

O/C

# JMI SYRINGES & MEDICAL DEVICES LTD.

Holding # 72/C, Progoti Sarani, Middle Badda, Dhaka-1212



## THIRD QUARTER FINANCIAL STATEMENTS (UN-AUDITED-Q3)

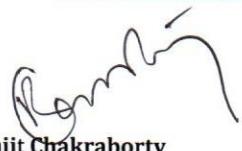
FOR THE THIRD QUARTER ENDED ON 31ST MARCH-2021  
(July-2020 to March-2021)

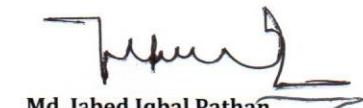


**JMI Syringes & Medical Devices Ltd.**  
**Statement of Financial Position (Un-Audited for Q3)**  
All amounts presented in Bangladesh BDT

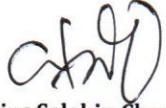
	Notes	31st March, 2021	30th June, 2020
<b>Assets</b>			
<b>Non Current Assets</b>			
Property, Plant & Equipment	4	1,40,28,37,747	1,43,83,94,456
Factory Building Work in Progress	4 (e)	5,85,29,335	2,51,50,212
Right of use Asset	5	95,21,605	1,24,98,013
		<b>1,47,08,88,687</b>	<b>1,47,60,42,681</b>
<b>Current Assets</b>			
Inventories	6	54,71,45,198	46,51,10,589
Advance Deposit & Prepayments	7	12,92,44,800	21,87,58,291
Short Term Loan (Advance)	8	6,65,01,480	11,89,02,279
Advance Income Tax	9	30,80,44,100	25,82,78,341
Accounts Receivable	10	84,13,07,500	75,88,74,016
Cash and Cash Equivalents	11	3,36,24,696	2,85,40,531
		<b>1,92,58,67,774</b>	<b>1,84,84,64,047</b>
<b>Total Assets</b>		<b>3,39,67,56,461</b>	<b>3,32,45,06,728</b>
<b>Shareholder's Equity &amp; Liabilities</b>			
<b>Shareholder's Equity</b>			
Share Capital	12	22,10,00,000	22,10,00,000
Share Premium	12	1,70,83,95,698	1,70,83,95,698
Tax Holiday Reserve	13	1,21,19,070	1,21,19,070
Revaluation Reserve	4 (d)	38,69,92,103	39,42,34,714
Retained Earnings		37,46,72,491	35,30,18,638
<b>Total Shareholder's Equity</b>		<b>2,70,31,79,362</b>	<b>2,68,87,68,120</b>
<b>Non-Current Liabilities</b>			
Long Term Loan (Non-Current Maturity)	14	62,51,894	1,01,59,638
Deferred Tax Liability	17	10,02,07,095	10,53,23,637
<b>Total Non-Current Liabilities</b>		<b>10,64,58,989</b>	<b>11,54,83,275</b>
<b>Current Liabilities</b>			
Long Term Loan (Current Maturity)	15	50,91,136	47,57,278
Lease Liability (Current & Non-Current Maturity)	16	95,21,605	1,24,98,013
Short Term Loan	18	12,42,24,144	12,51,93,080
Dividend Payable	19	36,28,598	29,71,311
Accrued Expenses Payable	20	-	3,91,000
Creditors and Other Payable	21	44,46,52,628	37,44,44,652
<b>Total Current Liabilities</b>		<b>58,71,18,110</b>	<b>52,02,55,334</b>
<b>Total Shareholder's Equity &amp; Liabilities</b>		<b>3,39,67,56,461</b>	<b>3,32,45,06,728</b>

  
**Muhammad Tarek Hossain Khan**  
Company Secretary

  
**Ranjit Chakraborty**  
Chief Financial Officer

  
**Md. Jabed Iqbal Pathan**  
Chairman

Date: 28th April, 2021  
Place: Dhaka, Bangladesh

  
**A.T.M. Serajus Salekin Chowdhury**  
Independent Director

  
**Md. Abdur Razzaq**  
Managing Director



**JMI Syringes & Medical Devices Ltd.**

**Statement of Profit or Loss and Other Comprehensive Income (Un-Audited for Q3)  
For the 3rd Quarter ended on 31st March, 2021**

All amounts presented in Bangladesh BDT

	Notes	July-2020 to March-2021	July-2019 to March-2020	January to March-2021	January to March-2020
<b>Revenue from Net Sales</b>	22.00	<b>1,38,58,52,156</b>	<b>1,33,11,66,852</b>	<b>52,39,16,627</b>	<b>52,72,99,689</b>
Less: Cost of Goods Sold	23.00	<b>1,14,63,57,913</b>	<b>1,05,34,61,676</b>	<b>42,54,39,932</b>	<b>44,42,74,499</b>
<b>Gross Profit</b>		<b>23,94,94,243</b>	<b>27,77,05,176</b>	<b>9,84,76,695</b>	<b>8,30,25,190</b>
<b>Less: Operating Expenses</b>					
Administrative Expenses	27.00	5,95,77,353	6,42,05,532	2,37,38,930	1,80,01,101
Mkt, Selling and Distribution Expenses	28.00	5,81,30,749	7,07,68,685	3,98,47,339	2,43,88,846
<b>Total Operating Expenses</b>		<b>11,77,08,102</b>	<b>13,49,74,217</b>	<b>6,35,86,269</b>	<b>4,23,89,947</b>
<b>Operating Profit</b>		<b>12,17,86,141</b>	<b>14,27,30,959</b>	<b>3,48,90,426</b>	<b>4,06,35,243</b>
Add: Other Income	29.00	99,61,283	28,28,081	17,63,400	9,47,027
		<b>13,17,47,424</b>	<b>14,55,59,040</b>	<b>3,66,53,826</b>	<b>4,15,82,270</b>
Less: Financial Expenses	30.00	78,90,577	62,65,645	41,19,304	9,67,721
<b>Net Income before adjustment of WPPF</b>		<b>12,38,56,847</b>	<b>13,92,93,395</b>	<b>3,25,34,522</b>	<b>4,06,14,549</b>
Less: Workers Profit Participation Fund (Diva Code 6111302)		58,97,945	66,33,019	15,49,263	19,34,026
<b>Net Profit before adjustment of Income Tax</b>		<b>11,79,58,902</b>	<b>13,26,60,376</b>	<b>3,09,85,259</b>	<b>3,86,80,523</b>
Less: Income Tax Charged for the month	32.00	3,72,47,660	5,24,48,531	1,39,57,717	1,56,05,645
<b>Net Profit After Tax</b>		<b>8,07,11,242</b>	<b>8,02,11,845</b>	<b>1,70,27,543</b>	<b>2,30,74,878</b>
Other Comprehensive Income: Revaluation Surplus					
<b>Total Comprehensive Income for the year</b>		<b>8,07,11,242</b>	<b>8,02,11,845</b>	<b>1,70,27,543</b>	<b>2,30,74,878</b>
Earnings Per Share (EPS)	33.00	3.65	3.63	0.77	1.04

