



বাংলাদেশ থাই অ্যালুমিনিয়াম লিঃ

BANGLADESH THAI ALUMINIUM LTD.

BANGLADESH THAI ALUMINIUM LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022



Intertek



PARTICULARS	NOTES	31-Mar-22 TAKA	30-Jun-21 TAKA
ASSETS			
Non-Current Assets			
Tangible Fixed Assets, Net of Accumulated Depreciation	1.00	2,810,575,026	2,775,007,415
Investment :			
Investment in BD Thai Food & Beverage Ltd.	2.00	49,315,070	49,315,070
Current Assets		3,388,005,382	3,224,037,733
Inventories		1,081,757,469	1,033,070,308
Sundry Debtors	3.00	1,169,195,534	1,131,560,437
Loans, Advances and Deposits	4.00	1,068,622,413	1,024,475,665
Investment in Shares of listed companies		1,552,714	1,319,065
Cash at Banks and in Hand	5.00	66,877,252	33,612,259
TOTAL ASSETS		6,247,895,478	6,048,360,218
EQUITY AND LIABILITIES			
Shareholder's Equity		3,631,349,945	3,591,804,187
Share Capital	6.01	1,277,752,500	1,277,752,500
Share Premium		555,147,247	555,147,247
Revenue Reserve	8.00	19,578,459	19,578,459
Revaluation Surplus	9.00	1,271,053,650	1,235,317,515
Retained Earning		507,818,089	504,008,467
Non-Current Liabilities		1,140,829,665	1,126,641,475
Long Term Loan (Secured)	10.00	695,750,051	682,093,909
Deffered Tax	11.00	445,079,614	444,547,566
Current Liabilities and Provisions		1,475,715,867	1,329,911,556
Short Term Bank Loans (Secured)	12.00	1,121,401,468	960,571,802
Creditors Including Dividend		54,733,726	76,651,041
Accrued Expenses		299,580,673	292,691,714
TOTAL EQUITY AND LIABILITIES		6,247,895,478	6,048,360,218
Net Asset Value (NAV) Per Share		28.42	28.11

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: 28 April 2022



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BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LTD.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD FROM 01 JULY 2021 TO 31 MARCH 2022

PARTICULARS	NOTES	01-July-2021 to 31-Mar-22	01-July-2020 to 31-Mar-21	01-Jan.-2022 to 31-Mar-22	01-Jan.-2021 to 31-Mar-21
TURNOVER		888,934,723	929,994,242	321,931,441	339,477,957
COST OF GOODS SOLD		675,505,506	564,235,410	260,744,520	203,697,191
GROSS PROFIT		213,429,217	365,758,832	61,186,921	135,780,766
Administrative, Selling & Financial Expenses		196,332,850	186,295,249	64,998,028	64,114,300
Administrative Expenses		53,267,328	65,523,108	19,715,150	22,056,825
Selling & Distribution Expenses		43,388,302	36,311,976	16,648,041	13,724,574
Financial Expenses		99,677,220	84,460,165	28,634,837	28,332,901
OPERATING PROFIT		17,096,367	179,463,583	(3,811,107)	71,666,466
Other Income		2,017,293	4,495,804	961,951	1,518,185
Net Profit before Tax and WPP&WF		19,113,660	183,959,387	(2,849,156)	73,184,651
Workers Profit Participation & WF		910,174	8,759,971	-	3,484,983
Net Profit before Tax		18,203,486	175,199,416	(2,849,156)	69,699,668
Current Tax		1,066,227	42,106,509	-	16,741,435
Deferred Tax		3,029,557	1,693,346	2,762,397	683,482
Tax Expenses		4,095,784	43,799,854	2,762,397	17,424,917
Net Profit after Tax		14,107,701	131,399,562	(5,611,553)	52,274,751
Earning Per Share (Adjusted)	13.00	0.11	1.03	(0.04)	0.41

Rubina

Prof. Rubina Hamid
Chairman

Mashi Ud Duza

Mashi Ud Duza
Managing Director & CEO

Md. Rabiul Alam

Md. Rabiul Alam, FCS
Director

Asim Kumar Barua

Asim Kumar Barua
Company Secretary

Md. Joynal Abedin

Md. Joynal Abedin, FCA
CFO

Place: Dhaka, Bangladesh.

