

**Zeal Bangla Sugar Mills Ltd.**  
Share Office (5<sup>th</sup> Floor)  
Chinishilpa Bhaban, 3, Dilkusha C/A, Dhaka-1000.

**Price Sensitive Information.**

This is for kind information of all concerned that the Board of Directors of Zeal Bangla Sugar Mills Ltd. has adopted its un-audited 3<sup>rd</sup> Quarter Financial Statements in its Board Meeting held on 20 May, 2021 at 3.00 p.m. has taken the following decisions:

| Particulars              | 01 July,2020<br>to<br>31March,2021 | 01 July,2019<br>to<br>31March,2020 | 01 January,<br>to<br>31March,2021 | 01 January,<br>to<br>31March,2020 |
|--------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| Earnings per Share (EPS) | (47.08)                            | (44.73)                            | (10.27)                           | (9.22)                            |

| Particulars                         | 31 <sup>st</sup> March, 2021 | 30 <sup>th</sup> June 2020 |
|-------------------------------------|------------------------------|----------------------------|
| Net Assets Value Per Share<br>(NAV) | (748.53)                     | (701.46)                   |

| Particulars                                   | 01July,2020 to<br>31March, 2021 | 01July,2019 to<br>31March, 2020 |
|---|---------------------------------|---------------------------------|
| Net Operating Cash Flow per<br>Share (NOCFPS) | (45.90)                         | (43.49)                         |

Recommendation of Dividend: No Dividend declaration.

By the Order of the Board

S/d

Md. Zahidul Islam  
Company Secretary

**ZEAL BANGLA SUGSR MILLS LTD.**  
**P.O. DEWANGANJ CHINIKAL, DIST: JAMALPUR.**

Dear Shareholders,  
 We are pleased to furnish the 3rd Quarter unaudited financial statement for the period 1st July 2020 to 31st MARCH, 2021 for your kind information.

**Statement of Financial Position (UNAUDITED) AS AT 31 st MARCH 2021.**

| (Figure in lac Taka)                        |                     |                     |
|---|---------------------|---------------------|
| Particulars                                 | 31st March 2021     | 30th June, 2020     |
| <b>Assets:</b>                              |                     |                     |
| Non current Assets                          | 1,107.49            | 1,162.54            |
| Current Assets :                            | 3,952.04            | 4,185.61            |
| Stock and stores                            | 3,142.72            | 2,790.82            |
| Book Debts                                  | 218.20              | 411.21              |
| Loans & advance                             | 417.80              | 735.80              |
| Advance income tax                          | 97.82               | 97.82               |
| Deposit & prepayments                       | 13.48               | 13.48               |
| Current A/C with BSFIC Enterprises          | 55.38               | 55.38               |
| Cash & Bank balance                         | 6.64                | 81.10               |
| <b>Total Assets</b>                         | <b>5,059.53</b>     | <b>5,348.15</b>     |
| <b>Equities &amp; Liabilities:</b>          |                     |                     |
| Paid up Capital                             | 600.00              | 600.00              |
| Capital Reserve                             | 18.15               | 18.15               |
| Equity Fund                                 | 907.26              | 907.26              |
| Retained Earnings                           | (46,437.50)         | (43,612.88)         |
| <b>Total Equity</b>                         | <b>(44,912.09)</b>  | <b>(42,087.47)</b>  |
| <b>Long Term Liabilities</b>                | <b>24,004.70</b>    | <b>22,695.04</b>    |
| Loan from Bank                              | 19,665.51           | 18,355.85           |
| Long Term Loan ( Secured )                  | 4,207.92            | 4,207.92            |
| Deferred Tax Liability                      | 131.27              | 131.27              |
| <b>Current Liabilities:</b>                 | <b>25,966.92</b>    | <b>24,740.58</b>    |
| Creditors                                   | 3,194.36            | 2,540.90            |
| Current A/C with BSFIC                      | 21,395.04           | 20,822.16           |
| Current A/C with BSFIC Enterprises          | 87.48               | 87.48               |
| Provision for leave pay & Gratuity          | 745.39              | 745.39              |
| Provision for doubtful advance              | 7.84                | 7.84                |
| Long term loan (Current portion)            | 536.81              | 536.81              |
| <b>Total Liabilities</b>                    | <b>49,971.62</b>    | <b>47,435.62</b>    |
| <b>Total Equities &amp; Liabilities</b>     | <b>5,059.53</b>     | <b>5,348.15</b>     |
| <b>Net Assets Value Per Share (NAV)</b>     | <b>(748.53)</b>     | <b>(701.46)</b>     |
| <b>Number of Shares used to compute NAV</b> | <b>6,000,000.00</b> | <b>6,000,000.00</b> |

