

**FINANCIAL STATEMENTS (UN-AUDITED)  
OF  
INTERNATIONAL LEASING AND FINANCIAL SERVICES LTD.  
as on March 31, 2022**

**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED AND ITS SUBSIDIARIES**

**Consolidated Balance Sheet (un-audited)**

as on March 31, 2022

(Figures in BDT)


	Notes	Mar. 31, 2022	Dec. 31, 2021
<b>PROPERTY AND ASSETS</b>			
<b>Cash</b>	3(a)	293,806	331,582
In hand (including foreign currencies)		180,896	36,083
Balance with Bangladesh Bank and its agent bank (s) (including foreign currencies)		112,910	295,499
<b>Balance with banks and other financial institutions</b>	4(a)	3,478,974,825	3,454,524,459
In Bangladesh		3,478,974,825	3,454,524,459
Outside Bangladesh		-	-
<b>Money at call and short notice</b>		-	-
<b>Investments</b>	5(a)	634,555,612	696,092,579
Government		300,000	300,000
Others		634,255,612	695,792,579
<b>Leases, loans and advances</b>	6(a)	41,966,388,440	41,788,741,958
Leases		1,611,789,549	1,619,100,279
Loans, cash credits, overdrafts, etc.		40,354,598,891	40,169,641,679
<b>Fixed assets including premises, furniture and fixtures</b>	7(a)	12,582,839	12,643,879
<b>Intangible Asset</b>	7.1 (a)	1	1
<b>Other assets</b>	8(a)	1,346,839,405	1,471,612,870
Non - financial institutional assets		-	-
<b>Total assets</b>		<u>47,439,634,929</u>	<u>47,423,947,329</u>
<b>LIABILITIES AND CAPITAL</b>			
<b>Liabilities</b>			
<b>Borrowing from banks, other financial institutions and agent</b>	9(a)	12,490,476,537	12,675,929,930
<b>Deposits and other accounts</b>		28,528,830,237	28,155,488,334
Term deposits	10.1(a)	27,986,333,993	27,612,652,199
Other deposits	10.2	542,496,244	542,836,135
<b>Other liabilities</b>	11(a)	40,870,061,631	40,794,343,415
<b>Total liabilities</b>		<u>81,889,368,405</u>	<u>81,625,761,679</u>
<b>Capital / Shareholders' equity</b>		(34,449,755,842)	(34,201,836,583)
Paid-up capital	12.2	2,218,102,460	2,218,102,460
Statutory reserve	13	456,184,825	456,184,825
Retained earnings/surplus	14(a)	(37,124,043,127)	(36,876,123,868)
<b>Non-controlling / minority interest</b>	15	22,366	22,233
<b>Total liabilities and Shareholders' equity</b>		<u>47,439,634,930</u>	<u>47,423,947,329</u>
<b>Net asset value per share</b>	16(a)	(155.31)	(154.19)

**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED AND ITS SUBSIDIARIES**  
**Consolidated Balance Sheet (un-audited)**  
as on March 31, 2022

(Figures in BDT)

	Notes	Mar. 31, 2022	Dec. 31, 2021
<b>CONSOLIDATED OFF-BALANCE SHEET ITEMS</b>			
Contingent liabilities	17	500,000,000	500,000,000
Acceptances and endorsements		-	-
Letters of guarantee	17.1	500,000,000	500,000,000
Other commitments		-	-
<b>Total Off-Balance Sheet Items including contingent liabilities</b>		<b>500,000,000</b>	<b>500,000,000</b>

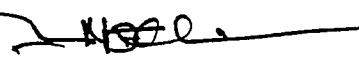
The annexed notes form an integral part of these financial statements.  
Signed in terms of our separate report of even date

  
CFO(CC)

  
Company Secretary(CC)

  
Managing Director(CC)

  
Director

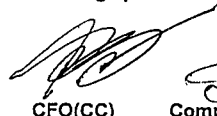
  
Chairman

**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED AND ITS SUBSIDIARIES**

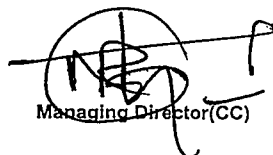
**Consolidated Profit and Loss Account (un-audited)**

