

# Imam Button Industries Limited

Statement of Financial Position (Unaudited)

As at September 30, 2023

Particulars	Notes	Amounts in Taka	
		30-September -2023	30-September -2022
<b>Asset;</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	2.00	49,807,904	49,824,953
		<b>49,807,904</b>	<b>49,824,953</b>
<b>Current Assets</b>			
Inventory	3.00	-	-
Accounts Receivable	4.00	-	-
Investment -Agro Project / Business		10,000,000	-
Advances, Deposits and Prepayments	5.00	7,584,340	6,964,340
Loan to Mr.Mohammad Ali -Ex. Managing I	5.01	43,768,158	-
Cash and Cash Equivalents	6.00	1,721,731	760,654
<b>Total Assets</b>		<b>112,882,133</b>	<b>57,549,947</b>
<b>Share Holders Equity and Liabilities</b>			
<b>Share Holders Equity</b>			
Share Capital	7.00	77,000,000	77,000,000
Capital Reserve for re-investment	8.00	3,900,198	3,900,198
Retained earnings		(59,796,335)	(59,911,859)
<b>Non current liabilities</b>			
Deferred Tax	9.00	11,378,437	11,378,437
<b>Current liabilities</b>			
Loan instalment due	10.00	43,768,158	-
Loan instalment due	10.01	4,582,575	4,582,575
Loan From Managing Directors -ASM HASIB		10,000,000	-
Liabilities for Expenses	11.00	3,815,360	2,874,132
Accounts Payable	12.00	5,813,014	5,813,014
Advance against Floor Space Rent	13.00	1,000,000	1,000,000
Unclaimed Dividend	14.00	2,886,262	2,378,986
Prvision For Taxation	15.00	8,534,464	8,534,464
<b>Total Equity &amp; Liabilities</b>		<b>112,882,133</b>	<b>57,549,947</b>
<b>Net Asset Value (NAV)</b>	23.00	<b>2.74</b>	<b>2.73</b>

The annexed notes (1-29) form an integral part of these financial statements.

Signed as per our separate report on same date.

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

Date:

Place: Dhaka

**Imam Button Industries Limited**  
**Statement of Changes In Equity (Unaudited)**  
For the year ended September 30,2023

Amount in Taka

Particular	Share Capital	Tax Holiday Reserve	Retained Earning	Total
Balance as on July 01,2023	77,000,000	3,900,198	(59,911,859)	20,988,339
Net profit /(Loss) during the year			115,524	
Issuance of Share Capital				
Issuance of Share premium				
Additional of Revaluation Fixed Assets				
Tax holiday Reserve	-	-		
<b>Balance as on September 30,2023</b>	<b>77,000,000</b>	<b>3,900,198</b>	<b>(59,796,335)</b>	<b>20,988,339</b>

**Imam Button Industries Limited**  
**Statement of Changes In Equity**  
For the year ended September 30,2022

Amount in Taka

Particular	Share Capital	Capital Reserve	Retained Earning	Total
Balance as on July 01,2022	77,000,000	3,900,198	(54,299,107)	26,601,091
Net profit /(Loss) during the year			(5,612,752)	
Issuance of Share Capital				
Issuance of Share premium				
Additional of Revaluation Fixed Assets				
Tax holiday Reserve				
<b>Balance as on September 30,2022</b>	<b>77,000,000</b>	<b>3,900,198</b>	<b>(59,911,859)</b>	<b>26,601,091</b>



Chairman



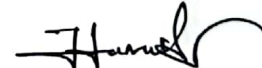
Chief Financial Officer (CFO)



Managing Director



Director



Company Secretary

Date:

