

Q3

**Intech Limited**  
**Interim (Q3) Financial Statements (Un-audited )**  
**For the period ended 31 March, 2022 .**

**INTECH LIMITED**  
**STATEMENT OF FINANCIAL POSITION (Un-Audited)**  
**AS AT 31 MARCH 2022**

PARTICULARS	NOTES	31 MAR 2022	30 JUNE 2021 (Audited)
<b>ASSETS</b>		<b>92,683,334</b>	<b>80,721,793</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	81,379,889	70,251,232
Deferred Tax Assets	5	11,303,445	10,470,562
		<b>114,810,530</b>	<b>120,318,284</b>
<b>Current Assets</b>			
Advance, Deposit & Prepayments	6	91,164,661	104,523,207
Trade Receivables	7	3,909,949	351,972
Investment in Short Term Deposit	8	6,000,000	6,000,000
Other Receivables	9	1,305,438	1,053,370
Investment in Shares	10	-	76,199
Cash and Cash Equivalents	11	12,430,482	8,313,537
<b>Total Assets</b>		<b>207,493,864</b>	<b>201,040,078</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>35,426,812</b>	<b>52,410,430</b>
Share Capital	12	313,212,260	313,212,260
Retained Earnings	13	(277,785,448)	(260,801,830)
		<b>71,425,929</b>	<b>52,217,863</b>
<b>Non-Current Liability</b>			
Loan from Director	17	29,500,000	13,000,000
Term Loan from CVCFL net off Current Maturity	16	41,925,929	39,217,863
		<b>100,641,123</b>	<b>96,411,785</b>
<b>Current Liabilities &amp; Provisions</b>			
Liability for Expenses	14	13,723,743	10,354,725
Current Portion of Term Loan from CVCFL	16	6,854,430	6,010,514
Provision for Advance to Ex-Chairman Mr. ATM Mahbulul Alam	6.01	4,123,600	4,123,600
Provision for Advance to the Solquest Ltd	6.02	71,867,926	71,867,926
Provision for Income Tax	15	4,071,424	4,055,020
<b>Total Equity and Liabilities</b>		<b>207,493,864</b>	<b>201,040,078</b>
<b>Net assets value per share</b>	26	<b>1.13</b>	<b>1.67</b>

The annexed notes form an integral part of these financial statements.

  
Vice Chairman

  
Director

  
CEO

  
CFO

  
Company Secretary

Signed in terms of our separate report of even date annexed




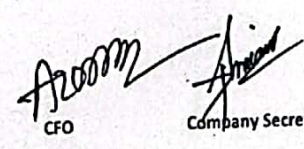

Dated: 29 March 2023  
Dhaka



**INTECH LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)**  
**FOR THE PERIOD 01 JULY 2021 TO 31 MARCH 2022**

PARTICULARS	NOTES	1 July 21 to 31 MAR 2022	1 July 20 to 31 MAR 2021	1 Jan 22 to 31 MAR 2022	1 Jan 21 to 31 MAR 2021
Revenue from Operations	18.00	4,721,758	76,454,798	339,343	27,214,966
Cost of Revenue	19.00	(4,612,755)	(34,839,011)	(809,237)	(12,370,226)
<b>Gross Profit</b>		<b>109,003</b>	<b>41,615,787</b>	<b>(469,895)</b>	<b>14,844,740</b>
<b>Operating Expenses</b>		<b>(12,761,552)</b>	<b>(31,529,551)</b>	<b>(5,658,539)</b>	<b>(13,342,744)</b>
Administrative Expenses	20.00	(5,161,612)	(13,836,396)	(4,771,190)	(6,869,495)
Marketing Expenses	21.00	(3,429,435)	(731,400)	509,100	(488,600)
Depreciation & Amortization	4.00	(4,170,505)	(16,961,755)	(1,396,450)	(5,984,649)
<b>Operating Profit</b>		<b>(12,652,549)</b>	<b>10,086,236</b>	<b>(6,128,434)</b>	<b>1,501,996</b>
Non-Operating Income	23.00	252,067	363,529	311,664	122,402
Financial Expenses	22.00	(5,372,975)	(4,485,785)	(1,337,950)	(1,549,205)
Realized Loss for Investment in Shares	10.00	(13,201)	2,100	(13,201)	945
<b>Net Profit before WPPF/WF</b>		<b>(17,786,658)</b>	<b>5,966,080</b>	<b>(7,167,921)</b>	<b>76,139</b>
Provision for contribution to WPPF/WF	14.01.1	-	(284,099)	-	(3,626)
<b>Net Profit before tax</b>		<b>(17,786,658)</b>	<b>5,681,981</b>	<b>(7,167,921)</b>	<b>72,513</b>
<b>Provision for tax:</b>					
Current tax	24.00	(29,843)	(150,060)	(3,906)	(52,820)
Deferred tax Income/(Expenses)	5	832,883	265,192	208,221	211,153
<b>Net Profit after Tax</b>		<b>(16,983,618)</b>	<b>5,797,112</b>	<b>(6,963,606)</b>	<b>230,846</b>
<b>Other comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive Income</b>		<b>(16,983,618)</b>	<b>5,797,112</b>	<b>(6,963,606)</b>	<b>230,846</b>
<b>Earning Per Share</b>	25.00	<b>(0.54)</b>	<b>0.19</b>	<b>(0.22)</b>	<b>0.01</b>

The annexed notes form an integral part of these financial statements.

