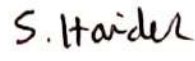


FINE FOODS LIMITED
NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER, 2024

Particulars	Notes	Amount (Tk.) 30.09.2024	Amount (Tk.) 30.09.2023
Property and Assets			
Non-Current Assets:	5.00		
Property, Plant & Equipment	5.01	65,448,172	66,204,975
Right of Use Asset	5.02	225,515	431,917
Capital Stock	5.03	3,045,273	3,045,273
Total Non-Current Assets		68,718,960	69,682,165
Current Assets:	6.00		
Inventories	6.01	97,249,456	78,341,194
Advances, Deposits & Pre-Payments	6.02	2,347,000	347,000
Trade Receivables	6.03	9,567,697	4,738,402
Cash and Cash Equivalents	6.04	1,423,209	1,595,397
Total Current Assets		110,587,362	85,021,993
Total Property and Assets		179,306,321	154,704,158
Shareholders' Equity and Liabilities			
Authorized Share Capital	7.00	1,000,000,000	1,000,000,000
100,000,000 Ordinary Shares of Tk. 10/- each.			
Shareholders' Equity:	8.00		
Share Capital	8.01	139,739,180	139,739,180
Reserve for Bond	8.02	5,149,473	5,149,473
Retained Earnings	8.03	21,856,633	2,826,620
Shareholders' Equity available to Owners of the Company		166,745,286	147,715,273
Non-Current Liabilities:	9.00		
Lease Liability Right to Use Asset	9.01	225,515	431,917
Deferred Tax Liability	9.02	1,388,226	1,087,472
Total Non-Current Liabilities		1,613,741	1,519,389
Current Liabilities & Provisions:	10.00		
Liabilities for Expenses	10.01	753,768	646,514
Workers Profit Participation Fund (WPPF)	10.02	2,639,073	1,354,052
Tax Payable (Deduction on Dividend)	10.03	-	-
Provision for Tax	10.04	5,186,244	1,255,828
Trade Payables	10.05	660,049	660,049
Dividend Payable / Unclaimed Dividend	10.06	808,389	753,281
Capital Market Stabilization Fund (CMSF)	10.06.1	899,772	799,772
Total Current Liabilities & Provisions		10,947,295	5,469,496
Total Liabilities & Provisions		12,561,036	6,988,885
Total Shareholders' Equity & Liabilities		179,306,321	154,704,158
		0.00	
Net Assets Value (NAV) per Share	16.00	11.93	10.57


Director


Managing Director


Chairman / Director


Company Secretary


Chief Financial Officer (CFO)



FINE FOODS LIMITED
NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 SEPTEMBER, 2024

Particulars	Note	Amount (Tk.) 30.09.2024	Amount (Tk.) 30.09.2023
Revenue (Net) (A)	11.00	19,887,755	15,481,085
Less: Cost of Goods Sold (B)	12.00	8,161,772	14,125,851
Gross Profit/(Loss) (A-B)= (C)		11,725,983	1,355,234
Less: Operating Expenses:			
Administrative Expenses,	13.00	943,952	942,291
Selling & Distribution Expenses		-	-
Total Operating Expenses: (D)		943,952	942,291
Operating Profit/(Loss) (C-D) = (E)		10,782,031	412,943
Add: Non-Operating Income			
Realized Gain	14.00	-	-
Other Income		-	-
Total Non-Operating Income (F)		-	-
Less: Non-Operating Expenses			
Financial Expenses	15.00	8,202	9,899
Total Non-Operating Expenses (G)		8,202	9,899
Net Profit/(Loss) before Adjustment of WPPF (E+F-G) = (H)		10,773,829	403,044
Provision for WPPF (5% of Net Profit before Tax) (I)	10.02	513,040	19,193
Net Profit before Adjustment of Income Tax (H-I)= (J)		10,260,790	383,851
Provision for Tax (SRO-157/Law/Income Tax/2022) (K)	10.04	1,539,119	92,887
Deferred Tax (L)	9.02	38,461	37,673
Net Profit/(Loss) after Tax (J-K-L)=(M)		8,683,211	253,292
Retained Earning brought forward		13,173,422	2,573,328
Retained Earnings/(Loss) transferred to Financial Position		21,856,633	2,826,620
Basic Earning per Share	17.00	0.621	0.018


 Director


 Managing Director


 Chairman / Director


 Company Secretary


 Chief Financial Officer (CFO)