Place: Dhaka

# Imam Button Industries Limited

Statement of Cash Flows (Unaudited)  
For the year ended September 30, 2023

Particulars	Amount In Taka	
	July- September - 2023	July- September -2022
<b>A. Cash flows from operating activities:</b>		
Received from sales revenue & other income	3,500,000	-
Payment for purchase of raw materials, indirect Materials and others	(716,313)	
Payment of Financial charges		
Tax paid		
<b>Net Cash flow operating activities</b>	<b>2,783,687</b>	<b>-</b>
<b>B. Cash flows from investing activities:</b>		
Loan paid to ex. Managing Director (Mr. Mohammad Ali )	(268,158)	
Investment Agro Business	(10,000,000)	
Acquisition of Property plant and Equipment	(622,610)	
<b>Net Cash flow from investing activities</b>	<b>(10,890,768)</b>	<b>-</b>
<b>C. Cash flows from financing activities:</b>		
Loan Received from Prime Finance	268,158	
Loan Received from Managing Director	8,800,000	
<b>Net Cash flow from financing Activities</b>	<b>9,068,158</b>	<b>-</b>
<b>Net Increase/( Decrease) in cash &amp; cash equivalents (A+B+C)</b>	<b>961,077</b>	<b>-</b>
Cash & Cash equivalents at the beginning of the year	760,654	760,654
<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>1,721,731</b>	<b>760,654</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>0.36</b>	<b>-</b>

The annexed notes (1-29) form an integral part of these financial statements.

Signed as per our separate report on same date.



Chairman



Chief Financial Officer (CFO)

1,721,731



Managing Director



Director



Company Secretary

760654

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Date:

Place: Dhaka

**Imam Button Industries Limited**  
**Statement of Profit or Loss and other Comprehensive Income (Unaudited)**  
**For the year ended September 30, 2023**

Particulars	Notes	Amounts in Taka	
		July- September - 2023	July- September -2022
Sales Revenue	16.00	-	-
Cost of Goods Sold	17.00	-	-
<b>Gross Profit/(Loss)</b>		-	-
<b>Operating Expenses</b>		<b>(2,505,552)</b>	<b>(1,674,285)</b>
General, Administrative & Selling Expenses	18.00	(2,505,552)	(1,674,285)
Financial expenses	19.00		
<b>Operating Profit/(loss)</b>		<b>(2,505,552)</b>	<b>(1,674,285)</b>
		<b>3,179,080</b>	-
Other Income	20.00	3,500,000	-
Non Operating Expense	21.00	(320,920)	-
<b>Net Profit /(Loss) before tax</b>		<b>673,528</b>	<b>(1,674,285)</b>
Less; Current Tax			-
Deferred Tax		-	
<b>Net Profit/(Loss) after Tax</b>		<b>673,528</b>	<b>(5,612,752)</b>
<b>Less. Interim Dividend</b>		<b>507,276</b>	-
Less. Divident Distribution Tax		50,728	-
<b>Net Profit/(Loss) after Divident</b>		<b>115,524</b>	<b>(5,612,752)</b>
<b>Earnings Per share (EPS)</b>	22.00	<b>0.09</b>	<b>(0.73)</b>

The annexed notes (1-29) form an integral part of these financial statements.  
Signed as per our separate report on same date.



Chairman



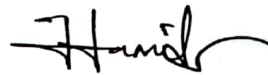
Managing Director



Director



Chief Financial Officer (CFO)



Company Secretary

Date:

Place: Dhaka



Amount in Taka	
30-September - 2023	30-September -2022

**2.00 Property, plant & Equipment**

**A. Cost:**

Opening Balance  
Addition during the year  
Disposal During the Year

270,441,242	270,080,652
622,610	-
<b>271,063,852</b>	<b>270,080,652</b>

**Total Cost**

**B. Accumulated depreciation:**

Opening Balance  
Charged during the year  
Adjusted against disposal

220,255,699	215,403,949
1,000,249	1,674,285
<b>221,255,948</b>	<b>220,255,699</b>

**Total Accumulated Depreciation**

**Written Down Value (WDV) as at 30 September, 2023 (A-B)**

Details of Property, Plant and Equipment have been shown in the Annexure - A.

<b>49,807,904</b>	<b>49,824,953</b>
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**3.00 Inventories**

**Closing Balance**

-	-
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The sale of inventory is not a sale that has been occurred in ordinary course of business. The proceed received is considered as other income in the Statememnt of Profit or Loss and Other Comprehensive Income.

**4.00 Accounts Receivable**

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There is no related party transaction including in A/C Receivable. Trade receivables have been stated at their nominal value. Trade receivables are accrued in the ordinary course of business. These are carried at invoice amount.

