


**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31ST MARCH, 2024**

Particulars	Note	Amount (Tk.)
		81,87,383.36
		31,83.24
Revenue (Net) (A)	11.00	47,168,492.70
Less: Cost of Goods Sold (B)	12.00	35,492,718.90
Gross Profit/(Loss) (A-B)= (C)		11,675,773.80
Less: Operating Expenses:		
Administrative Expenses,	13.00	2,835,900.00
Selling & Distribution Expenses		
Total Operating Expenses: (D)		2,835,900.00
Operating Profit/(Loss) (C-D) = (E)		8,839,873.80
Add: Non-Operating Income		
Realized Gain		
Other Income	14.00	
Total Non-Operating Income (F)		
Less: Non-Operating Expenses		
Financial Expenses	15.00	36,600.00
Total Non-Operating Expenses (G)		36,600.00
Net Profit/(Loss) before Adjustment of WPPF (E+F-G) = (H)		8,803,273.80
Provision for WPPF (5% of Net Profit before Tax) (I)	10.02	419,163.69
Net Profit before Adjustment of Income Tax (H-I)= (J)		8,383,910.11
Provision for Tax (SRD-157/Law/Income Tax/2022) (K)	10.04	369,163.69
Deferred Tax (L)	9.02	117,000.00
Net Profit/(Loss) after Tax (J-K-L)=(M)		7,902,146.42
Retained Earning brought forward		825,000.00
Retained Earnings/(Loss) transferred to Financial Position		8,728,146.42
Basic Earning per Share	17.00	0.50

  
Director

  
Company Secretary

  
Managing Director

  
Chief Financial Officer