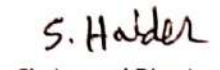
FINE FOODS LIMITED
NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER, 2024

Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Balance at 1st July, 2024	139,739,180	5,149,473	13,173,422	158,062,075
Net Profit /(Loss) for the year	-	-	8,683,211	8,683,211
Less: Dividend	-	-	-	-
Balance as on 30 September 2024	139,739,180	5,149,473	21,856,633	166,745,286

Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Balance at 1st July, 2023	139,739,180	5,149,473	2,573,328	147,461,981
Net Profit /(Loss) for the year	-	-	253,292	253,292
Less: Dividend	-	-	-	-
Balance as on 30th September, 2023	139,739,180	5,149,473	2,826,620	147,715,273


 Director


 Managing Director


 S. Halder
 Chairman / Director


 Company Secretary


 Chief Financial Officer (CFO)

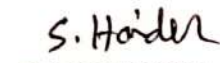


FINE FOODS LIMITED
NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER, 2024

Particulars	Notes	Amount (Tk.) 30.09.2024	Amount (Tk.) 30.09.2023
Cash Flows from Operating Activities:			
Cash Receipts from Customers		19,387,755	15,221,547
Cash Receipts of Other Income		0	-
Cash Paid to Suppliers		(15,921,970)	(15,149,135)
Cash Paid to Employees and Others		(799,057)	(764,118)
Income Tax Paid		0	-
Net Cash Generated from Operating Activities		<u>2,666,729</u>	<u>(691,706)</u>
Cash Flows from Investing Activities:			
Fixt Assets Addition		-	-
Advance for Feed and Fingerling Purchase		(2,000,000)	-
Cash Collection From Cattle		-	4,256,350
Van (Microbus)/Pick up Van Disposal		-	-
Net Cash used in Investing Activities		<u>(2,000,000)</u>	<u>4,256,350</u>
Cash Flows from Financing Activities:			
Dividend Paid		0	(1,721,467)
Dividend Tax Payment		0	(316,692)
Unclaim Dividend Transferred to CMSE		-	(799,772)
Net Cash Provided in Financing Activities		<u>-</u>	<u>(2,837,931)</u>
Net Changes in Cash and Cash Equivalents		666,729	726,713
Cash and Cash Equivalents at the Beginning of Year		756,480	868,684
Cash and Cash Equivalents at the End of Year		<u>1,423,209</u>	<u>1,595,397</u>
Net Operating Cash Flows Per Share (NOCFPS)	18.00	<u>0.19</u>	<u>(0.049)</u>


Director


Managing Director


Chairman / Director


Company Secretary


Chief Financial Officer (CFO)



	Amount (Tk.) 30.09.2024	Amount (Tk.) 30.09.2023
5.00 Non-Current Assets	68,718,960	69,682,165
This is made up as follows:		
5.01 Property, Plant & Equipment	65,448,172	66,204,975
5.02 Right of Use Asset	225,515	431,917
5.03 Capital Stock	3,045,273	3,045,273
	<u>68,718,960</u>	<u>69,682,165</u>
5.01 Property, Plant & Equipment	65,448,172	66,204,975
This is made up as follows:		
Unit-1, Kishoregonj:		
Land and Land Development	9,113,573	9,113,573
Road & Construction	3,062,540	3,062,540
Pond Excavation	26,898,649	26,898,649
Boundary, Dam, Dyke, Approach Road etc.	5,488,302	5,643,167
Civil Construction	2,177,839	2,367,872
Machinery	149,003	177,056
Office Decoration	48,050	57,096
Other Assets	19,335	22,976
Sub Total (A)	<u>46,957,291</u>	<u>47,342,928</u>
Unit-2, Mymensingh:		
Land and Land Development	13,200,000	13,200,000
Pond Excavation	3,413,210	3,413,210
Civil Construction	177,361	192,837
Machinery	138,489	164,562
Fishery Hatchery	25,209	29,955
Other Assets	1,536,612	1,861,482
Sub Total (B)	<u>18,490,881</u>	<u>18,862,047</u>
Grand Total	<u>65,448,172</u>	<u>66,204,975</u>
The details of which has been shown in Annexure-A		
5.02 Right of Use Assets	225,515	431,917
This is made up as follows:		
At Cost		
Opening Balance	253,313	451,514
Addition during the year	8,202	8,202
Disposal / Adjustment during the year	-	-
	<u>261,515</u>	<u>459,716</u>
Less: Accumulated Depreciation		
Opening Balance	-	-
Add: Charged during the year	36,000	27,799
Disposal / Adjustment during the year	-	-
	<u>36,000</u>	<u>27,799</u>
Written Down Value (WDV)	<u>225,515</u>	<u>431,917</u>
The details of the above have been shown in Schedule A-2.		
5.03 Capital Stock	3,045,273	3,045,273
This is made up as follows:		
5.03.1 Cattle	0	0
5.03.2 Plantation	3,045,273	3,045,273
	<u>3,045,273</u>	<u>3,045,273</u>
5.03.1 Plantation	3,045,273	3,045,273
It represents the Historical Cost of Plantation of different trees which were planted in the year 1997 in the Project site and the break up of the same as under:		
Mehagani Tree (1652 Pcs.)	2,158,960	2,158,960
Other Trees	886,313	886,313
	<u>3,045,273</u>	<u>3,045,273</u>
5.3.1.1 Mehagani Tree :	2,158,960	2,158,960
This is made up as follows:		



