



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ

BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2022

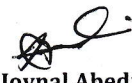
PARTICULARS	NOTES	30-Sep-22 TAKA	30-Jun-22 TAKA
ASSETS			
Non-Current Assets			
Tangible Fixed Assets, Net of Accumulated Depreciation	1.00	2,787,252,819	2,791,647,477
Investment:			
Investment in BD Thai Food & Beverage Ltd.	2.00	49,315,070	49,315,070
Current Assets			
Inventories		3,298,534,320	3,254,815,574
Sundry Debtors	3.00	1,056,203,144	1,064,431,552
Loans, Advances and Deposits	4.00	1,095,782,916	1,085,064,650
Investment in Shares of listed companies		1,087,622,610	1,059,815,095
Cash at Banks and in Hand	5.00	1,552,714	1,552,714
		57,372,936	43,951,563
TOTAL ASSETS		6,135,102,209	6,095,778,121
EQUITY AND LIABILITIES			
Shareholder's Equity			
Share Capital	6.01	3,606,349,217	3,620,480,348
Share Premium		1,277,752,500	1,277,752,500
Revenue Reserve	8.00	555,147,247	555,147,247
Revaluation Surplus	9.00	19,578,459	19,578,459
Retained Earning		1,265,559,910	1,268,186,139
		488,311,101	499,816,003
Non-Current Liabilities			
Long Term Loan (Secured)	10.00	1,133,752,526	1,130,907,303
Deffered Tax	11.00	697,876,350	694,824,083
		435,876,176	436,083,220
Current Liabilities and Provisions			
Short Term Bank Loans (Secured)	12.00	1,395,000,466	1,344,390,470
Unclaimed & Unpaid Dividend		1,074,097,955	1,018,462,211
Creditors		21,145,415	21,157,795
Accrued Expenses		30,233,987	34,051,303
		269,523,109	270,719,161
TOTAL EQUITY AND LIABILITIES		6,135,102,209	6,095,778,121
Net Asset Value (NAV) Per Share		28.22	28.33


Prof. Rubina Hamid
Chairman


Mashi Ud Duza
Managing Director & CEO


Md. Rabiul Alam, FCS
Director


Asim Kumar Barua
Company Secretary


Md. Joynal Abedin, FCA
CFO

Dated: 14 November 2022



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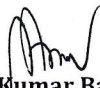
BANGLADESH THAI ALUMINIUM LTD.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD FROM 01 JULY 2022 TO 30 SEPTEMBER 2022

PARTICULARS	NOTES	01-July-2022 to 30-Sep-22	01-July-2021 to 30-Sep-21
TURNOVER		256,045,061	283,850,117
COST OF GOODS SOLD		207,140,454	197,247,446
GROSS PROFIT		48,904,607	86,602,671
Administrative, Selling & Financial Expenses		61,959,738	66,346,252
Administrative Expenses		15,891,284	16,775,110
Selling & Distribution Expenses		14,204,894	13,400,105
Financial Expenses		31,863,560	36,171,037
OPERATING PROFIT		(13,055,131)	20,256,419
Other Income		254,756	344,239
Net Profit before Tax and WPP&WF		(12,800,375)	20,600,658
Workers Profit Participation & WF		-	980,984
Net Profit before Tax		(12,800,375)	19,619,674
Current Tax		1,537,799	4,309,738
Deferred Tax		555,409	104,688
Tax Expenses		2,093,208	4,414,426
Net Profit after Tax		(14,893,583)	15,205,248
EPS -Weighted Average Method (Adjusted)	13.00	(0.12)	0.12


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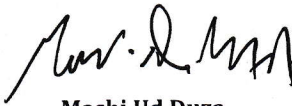
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BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM 01 JULY 2022 TO 30 SEPTEMBER 2022

PARTICULARS	01-July-2022 to 30-Sep-22	01-July-2021 to 30-Sep-21
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	(30,172,168)	(61,086,366)
Collection from Turnover & Others	245,581,551	238,302,121
Payment for Costs & Expenses	(234,963,469)	(251,933,699)
Interest paid on Bank Loan	(31,863,560)	(36,171,037)
Income Tax Paid & deducted at source	(8,926,690)	(11,283,751)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	(15,082,090)	(13,669,600)
Tangible Fixed Asset Acquired	(15,082,090)	(13,669,600)
Investment in Shares	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	58,675,631	252,993,832
Share Capital	-	-
Cash Credit & Other loan received/(paid)	55,635,744	264,373,736
Long Term Loan Received /(Paid)	3,052,267	(1,684,498)
Dividend paid	(12,380)	(9,695,406)
Increase/(Decrease) in Cash and Cash Equivalents	13,421,373	178,237,866
Cash and Cash Equivalents at Opening	(43,951,563)	(33,612,649)
Cash and Cash Equivalents at Closing	57,372,936	211,850,515
Increase/(Decrease) in Cash and Cash Equivalents	13,421,373	178,237,866
Net Operating Cash Flow (NOCF) Per Share	(0.24)	(0.48)


