

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন”

“Investment in capital market involves certain degree of risks. The investors are required to read the prospectus and risk factors carefully, assess their own financial conditions and risk taking ability before making their investment decisions.”

PUBLIC ISSUE OF 15,000,000 ORDINARY SHARES

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PROSPECTUS

Name of Issuer:



Name of Issue Managers:



(a) Preliminary Information and Declarations:

- (i) Name(s), address(s), telephone number(s), web address(s), e-mail(s), fax number(s) and contact persons of the issuer, issue manager(s), underwriter(s), auditors, credit rating company and valuer, where applicable;

ISSUER		
Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
BD Thai Food & Beverage Ltd. Corporate address: BTA Tower (8 th Floor), 29 Kemal Ataturk Avenue, Road no.-17, Banani C/A, Dhaka-1213. Factory Address: Boro Narayanpur, Amta, Dhamrai, Dhaka, Bangladesh. Email: info@btfbl.com , Web: www.btfbl.com	Tel: +88-02 9821571-2 Fax: +88-02-9821573 Email: cs@btfbl.com Web: www.btfbl.com	Md. Habibur Rahman Company Secretary
ISSUE MANAGERS		
Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
UniCap Investments Limited Noor Tower ,(4 th Floor) 73 Sonargaon Road, Dhaka-120	Tel: +88-02-9632161 Fax: +88-02-9632163 E-mail: info@unicap-investments.com Web: www.unicap-investments.com	Salamul Latif Choudhury Chief Executive Officer (C.C.)
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UNDERWRITERS		
Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
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AUDITOR		
Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
MABS & J Partners Corporate address: SMC Tower (7th Floor), 33 Banani C/A, Road #17, Dhaka 1213, Bangladesh.	Tel+880-2-9821057 Fax: +880-2-9332936 E-mail: info@mabsj.com www.mabsj.com	S H Talukder FCA Partner

The Company has no involvement with Valuer; Credit rating is not applicable for the issuer.

(ii) A person interested to get a prospectus may obtain from the issuer and the issue manager(s).

(iii) **“If you have any query about this document, you may consult the issuer, issue manager and underwriter”**

(iv) "CONSENT OF THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION HAS BEEN OBTAINED TO THE ISSUE OR OFFER OF THESE SECURITIES UNDER THE SECURITIES AND EXCHANGE ORDINANCE, 1969, AND THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE) RULES, 2015. IT MUST BE DISTINCTLY UNDERSTOOD THAT IN GIVING THIS CONSENT THE COMMISSION DOES NOT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL SOUNDNESS OF THE ISSUER COMPANY, ANY OF ITS PROJECTS OR THE ISSUE PRICE OF ITS SECURITIES OR FOR THE CORRECTNESS OF ANY OF THE STATEMENTS MADE OR OPINION EXPRESSED WITH REGARD TO THEM. SUCH RESPONSIBILITY LIES WITH THE ISSUER, ITS DIRECTORS, CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR, CHIEF FINANCIAL OFFICER, COMPANY SECRETARY, ISSUE MANAGER, ISSUE MANAGER'S CHIEF EXECUTIVE OFFICER, UNDERWRITERS, AUDITOR(S), VALUER AND/OR CREDIT RATING COMPANY (IF ANY)."

(v) *'Risks in relation to the First Issue'*

"This being the first issue of the issuer, there has been no formal market for the securities of the issuer. The face value of the securities is Tk. 10.00 (ten) and the issue price is Tk. 10.00, i.e. the face value. The issue price has been determined and justified by the issuer and the issue manager as stated under the paragraph on "Justification of Issue Price" should not be taken to be indicative of the market price of the securities after listing. No assurance can be given regarding an active or sustained trading of the securities or the price after listing."

(vi) *'General Risk'*

"Investment in securities involves a degree of risk and investors should not invest any funds in this offer unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this offer. For taking an investment decision, investors must rely on their own examination of the issuer and the offer including the risks involved. The securities have not been recommended by the Bangladesh Securities and Exchange Commission (BSEC) nor does BSEC guarantee the accuracy or adequacy of this document. Specific attention of investors is invited to the statement of 'risk factors' given on page number(s) 214-224"

(vii) *'BD THAI FOOD & BEVERAGE LTD Absolute Responsibility'*

"The issuer, having made all reasonable inquiries, accepts responsibility for and confirms that this prospectus contains all material information with regard to the issuer and the issue, that the information contained in the prospectus are true, fair and correct in all material aspects and are not misleading in any respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which make this document as a whole or any of such information or the expression of any such opinions or intentions misleading in any material respect."

(b) **Availability of Prospectus**

- (i) **Names, addresses, telephone numbers, fax numbers, website addresses and e-mail addresses and names of contact persons of the institutions where the prospectus and abridged version of prospectus are available in hard and soft forms;**

The Prospectus and abridged version prospectus in hard and soft forms of the Company shall be obtained from the following addresses:

ISSUER		
Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
BD THAI FOOD & BEVERAGE LTD BTA Tower (8th Floor), 29 Kemal Ataturk Avenue, Road No.-17, Banani C/A, Dhaka-1213	Tel: +88-02-9821571 Fax: +88-02-9821573 Email: cs@btfbl.com Web: www.btfbl.com	Md Habibur Rahman Company Secretary
ISSUE MANAGERS		
Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
UniCap Investments Limited Noor Tower ,(4 th Floor) 73 Sonargaon Road, Dhaka-120	Tel: +88-02-9632161 Fax: +88-02-9632163 E-mail: info@unicap-investments.com Web: www.unicap-investments.com	Salamul Latif Choudhury Chief Executive Officer (C.C.)
BLI Capital Limited Rupayan Trade Centre 10th Floor114, Kazi Nazrul Islam Avenue, Banglamotor, Dhaka-1000, Bangladesh	Tel: +88-02-9559512, +88-02-9559523 Fax: +88-02-9592500 E-mail: lsrail@blicapitaltd.net Web: www.blicapitaltd.com	Md. Israil Hossain ACS Managing Director
Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
Dhaka Stock Exchange Limited DSE Library, 9/F Motijheel C/A, Dhaka-1000	Tel: +88-02-9564601, 9576210-18 Fax: +88-02-9564727, +88-02-9569755 E-mail: reasearch@dsebd.org Web: www.dsebd.org	Afzalur Rahaman Manager
Chittagong Stock Exchange Limited CSE Library, CSE Building, 1080, Sheikh Mujib Road Agrabad, Chittagong- 4100.	Tel: 031-714632-3 Fax: 031-714101 E-mail: jabed@cse.com.bd Web: www.cse.com.bd	Mohammed Javed Sarwar Assistant Manager

Prospectus would also be available on the web sites of BSEC (www.sec.gov.bd) and at the Public Reference Room of the Bangladesh Securities and Exchange Commission (BSEC) for reading and studying.

(ii) **Names and dates of the newspapers where abridged version of prospectus was published.**

Names and dates of the newspapers where abridged version of prospectus was published:

Sl. No.	Name of the Newspaper	Date of Publication

(iii) Definitions and Acronyms or Elaborations

Acronyms or Elaborations:

A

“Articles” or “Articles of Association” or “AoA”	The Articles of Association of <i>BD THAI FOOD & BEVERAGE LTD</i>
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AGM	Annual General Meeting
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Allotment	Letter of Allotment of shares
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B

“Board” or “Board of Directors” or “our Board”	The Board of Directors of <i>BD THAI FOOD & BEVERAGE LTD</i> , as duly constituted from time to time including any committees thereof
--	--

BTFBL	BD THAI FOOD & BEVERAGE LTD
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B. A	Bachelor of Arts
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BAS	Bangladesh Accounting Standards
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BB	Bangladesh Bank
----	-----------------

BDT	Bangladeshi Taka
-----	------------------

BFRS	Bangladesh Financial Reporting Standards
------	--

BIDA	Bangladesh Investment Development Authority
------	---

BLI	BLI Capital Limited
-----	---------------------

BO A/C	Beneficiary Owner's Account
--------	-----------------------------

BSEC	Bangladesh Securities and Exchange Commission
------	---

C

CDBL	Central Depository Bangladesh Limited
------	---------------------------------------

Certificate	Share Certificate
-------------	-------------------

CFO	Chief Financial Officer
-----	-------------------------

CIB	Credit Information Bureau
-----	---------------------------

CIS	Collective Investment Scheme
-----	------------------------------

Commission	Bangladesh Securities and Exchange Commission
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CSE	Chittagong Stock Exchange Limited
-----	-----------------------------------

D

DSE	Dhaka Stock Exchange Limited
-----	------------------------------

E

EI	Eligible Investor
----	-------------------

E-Mail	Electronic Mail
--------	-----------------

EPS	Earnings Per Share
-----	--------------------

Exchanges	Stock Exchanges
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<i>F</i>	
FC A/C	Foreign Currency Account
FDR	Fixed Deposit Receipt
FY	Fiscal Year
<i>G</i>	
GBP	Great Britain Pound
GP	General Public
<i>I</i>	
IPO	Initial Public Offering
Issue	Public Issue of shares
Issue Managers	Unicap Investments Ltd & BLI Capital Limited
Issuer	<i>BD THAI FOOD & BEVERAGE LTD</i>
<i>L</i>	
L/C	Letter of Credit
<i>M</i>	
“Memorandum” or “Memorandum of Association” or “MoA”	The Memorandum of Association of BD THAI FOOD & BEVERAGE LTD
M.Com	Master of Commerce
M. Sc	Master of Science
MBA	Master of Business Administration
MBS	Master of Business Studies
MS-Word	Microsoft word
<i>N</i>	
NAV	Net Asset Value
NBFI	Non-Banking Financial Institution
NBR	National Board of Revenue
NRB	Non Resident Bangladeshi
<i>O</i>	
“Our Company”	BD THAI FOOD & BEVERAGE LTD , a public limited company incorporated under the Companies Act
Offering Price	Price of the Securities of BTFBL
<i>P</i>	
PE	Price to Earnings
<i>R</i>	
RJSC	Registrar of Joint Stock Companies and Firms
<i>S</i>	
Securities	Share of SK Trims & Industries Limited
Securities Market	The Share Market of Bangladesh
Sponsors	The sponsor shareholders of BD THAI FOOD & BEVERAGE LTD
Subscription	Application Money

T

The Company/Issuer	BD THAI FOOD & BEVERAGE LTD , a public limited company incorporated under the Companies Act
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U

UK Pound	United Kingdom Pound
USD	United States Dollar

V

VAT	Value Added Tax
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W

WPPF Workers Profit Participation Fund

WDV Written Down Value

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CHAPTER (I)

EXECUTIVE SUMMARY

(a) About the industry:

Bangladesh is a large and densely populated country in South Asia. Bangladesh has in 2018 an estimated population of 166.37 million. The growth rate of population now is 1.03% in Bangladesh. Focusing on Bangladesh, within the last 10 years the scope for food and beverage industries have increased substantially.

The food and beverage market has high growth potential here. Moreover the size of middle class is also becoming very big every day. The purchasing power of growing middle class is also increasing. This leads to demand for processed food and beverages. Because of hot and humid climate and lack of pure drinking water source in Bangladesh, demand for beverage items is increasing at a higher pace. Market is growing at more than 8% per year. Bangladesh Govt. is also offering attractive export cash incentives for exporting agro based products from Bangladesh. Because of the availability of labor and raw materials at a cheaper rate, and export incentive benefits, Bangladeshi food products are enjoying competitive market positions in the foreign markets as well.

Bangladesh is turning into developing country and per capita income rose to 1700 USD in 2017 and health & hygiene consciousness among the population also rose. Because of all these contributing factors the demand for bottled pure drinking water and other bottled beverage like CSD drinks, Juices increased substantially. Global warming is also contributing to the growth of the beverage market.

Biscuits are fast becoming the snack of choice for Bangladeshi consumers, enabling the market to grow 15 per cent a year, said industry insiders.

The market for both branded & non branded biscuits is now worth 50-60 billion Taka, with large, well-known brands taking up a major share. The biscuit market is growing mainly because of consumers' hunt for hygienically prepared foods. It is expected to grow at the same pace in the next 10-15 years.

The annual market for branded biscuits is nearly 30 billion Taka now. The market was earlier dominated by small bakeries. Demand for biscuits is growing as entrepreneurs have shifted to automation in baking and consumers are looking for a variety of quality foods at low prices.

Encouraged by rising demand, particularly from the lower middle and middle income groups, a number of large firms have joined the foray in the last several years. Some old players have also expanded their production capacity and small companies are also joining this market.

Today, nearly 5,000 bread and baked goods makers, including 100 automatic and semi-automatic bakeries, are operating in the segment.

Confectionary/Candy

The Bangladesh candy market is witnessing a revolutionary change in ingredients owing to the customer's concern over high sugar content in the candies. Coffee accounts for 10% of total market share in 2016, at an estimated CAGR of 8.3% during the forecast period. By distribution channel, the market can be categorized into supermarkets/hypermarkets, online retailers, and convenience stores. Retail trade is a traditional business in Bangladesh; its expansion is keeping pace with the country's population growth and changes in consumption patterns consistent with economic growth

(b) About the Issuer:

Name of the Issuer	BD Thai Food & Beverage Ltd.	
Incorporation	As Private Limited Company	October 13, 2010& Reg. No. C-87517/10
Converted Public Limited Company	30-Aug-17	
Commencement of Commercial Operation	August,2013	
Registered Office & Factory	Registered Office: BTATower (8th Floor), 29 Kemal Ataturk Avenue, Road No.-17, Banani C/A, Dhaka-1213. Factory: Boro Narayanpur, Amta, Dhamrai, Dhaka.	
Nature of Business	BTFBL is a food and allied sector industry in Bangladesh, which generates numerous quality and innovative products for all classes of people. The company is engaged in processing of different kinds of fruit juices, carbonated beverages, drinking water, hard candies, soft candies, Lollipops, Gums, etc. The company is running its operation with modern technology and equipments mostly imported from UK, Korea & China. The company marketed its product under the brand name "Necter". The company is distributing marketing its products through 260 dealers.	
Back ground of the Company	With the start of the new millennium, the world is changing all around us. Focusing on Bangladesh, within the last 10 years the scope for food and beverage industries have increased substantially. To take advantage of this opportunity and to continue to thrive as one of the renowned Group of companies in Bangladesh, BD Thai Food & Beverage Ltd. (BTFBL) was incorporated in 2010 as a concern of BD Thai Group. Honorable Chairman and Directors of the Board of BTFBL	

are highly educated and have long experience in handling different business successfully and thereby they have contributed in a big way to the GDP of the nation. They are also engaged in different social welfare activities as a part of corporate social responsibility. Sunlife Insurance Company Limited and Bangladesh Thai Aluminium Limited are also the sponsors of BD Thai Food & Beverage Ltd.

BTFBL is committed in creating nature based, scientifically designed nourishment products for all age and income groups. Quality and innovation is BTFBL's greatest strength which is supported by a highly qualified team of professionals. We source only the best quality food ingredients supplied by the renowned companies accredited with ISO 22000. Our Quality Control (QC) department is trained in a manner that they never compromise with quality issues for, raw materials, production process and finished products. Hygiene issues are also dealt with utmost importance. Our efficient R&D department members are continuously working in our own sophisticated lab to develop new items and are constantly adding new products to our diversified product mix for our customers to meet their demand with quality expectations. Currently our product mix includes – different kinds of fruit juices, carbonated beverages, hard candies, soft candies, Lollipops, etc. BTFBL products mostly are marketed under “Nectar” brand name. BTFBL is using latest hi-tech machineries imported from U.K., Germany, China, Korea, etc. countries. BTFBL has ISO 22000:2005 certification for food safety and quality management. It is also a Halal and HACCP compliant company.

(c) Financial Information:

Major financial information of BD THAI FOOD & BEVERAGE LTD (BTFBL) is as follows:

Sl. No.	Particulars	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15	30-Jun-14
		For the year				
1	Revenue	763,395,992	694,710,322	574,544,333	349,729,055	107,274,197
2	Gross Income	242,698,646	220,989,043	176,112,777	116,323,404	38,193,894
3	Profit before Income Tax	78,795,425	65,107,504	42,718,877	466,052,459	145,468,091
4	Net Income after Tax	51,217,026	35,788,793	10,161,868	4,371,637	2,376,785
5	Total Assets	1,726,185,698	1,470,731,337	1,115,049,733	717,233,658	634,652,345
6	Share Capital	665,000,000	365,000,000	365,000,000	365,000,000	99,000,000
7	Retained Earnings	103,916,109	52,699,083	16,910,290	6,748,422	2,376,785
8	No. of Shares	66,500,000	3,650,000	3,650,000	3,650,000	990,000
9	Face Value	10	100	100	100	100
10	NAV Per Share (with revaluation reserve)	12.97	143.48	106.69	103.22	338.32
11	NAV Per Share (Considering FV Tk. 10 for all years 30 June, 2015, 2016 and 2017)	12.97	14.35	10.67	10.32	33.83
12	Earnings per Share (EPS)	0.77	9.81	2.78	1.20	2.40

13	Earnings per Share (EPS) (Considering FV Tk. 10 for all years 30 June, 2015, 2016 and 2017)	0.77	0.98	0.28	0.12	0.24
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(d) Features of the issue and its objects:

Offer Price	Tk. 10.00
Number of Shares	15,000,000
Offer Size	Tk. 150,000,000.00
Purpose of Raising Fund	Proceeds from Initial Public Offering (IPO) will be used for loan repayment, acquisition of Machinery & Equipment, Construction of building and other civil works and for IPO Expenses
Date of Implementation	Within 21 months after receiving IPO fund

(e) Legal and other Information:

SL	Name of Certificate/license/Registration	License Issuer/Issuing Authority	Certificate/License No.	Validity/Current Status
	Incorporation	Registrar of Joint Stock Companies & Firms (RJSC)	Private Limited Company dated October 13, 2010 & C-87517/10	N/A
	Certificate of Commencement of Business	Registrar of Joint Stock Companies & Firms (RJSC)	N/A	Incorporated as a private limited company
	Trade License	Dhaka City Corporation	03-086584	30-Jun-20
	TIN Certificate	National Board of Revenue	660387994245	N/A
	VAT Reg. No.	Customs, Excise & VAT Commissionerate,	17181009106	N/A

		Dhaka		
	Import Registration Certificate (IRC)	Controller of Import & Export, Government of Bangladesh	Ba 0222640	30-Jun-19
	Export Registration Certificate (ERC)		Ra 0106519	
	Fire License	Bangladesh Fire Services and Civil Defense	AD/Dhaka-20595/11	30-Jun-19
	Factory License	Factory and Organization Inspection Authority, Dhamrai, Dhaka	16337/Dhaka	30-Jun-19
	DCCI	Dhaka Chamber of Commerce & Industry	01635	31-Dec-18
	BSTI	Bangladesh Standard and Testing Institution	17979/G-5/2017, 19955/G-4/2016, 17988/G-5/2018	30-Jun-19, 30-Jun-19, 30-April-20
	Environment Clearance Certificate	Department of Environment , Dhaka Division	30.26.14.3.134.250511/char 191	27-October-18

(f) Promoters' background:

At the time of incorporation following persons were the subscribers to the memorandum:

Sl. No.	Name of promoter	Position
1	Mrs. Rubina Hamid	Chairman & Director
2	Dr. Kazi Aktar Hamid	Director
3	Mr. Rahat Maleque	Director
4	Ms. Cynthia Maleque	Sponsor Shareholder
5	Mr. Ryan Hamid	Director
6.	Zahid Maleque	Sponsor Shareholder

Their background is stated below:

Mrs. RUBINA HAMID, Chairman (55)

Mrs. Rubina Hamid wife of Dr. Kazi Aktar Hamid (a renowned Senior Lawyer of The Supreme Court of Bangladesh) and daughter of Late Col (Retd.) A. Maleque (former Minister and Mayor of The Dhaka City Corporation). She has a Master of Commerce degree in Management from the University of Dhaka. She is a Professor of the department of Management, University of Dhaka. She is the Chairman of BD Thai Aluminum Limited, Sunlife Insurance Company Limited, BD Thai Food & Beverage Ltd. and BD Thai Cosmo Ltd. She is also the Director of the BD Sunlife Securities Ltd. Prof. Rubina Hamid has gathered vast knowledge of business and is capable of applying the knowledge in the practical arena of finance and marketing of all the five concerns. Very recently, she received the best woman entrepreneur awards in the bank and insurance sector of Bangladesh. Now she is the first Vice president of Bangladesh Insurance Association (BIA). She successfully completed a number of business courses from the University of Ottawa, Canada. She is a dynamic lady with keen interest in food and beverage business. She has great managerial expertise.

DR. KAZI AKTAR HAMID, Director (58)

Dr. Kazi Aktar Hamid, son of Late Mr. Abdul Hamid and son-in-law of Late Col (Retd.) A. Maleque (former Minister and Mayor of Dhaka City Corporation). Dr. Hamid has a Doctorate of Laws (LL.D) degree from the University of Ottawa, Canada and Masters degree in Law from The Howard University Law School, Washington, D.C., USA. He is a law practitioner and a Senior Lawyer of The Supreme Court of Bangladesh. He is also the legal advisor of BD Thai Aluminum

Limited, Sunlife Insurance Company Limited, Rahat Real Estate & Construction Ltd. and BD Thai Food & Beverage Ltd. He successfully looks after all the legal matters of all the aforesaid companies. He plays an influential role in the policy matters of the companies. He is the director of the Sunlife Insurance Company Limited, BD Thai Cosmo Limited and BD Thai Food & Beverage Ltd. He is the Head of Chambers of the law firm “Dr. Hamid and Associates”. He also served as a consultant of The Law Reform Commission of Canada (LRCC) under the Justice Department of Canada.

Mr. RAHAT MALEQUE, Director (31)

Mr. Rahat Maleque, son of Mr. Zahid Maleque. He has completed a Masters in Finance and Investment from Queen Mary University in UK. He has an undergraduate degree of Bachelor of Business Administration (BBA) from the North South University, Dhaka. He has completed O and A levels from Scholastica School, Dhaka with brilliant results. He is a director of the BD Thai Food & Beverage Ltd., Sunlife Insurance Company Limited. He is also Managing Director of the Rahat Real Estate & Construction Ltd. He is also Chairman and Managing Director of the BD Sunlife Securities Ltd.

Mr. RYAN HAMID, Director (27)

Mr. Ryan Hamid is the son of Dr. Kazi Aktar Hamid and Mrs Rubina Hamid. He has completed Bar at Law and is a member of the honorable Society of Lincolns Inn, UK. He also has done his LLM from Cardiff University, UK. He is a Director of the Sunlife Insurance Co. Ltd., BD Thai Food & Beverage Ltd. He is also Managing Director of the BD Thai Cosmo Ltd.

