

# ZEAL BANGLA SUGAR MILLS LTD.

P.O. DEWANGANJ CHINIKAL, DIST: JAMALPUR.

Dear Shareholders,

We are pleased to furnish the 2nd quarter unaudited financial statements for the period of 1<sup>st</sup> July 2024 to 31 December, 2024 for your kind information.

## BALANCE SHEET (UN-AUDITED) AS At 31<sup>st</sup> December 2024.

(Figure in lac Taka)

Particulars	31st December, 2024	30th June, 2024
Assets:		
<b>Non current Assets</b>	<b>1,422.87</b>	<b>1,472.45</b>
<b>Current Assets :</b>	<b>5,885.10</b>	<b>5,156.94</b>
Stock and stores	4,769.54	3,190.56
Book Debts	8.99	8.99
Loans & advance	540.73	890.73
Advance income tax	61.60	61.60
Deposit & prepayments	8.56	8.56
Current A/C with BSFIC Enterprises	130.58	125.56
Cash & Bank balance	365.10	870.94
<b>Total Assets</b>	<b>7,307.97</b>	<b>6,629.39</b>
<b>Equities &amp; Liabilities:</b>		
Paid up Capital	600.00	600.00
Capital Reserve	18.15	18.15
Equity Fund	907.26	907.26
Grants	438.00	346.00
Retained Earnings	(67,892.31)	(65,675.07)
<b>Total Equity</b>	<b>(65,928.90)</b>	<b>(63,803.66)</b>
<b>Long Term Liabilities:</b>	<b>40,308.38</b>	<b>39,061.89</b>
Loan from Bank	26,427.00	25,391.57
Long Term Loan ( Secured )	13,746.19	13,532.62
Deffered Tax Liability	135.19	137.70
<b>Current Liabilities:</b>	<b>32,928.49</b>	<b>31,371.16</b>
Creditors	2,518.89	2,333.21
Current A/C with BSFIC	25,007.82	23,928.40
Current A/C with BSFIC Enterprises	326.54	231.71
Provision for leave pay & gratuity	4,471.86	4,274.46
Provision for doubtful advance	7.84	7.84
Long term loan(Current portion)	595.54	595.54
<b>Total Liabilities</b>	<b>73,236.87</b>	<b>70,433.05</b>
<b>Total Equities &amp; Liabilites</b>	<b>7,307.97</b>	<b>6,629.39</b>

Net Assets Value Per Share (NAV) (TK.)	(1,098.81)	(1,063.39)
Number of Shares used to compute NAV	6,000,000.00	6,000,000.00

GM(Fin.)

Comp. Secretary

Managing Director

Director

Director

**ZEAL BANGLA SUGAR MILLS LTD.**

P.O. DEWANGANJ CHINIKAL DIST:JAMALPUR.

**PROFIT & LOSS ACCOUNT(UN-AUDITED)**

For the period ended 31<sup>st</sup> December,2024 .

(Figure in lac Taka)

Particulars	31 <sup>st</sup> December	31 <sup>st</sup> December	October to December	October to December
	2024	2023	2024	2023
Sales (Note-II)	317.82	260.20	236.65	206.47
Less : Cost of Goods Sold ( Note -1)	1,207.31	1,384.76	467.55	685.67
<b>Gross Profit/ ( Loss )</b>	<b>(889.48)</b>	<b>(1,124.56)</b>	<b>(230.90)</b>	<b>(479.21)</b>
<b>Less : Operating Expenses :</b>				
General Administrative Expenses(Note-V)	26.85	24.20	14.59	12.10
Selling & distribution expenses(Note VI)	2.93	3.20	2.25	2.45
Interest on Loan (Note-III)	1,249.00	1,004.60	737.70	502.30
Depreciation expenses	49.58	43.84	27.66	21.92
	<b>1,328.36</b>	<b>1,075.84</b>	<b>782.20</b>	<b>538.77</b>
<b>Operating Profit/(Loss) for the period</b>	<b>(2,217.84)</b>	<b>(2,200.40)</b>	<b>(1,013.10)</b>	<b>(1,017.98)</b>
Add :Income from Experimental Farm	-	-		
Add : Other Income	-	-		
<b>Net Profit before WPPF &amp; Tax</b>	<b>(2,217.84)</b>	<b>(2,200.40)</b>	<b>(1,013.10)</b>	<b>(1,017.98)</b>
Less: WPPF	-	-		
<b>Net Profit/(Loss) before Tax</b>	<b>(2,217.84)</b>	<b>(2,200.40)</b>	<b>(1,013.10)</b>	<b>(1,017.98)</b>
Less: Prov. for turnover tax (Minimum Tax)	1.91	1.56	1.42	1.24
Less:- Deferred tax expenses/(Income)	(2.51)	0.61	(1.96)	0.22
<b>Net Profit/(Loss) for the period</b>	<b>(2,217.24)</b>	<b>(2,202.57)</b>	<b>(1,012.56)</b>	<b>(1,019.43)</b>
<b>Earning per share (TK.)</b>	<b>(36.95)</b>	<b>(36.71)</b>	<b>(16.88)</b>	<b>(16.99)</b>
<b>Number of Shares used to compute EPS</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>