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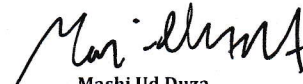
BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD FROM 01 JULY 2022 TO 30 SEPTEMBER 2022

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation Surplus	Total
At 01 July 2022	1,277,752,500	555,147,247	19,578,459	499,816,003	1,268,186,139	3,620,480,347
Depreciation on Revaluation Surplus	-	-	-	3,388,682	(3,388,682)	-
Opening Deferred Tax on Revaluation	-	-	-	-	359,335,436	359,335,436
Closing Deferred Tax on Revaluation	-	-	-	-	(358,572,982)	(358,572,982)
Net Profit for the Period	-	-	-	(14,893,583)	-	(14,893,583)
Unrealize Gain on Investment in Shares	-	-	-	-	-	-
At 30 September 2022	1,277,752,500	555,147,247	19,578,459	488,311,101	1,265,559,910	3,606,349,217

FOR THE PERIOD FROM 01 JULY 2021 TO 30 SEPTEMBER 2021

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation Surplus	Total
At 01 July 2021	1,277,752,500	555,147,247	19,578,459	504,008,466	1,235,317,514	3,591,804,187
Depreciation on Revaluation Surplus	-	-	-	3,700,014	(3,700,014)	-
Opening Deferred Tax on Revaluation	-	-	-	-	362,665,448	362,665,448
Closing Deferred Tax on Revaluation	-	-	-	-	(361,832,945)	(361,832,945)
Net Profit for the Period	-	-	-	15,205,247	-	15,205,247
Unrealize Gain on Investment in Shares	-	-	-	233,649	-	233,649
At 30 September 2021	1,277,752,500	555,147,247	19,578,459	523,147,376	1,232,450,004	3,608,075,586


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BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JULY 2022 TO 30 SEPTEMBER 2022
FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

1.00 Tangible Fixed Assets-Tk. 2,787,252,819

The break up of the above amount is as under :

Written down value as on 30.09.2022 (Annexure-A1 and A2)

Revaluation Surplus as on 30.09.2022 (Annexure-A3)

	30-Sep-22 TAKA	30-Jun-22 TAKA
	1,193,595,120	1,194,601,096
	1,593,657,699	1,597,046,381
Tk.	2,787,252,819	2,791,647,477

2.00 Investment in BD Thai Food & Beverage Ltd.: Tk. 49,315,070

The break up of the above amount is as under :

Paid up Capital

Share Money Deposit

	30-Sep-22 TAKA	30-Jun-22 TAKA
	17,300,000	17,300,000
	32,015,070	32,015,070
Tk.	49,315,070	49,315,070

3.00 Sundry Debtors : Tk. 1,095,782,916

The break up of the above amount is as under :

Gross Debtors

Unsecured but considered good

	30-Sep-22 TAKA	30-Jun-22 TAKA
	1,095,782,916	1,085,064,650
	1,095,782,916	1,085,064,650

4.00 Loans, Advances and Deposits : Tk. 1,087,622,610

The break up of the above amount is as under :

Balance as on 30 September 2022

	30-Sep-22 TAKA	30-Jun-22 TAKA
	1,087,622,610	1,059,815,095
	1,087,622,610	1,059,815,095



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5.00 Cash at Banks and in Hand: Tk. 57,372,936

The break up of the above amount is as under :

Cash in Hand

Cash at Banks :