S/d  
GM(Fin.)

S/d  
Company Secretary

S/d  
Managing Director

S/d  
Director

S/d  
Director



**ZEAL BANGLA SUGSR MILLS LTD.**  
P.O. DEWANGANJ CHINIKAL DIST. JAMALPUR  
**PROFIT & LOSS ACCOUNT (UNAUDITED)**

For the period ended 31<sup>st</sup> March, 2021.

(Figure in lac Taka)

| Particulars                               | July to<br>March, 2021 | July to<br>March, 2020 | January to<br>March' 2021 | January to<br>March' 2020 |
|---|------------------------|------------------------|---------------------------|---------------------------|
| Sales (Note-II)                           | 2561.89                | 3024.52                | 1046.90                   | 1186.06                   |
| Less : Cost of Goods Sold ( Note -1)      | 3858.08                | 4199.79                | 1104.57                   | 1202.16                   |
| Gross Profit / ( Loss )                   | (1296.19)              | (1175.27)              | (57.67)                   | (16.10)                   |
| Less : Operating Expenses :               |                        |                        |                           |                           |
| Administrative Expenses (Note-V)          | 142.38                 | 140.45                 | 42.42                     | 42.47                     |
| Selling & distribution expenses (Note VI) | 5.97                   | 7.60                   | 4.02                      | 3.40                      |
| Financial expenses (Note-III)             | 1309.66                | 1285.89                | 487.22                    | 465.62                    |
| Depreciation expenses                     | 55.05                  | 56.16                  | 18.35                     | 18.72                     |
| Net opareting Expenses:                   | 1513.06                | 1490.10                | 552.01                    | 530.21                    |
| Operating Profit/(Loss) for the period    | (2809.25)              | (2665.37)              | (609.68)                  | (546.31)                  |
| Add: Income from experimental firm        | 0.00                   | 0.00                   | 0.00                      | 0.00                      |
| Add: Other income                         | 0.00                   | 0.00                   | 0.00                      | 0.00                      |
| Net Profit before WPPE                    | (2809.25)              | (2665.37)              | (609.68)                  | (546.31)                  |
| Less: WPPF                                |                        |                        |                           |                           |
| Net Profit/(Loss) for the period          | (2809.25)              | (2665.37)              | (609.68)                  | (546.31)                  |
| Less: Minimum tax on turnover (Note-VII)  | 15.37                  | 18.14                  | 6.28                      | 7.12                      |
| Net Profit/(Loss) for the period          | (2824.62)              | (2683.51)              | (615.96)                  | (553.43)                  |
| Earning per share                         | (47.08)                | (44.73)                | (10.27)                   | (9.22)                    |
| Number of Shares used to compute EPS      | 600,000.00             | 600,000.00             | 600,000.00                | 600,000.00                |

s/d  
GM (Fin.)

s/d  
Company Secretary

s/d  
Managing Director

s/d  
Director

s/d  
Director

ZEAL BANGLA SUGSR MILLS LTD.  
P.O. DEWANGANJ CHINIKAL, DIST: JAMALPUR.  
STATEMENT OF CHANGES IN EQUITY (UNAUDITED)  
for the period ended 31<sup>st</sup> March, 2021 .