 Chairman     
  Director     
  Director     
  CFO     
  Company Secretary

Signed in terms of our separate report of even date annexed

Dated: 29 March 2023  
 Dhaka



**INTECH LIMITED**  
**STATEMENT OF CHANGES IN EQUITY (Un-Audited)**  
**For the period ended 31 March 2022**

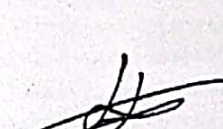
Amount in BDT


PARTICULARS	SHARE CAPITAL TAKA	RETAINED EARNINGS TAKA	TOTAL TAKA
Balance as at 01 July 2021	313,212,260	(260,801,830)	52,410,430
Bonus Share Issued	-	-	-
Cash Dividend	-	-	-
Net Profit for the year	-	(16,983,618)	(16,983,618)
Retrospective effect as per IAS-8	-	-	-
<b>Balance as at 31 March 2022</b>	<b>313,212,260</b>	<b>(277,785,448)</b>	<b>35,426,812</b>

**For the period ended 31 March 2021**

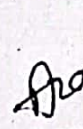
Amount in BDT

PARTICULARS	SHARE CAPITAL TAKA	RETAINED EARNINGS TAKA	TOTAL TAKA
Balance as at 01 July 2020	313,212,260	(171,563,032)	141,649,228
Bonus Share Issued	-	-	-
Prior year adjustment	-	-	-
Net Profit for the year	-	5,797,112	5,797,112
Retrospective effect as per IAS-8	-	-	-
<b>Balance as at 31 March 2021</b>	<b>313,212,260</b>	<b>(165,765,920)</b>	<b>147,446,340</b>

  
Vice Chairman

  
Director

  
Director

  
CFO

  
Company Secretary

Dated: 29 March 2023  
Dhaka



**INTECH LIMITED**  
**STATEMENT OF CASH FLOWS (Un-Audited)**  
**FOR THE PERIOD 01 JULY 2021 TO 31 MARCH 2022**

PARTICULARS	1 July 21 to 31 MAR 2022	1 July 20 to 31 MAR 2021
<b>1. Cash Flow from Operating Activities</b>		
Collection from Customers and Others	1,609,242	75,030,419
Cash Paid For Operation Expenses	(5,118,719)	(51,530,073)
Paid in Advance, Deposit & Prepayments	256,546	-
Cash Paid For Marketing Expenses	-	-
Other Receipts (payments)	-	-
Cash Paid to Administration Expenses	(5,161,526)	-
Interest received/(Paid)	-	-
Other Receipts (payments)	-	-
Cash Paid to suppliers and employees	-	-
Income Tax Paid	(13,258)	(44,483)
<b>Net cash from operating activities</b>	<b>(8,427,715)</b>	<b>23,455,863</b>
<b>2. Cash Flow from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(15,299,164)	(19,645,925)
Capital work in Progress	-	(4,468,600)
Sales of trading shares	62,998	-
Advance for land purchase	13,102,000	-
FDR to CVCFI	-	-
Received from Rent Income, FDR Interest, Dividend Income	-	482,730
Investment in "Solquest Limited" for providing Alternative Delivery Channel	-	-
<b>Net Cash used in Investing activities</b>	<b>(2,134,166)</b>	<b>(23,631,795)</b>
<b>3. Cash Flow from Financing Activities</b>		
Interest and dividend received/(Paid)	(21,174)	-
Retained earnings (previous year adjustment)	-	-
Loan Repayment	(1,800,000)	-
Loan Received	16,500,000	4,046,898
<b>Net Cash from / (used in ) financing activities</b>	<b>14,678,826</b>	<b>4,046,898</b>
<b>4. Net Increase/Decrease in Cash and Cash Equivalents (1+2+3)</b>	<b>4,116,945</b>	<b>3,870,966</b>
<b>5. Cash and Cash Equivalents at the beginning of the year/Period</b>	<b>8,313,537</b>	<b>5,727,650</b>
<b>6. Cash and Cash Equivalents at the end of the period/ year (4+5)</b>	<b>12,430,482</b>	<b>9,598,616</b>
<b>Net Operating Cash Flow Per Share</b>	<b>(0.27)</b>	<b>0.75</b>


Note 26

  
Vice Chairman

  
Director

Director

  
CFO

  
Company Secretary

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Dated: 29 March 2023



**INTECH LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Un-Audited)**  
**As at and for the year ended 31 March, 2022**

**1.00 LEGAL STATUS AND NATURE OF THE COMPANY**

**1.01 Domicile, Legal Form and Country of Incorporation**

Intech Limited (hereinafter referred to as the "Company") was incorporated in Bangladesh, as a Public Limited Company under the Companies Act, 1994 vide Registration No. C-39560 (1528)/2000 of the Registrar of Joint Stock Companies on 02 February, 2000.

The shares of the Company are listed with the Dhaka Stock Exchange Ltd. and the Chittagong Stock Exchange Ltd.

**1.02 Address of Registered Office and Principal Place of Business**

The principal place of business and registered address is 3/1-H, Purana Paltan, Dhaka-1000,

**1.03 Principal Objectives /Activities and Nature of Operations**

Initially, the principal activity of the Company was to provide Internet connectivity services to corporate entities and individual clients. It is also involved in software business.

**2.00 BASIS OF PREPARATION**

**2.01 Statement on compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) adopted by Financial Reporting Council (FRC) based on International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) the Companies Act, 1994, Securities and Exchange Rules, 1987 and other relevant laws applicable in Bangladesh.

**2.02 Other regulatory compliances**

The Company is also required to comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations in Bangladesh:

- The Income Tax Ordinance 1984
- The Income Tax Rules 1984
- The Value Added Tax Act 1991
- The Value Added Tax Rules 1991
- The Value Added Tax (Amendment) Act, 2012
- The Value Added Tax (Amendment) Rules, 2012
- The Customs Act 1969
- The Stamp Act 1899
- The Bangladesh Securities and Exchange Commission Act 1993
- The Bangladesh Securities and Exchange Commission Rules 1987
- DSE/CSE Rules
- DSE Listing Regulations, 2015
- Bangladesh Labor Act, 2006 (as amended to 2013)
- Bangladesh Labor Rules 2015.

**2.03 Authorization for issue**

The financial statements have been authorized for issue by the Board of Directors on 28<sup>th</sup> March 2023.



#### 2.04 Basis of measurement

These financial statements have been prepared under the 'historical cost' convention.