	30-Sep-22 TAKA	30-Jun-22 TAKA
Mercantile Bank Ltd., Banani Br. Ac# 010611100004615	1,968,760	2,866,227
Mercantile Bank Ltd., Banani Br. Ac# 010611100012530(P/S)	209,696	209,696
Bank Asia Ltd., Banani Br. Ac# 01233051656	1,458,970	14,401,962
Exim Bank Ltd., Gulshan Br. Ac# 00711100156068	26,184	51,111
Prime Bank Ltd., Banani Br. Ac# 13211090000212	514,745	1,506,653
Dutch Bangla Bank Ltd., Shafipur Br. Ac# 1821109993	936,938	2,543,745
Shaha Jalal Islami Bank Ltd., Banani Br. Ac# 101311100005496	2,293,444	2,496,870
Al-Arafa Islami Bank Ltd., Banani Br. Ac# 0201020007579	4,398,678	5,614,549
Dhaka Bank Ltd., Banani Br. Ac# 20610010472	724,344	327,714
Premier Bank Ltd., Banani Br. Ac# 10411100010092	490,050	251,519
Rupali Bank Ltd., Local Office Br. Ac# 200085688	529,815	672,382
Rupali Bank Ltd., Local Office Br. F.C. Ac# RQ03	625,220	607,019
In Dividend Account with Rupali Bank Ltd.	4,146,097	4,158,477
Rupali Bank Ltd., Local Office Br. STD Ac# 240002105		-
Islami Bank Limited, Gulshan Branch Ac#20501770100431515	721,942	3,115,604
One Bank Limited	759,306	312,509
Shaha Jalal Islami Bank Ltd., (R/S)	1,033,286	1,033,286
Pubali Bank Ltd.,	3,355,323	1,393,558
Rupali Bank Ltd., Local Office Br. STD Ac# 24000112		-
BRAC Bank Ltd.,	475,972	1,866,768
SBSC	4,166	521,914
Fund Building Against UPAS Liabilities	32,700,000	-

Tk. **57,372,936** **43,951,563**

6.00 Authorized Capital - Tk. 2,000,000,000

The Company has an authorized capital of Tk. 2,000,000,000 divided into 200,000,000 Ordinary Shares of Tk.10/- each.



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6.01 Issued, Subscribed and Paid-up Capital: Tk. 1,277,752,500

It represents the paid-up capital of the Company consisting of :



No. of Shares	Particulars	30-Sep-22 TAKA	30-Jun-22 TAKA
5,081,000	Issued as Ordinary Shares of TK. 10 each fully paid up	50,810,000	50,810,000
508,100	Issued as Bonus Shares of Tk. 10/= each	5,081,000	5,081,000
2,781,640	Issued as Further Bonus Shares of Tk. 10/= each	27,816,400	27,816,400
5,589,100	Issued as Right Shares of Tk. 10/= each	55,891,000	55,891,000
3,079,660	Issued as Further Shares of Tk. 10/= each	30,796,600	30,796,600
3,407,900	Issued as Further Bonus Shares of Tk. 10/= each	34,079,000	34,079,000
12,431,850	Issued as Further Shares of Tk. 10/= each	124,318,500	124,318,500
8,219,810	Issued as Further Bonus Shares of Tk. 10/= each	82,198,100	82,198,100
2,054,953	Issued as Further Bonus Shares of Tk. 10/= each	20,549,530	20,549,530
2,157,700	Issued as Further Bonus Shares of Tk. 10/= each	21,577,000	21,577,000
2,265,586	Issued as Further Bonus Shares of Tk. 10/= each	22,655,860	22,655,860
4,757,729	Issued as Further Bonus Shares of Tk. 10/= each	47,577,290	47,577,290
5,233,502	Issued as Further Bonus Shares of Tk. 10/= each	52,335,020	52,335,020
52,335,028	Issued as Right Shares of Tk. 10/= each	523,350,280	523,350,280
5,495,178	Issued as Right Shares of Tk. 10/= each	54,951,780	54,951,780
8,654,905	Issued as Further Bonus Shares of Tk. 10/= each	86,549,050	86,549,050
3,721,609		37,216,090	37,216,090
<u>127,775,250</u>		Tk. 1,277,752,500	1,277,752,500

7.00 Share Premium: Tk. 555,147,247

The break up of the above amount is as under :

Balance as per last A/c

Adjustment during the period

30-Sep-22 TAKA	30-Jun-22 TAKA
555,147,247	555,147,247
-	-
Tk. 555,147,247	555,147,247

8.00 Revenue Reserve: Tk. 19,578,459

The break up of the above amount is as under :

Balance as per last A/c

30-Sep-22 TAKA	30-Jun-22 TAKA
19,578,459	19,578,459
Tk. 19,578,459	19,578,459

9.00 Revaluation Surplus: Tk. 1,265,559,910

The break up of the above amount is as under :