For the year ended March 31, 2022

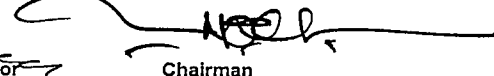
		(Figures in BDT)	
	Notes	Jan- Mar. 2022	Jan- Mar. 2021
<b>OPERATING INCOME</b>			
Interest income	19(a)	276,482,929	84,422,121
Interest expense on deposits and borrowings etc.	20(a)	(737,329,392)	(735,513,371)
<b>Net interest income</b>		<b>(460,846,463)</b>	<b>(651,091,250)</b>
Investment income	21(a)	9,016,270	64,102,023
Commission, fees, exchange and brokerage	22(a)	29,563,678	30,450,755
Other operating income	23(a)	19,195	47,954
<b>Total operating income (A)</b>		<b>(422,247,320)</b>	<b>(556,490,518)</b>
<b>OPERATING EXPENSES</b>			
Salaries and allowances	24(a)	22,893,873	26,079,580
Rent, taxes, insurance & electricity	25a)	3,186,624	3,088,476
Legal expenses	26(a)	1,092,725	1,298,058
Postage, stamp & telecommunication	27(a)	515,665	670,020
Stationery, printing & advertisements	28(a)	982,033	412,184
Managing Director's salary and benefits	29	1,017,000	225,807
Directors' fees & meeting expenses	30(a)	72,000	6,400
Auditors' fees	31(a)	152,386	156,136
Depreciation, amortization & repair of assets	32(a)	2,217,831	9,932,975
Other expenses	33(a)	5,183,482	6,200,495
<b>Total operating expenses (B)</b>		<b>37,313,619</b>	<b>48,070,131</b>
<b>Profit before provision &amp; tax (C=A-B)</b>		<b>(459,560,939)</b>	<b>(604,560,649)</b>
Provision against leases, loans and advances	34(a)	-	(96,600,000)
Provision for other assets		-	-
Provision for diminution in value of investments	35(a)	(3,217)	5,817,277
<b>Total provision (D)</b>		<b>(3,217)</b>	<b>(90,782,723)</b>
<b>Total profit before tax (C-D)</b>		<b>(459,557,722)</b>	<b>(513,777,926)</b>
Provision for tax	36(a)	7,752,954	3,860,843
<b>Net profit after tax</b>		<b>(467,310,676)</b>	<b>(517,638,769)</b>
<b>Non-controlling / minority interest</b>		<b>133</b>	<b>1,348</b>
<b>Net profit attributable to shareholders of the Company</b>		<b>(467,310,809)</b>	<b>(517,640,117)</b>
<b>Earnings per share (EPS)</b>	37(a)	<b>(2.11)</b>	<b>(2.33)</b>

  
CFO(CC)

  
Company Secretary(CC)

  
Managing Director(CC)

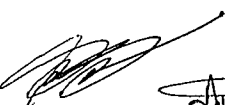
  
Director

  
Chairman

**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED AND ITS SUBSIDIARIES**  
**Consolidated Cash Flow Statement (un-audited)**  
For the year ended March 31, 2022

(Figures in BDT)