#### 2.05 Going Concern

The financial statements are prepared on the basis of going concern assumption as per IAS 1: **Presentation of Financial Statements**. As per management assessment there is no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

#### 2.06 Accrual Basis

Intech Limited prepares its financial statements, except for cash flow information, using the accrual basis of accounting. Since the accrual basis of accounting is used, the company recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the IAS or IFRS conceptual Framework.

#### 2.07 Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act, 1994 and as per the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standards Committee (IASC).

#### 2.08 Structure, Content and Presentation of Financial Position

Being the general-purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1: "Presentation of Financial Statements". A complete set of financial statements comprise:

- i) Statement of Financial Position as at March 31, 2022.
- ii) Statement of Profit or Loss and other Comprehensive Income for the year ended March 31, 2022.
- iii) Statement of Changes in Equity for the year ended March 31, 2022.
- iv) Statement of Cash Flows for the year ended March 31, 2022.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the financial statements for the year ended March 31, 2022.

#### 2.09 Functional and presentation currency

Functional and presentation currency items included in these financial statements are measured using the currency of the primary economic environment in which the company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka ("BDT") which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest BDT except otherwise indicated.

#### 2.10 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by IAS 8: **Accounting Policies, Changes In Accounting Estimates and Errors**.



## 2.11 Materiality, aggregation and off setting

Each material item as considered by management significant has been displayed separately in the financial statements. No amount has been set off unless the Company has legal right to set off the amounts and intends to settle on net basis. Income and expenses are presented on a net basis only when permitted by the relevant accounting standards. The values of assets or liabilities as shown in the statement of financial position are not off-set by way of deduction from another liability or asset unless there exist a legal right therefore. No such incident existed during the period.

## 2.12 Reporting Period

The Financial year of the company under audit covers a period of 3 months effective from 01 July, 2021 to March 31, 2022.

## 2.13 Comparative information

Comparative information has been disclosed in respect of 2020-2021 in accordance with IAS 1: Presentation of Financial Statements for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current periods of financial statements. Prior year figure may have been re-arranged if considered necessary to ensure comparability with the current year.

While finalizing the financial statements for the year ended June 30, 2021. We have restated the preceding year's financial statements for fair presentation to comply with the Para 40 A of IAS-1 " presentation of Financial Statements " 42 & 49 of IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

## 3.00 SIGNIFICANT ACCOUNTING POLICIES

### 3.01 Recognition of Property, Plant & Equipment and Depreciation

#### Initial Recognition and measurement

Property, plant and equipment are capitalized at cost of acquisition and subsequently stated at cost or valuation less accumulated depreciation in compliance with the requirements of IAS 16: Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc.

#### Subsequent Costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of an item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as "Repair & Maintenance" when it is incurred.

#### Depreciation of Fixed Assets

Depreciation is charged under the straight-line method at rates determined on the basis of the useful lives of the respective assets. Depreciation is charged on addition on the basis of date of use/operation and depreciation has been charged on property plant and equipment up to the date of disposal. Rates of charging depreciation on property, plant and equipment are as under.

Particulars	Rate
Networking Equipment & Installation	15%
Electric Installation	10%
Telephone line cost	10%
Server	15%



E1 Server	15%
Optical Fiber Equipment	20%
Local Area Network (LAN)	20%
Office Equipment	15%
Software	20%
Interior Decoration	15%
Furniture & Fixtures	15%
Utensils	18%
Vehicle (Car)	20%
Optical Fiber Network	15%
Pond Excavation, Dam, Dyke	5%
Office Building & Go-down (Fisheries)	10%
Building (Floor space)	2.5%
Pump House	20%
Hatchery Re-construction	20%
Approach Road	10%
Farm House (Cow)	20%
Farm House (Duck)	20%
RAS Technology	10%
GPON Network Equipment	15%
Water pump	10%

The gain or loss on disposal or retirement of assets is included in the statement of comprehensive income when the item is disposed of/derecognized.

The fair value of the property, plant and equipment on 30.06.2020 is not materially differing with the carrying amount.

### 3.02 Revenue from contracts with customers

In compliance with the requirements of IFRS 15 "Revenue from Contracts with Customers" The Company recognizes as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised goods to a customer. Goods are considered as transferred when (or as) the customer obtains control of those goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates.

#### (i) Sale of goods and service

Revenue from the sale of goods and service is recognized when the significant risks and rewards of ownership of the goods and services have passed and delivered to the buyer when the buyer's provide assurance by giving acceptance on the delivery of goods and services. Revenue represents the invoice value of goods and services supplied to the customers measured at the fair value of the consideration received or receivable.



(ii) **Interest Income**

Interest on bank deposits has been accounted for on accrual basis.

**3.03 Finance Costs:**

Finance costs comprise interest expense on bank loan and other borrowings and are recognized in the income statement using effective interest method.

**3.04 Impairment**

All fixed assets have been reviewed as per ISA 36 and it was confirmed that no such fixed assets have been impaired during the period and for this reason no provision has been made for impairment of assets for the year 30 June 2021 but it has been restated as per IAS-8 as disclosed in note no 4, 5 and 6 of this financial statement.

**Disposal of Fixed Assets**

On Disposal of Fixed Assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the Statement of Comprehensive Income, which is determined with reference to the book Value of the assets and net sales proceeds.

**3.05 Borrowing costs**

Interest and other expenses incurred by the Company in respect of borrowing of fund and recognized as expense in the year in which they are incurred as per IAS 23 Borrowing Cost.

**3.06 Inventories**

Inventories other than biological assets related to agriculture activity are valued at lower of cost and net realizable value, cost being determined under FIFO method. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make the sale. Inventories under biological assets related to agriculture activity are valued at its cost less any accumulated impairment losses. Inventories have been restated as per IAS-8 as disclosed in note no. 07 of this financial statements.