Balance as per last account

Depreciation charged on revaluation amount

Opening Deferred Tax

Closing Deferred Tax

30-Sep-22 TAKA	30-Jun-22 TAKA
1,268,186,139	1,235,317,515
(3,388,682)	(14,800,056)
359,335,436	407,004,116
(358,572,982)	(359,335,436)
Tk. 1,265,559,910	1,268,186,139



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10.00 Long Term Loan: Tk. 697,876,350

The break up of the above amount is as under :

Rupali Bank Ltd. (Block Loan 1, 2 & 3)

Less: Installment to be paid within 12 month

IPDC Loan

Project Loan Rupali Bank Ltd.

30-Sep-22 TAKA	30-Jun-22 TAKA
617,057,958	618,316,922
(112,400,000)	(112,400,000)
1,328,890	1,331,890
191,889,502	187,575,271
Tk. 697,876,350	694,824,083

11.00 Deferred Tax

The break up of the above amount is as under :

On Revaluation

On Other Temporary Difference

30-Sep-22 TAKA	30-Jun-22 TAKA
358,572,982	359,335,436
77,303,194	76,747,784
435,876,176	436,083,220

12.00 Short Term Bank Loans (Secured): Tk. 1,074,097,955

The break up of the above amount is as under :

a) Cash Credit (Hypothecation)

from Rupali Bank Ltd., Local Office, Dhaka.

b) Cash Credit (Hypothecation)

from EXIM Bank Ltd.

c) Installment of Long Term Loan

d) UPAS Loan, Rupali Bank Ltd., Local Office

e) COVID-19 Revolving refinance Schem, Rupali Bank Ltd. L/O

30-Sep-22 TAKA	30-Jun-22 TAKA
521,814,640	522,625,160
-	23,431,776
112,400,000	112,400,000
290,151,865	211,291,746
149,731,450	148,713,529
Tk. 1,074,097,955	1,018,462,211

13.00 Basic Earning Per Share -EPS (Adjusted)

The computation of EPS is given below:

a) Earnings/attributable to the Ordinary Shareholder's

b) Weighted Average number of the Ordinary
Shares Outstanding during the period

c) Basic EPS (Adjusted)

01-July-2022 to 30-Sep-22	01-July-2021 to 30-Sep-21
(14,893,583)	15,205,248
127,775,250	127,775,250
(0.12)	0.12

14.00 Deviation of EPS

Because of increasing cost of sales, earning per share (EPS) decrease then corresponding preceding quarter.

15.00 Deviation of NOCFPS

Because of decreasing collection against sales, NOCFPS also decrease then corresponding preceding quarter.

16.00 Impirment test of Investment and Property, Plant, and Equipment (PPE)

We have conducted impairment test of Investment & PPE but we found no impair of Investment & PPE as on 30 September 2022.



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BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
SCHEDULE OF FIXED ASSETS
FOR THE PERIOD FROM 01 JULY 2022 TO 30 SEPTEMBER 2022
UNIT-1

Annexure-A-1

Particulars	Cost			Depreciation			Written down value as on 30 Sept 2022
	Balance as at 01 Jul 2022	Addition during the Period	Total as on 30 Sept 2022	Rate %	Balance as on 01 Jul 2022	Charged during the Period	
Land & Land Development	9,615,105	-	9,615,105	-	-	-	9,615,105
Factory Building	7,478,773	-	7,478,773	5%	6,039,053	17,997	1,421,723
Godown and Labour Quarter	2,438,144	-	2,438,144	5%	1,915,491	6,533	516,120
Electrification	1,409,904	-	1,409,904	6%	1,113,475	4,446	291,983
Plant and Machinery	3,516,162	-	3,516,162	10%	3,425,310	2,271	88,581
Office Equipment	522,915	-	522,915	15%	501,580	800	20,535
Motor Car & Vehicles	5,312,395	-	5,312,395	20%	5,301,680	536	10,179
Furniture & Fixture	758,575	-	758,575	10%	718,956	990	38,629
Refrigerator	67,243	-	67,243	15%	66,487	28	728
Television	51,000	-	51,000	25%	50,974	2	24
Photocopy Machine	304,000	-	304,000	15%	297,791	233	5,976
Telex Machine	86,243	-	86,243	15%	86,123	5	115
Type Writer Machine	65,000	-	65,000	10%	63,610	35	1,355
Fax Machine	195,300	-	195,300	20%	195,074	11	215
Electric Fan	69,555	-	69,555	10%	64,073	137	5,345
Amin Scales	34,215	-	34,215	10%	33,782	11	422
Computer Machine	3,359,854	-	3,359,854	20%	3,301,984	2,894	54,976
Gondala Machine	341,324	-	341,324	10%	319,097	556	21,671
Sub-Total	35,625,707	-	35,625,707		23,494,540	37,485	12,093,682
							23,532,025