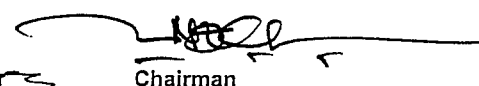
	Jan- Mar. 2022	Jan- Mar. 2021
<b>A) Cash flows from operating activities</b>		
Interest receipts in cash	182,551,212	79,930,885
Interest payments	(737,329,392)	(331,144,822)
Dividend receipts	4,290,386	1,403,742
Fees, commission & brokerage receipts in cash	29,563,678	30,450,755
Recoveries of loans previously written off	4,780,306	200,000
Cash payments to employees	(23,910,873)	(26,305,387)
Income taxes paid	(3,959,024)	(2,500,767)
Receipts from other operating activities	19,195	47,954
Payments for other operating activities	(12,255,405)	(12,695,148)
<b>Cash generated from/(used in) operating activities before changes in operating assets and liabilities</b>	<b>(556,249,917)</b>	<b>(260,612,788)</b>
<b>Increase / (decrease) in operating assets and liabilities</b>		
Leases, loans and advances to banks and other FIs	-	-
Leases, loans and advances to customers	87,070,498	90,171,011
Other assets	128,732,489	798,167
Deposits from other banks / borrowings	295,540,549	148,282,326
Deposits from customers	85,784,419	28,369,726
Other liabilities account of customers	(339,891)	(1,216,182)
Other liabilities	66,540,688	(6,390,047)
<b>Net Increase / (decrease) in operating assets and liabilities</b>	<b>663,328,752</b>	<b>260,015,002</b>
<b>Net cash from/(used in) operating activities</b>	<b>107,078,836</b>	<b>(597,786)</b>
<b>B) Cash flows from investing activities</b>		
Proceeds from sale of securities	19,968,164	75,719,505
Payments for purchases of securities	46,294,686	17,850,046
Net change against purchase/sale of fixed assets	(1,086,301)	344,800
Receipts/(Payments) against lease obligation	-	-
<b>Net cash from/(used in) investing activities</b>	<b>65,176,550</b>	<b>93,914,351</b>
<b>C) Cash flows from financing activities</b>		
Receipts of long term loan	(185,453,393)	(115,695,101)
Repayment of long term loan	22,094,444	1,362,384
Net draw down/(payment) of short term loan	15,516,154	43,510,493
Dividend paid	-	-
<b>Net Cash from/(used in) financing activities</b>	<b>(147,842,795)</b>	<b>(70,822,224)</b>
<b>D) Net increase / (decrease) in cash and cash equivalents (A+ B + C)</b>	<b>24,412,590</b>	<b>22,494,341</b>
<b>E) Effects of exchange rate changes on cash and cash equivalents</b>	-	-
<b>F) Cash and cash equivalents at beginning of the period</b>	<b>3,454,856,041</b>	<b>3,381,671,646</b>
<b>G) Cash and cash equivalents at end of the period (D+E+F)</b>	<b>3,479,268,631</b>	<b>3,404,165,987</b>
<b>Cash and cash equivalents at end of the period represents</b>		
Cash in hand (including foreign currencies)	180,896	159,389
Balance with Bangladesh Bank and its agent bank (s) (including foreign currencies)	112,910	941,172
Balance with banks and other financial institutions {notes 4 (a)}	3,478,974,825	3,403,065,426
<b>Total Cash and cash equivalents as of Sep 30</b>	<b>3,479,268,631</b>	<b>3,404,165,987</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>0.48</b>	<b>(0.00)</b>

  
CFO(CC)

  
Company Secretary(CC)

  
Managing Director(CC)

  
Director

  
Chairman

**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED AND ITS SUBSIDIARIES**

**Consolidated Statement of Changes in Shareholders' Equity (un-audited)**

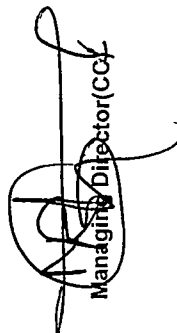
For the year ended March 31, 2022

(Figures in BDT)

Particulars	Paid-up Capital	Statutory Reserve	Retained Earnings	Total	Non-controlling / minority interest	Total
<b>Balance as at January 01, 2022</b>	2,218,102,460	456,184,825	(36,876,123,868)	(34,201,836,583)	22,233	(34,201,814,350)
Stock dividend for the year 2021	-	-	-	-	-	-
Profit transferred to reserve	-	-	-	-	-	-
Retained surplus for the period from Jan to Mar - 2022	-	-	(467,310,809)	(467,310,809)	133	(467,310,676)
<b>Balance as at March 31, 2022</b>	2,218,102,460	456,184,825	(37,343,434,677)	(34,669,147,392)	22,366	(34,669,125,026)
<b>Balance as at January 01, 2021</b>	2,218,102,460	456,184,825	(34,821,736,678)	(32,147,449,393)	19,952	(32,147,429,441)
Stock dividend for the year 2020	-	-	-	-	-	-
Profit transferred to reserve	-	-	-	-	-	-
Retained surplus for the period from Jan to Mar - 2021	-	-	(517,103,161)	(517,103,161)	1,348	(517,101,813)
<b>Balance as at March 31, 2021</b>	2,218,102,460	456,184,825	(35,338,839,839)	(32,664,552,554)	21,300	(32,664,531,254)

  
CFO(CC)

  
Company Secretary(CC)