**3.07 Accruals & Deferrals**

Deferrals and accruals have been made as per the guidance in IAS- 1. Presentation of Financial Statements. In order to meet their objectives, Financial Statements, except for cash flow statement and related information, are prepared on accrual basis of accounting. Under the basis, the effects of transactions and other events are recognized when they occur (and not when cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the Financial Statements of the years to which they relate.

Other Payables are not interest bearing and are stated at their nominal value.

**3.08 Advances, Deposits and Prepayments**

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the statement of comprehensive income.

**3.09 Cash and cash equivalents**



Cash and cash equivalents consist of cash on hand and with banks on current accounts, deposit accounts and short-term investments (FDR- maturity less than 3 months) which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

### 3.10 Statement of Cash Flows

The Statement of Cash Flows has been prepared in accordance with the requirements of IAS 7: Statement of Cash Flows. The cash generating from operating activities has been reported using the Direct Method as prescribed by the Securities and Exchange Rules, 1987 and as the benchmark treatment of IAS 7 whereby major classes of gross cash receipts and gross cash payments from operating activities are disclosed.

### 3.11 Trade and other Receivables

These are at original invoice amount. These are unsecured but considered by management as good and collectible except provision for bad & doubtful debts. Trade and other receivables have been restated as per IAS-8 as disclosed in note no. 08 of this financial statements.

### 3.12 Related party disclosures

As per International Accounting Standards IAS 24: Related Party Disclosures, parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties.

### 3.13 Provisions

The Preparation of Financial Statements in conformity with Bangladesh Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of revenue and expenses, assets and liabilities and disclosure requirements for contingent assets and liabilities during and the date of the financial statements. Due to inherent uncertainty involved in making estimates, actual result reported could differ from those estimates.

In accordance with the guidelines in IAS – 37: "Provisions, Contingent Liabilities and Contingent Assets", provisions are recognized in the following situations: -

- When the company has an obligation as a result of past events;
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimate can be made of the amount of the operation.

### 3.14 Employees Separation Plan

The Company has not yet introduced any separation plan for its employees.

### 3.15 Foreign Currency Translation

Transactions in foreign currencies are converted into Bangladesh Taka at the exchange rate prevailing on the date of transaction.

### 3.16 Earning Per Share (EPS)

#### Basic Earning Per Share

The company calculates Earning per Share (EPS) in accordance with IAS-33 "Earning per Share" as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

#### Diluted Earning Per Share

No diluted Earnings per share is required to be calculated for the year, as there was no scope for dilution during the year.



**3.17 Employee benefits (ISA 19)**

The company maintains defined contribution plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective trust deeds and rules. The plan is funded and recognized/approved under Income Tax Ordinance 1984.

**Workers' Profit Participation Fund (WPPF)**

The Company recognizes a provision for workers' profit participation and welfare fund (WPPF) @ 5% of income before tax and it has been managing, disbursing and investing as per provisions of the Bangladesh Labor (Amendment) Act, 2013. The Company is making the payment within nine months at the end of the relevant financial year. 80% of the Fund is being paid to eligible employees, 10% to Government Workers Welfare Foundation and remaining 10% to INTECH Limited Employees Welfare Fund as per provision of Bangladesh Labor (Amendment) Act, 2013. No provision has been made during the year ended 30 June 2021 as the company made loss in this year.

**3.18 Taxation**

**Provision for Taxation**

The Company is a publicly traded company. Provision for current income Tax has been made as per the income Tax Ordinance, 1984.

**Deferred Tax**

The company has recognized deferred tax using balance sheet method in compliance with the provision of IAS- 12: Income Taxes.

**3.19 Events after the reporting period**

Events after the reporting period that provide additional information about the company's position at the statement of financial position date are reflected in the financial statements as per International Accounting Standards IAS 10: Events after the Reporting Period.

All material events occurring after the balance sheet date have been considered and where necessary, adjusted for or disclosed.

**3.20 Compliance with financial reporting standards as applicable in Bangladesh:**

The Company as per Para-12 of Securities & Exchange Rule-1987, with the following International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) in preparing the financial statements.

Sl. No.	IAS No.	IAS Title	Compliance Status
1	1	Presentation of Financial Statements	Complied
2	2	Inventories	Complied
3	7	Statement of Cash Flows	Complied
4	8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
5	10	Events after the Reporting Period	Complied
6	12	Income Taxes	Complied
7	16	Property, Plant & Equipment	Complied
8	17	Leases	Complied



Sl. No.	IAS No.	IAS Title	Compliance Status
9	19	Employee Benefits	Complied
10	20	Accounting for Government Grants and Disclosure of Government Assistance	Not Applicable
11	21	The Effects of Changes in Foreign Exchange Rates	Complied
12	23	Borrowing Cost	Complied
13	24	Related Party Disclosures	Complied
14	26	Accounting and Reporting by Retirement Benefit Plans	Complied
15	27	Separate Financial Statements	Not Applicable
16	28	Investments in Associates and joint ventures	Not Applicable
17	29	Financial Reporting in Hyper Inflationary Economics	Not Applicable
18	31	Interest in Joint Ventures	Not Applicable
19	32	Financial Instruments: Presentation	Complied
20	33	Earnings per Share	Complied
21	34	Interim Financial Reporting	Complied
22	36	Impairment of Assets	Complied
23	37	Provisions, Contingent Liabilities and Contingent Assets	Complied
24	38	Intangible Assets	Complied
25	39	Financial Instruments: Recognition and Measurement	Complied
26	41	Agriculture	Not Applicable

Sl. No.	IFRS No.	IFRS Title	Compliance Status
1	1	First-time adoption of International Financial Reporting Standards	Complied
2	2	Share-based Payment	Not Applicable
3	3	Business Combinations	Not Applicable
4	4	Insurance Contracts	Not Applicable
5	5	Non-current Assets Held for Sale and Discontinued Operations	Not Applicable
6	6	Exploration for and Evaluation of Mineral Resources	Not Applicable
7	7	Financial Instruments: Disclosures	Complied
8	9	Financial Instruments	Not Complied
9	8	Operating Segments	Complied
10	10	Consolidated Financial Statements	Not Applicable
11	11	Joint Arrangements	Not Applicable
12	12	Disclosure of Interests in other Entities	Not Applicable
13	13	Fair Value Measurement	Complied
14	14	Regulatory Deferral Accounts	Not Applicable
15	15	Revenue from Contracts with Customers	Complied
16	16	Leases	Not Complied
17	17	Insurance Contracts	Not Applicable