MS. CYNTHIA MALEQUE, Director (26)

Ms. Cynthia Maleque is the daughter of Mr. Zahid Maleque, MP. She has completed BBA from North South University, Dhaka. Previously she completed O and A levels from Scholastica School, Dhaka, with brilliant results. She is a Director of the BD Sunlife Securities Limited, Multi Securities Limited and BD Thai Food & Beverage Ltd.

(g) Capital structure and history of capital raising:

The Company intends to issue 15,000,000 ordinary shares of Tk. 10.00 each at par through Initial public offering (IPO) totaling to Tk. 150,000,000.00 subject to regulatory approvals.

Particulars	No. of Shares	Face Value (Tk.)	Issue Price (Tk.)	Amount in Taka
Authorized Capital	100,000,000	10.00	10.00	1,000,000,000
Before IPO:				
Paid up capital	66,500,000	10.00	10.00	665,000,000
After IPO:				
To be issued as IPO	15,000,000	10.00	10.00	150,000,000
Paid up capital (Post IPO)	81,500,000	10.00	10.00	815,000,000

The Company has raised its paid-up capital in following phases:

Particulars of Allotment	Date of Allotment	Form of Consideration (No. of Shares)			Face Value of Share (Tk.)	Paid-up Capital
		In cash	Other than in cash	Bonus		
		Considering Face Value of Tk.10 each Share				
1 st (subscriber to the Memorandum & Articles of Association at the time of incorporation)	13-Oct- 2010	50,000	-	-	100	5,000,000
2 nd	1-Feb-12	940,000	-	-	10	94,000,000
3 rd	1-Feb-15	2,660,000	-	-	10	266,000,000
4 th	27-May-18	30,000,000	-	-	10	300,000,000
Total						665,000,000

Notes: The Company has changed the face value of its ordinary share from Tk. 100.00 to Tk. 10.00 by passing a special resolution in its extraordinary general meeting held on August 30, 2017 and necessary amendments in capital clause of the Memorandum and Articles of Association were made accordingly.

(h) Summary of Valuation Report of securities:

Particulars	Amount (in Tk.)
Method 1& 2: Net Asset Value (NAV) per share/Equity based valuation	
Net Asset Value per share	12.97
Net Asset Value per share (without revaluation reserve)	11.56
Method 3: Historical Earnings based valuation	
Earnings based Value per share based on Overall Market P/E	11.57
Method 4: Average market price of similar stock based valuation	24.68

(i) Others:

- a) Declaration by the issuer as required by Rule 3 (2) (c) of the Bangladesh Securities & Exchange Commission (Public Issue) Rules, 2015:

DECLARATION OF MATERIAL CHANGES

We, the Issuer, declare that we did not make any material changes including raising of paid-up capital after the date of audited financial statements as included in the prospectus.

Sd/-

M.M Aminul Islam

Managing Director

- b) Declaration by the issue manager as required by Rule 3 (2) (d) of the Bangladesh Securities & Exchange Commission (Public Issue) Rules, 2015:

ISSUE MANAGERS DECLARATION IN CONNECTION WITH ISSUER

We, the Issue Managers, declare that we do not have any connection with the Issuer, nor any connected persons of us are connected with the Issuer. Moreover, we do not have any connection with the connected persons of the Issuer nor hold any securities thereof.

Sd/-

Salamul Latif Choudhury

Chief Executive Officer (C.C.)

Unicap Investments Limited

Sd/-

Md. Israil Hossain ACS

Managing Director

BLI Capital Limited

CHAPTER (II)

CONDITIONS IMPOSED BY THE COMMISSION

DISCLOSURE IN RESPECT OF ISSUANCE OF SECURITY IN DEMAT FORM:

As per provisions of the Depository Act, 1999 and regulations made there under, share of the Company will be issued in dematerialized form only and for this purpose BD Thai Food & Beverage Ltd (BTFBL) will sign an agreement with the Central Depository Bangladesh Limited (CDBL). Therefore, all transfers, transmissions, splitting or conversions will take place on the CDBL system and any further issuance of shares (including rights and bonus) will also be issued in dematerialized form only.

CONDITIONS UNDER 2CC OF THE SECURITIES AND EXCHANGE ORDINANCE, 1969:

PART-A

1. The Company shall go for Initial Public Offer (IPO) for 1,50,00,000 ordinary shares of Tk. 10.00 each at par totaling to **Tk. 15,00,00,000.00 (Taka Fifteen crore only)** following the Securities and Exchange Ordinance, 1969, the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015, the Depository Act, 1999 and rules made there under.
2. The abridged version of the prospectus, as approved by the Commission, shall be published by the issuer in 4 (Four) national daily newspapers (two in Bangla and two in English), within **2 (two) working days** of issuance of this consent letter. The issuer shall post the full prospectus, vetted by Commission, in the issuer's website and shall also put on the websites of the Commission, stock exchanges, and the issue manager, within **3 (three) working days** from the date of issuance of this letter and shall remain posted till the closure of the subscription list. The issuer shall submit to the Commission, the stock exchanges and the issue manager a diskette containing the text of the vetted prospectus in "MS -Word" format.
3. The company shall submit **40 (Forty)** copies of the printed prospectus to the Commission for official record within **5 (Five) working days** from the date of publication of the abridged version of the prospectus in the newspaper.
4. The issuer company and the issue manager shall ensure transmission of the prospectus and its abridged version for NRBs through email to the Bangladesh Embassies and Missions abroad within **5 (Five) working days** from the date of publication of the abridged version of the prospectus in the newspaper. A compliance report shall be submitted in this respect to the Commission jointly by the issuer and the Issue Manager within **2 (Two) working days** from the date of said transmission of the prospectus.
5. The following declaration shall be made by the company in the prospectus, namely: -

"Declaration about Listing of Shares with the stock exchange (s):

None of the stock exchange(s), if for any reason, grants listing within **75 (Seventy Five) days** from the closure of subscription, any allotment in terms of this prospectus shall be void and the company shall refund the subscription money within **15 (Fifteen) days** from the date of refusal for listing by the stock exchanges, or from the date of expiry of the said **75 (Seventy Five) days**, as the case may be.

In case of non-refund of the subscription money within the aforesaid **15 (Fifteen) days**, the Directors of the company, in addition to the issuer company, shall be collectively and severally liable for refund of the subscription money, with interest at the rate of **2% (two percent)** above the bank rate, to the subscribers concerned.

The issue manager, in addition to the issuer company, shall ensure due compliance of the above mentioned conditions and shall submit compliance report thereon to the Commission within **7 (Seven) days** of expiry of the aforesaid **15 (Fifteen) days'** time period allowed for refund of the subscription money.”

6. All applicants shall apply for minimum market lot of 500 shares worth Taka 5,000/- (Taka five thousand only) or its multiples.
7. The IPO shall stand cancelled in case of under-subscription in any category above 35%. In such an event, the issuer and issue manger shall inform the Commission within 2 (two) working days and release the subscription money within 10 (ten) working days after receiving verification report from CDBL and the information from exchanges regarding subscription.
8. **20% of the securities reserved for other general public shall be reserved for ক্ষতিগ্রস্থ ক্ষুদ্র বিনিয়োগকারী.** In case of under-subscription under any of sub-categories of eligible investor's category or general public category, the unsubscribed portion shall be added to other sub-category of the same category. In case of over subscription in the general public category, the issuer and the issue manager shall jointly conduct an open lottery. In case of over subscription in the eligible investor's category, securities shall be allotted on pro-rata basis. No eligible investors shall apply for more than 2% (two percent) of the total securities reserved for the eligible investors.
9. An applicant cannot submit more than two applications, one in his/her own name and the other jointly with another person. In case, an applicant submits more than two applications, all applications will be treated as invalid and will not be considered for allotment purpose. In addition, 15% (fifteen) of the application money will be forfeited by the Commission and the balance amount will be refunded to the applicant.
10. The applicants who have applied for more than two applications using same bank account, their application will not be considered for lottery and the Commission will forfeit 15% of their subscription money.
11. Making of any false statement in the application or supplying of incorrect information therein or suppressing any relevant information in the application shall make the application liable to rejection and subject to forfeiture of 25% of the application money and/or forfeiture of share (unit) before or after issuance of the same by the issuer. The said forfeited application money or share (unit) will be deposited in account of the Bangladesh Securities and Exchange Commission (BSEC). This is in addition to any other penalties as may be provided for by the law.

12. The company shall furnish the list of allottees to the Commission and the stock exchange(s) simultaneously in which the shares will be listed, within **24 (Twenty Four) hours** of allotment.
13. **Shares not allotted at the time of according this consent, but allotted after listing, in favor of sponsors, directors or shareholders having 10% or more shares, other than alternative investment fund, through stock dividends, shall be subject to a lock-in period of 02(two) years from the date of issuance of the prospectus.**
14. **If any share of Sponsors/Directors/Promoters is in paper format, it shall be handed over to securities custodian registered with the Commission and shall remain held till completion of lock-in period and the name of the securities custodian shall be furnished to the Commission jointly by the issuer and issue manager, along with a confirmation thereof from the custodian, within one week of listing of the shares with the stock exchange(s). Or they (shares of Sponsors/ Directors/ Promoters) can be demated and shall remain in lock-in under CDBL system and issuer shall submit a dematerialization confirmation report generated by CDBL and attested by Managing Director of the company along with the lock-in confirmation to the Commission within one week of listing of the shares with the stock exchange(s). In respect of shares other than Sponsors/Directors/Promoters the issuer will ensure their lock-in of those shares and submit a statement to this effect to the Commission.**
15. **The company shall not declare any dividend/bonus shares before listing of its capital with any Exchange from the date of this consent for raising of capital.**
16. **The company shall not engage itself into any merger/amalgamation or acquisition activities without taking “No Objection” from the Commission, on the scheme of the said merger/amalgamation or acquisition, as recommended by the Board of Directors, before approval by the shareholders in General Meeting.**
17. **The company shall submit environment clearance certificate for proposed increased production capacity and proposed expansion of its infrastructures before utilization of IPO proceeds.**

PART-B

Application Process

Step-1 (Applicant)

1. An applicant for public issue of securities shall submit application/buy instruction to the Stockbroker/ Merchant Banker where the applicant maintains customer account, within the cut-off date (i.e. the subscription closing date), which shall be the **25th (twenty fifth) working day** from the date of publication of abridged version of prospectus.
2. The application/buy instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BO Account Number, Number of Securities applied for, Total Amount and Category of the Applicant. At the same time:
 - a. Other than non-resident Bangladeshi (NRB) and Foreign applicants shall make the application money and service charge available in respective customer account maintained with the Stockbroker/Merchant Banker. No margin facility, advance or deferred payment is permissible for this purpose. In case the application is made

through a margin account, the application money shall be deposited separately and the Stockbroker/Merchant Banker shall keep the amount segregated from the margin account, which shall be refundable to the applicant, if become unsuccessful.

- b. Non-resident Bangladeshi (NRB) and Foreign applicants shall submit bank drafts (FDD), issued in favor of the Issuer for an amount equivalent to the application money, with their application to the concerned Stockbroker/Merchant Banker. A Non-resident Bangladeshi (NRB) and Foreign applicant may also submit a single draft against 02(two) applications made by him/her, i.e. one in his/her own name and the other jointly with another person. The draft (FDD) shall be issued by the Bank where the applicant maintains Foreign Currency account debiting the same account **and provide the customer with a certificate mentioning the FC account number which has been debited to issue the FDD. The applicant shall also submit the certificate with their application.** No banker shall issue more than two drafts from any Foreign Currency account for any public issue. At the same time, the applicant shall make the service charge available in respective customer account maintained with the Stockbroker/Merchant Banker.
- c. **Eligible investors shall submit application through the electronic subscription system of the exchange(s) and deposit the full amount intended to subscribe by the method as determined by the exchange(s).**

Step-2 (Intermediary)

3. The Stockbroker/Merchant Banker shall maintain a separate bank account only for this purpose namely "Public Issue Application Account". The Stockbroker/Merchant Banker shall:
 - a. post the amount separately in the customer account (other than NRB and Foreign applicants), and upon availability of fund, block the amount equivalent to the application money;
 - b. accumulate all the application/buy instructions received up to the cut-off date, deposit the amount in the "Public Issue Application Account" maintained with its bank within the first banking hour of **next working day** of the cut-off date;
 - c. instruct the banker to block the account for an amount equivalent to the aggregate application money and to issue a certificate in this regard.
4. Banker of the Stockbroker/Merchant Banker shall block the account as requested for, issue a certificate confirming the same and handover it to the respective Stockbroker/Merchant Banker.
5. For Non-resident Bangladeshi (NRB) and Foreign applicants, the Stockbroker/Merchant Banker shall prepare a list containing the draft information against the respective applicant's particulars.
6. The Stockbroker/Merchant Banker shall prepare category-wise lists of the applicants containing Customer ID, Name, BO Account Number and Number of Securities applied for, and within 03 (three) working days from the cut-off date, send to the respective Exchange,

the lists of applicants in electronic (text format with tilde '~' separator) format, the certificate(s) issued by its banker, the drafts **and certificates** received from Non-resident Bangladeshi (NRB) and Foreign applicants and a copy of the list containing the draft information.

7. **On the next working day**, the Exchanges shall provide the Issuer with the information received from the Stockbroker/Merchant Bankers, the drafts **and certificates** submitted by Non-resident Bangladeshi (NRB) and Foreign applicants and the list containing the draft information. Exchanges shall verify and preserve the bankers' certificates in their custody.
8. The application/buy instructions shall be preserved by the Stockbroker/Merchant Bankers up to 6 months from listing of the securities with exchange.

Step-3 (Issuer)

9. The Issuer shall prepare consolidated list of the applications and send the applicants' BOIDs in electronic (text) format in a CDROM to CDBL for verification. The Issuer shall post the consolidated list of applicants on its website and websites of the Exchanges. CDBL shall verify the BOIDs as to whether the BO accounts of the applicants are active or not.
10. **On the next working day**, CDBL shall provide the Issuer with an updated database of the applicants containing BO Account Number, Name, Addresses, Parents Name, Joint Account and Bank Account information along with the verification report.
11. After receiving verification report and information from CDBL, the Issuer shall scrutinize the applications, prepare category wise consolidated lists of valid and invalid applications and submit report of final status of subscription to the Commission and the Exchanges **within 10 (ten) working days** from the date of receiving information from the Exchanges.
12. The Issuer and the issue manager shall conduct category wise lottery with the valid applications **within 03 (three) working days** from the date of reporting to the Commission and the Exchanges, if do not receive any observation from the Commission or the Exchanges.
13. The Issuer and issue manager shall arrange posting the lottery result on their websites within **06 (six) hours** and on the websites of the Commission and Exchanges within **12 (twelve) hours** of lottery.
14. Within **02 (two) working days** of conducting lottery, the Issuer shall:
 - a) send category wise lists of the successful and unsuccessful applicants in electronic (text format with tilde '~' separator) format to the respective Exchange.
 - b) send category wise lists of unsuccessful applicants who are subject to penal provisions as per conditions of the Consent Letter issued by the Commission in electronic (text format with tilde '~' separator) format to the Commission and Exchanges mentioning the penalty amount against each applicant.

- c) issue allotment letters in the names of successful applicants in electronic format with digital signatures and send those to respective Exchange in electronic form. d) send consolidated allotment data (BOID and number of securities) in electronic text format in a CDROM to CDBL to credit the allotted shares to the respective BO accounts.

Step-4 (Intermediary)

15. **On the next working day**, Exchanges shall distribute the information and allotment letters to the Stockbroker/Merchant Bankers concerned in electronic format and instruct them to:
 - a) remit the amount of successful (other than NRB and Foreign) applicants to the Issuer's respective Escrow Account opened for subscription purpose, and unblock the amount of unsuccessful applicants;
 - b) send the penalty amount of other than NRB and Foreign applicants who are subject to penal provisions to the Issuer's respective Escrow Accounts along with a list and unblock the balance application money;
16. **On the next working day** of receiving the documents from the Exchanges, the Stockbrokers/Merchant Banker shall request its banker to: a. release the amount blocked for unsuccessful (other than NRB and foreign) applicants; b. remit the aggregate amount of successful applicants and the penalty amount of unsuccessful applicants (other than NRB and foreign) who are subject to penal provisions to the respective 'Escrow' accounts of the Issuer opened for subscription purpose.
17. **On the next working day** of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount blocked in the account(s) and remit the amount as requested for to the Issuer's 'Escrow' account.
18. **Simultaneously**, the stockbrokers/Merchant Bankers shall release the application money blocked in the customer accounts; inform the successful applicants about allotment of securities and the unsuccessful applicants about releasing their blocked amounts and send documents to the Exchange evidencing details of the remittances made to the respective 'Escrow' accounts of the Issuer. The unblocked amounts of unsuccessful applicants shall be placed as per their instructions. The Stockbroker/Merchant Banker shall be entitled to recover the withdrawal charges, if any, from the applicant who wants to withdraw the application money, up to an amount of Tk. 5.00 (five) per withdrawal.
19. All drafts submitted by NRB or Foreign applicants shall be deposited in the Issuer's respective 'Escrow' accounts and refund shall be made by the Issuer by refund warrants through concerned stockbroker or merchant banker or transfer to the applicant's bank account (**FC account which has been debited to apply by NRB or foreign applicants**) through banking channel within 10 (ten) working days from the date of lottery.

Miscellaneous:

20. The Issuer, Issue Manager, Stockbrokers and Merchant Bankers shall ensure compliance of the above.

21. The bank drafts (FDD) shall be issued considering TT Clean exchange rate of Sonali Bank Ltd. on the date of publication of abridged version of prospectus.
22. Amount deposited and blocked in the “Public Issue Application Account” shall not be withdrawn or transferred during the blocking period. Amount deposited by the applicants shall not be used by the Stockbrokers/Merchant Bankers for any purpose other than public issue application.
23. The Issuer shall pay the costs related to data transmission, if claimed by the Exchange concerned up to an amount of Tk.2,00,000.00 (taka two lac) for a public issue.
24. The Stockbroker/Merchant Bankers shall be entitled to a service charge of Tk.5.00 (taka five) only per application irrespective of the amount or category. The service charge shall be paid by the applicant at the time of submitting application.
25. The Stockbroker/Merchant Banker shall provide the Issuer with a statement of the remittance and drafts sent.
26. The Issuer shall accumulate the penalty amount recovered and send it to the Commission through a bank draft/payment order issued in favor of the Bangladesh Securities and Exchange Commission.
27. The concerned Exchange are authorized to settle any complaints and take necessary actions against any Stockbroker/Merchant Banker in case of violation of any provision of the public issue application process with intimation to the Commission.

PART-C

1. The issue manager shall carefully examine and compare the published prospectus and its abridged version on the date of publication with the copies vetted by the Commission. If any discrepancy is found, both the issuer and the issue manager shall jointly publish a corrigendum immediately in the same newspapers concerned, simultaneously endorsing copies thereof to the Commission and the stock exchanges concerned. In this regard, the issue manager shall submit a compliance report to the Commission within 5 working days from the date of such publications.
2. The fund collected through Public Offering shall not be utilized prior to listing with Exchange(s) and that utilization of the said fund shall be effected through banking channel, i.e. through account payee cheque, pay order or bank drafts etc.
3. The company shall furnish status report on utilization of Public Offering proceeds audited by foreign affiliated auditors and authenticated by the board of directors to the Commission and the exchanges within 15 (Fifteen) days of the closing of each month until such fund is fully utilized, as mentioned in the schedule contained in the prospectus. The issuer shall simultaneously post the status report in its websites of the Exchanges. In the event of any irregularity or inconsistency, the Commission may employ or engage any person to examine whether the issuer has utilized the proceeds for the purpose disclosed in the prospectus.

4. While auditing the utilization of IPO proceeds, the auditors will perform their jobs under the following terms of reference (TOR) and confirm the same in their report/certificate:
 - a. Whether IPO proceeds have been utilized for the purposes/heads as specified in the prospectus;
 - b. Whether IPO proceeds have been utilized in line with the condition (if any) of the Commission's consent letter;
 - c. Whether utilization of IPO proceeds have been completed within the time schedule/implementation schedule as specified in the published prospectus;
 - d. Whether utilization of IPO proceeds is accurate and for the purpose of the company as mentioned/specified in the published prospectus; and
 - e. The auditors should also confirm that:(i) assets have been procured/imported/constructed maintaining proper/required procedure as well as at reasonable price; and (ii) auditors' report has been made on verification of all necessary documents/papers/vouchers in support of IPO proceeds making reconciliation with Bank Statement.
5. All transactions, excluding petty cash expenses, shall be effected by crossed cheques or bank transfers.
6. Proceeds of the public offering shall not be transferred to any other bank account before listing with the Exchange(s). The proceeds shall not be used for any purpose other than those specified in the prospectus without any valid ground. **Any deviation in respect of time or purpose of utilization must have prior approval of the shareholders in the general meeting through a Board approved agenda thereon and due notification to the shareholders and if approved by the shareholders, the meeting resolution shall be submitted to the Commission and the Exchanges along with reasonable explanations.**
7. If any quarter or half-year of the financial year ends after publication of the abridged version of prospectus and before listing of its securities with any exchange, the company shall disseminate/transmit/submit the said quarterly/half yearly financial statements in accordance with the Commission's Notification SEC/CMRRCD/2008-183/admin/03-34 dated September 27, 2009 and Rules 13 of the Securities and Exchange Rules, 1987.
8. In the event of arising issues concerning Price Sensitive Information as defined under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (সুবিধাভোগীব্যবসানিষিদ্ধকরণ) বিধিমালা ১৯৯৫ after publication of the abridged version of prospectus and before listing of its securities with any exchange, the company shall disseminate/transmit/submit the information as price sensitive in accordance with the Commission's Notification No. SEC/SRMI/200-953/1950 dated October 24, 2000.

PART-D

1. As per provision of the Depository Act, 1999 & Regulations made thereunder, shares will only be issued in dematerialized condition. All transfer/transmission/splitting will take place in the depository system of Central Depository Bangladesh Ltd. (CDBL) and any further issuance of shares (including rights/bonus) will be made in dematerialized form only.
2. The issuer and the issue manager shall ensure due compliance of all the above conditions, the 'Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015' and the listing regulations of the exchanges.
3. The Commission may impose further conditions/restrictions etc. from time to time as and when considered necessary which shall also be binding upon the issuer company.

