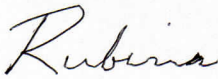
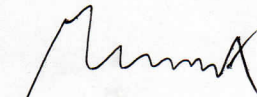




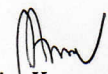
BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

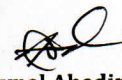
PARTICULARS	NOTES	31-Dec-21 TAKA	30-Jun-21 TAKA
ASSETS			
Non-Current Assets			
Tangible Fixed Assets, Net of Accumulated Depreciation	1.00	2,755,986,091	2,775,007,415
Investment:			
Investment in BD Thai Food & Beverage Ltd.	2.00	49,315,070	49,315,070
Current Assets			
Inventories		3,454,131,879	3,224,034,734
Sundry Debtors	3.00	1,101,861,697	1,033,070,308
Loans, Advances and Deposits	4.00	1,188,729,710	1,131,560,437
Investment in Shares of listed companies		1,058,952,615	1,024,472,275
Cash at Banks and in Hand	5.00	1,552,714	1,319,065
		103,035,143	33,612,259
TOTAL ASSETS		6,259,433,040	6,048,357,219
EQUITY AND LIABILITIES			
Shareholder's Equity			
Share Capital	6.01	3,632,620,391	3,591,804,187
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		1,273,921,160	1,235,317,515
		506,221,025	504,008,467
Non-Current Liabilities			
Long Term Loan (Secured)	10.00	1,123,512,646	955,287,317
Deffered Tax	11.00	680,362,926	682,093,909
		443,149,720	444,547,566
Current Liabilities and Provisions			
Short Term Bank Loans (Secured)	12.00	1,503,300,003	1,501,265,714
Creditors Including Dividend		1,164,956,278	960,571,802
Accrued Expenses		81,670,484	76,651,041
		256,673,241	292,688,713
TOTAL EQUITY AND LIABILITIES		6,259,433,040	6,048,357,219
Net Asset Value (NAV) Per Share		28.43	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: 03 February 2022



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
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 DECEMBER 2021

PARTICULARS	NOTES	01-July-2021 to 31-Dec-21	01-July-2020 to 31-Dec-20	01-Oct-2021 to 31-Dec-21	01-Oct-2020 to 31-Dec-20
TURNOVER		567,003,282	590,516,285	283,153,165	316,987,978
COST OF GOODS SOLD		414,760,986	360,538,219	217,513,540	192,706,216
GROSS PROFIT		152,242,296	229,978,066	65,639,625	124,281,762
Administrative, Selling & Financial Expenses		131,334,822	122,180,949	64,988,570	61,207,115
Administrative Expenses		33,552,178	43,466,283	16,777,068	21,788,998
Selling & Distribution Expenses		26,740,261	22,587,402	13,340,156	11,532,122
Financial Expenses		71,042,383	56,127,264	34,871,346	27,885,995
OPERATING PROFIT		20,907,474	107,797,117	651,055	63,074,647
Other Income		1,055,342	2,977,619	711,103	2,221,538
Net Profit before Tax and WPP&WF		21,962,816	110,774,736	1,362,158	65,296,185
Workers Profit Participation & WF		1,045,848	5,274,987	64,865	3,109,342
Net Profit before Tax		20,916,968	105,499,749	1,297,293	62,186,843
Current Tax		4,439,157	25,365,074	129,419	15,027,316
Deferred Tax		267,161	1,009,864	162,472	519,395
Tax Expenses		4,706,318	26,374,937	291,891	15,546,711
Net Profit after Tax		16,210,650	79,124,811	1,005,402	46,640,132
Earning Per Share (Adjusted)	13.00	0.13	0.62	0.01	0.37

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: 03 February 2022

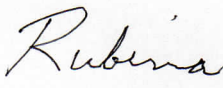


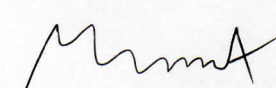
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BANGLADESH THAI ALUMINIUM LTD.





