, ICB Mutual Fund and general public.			
10.02 Share Premium:		4,647,680,000	4,647,680,000
11.00 Capital Reserve:			
Danish - Grant		215,043,478	215,043,478
Adjusted in year, 1982-83		97,050,240	97,050,240
Valuation of donated and impounded Vessels, Vac-u-vators and spares		29,398,902	29,398,902
Excess of assets over liabilities of Bangladesh		10,835,211	10,835,211
Valuation of stores received at the time of delivery of vessels		5,512,616	5,512,616
Excess of assets over liabilities at BSC's formation		4,415,906	4,415,906
Workshop on incorporation of the same in the books of the Corporation.		100,395	100,395
Profit /(Loss) on sale of fixed assets		(86,488,461)	(86,488,461)
Penalty for late delivery		17,922,538	17,922,538
		293,790,825	293,790,825

Capital Reserve has been carrying forward since 1999-2000.

Amount In Taka	
30th September, 2016	30th June, 2016

12.00 Long Term Loans:

Existing Loans:

- 12.01 Overseas Economic Co-operation Fund, Japan
 12.02 Sonali Bank A/C B. Shikha
 12.03 BD Govt. loan
 12.04 Govt Loan- Marine W/S Modernization

536,003,698	536,003,698
-	8,553,221
103,200,000	103,200,000
79,594,785	79,594,785
718,798,483	727,351,704

12.01 Overseas Economic Co-operation Fund and BD Govt. loan were shown since long time.

To buy 04 (four) vessels for Bangladesh Shipping Corporation (BSC) fleet, a loan agreement of amount 09 (nine) billion yen equivalent to BDT. 60.07 crore was signed on 20/04/1979 between the Govt. of Bangladesh and OECF Special yen (Japan). This loan's payback period was 30 (Thirty) years including 10 years grace period with 60 (Sixty) half yearly installment and interest rate was 2.75%. As per a Govt. order of dated 22/06/1997 the amount of BDT. 6,46,55,302 had been converted into "SHARES". The rest of the payable loan amount is BDT. 53,60,44,698 only. BSC paid to the Govt. a total amount of BDT. 15,52,29,688.36 only as interest payment of the said loan. Japan Govt. exempted the total amount of loan and interest to the Govt. of Bangladesh vide a memo no. ERD/JAP-3/Miscellaneous/12/93-601; dated 13/09/1990 of Ministry of Finance. BSC submitted an application to the Govt. to consider full exemption from the said loan. According to that application the Govt. rescheduled the loan a total amount of BDT. 60.07 crore with interest rate 2.75% vide an office order Ref: Finance /FD/MC/BS/94/49; dated 09/09/1995 of Ministry of Finance. Finally in the 204th Board meeting of BSC Board of Directors it was approved that the rest of the payable loan amount of BDT Tk. 53.60.03.698 only shall be converted into the Govt. equity which was submitted to ministry of Finance for approval.

12.03 The loan amounting to Tk. 103,200,000 received from Bangladesh Govt. for payment of retirement benefits of 140 employees retired under Self-Retirement Scheme undertaken by management in 2002. The loan is repayable after 1 year grace period with interest at 5%. The balance has been remained unpaid since 2002.

12.04 The loan taken from Bangladesh Government for the purpose of Modernization of BSC Marine Workshop as on 15.04.2012. Total loan amount is tk.79,594,785. The loan period is 15 year's including 2 year grace period and interest rate is 5%. Per annum.

13.00 Deferred liability - Gratuity:

- Opening Balance
 Less : Paid during the year
 Add : Provision made during the year
Closing Balance

352,439,794	309,660,648
15,312,584	66,227,087
337,127,210	243,433,561
-	109,006,233
337,127,210	352,439,794

14.00 Deferred liability - Income Tax:

- Opening Balance
 Add: provision made during the year
Closing Balance

47,427,067	39,126,516
6,222,381	8,300,551
41,204,686	47,427,067

15.00 Creditors and Accruals:

- Other Finance
 Owners C/A
 Income Tax- Contractors and Suppliers
 Loan from GOB - Demurrage payment A/c BPC
 Security Deposits Received
 VAT Account
 Provision for Expenses

31,616,393	31,355,363
50,709,648	-
5,911,889	5,304,336
15,419,742	15,419,742
17,804,239	20,288,074
2,510,445	1,382,587
3,810,211	3,810,211
127,782,568	77,560,313

15.01 Provision for Expense

- Salary & Allowance - Afloat
 Leave Salary & Allowance - Afloat
 Audit Fee
 Telephone
 Electricity & Water
 VAT & TDS
 Internet & Website