CHAPTER (III)

DECLARATION AND DUE DILIGENCE CERTIFICATES

DECLARATION ABOUT THE RESPONSIBILITY OF THE DIRECTORS, INCLUDING THE CEO OF THE ISSUER IN RESPECT OF THE PROSPECTUS

[Rule 4 (1) (d)]

This prospectus has been prepared, seen and approved by us, and we, individually and collectively, accept full responsibility for the authenticity, accuracy and adequacy of the statements made, information given in the prospectus, documents, financial statements, exhibits, annexes, papers submitted to the Commission in support thereof, and confirm, after making all reasonable inquiries that all conditions concerning this public issue and prospectus have been met and that there are no other information or documents, the omission of which make any information or statements therein misleading for which the Commission may take any civil, criminal or administrative actions against any or all of us as it may deem fit.

We also confirm that full and fair disclosures have been made in this prospectus to enable the investors to make a well informed decision for investment.

**Sd/-
(MRS. RUBINA HAMID)
Chairman**

**Sd/-
(MR. BENJIR AHMED)
Independent Director**

**Sd/-
(DR. KAZI AKTAR HAMID)
Director**

**Sd/-
(ADVOCATE ABDUS SALAM)
Independent Director**

**Sd/-
(MR. RYAN HAMID)
Director**

**Sd/-
(MR. RUHUL AMEEN FCMA)
Nominated Director of Bangladesh Thai Aluminium
Limited**

**Sd/-
(MR. RAHAT MALEQUE)
Director**

**Sd/-
(MD. RABIUL ALAM ACS)
Nominated Director of Sunlife Insurance Company
Limited**

Date: September 16, 2017

DUE DILIGENCE CERTIFICATE BY ISSUE MANAGER
(Unicap Investments Limited)

[Rule 4 (1) (d)]

To

The Bangladesh Securities and Exchange Commission

Sub: Public Issue of 15,000,000 Ordinary Shares of Tk. 150,000,000.00 by BD THAI FOOD & BEVERAGE LTD

Dear Sir,

We, the issue manager to the above-mentioned forthcoming issue, state and confirm as follows:

- (1) We have examined all the documents submitted with the application for the above mentioned public issue, visited the premises of the issuer and interviewed the Chairperson, Directors and key management personnel of the issuer in connection with the finalization of the prospectus pertaining to the said issue;
- (2) On the basis of such examination and the discussions with the directors, officers and auditors of the issuer, other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer.

WE CONFIRM THAT:

- (a) The prospectus filed with the Commission is in conformity with the documents, materials and papers relevant to the issue;
- (b) All the legal requirements relating to the issue as also in the rules, notification, guidelines, instructions, etc. framed/issued by the Commission, other competent authorities in this behalf and the Government have been duly complied with;
- (c) The disclosures made in prospectus are true, fair and adequate to enable the investors to make a well informed decision for investment in the proposed issue and such disclosures are in accordance with the requirements of the Companies Act, 1994, the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 and other applicable laws;
- (d) Besides ourselves, all the intermediaries named in the prospectus are registered with the Commission and that till date such registrations are valid;
- (e) We have satisfied ourselves about the capability of the underwriters to fulfill their underwriting commitments;
- (f) The proposed activities of the issuer for which the funds are being raised in the present issue

fall within the 'main objects' listed in the object clause of the Memorandum of Association or other charter of the issuer and that the activities which have been carried out till now are valid in terms of the object clause of its Memorandum of Association;

- (g) Necessary arrangements have been made to ensure that the moneys to be received pursuant to the issue shall be kept in a separate bank account and shall be used for the purposes disclosed in the use of proceeds section of the prospectus;
- (h) All the applicable disclosures mandated in the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 have been made in addition to other disclosures which, in our view, are fair and adequate to enable the investor to make a well informed decision;
- (i) We enclose a note explaining how the process of due diligence has been exercised by us in view of the nature of current business background or the issuer, situation at which the proposed business stands, the risk factors, sponsors experiences etc. We also confirm that the due diligence related process, documents and approval memos shall be kept in record by us for the next 5 (five) years after the IPO for any further inspection by the Commission;
- (j) We enclose a checklist confirming rule-wise compliance with the applicable provisions of the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 containing details such as the rule number, its text, the status of compliance, page numbers of the prospectus where the rules has been complied with and our comments, if any;
- (k) We also declare that we have not managed any public issue in the last 05 (five) years.

For the Issue Manager

Sd/-

Salamul Latif Choudhury
Chief Executive Officer (C.C)
Unicap Investments Limited

Place: Dhaka

Date:September 16, 2018

DUE DILIGENCE CERTIFICATE BY ISSUE MANAGER
(BLI Capital Limited)

[Rule 4 (1) (d)]

To

The Bangladesh Securities and Exchange Commission

Sub: Public Issue of 15,000,000 Ordinary Shares of Tk. 150,000,000.00 by BD THAI FOOD & BEVERAGE LTD.

Dear Sir,

We, the issue manager to the above-mentioned forthcoming issue, state and confirm as follows:

- (1) We have examined all the documents submitted with the application for the above mentioned public issue, visited the premises of the issuer and interviewed the Chairperson, Directors and key management personnel of the issuer in connection with the finalization of the prospectus pertaining to the said issue;
- (2) On the basis of such examination and the discussions with the directors, officers and auditors of the issuer, other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer.

WE CONFIRM THAT:

- (a) The prospectus filed with the Commission is in conformity with the documents, materials and papers relevant to the issue;
- (b) All the legal requirements relating to the issue as also in the rules, notification, guidelines, instructions, etc. framed/issued by the Commission, other competent authorities in this behalf and the Government have been duly complied with;
- (c) The disclosures made in prospectus are true, fair and adequate to enable the investors to make a well informed decision for investment in the proposed issue and such disclosures are in accordance with the requirements of the Companies Act, 1994, the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 and other applicable laws;
- (d) Besides ourselves, all the intermediaries named in the prospectus are registered with the Commission and that till date such registrations are valid;
- (e) We have satisfied ourselves about the capability of the underwriters to fulfill their underwriting commitments;

- (f) The proposed activities of the issuer for which the funds are being raised in the present issue fall within the 'main objects' listed in the object clause of the Memorandum of Association or other charter of the issuer and that the activities which have been carried out till now are valid in terms of the object clause of its Memorandum of Association;
- (g) Necessary arrangements have been made to ensure that the moneys to be received pursuant to the issue shall be kept in a separate bank account and shall be used for the purposes disclosed in the use of proceeds section of the prospectus;
- (h) All the applicable disclosures mandated in the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 have been made in addition to other disclosures which, in our view, are fair and adequate to enable the investor to make a well informed decision;
- (i) We enclose a note explaining how the process of due diligence has been exercised by us in view of the nature of current business background or the issuer, situation at which the proposed business stands, the risk factors, sponsors experiences etc. We also confirm that the due diligence related process, documents and approval memos shall be kept in record by us for the next 5 (five) years after the IPO for any further inspection by the Commission;
- (j) We enclose a checklist confirming rule-wise compliance with the applicable provisions of the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 containing details such as the rule number, its text, the status of compliance, page numbers of the prospectus where the rules has been complied with and our comments, if any;
- (k) We also declare that we have not managed any public issue in the last 05 (five) years.

For the Issue Manager

Sd/-

MD. ISRAIL HOSSAIN ACS

Managing Director

BLI Capital Limited

Place: Dhaka

Date: September 16, 2018

DUE DILIGENCE CERTIFICATE BY THE UNDERWRITER

(Unicap Investments Limited)

[Rule 4 (1) (d)]

To
The Bangladesh Securities and Exchange Commission

Sub: Public Offer of 15,000,000 Ordinary Shares of Tk. 150,000,000.00 by BD THAI FOOD & BEVERAGE LTD

Dear Sir,

We, the under-noted Underwriter(s) to the above-mentioned forthcoming issue, state individually and collectively as follows:

- (1) We, while underwriting the above mentioned issue on a firm commitment basis, have examined the draft prospectus, other documents and materials as relevant to our underwriting decision; and
- (2) On the basis of such examination and the discussions with the issuer company, its directors and officers, and other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer company.

WE CONFIRM THAT:

- (a) We are registered with the Bangladesh Securities and Exchange Commission as a merchant banker and eligible to carry out the underwriting activities. Our present paid-up capital stands at Tk. 250,000,000.00 (Taka twenty Five crore) only and we have the capacity to underwrite a total amount of Tk.1, 250,000,000.00 (Taka One Hundred Twenty Five crore) only as per relevant legal requirements. We have committed to underwrite for up to Tk 26,250,000.00 (Taka Two Crore Sixty Two lac Fifty Thousand) only for the upcoming issue.

(b) At present, the following underwriting obligations are pending for us:

Sl. No.	Name of the Company	Amount Underwritten (in Tk.)
1	Lub-rref (Bangladesh) Limited	30,000,000.00
2	Modern Steel Mills Limited	30,000,000.00
3	Baraka Patenga Power Limited	30,000,000.00
4	Dragon Sweater & Spinning Limited	20,000,000.00
	Total=	110,000,000.00

- (c) All information as are relevant to our underwriting decision have been received by us and the draft prospectus forwarded to the Commission has been approved by us;
- (d) We shall subscribe and take up the un-subscribed securities against the above-mentioned public issue within 15 (fifteen) days of calling up thereof by the issuer; and
- (e) This underwriting commitment is unequivocal and irrevocable.

For the Underwriter:

Sd/-

Salamul Latif Choudhury
Chief Executive Officer (C.C)
Unicap Investments Limited

Place: Dhaka

Date:September 16, 2018

DUE DILIGENCE CERTIFICATE BY THE UNDERWRITER
(BLI Capital Limited)

[Rule 4 (1) (d)]

To
The Bangladesh Securities and Exchange Commission

Sub: Public Offer of 15,000,000 Ordinary Shares of Tk. 150,000,000.00 by BD THAI FOOD & BEVERAGE LTD.

Dear Sir,

We, the under-noted Underwriter(s) to the above-mentioned forthcoming issue, state individually and collectively as follows:

- (1) We, while underwriting the above mentioned issue on a firm commitment basis, have examined the draft prospectus, other documents and materials as relevant to our underwriting decision; and
- (2) On the basis of such examination and the discussions with the issuer company, its directors and officers, and other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer company.

WE CONFIRM THAT:

- (a) We are registered with the Bangladesh Securities and Exchange Commission as a merchant banker and eligible to carry out the underwriting activities. Our present paid-up capital stands at Tk. 175,00,00,000 (One Hundred Seventy Five Crore Only) and we have the capacity to underwrite a total amount of Tk. 875,00,00,000 (Eight Hundred Seventy Five Crore Only) as per relevant legal requirements. We have committed to underwrite for up to Tk. 2,470,084,000 (Two hundred forty seven crore eighty four thousand) for the upcoming issue.
- (b) At present, the following underwriting obligations are pending for us: (Name of issue and amount underwritten)

Sl.	Name of the company	Amount Underwritten (In Tk.)
1	Western Marine Shipyard	50,000,000
2	Lub-rref (Bangladesh) Limited	60,000,000
3	Express Insurance Ltd.	15,000,000
4	AB Bank Ltd.	50,000,000

5	Dhaka Regency Hotel & Resorts Ltd.	9,999,000
6	Southeast bank Ltd.	1,903,125,000
7	Ashuganj Power Station (APSCL)	50,000,000
8	IPDC Finance Ltd.	40,300,000
9	Modern Steel Mills Ltd.	30,000,000
10	First Security Islami bank Ltd.	41,660,000
11	IFIC Bank Ltd.	150,000,000
12	Dragon Sweater And Spinning Ltd.	20,000,000
13	BD Paints Limited	20,000,000
14	Ring Shine Textiles Limited	30,000,000
Total		2,470,084,000

- (c) All information as are relevant to our underwriting decision have been received by us and the draft prospectus forwarded to the Commission has been approved by us;
- (d) We shall subscribe and take up the un-subscribed securities against the above-mentioned public issue within 15 (fifteen) days of calling up thereof by the issuer; and
- (e) This underwriting commitment is unequivocal and irrevocable.

For Underwriter(s):

Sd/-

Md. Israil Hossain ACS

Managing Director

BLI Capital Limited

Place: Dhaka

Date: September 16, 2018

CHAPTER (IV)

ABOUT THE ISSUER

- (a) Name of the issuer, dates of incorporation and commencement of its commercial operations, its logo, addresses of its registered office, other offices and plants, telephone number, fax number, contact person, website address and e-mail address;

Particulars of the Company:

Particulars	Description
Name of the Issuer	: BD Thai Food & Beverage Ltd.
Dates of Incorporation	: October 13, 2010 as a private limited company vide Reg. No.C-87517/10
Commencement of its Commercial Operations	: August 2013
Logo	: 
Registered office & Factory	: BTA Tower (8th Floor), 29 Kemal Ataturk Avenue, Road No.-17, Banani C/A, Dhaka-1213.
	: Factory:Boro Narayanpur, Amta, Dhamrai, Dhaka.
Contact Person	: M.M. Aminul Islam, Managing Director
Website Address	: http://www.btfb.com/
E-mail Address	: cs@btfb.com

- (b) The names of the sponsors and directors of the issuer:

Name of the Sponsors and Directors:

Sl. No.	Name	Position
1	Mrs. Rubina Hamid	Chairman & Director
2	Dr. Kazi Aktar Hamid	Director
3	Mr. Rahat Maleque	Director
4	Ms. Cynthia Maleque	Sponsor Shareholder
5	Mr. Ryan Hamid	Director
6.	Mr.Zahid Maleque	Sponsor Shareholder
7	Mr.Md.Ruhul Ameen,FCMA(Represented by BD Thai Aluminium Ltd)	Director

8	Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd)	Director
9	Mr.Benjir Ahmed	Independent Director
10	Advocate Abdus Salam	Independent Director

(c) The name, logo and address of the auditors and registrar to the issue, along with their telephone numbers, fax numbers, contact persons, website and e-mail addresses:

Particulars of Auditor and Registrar to the Issue:



Auditor:

Particulars		Description
Name	:	MABS & J partners
Logo	:	
Address	:	SMC Tower (7 th Floor),33 Banani C/A,Bangladesh
Telephone Number	:	+88-02-9821057
Fax Number	:	+88-02-9821365
Contact Person	:	S H Talukder FCA
Website Address	:	www.mabsj.com
E-mail Address	:	info@mabsj.com

Registrar to the Issue is not applicable for BTFBL


(d) The name(s) of the stock exchanges where the specified securities are proposed to be listed.

Name of the Stock Exchanges where the Securities to be listed:

Stock Exchanges	Dhaka Stock Exchange Limited 9/F Motijheel C/A, Dhaka 1000.		Tel: +88-02-9564601, 9576210-18 Fax: +88-02-9564727, +88-02-9569755
	Chittagong Stock Exchange Ltd. CSE Building, 1080, Sheikh Mujib Road Chittagong 4100.		Tel: +880-2-9513911-15 Fax: +880-2-9513906

CHAPTER (V)

CORPORATE DIRECTORY OF THE ISSUER

Name of the Company	:	BD Thai Food & Beverage Ltd.
Logo	:	 BD THAI FOOD & BEVERAGE LTD.
Legal Position	:	BD Thai Food & Beverage Ltd was incorporated in Bangladesh as a Private Limited Company with the issuance of Certificate of incorporation bearing no. C-87517/10 dated on October 13, 2010 by the Registrar of Joint Stock Companies & Firms, Dhaka, Bangladesh. The Company Converted into public Limited company on August 30, 2017.
Date of Incorporation	:	October 13, 2010 & Reg. No. C-87517/10
Commencement of its Commercial Operations	:	August 2013
Authorized Capital	:	Tk. 1,000,000,000 divided into 100,000,000 Ordinary Share of Tk. 10.00 each
Paid up Capital	:	Tk. 665,000,000 divided into 66,500,000 Ordinary Share of Tk. 10.00 each
Registered Office & Factory	:	BTA Tower (8th Floor), 29 Kemal Ataturk Avenue, Road No.-17, Banani C/A, Dhaka-1213. Factory: Boro Narayanpur, Amta, Dhamrai, Dhaka
Contact Person	:	M.M. Aminul Islam Managing Director
Board of Directors	:	8 Directors.
Auditors	:	MABS & J Partners Chartered Accountants SMC Tower (7 th Floor) 33, Banani C/A, Road 17, Dhaka-1213
Tax Consultants	:	B.B Saha, FCA 21, Purana Paltan Line, Tax Zone-5, Ramna, Dhaka Tel:+88-02-58315469 E-mail: bbsaha@hotmail.com, bbs@mabsj.com
Legal Advisor	:	Dr. Hamid & Associates House-46, Road-7, Block -G, Banani, Dhaka-1213, Bangladesh. Tel: +88-02-8832052 E-mail: draktar_hamid@yahoo.com
Banker for IPO	:	Southeast Bank Limited
Banker of the Company	:	Southeast Bank Limited
Compliance Officer	:	Md. Habibur Rahman <i>Company Secretary</i>

CHAPTER (VI)

DESCRIPTION OF THE ISSUER

(a) Summary:

- (i) **The summary of the industry and business environment of the issuer. The summary shall not be one-sided or biased to highlight the issuer or the issue;**

Summary of the industry:

Bangladesh is a large and densely populated country in South Asia. Bangladesh has in 2018 an estimated population of 166.37 million. The growth rate of population now is 1.03% in Bangladesh. Focusing on Bangladesh, within the last 10 years the scope for food and beverage industries have increased substantially.

The food and beverage market has high growth potential here. Moreover the size of middle class is also becoming very big every day. The purchasing power of growing middle class is also increasing. This leads to demand for processed food and beverages. Because of hot and humid climate and lack of pure drinking water source in Bangladesh, demand for beverage items is increasing at a higher pace. Market is growing at more than 8% per year. Bangladesh Govt. is also offering attractive export cash incentives for exporting agro based products from Bangladesh. Because of the availability of labor and raw materials at a cheaper rate, and export incentive benefits, Bangladeshi food products are enjoying competitive market positions in the foreign markets as well.

Bangladesh is turning into developing country and per capita income rose to 1700 USD in 2017 and health & hygiene consciousness among the population also rose. Because of all these contributing factors the demand for bottled pure drinking water and other bottled beverage like CSD drinks, Juices increased substantially. Global warming is also contributing to the growth of the beverage market.

Biscuits are fast becoming the snack of choice for Bangladeshi consumers, enabling the market to grow 15 per cent a year, said industry insiders.

The market for both branded & non branded biscuits is now worth 50-60 billion Taka, with large, well-known brands taking up a major share. The biscuit market is growing mainly because of consumers' hunt for hygienically prepared foods. It is expected to grow at the same pace in the next 10-15 years.

The annual market for branded biscuits is nearly 30 billion Taka now. The market was earlier dominated by small bakeries. Demand for biscuits is growing as entrepreneurs have shifted to automation in baking and consumers are looking for a variety of quality foods at low prices.

Encouraged by rising demand, particularly from the lower middle and middle income groups, a number of large firms have joined the foray in the last several years. Some old players have also expanded their production capacity and small companies are also joining this market.

Today, nearly 5,000 bread and baked goods makers, including 100 automatic and semi-automatic bakeries, are operating in the segment.

Confectionary/Candy

The Bangladesh candy market is witnessing a revolutionary change in ingredients owing to the customer's concern over high sugar content in the candies. Coffee accounts for 10% of total market share in 2016, at an estimated CAGR of 8.3% during the forecast period. By distribution channel, the market can be categorized into supermarkets/hypermarkets, online retailers, and convenience stores. Retail trade is a traditional business in Bangladesh; its expansion is keeping pace with the country's population growth and changes in consumption patterns consistent with economic growth.

Business environment:

The Issuer's business environment is conducive to the business as we have good supply of food and beverage items. The Company has skilled labors as well. The wage of labor is reasonable also. Government policy is favorable to the sector. Overall, it is a business-friendly situation.

(ii) Summary of consolidated financial, operating and other information.

This information is not applicable for BD Thai Food & Beverage Ltd (BTFBL) since it has no subsidiary company nor does operate under any holding company.

(b) General Information:

(i) Name and address, telephone and fax numbers of the registered office, corporate head office, other offices, factory, business premises and outlets of the issuer;

Particulars	Description
Name, Registered Office & Factory Address	BD Thai Food & Beverage Ltd(BTFBL) Registered Office: BTA Tower (8th Floor), 29 Kemal Ataturk Avenue, Road No.-17, Banani C/A, Dhaka-1213 Factory: Boro Narayanpur, Amta, Dhamrai, Dhaka Tel: +88-02-9821571 Fax: +88-02-9821573 Email: cs@btfl.com Web: www.btfl.com/
Contact Person	Md.Habibur Rahman Company Secretary
Outlets of the issuer	The issuer company has no outlets.