Muhammad Tarek Hossain Khan  
Company Secretary

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Chairman

A.T.M. Serajus Salekin Chowdhury  
Independent Director

Md. Abdur Razzaq  
Managing Director

Date: 28th April, 2021  
Place: Dhaka, Bangladesh



**JMI Syringes & Medical Devices Ltd.**

**Statement of Changes in Equity (Un-Audited for Q3)**

For the 3rd Quarter ended on March 31, 2021

All amounts presented in Bangladesh BDT

Particulars	Share Capital	Share Money Deposit	Share Premium	Tax Holiday Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as on 01-07-2020	22,10,00,000	-	1,70,83,95,698	1,21,19,070	39,42,34,714	35,30,18,638	2,68,87,63,120
Addition / Adjustment	-	-	-	-	-	-	-
Dividend for the year-2019-2020 (30% Cash)	-	-	-	-	-	(6,63,00,000)	(6,63,00,000)
Net Profit after Tax	-	-	-	-	-	8,07,11,242	8,07,11,242
Revaluation Reserve Adjustment	-	-	-	-	(72,42,611)	72,42,611	-
<b>Balance as on 31-03-2021</b>	<b>22,10,00,000</b>	<b>-</b>	<b>1,70,83,95,698</b>	<b>1,21,19,070</b>	<b>38,69,92,103</b>	<b>37,46,72,491</b>	<b>2,70,31,79,362</b>

**For the 3rd Quarter ended on March 31, 2020**

Particulars	Share Capital	Share Money Deposit	Share Premium	Tax Holiday Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as on 01-07-2019	11,00,00,000	1,81,93,95,698	-	1,21,19,070	32,10,98,425	31,29,58,416	2,57,55,71,609
Addition / Adjustment	11,10,00,000	(1,81,93,95,698)	1,70,83,95,698	-	-	-	-
Dividend for the year-2018-2019 (30% Cash)	-	-	-	-	-	(6,63,00,000)	(6,63,00,000)
Net Profit after Tax	-	-	-	-	-	8,02,11,844	8,02,11,844
Revaluation Reserve Adjustment	-	-	-	-	(55,07,122)	55,07,122	-
Tax on Revaluation Adjustment	-	-	-	-	-	(13,76,781)	(13,76,781)
<b>Balance as on 31-03-2020</b>	<b>22,10,00,000</b>	<b>-</b>	<b>1,70,83,95,698</b>	<b>1,21,19,070</b>	<b>31,55,91,303</b>	<b>33,10,00,602</b>	<b>2,58,81,06,673</b>

Muhammad Tarek Hossain Khan  
Company Secretary

Ranjit Chakraborty  
Chief Financial Officer

Md. Jaber Iqbal Pathan  
Chairman

Md. Abdur Razzaq  
Managing Director

Date: 28th April, 2021  
Place: Dhaka, Bangladesh

A.T.M. Serajus Salekin Chowdhury  
Independent Director



**JMI Syringes & Medical Devices Ltd.**  
**Statement of Cash Flows (Un-Audited for Q3)**  
All amounts presented in Bangladesh BDT

	<b>March-2021</b>	<b>March-2020</b>
<b>A. Cash flows from operating activities</b>		
Collection from Sales	1,54,69,28,428	1,21,59,51,850
Collection from Others	96,82,291	23,10,317
Payments to Suppliers and Others	(1,42,49,93,811)	(1,31,77,05,199)
Tax Paid	(4,97,65,759)	(4,99,60,439)
<b>Net cash generated from operating activities</b>	<b>8,18,51,149</b>	<b>(14,94,03,471)</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of Non-Current Assets	(5,15,88,394)	(18,30,29,605)
Disposal / adjustment of Assets	56,740	5,94,47,261
<b>Net cash used in investing activities</b>	<b>(5,15,31,654)</b>	<b>(12,35,82,344)</b>
<b>C. Cash flows from financing activities</b>		
Net Increase / (Decrease) in Long Term Loans	(35,73,886)	(3,30,91,880)
Net Increase / (Decrease) in Short Term Loans	(9,68,936)	3,91,47,484
Net (Increase) / Decrease in Inter Company Advances	5,24,00,799	3,50,00,000
Dividend & Dividend Tax Paid	(6,56,42,713)	(6,65,34,376)
Interest & Bank Charges paid	(74,50,594)	(62,65,645)
<b>Net cash (used in) / from financing activities</b>	<b>(2,52,35,330)</b>	<b>(3,17,44,417)</b>
<b>D. Net increase/(decrease) in cash and cash equivalents</b>	<b>50,84,165</b>	<b>(30,47,30,232)</b>
<b>E. Opening cash and cash equivalents</b>	<b>2,85,40,531</b>	<b>33,87,68,201</b>
<b>F. Closing cash and cash equivalents (D+E)</b>	<b>3,36,24,696</b>	<b>3,40,37,969</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>3.70</b>	<b>(6.76)</b>

Muhammad Tarek Hossain Khan  
Company Secretary

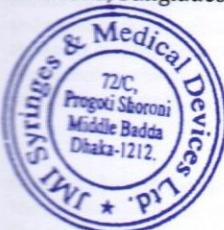
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Managing Director



# **JMI Syringes & Medical Devices Ltd.**

72/C, Progoti Shoroni, Middle Badda, Dhaka-1212

## **Notes to the Accounts (Un-Audited for Q3)**

### **For the 3rd Quarter ended on March-2021**

#### **1.00 Reporting Entity:**

**JMI Syringes & Medical Devices Ltd.** was incorporated as a Private Limited Company on 5<sup>th</sup> April, 1999 in Bangladesh with an Authorized Capital of Tk. 6,00,00,000/- divided into 600,000 ordinary shares of Tk. 100/= each under the Companies Act, 1994. Subsequently the Company increased its Authorized Capital to Tk. 30,00,00,000/- and reduced the denomination of the shares from Tk. 100/= to Tk. 10/= as per Extra Ordinary General Meeting held on February 04, 2002 and was converted into a Public Limited Company as per Extra Ordinary General Meeting held on August 20, 2002. Again the Company reverted its denomination of the shares from Tk. 10/= to Tk. 100/= as per Extra Ordinary General Meeting held on May 05, 2003 and went for public issue during that year. Company's share is listed with the Dhaka and Chittagong Stock Exchange Ltd.