Opening Balance	2,158,960	2,158,960
Add: During the year	-	-
	<u>2,158,960</u>	<u>2,158,960</u>
Less: Damage by Natural Climate/ Death	-	-
Less: Disposal	-	-
	<u>2,158,960</u>	<u>2,158,960</u>
Mehagani trees Sales ... Nos.	-	-
Mehagani trees Purchase	-	-
Realized Gain	-	-
	<u>886,313</u>	<u>886,313</u>
5.3.1.2 Other Tree :		
This is made up as follows:		
Opening Balance	886,313	886,313
Add: During the year	-	-
	<u>886,313</u>	<u>886,313</u>
Less: Damage by Natural Climate/ Death	-	-
Less: Disposal	-	-
	<u>886,313</u>	<u>886,313</u>
Other trees Sales ... Nos.	-	-
Other trees Purchase	-	-
Realized Gain	-	-
	<u>110,587,361</u>	<u>85,021,993</u>
6.00 Current Assets		
This is made up as follows:		
6.01 Inventories	97,249,456	78,341,194
6.02 Advance, Deposits & Prepayments	2,347,000	347,000
6.03 Trade Receivables	9,567,697	4,738,402
6.04 Cash & Cash Equivalents	1,423,209	1,595,397
	<u>110,587,362</u>	<u>85,021,993</u>
	<u>97,249,456</u>	<u>78,341,194</u>
6.01 Inventories		
This is made up as follows:		
Unit-1, Kishoregonj	64,423,416	60,738,567
Unit-2, Mymensing	32,826,040	17,602,627
	<u>97,249,456</u>	<u>78,341,194</u>

Unit-1, Kishoregonj:

Particulars	Qty. (Kg.)	Rate (Kg.)	Amount (Tk.)	Amount (Tk.)
Telapia	80,802.23	96.59	7,804,687	7,580,223
Rui	28,829.74	115.36	3,325,799	3,681,066
Katla	25,212.24	110.36	2,782,423	2,961,163
Mregal	25,569.69	95.32	2,437,303	3,050,798
Common Carp	35,521.59	93.35	3,315,940	3,482,026
Pangas	58,226.19	100.52	5,852,897	5,289,818
Ohers	27,831.41	90.25	2,511,785	2,879,647
Fingerling	11,902,840	2.50	29,757,342	27,778,586
Total Fish			<u>57,788,176</u>	<u>56,703,327</u>
Closing Raw Materials			6,635,240	4,035,240
Total			<u>64,423,416</u>	<u>60,738,567</u>

Unit-2, Mymensing:

Particulars	Qty. (Kg.)	Rate (Kg.)	Amount (Tk.)	Amount (Tk.)
Telapia	29,106.95	90.29	2,628,067	970,659
Rui	6,108.81	110.27	673,618	656,466
Katla	5,562.62	110.85	616,616	452,617
Mregal	7,788.17	87.49	681,387	688,777
Common Carp	6,462.05	92.97	600,777	626,658
Pangas	13,593.28	97.83	1,329,831	727,238
Ohers	5,868.35	90.36	530,264	428,482
Fingerling	8,559,808	2.50	21,399,590	9,985,840
Total Fish			<u>28,460,150</u>	<u>14,536,737</u>
Closing Raw Materials			4,365,890	3,065,890
Total			<u>32,826,040</u>	<u>17,602,627</u>

Amount (Tk.)
30.09.2024

Amount (Tk.)
30.09.2023



6.02	Advance, Deposits & Prepayments	2,347,000	347,000
	This is made up as follows:		
	Advance against Office Rent	120,000	120,000
	Security Deposit to Pally Bidyut	27,000	27,000
	Security Deposit to BRTA	0	0
	Security Deposit to CDBL	200,000	200,000
	Advance for Feed and Fingerling Purchase	2,000,000	0
		2,347,000	347,000

6.03	Trade Receivables	9,567,697	4,738,402
	The above amount represents the receivable against credit sales to the following parties as on 30.09.2024.		