(ii) **The board of directors of the issuer;**

Sl. No.	Name	Position
1	Mrs. Rubina Hamid	Chairman & Director
2	Dr. Kazi Aktar Hamid	Director
3	Mr. Rahat Maleque	Director
4	Mr. Ryan Hamid	Director
5	Mr.Md.Ruhul Ameen,FCMA(Represented by BD Thai Aluminium Ltd)	Director
6	Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd)	Director
7	Mr.Benjir Ahmed	Independent Director
8.	Advocate Abdus Salam	Independent Director

- (iii) Names, addresses, telephone numbers, fax numbers and e-mail addresses of the chairman, managing director, whole time directors, etc. of the issuer;

Sl	Name & Address	Telephone and Fax No. & E-mail Address
1	Name:Mrs. Rubina Hamid Position:Chairman Address:House No 46, Road No 7,Block-G, Banani, Dhaka.	Tel: +88-02-9821571 Fax: +88-02-9821573 Email:info@btfl.com
2	Name:Dr. Kazi Aktar Hamid Position:Director Address: House No 46, Road No 7,Block - G,Banani,Dhaka.	Tel: +88-02-9821571 Fax: +88-02-9821573 Email:info@btfl.com
3	Name:Mr. Rahat Maleque Position : Director Address:House No 3, Park Road,Baridhara,Dhaka	Tel: +88-02-9821571 Fax: +88-02-9821573 Email:info@btfl.com
4	Name:Mr.Md.Ruhul Ameen, FCMA(Represented by BD Thai Aluminium Ltd) Position:Director Address:	Tel: +88-02-9821571 Fax: +88-02-9821573 Email:info@btfl.com
5	Name:Mr. Ryan Hamid Position:Director Address:House No 46, Road No 7,Block - G,Banani,Dhaka	Tel: +88-02-9821571 Fax: +88-02-9821573 Email:md@btfl.com
6	Name:M.M Aminul Islam Position : Managing Director Address:Flat # E2,House #43,Road#113,Gulshan-02,Dhaka-1212	Tel: +88-02-9821571 Fax: +88-02-9821573 Email:md@btfl.com
7	Name:Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd) Position : Director Address:BTA Tower,29 Kamal Ataturk Avenue,Dhaka	Tel: +88-02-9821562-4 Fax: +88-02-9821565 Email:info@rabiulalam.com
8	Mr.Benjir Ahmed Position:Director Address:Lanvin Vista,Apt-AB-5,16 Dilu Road,Eskaton,Shantinagor,Ramna,Dhaka	Tel: +88-02-9821325 Fax: +88-02-9821326 Email:benjir_03@yahoo.com
9	Advocate Abdus Salam Position:Director Address:60, west Dashora,manikgonj	Tel: +88-02-7321821 Fax: +88-02-7321822 Email:advocate_salam@yahoo.com

**Managing Director is the only whole time Director who receives remuneration from the Company.*

- (iv) **Names, addresses, telephone numbers, fax numbers and e-mail addresses of the CFO, company secretary, legal advisor, auditors and compliance officer;**

S l.	Name & Address	Telephone and Fax No. & E-mail Address
1	Md. Shahanur Rahman Chief Financial Officer <i>Eastern Bonosree, Flat # 703, House #17/A, Road # 6, Block-A, Bonorsee, Rampura, Dhaka.</i>	Tel: +88-02-9821571 Fax: +88-02-9821573 E-mail: cfo@btfbl.com
2	Md. Habibur Rahman Company Secretary & Compliance Officer 353 west shewrapara, Mirpur, Dhaka -1216	Tel: +88-02-9821571 Fax: +88-02-9821573 E-mail: cs@btfbl.com
3	Dr. Hamid and Associates Legal Advisor Apt. 502, House No # 46, Road No # 7, Block # G, Banani, Dhaka	Tel: +88-02-9883699 Fax: No Fax Number E-mail: draktar_hamid@yahoo.com
4	MABS & J Partners Chartered Accountants <i>SMC Tower (7th Floor) 33, Banani C/A, Road 17, Dhaka</i>	Tel: +88-02-9821057-58 Fax: +88-02-9332936 E-mail: shtalukder@mabsj.com.com

v) Names, addresses, telephone numbers, fax numbers, contact person, website addresses and e-mail addresses of the issue manager(s), registrar to the issue etc.;

Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person
UniCap Investments Limited Noor Tower ,(4 th Floor) 73 Sonargaon Road, Dhaka-1205,	Tel: +88-02-9632161-2 Fax: +88-02-9632163 E-mail: salam@unicap-investments.com Web: www.unicap-investments.com	Salamul Latif Choudhury Chief Executive Officer (C.C.)
BLI Capital Limited Rupayan Trade Centre” 10th Floor 114, Kazi Nazrul Islam Avenue, Banglamotor, Dhaka-1000	Tel: +88-02-9559512, +88-02-9570624 Fax: +88-02-9592500 E-mail: Israil@blicapitaltd.com Web: www.blicapitaltd.com	Md. Israil Hossain ACS Managing Director

Registrar to the issue:

The Company is going to IPO under Fixed Price Method. So, no registrar to the issue is required as per amendments to the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015.

(vi) The following details of credit rating, where applicable:

- a) The names of all the credit rating agencies from which credit rating has been obtained;
- b) The details of all the credit ratings obtained for the issue and the issuer;
- c) The rationale or description of the ratings (s) so obtained, as furnished by the credit rating agency(s);
- d) Observations and risk factors as stated in the credit rating report.

As per Section 3 of Credit Ratings Companies Rules, 1996, no credit rating report is required by the Company.

(vii) Following details of underwriting:

- a) The names, addresses, telephone numbers, fax numbers, contact persons and e-mail addresses of the underwriters and the amount underwritten by them;

Name & Address	Telephone & Fax Number, E-mail, Web Address	Contact Person	Amount Underwritten
UniCap Investments Limited Noor Tower ,(4 th Floor) 73 Sonargaon Road, Dhaka-1205,	Tel: +88-02-8392371 Fax: +88-02-8392372 Email: capital.afc@gmail.com Web: www.unicap-investments.com	Salamul Latif Choudhury Chief Executive Officer (C.C.)	26,250,000
BLI Capital Limited Rupayan Trade Centre” 10th Floor 114, Kazi Nazrul Islam Avenue, Banglamotor, Dhaka-1000	Tel: +88-02-9559512, +88-02-9570624 Fax: +88-02-9592500 E-mail: Israil@blicapitaltd.com Web: www.blicapitaltd.com	Md. Israil Hossain ACS Managing Director	26,250,000
Total			52,050,000

- b) **Declaration by the underwriters that they have sufficient resources as per the regulatory requirements to discharge their respective obligations;**

Declaration by the UniCap Investments Limited

We are one of the underwriters of the Initial Public Offering (IPO) of BD Thai Food & Beverage Ltd. We will underwrite BDT 26,250,000 for the upcoming issue on a firm commitment basis.

In this connection, we hereby declare that: We have sufficient resources as per the regulatory requirements to discharge our respective obligations.

For the Underwriter:

Sd/-

Salamul Latif Choudhury
Chief Executive Officer (C.C.)
UniCap Investments Limited

Declaration by the BLI Capital Limited

We are one of the underwriters of the Initial Public Offering (IPO) of SK Trims & Industries Limited. We will underwrite BDT 25,000,000 for the upcoming issue on a firm commitment basis.

In this connection, we hereby declare that: We have sufficient resources as per the regulatory requirements to discharge our respective obligations.

For the Underwriter:

Sd/-

Md. Israil Hossain ACS
Managing Director
BLI Capital Limited

c) **Major terms and conditions of the underwriting agreements.**

- (i) The IPO shall stand cancelled if at least 65% in any category of the IPO is not subscribed.
- (ii) In case of under subscription in any category by up to 35% of the IPO the under-subscribed securities shall be taken up by the underwriters.
- (iii) Notwithstanding anything contained in the agreement in case of inconsistency between the provision of the agreement and the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015, the Public Issue Rules shall prevail.
- (iv) Prior to publication of the prospectus, the Company shall have obtained consent from the Bangladesh Securities and Exchange Commission permitting the issue as described in Article 2.01 and providing for payment of underwriting commission 0.50% (zero point five zero percent) on the amount underwritten.
- (v) The Issuer shall **within 10 (Ten) days** of the closure of subscription call upon the underwriter in writing with a copy of said writing to the Bangladesh Securities and Exchange Commission, to subscribe for the shares not subscribed by the closing date and to pay for in cash in full for such unsubscribed shares **within 15 (Fifteen) days** of the date of said notice and the said amount shall have to be credited into shares subscription account within the said period.
- (vi) In any case **within 7 (seven) days** after the expiry of the aforesaid **15 (fifteen) days**, the Company shall send proof of subscription and payment by the Underwriters to the Commission.

In the case of failure by the underwriter to pay for the shares within the stipulated time, the Company/Issuer will be under no obligation to pay any underwriting commission under this Agreement.

(c) Capital Structure:

- (i) Authorized, issued, subscribed and paid up capital (number and class of securities, allotment dates, nominal price, issue price and form of consideration);

Particulars	No. of Securities	Class of Securities	Allotment		Nominal &	Form of Consideration	Amount in Taka
			Dates	Amount	Issue Price (Tk.)		
Authorized Capital	100,000,000	Ordinary Share	-	-	10.00	-	1,000,000,000
Before IPO:							
Issued, Subscribed and paid up capital	66,500,000	Ordinary Share	13-Oct-2010	5,000,000	10.00	Cash	665,000,000
			1-Feb-12	94,000,000	10.00	Cash	
			1-Feb-15	266,000,000	10.00	Cash	
			27-May-18	300,000,000	10.00	Cash	
After IPO:							
To be issued as IPO	15,000,000	Ordinary Share	-	-	10.00	Cash	150,000,000
Paid up capital (Post IPO)	81,500,000	Ordinary Share	-	-	10.00	Cash	815,000,000

Notes: The Company has changed the face value of its ordinary share from Tk. 100.00 to Tk. 10.00 by passing a special resolution in its extraordinary general meeting held on August 30, 2017 and necessary amendments in capital clause of the Memorandum and Articles of Association were made accordingly.

(ii) Size of the present issue, with break-up (number of securities, description, nominal value and issue amount);

Particulars			Percentage	No. of Ordinary Shares	Nominal Value	Issue price	Issue Amount (Taka)
Initial Public Offering through Fixed Price Method	Eligible investors (EI)	EI excluding mutual funds and CIS	40%	6,000,000	10	10	60,000,000
		Mutual Funds and CIS	10%	1,500,000			15,000,000
	General public (GP)	GP excluding NRB*	40%	6,000,000			60,000,000
		NRB	10%	1,500,000			15,000,000
	Total			100%			15,000,000

Other*: 6,000,000 Ordinary shares will be reserved for General Public and Small Affected Investors.

(iii) Paid up capital before and after the present issue, after conversion of convertible instruments (if any) and share premium account (before and after the issue);

The Company has no convertible instruments and share premium account.

Particulars	Amount in BDT
Paid up capital before the present issue	665,000,000
Paid up capital after the present issue	815,000,000
Paid up capital after conversion of convertible instruments (if any)	N/A
Share premium account before the present issue	N/A
Share premium account after the present issue	N/A

- (iv) **Category wise shareholding structure with percentage before and after the present issue and after conversion of convertible instruments (if any);**

The paid-up capital of the Company is Tk. 665,000,000.00. The Company intends to issue 15,000,000 ordinary shares of Tk. 10.00 each at an issue price of Tk. 10.00 through Initial public offering (IPO) totaling to Tk. 150,000,000.00 under Fixed Price Method subject to regulatory approvals. The Company has no convertible instrument.

Category wise shareholding structure with percentage before and after the present issue is as follows:

Sl. No.	Category of Shareholders	No. of Ordinary Shares Hold		Percentage of Holding	
		Pre-IPO	Post-IPO	Pre-IPO	Post-IPO
1	Director & Sponsor	40,000,000	40,000,000	60.15%	49.08%
2	Institutional	-	6,000,000	-	7.36%
3	Mutual fund	-	1,500,000	-	1.84%
4	Individual	26,500,000	32,500,000	39.85%	39.88%
5	Non Resident Bangladeshis (NRBs)	-	1,500,000	-	1.84%
Total		66,500,000	81,500,000	100.00%	100.00%

- (v) **Where shares have been issued for consideration in other than cash at any point of time, details in a separate table, indicating the date of issue, persons to whom those are issued, relationship with the issuer, issue price, consideration and valuation thereof, reasons for the issue and whether any benefits have been accrued to the issuer out of the issue;**

The Company did not issue any of its ordinary shares for consideration in other than cash at any point of time.

- (vi) **Where shares have been allotted in terms of any merger, amalgamation or acquisition scheme, details of such scheme and shares allotted;**

The Company has not allotted any shares in terms of any merger, amalgamation or acquisition scheme.

- (vii) **Where the issuer has issued equity shares under one or more employee stock option schemes, date-wise details of equity shares issued under the schemes, including the price at which such equity shares were issued;**

The issuer has not issued equity shares under one or more employee stock option schemes.

- (viii) **If the issuer has made any issue of specified securities at a price lower than the issue price during the preceding two years, specific details of the names of the persons to whom such specified securities have been issued, relation with the issuer, reasons for such issue and the price thereof;**

The issuer has not made any issue of specified securities at a price lower than the issue price during the preceding two years.

- (ix) **The decision or intention, negotiation and consideration of the issuer to alter the capital structure by way of issue of specified securities in any manner within a period of one year from the date of listing of the present issue;**

The Company has no decision or intention, negotiation and consideration to alter the capital structure by way of issue of specified securities in any manner within a period of one year from the date of listing of the present issue.

(x) The total shareholding of the sponsors and directors in a tabular form, clearly stating the names, nature of issue, date of allotment, number of shares, face value, issue price, consideration, date when the shares were made fully paid up, percentage of the total pre and post issue capital, the lock in period and the number and percentage of pledged shares, if any, held by each of them;

Name & Position		Nature of Issue	Date of Allotment and Acquisition & date of shares fully paid-up	No. of shares	Face Value & Issue Price	Consideration	Pre IPO %	Post IPO %	Lock in Period*	Number & % of pledge of shares
Name:	Mrs. Rubina Hamid	Ordinary	MoA(13-10-10)	125,000	10.00	Cash	10.68%	8.71%	3 Yrs	No Pledge
			01-Feb-12	1,487,000		Cash				
			01-Feb-15	4,868,200		Cash				
			Position:	Chairman	27-May-2018	621,389				
			Total	7,101,589						
Name:	Dr. Kazi Aktar Hamid	Ordinary	MoA(13-10-10)	105,000	10.00	Cash	4.18%	3.41%	3 Yrs	No Pledge
			01-Feb-12	63,4250		Cash				
			01-Feb-15	1,794,350		Cash				
			Position:	Director	27-May-2018	242,948				
			Total	2,776,548						
Name:	Mr. Rahat Maleque	Ordinary	MoA(13-10-10)	60,000	10.00	Cash	3.32%	2.71%	3 Yrs	No Pledge
			01-Feb-12	657,750		Cash				
			Position:	Director		01-Feb-15				

			-	-						
			Total	2,206,600						
Name:	Ms. Cynthia Maleque	Ordinary	MoA(13-10-10)	50,000	10.00	Cash	0.74%	0.61%	3 Yrs	No Pledge
Position:	Sponsor shareholder		01-Feb-12	445,000						
			-	-						
			Total	495,000						
Name:	Mr. Ryan Hamid	Ordinary	MoA(13-10-10)	20,000	10.00	Cash	3.19%	2.60%	3 Yrs	No Pledge
Position:	Director		01-Feb-12	227,500						
			01-Feb-15	1,688,700						
			27-May-18	185,663						
			Total	2,121,863						
Name:	Mr. Zahid Maleque	Ordinary	MoA(13-10-10)	140,000	10.00	Cash	13.98%	11.41%	3 Yrs	No Pledge
Position:	Sponsor Shareholder		01-Feb-12	1,246,000						
			01-Feb-15	6,862,400						
			27-May-18	1,050,000						
			Total	9,298,400						
Name:	Mr. Ruhul Ameen, FCMA	Ordinary	01-Feb-12	2,970,000	10.00	Cash	7.42%	6.05%	3 Yrs	No Pledge
Position:	(Representative director of BD Thai Aluminium Ltd)		01-Feb-15	1,530,000						
			27-May-18	431,507						
			Total	4,931,507						
Name:	Mr. Md. Rabiul Alam, ACS	Ordinary	01-Feb-12	1,732,500	10.00	Cash	16.64%	13.58%	3 Yrs	No

Position: (Representative director of Sunlife Insurance Company Ltd)		01-Feb-15	8,367,500						Pledge
		27-May-18	968,493						
		Total	11,068,493						
Mr.Benjir Ahmed Position:Independent Director	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Advocate Abdus Salam Position:Independent Director	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		Total	40,000,000			60.15%	49.08%		

Notes: The Company has changed the face value of its ordinary share from Tk. 100.00 to Tk. 10.00 by passing a special resolution in its extraordinary general meeting held on August 30, 2017 and necessary amendments in capital clause of the Memorandum and Articles of Association were made accordingly

*[*From the issue date of Prospectus]*

**Independent Director Mr.Benjir Ahmed and Advocate Abdus Salam does not hold any share of the Company.

- (xi) The details of the aggregate shareholding of the sponsors and directors, the aggregate number of specified securities purchased or sold or otherwise transferred by the sponsor and/or by the directors of the issuer and their related parties within six months immediate preceding the date of filing the prospectus;

Aggregate shareholding of the Sponsors and Directors:

Sl.	Name of Sponsor & Director	Position	Number of Ordinary Shares held	Percentage	
				Pre-IPO	Post-IPO
1	Mrs. Rubina Hamid	Chairman	7,101,589	10.68%	8.71%
2	Dr. Kazi Aktar Hamid	Director	2,776,548	4.18%	3.41%
3	Mr. Rahat Maleque	Director	2,206,600	3.32%	2.71%
4	Ms.Cynthia maleque	Sponsor Shareholder	495,000	0.74%	0.61%
5	Mr. Ryan Hamid	Director	2,121,863	3.19%	2.60%
6	Mr. Zahid Maleque	Sponsor Shareholder	9,298,400	13.98%	11.41%
7	Mr.Md.Ruhul Ameen, FCMA(Representative director of BD Thai Aluminium Ltd)	Director	4,931,507	7.42%	6.05%
8	Mr.Md.Rabiul Alam, ACS(Representative director of Sunlife Insurance Company Ltd)	Director	11,068,493	16.64%	13.58%
Total			40,000,000	60.15%	49.08%

Transfer of specified securities by the sponsor or by the directors of the issuer:

The company has no specified securities and no such securities were transferred by the sponsor and/or by the directors of the BD Thai Food & Beverage Ltd (BTFBL) and their related parties within six months immediate preceding the date of filing the prospectus:

- (xii) The name and address of any person who owns, beneficially or of record, 5% or more of the securities of the issuer, indicating the amount of securities owned, whether they are owned beneficially or of record, and the percentage of the securities represented by such ownership including number of equity shares which they would be entitled to upon exercise of warrant, option or right to convert any convertible instrument;

Sl.	Name of the Shareholders	Address	Number of Shares Held	Pre IPO %
1	Mr. Zahid Maleque	3, Park Road, Baridhara, Dhaka.	9,298,400	13.98%
2	Mrs. Rubina Hamid	Apt. 502, House No # 46, Road No # 7, Block # G, Banani, Dhaka	7,101,589	10.68%

6	BD Thai Aluminium Ltd	BTA Tower, 13th & 14th Floor, 29 Kemal Ataturk Avenue, Road # 17, Banani C/A, Dhaka.	4,931,507	7.42%
7	Sunlife Insurance Company Limited	BTA Tower, 29 Kemal Ataturk Avenue, Road # 17, Banani C/A, Dhaka.	11,068,493	16.64%

There is no event or intent of exercising warrant, option or right to convert any convertible instrument.

- (xiii) **The number of securities of the issuer owned by each of the top ten salaried officers, and all other officers or employees as group, indicating the percentage of outstanding shares represented by the securities owned.**

There is no employee in BD Thai Food & Beverage Ltd who holds any shares of the Company except the following:

Sl.	Name of the Shareholders	Address	Designation	No. of Ordinary Share	Pre-IPO
1	M. M. Aminul Islam	Cha-34, School Road, Wirelessgate, Mohakhali, Dhaka.	Managing Director	130,000	0.20%
2	Md. Shahanur Rahman	House # 17, Road # 6, Block # A, Khilgaon, Dhaka-1219.	CFO	80,000	0.12%
3	Md. Habibur Rahman	Vill- Biltaluk, P/O- Daragram, P/S- Sauria, Dist- Manikganj	CS	70,000	0.11%
4	Md. Gazi Salauddin	84, East Tejturi Bazar, Firmgate, Dhaka.	Assistant Manager	88,710	0.13%
5	Md. Alamgir Kabir	Hamkon Tower A7, 90/1 Senpara (West), Mirpur-10, Dhaka.	DGM	20,000	0.03%
6	Syed Mahtab Ali	108/1, Sarat Gupta Road, Narinda, Dhaka.	Manager	100,000	0.15%

(d) Description of Business:

- (i) **The date on which the issuer company was incorporated and the date on which it commenced operations and the nature of the business which the company and its subsidiaries are engaged in or propose to engage in;**

BD Thai Food & Beverage Ltd was incorporated as a Private Limited Company on October 13, 2010 and subsequently converted into a Public Limited Company on August 30, 2017 under Companies Act 1994 with the Registrar of Joint Stock Companies and Firms, Dhaka, Bangladesh under the Companies Act, 1994. The Certificate of Incorporation number is C-87517/10.

The Company started its commercial operation on October 2013.

BTFBL is a food and allied sector industry in Bangladesh, which generates numerous quality and innovative products for all classes of people. Maintaining high quality of the product is the main concern of the well-qualified professionals. We have numerous competitors in the market such as Pran, Akij Food & Beverage Ltd. Fu-Wang Foods Ltd., Olympic Industries Ltd. etc. We have certification from ISO 22000:2005, HACCP, HBS Bangladesh & BSTI. Our Quality Control (QC) department is trained in a manner that they never compromise with quality issues for, raw materials, production process and finished products. Hygiene issues are also dealt with utmost importance. BTFBL products are commonly well known according to its brand name “Nectar”. Our Research and Development team is trying to add more value to attain the highest peak of customer satisfaction. Our product mix includes – different kinds of fruit juices, carbonated beverages, hard candies, soft candies, Lollipops, Snacks item, Bakeries, Cookies etc. BTFBL is using latest hi-tech machineries imported from U.K., Germany, China, Korea, etc. countries.

There is no subsidiary company of BTFBL

(ii) Location of the project;

BTFBLfactory is situated at Boro Narayanpur,Amta, Dhamrai,Dhaka.

(iii) **Plant, machinery, technology, process, etc.**

Plant&Machinery:BTFBL is committed in creating nature based, scientifically designed nourishment products for all age and income groups. Quality and innovation is BTFBL's greatest strength which is supported by a highly qualified team of professionals. We source only the best quality food ingredients supplied by the renowned companies accredited with ISO 22000. Our Quality Control (QC) department is trained in a manner that they never compromise with quality issues for, raw materials, production process and finished products. Hygiene issues are also dealt with utmost importance. Our efficient R&D department members are continuously working in our own sophisticated lab to develop new items and are constantly adding new products to our diversified product mix for our customers to meet their demand with quality expectations. Currently our product mix includes – different kinds of fruit juices, carbonated beverages, hard candies, soft candies, Lollipops, etc. BTFBL products mostly are marketed under “Nectar” brand name. BTFBL is using latest hi-tech machineries imported from U.K., Germany, China, Korea, etc. countries. BTFBL has ISO 22000:2005 certification for food safety and quality management. It is also a Halal and HACCP compliant company.

The technology and process to produce the products are as follows.