Note No.	Particular	Amount In Taka	
		31 Mar 2021	30 Jun 2021

**4.00 PROPERTY, PLANT AND EQUIPMENT, NET OF ACCUMULATED DEPRECIATION:**

<b>(A) Cost</b>			
Opening Balance (at cost)		107,031,577	106,987,127
Addition during the period/period		15,299,164	44,450
		<u>122,330,741</u>	<u>107,031,577</u>
<b>(B) Accumulated depreciation</b>			
Opening Balance		36,780,347	31,084,128
Charged during the period/period		4,170,505	5,696,219
		<u>40,950,852</u>	<u>36,780,347</u>
<b>(C) Written down value (A-B)</b>		<u>81,379,889</u>	<u>70,251,232</u>

Schedule of Property, Plant and Equipment is given in Annexure - A

**5.00 DEFERRED TAX ASSETS :**

Particulars	Accounting Based Asset/ (Liabilities) 31 March 22	Tax Based Asset/ (Liabilities) 31 March 22	(Taxable)/ Deductible Temporary Difference 31 March 22
Property, Plant and Equipment	81,379,889	79,746,912	(1,632,977)
Un-used tax losses	-	16,069,009	16,069,009
Provision for Advance to Ex-Chairman Mr. ATM Ma	(4,123,600)	-	4,123,600
Provision for Advance to the Solquest Ltd	(71,867,926)	-	71,867,926
	<u>5,388,363</u>	<u>95,815,921</u>	<u>90,427,558</u>

Particulars	Amount in Taka	
	31 Mar 2021	30 Jun 2021
<b>Deferred tax Asset/(Liability)*</b> <i>(50% on 25% of total Deductible temporary difference)</i>	<u>11,303,445</u>	<u>10,470,562</u>
<b>Deferred tax Income/(Expenses)</b>		
Closing Deferred tax Asset/(Liability)	11,303,445	10,470,562
Opening Deferred tax Asset/(Liability)	10,470,562	3,189,672
Prior period adjustment	-	-
	<u>10,470,562</u>	<u>3,189,672</u>
	<u>832,883</u>	<u>7,280,889</u>

\*As per IAS-12, Para-34 the deferred tax asset has been recognised for the unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

**6.00 ADVANCES, DEPOSITS & PREPAYMENTS:**

Opening Balance	104,523,207	99,582,926
Addition during the period	48,500	4,940,281
	104,571,707	104,523,207
Adjustment during the period	(13,407,046)	-
	<u>91,164,661</u>	<u>104,523,207</u>
<b>Advances:</b>	<u>89,694,661</u>	<u>102,808,207</u>
Advance for land purchase	12,948,000	26,050,000
Fisheary BMRE RAS Technology	-	-
ISP GPON Technology	-	-
Advance for ERP implementation	600,000	600,000
Advance to Ex-Chairman Mr. ATM Mahbulul Alam (Note-8.1)	4,123,600	4,123,600



Advance for tender	-	70,586
Advance to Employees	141,275	96,095
Advance for ADC for Financial Institution (Note-8.2)	71,867,926	71,867,926
Advance Income Tax (Note-8.3)	13,860	-
Advance for PCB Project (Note-8.4)	-	-
VAT Current Account (8.5)	-	-
	<b>1,470,000</b>	<b>1,715,000</b>
Deposits:		
Security Deposit to CDBL	100,000	100,000
Security Deposit for DDN	-	-
Security Deposit CVCFL (risk fund)	1,300,000	1,300,000
Security Deposit for Office Rent	70,000	315,000
<b>Total</b>	<b>91,164,661</b>	<b>104,523,207</b>

**6.01 Advance to Ex-Chairman Mr. ATM Mahbub\***

In November 30, 2020 Intech Limited purchase a server namely Dell EMC power Edge R740 (Latest 14 Generation) by amount of Tk 4,00,000 through Cheque No. 5591159. After comprehensive scrutiny we have found that this server is using Ex- Chairman's personal business purposes not for the benefits of Intech Limited.

In December 1, 2020 The Ex-Chairman Mr. ATM Mahbub Alam withdrawal Tk. 20,00,000 from Southeast Bank Limited through Cheque No: 5591160. But we did not find any voucher against the amount.

In December 23, 2020 and January 13, 2021 the Ex-Chairman Mr. ATM Mahbub Alam paid to Md Rifatullah, Mohammad Ali Rony, Md Mobasher Azmi and Abul Mansur amounting to total Tk. 17,23,600 for adjustment of his personal Liabilities from company's bank account In Southeast Bank limited through Cheque No 8182302, 8182303, 8182304, 8182305, 8182306, 8182307, 8182308 & 8182309.

From the above total amount of Tk. 41,23,600 (4,00,000 + 20,00,000 + 17,23,600) has been considered as Advance to Ex-Chairman Mr. ATM Mahbub, as he received the economic benefit of those transactions not by the company.

**6.02 Advance to the Solquest Ltd**

The advance payment Tk. 7,186,926 was made to "the Solquest Ltd" for providing Alternative Delivery Channel (ADC) as new business initiative in Financial period 2017-2018. The Solquest Ltd is controlled by The Ex-Chairman Mr. ATM Mahbubul Alam . We have not found any authentic documents regarding the assets and also not found any physical existence of such assets in the name of Intech Ltd. Hence it is cleared that the amount was taken by the Ex-Chairman as undue benefit. Therefore, the said amount has been recognised as "Advance to the Solquest Ltd" instead of Advance for ADC for Financial Institution and charged 100% Provision against the "Advance to the Solquest Ltd" as it is doubtful to recovery.