Dated: 28 April 2022



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BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM 01 JULY 2021 TO 31 MARCH 2022

PARTICULARS	01-July-2021 to 31-Mar-22	01-July-2020 to 31-Mar-21
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
	(24,854,297)	169,539,459
Collection from Turnover & Others	853,316,919	1,053,316,503
Payment for Costs & Expenses	(742,651,696)	(778,155,197)
Interest paid on Bank Loan	(99,677,220)	(84,460,165)
Income Tax Paid & deducted at source	(35,842,300)	(21,161,682)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	(92,304,712)	(35,134,286)
Tangible Fixed Asset Acquired	(92,304,712)	(35,134,286)
Investment in Shares	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	150,424,002	(68,088,915)
Share Capital	-	-
Cash Credit & Other loan received/(paid)	160,829,666	84,825,689
Long Term Loan Received /(Paid)	13,656,142	(125,992,839)
Dividend paid	(24,061,806)	(26,921,765)
Increase/(Decrease) in Cash and Cash Equivalents	33,264,993	66,316,258
Cash and Cash Equivalents at Opening	(33,612,259)	(33,612,259)
Cash and Cash Equivalents at Closing	66,877,252	29,306,895
Increase/(Decrease) in Cash and Cash Equivalents	33,264,993	(4,305,364)
Net Operating Cash Flow (NOCF) Per Share	(0.19)	1.33

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: 28 April 2022



BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD FROM 01 JULY 2021 TO 31 MARCH 2022

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	504,008,467	1,235,317,515	3,591,804,188
Cash Dividend for 2019-20	-	-	-	(21,631,770)	-	(21,631,770)
Depreciation on Revaluation Surplus	-	-	-	11,100,042	(11,100,042)	-
Opening Deferred Tax on Revaluation	-	-	-	-	407,004,116	407,004,116
Closing Deferred Tax on Revaluation	-	-	-	-	(360,167,939)	(360,167,939)
Net Profit for the Period	-	-	-	14,107,701	-	14,107,701
Unrealize Gain on Investment in Shares	-	-	-	233,649	-	233,649
At 31 Marchr 2022	1,277,752,500	555,147,247	19,578,459	507,818,089	1,271,053,650	3,631,349,946

FOR THE PERIOD FROM 01 JULY 2020 TO 31 MARCH 2021

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation Surplus	Total
At 01 July 2020	1,240,536,410	555,147,247	19,578,459	401,738,422	1,207,148,875	3,424,149,412
Cash Dividend for 2019-20	-	-	-	(37,216,092)	-	(37,216,092)
Bonus Dividend for 2019-20	37,216,090	-	-	(37,216,090)	-	(0)
Depreciation on Revaluation Surplus	-	-	-	12,127,527	(12,127,527)	-
Opening Deferred Tax on Revaluation	-	-	-	-	407,004,116	407,004,116
Closing Deferred Tax on Revaluation	-	-	-	-	(403,972,235)	(403,972,235)
Net Profit for the Period	-	-	-	131,399,562	-	131,399,562
Unrealize Gain on Investment in Shares	-	-	-	216,123	-	216,123
At 31 Marchr 2021	1,277,752,500	555,147,247	19,578,459	471,049,451	1,198,053,229	3,521,580,886

Prof. Rubina Hamid
Chairman

Mashi Ud Duza
Managing Director & CEO

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Director

Asim Kumar Barua
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Md. Joynal Abedin, FCA
CFO

Dated: 28 April 2022



BANGLADESH THAI ALUMINIUM LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JULY 2021 TO 31 MARCH 2022
FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

1.00 Tangible Fixed Assets-Tk. 2,810,575,026

The break up of the above amount is as under :

Written down value as on 31.03.2022 (Annexure-A1 and A2)

Revaluation Surplus as on 31.03.2022 (Annexure-A3)

	31-Mar-22 TAKA	30-Jun-21 TAKA
	1,209,828,631	1,163,160,978
	1,600,746,395	1,611,846,437
Tk.	2,810,575,026	2,775,007,415

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

	31-Mar-22 TAKA	30-Jun-21 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. 1,169,195,534

The break up of the above amount is as under :

Gross Debtors

Unsecured but considered good

	31-Mar-22 TAKA	30-Jun-21 TAKA
	1,169,195,534	1,131,560,437
	1,169,195,534	1,131,560,437

4.00 Loans, Advances and Deposits : Tk. 1,068,622,413

The break up of the above amount is as under :

Balance as on 31 March 2022

	31-Mar-22 TAKA	30-Jun-21 TAKA
	1,068,622,413	1,024,475,665
	1,068,622,413	1,024,475,665