Product	Technology	Process
Carbonated Beverage	Carbonated	Automated
Pure Drinking Water	RO technology	Automated
Hard Candy	Depositing	Aotomated
Lollipop	Depositing	Automated
Juice	UHT Hot filling	Automated

- (iv) Details of the major events in the history of the issuer, including details of capacity or facility creation, launching of plant, products, marketing, change in ownership and/or key management personnel etc.;

History of the issuer	BD Thai Food & Beverage Ltd was incorporated as a Private Limited Company October 13, 2010.
	Converted into a Public Limited Company on August 30, 2017.
Launching of plant	October, 2013
Capacity (Quantity)	15,000 BPH CSD Plant, 10,000 BPH Fruit Drink Plant, 144,000 Pcs Per hour Confectionary item, 64,000 Pcs per hour bakery & Mustard oil, lassi Drink 4,000 Pcs per hour and Biscuit 250 kg per hour
Capital raise (Last)	Tk. 300,000,000 (Cash consideration) on May 27, 2018.
Products	Mango Fruit Drink, Lemon Drink, Orange Drink, Lychee Drink, Drinking Water, Sunfire Carbonated Beverage, Hard candy, Soft candy, Lollipop, Mustard Oil, Jhalmuri, Puffed Rice, Fried Peas, Fried Dal, Toast Biscuit, Chanachur, Muffin Cake, Cookies Biscuits, Spices etc.
Market for the product	Local and Overseas Market
Change in ownership/key management personnel	<p>The following key management personnel has been appointed;</p> <ol style="list-style-type: none"> 1. On 16-Nov-17, Md. M. M. Aminul Islam appointed as Managing Director, 2. On 16-Nov-17, Md. Md. Shahanur Rahman appointed as Chief Financial Officer, 3. On 16-Nov-17, Md. Habibur Rahman appointed as Company Secretary, 4. On 29-Sep-2018, Mr. Ruhul Ameen FCMA, appointed as nominated Director for the period of 3 (Three) years. 5. On 29-Sep-2018, Mr. Rabiul Alam, ACS, appointed as nominated Director for the period of 3 (Three) years. 6. On 29-Sep-2018, Ms Cynthia Maleque resigned from the post of director of the company

- (v) Principal products or services of the issuer and markets for such products or services. Past trends and future prospects regarding exports (if applicable) and local market, demand and supply forecasts for the sector in which the product is included with source of data;

Principal products:

PARTICULARS	ELABORATION
Beverage Item	Mango Fruit drink, Lemon drink, Orange drink, Lychee Drink, Sunfire Carbonated Beverage, Drinking Water, etc.
Confectionery Item	Hard candy, Soft candy, Lollipop, Mustard oil, Jhalmuri, Fried Peas, Fried Dal, Chanachur, Toast Biscuit, Muffin Cake, Cookies Biscuit, Puffed Rice

	etc.
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Market for such Products:

The products of the company are to feed especially the rural and local market of Bangladesh. The company also exporting its products to different countries of the world including USA.

Past trends and future prospects regarding exports:

Last 3 years sales of BD Thai Food & Beverage Ltd (BTFBL):

(Amount in BDT)

Particulars	For the year		
	30-Jun-18	30-Jun-17	30-Jun-16
Revenue	763,395,992	694,710,322	574,544,333

Future prospect:

Food and Allied sector can contribute greatly of domestic consumption & national export of Bangladesh. This sector has remarkable growth and noticeable contribution to the overall GDP of the country. As a member of Food & Allied sector, BTFBL also has the opportunity to increase its market share.

Local market, demand and supply forecasts for the sector:

The food processing industry in Bangladesh represents one of the major potential sectors within the industrial segments in terms of contribution to value addition and employment. The sector accounts for over 22% of all manufacturing production and employs about 20% of labor forces. All food processing enterprises account for 2% of the national GDP. Induced by the vigorous growth of the diverse middle class population of Bangladesh and the growing demands for additional consumption, the food processing sector is set to witness further hefty expansion in the coming years.

- (vi) **If the issuer has more than one product or service, the relative contribution to sales and income of each product or service that accounts for more than 10% of the company's total revenues;**

The Company has no product or service that accounts for more than 10% of the Company's total revenues.

- (vii) **Description of associates, subsidiary and holding company of the issuer and core areas of business thereof;**

BTFBL has no associate or subsidiary or related holding company.

(viii) How the products or services are distributed with details of the distribution channel.
Export possibilities and export obligations, if any;

1. Factory>>> Depot>>> Distributor>>> Retailer>>> Consumer
2. Factory>>> Distributor>>> Retailer>>> Consumer

Export possibilities and export obligations:

BTFB does not have any export obligation rather there is good potential of expansion for export.

(ix) Competitive conditions in business with names, percentage and volume of market shares of major competitors;

The company is entering into the market with different product lines. Each product line will be facing different competitors. The following table provides main competitors in the different product lines:

Product Lines	Main Competitors
Carbonated Beverage	Globe Soft Drinks & AST Beverage Ltd., Agricultural Marketing Company Ltd., Akij Food & Beverage Ltd., Prime Sonic Ltd. etc.
Pure Drinking Water	Akij, Agricultural Marketing Company Ltd, PARTEX, City Group etc.
Hard Candy	PRAN, Perfetti, ACI, Cocola, Olympic, JTA etc.
Lollipop	PRAN, Perfetti etc.
Juice	Globe Soft Drinks & AST Beverage Ltd., PRAN, Akij Food & Beverage Ltd., Sajeeb Corporation.

Apart from this, as per annual report of the listed companies and audited financial statements of BD Thai Food and Beverage Limited, the sales amounts are presented below:

Amount in BDT

Sl.	Name of the Company	Turnover	Period/Year	Year End
1	BD THAI FOOD & BEVERAGE LTD	694,710,322	From 01.07.16 to 30.06.17	30 Jun
2	AMCL (PRAN)	2,380,335,493		
3	Olympic Industries Limited	11,290,557,541		

4	Fine Foods Limited	47,712,479		
5	Fu-Wang Food Limited	767,109,392		
6	Rangpur Dairy & Food Products Ltd	532,430,924		

There is no data available regarding market shares of the respective listed company in their annual report and elsewhere.

(x) Sources and availability of raw materials, names and addresses of the principal suppliers and contingency plan in case of any disruption;

The major raw materials being used by the BD THAI FOOD & BEVERAGE LTD (BTFBL) are listed below which the company procures from overseas market. The Company has some trusted suppliers for its raw materials as under:

Name of Suppliers	Address	Name of Raw Materials	Country of Origin
IVL Dhanseri Petrochem Ind. Ltd	IVL Dhanseri Petrochem Industries Ltd. Dhanseri House, 4A, Wood burn , Kolkata-700020, India.	PET Resin Chips	India
Takasago International (Singapore) Pvt. Ltd.	Takasago International (Singapore) Pvt. Ltd. 5,Sunvico Road, Singapore-327616.	Lemon flavor S1300812	Singapore
M/S Sensient India Private Limited	IVL Dhanseri Petrochem Industries Ltd. Dhanseri House, 4A, Wood burn , Kolkata-700020, India.	Orange & Lemon Emulsion	New Zealand
		Raspberry flavor N7067 BDT	
		Beverage Concentrate Premix N7360 BDT	
International Flavors & Fragrances (Greater Asia)Pvt. Ltd	International Flavors & Fragrances (Greater Asia)Pvt. Ltd. 4 Chin Bee Drive, Singapore-619855.	Mango flavor	Singapore & India
		Strawberry flavor SC300809,	
		Orange Flavor SC296360	
		Butter Caramel flavor SC305796	
		Milk Flavor SC305794	

		Vanilla Flavor SC305795	
		Strawberry Flavor SC305798	
		Milk Flavor SC305799	
		Milk Flavor SC307427	
		Milk flavor SC339114	
ULTIMA Color	Ultina Liquid colour Ltd. UK.	US Emerald Green-10	UK
Color Matrix	Ultima Liquid Colour AND Additives, Great Britain.	Beverage Amber-1 Ultimate UV370-1	UK & European Country
Jiali Bio Group	Jiali Bio group (Qingdao) Limited, China	Xanthan Gum 200mesh	China
Karvin Exim Pvt. Ltd.	IVL Dhanseri Petrochem Industries Ltd. Dhanseri House, 4A, Wood burn , Kolkata-700020, India.	Gum Base	India
Amena Trading	25/9/1, Sha Ali Bagh, Mirpur-1, Dhaka-1216.	PET Resin Chips	Dhaka, Bangladesh
Zarina Enterprise Ltd.	95/1, Haranath Ghosh Road, Chawkbazar, Dhaka-1211.	PET Resin Chips	Noakhali, Bangladesh
United Sugar Mills Ltd.	Fresh Villa, House # 15 Road# 34, Gulshan#1.	Sugar	Bangladesh
M/S. Sarada Enterprise	D-183/1, Savar Nama Bazar (Moidapotti), Savar, Dhaka-1340.	Sugar	Bangladesh
M/S. Amin General Store	224,228,229, Kitchen Market(1 st Floor), Kawran Bazar, Dhaka-1215.	Sugar	Bangladesh
M/S. Sumon Enterprise	Saturia Bazar, Manikgonj.	Sugar	Bangladesh

Aristo Corporation Ltd.	Rangs Peari (10 th Floor) Plot# 76,Road#12&17, Block#E,Banani, Dhaka-1213.	Closure	Bangladesh
Padma Crown Ltd.	Padma Centre, 32/1, Dilu Road, New Eskaton , Dhaka-1000.	Closure	Bangladesh
Plastoccats Ltd.	70/1,Nayapalton,VIP Road, Dhaka-1000.	Closure	Bangladesh
Varosha Agro Chemical Ltd.	House#54,Road# 2, Sector#3, Uttara C/A, Dhaka-1230.	Liquid Glucose-42	Bangladesh
Sylvan Agriculture Ltd.	PRAN-RFL Centre 105 Middle Badda, Dhaka-1212.	Liquid Glucose-42	Dhaka, Bangladesh
Chapai Agro Product Marketing Company	128/2, 1 st Floor, Kazi Nazrul Islam Avenue, Kawran Bazar, Dhaka-1215.	Mango Pulp	Dhaka, Bangladesh
Linde Bangladesh Ltd.	285, Tejgaon Industrial Area, Dhaka-1208.	CO2	Dhaka, Bangladesh
PRAN Dairy Ltd.	PRAN-RFL Centre 105 Middle Badda, Dhaka-1212	CO2	Dhaka, Bangladesh
Tanjim Printing & Packaging Ltd.	BSCIC Industrial Esate, Begumgonj, Noakhali.	Shrink Film	Noakhali, Bangladesh
M/S. Shadana Plastic & Packaging	25/9/1, Sha Ali Bagh, Mirpur-1, Dhaka-1216.	Shrink Film	Dhaka, Bangladesh

Contingency Plan in case of any disruption:

As number of suppliers of raw materials are plenty in the market, if one supplier fails to provide raw material there are always other suppliers available. Therefore, there is no possibility of disruption.

(xi) Sources of, and requirement for, power, gas and water; or any other utilities and contingency plan in case of any disruption;

All required utility facilities are available at the project site and those are stated below:

Utility	Requirement	Source
Power	The electricity requirement for the project has been estimated about 3,000 KW	The Company has an agreement/arrangement with Bangladesh Rural Electrification Board (BREB) for power supply.
Gas	9088 CFT/Hr and 6480 CFT/hr	Titas Gas Transmission & Distribution Company Limited
Water	15000 ltr/hr	Own Deep Tube-Well

Contingency plan:

The Company has own two Diesel Generated power plants namely FG Wilson, with a capacity of 800 KVA each, which was in brand new condition from UK.

(xii) Names, address(s), telephone number, web address, e-mail and fax number of the customers who account for 10% or more of the company's products or services with amount and percentage thereof;

BTFBL has no customers who are purchasing 10 % or more of the company's product during the year ended June 30, 2018.

(xiii) Names, address(s), telephone number, web address, e-mail and fax number of the suppliers from whom the issuer purchases 10% or more of its raw material or finished goods with amount and percentage thereof;

The Company has no suppliers from whom its purchases 10 % or more of its raw materials / finished goods.

(xiv) Description of any contract which the issuer has with its principal suppliers or customers showing the total amount and quantity of transaction for which the contract is made and the duration of the contract. If there is not any of such contract, a declaration is to be disclosed duly signed by CEO or MD, CFO and Chairman on behalf of Board of Directors;

BTFBL has no contract with principal suppliers or customers other than the normal course of business.

Declaration regarding Contract with Principal suppliers or customers

We, on behalf of the Board of Directors certify that BD Thai Food & Beverage Ltd. (BTFBL) did not enter into any contract with its principal suppliers or customers.

Sd/-

M.M. Aminul Islam

Managing Director

Sd/-

Md. Shahanur Rahman

Chief Financial Officer

Sd/-

Mrs. Rubina Hamid

Chairman

on behalf of Board of Directors

Dated: September 16, 2018

Dhaka

(xv) **Description of licenses, registrations, NOC and permissions obtained by the issuer with issue, renewal and expiry dates;**

The Company neither obtained any Patent Right/Trademarks nor signed any royalty agreement with any party. However, BTFBL has several regulatory licenses and certificates in order to continue its operations. The table shows list of licenses:

SL	Name of Certificate/license/Registration	License Issuer/Issuing Authority	Certificate/License No.	Validity/Current Status
	Incorporation	Registrar of Joint Stock Companies & Firms (RJSC)	Private Limited Company dated October 13, 2010& C-87517/10	N/A
	Certificate of Commencement of Business	Registrar of Joint Stock Companies & Firms (RJSC)	N/A	Incorporated as a private limited company
	Trade License	Dhaka City Corporation	03-086584	30-Jun-20
	TIN Certificate	National Board of Revenue	660387994245	N/A
	VAT Reg. No.	Customs, Excise & VAT Commissionerate, Dhaka	17181009106	N/A
	Import Registration Certificate (IRC)	Controller of Import & Export, Government of Bangladesh	Ba 0222640	30-Jun-19
	Export Registration Certificate (ERC)		Ra 0106519	
	Fire License	Bangladesh Fire Services and Civil Defense	AD/Dhaka-20595/11	30-Jun-19
	Factory License	Factory and Organization Inspection Authority, Dhamrai, Dhaka	16337/Dhaka	30-Jun-19
	DCCI	Dhaka Chamber of Commerce & Industry	01635	31-Dec-18
	BSTI	Bangladesh Standard and Testing Institution	17979/G-5/2017, 19955/G-4/2016, 17988/G-5/2018	30-Jun-19, 30-Jun-19, 30-April-20
	Environment Clearance Certificate	Department of Environment , Dhaka Division	30.26.14.3.134.250511/char 191	27-October-18

(xvi) **Description of any material patents, trademarks, licenses or royalty agreements;**

The Company neither obtained any Patent Right/Trademarks nor signed any royalty agreement with any party. However, it has several regulatory licenses (prospectus page number 66) and certificate in order to continue its operation.

(xvii) Number of total employees and number of full-time employees;

Number of employees is as follows:

Particulars	30 June 2018	30 June 2017
Salary Below Tk. 3,000 per month	-	-
Salary Tk. 3,000 or above per month	831	719
Total	831	719

BTFBL has no part-time employee.

(xviii) A brief description of business strategy;

A business strategy sets out to achieve the desired goals. Business strategy is defined as long-term business planning which is concerned with the scope of a business' activities.

Two main categories can be defines as

a) Generic Strategy

b) Competitive Strategy

1. **Generic Strategy:** it is concerned with growth. Now Company is in planning to invest in fixed assets in order to expand its existing business.

2. **Competitive Strategy:** It is concerned with **doing things better than rivals. The following competitive strategies are in place**

- **Economic Scale:** With a view to spreading the fixed cost over more units' The Company is trying to increase economic of scale
- **Lower price:** In order to be market Leader, the Company is trying to be competitive price to deal with its rivals.
- **Product Differentiating:** By differentiating in the product line, the Company will be able to make higher price for its product. Hence, product differentiation is on the mind.
- **Better Service:** By excelling in our service, we want to take competitive edge than our competitors
- **Technology:** We have been using innovative technology comparing with our competitors in order to be efficient in the market

(xix) A table containing the existing installed capacities for each product or service, capacity utilization for these products or services in the previous years, projected capacities for existing as well as proposed products or services and the assumptions for future capacity utilization for the next three years in respect of existing as well as proposed products or services. If the projected capacity utilization is higher than the actual average capacity utilization, rationale to achieve the projected levels.

With regard to above, a table is presented in the following page:

Total actual capacity and its utilization:

Item	Unit	Production Capacity	Actual Production	Capacity Utilization
Bakery, Mustard oil and others	Pcs/Kg.	17,268,618	14,721,497	85.25%
Confectionery	Pcs	85,616,801	42,927,452	50.14%
Soft Drinks	Pcs	44,236,800	6,752,748	15.27%
Juice and Drinks	Pcs	36,864,000	2,783,638	7.55%
Mineral Water	Pcs	11,059,200	569,549	5.15%

Projected capacity and its utilization:

Item	Unit	Installed Capacity			Capacity utilization for this Products			Actual Capacity Utilization (%)		
		Jul'18 to Jun'19	Jul'19 to Jun'20	Jul'20 to Jun'21	Jul'18 to Jun'19	Jul'19 to Jun'20	Jul'20 to Jun'21	Jul'18 to Jun'19	Jul'19 to Jun'20	Jul'20 to Jun'21
Bakery, Mustard oil and others	Pcs./Kg.	17,268,618	17,268,618	17,268,618	15,408,170	15,908,170	16,108,170	89.23	92.12	93.28
Biscuit Line (New)	Kg.	1,560,000	1,560,000	1,560,000	785,460	1,094,340	1,326,780	50.35	70.15	85.05
HDPE Line (Lassi and Lychee Drinks)	Pcs	24,960,000	24,960,000	24,960,000	11,361,792	16,311,360	18,832,320	45.52	65.35	75.45
Juice and Drinks	Pcs	36,864,000	36,864,000	36,864,000	13,291,652	15,291,652	20,291,652	36.06	41.48	55.04

Assumptions for future capacity utilization:

The capacity and its utilization has been prepared on underlying assumption				
Assumption indicator	Assumption's Basis	Assumptions Years		
		30-Jun-19	30-Jun-20	30-Jun-21
Capacity Increase	Capacity will be increased as new machineries will be introduced.	47.94	67.75	80.25
Rationale to achieve the projected levels:				
The Company has projected that the capacity utilization will increase. As the total market is increased day by day and market share of the company is increasing. Hence, the management of the Company thinks that the projected capacity is attainable				

(e) Description of Property:

The written down value of Property, Plant & Equipment's owned by the company as per audited accounts as on 30 June, 2018 are stated below:

Paticulars	Written Down Value as at 30.06.2018
Land & Land Development	161,288,407
Factory:	
Factory Building & Civil Work	47,480,300
Building & Other Civil Work	171,016,559
Plant & Machinery	422,907,509
Office Decoration	9,473,845
Office Equipment & Fitting	26,426,153
Solar System	3,215,649
Tools & Accessories	3,334,471
Laboratory Test Equipment	6,985,615

(i) Location and area of the land, building, principal plants and other property of the company and the condition thereof;

The entire above mentioned assets are located at Registered & Factory Office: BTA Tower (8th Floor), 29 Kemal Ataturk Avenue, Road No.-17, Banani C/A, Dhaka-1213 and Boro Narayanpur, Amta, Dhamrai, Dhaka respectively. The Company has 452.25 decimal lands, surrounded by boundary wall. All of the above mentioned Property, Plant & Equipment's are in working good condition.

(ii) Whether the property is owned by the company or taken on lease;

All the above-mentioned assets of the Company are in its own name.

iii) Dates of purchase, last payment date of current rent (খাজনা) and mutation date of lands, deed value and other costs including details of land development cost, if any and current use thereof;

Land:

Deed No.	Date of purchase	Mutation date	Last payment date of current rent (খাজনা)	R. S Dag No.	Deed Value	Registration & Other Cost in Tk.	Area of Land (decimal)	Current use
					in Tk.			
15375	02.01.11	15.05.2011	19.04.2018	2158	2040000	244800	34	Office Building & Factory Shed and developed open field
13354	15.11.10	15.05.2011	19.04.2018	2108	1008000	120960	15.5	
13353	15.11.10	15.05.2011	19.04.2018	2108	1008000	120960	15.5	
13352	15.11.10	15.05.2011	19.04.2018	2163	1560000	187200	26	
9107	15.07.12	16.01.2013	19.04.2018	2166	3000000	360000	39	
1301	31.01.11	15.05.2011	19.04.2018	2161	4700000	564000	50	
755	18.01.11	15.05.2011	19.04.2018	2104	1700000	204000	40	
14250	28.11.12	02.02.2014	19.04.2018	2101	700000	84000	15.75	
483	11.01.11	15.05.2011	19.04.2018	2105	1763000	211560	40	
13355	15.11.10	15.05.2011	19.04.2018	2106, 2159, 2160	4463000	535560	59.5	
10735	12.09.11	27.10.2011	19.04.2018	2107	1750000	210000	25	
10734	12.09.11	27.10.2011	19.04.2018	2107	350000	42000	5	
10928	06.09.12	20.04.2014	19.04.2018	308, 310, 309	3250000	390000	50	
9952	06.10.16	27.10.2016	19.04.2018	2089	2960000	355200	37	
						Total	452.25	

- (iv) The names of the persons from whom the lands has beenacquired or proposed to be acquired along with the cost ofacquisition and relation, if any, of such persons to the issueror any sponsor or director thereof;

Deed No.	Name of the persons from whom the land has been acquired	Cost of acquisition	Relations
15375	1. Md. Tafur Uddin, 2. Md. Abdul Gofur 3. Md. Julhash Mia	2,040,000	No relation with the issuer
13354	1. Md. Nurul Haque, Md. Kabel Uddin, 3. Md. Abdul Karim, 4. Md. Amir Hossain, 5. Md. Babul Hossain	1,008,000	
13353	1. Mohammad Ali, 2. Azahar Ali, Mst. Mozironnesa, 3.Moiromi Begum, 5. Mst. Jahanara Begum, 6. Mst. Rupban Begum, 7. Mst. Ujala Khatun, 8. Suraya Begum 9. Mst. Sabironnesa	1,008,000	
13352	Shamim Ahammed	1,560,000	
9107	Md. Abdul Mannan	3,000,000	
1301	1. Md. Abul Bashar 2. Md. Mohiuddin	4,700,000	
755	Md. Shah Alam	1,700,000	
14250	1. Md. Ataur Rahman, 2. Md. Abdur Rahman, 3. Md. Abdus Salam	700,000	
483	1. Md. Mongal Ali 2. Md. Nur Mohammad (Nuru Mia), 3. Md. Ator Ali, 4. Md. Abdus Salam (Tofazzal)	1,763,000	
13355	1. Md. Sadek Ali 2. Mst. Khusimonnesa	4,463,000	
10735	Kazi Md. Ali Azam	1,750,000	
10734	Kazi Md. Ali Azam	350,000	
10928	Kazi Md. Mainul Hque	3,250,000	
9952	1. Md. Chan Mia (Chandu Mia) 2. Md. Lal Mia	2,960,000	

- (v) Details of whether the issuer has received all the approvals pertaining to use of the land, if required;

The Company has received all the approvals pertaining to use of the land from Dhaka City Corporation and Union parisad.

- (vi) If the property is owned by the issuer, whether there is a mortgage or other type of charge on the property, with name of the mortgagee;
 415.35 decimals lands at kawalipara, dhamrai, Dhaka mortgaged to Agrani Bank Ltd. against Long Term Borrowings.