**6.03 Advance Income Tax**

As per Annual Financial Statement 2019-2020, in Note No. 08: ADVANCES, DEPOSITS & PREPAYMENTS: presented Advance Income Tax Tk. 15,56,207. But after verification of documents we have not found any Treasury Challan against the payment. Therefore, we will unable to take Tax adjustment in future hence these fictitious current assets have not any recoverability and adjusted with retained earnings as per IAS 8.

**6.04 Advance for PCB Project**

In Annual Financial Statement 2018-2019, Note No. 08: ADVANCES, DEPOSITS & PREPAYMENTS: Advance for PCB Project Tk. 627,000. After physical verification we have found that this payment made as Advance for PCB Project in 2018 but the project has been already cancelled and from 2018 to 2021 no activity against the project. Therefore, this amount has no recoverability in future and adjusted with retained earnings as per IAS 8.

**6.05 VAT Current Account**

In Annual Financial Statement 2019-2020, Note No. 08: ADVANCES, DEPOSITS & PREPAYMENTS: VAT Current Account Tk. 52,730. But in 2020-2021 Financial period we didn't find any documents or VAT challan against the balance and adjusted with retained earnings as per IAS 8.



**6.06 Security Deposit for DDN**

In Annual Financial Statement 2018-19, Note No. 08: ADVANCES, DEPOSITS & PREPAYMENTS Security Deposit for DDN Tk. 145,300. But in 2020-2021 Financial period we didn't find any documents or instruments against this security deposit and adjusted with retained earnings as per IAS 8.

**7.00 TRADE RECEIVABLES:**

Opening Balance  
Addition during the period  
  
Collection during the period  
Bad debt writer off

351,972	3,041,771
5,167,220	2,275,923
5,519,192	5,317,694
(1,609,242)	(4,965,722)
<u>3,909,949</u>	<u>351,972</u>

Broadband Internet Service  
Data Connectivity  
Setup charge  
Others  
Total

3,909,949	351,972
-	-
-	-
-	-
<u>3,909,949</u>	<u>351,972</u>

The sum of Accounts Receivable are unsecured but realizable. It includes no such amount which are recoverable

**8.00 INVESTMENT IN SHORT TERM DEPOSIT:**

Short Term Deposit in CVCFL  
Interest accrued during the period  
Adjustment during the period

6,000,000	6,000,000
-	-
-	-
<u>6,000,000</u>	<u>6,000,000</u>

**9.00 OTHER RECEIVABLES:**

Accrued Interest on short term deposit

1,305,438	1,053,370
<u>1,305,438</u>	<u>1,053,370</u>

**10.00 INVESTMENT IN SHARES:**

Titas Gas- 1,050 shares@Tk. 99.34  
Rrealized Loss for Investment in Shares  
Sales during the period  
Total

76,199	103,985
(13,201)	(27,787)
(62,998)	-
-	<u>76,199</u>

**11.00 CASH AND CASH EQUIVALENTS:**

Cash in Hand  
Cash at Bank  
Total

32,571	5,710
12,397,911	8,307,827
<u>12,430,482</u>	<u>8,313,537</u>

Details of Cash at Bank

**Current Accounts:**

Southeast Bank Limit: A/C. No. 001011100017418  
AL-ARAFAH ISLAMI BANK LTD Gulshan Br. A/C. No. 054102000990  
AL-ARAFAH ISLAMI BANK LTD Gulshan Br. A/C. No. 054102000993  
AL-ARAFAH ISLAMI BANK LTD Gulshan Br. A/C. No. 054102001027  
Prime Bank, Banani B A/C. No.2132119018627

12,211,276	8,108,494
523,336	91,477
10,822,393	7,350,562
684,416	666,293
167,770	-
13,363	164
<u>171,147</u>	<u>183,846</u>

**STD Accounts:**

Dhaka Bank, Local Off A/C. No. 0201150000001275  
Prime Bank, Foreign F A/C. No. 2126313007778  
Islami Bank BD. Ltd. - A/C. No. 20502130900004207

143,324	143,324
664	13,363
27,160	27,160
<u>15,487</u>	<u>15,487</u>

**Merchant Account:**

Shahjalal Islami Bank B.O A/c. 1204090018054821

15,487	15,487
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The above cash balance physically verified at the end of the period and the above bank balances have been confirmed with the bank statement by reconciliation.

**12.00 SHARE CAPITAL**

(a) Authorized Share Capital:	1,200,000,000	1,200,000,000
120,000,000 Ordinary Shares @ Tk. 10/- each		
(b) Issued, Subscribed & Paid up Capital:	313,212,260	313,212,260
31,321,226 Ordinary Shares @ Tk. 10/- each, fully paid in cash		
(c) Issued, Subscribed & Paid up Capital:	-	-
3,103,905 Ordinary (Bonus) Shares Issued @ Tk. 10/- eac	313,212,260	313,212,260

**13.00 Retained Earnings**

Opening Balance	(260,801,830)	(171,563,032)
Bonus Share Issued	-	(3,132,123)
Cash Dividend	-	-
Prior period adjustment	(16,983,618)	(86,106,675)
Net Profit for the period	(277,785,448)	(260,801,830)

**14.00 LIABILITY FOR EXPENSES:**

Audit Fees	205,000	205,000
Other payable-13.01	9,093,470	10,149,725
<b>Total</b>	<b>13,723,743</b>	<b>10,354,725</b>

