**Related party transactions**

During the year, the Company has carried out a number of transactions with the related parties in the normal course of business on arms' length basis. The related parties and their nature, transaction value and closing balances have been set out below in accordance with the provisions of IAS 24 "Related Party Disclosures".

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of the parties** | **Relationship** | **Nature of business** | **Closing Balance** | |
| **30-Jun-22** | **30-Jun-21** |
| **BDT** | **BDT** |
| Epic Designers Ltd., Hong Kong, SAR | Holding Company | Trade and non trade | 154,563,396 | 125,659,837 |
| Loan | (324,018,133) | (140,081,209) |
| Alpha Start Ltd., Hong Kong, SAR | Group Company | Trade | (186,889,455) | (163,146,660) |
| Epic Garments Manufacturing Co. Ltd. | Group Company | Trade | (16,658,303) | - |
| Pearl Garments Company Limited | Group Company | Trade | - | 2,807,716 |
| Epic Garments DWC - LLC, Dubai | Group Company | Trade | 79,599,389 |  |