Unit-1, Kishoregonj:

Particulars	Aging	Amount (Tk.)	Amount (Tk.)
M/s Alimuddin Traders.	Within 45 to 60 days	618,365	509,291
M/s Islam Traders.	Within 40 days	495,947	426,604
M/s Kamrul Traders.	Above 60 days	664,436	399,519
M/s Hoque Traders	Below 30 days	587,259	456,079
M/s Rafik Traders	Within 40 to 60 days	785,364	512,881
M/s Habib Traders	Below 60 days	528,828	344,080
M/s Kaium Traders	Above 40 days	783,459	548,353
M/s Joshim Traders	Within 30 to 50 days	407,243	221,073
		4,870,901	3,417,880

Unit-2, Mymensingh:

Particulars	Aging	Amount (Tk.)	Amount (Tk.)
M/s Alimuddin Traders.	Within 45 to 60 days	554,918	279,704
M/s Sharma Traders	Below 60 days	421,364	228,460
M/s Hasem Traders	Within 30 to 50 days	502,463	123,067
M/s Good Luck Traders	Above 40 days	716,221	275,602
M/s Harez Traders	Within 50 days	651,570	116,458
M/s Hablu Traders	Below 60 days	555,552	297,231
M/S Ali Traders	Above 40 days	601,128	0
M/S Rahman Tradesrs	Below 60 days	693,580	0
		4,696,796	1,320,522
Receivable are considered goods and subsequently realized.		9,567,697	4,738,402

6.04	Cash & Cash Equivalents	1,423,209	1,595,398
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This is made up as follows:			
Cash in hand - Head Office	1,215,259	1,143,221	
Cash in hand - Factory	0	235,902	
	1,215,259	1,379,123	

Cash at Bank

Eastern Bank Ltd., CA A/c. No. 01021060008420	5,680	5,680	
Premier Bank Ltd., CA A/c. No. 016011100000118	36,344	97,188	
Premier Bank Ltd., SD A/c. No. 016013100000022	165,926	113,407	
	207,950	216,275	
	1,423,209	1,595,398	

The above cash at bank balances represents the balance as per cash book which are in agreement with that of bank statement as on 30th September, 2024.

7.00	Authorized Share Capital	1,000,000,000	1,000,000,000
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100,000,000 Ordinary Shares of Tk. 10/- each.

8.00	Shareholders' Equity	166,745,286	147,715,273
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This is made up as follows:			
8.01 Share Capital	139,739,180	139,739,180	
8.02 Reserve for Bond	5,149,473	5,149,473	
8.03 Retained Earnings	21,856,633	2,826,620	
	166,745,286	147,715,273	

Amount (Tk.)	Amount (Tk.)
30.09.2024	30.09.2023



8.01	Share Capital	<u>139,739,180</u>	<u>139,739,180</u>
	Issued, Subscribed and Paid up Capital	<u>139,739,180</u>	<u>139,739,180</u>

13,973,918 Ordinary Shares of Tk. 10/- each. Fully paid up

Summarized list of shareholders as on 30.06.2024 on the basis of share holdings:

Shareholding Range	Number of Shareholders-2024	Number of Shareholders-2023	Number of Shares-2024	Number of Shares-2023
001-500	1,189	649	156,049	279,178
501-5000	507	1,496	907,011	4,726,595
5001-10000	104	78	759,065	627,768
10001-25000	107	84	1,786,085	1,710,265
25001-50000	47	86	1,617,695	3,403,442
50001-999999	54	36	8,748,013	3,226,670
	2,008	2,429	13,973,918	13,973,918

On the basis of Shareholders:

Shareholding Range	Holding-2024 (%)	Holding -2023(%)	No. of Shares/2024	No. of Shares/2023
General Public	64.86	77.94	9,062,558	10,891,532
Institute	21.90	12.98	3,060,288	1,813,814
Sponsor's (Domestic)	13.24	9.08	1,851,072	1,268,572
	100.00	100.00	13,973,918	13,973,918