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

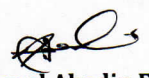
PARTICULARS	01-July-2021 to 31-Dec-21	01-July-2020 to 31-Dec-20
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	(104,263,416)	59,027,152
Collection from Turnover & Others	510,889,351	586,468,904
Payment for Costs & Expenses	(517,517,808)	(459,344,068)
Interest paid on Bank Loan	(71,042,383)	(56,127,264)
Income Tax Paid & deducted at source	(26,592,576)	(11,970,420)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	(19,272,177)	(27,251,161)
Tangible Fixed Asset Acquired	(19,272,177)	(27,251,161)
Investment in Shares	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	192,958,087	(1,754,738)
Share Capital	-	-
Cash Credit & Other loan received/(paid)	204,384,476	7,471,450
Long Term Loan Received /(Paid)	(1,730,983)	17,229,807
Dividend paid	(9,695,406)	(26,455,995)
Increase/(Decrease) in Cash and Cash Equivalents	69,422,494	30,021,253
Cash and Cash Equivalents at Opening	(33,612,259)	(40,276,617)
Cash and Cash Equivalents at Closing	103,035,143	70,297,870
Increase/(Decrease) in Cash and Cash Equivalents	69,422,884	30,021,253
Net Operating Cash Flow (NOCF) Per Share	(0.82)	0.46


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



বাংলাদেশ থাই অ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD FROM 01 JULY 2021 TO 31 DECEMBER 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	504,008,467	1,235,317,515	3,591,804,188
Cash Dividend for 2020-21	-	-	-	(21,631,770)	-	(21,631,770)
Depreciation on Revaluation Surplus	-	-	-	7,400,029	(7,400,029)	-
Opening Deferred Tax on Revaluation	-	-	-	-	407,004,116	407,004,116
Closing Deferred Tax on Revaluation	-	-	-	-	(361,000,442)	(361,000,442)
Net Profit for the Period	-	-	-	16,210,650	-	16,210,650
Unrealize Gain on Investment in Shares	-	-	-	233,649	-	233,649
At 31 December 2021	1,277,752,500	555,147,247	19,578,459	506,221,025	1,273,921,160	3,632,620,391

FOR THE PERIOD FROM 01 JULY 2020 TO 31 DECEMBER 2020

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	-	-	-	8,085,014	(8,085,014)	-
Opening Deferred Tax on Revaluation	-	-	-	-	407,004,116	407,004,116
Closing Deferred Tax on Revaluation	-	-	-	-	(404,982,863)	(404,982,863)
Net Profit for the Period	-	-	-	79,124,811	-	79,124,811
Unrealize Gain on Investment in Shares	-	-	-	311,979	-	311,979
At 31 December 2020	1,277,752,500	555,147,247	19,578,459	414,828,043	1,201,085,114	3,468,391,363

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

Dated: 03 February 2022



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

1.00 Tangible Fixed Assets-Tk. 2,755,986,091

The break up of the above amount is as under :

Written down value as on 31.12.2021 (Annexure-A1 and A2)

Revaluation Surplus as on 31.12.2021 (Annexure-A3)

	31-Dec-21 TAKA	30-Jun-21 TAKA
	1,151,539,683	1,163,160,978
	1,604,446,408	1,611,846,437
Tk.	2,755,986,091	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-Dec-21 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. 1,188,729,710

The break up of the above amount is as under :

Gross Debtors

Unsecured but considered good

	31-Dec-21 TAKA	30-Jun-21 TAKA
	1,188,729,710	1,131,560,437
	1,188,729,710	1,131,560,437

4.00 Loans, Advances and Deposits : Tk. 1,058,952,615

The break up of the above amount is as under :

Balance as on 31 December 2021

	31-Dec-21 TAKA	30-Jun-21 TAKA
	1,058,952,615	1,024,475,665
	1,058,952,615	1,024,475,665



5.00 Cash at Banks and in Hand: Tk. 103,035,143

The break up of the above amount is as under :

Cash in Hand

Cash at Banks :