2,770,803	2,770,803
268,301	268,301
200,000	200,000
57,621	57,621
256,841	256,841
232,645	232,645
24,000	24,000
3,810,211	3,810,211

		Amount In Taka	
		30th September, 2016	30th June, 2016
16.00 Interest on Long Term Loans:			
Agrani Bank Limited	19,973,202	19,973,202	
Bangladesh Government	79,722,000	78,432,000	
Janata Bank Limited			
Sonali Bank Limited	(400,935)	694,344	
The Overseas Economic Co-operation Fund, Japan	319,826,404	319,826,404	
Marine Workshop modernization	26,144,558	25,149,623	
	445,265,229	444,075,573	
18.00 Income Tax Payable:			
Opening Balance	65,102,476	39,926,751	
Less: Adjustment during the year	-	-	
	65,102,476	39,926,751	
Add: Provision made during the year	12,267,470	25,175,725	
	77,369,946	65,102,476	
	July to	July to	
	September'16	September'15	
19.00 Freight Earning :			
Own Vessels :			
Lighterage	126,128,574	130,635,580	
Liner	-	-	
Feeder Service			
	126,128,574	130,635,580	
20.00 Other Operating Income:			
Address Commission	20,875,979	22,645,834	
Service Charges	30,765,384	34,519,030	
	51,641,363	57,164,864	
21.00 Fleet Expenses (Direct):			
Afloat Salary and Allowances	27,006,038	36,686,651	
Fuel, Oil and Water	43,004,516	47,291,898	
Insurance	4,511,776	8,498,211	
Agency commission and brokerage	-	-	
Deck and Engine Expenses	884,026	3,194,337	
Despatch/Demurrage			
Fleet communication	-	-	
Freight taxation	-	-	
Hatch Cleaning Exp.	-	-	
General Expenses	465,939	501,057	
Port, Canal and Custom dues	414,997	953,402	
Spares	1,819,589	1,331,046	
Stevedoring Expenses		3,471,902	
Vessel Repairs & Survey-Fees	14,301,933	8,254,294	
Victualling expenses	3,963,154	7,417,582	
	96,371,967	117,600,380	
22.00 Fleet expenses (Indirect):			
Salary and Allowances	5,780,560	31,469,262	
	-	-	
	5,780,560	31,469,262	

	July to September'16	July to September'15
23.00 Administrative expenses:		
Office general expenses	66,836,303	53,214,584
Audit Fee	134,700	-
BSC anniversary celebration	375,310	194,984
Depreciation - 35% of shore assets	1,150,000	1,300,000
Gratuity & Retirement Benefit		
Holding Tax	316,001	
Insurance - shore assets	345	
Provision for Bad debt	-	
Share expenses	1,268,150	3,499,818
VAT & TDS	3,750	
Professional Expenses	15,000	25,500
	70,099,559	58,234,886
24.00 Other Non-operating Expenses (Interest on loan):		
Interest on long term loan payable- BD Govt.	1,290,000	
Interest on long term loan payable- Marine Workshop Modernisation	994,935	
	2,284,935	-
25.00 Other Non-operating Income:		
Gain on sale of old Vessels		
Difference in Exchange		
Interest income	45,000,213	51,541,127
Misc. Receipt- Scrap, Tender, Bond Money etc.	1,252,100	7,609,330
Rent Rates income	1,584,653	2,135,934
	47,836,965	61,286,391
29.00 Earning Per Share (EPS) :		
Net Profit after Tax	43,024,792	39,682,307
Number of Ordinary Shares	13,619,200	13,619,200
Earning Per Share	3.16	2.91
30.00 Net Asset Value (NAV) Per Share :		
Total Assets	10,032,397,242	10,021,023,756
Less: Total Liabilities	1,747,552,426	1,713,961,231
Net Assets Value(NAV)	8,284,844,816	8,307,062,526
Number of Ordinary Shares	13,619,200	13,619,200
Net Asset Value (NAV) Per Share	608	610

26 DERERRED TAX LIABILITIES/(ASSETS)

Particulars	Depreciation as per book	Depreciation as per Tax Base	Total	Gratuity Provision	Gratuity payment	Total	Taxable/ (Deductible) temporary difference
	<u>TAKA</u>	<u>TAKA</u>	<u>TAKA</u>	<u>TAKA</u>	<u>TAKA</u>	<u>TAKA</u>	<u>TAKA</u>
As at 30 June,2016							
Property, Plant & Equipment	14,256,756	23,833,696	(9,576,940)	-	15,312,584	(15,312,584)	(24,889,524)
Deferred Tax Liability (Tax Rate- 25%)							6,222,381