The Company has changed its name from **JMI-Bangla Co. Ltd.** to **JMI Syringes & Medical Devices Ltd.** as per an Extra-Ordinary resolution passed on October 01, 2009 and this change has been approved by the Registrar of Joint Stock Companies & Firms on April 15, 2010.

The Company has changed its authorized capital from Tk. 30 Crore to Tk. 100 Crore and reverted its denomination of the share from Tk. 100/= to Tk. 10/= each. So that the Ordinary Shares of the Company has also been changed from 30 Lac to 10 Crore. It was approved by the shareholder an Extra Ordinary General Meeting held on 29<sup>th</sup> September, 2012 and also approved by the Registrar of Joint Stock Companies on 14-11-2012.

The Company has raised paid-up capital as per Consent Letter accorded by Bangladesh Securities and Exchange Commission, against issuing 1,11,00,000 Ordinary Share @ BDT 164.10 per share including premium BDT 154.10 per share to NIPRO Corporation, Osaka, Japan. At present Total Paid-up Share of the Company 2,21,00,000 and Paid-up Capital BDT 22,10,00,000=/. Share allotment to NIPRO Corporation by Board of Directors on 3rd July, 2019 and duly approved by the Registrar of Joint Stock Companies on 15-07-19.

#### **2.00 Address & Nature of Business of the Company**

#### **2.10 Address of Registered Office, Corporate Office and Factories:**

The Registered Office of the Company is situated at 72/C, Progoti Shoroni, Middle Badda, Dhaka-12122, Bangladesh. The Corporate Office of the Company is situated at "Unique Heights", Level-11, 119, Kazi Nazrul Islam Avenue, Dhaka-1200, Bangladesh & Factory address of the Company is situated at Noapara, Chaudhogram, Comilla, Bangladesh.

#### **2.20 Nature of Business:**

The Company is primarily engaged in business of manufacturing and marketing of Disposable Syringe, Auto Disable Syringe (AD Syringe), Needle (blister pack), Infusion Set, Scalp Vein Set, Urine Drainage Bag, Insulin Syringe, First Aid Bandage, Eye Gel Set, Riles Tube, IV Cannula, Feeding Tube, Cooper-T, Blood Lancets, Blood Transfusion Set, 3-Way Stop Cock, Suction Catheter, Alcohol Pad, Nelaton Catheter, Umbilical Cord Clamp, Wound Drain Tube, Safety Box etc.

#### **3.00 Basis of Preparation of Financial Statements**

These interim financial statements should be read in conjunction with the Annual Audited Financial Statements for the Year ended 30th June, 2020, as they provide an update of previously reported information.

This Financial Statements have been prepared in accordance with Framework, applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs), Companies Act 1994, Bangladesh Securities and Exchange Rules 1987 and other relevant laws and regulations as applicable in Bangladesh. The presentation of the Interim Financial Statements is consistent with the Annual Audited Financial Statements. Previous period's figures have been regrouped / reclassified wherever considered necessary to conform to current Period's presentation. Figures have been rounded off to the nearest taka, as the currency represented in these financial statements.

March-2021	June-2020
Property, Plant & Equipment:	
The details of property, plant & equipment are shown in Annexure-1	
The above balances are made up as follows :	
Opening Balance (At Cost)	2,06,65,49,849
Addition during the period	1,82,09,271
Sales / Transfer	(56,740)
Total Cost	<u>2,08,47,02,380</u>
Less: Accumulated Depreciation (Notes-4-b)	68,18,64,633
Carrying Value	<u>1,40,28,37,747</u>
	<u>1,64,02,46,162</u>
	<u>42,88,18,651</u>
	<u>(25,14,964)</u>
	<u>2,06,65,49,849</u>
	<u>62,81,55,393</u>
	<u>1,43,83,94,456</u>

#### **4.00 Accumulated Depreciation**

Opening Balance	62,81,55,393	56,49,52,935
Add: Depreciation during the month (Notes-4-c)	5,37,09,240	6,45,50,296
Less: Adjustment (Sales / Transfer)	-	(13,47,838)
<b>Closing Balance of Accumulated Depreciation</b>	<b>68,18,64,633</b>	<b>62,81,55,393</b>

**4.c Allocation of depreciation charge for the period has been made in the accounts as follows:**

Factory Overhead	5,12,29,866	6,05,63,945
Administrative Expenses	24,79,374	39,86,351
	<b>5,37,09,240</b>	<b>6,45,50,296</b>

**4.d Revaluation Reserve:**

The Company has revalued of their land and factory building by Axis Resources Ltd. and certified by Hoda Vasi Chowdhury & Co., Chartered Accountants as of 30th September, 2012, following " Current cost method". Such revaluation resulted into a revaluation surplus aggregating Tk. 35,04,06,455/- Again the company has revalued of their Land & Factory Building on the basis of 30th September, 2015 by M/S. Malek Siddiqui Wali, Chartered Accountants and revaluation surplus aggregating Tk. 9,98,01,289/- Again the company has revalued of their Land & Factory Building on the basis of the June 30, 20219 by M/S. Malek Siddiqui Wali, Chartered Accountants and revaluation surplus aggregating Tk. 101,875,578/= Current balance is arrived at as follows:

Opening Balance (WDV)	39,42,34,714	32,10,98,425
Add: Addition / adjustment during the period	-	10,18,75,578
Less: Deferred Tax related to assets revaluation	-	(1,84,17,819)
Less: Depreciation on revalued assets	(72,42,611)	(1,03,21,470)
<b>Closing Balance (WDV)</b>	<b>38,69,92,103</b>	<b>39,42,34,714</b>

**4.e Factory Building & Staff Quarter Building Work in Progress :**

The above balances are made up as follows :

Opening Balance (At Cost)	2,51,50,212	10,49,25,380
Addition during the period	3,50,40,873	3,78,96,413
Less: Transfer to Assets Schedule for charging depreciation	(16,61,750)	(11,76,71,581)
<b>Net Closing Balance</b>	<b>5,85,29,335</b>	<b>2,51,50,212</b>

**5.00 Right of use Asset :**

Opening Balance	1,24,98,013	1,71,37,632
Addition during the period	(29,76,408)	(46,39,619)
Less: Amortization during the period	95,21,605	1,24,98,013

**6.00 Inventories :**

A) Raw, Chemical and Packing Materials	19,13,02,954	15,58,96,649
Raw and Chemical materials	3,01,01,877	2,37,14,986
Packing Materials		
B) Work-in-Process	22,14,04,831	17,96,11,635
C) Finished Goods	2,32,67,268	2,35,57,255
D) Generator Fuel, Stationery, Spare Parts & Others	28,83,87,484	25,08,39,183
Total of Inventory	1,40,85,615	1,11,02,516
	<b>54,71,45,198</b>	<b>46,51,10,589</b>

As net realisable value of stock of Raw Materials, WIP & Finished Goods are higher than the acquisition cost or manufacturing cost, as such all these items of stocks were valued at cost.