	31-Dec-21 TAKA	30-Jun-21 TAKA
Mercantile Bank Ltd., Banani Br. Ac# 010611100004615	9,283,702	2,112,457
Mercantile Bank Ltd., Banani Br. Ac# 010611100012530(P/S)	193,656	194,679
Bank Asia Ltd., Banani Br. Ac# 01233051656	1,951,569	251,962
Exim Bank Ltd., Gulshan Br. Ac# 00711100156068	12,905,971	-
Prime Bank Ltd., Banani Br. Ac# 13211090000212	1,142,749	248,833
Dutch Bangla Bank Ltd., Shafipur Br. Ac# 1821109993	3,707,198	545,990
Shaha Jalal Islami Bank Ltd., Banani Br. Ac# 101311100005496	11,177,522	2,629,585
Al-Arafa Islami Bank Ltd., Banani Br. Ac# 0201020007579	6,950,941	446,795
Dhaka Bank Ltd., Banani Br. Ac# 20610010472	1,046,080	1,090,441
Premier Bank Ltd., Banani Br. Ac# 10411100010092	459,752	2,866,947
Rupali Bank Ltd., Local Office Br. Ac# 200085688	5,041,318	5,347,016
Rupali Bank Ltd., Local Office Br. F.C. Ac# RQ03	596,610	596,610
In Dividend Account with Rupali Bank Ltd.	16,175,344	5,658,167
Rupali Bank Ltd., Local Office Br. STD Ac# 240002105	4,221,784	4,178,352
Islami Bank Limited, Gulshan Branch Ac#20501770100431515	4,424,641	2,621,101
One Bank Limited	582,296	308,948
Shaha Jalal Islami Bank Ltd., (R/S)	1,025,479	1,024,444
Pubali Bank Ltd.,	4,025,616	2,385,609
Rupali Bank Ltd., Local Office Br. STD Ac# 24000112	12,702	12,702
BRAC Bank Ltd.,	7,536,213	709,773
Fund Building for UPAS loan	10,500,000	-
SBSC	74,000	381,848

Tk. **103,035,143** **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.



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-Dec-21 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-Dec-21 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-Dec-21 TAKA	30-Jun-21 TAKA
	19,578,459	19,578,459
Tk.	19,578,459	19,578,459

9.00 Revaluation Surplus: Tk. 1,273,921,160

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-Dec-21 TAKA	30-Jun-21 TAKA
	1,235,317,515	1,207,148,875
	(7,400,029)	(16,170,028)
	407,004,116	407,004,116
	(361,000,442)	(362,665,448)
Tk.	1,273,921,160	1,235,317,515



10.00 Long Term Loan: Tk. 680,362,926

The break up of the above amount is as under :

Rupali Bank Ltd. (Block Loan 1, 2 and 3)
Less: Installment to be paid within 12 month
Term Loan, Rupali Bank Ltd., Local Office, Dhaka.
IPDC Loan

31-Dec-21 TAKA	30-Jun-21 TAKA
612,063,940	621,813,861
(112,400,000)	(112,400,000)
179,367,096	171,354,158
1,331,890	1,325,890
Tk. 680,362,926	682,093,909

11.00 Deferred Tax: Tk. 443,149,720

The break up of the above amount is as under :

On Revaluation
On Other Temporary Difference

31-Dec-21 TAKA	30-Jun-21 TAKA
361,000,442	362,665,448
82,149,279	81,882,118
443,149,720	444,547,566

12.00 Short Term Bank Loans (Secured): Tk. 1,164,956,278

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, EXIM Bank Ltd., Gulshan Branch
e) UPAS Loan, Rupali Bank Ltd., Local Office
f) COVID-19 Revolving Refinance Schem

31-Dec-21 TAKA	30-Jun-21 TAKA
515,633,333	492,669,895
150,612,253	143,392,642
112,400,000	112,400,000
-	-
244,104,772	73,198,990
142,205,920	138,910,275
Tk. 1,164,956,278	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

01-July-2021 to 31-Dec-21	01-July-2020 to 31-Dec-20
16,210,650	79,124,811
127,775,250	127,775,250
0.13	0.62

14.00 Deviation of EPS

Because of decreasing volume of sales and incresing in price of major raw materials earning per share (EPS) also decrease than corresponding preceding period.

15.00 Deviation of NOCFPS

Because of decreasing volume of sales and collection against sales, NOCFPS also decrease then corresponding preceding period.

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

We have conduced impairment test of **Investment & PPE** but we found no impair of **Investment & PPE** as on 31 December 2021.