There has no aggregate amount due by Directors (Including Managing Director) or any others of the company jointly or severally with any othe person

No amount is due by any associated undertaking of the company

**5.00 Advances, Deposits and Prepayments**

The details of the above amount is as follows

**A. staff against salary**

Advance Income tax

6,645,403	6,645,403
<b>6,645,403</b>	<b>6,645,403</b>

**B Security Deposits**

T & T Board against telephone  
Office Rent

146,500	146,500
620,000	

Central Depository Bangladesh Ltd (CDBL)

Total (A + B)

Amount In Taka	
30-September - 2023	30-September -2022
172,437	172,437
938,937	318,937
7,584,340	6,964,340

5.01 Loan to Managing Director (Mr. Mohammad Ali)

43,768,158

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As per balance confirmation certificate the above amount has been received from Prime Finance and Investment limited. But we don't get any paper and document for purpose the loan or assets, so the above amount transfer to Mr. Mohammad Ali - Ex. Managing Director

6.00 Cash and Cash Equivalent

Cash in Hand

Cash at Bank

6.01

Closing Balance

1,069,577	108,500
652,154	652,154
1,721,731	760,654

6.01 Cash at Bank

United commercial Bank Ltd , jublee Road Br. Chittagong CD-A/C No. 38236

National Credit & Commerce Bank Ltd , Agrabad Br. Chittagong CD-A/C No. 0367

The marcantile Bank Ltd , Agrabad Br. Chittagong CD-A/C No. 4628

Premier Bank Ltd , Agrabad Br. Chittagong CD-A/C No. 9699

National Credit & Commerce Bank Ltd , Motijheel Main Br. Dhaka STD-A/C No.021000

National Credit & Commerce Bank Ltd , Motijheel Main Br. Dhaka STD-A/C No.032500

National Credit & Commerce Bank Ltd , Motijheel Main Br. Dhaka STD-A/C No.021002

National Credit & Commerce Bank Ltd , Motijheel Main Br. Dhaka STD-A/C No.021002

NCC BL BO ID No.1202090042468278

NCC BL BO ID No.1202090042468286

115,755	115,755
3,770	3,770
452,301	452,301
57,848	57,848
604	604
12,686	12,686
550	550
550	550
4,339	4,339
3,751	3,751
652,154	652,154

Amount in Taka	
July- September 2023	July- September -2022

#### 7.00 Share Capital

##### Authorized Capital

10,000,000 share @Tk. 10/-each

100,000,000	100,000,000
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##### Issued, Subscribed and Paid-up Capital

22,58,126 Share@Tk. 10/- each each , fully paid up by the sponsor 22,581,260 22,581,260

54,41,874 Share@Tk. 10/- each each , fully paid up by the Genera 54,418,740 54,418,740

77,000,000	77,000,000
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Holding of the share	No. of share	% of Holding
Sponsor Directors	2,627,584	34.12
General public	4,378,362	56.86
ICB	3,000	0.04
Finacial instutions	585,049	7.60
ICB Mutual & Capital Management	4,000	0.05
ICB Unit Fund	55,005	0.71
BSRS	37,000	0.48
ICB Investor	10,000	0.13

<b>Total:</b>	<b>7,700,000</b>	<b>100</b>
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##### Classification of Shareholder by holding:

No of Shareholders	Share holding	Total holdings	% of Holding
1162	01-500	377,300	4.90 %
355	501-1000	315,700	4.10 %
480	1001-5000	1,133,440	14.72 %
209	5001-above	5,873,560	76.28 %
<b>2206</b>		<b>7,700,000</b>	<b>100 %</b>

##### 6. Details of shareholding/Unit holding of Sponsor & Directors:

S. No	Name	Status (sponsor/ promoter/ Director/ sponsor director /Nominated Director/ Independent Director etc.)	No of shares held as on end of the reporting month 31.05.2023	Percentage of total number of paid-up shares as on end of the reporting month 31.05.2023	Number of shares increased/ decreased from previous month 31.05.2023	Difference between previous month 31.05.2023	Reason of the difference such as share purchase/ sale/transfer/ rights share/bonus share etc.
1.	Mr. Mohammad Ali	Sponsor	14,48,670	18.813%	-----	-----	-----
2.	Mrs. Jebunnessa Akther	Sponsor	3,48,700	4.528%	-----	-----	-----
3.	Mrs. Hamida Begum	Sponsor	5,18,650	6.735%	-----	-----	-----
4.	Mr. Prof. Mohammad Sogir Hossain	Independent director & Chairman	NIL	-----	-----	-----	-----
5.	Mohammed Masum Iqbal	Independent Director	NIL	-----	-----	-----	-----
6.	A S M Hasib Hasan	Director	1,57,409	2.044%	-----	-----	-----
7.	Rakeya Hoque	Nominated Director of Hami & Co.	1,54,155	2.002%	-----	-----	-----
	<b>Total=</b>		<b>26,27,584</b>	<b>34.12%</b>			