8.02	Reserve for Bond	<u>5,149,473</u>	<u>5,149,473</u>
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This is made up as follows:

Opening Balance	5,149,473	5,149,473
Add: During the year	-	-
	<u>5,149,473</u>	<u>5,149,473</u>
	21,856,633	2,826,619

8.03	Retained Earnings		
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This is made up as follows:

Opening Balance	13,173,422	2,573,328
Less: Dividend fro the year 2022-2023	-	-
	<u>13,173,422</u>	<u>2,573,328</u>
Add: During the year	8,683,211	253,292
Transferred to Balance Sheet	<u>21,856,633</u>	<u>2,826,619</u>

9.00	Non-Current Liabilities	<u>1,613,741</u>	<u>1,519,389</u>
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This is made up as follows:

9.01 Lease Liability Right to Use Asset	225,515	431,917
9.02 Deferred Tax Liability	<u>1,388,226</u>	<u>1,087,472</u>
	<u>1,613,741</u>	<u>1,519,389</u>

9.01	Lease Liability Right to Use Asset	<u>225,515</u>	<u>431,917</u>
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This is made up as follows:

At Cost		
Opening Balance	685,313	451,514
Addition during the year	8,202	8,202
Disposal/Adjustment during the year	-	-
	<u>693,515</u>	<u>459,716</u>
Less: Accumulated Depreciation		
Opening Balance	432,000	0
Addition during the year	36,000	27,799
Disposal/Adjustment during the year	-	-
	<u>468,000</u>	<u>27,799</u>
Written Down Value (WDV)	<u>225,515</u>	<u>431,917</u>

	Amount (Tk.)	Amount (Tk.)
	30.09.2024	30.09.2023

9.02	Deferred Tax Liability	<u>1,388,226</u>	<u>1,087,472</u>
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This is made up as follows:

Opening Balance	1,349,765	1,049,799
Add: During the year	38,461	37,673
	<u>1,388,226</u>	<u>1,087,472</u>

10.00 Current Liabilities & Provisions

10,961,580 **4,669,724**

This is made up as follows:

10.01 Liabilities for Expenses	753,768	646,514
10.02 Workers' Profit Participation Fund (WPPF)	2,642,644	1,354,052
10.03 Tax Payable (Deduction on Dividend)	-	-
10.04 Provision for Tax	5,196,958	1,255,828
10.05 Trade Payable	660,049	660,049
10.06 Dividend Payable/Unclaimed Dividend	808,389	753,281
10.06.1 Capital Market Stabilization Fund (CMSF)	899,772	-
	<u>10,961,580</u>	<u>4,669,724</u>

10.01 Liabilities for Expenses

753,768 **646,514**

This is made up as follows:

Salary & Wages	217,500	217,500
Listing Fee	91,268	73,014
CDBL	70,000	56,000
BAPLC	62,500	50,000
Professional Fees	312,500	250,000
	<u>753,768</u>	<u>646,514</u>

10.02 Workers' Profit Participation Fund (WPPF)

2,639,073 **1,354,053**

This is made up as follows:

Opening Balance	2,126,033	1,334,860
Add: During the year (5% of Net Profit after charging such	513,040	19,193
	<u>2,639,073</u>	<u>1,354,053</u>

10.03 Tax Payable (Deduction on Dividend)

- -

It represents the amount of deduction as advance tax on dividend.

This is made up as follows:

Opening Balance	-	-
Add: During the year	-	-
Less: Payment during the year	-	-
	<u>-</u>	<u>-</u>

10.04 Provision for Tax

5,186,244 **1,255,828**

This is made up as follows:

Opening Balance	3,647,125	1,162,942
Add: Current Tax -Note 10.04.1	1,539,119	92,887
	5,186,244	1,255,828
Less: Paid during the year	-	-
	<u>5,186,244</u>	<u>1,255,828</u>

Further break up of the same:

Particulars	Provision	Payment
2008-2009	289,071	-
2010-2011	872,862	-
2011-2012	-	872,862
2012-2013	30,697	-
2013-2014	-	78,318
2015-2016	1,022,819	-
2016-2017	789,732	128,348
2017-2018	56,657	845,213
2018-2019	222,345	57,790
2019-2020	129,816	-
2020-2021	-	129,816
2021-2022	360,030	590,254
2022-2023	369,695	-
2023-2024	1,539,119	-
Total	5,682,843	2,702,601
Balance		2,980,242