**7.00 Advance, Deposits and Prepayments :**

The above balances are made up as follows :

Security deposit to CPB Samity-2	30,06,227	30,06,227
Advance to Employee	(2,47,028)	(5,99,884)
Security Deposit for Office Rent & Depot Rent	38,96,830	38,89,830
Security deposit to CDBL	2,00,000	2,00,000
Janata Bank, Corporate Branch, SD A/c-70104001 (LC / PAD)	245	245
Puhali Bank, BB Avenue Branch SD A/c- (LC / PAD)	-	-
LC Margin & Others	3,14,97,630	4,38,77,090
Advance to Supplier	1,02,38,256	90,29,491
Advance for Goods (Tender Business)	4,70,78,709	-
Bank Guarantee & Earnest Money Security	3,35,73,931	15,93,55,292
Other Advances	-	-
<b>Total</b>	<b>12,92,44,800</b>	<b>21,87,58,291</b>

**Maturity analysis for above amount as under:**

Adjustment within 1 year	12,21,41,743	21,16,62,234
Adjustment within after 1 year	71,03,057	70,96,057
<b>Total</b>	<b>12,92,44,800</b>	<b>21,87,58,291</b>

**8.00 Short Term Loan & Investment**

The above balances are made up as follows :

a) JMI Vaccine Ltd.	6,65,01,480	11,89,02,279
b) FDR to IDLC Finance Ltd.	-	-
<b>Total</b>	<b>6,65,01,480</b>	<b>11,89,02,279</b>



This advance has been given to JMI Vaccine Limited (JVL) several years prior to the current period. JVL is a sister concern of JMI Group. The sanction of this loan was done with approval of the Board of Directors of the Company and subsequently ratify the decision of the board regarding the loan at 20th AGM held on November 23, 2019 and 21<sup>st</sup> AGM held on December 29, 2020. JMI Vaccine Limited has been bear 1% more interest rate from borrowing bank loan interest rate for the period accordingly.

#### 5.100 Advance Income Tax:

The above balances are made up as follows :

Opening Balance	25,82,78,341	21,90,10,106
<b>Addition during the period</b>		
AIT deducted against Sales	3,66,83,693	6,85,97,741
AIT deposit against Vehicle	3,72,000	2,58,000
AIT deposit against Bank Interest	1,81,491	1,40,920
AIT deducted against Import of Raw Materials	1,25,28,575	1,81,99,923
	<b>4,97,65,759</b>	<b>8,71,96,584</b>
Balance after addition	<b>30,80,44,100</b>	<b>30,62,06,690</b>
Less: Adjustment		
NR IT Assessment Adjustment		4,79,28,349
Closing Balance	<b>30,80,44,100</b>	<b>25,82,78,341</b>

#### 5.100 Accounts Receivable :

The above balances are made up as follows :

Opening Balance	75,88,74,016	38,14,40,117
Add: Sales with VAT during the period	1,62,90,82,920	2,25,67,95,794
Balance after addition	2,38,79,56,936	2,63,82,35,911
Less: Realisation / adjustment during the period	1,54,66,81,307	1,87,98,79,659
Closing Balance	<b>84,12,75,629</b>	<b>75,83,56,252</b>
Add: Unrealized Gain for balance of export sales	31,871	5,17,764
Net Closing Balance	<b>84,13,07,500</b>	<b>75,88,74,016</b>
Add: Other Receivable		
Net Closing Balance		

#### Receivable Aging:

Receivable amount within 30 Days  
Receivable amount within 60 Days  
Receivable amount within 90 Days  
Receivable amount over 90 Days  
Other Receivable  
Total Receivable Amount

25,72,27,964	29,37,04,683
7,64,48,634	3,98,42,329
20,26,89,130	5,83,81,237
30,49,41,772	36,69,45,767
<b>84,13,07,500</b>	<b>75,88,74,016</b>

#### 5.100 Cash & Cash Equivalents:

The above balances are made up as follows :

Cash at Bank		
Jamuna Bank, Corporate Branch, CD A/c-1010216	2,67,784	30,00,869
Jamuna Bank, F.Ex. Branch-CD A/c-210005144	1,04,283	1,04,283
Jamuna Bank, Corporate Branch, STD A/c- 004001122	3,859	4,365
Jamuna Bank, Corporate Branch, STD A/c- 004001592	3,316	23,647
Jamuna Bank, Corporate Branch, FC A/c-402000452	10,30,752	10,30,752
Jamuna Bank, Chaudhogram Branch, CD A/c- 001006817	14,48,463	11,35,038
Jamuna Bank, Corporate Branch, STD A/c- 004001119	3,208	4,733
AB Bank, IPO A/c-221252430	31,218	31,218
Jamuna Bank, Corporate Branch, FC A/c-413000087		
Pulail Bank Ltd. STD A/c-2001221	7,10,844	3,52,490
Pulail Bank Ltd. SND A/c-0106102001368 (Dividend)	6,61,742	
Pulail Bank Ltd. STD A/c-3850102000116	49,534	16,09,956
Standard Bank Ltd. Motijheel Branch, CD A/c-00233012214	1,14,421	81,345
Bunni Bangla Bank CD A/c-10411024464	68,583	69,273
Bunni Bangla Bank STD A/c-1011205276	80,375	3,46,044
Miami Bank: Chaudhogram Branch-A/c-1320	258	258
	<b>45,78,639</b>	<b>77,94,270</b>
Cash in Hand		
Head Office	2,60,49,025	1,16,41,597
Factory Office	29,97,032	91,04,664
	<b>2,90,46,057</b>	<b>2,07,46,261</b>
Closing Balance	<b>3,36,24,696</b>	<b>2,85,40,531</b>

#### 5.100 SHARE CAPITAL :

This represents :-

Authorized :-

100,00,000 Ordinary Shares of Tk.10/- each

**1,00,00,00,000** **1,00,00,00,000**

#### Banned, Subscribed & Paid up Capital :

22,10,00,000 Ordinary Shares of Tk.10/- each at par fully paid up in ca **22,10,00,000** **22,10,00,000**

#### Composition of Shareholding:

Sponsors **2,21,00,000** **2,21,00,000**

Bangladesh

**52,02,500** **52,02,500**



Foreigners	1,24,00,000	1,24,00,000
	1,76,02,500	1,76,02,500

Public Shares	36,04,660	37,01,750
General Public Institution	8,92,840	7,95,750
	44,97,500	44,97,500

Share Premium	1,70,83,95,698	1,70,83,95,698
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**13.80 Tax Holiday Reserve :**

This has been provided for as per provision of the Income Tax Ordinance 1984 which is arrived as follows:

Opening Balance	1,21,19,070	1,21,19,070
Addition during the period	-	-
Closing Balance	1,21,19,070	1,21,19,070

As per circular of NBR the tax holiday reserve has been made @40% on net profit earned by the Company up to 31-12-2006.