Amount in Taka	
July- September 2023	July- September -2022

Allotment Date	No of Share	Face value per share taka	Amount taka	Basis allotment
1st on 12th December,1994 during Incorporation	500	100	50,000	Cash (Banking Chanel)
2nd subscribed by the sponsors (1994 to 1996 )	349,500	100	34,950,000	Cash (Banking Chanel)
3rd on 1996 (IPO Application date )	350,000	100	35,000,000	Cash (Banking Chanel)
			-	
4th on 15 december 2010(AGM date )	70,000	100	7,000,000	10% Bonus Share approved on 16th AGM based on the financial statement june30-2010
			-	
<b>Total</b>	<b>770,000</b>	<b>100</b>	<b>77,000,000</b>	

As of december 4th ,2011, the company's share face value split into tk.10 each from tk.100 to comply with the BSEC Notification



Amount In Taka	
July- September 2023	July- September -2022

<b>8.00 Capital Reserve for re-investment</b>	3,900,198	3,900,198
The above amount has been carried forward from previous year		
<b>9.00 Deferred Tax</b>	11,378,437	11,378,437
Property, Plant & Equipment at Accounting Base		
Property, Plant & Equipment at Tax Base		
Temporary Difference	-	-
Tax Rate	-	-
<b>10.00 Current liability for long term loan</b>	43,768,158	-
<b>10.1 Loan instalment due</b>	4,582,575	4,582,575

The company had availed of tk. 03 crore as LTL from prime finance Finance and investment limited with interest rate 18% and provided security of the land of the company for such loan however during the nine months of installment was fallen due for payment but unable to honour. the above amount carry forwarded from last year.

#### 11.00 Liabilities for Expenses

This represents the following

Salary	1,492,143	738,643
Telephone & Fax Charges	4,503	4,503
Electricity Charges	543,477	543,477
Gas bill	61,926	61,926
D.S.E. Annual Subscription	200,000	150,000
C.S.E. Annual Subscription	124,000	93,000
CDBL Annual Subscription	224,000	168,000
Tax deduction from Divident	864,583	864,583
Divident Distribution Tax	300,728	250,000
<b>Total</b>	<b>3,815,360</b>	<b>2,874,132</b>

Tax deduction from Divident warrant not yet deposited to Bangladesh Bank

Most of the above amount subsequently been adjusted

In the opinion of the Directors no liabilities in the Balance Sheet are at a value less then the amount at which it is repayable at the date of the Balance Sheet

There are current liabilities transferred from last year

Amount In Taka	
July- September 2023	July- September -2022

#### 12.00 Accounts Payable

The company have purchased Machineris from bonetti S.R.L (ITTALY) and Raw Materials from qualipoly Chemical corporation (Taiwan) and eternal Materials co. ltd (Taiwan) on creditors and Accruals and transferred

Under L/C	Payable Amount	Payable Amount
Deferred L/C	3,194,986	3,194,986
Back to Back L/C	2,618,028	2,618,028
	5,813,014	5,813,014
<b>13.00 Advance against Floor Space Rent</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>14.00 Unclaimed Dividend</b>		
Opening Balance	2,378,986	2,378,986
Add. Provision made for the year	507,276	-
<b>Balance as on 30/09/2023</b>	<b>2,886,262</b>	<b>2,378,986</b>

Amount In Taka	
July- September 2023	July- September -2022

The above amount represents dividend warrant not presented to the bank for payment since long.