GM(Fin.)

Comp. Secretary

Managing Director

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Director

ZEAL BANGLA SUGAR MILLS LTD.

P.O. DEWANGANJ CHINIKAL, DIST: JAMALPUR.

STATEMENT OF CHANGES IN EQUITY(UN-AUDITED)

for the period ended 31st December,2024.

(Figur in lakh TK)

Particulars	Paid up- Capital	Capital Reserve	Equity fund	Grants	Accumulated Loss	Total
Balance as on 1 <sup>st</sup> July,2024	600.00	18.15	907.26	438.00	(65,675.07)	(63,711.66)
Adjustment during the period	-	-	-	-	-	-
Net loss for the period					(2,217.24)	(2,217.24)
Balance as on 31st December ,2024	600.00	18.15	907.26	438.00	(67,892.31)	(65,928.90)

ZEAL BANGLA SUGAR MILLS LTD

P.O. DEWANGANJ CHINIKAL, DIST: JAMALPUR.

STATEMENT OF CHANGES IN EQUITY(UN-AUDITED)

for the period ended 31st December,2023.

(Figur in lakh TK)

Particulars	Paid up- Capital	Capital Reserve	Equity fund	Grants	Accumulated Loss	Total
Balance as on 1 <sup>st</sup> July,2023	600.00	18.15	907.26	254.00	(61,211.87)	(59,432.46)
Adjustment during the period	-	-	-	-	-	-
Net loss for the period					(2,202.57)	(2,202.57)
Balance as on 31st December ,2023	600.00	18.15	907.26	254.00	(63,414.44)	(61,635.03)

GM(Fin.)

Company Secretary

Managing Director

Director

Director

**ZEAL BANGLA SUGAR MILLS LTD.**

P.O. DEWANGANJ CHINIKAL DIST:JAMALPUR.

**CASH FLOW STATEMENT(UN-AUDITED)**

**For the 2nd quarter ended 31<sup>st</sup> December,2024.**

(Figure in lac Taka)

Particulars	Current 2nd quarter ended 31 <sup>st</sup> December	Previous 2nd quarter ended 31 <sup>st</sup> December
	2024	2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Collection from turnover and other income(note-II)	317.82	260.45
Payment for cost & expenses	(3,244.08)	(2,573.30)
Income tax paid or deducted	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES:-	<b>(2,926.26)</b>	<b>(2,312.84)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES:</b>		
Acquisition of fixed assets	-	-
Acquisition of long term/short term assets	-	-
Sale proceeds of long term assets	-	-
NET CASH FLOW FROM INVESTMENT ACTIVITIES:-	-	-
<b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Income of share at per/Premium	-	-
Loan received	2,328.42	1,604.60
Loan re-paid	-	-
Dividend paid	-	-
Govt. Grants	<b>92.00</b>	<b>92.00</b>
NET CASH FLOW FROM FINANCIAL ACTIVITIES:-	<b>2,420.42</b>	<b>1,696.60</b>
<b>NET Cash inflow/(out flow) for the period</b>	<b>(505.84)</b>	<b>(616.24)</b>
Opening cash & Bank balance	870.94	859.74
<b>Closing cash &amp; bank balance</b>	<b>365.10</b>	<b>243.50</b>
Net Operating Cash Flow(NOCFS)Per Share (TK.)	(48.77)	(38.55)
<b>Number of Shares used to compute NOCFS</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>