

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 1st July 2024 to 31 December, 2024 for your kind information.

BALANCE SHEET (UN-AUDITED) AS At 31st December 2024.

(Figure in lac Taka)

Particulars	31st December, 2024	30th June, 2024
Assets:		
Non current Assets	1,422.87	1,472.45
Current Assets :	5,885.10	5,156.94
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
Total Assets	7,307.97	6,629.39
Equities & Liabilities:		
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)
Total Equity	(65,928.90)	(63,803.66)
Long Term Liabilities:	40,308.38	39,061.89
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
Current Liabilities:	32,928.49	31,371.16
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
Total Liabilities	73,236.87	70,433.05
Total Equities & Liabilities	7,307.97	6,629.39

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 31st December, 2024 .

(Figure in lac Taka)

Particulars	31 st December	31 st 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 -I)	1,207.31	1,384.76	467.55	685.67
Gross Profit / (Loss)	(889.48)	(1,124.56)	(230.90)	(479.21)
Less : Operating Expenses :				
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
	1,328.36	1,075.84	782.20	538.77
Operating Profit/(Loss) for the period	(2,217.84)	(2,200.40)	(1,013.10)	(1,017.98)
Add :Income from Experimental Farm	-	-	-	-
Add : Other Income	-	-	-	-
Net Profit before WPPF & Tax	(2,217.84)	(2,200.40)	(1,013.10)	(1,017.98)
Less: WPPF	-	-	-	-
Net Profit/(Loss) before Tax	(2,217.84)	(2,200.40)	(1,013.10)	(1,017.98)
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
Net Profit/(Loss) for the period	(2,217.24)	(2,202.57)	(1,012.56)	(1,019.43)

Earning per share (TK.)	(36.95)	(36.71)	(16.88)	(16.99)
Number of Shares used to compute EPS	6,000,000	6,000,000	6,000,000	6,000,000


GM(Fin.)


Comp.Secretary


Managing Director


Director


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 st 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 st 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 31st December, 2024.**

(Figure in lac Taka)

Particulars	Current 2nd quarter ended 31 st December	Previous 2nd quarter ended 31 st December
	2024	2023
CASH FLOW FROM OPERATING ACTIVITIES		
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:-	(2,926.26)	(2,312.84)
CASH FLOW FROM INVESTMENT ACTIVITIES:		
Acquisition of fixed assets		
Acquisition of long term/short term assets		
Sale proceeds of long term assets		
NET CASH FLOW FROM INVESTMENT ACTIVITIES:-	-	-
CASH FLOW FROM FINANCIAL ACTIVITIES		
Income of share at per/Premium		
Loan received	2,328.42	1,604.60
Loan re-paid		
Dividend paid		
Govt. Grants	92.00	92.00
NET CASH FLOW FROM FINANCIAL ACTIVITIES:-	2,420.42	1,696.60
NET Cash inflow/(out flow) for the period	(505.84)	(616.24)
Opening cash & Bank balance	870.94	859.74
Closing cash & bank balance	365.10	243.50

Net Operating Cash Flow(NOCFS)Per Share (TK.)	(48.77)	(38.55)
Number of Shares used to compute NOCFS	6,000,000.00	6,000,000.00


GM(Fin.)
Comp. Secretary
Managing Director
Director
Director