Amount (Tk.)
30.09.2024

Amount (Tk.)
30.09.2023

10.04.1 Current Tax for the year



This is made up as follows:

Net Profit before Tax	10,773,830	403,044
Less: Provision for WPPF	513,040	19,193
	10,260,790	383,851
Tax Rate	15.00%	22.50%
	1,539,119	86,366

Total Turnover	19,887,755	15,481,085
Minimum Tax Rate	0.0%	0.0%
	119,327	92,887

10.05 Trade Payable

This is made up as follows:

M/s Trirotno Motso Arot	203,510	660,049
M/s Monoj Motso Arot	311,219	-
M/s Saha Motso Arot	145,320	-
	660,049	660,049

10.06 Dividend Payable/Unclaimed Dividend

This is made up as follows:

Opening Balance	808,389	1,495,124
Add: During the year	-	2,096,088
	808,389	3,591,212
Less: Dividend Tax	-	316,692
Net Payable	808,389	3,274,520
Less: Payment during the year	-	1,721,467
	808,389	1,553,053
Transferred to CMSF Note No. 10.06.1	-	799,772
	808,389	753,281

Details of Unclaimed Dividend are Included below:

For the year ended 30th June, 2020	695,352	695,352
For the year ended 30th June, 2021	0	0
For the year ended 30th June, 2022	57,929	57,929
For the year ended 30th June, 2023	55,108	0
Total Unpaid Dividend	808,389	753,281

10.06.1 Capital Market Stabilization Fund (CMSF)

This is made up as follows:

Opening Balance	899,772	100,000
Add: During the year	0	799,772
	899,772	899,772

Subsequent to year end, unpaid dividend up to June, 2018 & June, 2019 worth BDT 100,000 & BDT 799,772 respectively has been transferred to Capital Market Stabilization Fund (CMSF) A/c. No. 0010311521301, Community Bank Bangladesh Ltd., Motijheel Branch on 10.10.2021 & 31.07.2023 respectively. This was done in accordance with Bangladesh Securities & Exchange Directive No. BSEC/CMRRCD/2021-386/03, dated 14th January, 2021.

11.00 Revenue (Turn Over)

This is made up as follows:

Unit-1, Kishoregonj	9,888,879	10,464,086
Unit-2, Mymensing	9,998,876	5,016,999
	19,887,755	15,481,085

Unit-1, Kishoregonj:

Particulars	Qty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)
Telapia	13,625.35	106.59	1,452,368	120,415
Rui	3,395.26	125.36	425,630	165,977
Katla	3,953.64	120.36	475,860	168,470
Mregal	3,699.68	105.32	389,650	146,860
Common Carp	2,803.87	103.35	289,780	114,964
Pangas	7,748.15	110.52	856,325	496,995
Others	1,752.60	100.25	175,698	150,575
Fingerling			5,823,568	9,099,830
Total			9,888,879	10,464,086

Amount (Tk.)	Amount (Tk.)
30.09.2024	30.09.2023

Unit-2, Mymensingh:



Particulars	Qty. (Kg.)	Rate (Ton)	Amount (Tk.)	Amount (Tk.)
Telapia	6,235.25	100.29	625,345	97,064
Rui	2,875.65	120.27	345,862	120,415
Katla	2,586.42	120.85	312,563	122,165
Mregal	2,856.34	97.49	278,456	60,526
Common Carp	2,385.36	102.97	245,632	84,499
Pangas	4,253.25	107.83	458,635	97,795
Others	1,453.36	100.36	145,863	57,195
Fingerling			7,586,520	4,377,340
Total			9,998,876	5,016,999

12.00 **Cost of Goods Sold**

This is made up as follows:

Unit-1, Kishoregonj

Unit-2, Mymensing

8,161,772 **14,125,851**

Unit-1, Kishoregonj:

Unit-1, Kishoregonj (Fish)

Raw Materials (Fish Portion)

Salary & Wages

W & S of Indirect Labour

Medicine and Pesticide

Fertilizer

Carriage Inward

Fuel & Lubricants

Depreciaton (Annexure-1)

Cost of Production

Add: Opening Stock Fish

4,481,276 8,126,704
3,680,496 5,999,147
8,161,772 **14,125,851**

Less: Closing Stock Fish

Cost of Goods Sold : Fish (Unit-1)