| Particulars                                | Paid up-<br>Capital | Capital<br>Reserve | Equity<br>fund | Grants | Accumulated<br>Loss | Total      |
|--|---------------------|--------------------|----------------|--------|---------------------|------------|
| Balance as on 1 <sup>st</sup> July, 2020   | 600                 | 18.15              | 907.26         |        | (43612.88)          | (42087.47) |
| Adjustment during the period               |                     |                    |                |        |                     |            |
| Net loss for the period                    |                     |                    |                |        | (2824.62)           | (2824.62)  |
| Balance as on 31 <sup>st</sup> March, 2021 | 600                 | 18.15              | 907.26         |        | (46437.50)          | (44912.09) |

ZEAL BANGLA SUGSR MILLS LTD  
P.O. DEWANGANJ CHINIKAL, DIST: JAMALPUR.  
STATEMENT OF CHANGES IN EQUITY (UNAUDITED)  
for the period ended 31<sup>st</sup> MARCH, 2020.

| Particulars                                | Paid up-<br>Capital | Capital<br>Reserve | Equity<br>fund | Grants | Accumulated<br>Loss | Total      |
|--|---------------------|--------------------|----------------|--------|---------------------|------------|
| Balance as on 1 <sup>st</sup> July, 2019   | 600                 | 18.15              | 907.26         |        | (37991.59)          | (36466.18) |
| Adjustment during the period               |                     |                    |                |        |                     |            |
| Net loss for the period                    |                     |                    |                |        | (2683.51)           | (2683.51)  |
| Balance as on 31 <sup>st</sup> March, 2020 | 600                 | 18.15              | 907.26         |        | (40675.10)          | (39149.69) |

S/d  
GM(Fin.)

S/d  
Company Secretary

S/d  
Managing Director

S/d  
Director

S/d  
Director



**ZEAL BANGLA SUGSR MILLS LTD.**  
P.O. DEWANGANJ CHINIKAL DIST JAMALPUR  
**CASH FLOW STATEMENT(UNAUDITED)**  
For the Half Year ended 31<sup>st</sup> March,2021 .

(Figure in lac Taka)

| Particulars                                     | Current 3rd quarter ended<br>31 <sup>st</sup> March,2021 | Previous 3rd quarter<br>ended 31 st<br>December'2020 |
|---|--|--|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>      |  |  |
| Collection from sales and other income(note-II) | 2561.89  | 3024.52  |
| Payment for cost & expenses                     | (5316.09)  | (5633.73)  |
| Income tax paid or deducted                     |  |  |
|   | (2754.20)  | (2609.21)  |
| <b>CASH FLOW FROM INVESTMENT ACTIVITIES:</b>    |  |  |
| Acquisition of fixed assets                     |  |  |
| Acquisition of long term/Short term assets      |  |  |
| Sale proceeds of long term assets               |  |  |
|   |  |  |
| <b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>      |  |  |
| Income of share at per/Premium                  |  |  |
| Loan received                                   | 2679.74  | 2581.29  |
| Loan re-paid                                    |  |  |
| Dividend paid                                   |  |  |
|   | 2679.74  | 2581.29  |
| <b>NET Cash inflow/out flow for the period</b>  | (74.46)  | (27.92)  |
| Opening cash & Bank balance                     | 81.10  | 32.86  |
| Closing cash & bank balance                     | 6.64   | 4.94   |
| <b>Net Operating Cash Flow (NOCFS)Per Share</b> | (45.90)  | (43.49)  |
| <b>Number of Shares used to compute NOCFS</b>   | 600,000.00   | 600,000.00   |

*s/d*  
GM(Fin.)

*s/d*  
Company Secretary

*s/d*  
Managing Director

*s/d*  
Director

*s/d*  
Director