Name of Mortgagee	Expiry Date	Description of Land/Plot No.	Area in Decimal
Agrani Bank Ltd ,principal Branch	30 June,2024	Boro Narayanpur,Amta,Dhamrai,Dhaka	415.35

- (vii) If the property is taken on lease, the expiration dates of the lease with name of the lessor, principal terms and conditions of the lease agreements and details of payment;
 No Property is taken by the Company under lease agreement.

(viii) Dates of purchase of plant and machineries along with sellers name, address, years of sale, condition when purchased, country of origin, useful economic life at purchase and remaining economic life, purchase price and written down value;

Sl. No.	Year of Purchase	Name of Supplier / Sellers	Address	Years of Sale	Condition when purchased	Name of Machinery	Country of Origin	Useful Economic Life at Purchase	Remaining Economic Life	Purchase Price	Written down value
1	2011-2012	Yoke Technology (Shanghai) Co. Ltd. China	Address: Plot 79, 269 Yuqiao Road pudong New Area, Shanghai, China 201203.	N/A	Brand New Capital Machineris	Hard candy depositor line, Center filled éclair line, lollipop depositor line and center filled gum line.	China	20 Years	13 Years	44,370,000	36,163,418
2	2011-2012	Shangair Air Compressor, China.	Poly Run Enterprise Co., Ltd., Rm.906, Xinwanli Plaza, No.9 Baixia Road, Nanjing, China 210001, Fax: 0086-25-84200870, Ph: 0086 25 8420 9330, 8451 2978	N/A		Air compressor	China	20 Years	13 Years	3,657,029	2,980,633
3	2012-2013	Daeyeol Condensing Boiler, Korea.	HQ & Factory: 647-2, Seonggok-Dong, Danwoh Guansah-SI, Gyeonggi DO-Korea.	N/A		Duel Fuel (Gas/ Diesel) full automatic fired condensing steam boiler	Korea	20 Years	14 Years	10,625,000	9,115,603
4	2012-2013	Guangzhou Huayan Precision Machinery Co., Ltd.	6, Chuangli Road, Xintang Technology and Economy Development Zone, Zengcheng District, Guangzhou-511340, China.	N/A		Two set of Huayan 32 cavity robotic pet perform injection system	China	20 Years	14 Years	73,611,870	63,154,499

5	2012-2013	Guangzhou Xili Machinery Co., Ltd.	132, Chuangqiang Road, Economic and Technological Development Zone, Xintang Town, Guangzhou City, Guangdong province, China PR.	N/A	XLB-06CL 6 cavity blow molding machine, XLB-08C 8 cavity csd blow molding machine, XLB-06HL 6 cavity hot fillingblow molding machine and XLB-08H 8 cavity hot filling blow molding machine.	China	20 Years	14 Years	60,885,731	52,236,247
6	2012-2013	Fg Wilson (Engineering) Ltd., UK	FG Wilson Engineering Ltd., UK	N/A	800 kva (prime) Diesel generator	UK	20 Years	14 Years	16,150,000	13,855,716
7	2012-2013	Automation Engineering Works	Automationntrol Engineering and Control Ltd., Modern Mension (5th Floor), 53, Mothiheel C/A ,Dhaka-1000.	N/A	Bus bar Trunking system	Malyasia	20 Years	14 Years	5,556,186	4,766,869
8	2012-2013	Yoke Technology (Shanghai) Co. Ltd., China	Plot 79,269, Yuqiao Road Pudong New Area, Shanghai, China 201203.	N/A	Éclair candy mould 4 gm and de-humidifier	China	20 Years	14 Years	1,411,000	1,210,552

9	2012-2013	Jiangsu Newamstar Packaging Machinery Co. Ltd.	Jiangsu Newamstar Packaging Machinery Co., Ltd. Add:East Xinjing Road, South Economic Development Zone, Zhangjiagang City, Jiangsu Province, China. Tel: 0086 512-58691111, Fax: 0086 512-58673920	N/A		Brand new capital machinery with all other standard accessories for 16T/H RO system and 12T/H UF system of water treatment plant, Brand new capital machinery with all other standard accessories for 15000 BPH capacity (250ML) CSD processing, filling and packing line with more detailed of equipment, supplies, fittings and installation, testing commissioning and training service on turn-key basis & Brand new capital machinery with all other standard accessories for 10000 BPH capacity (250ML) Juice processing, fittings and installation, testing commissioning and training service on turn-key basis.	China	20 Years	14 Years	138,074,000	118,459,078
10	2012-2013	Jiangsu Newamstar Packaging Machinery Co. Ltd.	Jiangsu Newamstar Packaging Machinery Co., Ltd. Add:East Xinjing Road, South Economic Development Zone, Zhangjiagang City, Jiangsu Province, China., Tel: 0086 512-58691111, Fax: 0086 512-58673920	N/A		King sun cooling tower	China	20 Years	14 Years	581,000	498,463

11	2012-2013	Water Tech Engg. Ltd.	Water Tech Engg. Ltd. H# 05, R# 08, Block-A, Section-10, Mirpur, Dhaka-1216, Bangladesh. Tel: +88 02 9006206, +88 029030144, Cell: +88 01714 059437,+88 01720195795	N/A		Deep Tubewel	BD	20 Years	14 Years	2,750,000	2,359,332
12	2013-2014	Water Tech Engg. Ltd.	Water Tech Engg. Ltd. H# 05, R# 08, Block-A, Section-10, Mirpur, Dhaka-1216, Bangladesh. Tel: +88 02 9006206, +88 029030144, Cell: +88 01714 059437,+88 01720195795	N/A		Complete Effluent Treatment (waste water) plant, Capacity 60 m3/day	India	20 Years	15 Years	1,494,000	1,201,661
13	2013-2014	Miami Associates	Miami Associates Bangladesh Ltd., 15 Uttar Badda, Dhaka.	N/A		Foam knight machine	USA	20 Years	15 Years	120,350	96,801
14	2013-2014	Guangzhou Xili Machinery Co., Ltd	No132, Chuangqiang Road, Economic and Technological Development Zone, Xintang Town, Guangzhou City, Guangdong Provice, China PR.	N/A		6 cavity mold	China	20 Years	15 Years	344,450	277,050

15	2013-2014	Guangzhou Xili Machinery Co., Ltd	No132, Chuangqiang Road, Economic and Technological Development Zone, Xintang Town, Guangzhou City, Guangdong Province, China PR.	N/A		8 & 6 cavity mold 250 ml	China	20 Years	15 Years	1,751,715	1,408,948
16	2013-2014	Yoke Technology (Shanghai) Co. Ltd., China	Plot 79,269, Yuqiao Road Pudong New Area, Shanghai, China 201203.	N/A		Éclair candy mold	China	20 Years	15 Years	622,500	500,692
17	2013-2014	Yoke Technology (Shanghai) Co. Ltd., China	Plot 79,269, Yuqiao Road Pudong New Area, Shanghai, China 201203.	N/A		De-humidifier	China	20 Years	15 Years	747,000	600,831
18	2013-2014	Yoke Technology (Shanghai) Co. Ltd., China	Plot 79,269, Yuqiao Road Pudong New Area, Shanghai, China 201203.	N/A		Sugar Crusher M/C	China	20 Years	15 Years	1,075,500	865,051
19	2013-2014	Hyundai Construction Equipment Co., Ltd.	Hyundai Construction & Industrial Equipment, HNS Automobiles Ltd., 246 Tegaon-Gulshan Link Road, Dhaka-1208.	N/A		Fork Lift & Hand Tolly	Korea	20 Years	15 Years	2,522,400	2,028,829
20	2013-2014	Water Tech Engg. Ltd.	Water Tech Engg. Ltd. H# 05, R# 08, Block-A, Section-10, Mirpur, Dhaka-1216, Bangladesh. Tel: +88 02 9006206, +88 029030144, Cell: +88 01714 059437,+88 01720195795	N/A		New Softener Plant and Relative Machinerics	BD	20 Years	15 Years	1,550,000	1,246,704
21	2013-2014	Pharmatech	Pharmatech Water Engineering, H-36, R-2, Section-1, Block-F, Mirpur, Dhaka. Cell: +88-029015096.	N/A		New Sand Filter Plant and Its Accessories	BD	20 Years	15 Years	1,475,000	1,186,379

22	2013-2014	Powerman Engineering.	Powerman Bangladesh Ltd., 7, Dilkusha C/A (1st and 3rd floor), Dhaka.	N/A	Sub Station (Power)	BD	20 Years	15 Years	6,300,000	5,067,247
23	2013-2014	M.K Electronic Ltd.	Hamid Tpwer, 24 Gulshan C/A Circle - 2, Dhaka - 1212.	N/A	Air Condition	China, USA	20 Years	15 Years	9,012,500	7,248,978
24	2013-2014	Marinehoist	Marine Hoist, 401 CDA Market, Pahartali, Chittagong, Cell: 0171656946	N/A	Crain	korea	20 Years	15 Years	1,275,000	1,025,514
25	2013-2014	Marinehoist	Marine Hoist, 401 CDA Market, Pahartali, Chittagong, Cell: 0171656946	N/A	Cargo Lift	BD	20 Years	15 Years	850,000	683,676
26	2013-2014	Apon Engineering Works	Uttar Jatrabari, Near Bridge, Jatrabari, Dhaka.	N/A	Chanachur Plant with Accessory Machinaries	BD	20 Years	15 Years	700,000	563,027
27	2013-2014	Imtex Packaging Machineries.	Imtex Packaging, Cha-38/2 North Badda, Gulshan, Dhaka. Cell: 01980004300.	N/A	Toast Biscuits Packing Line with accessories	China	20 Years	15 Years	4,133,284	3,324,503
28	2013-2014	Shanghai Yixun Machinery Mfg. Co., Ltd.	38, Yongyang Road, Yangwang Industrial Zone, Nanqiao Town, Fengxian, Shanghai, China.	N/A	YX-120L Bread Mixer M/C With Standard Accessories, YX-50 Flour Mixer M/C With Standard Accessories, YX-60L Cream Mixer M/C With Standard Accessories & YX-64 Gas Type Rotary Oven With Standard Accessories	China	20 Years	15 Years	2,609,680	2,099,031
29	2014-2015	Guangzhou Xili Machinery Co., Ltd	No132, Chuangqiang Road, Economic and Technological Development Zone, Xintang Town, Guangzhou City, Guangdong Provice, China PR.	N/A	8 cavity mold 500 ml	China	20 Years	16 Years	1,145,815	970,113

30	2014-2015	Guangzhou Xili Machinery Co., Ltd	132, Chuangqiang Road, Economic and Technological Development Zone, Xintang Town, Guangzhou City, Guangdong Province, China PR.	N/A
31	2014-2015	Apon Engineering Works	Uttar Jatrabari, Near Bridge, Jatrabari, Dhaka.	N/A
32	2014-2015	Apon Engineering Works	Uttar Jatrabari, Near Bridge, Jatrabari, Dhaka.	N/A
33	2014-2015	Apon Engineering Works	Uttar Jatrabari, Near Bridge, Jatrabari, Dhaka.	N/A
34	2014-2015	Khan Engineering & Co.	Khan Engineering & Co., Mirpur, Dhaka. Cell: 01715022717.	N/A
35	2014-2015	Khan Engineering & Co.	Khan Engineering & Co., Mirpur, Dhaka, Cell: 01715022717	N/A
36	2014-2015	Imtex Packaging Machineries.	Imtex Packaging, Cha-38/2 North Badda, Gulshan, Dhaka. Cell: 01980004300.	N/A
37	2014-2015	Soriotpur Engineering	Rayerbagh, Jatrabari, Dhaka. Cell: 01711804453.	N/A
38	2014-2015	Intraco CNG Ltd.	Intraco CNG Conversion Ltd., Baridhara, Dhaka.	N/A
39	2014-2015	ASCO C02 MFG.	Linde Bangladesh Ltd., Tegaon, Dhaka.	N/A
40	2014-2015	System Engineering	B - 28, Bscic Ind. Estate, Tongi, Gazipur	N/A
41	2014-2015	Link -3	Link-3, Banani, Dhaka, cell: 09678123123,	N/A

6 cavity mold 1000 ml	China	20 Years	16 Years	706,994	598,582
Jul Muri Plant with Accessory Machinaries	BD	20 Years	16 Years	925,600	783,666
Green Peas Plant with accessory machinaries	BD	20 Years	16 Years	825,400	698,831
Plain Muri packaging plant accessory machinaries	BD	20 Years	16 Years	250,000	211,664
Mustard Oil plant & its accessory machinaries	BD	20 Years	16 Years	850,000	719,659
Jelly Plant & accessory machinaries	BD	20 Years	16 Years	250,000	211,664
Bottle Crusher Plant	BD	20 Years	16 Years	130,000	110,066
Cookies Dipositor M/C Line with accessories	China	20 Years	16 Years	4,875,350	4,176,850
CNG Conversion System	BD	20 Years	16 Years	3,170,886	2,684,655
VI Cylinder	Swizerland	20 Years	16 Years	2,685,500	2,273,700
Exhant Fan (36"X36")	China	20 Years	16 Years	3,131,250	2,651,097
Radio link Tower	BD	20 Years	16 Years	1,075,500	910,580

42	2015-2016	Jiangsu Newamstar Packaging Machinery Co. Ltd.	Jiangsu Newamstar Packaging Machinery Co., Ltd. Add:East Xinjing Road, South Economic Development Zone, Zhangjiagang City, Jiangsu Province, China., Tel: 0086 512-58691111, Fax: 0086 512-58673920	N/A	CSD Line Filling & Packing & Repaing Kit	China	20 Years	17 Years	1,449,760	1,292,053
43	2015-2016	Jiangsu Newamstar Packaging Machinery Co. Ltd.	Jiangsu Newamstar Packaging Machinery Co., Ltd. Add:East Xinjing Road, South Economic Development Zone, Zhangjiagang City, Jiangsu Province, China., Tel: 0086 512-58691111, Fax: 0086 512-58673920	N/A	Juice Line Filling & Packing & Repaing Kit	China	20 Years	17 Years	1,146,400	1,021,693
44	2015-2016	Jiangsu Newamstar Packaging Machinery Co. Ltd.	Jiangsu Newamstar Packaging Machinery Co., Ltd. Add:East Xinjing Road, South Economic Development Zone, Zhangjiagang City, Jiangsu Province, China., Tel: 0086 512-58691111, Fax: 0086 512-58673920	N/A	CSD Line Filling & Packing & Repaing Kit	China	20 Years	17 Years	1,841,840	1,641,482
45	2015-2016	Shanghai Yixun Machinery Mfg. Co., Ltd.	38, Yongyang Road, Yangwang Industrial Zone, Nanqiao Town, Fengxian, Shanghai, China.	N/A	YX-120L Bread Mixer M/C With Standard Accessories, YX-50 Flour Mixer M/C With Standard Accessories, YX-60L Cream Mixer M/C With Standard Accessories & YX-64 Gas Type Rotary Oven With Standard Accessories	China	20 Years	17 Years	2,609,680	2,325,796

46	2015-2016	Jiangsu Newamstar Packaging Machinery Co. Ltd.	Jiangsu Newamstar Packaging Machinery Co., Ltd. Add:East Xinjing Road, South Economic Development Zone, Zhangjiagang City, Jiangsu Province, China., Tel: 0086 512-58691111, Fax: 0086 512-58673920	N/A	Horizontal Spare Parts	China	20 Years	17 Years	1,093,360	974,423
47	2015-2016	Dalong Machinery Co., Ltd.	Room # 403, Building 5, Wanda Plaza, No. 177, Jufeng Road, Qingdao City, China, Osa69003099	N/A	Lolipop packing machine with standard accessories	China	20 Years	17 Years	720,000	641,678
48	2015-2016	Dalong Machinery Co., Ltd.	Room # 403, Building 5, Wanda Plaza, No. 177, Jufeng Road, Qingdao City, China, Osa69003099	N/A	Lolipop packing machine with standard accessories	China	20 Years	17 Years	720,000	641,678
49	2015-2016	Shanghai Denair Compressor Co., Ltd.	18 Baosheng Road, Songjiang Distict, Shanghai, PRC Code : 201613, China	N/A	Screw Type Air Compressor, Model : DA 110AG - 110 KW - 150 HP at 10 bar working	China	20 Years	17 Years	1,360,000	1,212,058
50	2015-2016	Jiangsu Newamstar Packaging Machinery Co. Ltd.	Jiangsu Newamstar Packaging Machinery Co., Ltd. Add:East Xinjing Road, South Economic Development Zone, Zhangjiagang City, Jiangsu Province, China., Tel: 0086 512-58691111, Fax: 0086 512-58673920	N/A	CSD Line Filling & Packing & Repaing Kit	China	20 Years	17 Years	1,344,480	1,198,226
51	2015-2016	Super Plus CNG Automobile Workshop	242/1, Muradpur, Dhulaipar, Jatrabari, Dhaka - 1204.	N/A	130 W/L Gas Cylinder with valve	BD	20 Years	17 Years	537,234	478,793
52	2015-2016	HNS Automobiles	246, Gulshan Link Road, Tejgaon I/A, Dhaka - 1208	N/A	Hyundai Diesel Forklift, Model : 20DF-7	South Korea	20 Years	17 Years	1,800,000	1,604,194

53	2015-2016	M/S. Mahbub Enterprise	83, Nawabpur Road, Shop No. 7/A, Dhaka-1100.	N/A	Mash Belt Heat Proof (2'x28') 2 side fitting & CO2 gas regulator with meter 1/2 lequid (Festo).	BD	20 Years	17 Years	189,150	168,574
54	2015-2016	Industrial Machineris Solution Ltd.	Hossain Tower (8th Floor), 75 Green Road, Farmgate, Dhaka.	N/A	Main filter, Ink filter, Gutter filter & Sensor	BD	20 Years	17 Years	91,500	81,547
55	2015-2016	Industrial Machineris Solution Ltd.	Hossain Tower (8th Floor), 75 Green Road, Farmgate, Dhaka.	N/A	Top Up Solution Part # 113.T401.121	BD	20 Years	17 Years	93,750	83,552
56	2015-2016	Industrial Machineris Solution Ltd.	Hossain Tower (8th Floor), 75 Green Road, Farmgate, Dhaka.	N/A	Top Up Solution, Blank Ink Header	BD	20 Years	17 Years	25,500	22,726
57	2016-2017	Biswas Engineering & AC Equipment	House # Ka 40/2, Jahanara Villa, 1st Floor, Flat A-1, Progoti Sharani, Shahjadapur, Dhaka - 1212.	N/A	Screw Type Gas Generator	China	20 Years	18 Years	4,127,471	3,872,084
58	2016-2017	Milnars Pumps	Uttar Bank Bhaban (5th Floor), 90, Motijheel C/A, Dhaka-1000	N/A	S.S. Pump	China	20 Years	18 Years	4,185,360	3,926,391
59	2016-2017	Executive Machinery & Materials	Suite 106, (1st Floor), Sheltech Sierra, 236, New Elephant Road, Dhaka-1205.	N/A	Steam Boiler	Singapur	20 Years	18 Years	4,250,543	3,987,541
60	2016-2017	Executive Technology Solution	Green Glacier, Lavel B-5, House # 42, Road # 01, Sector # 12, Uttara, Dhaka-1230	N/A	Horizontal Flow Wrapping PLC Based Packing Machine	China	20 Years	18 Years	3,379,000	3,169,924
61	2016-2017	Trimatrik	House-1 (GF), 20/B, Sector - 4, Uttara, Dhaka.	N/A	CC Camera System	China	20 Years	18 Years	2,758,750	2,588,052

62	2016-2017	Water Tech Engg. Ltd.	Water Tech Engg. Ltd. H# 05, R# 08, Block-A, Section-10, Mirpur, Dhaka-1216, Bangladesh. Tel: +88 02 9006206, +88 029030144, Cell: +88 01714 059437,+88 01720195795	N/A	Deep Tubewel	BD	20 Years	18 Years	2,525,500	2,369,235
63	2016-2017	Marinehoist	Marine Hoist, 401 CDA Market, Pahartali, Chittagong, Cell: 0171656946	N/A	Hydolic Tolly	China	20 Years	18 Years	4,381,200	4,110,113
64	2016-2017	Scientific Ltd.	Tikatully, Hatkhola, Dhaka	N/A	Lab Equipment, USA	Japan	20 Years	18 Years	2,209,550	2,072,834
65	2017-2018	Aristo Corporation Ltd.	Rangs Pearl (10th Floor), Plot # 76, Road # 12&17, Block - E, Banani, Dhaka - 1213.	N/A	Cookies auto machineries, packing machineries, IMM & BMM machinery mold	China	20 Years	19 Years	5,200,000	5,135,000
66	2017-2018	Chapai Agro Product Marketing Co. Ltd.	128/2, 1st Floor, Kazi Nazrul Islam Avenue, East Tejturi Bazar, Kawran Baza, Dhaka - 1215.	N/A	Juice line homogenier	China	20 Years	19 Years	718,750	709,766
67	2017-2018	M/S. Nahid Enterprise	Notun Nagar, 311 Dahara, Dhamsona, Ashulia, Savar, Dhaka.	N/A	Chiller compressor	China	20 Years	19 Years	1,850,400	1,827,270
68	2017-2018	M/S. Nahid Enterprise	Notun Nagar, 311 Dahara, Dhamsona, Ashulia, Savar, Dhaka.	N/A	PLC Based cake packing machine with nitrozen flushing system in center sealed	China	20 Years	19 Years	3,100,000	3,061,250
69	2017-2018	M/S. Hira Enterprise	House # 01, Road # Ashulia <ain Road, Area # Abdullahpu Westpara, Uttara, Dhaka - 1230.	N/A	Droper machine (07 Nozzole)	China	20 Years	19 Years	2,500,000	2,468,750

70	2017-2018	M/S. Hira Enterprise	House # 01, Road # Ashulia <ain Road, Area # Abdullahpu Westpara, Uttara, Dhaka - 1230.	N/A	Rottary rack oven	China	20 Years	19 Years	1,236,000	1,220,550
71	2017-2018	M/S. Hira Enterprise	House # 01, Road # Ashulia <ain Road, Area # Abdullahpu Westpara, Uttara, Dhaka - 1230.	N/A	Duel Fuel buener	BD	20 Years	19 Years	2,000,000	1,975,000
72	2017-2018	M/S. Hira Enterprise	House # 01, Road # Ashulia <ain Road, Area # Abdullahpu Westpara, Uttara, Dhaka - 1230.	N/A	Spiral nixture machine	BD	20 Years	19 Years	1,800,000	1,777,500
73	2017-2018	M/S. Hira Enterprise	House # 01, Road # Ashulia <ain Road, Area # Abdullahpu Westpara, Uttara, Dhaka - 1230.	N/A	Centifugal machine	BD	20 Years	19 Years	1,200,000	1,185,000
74	2017-2018	AF Compressor Middle East.	AF Compressor by Made in Belgium (EU) by Ateliers Francois SA Rue Cote Di or 274 B-4000, Belgium.	N/A	HP compressor with accessories and fittings.	Belzium	20 Years	19 Years	12,998,801	12,836,316
Total									489,721,469	422,907,509

(ix) Details of the machineries required to be bought by the issuer, cost of the machineries, name of the suppliers, date of placement of order and the date or expected date of supply, etc.

