

c) Accounting classifications and fair values

The following table shows the carrying amount and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

31 March 2024		Carrying amount							Fair value			
In BDT	Note	Fair value - hedging instruments	Mandatorily at FVTPL - others	FVOCI - debt instruments	FVOCI - equity instruments	Financial assets at amortised cost	Other financial liabilities	Total	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value		-	-	-	-	-	-	-	-	-	-	-
Financial assets not measured at fair value												
Trade and other receivables	9*	-	-	-	-	2,147,581,761	-	2,147,581,761	-	-	-	-
Deposits	11	-	-	-	-	4,960,989	-	4,960,989	-	-	-	-
Cash and cash equivalents	12	-	-	-	-	147,950,325	-	147,950,325	-	-	-	-
Financial liabilities measured at fair value		-	-	-	-	2,300,493,075	-	2,300,493,075	-	-	-	-
Financial liabilities not measured at fair value												
Loans and borrowings	17	-	-	-	-	-	-	-	-	-	-	-
Trade and other payables	19	-	-	-	-	-	220,409,062	220,409,062	-	-	-	-
Unclaimed and undistributed dividend	21	-	-	-	-	-	385,606,874	385,606,874	-	-	-	-
Provision for income tax	22	-	-	-	-	-	15,000,000	15,000,000	-	-	-	-
		-	-	-	-	-	621,015,936	621,015,936	-	-	-	-
30 June 2023		Carrying amount							Fair value			
In BDT	Note	Fair value - hedging instruments	Mandatorily at FVTPL - others	FVOCI - debt instruments	FVOCI - equity instruments	Financial assets at amortised cost	Other financial liabilities	Total	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value		-	-	-	-	-	-	-	-	-	-	-
Financial assets not measured at fair value												
Trade and other receivables	9	-	-	-	-	3,058,256,044	-	3,058,256,044	-	-	-	-
Deposits	11	-	-	-	-	4,604,450	-	4,604,450	-	-	-	-
Cash and cash equivalents	12	-	-	-	-	710,879,472	-	710,879,472	-	-	-	-
Financial liabilities measured at fair value		-	-	-	-	3,773,739,966	-	3,773,739,966	-	-	-	-
Financial liabilities not measured at fair value												
Loans and borrowings	17	-	-	-	-	-	2,396,592,238	2,396,592,238	-	-	-	-
Trade and other payables	19	-	-	-	-	-	240,015,623	240,015,623	-	-	-	-
Unclaimed and undistributed dividend	21	-	-	-	-	-	35,901,381	35,901,381	-	-	-	-
Provision for income tax	22	-	-	-	-	-	15,000,000	15,000,000	-	-	-	-
		-	-	-	-	-	2,687,509,242	2,687,509,242	-	-	-	-