**14.01 Other Payable:**

CDBL	318,000	450,678
Contribution to WPPF & WF (Note - 14.01.1)	129,391	129,391
Electricity Bill	293,647	593,647
POP Payable	-	9,425
ISP License Fee Payable	383,928	383,928
ISPAB Payable	40,000	40,000
ITDS	839,333	839,333
Staff Income Tax	104,300	100,500
Link Charge	67,125	649,000
Listing Fee Payable	474,516	161,304
Rent for Optical fiber Network Payable	93,521	93,521
Salary, Wages & Allowances	1,602,367	1,372,555
Directors Remuneration	200,000	200,000
Board Meeting Attendance Fees	712,000	712,000
Legal/Consultant fees & Professional charges	-	100,000
Software Bill Payable	3,350,750	-
Data Center rent bill payable	189,000	-
Internet bill payable	10,000	-
Telephone Bill	22,065	22,065
Trade Creditors	-	4,040,058
Wasa Bill	5,680	5,680
Dividend Payable	246,640	246,640
Vat Payable	11,207	-
<b>Total</b>	<b>9,093,470</b>	<b>10,149,725</b>

**14.01.1 Contribution to WPPF & WF**

Opening Balance	129,391	427,087
Add: Provision made during the period/period	-	284,099
	129,391	711,186
Less: Payment made during the period/period	-	-
<b>Closing Balance</b>	<b>129,391</b>	<b>711,186</b>



<b>15.00 PROVISION FOR INCOME TAX:</b>		
Opening Balance	4,055,020	3,854,693
Add: provision made during the period (Note-24)	29,843	200,327
	<u>4,084,863</u>	<u>4,055,020</u>
Add: Adjustment for prior period	(13,439)	-
Closing Balance	<u>4,071,424</u>	<u>4,055,020</u>

<b>16.00 Term Loan</b>		
Term Loan from CVCFL (Agreement No-TL18TI0323) @ Interest Rate-	45,228,377	45,228,377
Payment during the period	(1,800,000)	-
Interest Charged during the period	5,351,801	-
Legal/Consultant fees & Professional charges	180	-
Closing Balance	<u>48,780,359</u>	<u>45,228,377</u>
Current Maturity	6,854,430	6,010,514
Long term Portion	<u>41,925,929</u>	<u>39,217,863</u>
	<u>48,780,359</u>	<u>45,228,377</u>

<b>17.00 Loan from Director</b>		
Opening Balance	13,000,000	-
Add: Receive loan from Director's	16,500,000	13,000,000
	<u>29,500,000</u>	<u>13,000,000</u>
Less: Repayment to Director's	-	-
Closing Balance	<u>29,500,000</u>	<u>13,000,000</u>

Note No.	Particular	Amount in Taka	
		1 July 21 to 31 Mar 2022	1 July 20 to 31 MAR 2021

<b>18.00 REVENUE FROM OPERATION:</b>		
Internet Service	1,052,653	10,365,476
Software & Others	3,436,667	25,643,167
Revenue from Fish	-	40,446,155
Others Sales	677,900	-
<b>Total</b>	<u>5,167,220</u>	<u>76,454,798</u>
Less: Vat	445,462	-
	<u>4,721,758</u>	<u>76,454,798</u>

Rearranged to present the gross revenue of Broadband Internet, Data Connectivity, Setup charge, Installation based on clients data base, invoices, bank deposit slip, and clients money receipts in 30 Sep 2021.

<b>19.00 COST OF REVENUE</b>		
Bandwidth Bill	165,167	-
Infrastructure, Optical Fiber & Network Equipment cost	99,143	-
POP Expenses and Rent	11,724	-
Link Charge	15,000	3,321,050
LAN Accessories	-	419,780
Software maintenances expenses	2,913,696	-
Server Accessories	-	35,950
Optical Fiber Network Rent	-	1,641,945
Equipment Repair & Maintenances	6,440	-
BTRC License Fees	28,750	-
Electricity Bill	-	-
Data Center rent	567,000	-
Salary & Allowances	565,063	2,266,310
Overtime allowance	-	-



Travelling and Conveyance	14,755	
Entertainment Expenses	290	
Employees Lunch	62,400	112,200
Festival Bonus	21,000	
Office Maintenance	5,637	
Service Charge	127,590	502,740
Fuel Expenses-Generator	.	
Cost of sales AWS project	.	26,539,036
Cost of sales Fish project	.	
Depreciation	9,100	
Other Cost	4,612,755	34,839,011
<b>Total</b>		

<b>20.00 ADMINISTRATIVE EXPENSES :</b>	<b>2,817,118</b>	<b>3,503,656</b>
Salary & Allowances	80,000	364,223
Festival Bonus	-	1,350,000.00
Directors Remuneration	-	320,000
Board Meeting Attendance Fees	86,053	
Office expenses	810,000	931,500
Office Rent or lease payments	26,264	222,300
Entertainment		239,500
Fees & Commission	14,234	165,885
Telephone, mobile	50,165	447,610
Electric Bill	124,050	
Utilities & Services charge	6,280	52,500
WASA Bill	112,850	
Internet Bill	-	231,146
AGM & EGM Expenses	201,250	
Audit Fee		91,350
Advertisement		144,420
Others Accessories	64,377	351,700
Conveyance & Allowance	68,640	
Employees Lunch & Canteen	1,088	3,193
Postage and Courier Expenses	-	
Domain & hosting	-	4,650
Data Processing	-	39,540
Domain Registration	-	
ISPAB fees	313,212	
Listing fees	-	
CDBL fees	-	
Loss/Gain on Disposal of Fixed Asset	-	
Fees & Commission	68,975	33,086
General Expenses	-	287,500
ISP License Renewal Fee	-	172,730
Maintenance Expenses	-	180,250
Vehicle Running Expenses	20,200	5,347
Renewal & Registration Fees	-	62,000
Insurance	150,000	
BAPLC fees	-	3,024
News Paper	-	
Fuel Expenses	-	
Parking Expenses	101,840	
Repairs and Maintenance	25,944	70,601
Printing & Stationery	180	950,000
Legal/Consultant fees & Professional charges		140,950
Subscription	15,000	
Vat Expenses		18,930
Trade License Fee		