No machineries are required to be bought by the issuer except machineries to be bought from IPO proceeds, the details of which are below:

BD THAI FOOD & BEVERAGE LTD.						
<u>COST OF MACHINERIES AND EQUIPMENTS REQUIRED IN THE PROJECT</u>						
Particulars	Technical Specification and Equipment Details	Country of Origin	Measure of Unit	Qty.	Rate	Amount in Tk.
Air Compressor	L4A High Pressure compressed air installation, 160kw*, 975 m3/h	Belgium	Set	1	12,000,000	12,000,000
	40 bar air receiver : 500l horizontal					
	Standard control cabinet with star / delta starter and automation system. 400V/3/50Hz					
Diesel Generator	European Origin Skid Mounted Diesel Generating Set with Digital Control Panel	UK	Set	1	13,300,000	13,300,000
	Band : Welland Power - UK					
	Model : WP1250, Power : 1250KVA					
	3 Phase, 4 Wire System, 400 / 230 Volts (+/- 5% Adjustable), Power factor : .08, RPM : 1500					

	Easy Gen 3200 panel for synchronization with existing gen set					
Biscuit Line	Flour Mixer : a) Model : YX100, b) Capacity : 3-10 minutes, c) Voltage : 220V/380V, d) Dimension : 1250*740*1300mm & e) Machine weight : 485 kg.	China	Set	1	9,550,000	9,550,000
	YX 400 Tray type Soft Biscuit Machine : a) Model : YX400, b) Capacity : 150-200 KG/H, c) Dimension : 4000*740*1300mm & d) Machine weight : 900 kg.		Set	1		
	PLC Diesel YX - 64 Rotary Oven : a) Voltage : 220V/380V, b) Baking Time : 15-30minutes, c) Dimension : 2300*3200*2540mm, d) Temperature : 20-300 degrees & e) Machine weight : 1800 kg.		Set	1		
	Biscuit Packing Machine : a) Model : 320 type, b) Dimension : L4000*W950*H1600 & c) Machine weight : 850 kg.		Set	1		
	YX - 60L Cream Mixer : a) Voltage : 220V, b) Max. Kneading Capacity : 20 KG, c) Dimension : 1030*620*1430mm & d) Machine weight : 490 kg.		Set	1		

	Biscuit Sandwicing Packing Machine : a) Model : 320, b) Dimension : 7000*900*1500 & c) Machine weight : 1600 kg.		Set	1		
Flock Lift	Hyundai Forklift Model : 30DT - 7, Diesel Driven, Capacity : 3000 kg, Engine : Hyundai WIA WC30D, Mast : TF400 (3 Stage, MFH : 4.0m), Max Fork Height : 4000mm	South Korea	Set	1	2,239,000	2,239,000
LDPE / LLDPE Shink Flim Blowing Machine with Others Charges	Roll Size : 55", Flim Width : 10"-50", Flim Thickness : 15-200 micron, Motor & Gear Box : 2 HP 2 Pcs. Inverter Control, Heater Wattage : 22 KW, Production Capacity : 25-80 Kg/H, Air Ring : Aluminium 2 set, Machine Height : 22 feet, Widht : 8 feet & Lenght : 25 feet	Taiwan & Korea	Set	1	4,000,000	4,000,000
HDPE Bottol Blowing Machine	Model : QDJX - PE	China	Set	1	1,770,000	1,770,000
Lychee Bottol Drink Filling and Aluminum Foil Paper Sealing Machine	Model : HHGF10/8, Production Capacity : 4000 bottol per hour (Based on 170ml bottol)	China	Set	1	3,380,000	3,380,000

Cargo Lift	Using situation :Indoor, Capacity : 3 tons, Lift : 18 meter, Lifting Speed : 5-6m/min, Power Source : AC 440 Volt 60Hz/50Hz & Wire Rope : 10mm-12mm x 4 falls.	China	Set	1	2,750,000	2,755,000
Lab Equipment	a) Air Solenoid Valve : Pressure 1.5-8 Kg	China	Sets	5	45,000	225,000
	b) Digital Scale : Platform system, Range : 1-100 kg.	China	Sets	5	24,000	120,000
Total Cost of Machineries						49,339,000

(x) **In case the machineries are yet to be delivered, the date of quotations relied upon for the cost estimates given shall also be mentioned;**
There are no machineries which are yet to be delivered.

(xi) **If plant is purchased in brand new condition then it should be mentioned;**
All plants and machineries of the Company were purchased in brand new condition.

AUDITOR'S CERTIFICATE REGARDING PURCHASED IN BRAND NEW CONDITION OF MACHINERIES

This is to certify that based on books of account, records and other relevant documents provided by management to us; BD Thai Food & Beverage Limited (BTFBL) purchased and installed brand new condition Plant and Machineries. We also observed that, no reconditioned or second hand plant & machinery is used by BD Thai Food & Beverage Limited (BTFBL).

Sd/-

Dated: 15 October 2018

MABS & J Partners

Place: Dhaka

Chartered Accountants

(xii) **Details of the second hand or reconditioned machineries bought or proposed to be bought, if any, including the age of the machineries, balance estimated useful life, etc. as per PSI certificates of the said machineries as submitted to the Commission;**
The Company neither purchased any second hand or reconditioned machineries nor any plan to purchase in future.

- (xiii) A physical verification report by the issue manager(s) regarding the properties as submitted to the Commission;

PHYSICAL VERIFICATION REPORT
of
BD THAI FOOD & BEVERAGE LTD (BTFBL)

This is to certify that we have visited the factory of BD THAI FOOD & BEVERAGE LTD (BTFBL) on September 05, 2018 and we have found the registered office and factory as details below:

Visited and Accompanied by:

Particulars		Name & Designation	Company
Visited by (Unicap Investments Limited)	:	Salamul Latif Choudhury	Unicap Investments Limited
	:	<i>Chief Executive Officer (C.C)</i>	
Visited by (BLI Capital Limited)	:	Md.Israil Hossain ACS	BLI Capital Limited
	:	<i>Managing Director</i>	
Accompanied by	:	M.M Aminul Islam	BD THAI FOOD & BEVERAGE LTD
	:	<i>Managing Director</i>	
	:	Md.Zakaria	
	:	<i>General Manager (Factory)</i>	

Company Overview:

BD Thai Food & Beverage Limited, (hereinafter referred as 'BTFBL' or 'the company'), was incorporated as a Private Limited Company under the Companies Act, 1994 on 13th October, 2010 as a concern of BD Thai Group. BTFBL started its commercial operation in January, 2013. The Certificate of Incorporation number is C-87517/10. The company is engaged in processing of different kinds of fruit juices, carbonated beverages, drinking water, hard candies, soft candies, Lollipops, Gums, etc. The company is running its operation with modern technology and equipments mostly imported from UK, Korea & China. The company marketed its product under the brand name "Necter". The company is distributing marketing its products through 260 dealers.

The company's Corporate office is located at BTA Tower (8th floor), 29 Kemal Ataturk Avenue, Road 17, Banani C/A, Dhaka-1213 and the production unit of the company is located at Boro Narayanpur, Amta, Dhamrai, Dhaka on 363.00 decimals of land owned by the company. Total floor space is 1, 26,500 square feet. BTFBL uses best quality food ingredients supplied by the renowned companies accredited with ISO 22000. The daily processing capacities of the company are 50 tons fruit juices, 150 tons water, 75 tons carbonated soft drinks and 23 tons of Hard candy, Lollipop, Chewing gum & Soft candy.

The capital structure of the company is as follows:

Authorized Capital : Tk. 1,000,000,000.00
Paid up Capital : Tk. 665,000,000.00
Proposed IPO Size : Tk. 150,000,000.00 (1.5Crore Shares @ Tk. 10.00 each)
IPO Size (in share) : 15,000,000 Shares

Registered Office& Factory:

The registerd and corporate office of the company is located in its own premises at BTA Tower (8th Floor), 29 Kemal Ataturk Avenue, Road No.-17, Banani C/A, Dhaka-1213 and factory is situated in its own premises at kawalipara,Boro Narayanpur, Amta, Dhamrai, Dhaka,Bangladesh.

Nature of Business

The principal activities of the company is to manufacturing of quality food and beverage items and marketing thereof.

Principal products:

Products of BTFBL: The Company has following products:

Mango Fruit Drink, Lemon Drink, Orange Drink, Lychee Drink, Drinking Water, Sunfire Carbonated Beverage, Hard candy, Soft candy, Lollipop, Mustard Oil, Jhalmuri, Puffed Rice, Fried Peas, Fried Dal, Toast Biscuit, Chanachur, Muffin Cake, Cookies Biscuits, Spices etc.

DESCRIPTION OF PROPERTY

We have identified the properties of BD THAI FOOD & BEVERAGE LTD (BTFBL)are as follows:

1. **Land:** We have found that 452.25 decimals of land, located kawalipara, Boro Narayanpur, Amta, Dhamrai, Dhaka,Bangladesh.. The said land surrounded by boundary wall.

2. **Building:** Details of the buildings status are discussed below:

No. of Building	Buildings Description	Type (Bric/Tin/Prefabricated Steel)	Building Area Each Floor (sft)	Usage (sft)
Building	Four storied RCC Factory Building (1. Ground floor: Water Tretment & Syrup Room, 2. 1st Floor: R M Store, 3. 2nd Floor: Confectionary Floor. 4. 3rd Floor: snacks & bakary. Per Floor 10,500 sft	RCC pile, Short Collumn, RCC Grade Beam, RCC Floor Slab, Floor Tiles, Wall Tiles, RCC Column, RCC Lintel, Bric Wall Work, Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint, Weather coat, Thai Aluminum & 5mm Glass in Window & Door, MS Plate, I joice.	10,500	10,500
Building	Steel Building Factory shed 02 (Two storied) 1. ground Floor production Floor, 37,800 sft, 2. Office Floor, 3,400 sft	RCC pile, Short Collumn, RCC Grade Beam, RCC Floor Slab, Floor Tiles, Steel Callumn, RCC Column, RCC Lintel, Bric Wall Work, Febrication and supply of pre-Fabricated Steel Structure Building, Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint, Weather coat, Thai Aluminum & 5mm Glass in Window & Door, Thai Aluminum partition of Filling Room.	41,200	41,200
Building	Two storied Generator & Sub station Building, per floor/ 3,440 sft	RCC footing & Short Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, RCC Lintel, Bric Wall Work, Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint, Weather coat, Thai Aluminum & 5mm Glass in Window, MS Gate, Thai Aluminum Luber.	3,440	3,440
Building	One Storied Boiler Building	RCC footing & S hort Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, RCC Lintel, Bric Wall Work, Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint, Weather coat, Thai Aluminum & 5mm Glass in Window, MS Gate, Thai Aluminum Luber.	2,275	2,275

ETP House	One Storied ETP Building	RCC footing & Short Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, RCC Wall, RCC Wall Plaster. RCC wall in side & out side net finishing.	1,150	1,150
Building	One Storied Warehouse Building	RCC footing & Short Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, RCC Lintel, Bric Wall Work, Fabrication and supply of pre-fabricated steel. Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint,Weather coat, Thai Aluminum & 5mm Glass in Window, MS Gate.	5,046	5,046
Building	One Storied Warehouse Building	RCC footing & Short Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, RCC Lintel, Bric Wall Work, Fabrication and supply of pre-fabricated steel structure building. Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint,Weather coat, Thai Aluminum & 5mm Glass in Window,MS Gate.	12,375	12,375
Building	One Storied Workers Toilet	RCC footing & Short Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, Bric Wall, Wall Plaste. In side & out side painting.Basing, bangla pan, mirror, bibcock, Towel Rail, socket, Bend,L bow, pvc pipe, Water Tank, plastic door,	528	528
Building	One Storied RMS Shed	RCC footing & Short Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, RCC Lintel, Bric Wall Work, Fabrication and supply of pre-fabricated steel building. Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint, Weather coat, MS Gate.	312	312
Drain	Internal Drain (rft)	RCC wall Casting, Wall Plaster, Wall net finishing, Base casting, Manhole SS Cover,18"pvc piping.	982	983
CO2 Base	CO2 Tank Base	RCC footing & Short Collumn, RCC Grade Beam, RCC Floor Slab, RCC Column, Bric Wall, Wall plaster, Wall net finishing, MS Gate & Grill.	484	484

Road	Internal Road (sft)	Sand filling, Macadam concrete, Brice flate soling, Haring bond,aging.	17,720	17,720
Boundary Wall	Out side Boundary Wall (rft)	RCC footin g &Short Collumn, RCC Grade Beam, RCC Column, RCC Wall, RCC Wall Plaster.Bric Wall Work, Bric Wall plaster, RCC Lintel.	1,990	1,990
Pump House	One Storied Pre febricated Shed	RCC footing & Short Collumn ,RCC Grade Beam, RCC Floor Slab, Steel Column, Bric Wall Work, Fabrication and supply of pre-fabricated steel building.	720	720
Building	Security Building	RCC Footing, Short Collumn, RCC Grade Beam, RCC Floor Slab, Floor Tiles, Wall Tiles, RCC Column, RCC Lintel, Bric Wall Work, Bric Wall Plaster, Bric Wall inside Painting, plastic Paint, Outside Paint, Weather coat, Thai Aluminum & 5mm Glass in Window & Door.	739	739

3. **Machinery:** Total number of Machineries is 74
4. **Generator:** The Company has own two Disel Generated power plants namelyFG Wilson,with a capacity of 800 KVA each,wich was in brand new condition from UK.
5. **Fire Fighting Equipment:** BTFBL has adequate fire extinguisher,house pipe for managing the factory.

Besides these assets, we have also found other assets like Furniture & Fixture, Substation, Electrical Installation & Equipment, Office Equipment, Fire Equipment, Air Conditions & Others.

It is also mentionable here that during our visit, we also checked Inventory register and roster (Workers' duty register) and found satisfactory. We also noticed that all machineries of BTFBL are in good condition and running well.

Signboard:

The signboard of the Company is well displayed at the registered office and factory premises and there is no other Office or Factory within the said factory premises.

Sd/-
Salamul Latif Choudhury
Chief Executive Officer (C.C)
Unicap Investments Limited

Sd/-
Md.Israil Hossain ACS
Managing Director
BLI Capital Limited

- (xiv) If the issuer is entitled to any intellectual property right or intangible asset, full description of the property, whether the same are legally held by the issuer and whether all formalities in this regard have been complied with;

The Company has no intellectual property right or intangible asset.

- (xv) Full description of other properties of the issuer;

Particulars	Written Down Value as at 30 June 2018
Furniture & Fixture	6,759,568
Office Decoration	12,420,326
Office Equipment	3,626,583
Motor Vehicle	17,054,243

(f) Plan of Operation and Discussion of Financial Condition:

The issuer's revenue and results from operation, financial position and changes in financial position and cash flows for the last five years:

Particulars	For the year				
	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15	30-Jun-14
Result from Operation					
Revenue	763,395,992	694,710,322	574,544,333	349,729,055	107,274,197
Cost of Goods Sold	(520,697,346)	473,721,279	398,431,556	(233,405,651)	(69,080,303)
Gross Income	242,698,646	220,989,043	176,112,777	116,323,404	38,193,894
Operating Expenses	(72,122,468)	(65,426,933)	(39,342,347)	(31,817,623)	(34,570,775)
Profit from Operation	170,576,178	155,562,110	136,770,430	84,505,781	3,623,119
Other Income	567,669	2,148,549	1,974,818	28,764	33,474
Finance Cost	(88,408,651)	(89,347,780)	(93,890,427)	(77,808,950)	-
Contribution to WPPF	(3,939,771)	(3,255,375)	(2,135,944)	-	-
Profit before Income Tax	78,795,425	65,107,504	42,718,877	6,725,595	3,656,593
Income Tax Expenses	(27,578,399)	(29,318,711)	(32,557,009)	(2,353,958)	(1,279,808)
Current Tax	(5,182,869)	(4,181,153)	(3,459,115)	(2,353,958)	(1,279,808)

Deferred Tax	(22,395,530)	(25,137,558)	(29,097,894)	-	-
Net Income after Tax	51,217,026	35,788,793	10,161,868	4,371,637	2,376,785
CHANGES IN FINANCIAL POSITION					
Non-Current Assets	988,349,364	916,000,766	761,429,205	717,233,658	634,652,345
Current Assets	737,836,334	554,730,571	353,620,528	246,018,837	156,719,971
Total Assets	1,726,185,698	1,470,731,337	1,115,049,733	963,252,495	791,372,316
Shareholders' Equity	862,385,441	523,693,415	389,435,290	376,748,422	334,940,403
Non-Current liabilities	421,053,298	387,266,751	365,530,935	321,851,621	312,564,024
Current Liabilities	442,746,959	559,771,171	360,083,508	264,652,452	143,867,888
Total Equity & Liabilities	1,726,185,698	1,470,731,337	1,115,049,733	963,252,495	791,372,315
CHANGES IN CASH FLOWS					
Net cash flows from operating activities	80,506,920	28,119,792	76,728,541	28,265,346	(105,478,071)
Net cash flows from investing activities	(108,893,192)	(98,265,295)	(80,037,386)	(107,725,203)	(113,232,480)
Net Cash flows from financing activities	79,778,619	72,555,477	3,919,211	87,097,276	219,368,191

(a) **Internal and external sources of cash;**

Particulars	For the year as on		
	30-Jun-17	30-Jun-16	30-Jun-15
Internal Sources of Cash			
Share Capital	665,000,000	365,000,000	365,000,000
Retained Earnings	103,916,109	52,699,083	16,910,290
Sub-Total	768,916,109	417,699,083	381,910,290
External Sources of Cash			
Long Term Loan	341,531,512	330,140,495	336,433,041
Share Money Deposit	-	12,525,000	7,525,000
Short Term Borrowings	338,952,138	504,284,796	341,088,993
Sub-Total	680,483,650	846,950,291	685,047,034
Grand Total	1,449,399,759	1,264,649,374	1,066,957,324

(b) **Any material commitments for capital expenditure and expected sources of funds for such expenditure;**

The Company has not yet made any material commitment for capital expenditure except for those that are mentioned in Chapter (XXII) under the head 'Use of Proceeds' from IPO fund.

(c) **Causes for any material changes from period to period in revenues, cost of goods sold, other operating expenses and net income;**

The company's revenue and other income as well as operating expenses and net income have continued to change due to increasing production by adding new machine and increase sales volume.

Particular	For the year				
	1-Jul-17	% of change	1-Jul-16	% of change	1-Jul-15

	to		to		to
	30-Jun-18		30-Jun-17		30-Jun-16
Revenue	763,395,992	9.89%	694,710,322	20.92%	574,544,333
Cost of Goods Sold	520,697,346	9.92%	473,721,279	18.90%	398,431,556
Operating Expenses	72,122,468	10.23%	65,426,933	66.30%	39,342,347
Net Income after Tax	51,217,026	43.11%	35,788,793	252.19%	10,161,868

Causes for changes:

Revenues:

Revenue has been increase due to normal growth of business.

Cost of goods sold:

Increase of cost of goods sold in period to period is in line with sales volume.

Other operating expenses:

Increase of operating expenses in period to period is in line with production and sale volume.

Net income:

The company thinks that the growth of net profit before and after tax is consistent with the growth of the revenue. No unusual changes have been occurred during the last three years on the above matters.

(d) Any seasonal aspects of the issuer's business;

BTFBL supplies its products to its regular buyers, who provide sufficient purchase orders to work throughout the year. As a result, no seasonal aspects adversely affect the business of BTFBL.

(e) Any known trends, events or uncertainties that may have material effect on the issuer's future business;

At present, there are no known trends, events and/or uncertainties that shall have a material impact on the company's future business except for those which are naturally beyond control of human being.

The business operation of the Company may be affected by the following uncertainties:

- I. Political unrest
- II. Natural disaster.

(f) **Any assets of the company used to pay off any liabilities;**

None of the assets of the company has been used to pay off any liabilities of the company.

(g) **Any loan taken from or given to any related party or connected person of the issuer with details of the same;**

The Company did not take or give any loan from or to any related party or connected person of the issuer.

(h) **Any future contractual liabilities the issuer may enter into within next one year, and the impact, if any, on the financial fundamentals of the issuer;**

The Company has no plan to enter into any contractual liability within next one year which may affect financial fundamentals of the issuer.

(i) **The estimated amount, where applicable, of future capital expenditure;**

The Company has no plan for capital expenditure except for those mentioned in the 'Use of Proceeds' in Chapter (XXII) of this prospectus.

(j) **Any VAT, income tax, customs duty or other tax liability which is yet to be paid, including any contingent liabilities stating why the same was not paid prior to the issuance of the prospectus. Updated income tax status for the last 5 years or from commercial operation, which is shorter;**

VAT: VAT no is 17181009106. There is no VAT liability of the Company as on 30 June, 2018.

Customs Duty or other tax liabilities: There is no customs duty Liability of the Company as on 30 June, 2018.

Income Tax: The TIN number of the company is 6603-8799-4245/Circle-156 (Company), Taxes Zone-08, Dhaka. Following are the details of income tax related information of the Company:

Accounting year	Assessment Year	Assessment Status
30-Jun-17	2017-2018	Under process
30-Jun-16	2016-2017	Under process
30-Jun-15	2015-2016	Completed
30-Jun-14	2014-2015	Completed

(k) Any financial commitment, including lease commitment, the company had entered into during the past five years or from commercial operation, which is shorter, giving details as to how the liquidation was or is to be effected;

The Company has no operating/financial lease obligation with anyone except:

Loans:

Sl.	Name of Bank	Sanction Amount	Purpose of Loan	Sanction Date	Expiry Date	Installment-Monthly	Outstanding at 30 June, 2018	Mortgage /Lien
1	Agrani Bank Ltd, principal Br	35.29 crore	Long Term	Jun 08, 2016	6/30/2024	94	365,508,530	415.35 decimal land at Kawalipara, Dhamrai, Dhaka of BTFBL
2	Midlnd Bank Ltd	94.00 lac	HP	November 25, 2015	November 24, 2020	60	5,081,841	Different type of vehicle
		69.70 lac	HP	August 11, 2016	August 10, 2021	60	5,595,052	
3	Agrani Bank Ltd, principal Br	30.00 crore	Short Term	Jun 08, 2016	6/30/2018	12	332,792,578	415.35 decimal land at Kawalipara, Dhamrai, Dhaka of BTFBL
4	Union Capital Ltd	12.50 crore	Short Term	16/05/2017	15/05/2018	12	6,159,560	A) Pledge of 15,40,000 nos. shares of BD Thai Aluminum Ltd. B) 21,00,000 nos. shares of Sunlife Insurance Company Ltd.