**14.80 Long Term Loan-Payable ( Non Current Maturity )**

This represents current portion of long term secured loan from financial institutions which are repayable within after 12 months from December, 2021 and consists of the following:

Pubali Bank Ltd, BB Avenue Corporate Branch, Dhaka	62,51,894	1,01,59,638
	62,51,894	1,01,59,638

**15.80 Long Term Loan-Payable ( Current Maturity )**

This represents current portion of long term secured loan from financial institutions which are repayable within next 12 months from October, 2020

Janata Bank Ltd, Janata Bhaban Corporate Branch, Dhaka	50,91,136	47,57,278
Pubali Bank Ltd, BB Avenue Corporate Branch, Dhaka	50,91,136	47,57,278

- a) Lender: Pubali Bank Ltd, BB Avenue Branch, Dhaka
- b) Security: Mortgage/ Lien of Sponsor Director's Share & personal guarantee of all directors of the Company.
- c) Interest R: 10.50% p.a. compounded quarterly

**16.80 Lease Liability (Current & Non Current Maturity)**

Opening Balance	1,24,98,013	1,71,37,632
Accretion/Interest Expense during the period	4,39,983	4,50,499
Closing Balance after Addition	1,29,37,996	1,75,88,131
Less: Payment during the period	34,16,391	50,90,118
Closing Liability	95,21,605	1,24,98,013

**17.80 Deferred Tax Liability**

Opening Balance	10,53,23,637	8,93,82,173
Adjustment (Error correction to opening balance)	-	-
Increase in DT due to revaluation	-	1,84,17,819.00
Deferred Tax (Gain) / Loss at accounting base during month	10,53,23,637	10,77,99,992
Closing balance	(51,16,542)	(24,76,355)
<b>Calculation:</b>	<b>10,02,07,095</b>	<b>10,53,23,637</b>
a) WDV of Fixed Assets (without land) as per Accounting Base	1,03,93,82,747	1,07,49,39,456
WDV of Fixed Assets (without land) as per Tax Base	67,16,07,370	68,71,83,805
Taxable temporary difference	36,77,75,377	38,77,55,651
Deferred Tax Liability (i.e Tax Rate 25%)	9,19,43,844	9,69,38,913
b) WDV of Fixed Assets (land) as per Accounting Base	36,34,55,000	36,34,55,000
WDV of Fixed Assets (land) as per Tax Base	15,70,72,931	15,70,72,931
Taxable temporary difference	20,63,82,069	20,63,82,069
Deferred Tax Liability (i.e Tax Rate 4%)	82,55,283	82,55,283
c) Unrealized Gain at accounting base	31,871	5,17,764
Unrealized Gain at tax base	-	-
Temporary difference	31,871	5,17,764
Tax charges@25%	7,968	1,29,441
Total Deferred Tax Liability (a+b+c)	10,02,07,095	10,53,23,637
Less: Opening Balance of Deferred Tax Liability	10,53,23,637	8,93,82,173
Deferred Tax (Gain)/ Expenses for the period	(51,16,542)	1,59,41,464

**18.80 Short Term Loan :**

A.PNB-Pubali Bank	12,17,20,131	12,26,89,067
B.PNB Standard Bank	25,04,013	25,04,013
C.NIPRO Corporation, Osaka, Japan	12,42,24,144	12,51,93,080

The above loan was taken from various Banks against mortgage of sponsor share of director of the Company & personal guarantee of all director's of the Company. This facility availed for yearly basis and rate of interest was Tk. 9% P.A. except loan from NIPRO Corporation.

**19.80 Dividend Payable:**

Opening Balance	29,71,311	32,05,687
Addition / adjustment	6,63,00,000	6,63,00,000



Balance after addition	6,92,71,311	6,95,05,687
Less: Tax at Source Payable	1,12,56,920	1,11,87,267
Less: Payments during the month/year	5,43,85,793	5,53,47,109
<b>Closing Balance</b>	<b>36,28,598</b>	<b>29,71,311</b>

#### 28.30 Accrued Expenses Payable

Interest & Charges Payable for Long Term Loan	-	-
Interest & Charges Payable for Short Term Loan A/c	-	-
Audit Fees	-	3,91,000
	-	<b>3,91,000</b>

#### 21.30 Creditors and Other Payables :

Goods & Service	22,53,88,692	19,91,15,698
Salary & Bonus Payable	25,14,695	41,24,178
Wages & Bonus Payable	70,37,686	98,17,035
Remuneration & Bonus Payable	8,78,000	12,50,000
Electricity Bill Payable-Factory	44,30,637	-
Electricity Bill Payable-H/O	38,597	66,187
Telephone & Mobile Bill Payable	47,128	87,545
Gas Bill Payable-H/O	-	-
MASA Bill Payable-H/O	11,510	24,909
TA/DA Bill Payable-Mkt	54,450	42,640
Provident Fund	1,04,95,184	1,50,08,715
VAT & Other Expenses	82,73,886	75,19,705
Tax at Source Payable	1,14,38,353	1,18,52,853
VAT at Source Payable	2,94,509	48,036
Workers Profit Participation Fund	1,66,94,365	1,07,96,420
Provision for Current Income Tax (Note 21.01)	15,70,54,934	11,46,90,732
	<b>44,46,52,628</b>	<b>37,44,44,651.70</b>

#### 21.31 Provision for Income Tax

Opening Balance	11,46,90,732	4,02,53,081
Provision for Current Tax for the Year	4,23,64,202	12,23,66,001
Add/ Less: Adjustment	-	(4,79,28,349)
<b>Closing Balance</b>	<b>15,70,54,934</b>	<b>11,46,90,732</b>