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5.00 Cash at Banks and in Hand: Tk. 66,877,252

The break up of the above amount is as under :

Cash in Hand

Cash at Banks :

Mercantile Bank Ltd., Banani Br. Ac# 010611100004615	960,416	2,112,457
Mercantile Bank Ltd., Banani Br. Ac# 010611100012530(P/S)	210,501	194,679
Bank Asia Ltd., Banani Br. Ac# 01233051656	12,369,367	251,962
Exim Bank Ltd., Gulshan Br. Ac# 00711100156068	8,576,212	-
Prime Bank Ltd., Banani Br. Ac# 13211090000212	113,341	248,833
Dutch Bangla Bank Ltd., Shafipur Br. Ac# 1821109993	567,906	545,990
Shaha Jalal Islami Bank Ltd., Banani Br. Ac# 101311100005496	3,121,445	2,629,585
Al-Arafa Islami Bank Ltd., Banani Br. Ac# 0201020007579	449,816	446,795
Dhaka Bank Ltd., Banani Br. Ac# 20610010472	1,089,328	1,090,441
Premier Bank Ltd., Banani Br. Ac# 10411100010092	93,539	2,866,947
Rupali Bank Ltd., Local Office Br. Ac# 200085688	-	5,347,016
Rupali Bank Ltd., Local Office Br. F.C. Ac# RQ03	596,610	596,610
In Dividend Account with Rupali Bank Ltd.	5,194,065	5,658,167
Rupali Bank Ltd., Local Office Br. STD Ac# 240002105	5,316,741	4,178,352
Islami Bank Limited, Gulshan Branch Ac#20501770100431515	1,138,519	2,621,101
One Bank Limited	3,653	308,948
Shaha Jalal Islami Bank Ltd., (R/S)	1,025,784	1,024,444
Pubali Bank Ltd.,	3,531,470	2,385,609
Rupali Bank Ltd., Local Office Br. STD Ac# 24000112	12,702	12,702
BRAC Bank Ltd.,	230,354	709,773
Fund Building for UPAS loan	21,500,000	-
SBSC	775,483	381,848

Tk. **66,877,252** **33,612,259**

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	31-Mar-22 TAKA	30-Jun-21 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	Issued as Further Bonus Shares of Tk. 10/= each	37,216,090	37,216,090
127,775,250		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

	31-Mar-22 TAKA	30-Jun-21 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

	31-Mar-22 TAKA	30-Jun-21 TAKA
	19,578,459	19,578,459
Tk.	19,578,459	19,578,459

9.00 Revaluation Surplus: Tk. 1,271,053,650

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

	31-Mar-22 TAKA	30-Jun-21 TAKA
	1,235,317,515	1,207,148,875
	(11,100,042)	(16,170,028)
	407,004,116	407,004,116
	(360,167,939)	(362,665,448)
Tk.	1,271,053,650	1,235,317,515



10.00 Long Term Loan: Tk. 695,750,051

The break up of the above amount is as under :

Rupali Bank Ltd. (Block Loan 5% & 9%)
Less: Installment to be paid within 12 month
Term Loan, Rupali Bank Ltd., Local Office, Dhaka.
IDCP Loan

31-Mar-22 TAKA	30-Jun-21 TAKA
623,415,305	621,813,861
(112,400,000)	(112,400,000)
183,402,856	171,354,158
1,331,890	1,325,890
Tk. 695,750,051	682,093,909

11.00 Deferred Tax: Tk. 445,079,614

The break up of the above amount is as under :

On Revaluation
On Other Temporary Difference

31-Mar-22 TAKA	30-Jun-21 TAKA
360,167,939	362,665,448
84,911,675	81,882,118
445,079,614	444,547,566

12.00 Short Term Bank Loans (Secured): Tk. 1,121,401,468

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 Scheme

31-Mar-22 TAKA	30-Jun-21 TAKA
519,350,682	492,669,895
107,641,529	143,392,642
112,400,000	112,400,000
236,603,704	73,198,990
145,405,553	138,910,275
Tk. 1,121,401,468	960,571,802

13.00 Basic Earning Per Share -EPS

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-2021 to 31-Mar-22	01-July-2020 to 31-Mar-21
14,107,701	131,399,562
127,775,250	127,775,250
0.11	1.03

14.00 Deviation of EPS

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

15.00 Deviation of NOCFPS

Because of increasing cost and decrease the collection of sales, NOCFPS also decrease then corresponding preceding quarter.

16.00 Impairment 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 31 March 2022.