



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



মুজিববর্ষের দর্শন  
টেকসই শিল্পায়ন

**Sub: Adoption Half yearly Financial Statements for the financial year 2021-2022.**

Dear Sir,

This is for your kind information that the Board of Directors of Zeal Bangla Sugar Mills Ltd. in its meeting held on January'26, at 3:00 p.m.(Digital Platform) has approved **Half yearly** (un-audited) Financial Statements of the Company for the financial year 2021-2022. The significant features of the said Financial Statements and other major decisions of the meeting were as follows:

**1. Financial position of the company:**

Particulars	1 <sup>st</sup> July 2021 to 31 <sup>th</sup> December 2021	1 <sup>st</sup> July 2020 to 31 <sup>th</sup> December 2020	1 <sup>st</sup> October 2021 to 31 <sup>st</sup> December 2021	1 <sup>st</sup> October 2020 to 31 <sup>st</sup> December 2020
Earnings Per Share (EPS)	(37.09)	(36.86)	(17.12)	(17.50)

Particulars	31 <sup>th</sup> December 2021	30 <sup>th</sup> June 2021
Net Asset Value (NAV) Per Share	(854.52)	(817.43)
Particulars	1 <sup>st</sup> July 2021 to 31 <sup>th</sup> December 2021	1 <sup>st</sup> July 2020 to 31 <sup>th</sup> December 2020
Net Operating Cash Flow Per Share (NOCFS)	(36.35)	(36.10)

2. Recommendation for dividend : No dividend declaration.

By order of the Board of Director

*(Signature)*  
24/1/2022

(Abdul Gofur Miah)  
Company Secretary  
Zeal Bangla Sugar mills Ltd.

Significant diviation:

- Earning per share (EPS) has been decreased due to:
  - Sales decreased than previous year
- Net Operating Cash Flow per share (NOCFPS) has been decreased due to increased Collection form Customer and other increased.
- Net Asset Value (NAV) has been Negatively increased due to increase of Liabilities.

**Notes:**

Compliance with Listing Rules 2015 of Dhaka Stock Exchange Limited, the Company is pleased to publish the Un-audited financial statements for the Second Quarter (Q2) period ended on December 31, 2021 in a Bengali, English and an online newspaper. The detail of the published quarterly financial statements will be available in the website [www.bsfc.gov.bd](http://www.bsfc.gov.bd).

## ZEAL BANGLA SUGSR MILLS LTD.

P.O. DEWANGANJ CHINIKAL, DIST JAMALPUR

## CASH FLOW STATEMENT(UNAUDITED)

For the Half Year ended 31<sup>st</sup> December,2021 .

(Figure in lac Taka)

Particulars	Current half year ended 31 <sup>st</sup> December,2021	Previous half year ended 31 st December'20
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Collection from sales and other income(note-II)	1290.66	1514.99
Payment for cost & expenses	(3471.45)	(3680.88)
Income tax paid or deducted		
	(2180.79)	(2165.89)
<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	1922.3	2258.46
Loan re-paid		
Dividend paid		
	1922.3	2258.46
<b>NET Cash inflow/out flow for the period</b>	<b>(258.49)</b>	<b>92.57</b>
Opening cash & Bank balance	394.72	81.10
Closing cash & bank balance	136.23	173.67
<b>Net Operating Cash Flow (NOCFS)Per Share</b>	<b>(36.35)</b>	<b>(36.10)</b>
<b>Number of Shares used to compute NOCFS</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>

S/d  
GM(Fin.)S/d  
Co. SecretaryS/d  
Managing DirectorS/d  
DirectorS/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> December, 2021 .**

(Figure in lac Taka)

Particulars	July to December, 21	July to December, 20	October to December '21	October to December '20
Sales (Note-II)	1290.66	1514.99	522.06	1008.08
Less : Cost of Goods Sold ( Note -I)	2498.85	2753.51	1053.87	1562.99
<b>Gross Profit / ( Loss )</b>	<b>(1208.19)</b>	<b>(1238.52)</b>	<b>(531.80)</b>	<b>(554.91)</b>
<b>Less : Operating Expenses :</b>				
Administrative Expenses(Note-V)	98.56	99.96	55.50	56.50
Selling & distribution expenses(Note VI)	4.92	4.97	2.37	3.02
Depreciation expenses	36.70	36.7	18.35	18.35
Total Operating Expense	140.18	141.63	76.22	77.87
Net Operating Income/Loss	(1348.37)	(1380.15)	(608.02)	(632.78)
Financial expenses (Note-III)	869.12	822.44	416.22	411.22
Net Profit/(Loss) before Tax	(2217.49)	(2202.59)	(1024.24)	(1044.00)
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	(2217.49)	(2202.59)	(1024.24)	(1044.00)
Less: WPPF				
Net Profit/(Loss) for the period	(2217.49)	(2202.59)	(1024.24)	(1044.00)
Less: Provision for turnover tax (Note-VII)	7.74	9.09	3.13	6.05
Net Profit/(Loss) for the period	(2225.23)	(2211.68)	(1027.37)	(1050.05)
Earning per share	(37.09)	(36.86)	(17.12)	(17.50)
Number of Shares used to compute EPS	600,000.00	600,000.00	600,000.00	600,000.00

S/A  
GM(Fin.)

S/A  
Co. Secretary

S/A  
Managing Director

S/A  
Director

S/A  
Director



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

Dear Shareholders,

We are pleased to furnish the Half yearly unaudited financial statement for the period 1st July 2021 to 31st December, 2021 for your kind information.

**Statement of Financial Position (UNAUDITED) AS AT 30 st December 2021.**

(Figure in lac Taka)		
Particulars	31st December 2021	30th June, 2021
<b>Assets:</b>		
<b>Non current Assets</b>	<b>1,176.05</b>	<b>1212.75</b>
<b>Current Assets :</b>	<b>2,499.53</b>	<b>3580.14</b>
Stock and stores	1,791.68	2560.84
Book Debts	152.70	162.7
Loans & advance	303.53	348.73
Advance income tax	53.11	53.11
Deposit & prepayments	6.44	6.44
Current A/C with BSFIC Enterprises	55.84	53.6
Cash & Bank balance	136.23	394.72
<b>Total Assets</b>	<b>3,675.58</b>	<b>4792.89</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	(52796.59)	(50,571.36)
<b>Total Equity</b>	<b>(51271.18)</b>	<b>(49,045.95)</b>
<b>Long Term Liabilities</b>	<b>28,639.45</b>	<b>26,717.15</b>
Loan from Bank	20,912.44	20,006.30
Long Term Loan ( Secured )	7,597.72	6,581.56
Deffered Tax Liability	129.29	129.29
<b>Current Liabilities:</b>	<b>26,307.31</b>	<b>27,121.69</b>
Creditors	1,433.60	2,179.37
Current A/C with BSFIC	23,246.07	23,456.09
Current A/C with BSFIC Enterprises	111.08	114.43
Provision for leave pay & Gratuity	888.22	768.82
Provision for doubtful advance	7.84	7.84
Long term loan (Current portion)	620.50	595.14
<b>Total Liabilities</b>	<b>54,946.76</b>	<b>53,838.84</b>
<b>Total Equities &amp; Liabilities</b>	<b>3,675.58</b>	<b>4,792.89</b>
<b>Net Assets Value Per Share (NAV)</b>	<b>(854.52)</b>	<b>(817.43)</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.) Co. 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> December, 2021 .

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Number of Shares used to compute NOCFS	6,000,000.00	6,000,000.00

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