#### 21.32 Revenue from Net Sales:

Total Sales with VAT	1,62,90,82,920	1,51,08,48,858
Less: VAT	24,32,30,764	17,96,82,006
<b>Net Sales Revenue:</b>	<b>1,38,58,52,156</b>	<b>1,33,11,66,852</b>

#### 21.33 Cost of Goods Sold:

Work-in-Process (Opening)	2,35,57,255	7,27,82,087
Raw Materials Consumed (Note-24)	69,46,79,489	58,55,02,737
Packing Materials Consumed (Note-25)	26,53,45,189	19,11,66,475
Factory Overhead (Note-26)	22,49,07,607	20,92,79,922
<b>Total Manufacturing Cost</b>	<b>1,20,84,89,540</b>	<b>1,05,87,31,221</b>
Work-in-Process (Closing)	(2,32,67,268)	(2,85,39,530)
<b>Cost of Goods Manufactured</b>	<b>1,18,52,22,272</b>	<b>1,03,01,91,691</b>
Finished Goods (Opening)	25,08,39,183	23,11,68,331
Finished Goods available	1,43,60,61,455	1,26,13,60,022
Cost of Physician Sample transferred to Sample Stock	(13,16,058)	(13,16,912)
Finished Goods (Closing)	(28,83,87,484)	(20,65,81,434)
	<b>1,14,63,57,913</b>	<b>1,05,34,61,676</b>

#### 21.34 Raw Materials Consumed

Opening Stock	15,58,96,649	12,62,91,430
Purchase for the period	73,00,85,794	64,60,51,520
<b>Closing Stock</b>	<b>(19,13,02,954)</b>	<b>(18,68,40,213)</b>
	<b>69,46,79,489</b>	<b>58,55,02,737</b>

#### 21.35 Packing Materials Consumed

Opening Stock	2,37,14,986	4,91,19,501
Purchase for the month	27,17,32,080	16,90,39,555
<b>Closing Stock</b>	<b>(3,01,01,877)</b>	<b>(2,69,92,581)</b>
	<b>26,53,45,189</b>	<b>19,11,66,475</b>

#### 21.36 Factory Overhead :

Travelling & Conveyance	2,19,920	4,15,674
Rail, Petrol, Light Diesel Etc.	40,43,295	50,33,434
Depreciation	5,12,29,866	3,71,39,712
Factory Staff Uniform	4,45,840	16,60,842
Electricity Bill	3,14,13,984	2,66,56,850
Factory Expenses	75,58,788	79,65,853
Factory Employee Free Lunch	92,58,944	1,03,18,578
Freight Charge/ Carriage Inward	4,65,711	6,24,051
Winter Residential Expenses	3,83,186	2,75,300
Insurance Premium	17,28,736	11,68,000
IT & Computer Accessories	4,28,458	2,98,243
Laboratory Consumable Stores	36,20,563	35,86,036



Stationery Expenses	3,01,395	5,37,428
Printing Expenses	6,66,100	6,93,357
Papers & Periodicals	2,430	2,450
Spare Parts and Accessories Consumption	54,88,535	43,07,414
Municipal Tax	-	2,000
Medical expenses	4,07,272	2,72,666
Repairs & Maintenance	8,19,602	10,94,178
Telephone & Mobile Bill	2,05,628	2,20,654
Remuneration-Director with Bonus	27,00,000	27,00,000
Provident Fund (Companies Contribution)	24,97,527	21,94,433
Research and Development	2,70,928	2,50,000
Overtime Expenses	1,81,73,506	1,87,22,541
Daily Labour Charge	19,94,920	20,88,815
Salary & Allowances with Bonus	8,05,82,473	8,10,51,413
	<b>22,49,07,607</b>	<b>20,92,79,922</b>

- a) Salary and allowances including bonus.  
 b) The value of stores, spares and other materials cost which are shown in actual consumed cost.  
 c) Factory expenses & maintenance cost which is included repairs & maintenance of office, premises, building

#### 22000 Administrative Expenses:

Advertisement	1,00,000	3,08,000
Audit Fee (for the year June-2020)	3,45,000	-
Vehicles Fuel Expenses	45,57,005	41,97,012
Conveyance	4,69,678	4,29,114
Depreciation	24,79,374	28,50,137
Electric Bill-H/O	2,65,049	3,55,491
Entertainment	12,33,437	11,53,596
Printing Expenses-H/O	10,98,719	10,98,021
Gas Bill	13,860	13,274
Internet Bill	6,71,026	3,43,642
Group Insurance	10,22,039	12,83,766
Medical Expenses	5,10,882	77,350
Office Expenses	23,61,717	21,57,715
Amortization Charges for Lease Finance under IFRS-16	28,15,045	33,66,141
Overtime	1,11,883	96,046
Prestage and Courier Charge	78,539	1,62,818
Printing Expenses	10,07,210	8,12,311
Research and Development	12,03,367	17,25,979
Provident Funds (Companies Contribution)	6,30,590	6,34,454
Legal & Professional Fees	2,61,280	4,02,810
Registration Renewal Fees	5,82,507	4,91,444
Remuneration-Director (with bonus)	56,70,000	73,90,000
Repair & Maintenance H/O	5,35,725	6,22,598
ADM, Secretarial & Regulatory Expenses	12,40,207	16,83,856
Salary and allowances (with bonus)	2,71,86,432	2,75,42,709
Stationery Expenses	3,48,395	5,77,757
Subscription & Annual Membership Exp	2,00,000	2,60,000
Telephone and Mobile Bill	4,75,311	4,89,299
Travelling Expenses-Overseas & Inland	20,68,694	36,13,563
Water Bill	34,382	66,629
	<b>5,95,77,353</b>	<b>6,42,05,532</b>

#### 22000 Marketing, Selling and Distribution Expenses:

Ground Delivery Expenses (Own Vehicle)	83,90,949	81,60,286
Product Certification, Enlisted & Incentive Expenses	38,00,309	98,62,640
Printing & Office Expenses	6,17,510	18,54,666
Stationery Expenses	8,56,013	10,26,613
Express Expenses	28,00,733	2,53,653
Electricity Bill for Unique Height Level-7	70,301	81,000
Gas & Water Bill	1,66,500	84,345
Loading / Unloading & Labour Charge	4,02,800	3,37,080
Amortization Charges for Lease Finance under IFRS-16	1,61,363	7,59,336
Salary and allowance (with bonus)	80,24,478	78,50,321
Sales Commission	-	39,17,321
Sample Expenses	62,41,860	55,20,710
Promotional Expenses	62,21,772	45,28,900
Incentive Bonus	80,71,124	-
Provident Fund (Companies Contribution)	1,91,029	1,69,332
TDS/SLR to Marketing Officials	10,15,250	23,69,561
Transport, Mobile & Internet Expenses	81,559	64,070
Training & Travel	8,16,449	9,41,972
Internal Employee Training & Development	1,15,491	1,71,300
Travel Expenses	98,33,419	95,70,862
Bad Debt Expenses (Written off)	2,51,839	1,32,44,717