**15.00** Prvision For Taxation

Opening Balance as on 1/7/2023  
Add. Provision made for the year  
  
Less. Adjustment during the year  
Balance as on 30/09/2023

Amount In Taka	
July- September 2023	July- September -2022
8,534,464	8,534,464
-	
8,534,464	8,534,464
<u>8,534,464</u>	<u>8,534,464</u>

		Amount In Taka	
		July- September - 2023	July- September - 2022
<b>16.00 Revenue</b>	Revenue from Agro Business/ Project	-	-
	<b>Total:</b>	-	-
<b>17.00 Cost of Goods Sold</b>	Add. Opening Stock	-	-
	<b>Add. Cost of Production</b>	-	-
	Less: Closing Stock	-	-
<b>17.01 Cost of Production</b>	Opening work in progress	-	-
	<b>Add. Raw materials consumed</b>		
	<b>Add. Chemical consumed</b>		
	<b>Add. Store consumed</b>		
	<b>Add. Packing onsumed</b>		
	Less: Closing Work in process	-	-
<b>17.1.1 Raw Materials Consumed</b>	Opening Stock		
	<b>Add. Purchases</b>		
	Less: Closing Stock		
<b>17.1.2 Chemical consumed</b>	<b>the break up of the above amount is as follows:</b>		
	Opening Stock		
	<b>Add. Purchases</b>		
	Less: Closing Stock		
<b>17.1.3 Store Consumed</b>	<b>the break up of the above amount is as follows:</b>		
	Opening Stock		
	<b>Add. Purchases</b>		
	Less: Closing Stock		
<b>17.1.4 Packing Materials Consumed</b>	<b>the break up of the above amount is as follows:</b>		
	Opening Stock		
	<b>Add. Purchases</b>		
	Less: Closing Stock		
<b>17.1.5 Manufacturing Overheads:</b>	Wages & Salary		
	Daily Labour Charges		
	Carrying Charges		
	Depreciation	-	
<b>18.00 Administrative &amp; Selling Expenses</b>	Salary & Allowance	150,000	
	Office Rent	60,000	
	Local Conveyance	58,000	
	Court fees	140,000	
	Office expenses	35,370	



	Amount In Taka	
	July-September - 2023	July- September - 2022
Business Promotion Exp	100,000	
Directors Honorarium	100,000	
Trade license Renewal fees	20,000	
Office Security EXP.	13,000	
Web charges	10,000	
CDBL internet network Charges	12,000	
Business Development Exp	384,223	
Office Stationery	11,890	
Utility bill	11,200	
Advertisement exp	64,000	
Electricals Goods	5,620	
Car Rent Expenses	330,000	
Depreciation	1,000,249	1,674,285
	<b>2,505,552</b>	<b>1,674,285</b>
<b>19.00 Financial Expenses</b>		
<b>Bank Charges</b>		
Interest on loan from Prime Finance & Investment Ltd.		
	-	-
<b>20.00 Other Income/ (Loss)</b>	(3,500,000)	-
Revenue from Agro Business/ Project	3,500,000	
	<b>3,500,000</b>	<b>-</b>
<b>21.00 Non Operating Expense</b>		
Wages & Salary	85,200	
Daily Labour Charges	221,200	
Carrying Charges	14,520	
	<b>320,920</b>	<b>-</b>
<b>22.00 Earning Per Share(9EPS)</b>		
Net Profit after Taxes	673,528	(5,612,752)
Weighted Average No of Shares	7,700,000	7,700,000
Total:	<b>0.09</b>	<b>(0.73)</b>
<b>23.00 Net Asset Value Per Share (NAV)</b>		
Total Assets	112,882,133	57,549,947
Less: Non Current Lianility	(11,378,437)	(11,378,437)
Less: Current Liability	(80,399,833)	(25,183,171)
Net Asset Value	<b>21,103,863</b>	<b>20,988,339</b>
Weighted Average No of Shares	7,700,000	7,700,000
Net Asset Value Per Share (NAV)	<b>2.74</b>	<b>2.73</b>
<b>24.00 Net Operating Cash Flow Per Share (NOCFPS)</b>		
Net Operating Cash Flow	2,783,687	-
Weighted Average No of Shares	7,700,000	7,700,000
Net Operating Cash Flow Per Share (NOCFPS)	<b>0.36</b>	<b>-</b>
<b>25.00 Proposad Divident</b>		

The board of Director has Recommended 1% Divident for the year ended 30th September 2023 (First Quarter ) in their board meeting date october 28. 2023 as the company has earned profit.