  
Managing Director(COF)

  
Director

  
Chairman

# INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED

## Balance Sheet (un-audited)

as on March 31, 2022


(Figures in BDT)

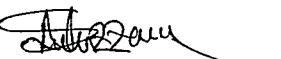
	Notes	Mar. 31, 2022	Dec. 31, 2021
<b>PROPERTY AND ASSETS</b>			
<b>Cash</b>	3	262,307	303,051
In hand (including foreign currencies)	3.1	149,397	7,551
Balance with Bangladesh Bank and its agent bank (s) (including foreign currencies)	3.2	112,910	295,499
<b>Balance with banks and other financial institutions</b>	4	3,283,057,835	3,263,616,631
In Bangladesh	4.1	3,283,057,835	3,263,616,631
Outside Bangladesh		-	-
<b>Money at call and short notice</b>		-	-
<b>Investments</b>	5	15,542,280	15,542,280
Government	5(i)	300,000	300,000
Others	5(ii)	15,242,280	15,242,280
<b>Leases, loans and advances</b>	6	41,052,049,415	40,846,683,740
Leases	6.1.1	1,611,789,549	1,619,100,279
Loans, cash credits, overdrafts, etc.	6.1.2	39,440,259,866	39,227,583,461
<b>Fixed assets including premises, furniture and fixtures</b>	7	9,540,831	9,443,741
<b>Intangible Asset</b>		1	-
<b>Other assets</b>	8	2,522,754,046	2,575,544,161
<b>Non - financial institutional assets</b>		-	-
<b>Total assets</b>		<u>46,883,206,715</u>	<u>46,711,133,611</u>
<b>LIABILITIES AND CAPITAL</b>			
<b>Liabilities</b>			
<b>Borrowing from banks, other financial institutions and agents</b>	9	12,282,470,573	12,201,346,261
<b>Deposits and other accounts</b>	10	28,528,830,237	28,155,488,334
Term deposits	10.1	27,986,333,993	27,612,652,199
Other deposits	10.2	542,496,244	542,836,135
<b>Other liabilities</b>	11	40,409,664,639	40,550,303,741
<b>Total liabilities</b>		<u>81,220,965,449</u>	<u>80,907,138,346</u>
<b>Capital / Shareholders' equity</b>		(34,337,758,734)	(34,196,004,727)
Paid-up capital	12.2	2,218,102,460	2,218,102,460
Statutory reserve	13	456,184,825	456,184,825
Retained earnings/surplus	14	(37,012,046,019)	(36,870,292,012)
<b>Total liabilities and Shareholders' equity</b>		<u>46,883,206,715</u>	<u>46,711,133,611</u>
<b>Net asset value per share</b>	16	(154.81)	(154.11)


**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED**  
**Balance Sheet (un-audited)**  
as on March 31, 2022

		(Figures in BDT)	
	Notes	Mar. 31, 2022	Dec. 31, 2021
OFF-BALANCE SHEET ITEMS			
Contingent liabilities	17	500,000,000	500,000,000
Acceptances and endorsements		-	-
Letters of guarantee	17.1	500,000,000	500,000,000
Other commitments		-	-
Total Off-Balance Sheet items including contingent liabilities		500,000,000	500,000,000

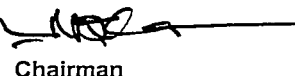
The annexed notes form an integral part of these financial statements.  
Signed in terms of our separate report of even date

  
CFO(CC)

  
Company Secretary(CC)

  
Managing Director(CC)


  
Director

  
Chairman

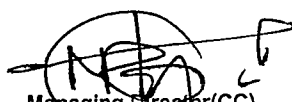


**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED**  
**Profit or Loss Account (Un-audited)**  
For the year ended March 31, 2022