Taka
 33,737
 3,749
37,485

Depreciation has been charged to:
 Production
 Administration



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BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED

SCHEDULE OF FIXED ASSETS

FOR THE PERIOD FROM 01 JULY 2022 TO 30 SEPTEMBER 2022

UNIT-2

Annexure-A-2

Particulars	Cost			Depreciation			Written down value as on 30 Sept 2022
	Balance as at 01 Jul 2022	Addition during the Period	Total as on 30 Sept 2022	Rate %	Balance as on 01 Jul 2022	Charged during the Period	
Land & Land Development	487,109,520	-	487,109,520	-	-	-	487,109,520
Factory Building	215,657,197	2,534,200	218,191,397	5%	88,119,961	1,625,893	128,445,543
Staff Quarter	8,976,379	-	8,976,379	5%	5,382,117	44,928	3,549,334
Billet Custing Plant	12,350,047	-	12,350,047	10%	10,321,476	50,714	1,977,857
Machinery & Equipment	1,081,293,857	12,547,890	1,093,841,747	10%	557,913,002	13,398,219	522,530,526
Office Equipment	3,710,075	-	3,710,075	15%	2,518,621	44,680	1,146,774
Wall & Fencing	10,684,030	-	10,684,030	5%	5,643,081	63,012	4,977,937
Die Workshop	50,500,804	-	50,500,804	10%	39,316,507	279,607	10,904,690
Motor Car & Vehicles	12,120,765	-	12,120,765	20%	10,839,829	64,047	1,216,889
Furniture & Fixture	2,069,689	-	2,069,689	10%	1,345,664	18,101	705,924
Air Cooler	959,310	-	959,310	20%	954,691	231	4,388
Time Recorder Machine	110,500	-	110,500	15%	108,741	66	1,693
Transformer	1,046,512	-	1,046,512	10%	982,276	1,606	62,630
Generator	37,202,291	-	37,202,291	10%	28,068,943	228,334	8,905,014
Generator House	3,670,139	-	3,670,139	5%	1,803,601	23,332	1,843,206
L. T. Pannels	200,000	-	200,000	6%	158,695	620	40,685
Wrapping Machine	862,328	-	862,328	10%	789,722	1,815	70,791
H. O. & Factory Decoration	27,871,093	-	27,871,093	10%	20,626,479	181,115	7,063,499
Over Head Bridge Crain	310,000	-	310,000	20%	308,353	82	1,565
Gas Line	3,357,700	-	3,357,700	10%	2,497,697	21,500	838,503
Micro Processor	773,446	-	773,446	10%	708,324	1,628	63,494
Spectrometer	327,483	-	327,483	10%	285,457	1,051	40,975
Total Tk.	1,961,163,165	15,082,090	1,976,245,255		778,693,236	16,050,581	1,181,501,438

Depreciation has been charged to:

Production

Administration

Taka

14,445,523

1,605,058

16,050,581



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
SCHEDULE OF FIXED ASSETS
FOR THE PERIOD FROM 01 JULY 2022 TO 30 SEPTEMBER 2022
(On Revaluation)

Particulars	Revaluation			Depreciation			Written down value as on 30 Sept 2022
	Balance as at 01 Jul 2022	Addition during the period	Total as on 30 Sept 2022	Rate %	Balance as on 01 Jul 2022	Charged during the period	
Land & Land Development	1,416,910,042	-	1,416,910,042	---	-	-	1,416,910,042
Factory Building & Other Constructions	145,124,610	-	145,124,610	5%	55,946,528	1,114,726	88,063,356
Plant & Machinery	222,422,362	-	222,422,362	10%	131,464,105	2,273,956	88,684,301
Total Tk.	1,784,457,014	-	1,784,457,014		187,410,633	3,388,682	1,593,657,699

Depreciation has been charged to:

Production
Administration

Taka

3,049,814

338,868

3,388,682