Amount (Tk.)	Amount (Tk.)
2,433,943	4,872,833
237,600	237,600
58,450	56,350
24,560	20,350
23,568	22,145
25,640	23,620
41,250	38,460
60,695	64,924
2,905,706	5,336,282
26,987,938	28,551,980
29,893,644	33,888,262
28,030,834	28,924,741
1,862,810	4,963,521

Unit-1, Kishoregonj (Fingerling)

Raw Materials (Fingerling Portion)

Cost of Fingerling Purchased

Cost of Production

Add: Opening Stock Fingerling

Less: Closing Stock Fingerling

Cost of Goods Sold : Fingerling (Unit-1)

1,991,408	2,510,249
3,052,300	3,006,200
5,043,708	5,516,449
27,332,100	25,425,320
32,375,808	30,941,769
29,757,342	27,778,586
2,618,466	3,163,183

Cost of Raw Materials (Unit-1)

Opening Stock

Purchase of Raw Materials

Less: Closing Stock

Cost of Raw Materials (Unit-1)

Raw Materials Allocation (Unit-1)

Raw Materials - Fish

Raw Materials - Fingerling

Total Raw Materials Allocation (Unit-

5,535,240	5,035,240
5,525,350	6,383,082
11,060,590	11,418,322
6,635,240	4,035,240
4,425,350	7,383,082
2,433,943	4,872,833
1,991,408	2,510,249
4,425,350	7,383,081

Amount (Tk.)
30.09.2024

Amount (Tk.)
30.09.2023



Cost of Raw Materials purchase is allocated between fish and fingerling based on percentage of sales.

Unit-2, Mymensingh (Fish):

Raw Materials (Fish Portion)
Salary & Wages
W & S of Indirect Labour
Medicine and Pesticide
Fertilizer
Carriage Inward
Fuel & Lubricants
Depreciation (Annexure-1)

Cost of Production

Add: Opening Stock Fish

Less: Closing Stock Fish

Cost of Goods Sold : Fish (Unit-1)

Unit-2, Mymensingh (Fingerling)

Raw Materials (Fingerling Portion)
Cost of Fingerling Purchased

Cost of Production

Add: Opening Stock Fingerling

Less: Closing Stock Fingerling

Cost of Goods Sold : Fingerling (Unit-1)

Cost of Raw Materials (Unit-2)

Opening Stock
Purchase of Raw Materials

Less: Closing Stock

Cost of Raw Materials (Unit-2)

Raw Materials Allocation (Unit-1)
Raw Materials - Fish
Raw Materials - Fingerling
Total Raw Materials Allocation (Unit-2)

13.00

Administrative, Selling and Distribution

This is made up as follows:

Salary & Benefits
Bonus
Depreciation Expenses-Right to Use Assets
Printing & Stationery
Board Meeting Expenses
Advertisement
Conveyance
Entertainment
Repairs & Maintenance
Medical Expenses
Car Maintenance
BAPLC
Paper & Periodicals
Miscellaneous Expenses
Telephone & Mobile Bill
Cost of Packing Materials
Carriage Outward
AGM Expenses
CDBL
Listing Fees
Professional & Other Fees

Amount (Tk.)	Amount (Tk.)
2,323,926	2,404,865
193,500	160,700
25,630	20,251
17,450	14,301
20,450	16,436
27,850	24,436
24,580	22,763
45,843	55,159
2,679,229	2,718,911
6,607,873	4,528,255
9,287,102	7,247,166
7,060,560	4,550,897
2,226,542	2,696,269

Amount (Tk.)	Amount (Tk.)
1,901,394	1,238,884
3,052,630	2,030,560
4,954,024	3,269,444
17,899,520	10,019,274
22,853,544	13,288,718
21,399,590	9,985,840
1,453,954	3,302,878

5,065,890	3,265,890
3,525,320	3,425,620
8,591,210	6,691,510
4,365,890	3,065,890
4,225,320	3,625,620

2,323,926	2,404,865
1,901,394	1,238,884
4,225,320	3,643,749

943,952	942,291
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255,000	318,750
42,500	42,500
27,799	27,799
19,560	18,218
15,250	17,325
27,500	30,975
13,562	10,133
9,563	9,611
17,580	17,980
10,520	10,275
16,532	12,968
12,500	14,000
1,250	1,192
17,580	14,973
10,500	9,713
195,682	180,978
156,320	142,401
0	0
14,000	0
18,254	0
62,500	62,500
943,952	942,291

Amount (Tk.)
30.09.2024

Amount (Tk.)
30.09.2023



Others Income

This is made up as follows:

Realized Gain
Bank Interest

	0	0
	0	0
	0	0
	8,202	9,899

15.00 Financial Expenses

This is made up as follows:

Financial Expenses-Right to Use Assets
Bank Charge and Commission

	8,202	8,202
	0	1,697
	8,202	9,899

- (a) The number of employees employed in the administration department throughout the year who received aggregate remuneration less than Tk. 36,000
- (b) The number of employees employed in the administration department for a part of the year who receive aggregate remuneration less than Tk. 3,000 per month.

