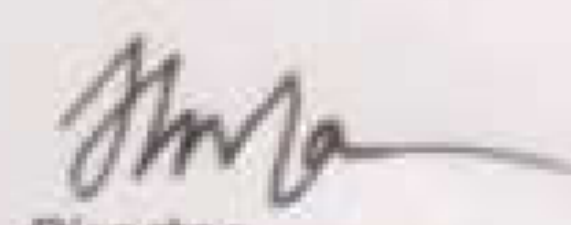


**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31ST MARCH, 2024**

Particulars	Note	Amount (Tk.) 01.07.2023 to 31.03.24	Amount (Tk.) 01.07.2022 to 31.03.2023	Amount (Tk.) 01.01.2024 to 31.03.24	Amount (Tk.) 01.01.2023 to 31.03.2023
Revenue (Net) (A)	11.00	47,168,475	49,948,756	14,849,590	16,860,424
Less: Cost of Goods Sold (B)	12.00	35,492,751	46,371,437	11,035,842	15,728,566
<b>Gross Profit/(Loss) (A-B)= (C)</b>		<b>11,675,724</b>	<b>3,577,319</b>	<b>3,813,748</b>	<b>1,131,858</b>
<b>Less: Operating Expenses:</b>					
Administrative Expenses,	13.00	2,835,938	2,648,416	867,522	820,505
Selling & Distribution Expenses					
<b>Total Operating Expenses: (D)</b>		<b>2,835,938</b>	<b>2,648,416</b>	<b>867,522</b>	<b>820,505</b>
<b>Operating Profit/(Loss) (C-D) = (E)</b>		<b>8,839,786</b>	<b>928,903</b>	<b>2,946,226</b>	<b>311,353</b>
<b>Add: Non-Operating Income</b>					
Realized Gain		-	-	-	-
Other Income	14.00	-	-	-	-
<b>Total Non-Operating Income (F)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: Non-Operating Expenses</b>					
Financial Expenses	15.00	36,654	39,385	10,497	-
<b>Total Non-Operating Expenses (G)</b>		<b>36,654</b>	<b>39,385</b>	<b>10,497</b>	<b>-</b>
<b>Net Profit/(Loss) before Adjustment of WPPF (E+F-G) = (H)</b>		<b>8,803,132</b>	<b>889,518</b>	<b>2,935,729</b>	<b>311,353</b>
Provision for WPPF (5% of Net Profit before Tax) (I)	10.02	419,197	42,358	139,797	14,326
<b>Net Profit before Adjustment of Income Tax (H-I)= (J)</b>		<b>8,383,935</b>	<b>847,160</b>	<b>2,795,932</b>	<b>297,027</b>
Provision for Tax (SRO-157/Law/Income Tax/2022) (K)	10.04	369,695	299,693	175,782	101,163
Deferred Tax (L)	9.02	112,120	143,703	37,644	47,901
<b>Net Profit/(Loss) after Tax (J-K-L)=(M)</b>		<b>7,902,120</b>	<b>403,764</b>	<b>2,582,506</b>	<b>147,963</b>
Retained Earning brought forward		826,588	3,751,037	0	3,751,038
<b>Retained Earnings/(Loss) transferred to Financial Position</b>		<b>8,728,708</b>	<b>2,058,714</b>	<b>2,582,506</b>	<b>137,466</b>
<b>Basic Earning per Share</b>	17.00	<b>0.565</b>	<b>0.029</b>	<b>0.184</b>	<b>0.010</b>

  
Director

  
Company Secretary

  
Managing Director

  
Chief Financial Officer

  
Chairperson