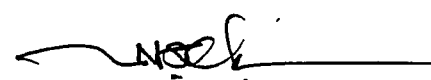
		(Figures in BDT)	
	Notes	Jan- Mar. 2022	Jan- Mar. 2021
<b>OPERATING INCOME</b>			
Interest income	19	302,302,182	242,754,501
Interest expense on deposits and borrowings etc.	20	(721,464,185)	(862,682,433)
<b>Net interest income</b>		<b>(419,162,003)</b>	<b>(619,927,932)</b>
Investment income	21	36,520	676,761
Commission, fees, exchange and brokerage	22	-	11,514
Other operating income	23	2,000	2,500
<b>Total operating income (A)</b>		<b>(419,123,483)</b>	<b>(619,237,157)</b>
<b>OPERATING EXPENSES</b>			
Salaries and allowances	24	- 12,334,232	16,258,982
Rent, taxes, insurance & electricity	25	427,072	685,331
Legal expenses	26	1,092,725	1,257,308
Postage, stamp & telecommunication	27	311,316	430,501
Stationery, printing & advertisements	28	695,125	336,929
Managing Director's salary and benefits	29	- 1,017,000	225,807
Directors' fees & meeting expenses	30	-	26,400
Auditors' fees	31	115,000	115,000
Depreciation, amortization & repair of assets	32	- 1,338,384	8,701,789
Other expenses	33	2,303,880	4,439,988
<b>Total operating expenses (B)</b>		<b>19,634,734</b>	<b>32,478,035</b>
<b>Profit before provision &amp; tax (C=A-B)</b>		<b>(438,758,217)</b>	<b>(651,715,192)</b>
Provision against leases, loans and advances	34	-	(96,600,000)
Provision for diminution in value of investments	35	-	4,857,114
Provision for other assets		-	-
<b>Total provision (D)</b>		<b>-</b>	<b>(91,742,886)</b>
<b>Total profit before tax (C-D)</b>		<b>(438,758,217)</b>	<b>(559,972,306)</b>
Provision for tax	36	-	(2,792,380)
<b>Net profit after tax</b>		<b>(438,758,217)</b>	<b>(557,179,926)</b>
<b>Earnings per share (EPS)</b>	37	<b>(1.98)</b>	<b>(2.51)</b>

  
CFO(CC)

  
Company Secretary(CC)

  
Managing Director(CC)

  
Director


  
Chairman

# INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED

## Cash Flow Statement (un-audited) For the year ended March 31, 2022

(Figures in BDT)


	Jan- Mar. 2022	Jan- Mar. 2021
<b>A) Cash flows from operating activities</b>		
Interest receipts in cash	411,626,078	260,492,758
Interest payments	(532,597,963)	(458,313,864)
Dividend receipts	36,520	49,647
Fees and commission receipts in cash	-	11,514
Recoveries of loans previously written off	4,780,306	200,000
Cash payments to employees	(13,351,232)	(16,484,789)
Income taxes paid	(3,008,544)	(1,762,659)
Receipts from other operating activities	2,000	2,500
Payments for other operating activities	(5,561,568)	(8,087,765)
<b>Cash generated from/(used in) operating activities before changes in operating assets and liabilities</b>	<b>(138,074,402)</b>	<b>(223,892,678)</b>
<b>Increase / (decrease) in operating assets and liabilities</b>		
Leases, loans and advances to banks and other FIs	-	-
Leases, loans and advances to customers	92,686,048	112,875,010
Other assets	(55,798,663)	(68,261,391)
Deposits from other banks / borrowings	5,000,000	5,000,000
Deposits from customers	85,784,419	28,369,726
Other liabilities account of customers	(339,891)	(1,216,182)
Other liabilities	(49,651,690)	(3,227,848)
<b>Net Increase / (decrease) in operating assets and liabilities</b>	<b>77,680,223</b>	<b>63,539,315</b>
<b>Net cash from/(used in) operating activities</b>	<b>(60,394,179)</b>	<b>(160,353,363)</b>
<b>B) Cash flows from investing activities</b>		
Proceeds from sale of securities	15,242,280	13,021,224
Payments for purchases of securities	(15,752,935)	(30,279,440)
Net change against purchase/sale of fixed assets	(819,023)	344,801
Receipts against lease obligation	-	-
<b>Net cash from/(used in) investing activities</b>	<b>(1,329,678)</b>	<b>(16,913,415)</b>
<b>C) Cash flows from financing activities</b>		
Receipts of long term loan	43,513,712	131,485,577
Repayment of long term loan	22,094,444	1,362,384
Net draw down/(payment) of short term loan	15,516,154	43,510,493
Dividend paid	-	-
<b>Net Cash from/(used in) financing activities</b>	<b>81,124,310</b>	<b>176,358,454</b>
<b>D) Net Increase / (decrease) in cash and cash equivalents (A+ B + C)</b>	<b>19,400,453</b>	<b>(908,324)</b>
<b>E) Effects of exchange rate changes on cash and cash equivalents</b>	<b>-</b>	<b>-</b>
<b>F) Cash and cash equivalents at beginning of the period</b>	<b>3,263,919,689</b>	<b>3,174,603,964</b>
<b>G) Cash and cash equivalents at end of the period (D+E+F)</b>	<b>3,283,320,142</b>	<b>3,173,695,640</b>
<b>Cash and cash equivalents at end of the period represents</b>		
Cash in hand (including foreign currencies)	149,397	128,606
Balance with Bangladesh Bank and its agent bank (s) (including foreign currencies)	112,910	941,172
Balance with banks and other financial institutions {notes 4 (1)}	3,283,057,835	3,172,626,862
<b>Total Cash and cash equivalents as of Sep 30</b>	<b>3,283,320,142</b>	<b>3,173,695,640</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>(0.27)</b>	<b>(0.72)</b>