**Imam Button Industries Limited**  
**Schedule of Property, Plant & Equipment (Unaudited)**  
**As at September 30, 2023**

Annexure-A

	C o s t				D e p r e c i a t i o n					
	As on July 01, 2023	Addition During the Year	Disposal	As on September 30, 2023	Dep %	As on July 01, 2023	Charged During the Year	Adjustment	As on September 30, 2023	WDV as on September , 30 2023
Land & Land Development	3,959,952			3,959,952	0%	-			-	3,959,952
Factory Building	15,750,973	89,905		15,840,878	5%	10,647,238	259,682		10,906,920	4,933,958
Boundary Wall	602,005			602,005	5%	451,296	7,535		458,832	143,173
Plant and Machinery	212,190,615			212,190,615	10%	180,243,306	3,194,731		183,438,037	28,752,578
Diesel Generator	7,240,758			7,240,758	10%	6,159,195	108,156		6,267,351	973,407
Gas Generator	7,339,500			7,339,500	10%	5,828,361	151,114		5,979,475	1,360,025
Motor vehicle	5,679,116			5,679,116	20%	5,607,609	14,301		5,621,910	57,206
Factory Equipment	5,898,433	60,205		5,958,638	15%	5,446,029	76,891		5,522,921	435,717
Furniture and Fixture	2,441,192	88,350		2,529,542	10%	2,076,225	36,497		2,112,722	416,820
Water tank	445,140			445,140	10%	418,963	2,618		421,581	23,559
Office Equipment	1,172,019	36,900		1,208,919	15%	1,088,087	18,125		1,106,212	102,707
Office Decoration	1,043,500	286,750		1,330,250	10%	794,109	24,939		819,048	511,202
Fax, Computer & Photocopy Machine	604,000			604,000	20%	513,755	18,049		531,804	72,196
Air Condition	511,890	60,500		572,390	20%	380,425	26,293		406,718	165,672
mobile Installation	72,724			72,724	20%	72,724			72,724	0
Electrical Installation	5,203,197			5,203,197	20%	4,892,871	62,065		4,954,936	248,261
Gas line Installation	286,228			286,228	0%	-	-		-	286,228
<b>Total As on 30.09.2023</b>	<b>270,441,242</b>	<b>622,610</b>	<b>-</b>	<b>271,063,852</b>		<b>224,620,193</b>	<b>4,000,997</b>	<b>-</b>	<b>228,621,190</b>	<b>42,442,662</b>
<b>Total As on 30.09.2022</b>	<b>270,080,652</b>			<b>270,080,652</b>		<b>197,297,476</b>	<b>6,697,140</b>		<b>203,994,616</b>	<b>66,086,036</b>

**25.00 Production Capacity :**

The production Capacity . Actual production and short fall of the industrial unit is as follows:

Particulars	2019-2020		2018-2019	
	GG	Percentage	GG	Percentage
Installed Capacity	-		657,000	100%
Actual Production	-		142,168	28%
Shortfall	-		514,831	72%

**Reasons For Shortfall:**

The shortfall of production capacity is due to insufficient selling order, inconsistency of power supply, machinery absence of skilled employees production process low market demand. The result of shortfall of production is responsible for making loss by the company

0

**26.00 Contingent liability**

The company does not hold any contingent liability in IAS-37

**27.00 Key Management Employee**

The board of Directors are fall in the definition of key management employees of the company. They have not received from the company any remuneration and other benefits from the company

**28.00 Event after reporting period :**

The board of directors of the company has approved the financial statement as on 28 october 2020. no dividend is recommended for the financial year 30 june 2020. except the fact stated above , no circumstance have arisen that to be disclosed as noted or adjusted in the financial statement.

**General:**

- a) All share have been fully called and paid up.
- b) There was no preference share issued by the company.
- c) There was no bank guarantee issued by the company on behalf of the directors or the company itself.
- d) There was no foreign exchange remitted to the relevant shareholders during the year under audit.
- e) No amount of money was expended by the company for compensating any member of the board for special services rendered.
- f) There was no claim against the company not acknowledged as debit.
- g) The company has no sales agent on commission bases.
- h) There are no non-residential shareholders of the company.
- i) No expenses have been incurred in foreign exchange on account of royalty, technical experts, professional and advisory fee, interest etc.
- m) The value and percentage of consumption of imported local raw Materials and stores are given belows:

Particulars	2019-2020	2018-2019
1.Imported Raw Materials	-	19,065,455
2.Local Chemicals	-	772,615
3.Local Spare Parts	-	496,307
4.Local Paking Materials	-	271,721
	-	<u>20,606,098</u>