**5,81,30,749**

**7,07,68,685**

Other Income		
Interest Income		
Interest Income - Interest from Loan for JMI Vaccine	-	1,00,000
Bank Interest	69,53,808.	9,33,133
Interest	-	-
Interest Income from FDR	9,95,506	7,97,471
Profit on Sale of Vehicle & Equipment	17,50,000	-
Foreign Exchange Unrealized Gain / Loss-Notes-29.1.	2,78,992	5,17,764
Foreign Exchange Realized Gain / Loss-Notes-29.2.	(2,97,955)	-
Other	2,80,932	4,79,713
	<b>99,61,283</b>	<b>28,28,081</b>

#### 291. Foreign Exchange Unrealized Gain/Loss - Details

Details are as under :

Unrealized Gain for balance of export sales	2,78,992	5,17,764.00
Unrealized Loss ForEx for LC Liabilities (PAD & DEF L/C)	-	-
Total Other Comprehensive Income	<b>2,78,992</b>	<b>5,17,764.00</b>

#### 292. Foreign Exchange Realized Gain/Loss - Details

Details are as under :

Realized Gain for Exchange of Export Sales (L/C)	(2,97,955)	-
Realized Loss for Exchange of Import Items.(PAD&DEF L/C)	-	-
Total Other Comprehensive Income	<b>(2,97,955)</b>	<b>-</b>

#### 293. Financial Expenses:

Interest & Charges for Short Term Loan	60,14,621	31,17,887
Interest & Charges for Long Term Loan	7,85,605	23,73,382
Interest & Charges for Lease Finance under IFRS-16	4,39,983	-
Bank Charges and Commission	6,50,368	7,73,876
Realized Loss for Forex Transaction for import of materials	-	-
Total Financial Expenses	<b>78,90,577</b>	<b>62,65,645</b>

#### 294. Contribution to MPPF:

This represents statutory contribution by the company as per Bangladesh Labour (amendment) Act, 2013. The amount is computed @ 5% of net profit before tax (but after charging such contribution). Last year's provision was paid during the period in accordance with the requirement of said act.

#### 295. Income Tax Charged for the year:

Details are as under :

Current Tax:		
On Net Profit:	2,69,99,404	3,65,97,429
On Other Income:	29,23,358	9,89,828
On Profit on Sale of Vehicle:		
Provision for VAT:	1,24,41,440	1,24,90,110
Deferred Tax Expenses / (Gain) - Note 17	<b>4,23,64,202</b>	<b>5,00,77,367</b>
Total Income Tax Charged for the year	<b>(51,16,542)</b>	<b>23,71,164</b>
	<b>3,72,47,660</b>	<b>5,24,48,531</b>

#### 296. Earnings Per Share (EPS):

(i) Earnings attributable to the Ordinary Shareholders	8,07,11,242	8,02,11,845
(ii) Weighted average number of Ordinary Shares outstanding	2,21,00,000	2,21,00,000
Earnings Per Share (EPS): [A/B]	<b>3.65</b>	<b>3.63</b>

#### 297. Net Assets Value Per Share (NAVPS):

(i) Total Equity attributable to the Ordinary Shareholders	2,70,31,79,362	2,58,81,06,673
(ii) Weighted average number of Ordinary Shares outstanding	2,21,00,000	2,21,00,000
Net Assets Value Per Share (NAVPS): [A/B]	<b>122.32</b>	<b>117.11</b>

#### 298. Related Party Transaction-Disclosures under BAS 24 " Related Party Disclosure"

The Company carried out a number of transactions with related parties / associates undertakings in the normal course of business and on arms length basis. The nature of transaction and their total value are in below:

Name	Nature of Transaction	Total Transaction for the period	Balance as on 31-03-2021
JMI Advance & Short Term Loan paid			
JMI Vaccine Ltd.	Short Term Loan	-	6,65,01,480
Total for Advance & Short Term Loan paid		-	6,65,01,480
JMI Supplier / Creditors (Payable)			
JMI Hospital Requisit Mfg. Ltd.	Supplier (Creditors)	43,50,06,711	(16,81,30,414)
JMI CNC Dispensing Ltd.	Supplier (Creditors)	17,58,510	-
JMI Industrial Gas Ltd.	Supplier (Creditors)	2,48,50,848	(1,07,60,084)
JMI Printing & Packaging Ltd.	Supplier (Creditors)	9,64,42,598	(1,90,25,639)
Advance Travel Planners Ltd.	Supplier (Creditors)	4,500	-
JMI Engineering Ltd.	Supplier (Creditors)	47,948	(2,335)
Total for Supplier / Creditors		<b>55,81,11,115</b>	<b>(19,79,18,472)</b>
JMI Sundry Debtors (Product Sales) (Receivable)			



Nipro JMI Pharma Ltd.	Product Sales (Debtors)	17,12,742	8,07,756
JMI Marketing Ltd.	Product Sales (Debtors)	30,68,87,358	4,57,66,505
<b>Total for Sundry Debtors (Product Sales)</b>		<b>30,86,00,100</b>	<b>4,65,74,261</b>
<b>Grand Total</b>		<b>86,67,11,215</b>	<b>(8,48,42,731)</b>

JMI Syringes & Medical Devices Limited has been procured raw materials, component and packing materials from sister concern by competitive market price. The said procurement has been done as per approval of Board of Directors of the Company since couple of years. In this regard, we didn't take approval from the shareholders in Annual General Meeting to meet the compliances of Notification of BSEC issued on February 05, 2020. We assure that, we shall be taking approval from shareholders in forthcoming 22<sup>nd</sup> AGM of the Company.