  
CFO (CC)

  
Company Secretary(CC)

  
Managing Director(GC)

  
Director

  
Chairman

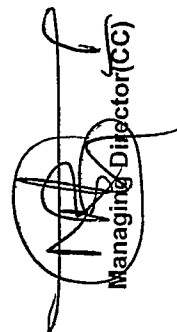
**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED**  
**Statement of Changes in Shareholders' Equity (un-audited)**  
For the year ended March 31, 2022

(Figures in BDT)

Particulars	Paid-up Capital	Statutory Reserve	Retained Earnings	Total
<b>Balance as at January 01, 2022</b>	2,218,102,460	456,184,825	(36,870,292,012)	(34,196,004,727)
Stock dividend for the year 2021	-	-	-	-
Profit transferred to reserve	-	-	-	-
Retained surplus for the period from Jan to Mar - 2022	-	-	(438,758,217)	(438,758,217)
<b>Balance as at March 31, 2022</b>	2,218,102,460	456,184,825	(37,309,050,229)	(34,634,762,944)
<b>Balance as at January 01, 2021</b>	2,218,102,460	456,184,825	(34,802,761,568)	(32,128,474,283)
Stock dividend for the year 2020	-	-	-	-
Profit transferred to reserve	-	-	-	-
Retained surplus for the period from Jan to Mar - 2021	-	-	(557,179,926)	(557,179,926)
<b>Balance as at March 31, 2021</b>	2,218,102,460	456,184,825	(35,359,941,494)	(32,685,654,209)

  
CFO(CC)

  
Company Secretary(CC)

  
Managing Director(CC)

  
Director

  
Chairman

**International Leasing & Financial Services Limited**  
**Selected Explanatory Notes**

As at and for the period ended March 31, 2022

**1. Reporting Entity**

International Leasing & Financial Services Limited is one of the leading Non Banking Financial Institutions, known for its diversified financial services. The company was incorporated in the year 1996 as a Public Limited Company under the Companies Act, 1994 and licensed by Bangladesh Bank under the Financial Institutions Act, 1993

**2. Basis of Preparation**

These financial statements are being prepared in condensed form in accordance with the requirements of International Accounting Standard (IAS-34) Interim Financial Reporting' Securities and Exchange Rules 1987, Regulations issued by Bangladesh Bank and other applicable laws and regulations.

**2.1 Accounting Policies**

The accounting policies and method of computation adopted for the preparation of these interim financial statements are the same as those applied in preparation of annual financial statements for the year ended December 31, 2021.

**2.2 Approval of the report**

These financial statements for the period ended March 31, 2022 were approved by the Board of Directors on September 29, 2022.

**2.3 General**

The financial statements for the period ended March 31, 2022 is un-audited. The comparative figures have been restated and rearranged whenever considered necessary to ensure comparability with the current financial statements. Figures are rounded-off to the nearest integer.