16.00 Net Assets Value Per Share (NAVPS)

The computation of Net Assets Value per Share (NAVPS) is given below:

Net Assets -Equity to the Ordinary Shareholders
Weighted Average Number of Ordinary Shares Outstanding during the year
Net Assets Value per Share (NAVPS)

	11.93	10.57
Total Asset-Total Liabilities		
Number of Ordinary Shares		
	166,745,286	147,715,273
	13,973,690	13,973,918
	11.933	10.571

Increase in Net Assets Value is due to decrease in Current Liabilities.

17.00 Basic Earning Per Share (EPS)

The computation of Basic Earning per Share (EPS) is given below:

Profit Attributable to Ordinary Shareholders
Weighted Average Number of Ordinary Shares Outstanding during the year
Basic Earning Per Share

	0.62	0.02
Profit Attributable to Ordinary Shareholders		
Number of Ordinary Shares		
	8,683,211	253,292
	13,973,918	13,973,918
	0.62	0.018

The total sales revenue of the Company has been increase due to which EPS has been increased .

18.00 Net Operating Cash Flows Per Share (NOCFPS)

The computation of Net Operating Cash Flows per Share(NOCFPS) is given below:

Net Operating Cash Flows
Weighted Average Number of Ordinary Shares Outstanding during the year
Net Operating Cash Flows Per Share

	0.19	(0.05)
Net Operating Cash Flows		
Number of Ordinary Shares		
	2,666,729	(691,706)
	13,973,918	13,973,918
	0.19	(0.049)

Significant difference in NOCFPS in between current year's and last year's is due to decrease in payment production materials.



Annexure-A

FINE FOODS LIMITED
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AS ON 30 SEPTEMBER, 2024

Unit-1, Kishoregonj:

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 30.09.2024
	Opening Balance 01.07.2024	Addition during the year	Total as on 30.09.2024		Opening Balance 01.07.2024	Charged during the year	Disposal	
Land and Land Development	9,113,573	-	9,113,573	0%	-	-	-	9,113,573
Road and Construction	3,062,540	-	3,062,540	0%	-	-	-	3,062,540
Pond Excavation	26,898,649	-	26,898,649	0%	-	-	-	26,898,649
Dam, Dyke, Appr. Road	15,259,931	-	15,259,931	2%	9,744,050	27,579	-	5,488,302
Civil Construction	8,526,185	-	8,526,185	5%	6,320,778	27,568	-	2,177,839
Machinery	3,393,950	-	3,393,950	10%	3,241,126	3,821	-	149,003
Office Decoration/Equipment	941,500	-	941,500	10%	892,218	1,232	-	48,050
Van (Microbus)/Pick-up Van	915,000	-	915,000	10%	915,000	-	-	-
Other Assets	693,698	-	693,698	10%	673,867	496	-	19,335
Sub Total (A)	68,805,026	-	68,805,026		21,787,039	60,695		46,957,292

Unit-2, Mymensingh:

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 30.09.2024
	Opening Balance 01.07.2024	Addition during the year	Total as on 30.09.2024		Opening Balance 01.07.2024	Charged during the year	Disposal	
Land and Land Development	13,200,000	-	13,200,000	0%	-	-	-	13,200,000
Pond Excavation	3,413,210	-	3,413,210	0%	-	-	-	3,413,210
Civil Construction	875,350	-	875,350	5%	695,744	2,245	-	177,361
Machinery	3,845,600	-	3,845,600	10%	3,703,560	3,551	-	138,489
Other Assets	700,000	-	700,000	10%	674,145	646	-	25,209
Fishery Hatchery	4,958,765	-	4,958,765	10%	3,382,753	39,400	-	1,536,612
Sub Total (B)	26,992,925	-	26,992,925		8,456,204	45,843		18,490,880
Grand Total (A+B)	95,797,951	-	95,797,951		30,243,243	106,538		65,448,172