**Disclosure of key management personal compensation under the Paragraph 17 IAS of 24: "Related Party Disclosures"**

The amount of compensation paid to Key Management personal for the period ended 31st March, 2021 as under:

	July to March-21	July to March-20
Short Term Employee Benefits	2,70,21,686	2,59,82,391
Post Employment Benefits	14,68,444	14,25,674
Other Long Term Benefits	-	-
Termination Benefits	-	-
Share-Based Payment	-	-
<b>Total</b>	<b>2,84,90,131</b>	<b>2,74,08,065</b>

**Net Operating Cash Flow Per Share (NOCFPS):**

- (a) Operating Cash flow attributable to Ordinary
  - (b) Weighted average number of Ordinary Shares outstanding
- Net Assets Value Per Share (NAVPS): [A/B]**

March-2021	March-2020
8,18,51,149	(14,94,03,471)
2,21,00,000	2,21,00,000
<b>3.70</b>	<b>(6.76)</b>

Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2019:  
Reconciliation of Net operating cash flow under Indirect Method:

Net Profit	8,07,11,242	8,02,11,845
Less: Unrealized FX gain	(2,78,992)	(5,17,764)
Add: Def. Tax Exp	(51,16,542)	23,71,164
Add: Interest paid (excludes interest related to IFRS 16 lease finance)	74,50,594	62,65,645
Add: Depreciation	5,37,09,240	3,99,89,850
Add: Decrease in Inventory Balance	(8,20,34,609)	3,01,61,432
Less: Increase in Accounts Receivable	(8,21,54,492)	(29,53,08,283)
Less: Increase in Advance	8,95,13,491	(4,58,15,905)
Less: Increase in AIT Balance	(4,97,65,759)	(4,99,60,439)
Add: Increase in Accrued Expenses	(3,91,000)	(2,00,000)
Add: Increase in Accounts Payables including OCI impact	7,02,07,976	8,33,98,985
<b>Net Operating Cash Flow</b>	<b>8,18,51,149</b>	<b>(14,94,03,471)</b>
Weighted Average Shares Outstanding	2,21,00,000	2,21,00,000
<b>Net Operating Cash flow per share</b>	<b>3.70</b>	<b>(6.76)</b>

Significant changes have taken place in the Net Operating Cash Flows as end of this period. The following factors have affected this changes: i) Collection increases BDT 33.10 crore, ii) Accounts Payable increases BDT 10.02 crore.



**IMI Syringes & Medical Devices Ltd.**  
**Schedule of Property Plant & Equipments**  
**As at 31st March, 2021**

**1. Before Revaluation :**

Particulars	Cost			Depreciation			WDV as on 31-03-2021		
	Opening as on 01-07-2020	Addition for the period	Sales/Adjust- ment / Transfer	Total as at 31-03- 2021	Rate(%)	Opening as on 01-07-2020	For the period	Sales/ Adjustment	Total as at 31-03- 2021
Land and Land Development	15,70,72,931	-	28,81,730	15,70,72,931	0%	37,28,20,459	2,86,40,443	-	40,14,60,902
Machineries	92,90,56,275	-	-	93,19,38,005	7%	7,90,35,304	72,47,611	-	8,62,82,915
Factory Buildings	27,38,75,076	42,86,125	-	27,81,61,201	5%	1,38,57,802	4,07,397	-	59,10,929
Furniture and Fixtures-Factory	99,27,407	39,30,395	-	-	10%	58,55,430	2,30,794	-	28,46,090
Furniture and Fixtures-H.O.	57,24,985	1,30,445	-	-	10%	1,22,33,688	20%	-	86,64,613
Office Equipment H.O.	1,14,58,069	7,75,619	-	-	20%	81,48,588	5,16,025	-	35,69,075
Factory Equipment	4,07,30,398	56,71,229	-	4,64,01,627	20%	1,71,63,660	37,00,739	-	2,08,64,399
Office Decoration	1,50,43,198	1,40,271	56,740	1,51,26,729	10%	83,12,498	4,91,910	-	88,04,408
Deep Tubewell & Pump	21,88,408	45,210	-	22,33,618	15%	14,59,124	80,660	-	15,39,784
Air Cooler	58,59,010	-	-	58,59,010	20%	52,69,212	83,237	-	53,52,449
Power Station	81,72,162	-	-	81,72,162	15%	56,61,221	2,69,848	-	59,31,069
Telephone Installation	7,62,626	7,400	-	7,70,026	15%	6,31,588	14,293	-	6,45,882
Crockeries and Cutleries	6,06,695	2,28,222	-	8,34,917	20%	3,93,478	37,795	-	4,31,273
Vehicles	5,34,39,032	-	-	5,34,39,032	20%	3,69,17,414	23,31,672	-	3,92,49,086
Software Development	5,50,251	1,12,625	-	6,62,876	0%	-	-	-	6,62,876
<b>Sub Total as at March 31, 2021</b>	<b>1,51,44,66,526</b>	<b>1,82,09,271</b>	<b>56,740</b>	<b>1,53,26,19,057</b>		<b>54,39,31,374</b>	<b>4,40,52,425</b>		<b>58,79,83,799</b>
									<b>94,46,35,258</b>

**2. On Revalued Amount :**

Particulars	Cost			Depreciation			WDV as on 31-03-2021		
	Opening as on 01-07-2020	Addition for the period	Sales/Adjust- ment / Transfer	Total as at 31-03- 2021	Rate(%)	Opening as on 01-07-2020	For the period	Sales/ Adjustment	Total as at 31-03- 2021
Land and Land Development	20,63,82,069	-	-	20,63,82,069	-	-	-	-	20,63,82,069
Factory Buildings	34,57,01,254	-	-	34,57,01,254	5%	8,42,24,019	96,56,815	-	25,18,20,420
<b>Sub Total as at March 31, 2021</b>	<b>55,20,83,323</b>	<b>-</b>	<b>-</b>	<b>55,20,83,323</b>		<b>8,42,24,019</b>	<b>96,56,815</b>		<b>45,82,02,489</b>
<b>Grand Total as at March 31, 2021</b>	<b>2,06,65,49,849</b>	<b>1,82,09,271</b>	<b>56,740</b>	<b>2,08,47,02,380</b>		<b>62,81,55,392</b>	<b>5,37,09,240</b>		<b>68,18,64,633</b>
									<b>1,40,28,37,747</b>

Particulars	July-20 to March-21	July-19 to March- 20	Depreciation
Factory Overhead	5,12,29,866	3,71,39,712	
Administrative Overhead	24,79,374	28,50,137	
<b>Total</b>	<b>5,37,09,240</b>	<b>3,99,89,850</b>	



# **JMI SYRINGES & MEDICAL DEVICES LTD.**

Holding # 72/C, Progoti Sarani, Middle Badda, Dhaka-1212



## **THIRD QUARTER FINANCIAL STATEMENTS (UN-AUDITED-Q3)**

**FOR THE THIRD QUARTER ENDED ON 31ST MARCH-2021  
(July-2020 to March-2021)**