Other Expense	3,806	-
Bad Debt written off	86	2,331,460
Provision for Bad & Doubtful debts		771,900
Expenses of Fisheries project		345,445
AWS Expenses		
<b>Total</b>	<b>5,161,612</b>	<b>13,836,396</b>
<b>21.00 MARKETING EXPENSES:</b>	<b>38,115</b>	
Advertisement	3,391,320	731,400
Business Promotion & Development Expenses	3,429,435	731,400
<b>Total</b>		
<b>22.00 FINANCIAL EXPENSES :</b>	<b>21,174</b>	<b>11,887</b>
Bank Charge	5,351,801	4,473,898
Interest on Term Loan	5,372,975	4,485,785
<b>Total</b>		
<b>23.00 NON-OPERATING INCOME :</b>		<b>2,730</b>
Dividend Income		470
Bank Interest on SND A/C	252,067	360,329
Accrued Interest on short term deposit	252,067	363,529
<b>Total</b>		
<b>24.00 PROVISION FOR INCOME TAX:</b>	<b>29,843</b>	
Minimum Tax		150,060
Regular Tax	29,843	150,060
Higher One		
<b>25.00 EARNING PER SHARE (EPS):</b>	<b>(16,983,618)</b>	<b>5,797,112</b>
Net Profit attributable to the Ordinary Shareholders	31,321,226	31,321,226
Weighted average number of shares during the period.	(0.54)	0.19
Basic Earning Per Share Restated EPS Tk.		
No diluted EPS is required to be calculated during the period as there was no scope for dilution of shares.		
<b>26.00 NET ASSET VALUE (NAV) PER SHARE:</b>	<b>207,493,864</b>	<b>201,040,078</b>
Total Assets	(172,067,052)	(148,629,648)
Less Total Liabilities	35,426,812	52,410,430
Net Assets	31,321,226	31,321,226
Number of Shares at Financial Position date	1.13	1.67
Net Asset Value (NAV) Per Share		
<b>27.00 Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>(8,427,715)</b>	<b>23,455,863</b>
Net Cash Generated from Operating Activities	31,321,226	31,321,226
Number of Shares at Financial Position date	(0.27)	0.75
Net Operating Cash Flow Per Share (NOCFPS)		
<b>28.00 Reconciliation of net operating cash flow</b>		
As required by the clause 5(2)(e) of BSEC Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, dated 20 June		
Net Profit After Tax	(16,983,618)	5,797,112
Adjustment for non-cash transactions:		
Depreciation	4,170,505	16,961,755
Provision for deferred Tax	(832,883)	265,192
Provision for Income tax	29,843	150,060
Provision fo Bad & Doubtful debts		



Unrealized loss/(Gain) In Investment in share	13,201	(2,100)
Provision for WPPF/WF	-	-
Interest Expenses	<u>5,372,975</u>	<u>4,485,785</u>
	(8,229,978)	27,657,804
	(252,067)	(363,529)
less: Non-operating income	<u>(13,258)</u>	<u>(44,483)</u>
Less: Income Tax Paid	<u>(8,495,303)</u>	<u>27,249,792</u>
	-	-
(Increase)/Decrease of Inventory	256,546	-
(Increase)/Decrease of Advance, Deposits and prepayment	(3,557,977)	(3,793,929)
(Increase)/Decrease of Trade Receivable	3,369,019	-
Increase/(Decrease) of Liability for expenses	-	-
Increase/(Decrease) of doubtful debts	-	-
Increase/(Decrease) of WPPF for expenses	<u>(8,427,715)</u>	<u>23,455,863</u>
Net Cash Inflow from operating activities under Indirect method	<u>(8,427,715)</u>	<u>23,455,863</u>
Net Cash Inflow from operating activities under direct method	(0)	-
Difference		



**INTECH LIMITED**  
PROPERTY PLANT AND EQUIPMENT  
AS AT 31 March, 2022

Schedule-A

PARTICULARS	COST			Rate of Dep. %	DEPRECIATION			Written down value as at 31.03.2022
	Balance as at 01.07.2020	Addition during the year	Adjustment during the year		Balance as at 31.03.2022	Charge during the year	Adjustment during the year	
Networking Equip & Installation	170,790	-	-	15%	170,790	19,214	-	100,339
Telephone Line Cost	1,752,117	-	-	10%	1,752,117	-	-	-
Server	152,757	265,243	-	15%	418,000	47,025	-	325,148
Office Equipment	667,986	247,921	-	15%	915,907	62,254	-	659,925
Furniture & Fixtures	196,592	-	-	15%	196,592	22,117	-	115,498
Interior Decoration	4,689,527	-	-	15%	4,689,527	-	-	-
Vehicle (Car)	12,975,000	-	-	20%	12,975,000	1,946,250	-	268,750
E1 Server	260,000	-	-	15%	260,000	-	-	-
Optical Fiber Network	194,286	-	-	15%	194,286	21,857	-	114,143
Land	9,900,000	14,786,000	-	0%	24,686,000	-	-	24,686,000
Building (Floor Space)	38,550,000	-	-	2.5%	38,550,000	722,813	-	6,655,501
Pond Excavation, Dam, Dyke	32,620,969	-	-	5%	32,620,969	1,223,286	-	9,784,549
Office Building & Godown	1,400,000	-	-	10%	1,400,000	105,000	-	1,020,833
Pump House	350,000	-	-	20%	350,000	-	-	350,000
Hachery Re construction	2,731,242	-	-	20%	2,731,242	-	-	2,731,242
Water Pump	420,313	-	-	20%	420,313	690	-	420,313
<b>Total as on 31.03.2022</b>	<b>107,031,579</b>	<b>15,299,164</b>	<b>-</b>		<b>122,330,743</b>	<b>4,170,505</b>	<b>-</b>	<b>81,379,890</b>
<b>Total as on 30.06.2021</b>	<b>106,987,127</b>	<b>44,450</b>	<b>-</b>		<b>107,031,577</b>	<b>5,696,219</b>	<b>-</b>	<b>70,251,231</b>