**INTERNATIONAL LEASING AND FINANCIAL SERVICES LIMITED**

**Selected explanatory notes to the Consolidated Financial Statements (Unaudited) as at and for  
The 1st quarter ended 31 March, 2022**

**1 Composition of Shareholders' Equity as on 31-03-2022:**

Particulars	Number of Shares	Face Value	Taka
Paid up capital	221,810,246	10	2,218,102,460
Share premium			-
preference share			-
Statutory reserve			456,184,825
Other reserve/Assets revaluation reserve			-
Retained earnings			(34,449,755,842)
Non-controlling interest			22,366
<b>Total shareholders' equity</b>			<b><u>(31,775,446,191)</u></b>

**Date of Issue & other information:**

Date	Types of Paid up Capital	No. of Shares	Face Value Per share	Taka
15-Jan-96	As per MOA & ADA	7	100	700
17-Mar-98	Allotment	10,000	100	1,000,000
24-Nov-96	Allotment	589,993	100	58,999,300
22-Sep-98	Bonus Shares	90,000	100	9,000,000
22-Jun-99	Bonus Shares	138,000	100	13,800,000
29-May-03	Bonus Shares	107,640	100	10,764,000
16-Jun-04	Bonus Shares	327,474	100	32,747,400
12-Jun-05	Bonus Shares	315,778	100	31,577,800
5-Jul-06	Bonus Shares	221,108	100	22,110,800
2-Sep-07	IPO Shares	500,000	100	50,000,000
25-May-08	Bonus Shares	230,000	100	23,000,000
31-May-09	Bonus Shares	379,500	100	37,950,000
27-Jun-10	Bonus Shares	2,182,125	100	218,212,500
30-Mar-11	Bonus Shares	3,054,975	100	305,497,500
20-Oct-11	Rights Shares	8,146,600	100	814,660,000
	<b>Before Split</b>	<b>16,293,200</b>		<b>1,629,320,000</b>
	<b>After Split</b>	<b>162,932,000</b>	<b>10</b>	<b>1,629,320,000</b>
10-May-12	Bonus Shares	8,146,600	10	81,466,000
26-May-16	Bonus Shares	8,553,930	10	85,539,300
15-Jun-17	Bonus Shares	8,981,626	10	89,816,260
28-Jun-18	Bonus Shares	22,633,698	10	226,336,980
22-Aug-19	Bonus Shares	10,562,392	10	105,623,920
<b>Total</b>		<b>221,810,246</b>		<b>2,218,102,460</b>



**2 Net Asset Value per share (NAV):**

Amount in Taka		
	31-Mar-22	31-Mar-21
Total Shareholders' equity	(34,449,755,842)	(32,602,947,528)
Number of shares outstanding	221,810,246	221,810,246
NAV per share	(155.31)	(146.99)
NAV per share (Restated)	(155.31)	(146.99)

**3 Earnings per share (EPS)**

Amount in Taka		
	31-Mar-22	31-Mar-21
Net profit after tax	(467,310,676)	(519,295,541)
Number of shares outstanding	221,810,246	221,810,246
EPS per share	(2.11)	(2.34)
EPS per share (Restated)	(2.11)	(2.34)

**4 Net Operating Cash Flow per share**

Amount in Taka		
	31-Mar-22	31-Mar-21
Net cash flow from operating activities	107,078,836	(597,786)
Number of shares outstanding	221,810,246	221,810,246
NOCFPS	0.48	(0.00)
NOCFPS (Restated)	0.48	(0.00)

**5 Reconciliation of Operating Activities of cash Flow**

Amount in Taka		
	31-Mar-22	31-Mar-21
Interest receipts in cash	182,551,212	79,930,885
Interest payments	(737,329,392)	(331,144,822)
Dividend receipts	4,290,386	1,403,742
Fees, commission & brokerage receipts in cash	29,563,678	30,450,755
Recoveries of loans previously written off	4,780,306	200,000
Cash payments to employees	(23,910,873)	(26,305,387)
Receipts from other operating activities	19,195	47,954
Payments for other operating activities	(12,255,405)	(12,695,148)
Increase in lease and loans	87,070,498	90,171,011
Income tax paid	(3,959,024)	(2,500,767)
Increase in deposit and other accounts	380,985,077	175,435,870
Increase in other liabilities	66,540,688	(6,390,047)
Increase in other assets	128,732,489	798,167
<b>Cash flows from operating activities</b>	<b>107,078,836</b>	<b>(597,787)</b>