- (1) **Details of all personnel related schemes for which the company has to make provision for in future years;**

Employees' Benefit

The company maintains defined benefit plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective deeds.

The company has accounted for and disclosed employee benefits in compliance with the provisions of BAS 19: Employee Benefits.

The cost of employee benefit is charged off as revenue expenditure in the period to which the contributions relate.

The company's employee benefits include the following:

a) Short Term Employee Benefits

Short-term employee benefits include wages, salaries, festival bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

b) Contribution to Workers' Profit Participation and Welfare Funds

This represents 5% of net profit before tax, contributed by the company as per provisions of the Bangladesh Labor (amendment) Act, 2013. The Company recognizes contribution to Workers Profit Participation and Welfare Fund in the accounts from the year 2016. The Company recognizes contribution to Workers Profit Participation and Welfare Fund in the accounts from the year 2016.

c) Group Insurance

The Company has group insurance policy with Sunlife Insurance Limited.

(m) Break down of all expenses related to the public issue;

The following amount to be paid to the Issue Managers, Underwriters and other costs are as follows:

Sl. No.	Particulars	Basis	Amount in BDT (approx.)	
A.	MANAGERS TO THE ISSUE FEES			3,450,000
1	Managers to the Issue fee	Maximum 2% (two percent) of the public offer amount.	3,000,000	
2	VAT against Issue Management Fees	15% of issue management fees	450,000	
B.	FEES RELATED TO LISTING WITH THE STOCK EXCHANGES			3,960,000
3	Prospectus Submission Fees to DSE & CSE	Fixed	100,000	
4	DSE and CSE Annual Fee	Fixed	815,000	
5	Fees related to Listing with the stock exchanges	@ 0.25% on Tk. 10 Crore and 0.15% on the rest amount of paid up capital range; (minimum 50 thousand and maximum Tk. 1 crore for each exchanges)	2,645,000	
6	Data Transmission Fee for DSE & CSE	Fixed	400,000	
C.	BSEC FEES			650,000
7	Application fee	Fixed	50,000	
8	Consent fee	fee @ 0.40% on the public offer amount	600,000	
D.	IPO RELATED FEES			462,500
9	Underwriting commission [Maximum 1% (one percent) on 35% (thirty five percent) of the public offer amount]	Commission @ 0.50% on Underwritten Amount	262,500	
10	Auditors Certification fees	At Actual	200,000	
E.	CDBL FEES AND EXPENSES			730,750
11	Security Deposit	At Actual	500,000	

12	Documentation fee	At Actual	2,500	
13	Annual fee	At Actual	100,000	
14	Connection Fee (TK. 500 per month* 12)	At Actual	6,000	
15	Initial Public Offering fee	@.015% of issue size+.015% of Pre-IPO paid up capital	122,250	
F.	PRINTING AND POST PUBLIC OFFER EXPENSES			10,746,750
16	Publication of prospectus	Estimated (to be paid at actual)	600,000	
17	Abride Version of Prospectus and Notice in 4 daily newspaper	Estimated (to be paid at actual)	600,000	
18	Notice for prospectus, Lottery, Refund etc. in 4 daily newspaper	Estimated (to be paid at actual)	250,000	
19	Lottery related expenses including BUET fee	Estimated (to be paid at actual)	800,000	
20	Data Processing and Share Software Charge	Estimated (to be paid at actual)	7,980,000	
21	Courier Expenses	Estimated (to be paid at actual)	250,000	
22	Administrative & Stationary Expense	Estimated (to be paid at actual)	266,750	
Grand Total				20,000,000

N.B.: Actual costs will vary if above mentioned estimates differ and will be adjusted accordingly.

- (n) If the issuer has revalued any of its assets, the name, qualification and experiences of the valuer and thereason for the revaluation, showing the value of theassets prior to the revaluation separately for each assetrevalued in a manner which shall facilitate comparisonbetween the historical value and the amount afterrevaluation and giving a summary of the valuation reportalong with basis of pricing and certificates requiredunder the revaluation guideline of the Commission;

The company revalued its land on July 01, 2016, which were incorporated in the financial statements for the year ended on June 30, 2017. The valuation were done by renowned chartered accountant firm, S F Ahmed & Co., Chartered Accountants. The revalued amount of the land was Tk. 207,625,000. Before the revaluation, the value of the land was Tk. 111,264,864 and revaluation surplus is Tk. 96,360,136.

Particulars	Description
Name of the Valuer	S. F. Ahmed & Co. (SFACO)
Qualification of Valuer	Chartered Accountant
Address of the Valuer	House 51 (3rd Floor), Road 9, Block F, Banani, Dhaka-1213, Bangladesh.
Cut-off date of Revaluation	July 01, 2016
Basis of valuation	Verification of the current selling price of land adjacent to the company's lands obtained from various authorities and on checking the current selling / transfer price of such land at private level, we were led to believe that the present value of land (after revaluation) owned by BD Thai Food & Beverage Ltd. (BTFBL) is near about the rates prevailing in the market.
Value of Fixed Assets before revaluation	Tk. 111,264,864
Value of Fixed Assets after revaluation	Tk. 207,625,000
Revaluation Surplus	Tk. 96,360,136
Reason for revaluation	To determine the fair value of Assets of the company and incorporate in the accounts
Nature of Revalued Assets	Land
Methods Used	Market Approach, Cost Approach
Experience and Notable Valuation work was done	Bangladesh Shilpa Rin Sangstha, Prime

by the valuer	Tower Ltd., Bangladesh Shilpo Bank, X-Net Ltd., Gas Transmission Company Ltd., Rangs Ltd., Simco Spinning & Textiles Ltd., Solaric, Credit Rating Information & Services Ltd.
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Summary:

Sl. No.	Name of the Asset	Name of the Valuer	Date of valuation	Net Book value	Value after Revaluation	Revaluation surplus
01	Land	S.F. Ahmed & Co.	01.07.2016	111,264,864	207,625,000	96,360,136

- (o) **Where the issuer is a holding or subsidiary company, full disclosure about the transactions, including its nature and amount, between the issuer and its subsidiary or holding company, including transactions which had taken place within the last five years of the issuance of the prospectus or since the date of incorporation of the issuer, whichever is later, clearly indicating whether the issuer is a debtor or a creditor;**

The Company has no subsidiary nor is it operated under a holding company nor does it has any associate company. Hence, no transaction has taken place.

(p) Financial Information of Group Companies and Companies under common ownership by more than 50%: following information for the last three years based on the audited financial statements, in respect of all the group companies of the issuer, wherever applicable, along with significant notes of auditors:

Particulars	Name of Companies
(1) Date of Incorporation	There is no Group Companies and Companies under common ownership by more than 50%
(2) Nature of Business	
(3) Equity Capital	
(4) Reserves (In Crore)	
(5) Sales (In Crore)	
(6) Profit after Tax (In Crore)	
(7) Earnings Per Share & Diluted Earnings Per Share	
(8) Net Asset Value	
(9) The highest and lowest market price of shares during the preceding six months with disclosures for changes in capital structure during the period, if any securities of the group are listed with any exchange	
(10) Information regarding significant adverse factors relating to the group	
(11) Any of the group companies has become sick or is under winding up	
(12) The related business transactions within the group and their significance on the financial performance of the issuer	
(13) Sales or purchase between group companies or subsidiaries or associate companies when such sales or purchases exceed in value in the aggregate ten percent of the total sales or purchases of the issuer and also material items of income or expenditure arising out of such transactions	

- (q) Where the issuer is a banking company, insurance company, non-banking financial institution or any other company which is regulated and licensed by another primary regulator, a declaration by the board of directors shall be included in the prospectus stating that all requirements of the relevant laws and regulatory requirements of its primary regulator have been adhered to by the issuer;

Not applicable.

- (r) A report from the auditors regarding any allotment of shares to any person for any consideration otherwise than cash along with relationship of that person with the issuer and rationale of issue price of the shares;

Auditor's Certificate regarding paid up capital of BD Thai Food & Beverage Ltd.

This is to certify that as per Cash Book, Share Register, Bank Statements and Records maintained by BD Thai Food & Beverage Ltd., the paid up capital of the company was Tk. 665,000,000 made up of 66,500,000 Ordinary Shares of Tk. 10 each as on 30 June 2018. Details are given bellow:

Particulars	Issue Date	No. of Shares Issued	Issued Amount (Tk.)
MoA	September 2010	50,000	5,000,000
Cash	01 February 2012	940,000	94,000,000
Cash	01 February 2015	2,660,000	266,000,000
Cash	27 May 2018	30,000,000	300,000,000
Total		6,650,000	665,000,000

Dated, Dhaka

October 15, 2018

**Sd/-
MABS & J Partners**

Chartered Accounts

- (s) **Any material information, which is likely to have an impact on the offering or change the terms and conditions under which the offer has been made to the public;**

There is no material information, which is likely to have an impact on the offering or change the terms and conditions under which the offer has been made to the public

- (t) **Business strategies and future plans - projected financial statements shall be required only for companies not started commercial operation yet and authenticated by Chairman, two Directors, Managing Director, CFO, and Company Secretary;**

Business strategies

A business strategy sets out to achieve the desired goals. Business strategy is defined as long-term business planning which is concerned with the scope of a business' activities. The company strategies are as follows.

1. **Increase Fixed Assets:** The Company is in planning to invest in fixed assets in order to expand its existing business.
2. **Economic Scale:** With a view to spreading the fixed cost over more units' The Company is trying to increase economic of scale
3. **Lower price:** In order to be market Leader, the Company is trying to be competitive price to deal with its rivals.
4. **Product Differentiating:** By differentiating in the product line, the Company will be able to make higher price for its product. Hence, product differentiation is on the mind.

Future plans

In persuasion of aforesaid Strategies BTFBL and its experienced team have been working insistently keeping in consideration future as well. BTFBL has a planned for acquisition of Machinery & Equipments, Construction of Building and other civil works by using IPO proceeds.

(u) Discussion on the results of operations shall inter-alia contain the following:

- 1) A summary of the past financial results after adjustments as given in the auditor's report containing significant items of income and expenditure;

Particulars	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15	30-Jun-14
Non-Current Assets	988,349,364	916,000,766	761,429,205	717,233,658	634,652,345
Current Assets	737,836,334	554,730,571	353,620,528	246,018,837	156,719,971
Shareholders' Equity	862,385,441	523,693,415	389,435,290	376,748,422	334,940,403
Non-Current liabilities	421,053,298	387,266,751	365,530,935	321,851,621	312,564,024
Current Liabilities	442,746,959	559,771,171	360,083,508	264,652,452	143,867,888
Revenue	763,395,992	694,710,322	574,544,333	349,729,055	107,274,197
Cost of Goods Sold	520,697,346	473,721,279	398,431,556	233,405,651	69,080,303
Profit before Income Tax	78,795,425	65,107,504	42,718,877	6,725,595	3,656,593
Net Income after Tax	51,217,026	35,788,793	10,161,868	4,371,637	2,376,785

- 2) A summary of major items of income and expenditure;

Major items of income:

Particulars	For the year				
	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15	30-Jun-14
Revenue	763,395,992	694,710,322	574,544,333	349,729,055	107,274,197
Other Income	567,669	2,148,549	197,481	28,764	33,474

Major items of Expenditure:

Particulars	For the year				
	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15	30-Jun-14
Cost of Goods Sold	520,697,346	473,721,279	398,431,556	233,405,651	69,080,303
Operating Expenses	72,122,468	65,426,933	39,342,347	31,817,623	34,570,775
Finance Cost	88,408,651	89,347,780	93,890,427	77,808,950	16,766,119

- 3) **The income and sales on account of major products or services;**

The income and sales on account of major products or services are as follows:

Sl. No.	Name of Products	For the year ended Jun 30, 2018	
		Revenue (Tk.)	Percentage
01	Nectar Mustard Oil 50gm	65,212,500	8.38
02	Nectar Mustard Oil 80gm	162245837	20.8568
03	Nectar Mustard Oil 120gm	182116272	23.4112
04	Nectar Mustard Oil 250gm	166517355	21.4059
05	Red Chilli	36,210,240	4.65
06	Tarmeric	30,425,664	3.91

- 4) In case, other income constitutes more than 10% of the total income, the breakup of the same along with the nature of the income, i.e., recurring or non-recurring;

The Company's other income is not more than 10% of the total income.

- 5) If a material part of the income is dependent upon a single customer or a few major customers, disclosure of this fact along with relevant data. Similarly, if any foreign customer constitutes a significant portion of the issuer's business, disclosure of the fact along with its impact on the business considering exchange rate fluctuations;

The Company's income is not dependent upon a single customer or a few major customers nor foreign customer.

- 6) In case the issuer has followed any unorthodox procedure for recording sales and revenues, its impact shall be analyzed and disclosed.

The issuer has not followed any unorthodox procedure for recording sales and revenues.

- (v) Comparison of recent financial year with the previous financial years on the major heads of the profit and loss statement, including an analysis of reasons for the changes in significant items of income and expenditure, inter-alia, containing the following:

Particulars	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
Turnover	763,395,992	694,710,322	574,544,333	349,729,055	107,274,197
Cost of goods sold	(520,697,346)	(473,721,279)	(398,431,556)	(233,405,651)	(69,080,303)
Gross profit	242,698,646	220,989,043	176,112,777	116,323,404	38,193,894
Operating Expenses	(72,122,468)	(65,426,933)	(39,342,347)	(31,817,623)	(34,570,775)
Administrative					

expenses	(43,299,946)	(37,330,436)	(26,440,990)	(18,634,335)	(34,570,775)
Selling & Distribution expenses	(28,822,522)	(28,096,497)	(12,901,357)	(13,183,288)	-
Operating Income	170,576,178	155,562,110	136,770,430	84,505,781	3,623,119
Financial expenses	(88,408,651)	(89,347,780)	(93,890,427)	(77,808,950)	-
Profit before Other Income	82,167,527	66,214,330	42,880,003	6,696,831	3,623,119
Other income	567,669	2,148,549	1,974,818	28,764	33,474
Net profit before WPPF	82,735,196	68,362,879	44,854,821	6,725,595	3,656,593
Provision for WPPF	(3,939,771)	(3,255,375)	(2,135,944)	-	-
Net profit before tax	78,795,425	65,107,504	42,718,877	6,725,595	3,656,593
Income Tax Expense	(27,578,399)	29,318,711	32,557,009	2,353,958	1,279,808
Current Tax	(5,182,869)	4,181,153	3,459,115	2,353,958	1,279,808
Deffered Tax	(22,395,530)	25,137,558	29,097,894	-	-
Net profit after Tax	51,217,026	35,788,793	10,161,868	4,371,637	2,376,785
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	51,217,026	35,788,793	10,161,868	4,371,637	2,376,785
EPS	1.31	9.81	2.78	1.2	2.4

Analysis of reasons for the changes in significant items of income and expenditure:

There is no change in significant items of income and expenditure of BTFBL

- 1) **Unusual or infrequent events or transactions including unusual trends on account of business activity, unusual items of income, change of accounting policies and discretionary reduction of expenses etc.**

There is no unusual or infrequent events or transactions including unusual trends on account of business activity, unusual items of income, change of accounting policies and discretionary reduction of expenses etc.

- 2) **Significant economic changes that materially affect or are likely to affect income from continuing operations;**

There are no significant economic changes that materially affect or are likely to affect income from continuing operations.

- 3) **Known trends or uncertainties that have had or are expected to have a material adverse impact on sales, revenue or income from continuing operations;**
At present, there are no known trends, events and/or uncertainties that shall have a material impact on the company's future business except for those which are naturally beyond control of human being.

The business operation of the Company may be affected by the following uncertainties:

- i. Political unrest
- ii. Natural disaster

- 4) **Future changes in relationship between costs and revenues, in case of events such as future increase in labor or material costs or prices that will cause a material change are known;**

We are aware of the fact that future is always uncertain that affect business. It is expected that labor and material price will go up in future because of inflation and other factors. However, revenue is always adjusted and follows the trend in line with production cost. Hence, any change in cost will be reflected in sales price.

- 5) **The extent to which material increases in net sales or revenue are due to increased sales volume, introduction of new products or services or increased sales prices;**

There is no material increase in sales volume or revenue due to increased sales volume, introduction of new products or services or increased sales prices.

- 6) **Total turnover of each major industry segment in which the issuer operated;**
There are 17 company is enlisted in the capital market.

- 7) **Status of any publicly announced new products or business segment;**
The Company did not announce new products or business segment.

- 8) **The extent to which the business is seasonal.**

BTFBL supplies its products to its regular buyers, who provide sufficient purchase orders to work throughout the year. As a result, no seasonal aspects adversely affect the business of BTFBL.

- (w) **Defaults or rescheduling of borrowings with financial institutions or banks, conversion of loans into equity along with reasons thereof, lock out, strikes and reasons for the same etc. during the history of operation of the company;**

- (x) **Details regarding the changes in the activities of the issuer during the last five years which may have had a material effect on the profits or loss, including discontinuance of lines of business, loss of agencies or markets and similar factors;**

There were no changes in the activities of the Company during the last three years and had not any material effect on the profits or loss, including discontinuance of lines of business, loss of agencies or markets and similar factors.

- (y) **Injunction or restraining order, if any, with possible implications;**

There was no injunction or restraining order.

- (z) **Technology, market, managerial competence and capacity built-up;**

Technology:

BTFBL has been using modern machineries and modern technology in order to produce high quality of food and beverage. Market has been growing up and the company has good opportunity to maximize market share.

Market:

Food and Beverage products are met one of the basic needs for all living being. It is one of the fastest growing industries in the world. The food processing industry in Bangladesh represents one of the major potential sectors within the industrial segments in terms of contribution to value addition and employment. The sector accounts for over 22% of all manufacturing production and employs about 20% of labor forces. All food processing enterprises account for 2% of the national GDP.

Managerial competence:

All the members of the management team of the company are highly qualified, trained & skilled professionals, well experienced and extremely devoted. The expert team of BTFBL, which consists of 900 employees from various disciplines are seasoned and experienced enough to use the facilities for production to fulfil the demand of target customers. Successive strong financial performance is the result of unwavering commitment of the promoters, management efficiency, employee's sincerity, use of appropriate technology, among others.

Capacity built – up

To keep pace with the contemporary technology and customer demand the Company continuously investing and deploying enough resources including human resources.

- (aa) **Changes in accounting policies in the last three years;**

The management of the Company has not changed any accounting policies in the last three years.

(bb) Significant developments subsequent to the last financial year: A statement by the directors whether in their opinion there have arisen any circumstances since the date of the last financial statements as disclosed in the prospectus and which materially and adversely affect or is likely to affect the trading or profitability of the issuer, or the value of its assets, or its ability to pay its liabilities within the next twelve months;

A statement by the directors:

In our opinion, there have no such circumstances arisen since the date of the last financial statements as disclosed in the prospectus which materially and adversely affect or is likely to affect the trading or profitability of the BD THAI FOOD & BEVERAGE LTD (BTFBL) or the value of its assets, or its ability to pay its liabilities within the next twelve months.

**Sd/-
(MRS. RUBINA HAMID)
Chairman**

**Sd/-
(MR. BENJIR AHMED)
Independent Director**

**Sd/-
(DR. KAZI AKTAR HAMID)
Director**

**Sd/-
(ADVOCATE ABDUS SALAM)
Independent Director**

**Sd/-
(MR. RYAN HAMID)
Director**

**Sd/-
(MR. RUHUL AMEEN FCMA)
Nominated Director of Bangladesh Thai
Aluminium Limited**

**Sd/-
(MR. RAHAT MALEQUE)
Director**

**Sd/-
(MD. RABIUL ALAM ACS)
Nominated Director of Sunlife Insurance
Company Limited**

- (cc) **If any quarter of the financial year of the issuer ends after the period ended in the audited financial statements as disclosed in the prospectus, unaudited financial statements for each of the said quarters duly authenticated by the CEO and CFO of the issuer;**

Not Applicable

- (dd) **Factors that may affect the results of operations.**

There are no such factors that may affect the results of operations.

CHAPTER (VII)

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

(a) **Overview of business and strategies:**

Overview of business:

BD THAI FOOD & BEVERAGE LTD (BTFBL) was incorporated as a Private Limited Company on October 13, 2010 and subsequently converted into a Public Limited Company on August 30, 2017 under Companies Act 1994 with the Registrar of Joint Stock Companies and Firms, Dhaka, Bangladesh under the Companies Act, 1994. The Certificate of Incorporation number is C-87517/10. The Company started its commercial operation on October 13, 2010. There is no subsidiary company of BTFBL.

BD THAI FOOD & BEVERAGE LTD (BTFBL) is manufacturing of quality food and beverage items and marketing thereof.

Strategies:

A business strategy sets out to achieve the desired goals. Business strategy is defined as long-term business planning which is concerned with the scope of a business' activities. The company strategies are as follows.

1. **Increase Fixed Assets:** The Company is in planning to invest in fixed assets in order to expand its existing business.
2. **Economic Scale:** With a view to spreading the fixed cost over more units' The Company is trying to increase economic of scale
3. **Lower price:** In order to be market Leader, the Company is trying to be competitive price to deal with its rivals.
4. **Product Differentiating:** By differentiating in the product line, the Company will be able to make higher price for its product. Hence, product differentiation is on the mind.

(b) **SWOT ANALYSIS:**

STRENGTHS

- Latest production technology ensures proper quality of our products.
- Wide distribution network covering rural and urban markets of Bangladesh.
- Huge demand for our beverage and confectionary items.

WEAKNESSES

- Lack of promotional activities.
- Shortage of production capacity.
- Unable to supply beverage items as per demand in peak season because of shortage of production capacity.
- Due to lack of adequate fund we are unable to go for massive promotional campaign.

OPPORTUNITIES

- Bangladesh has more than 160 million population. With 7.28% GDP growth the disposable income of people is increasing, as a result the market for beverages and processed food is becoming bigger every day.
- Due to global warming and the extended summer season the beverage market is getting bigger every year.
- Bangladesh grows huge amount of quality tropical fruits, which may be processed and preserved for local and export markets.

THREATS

- Market is very competitive.
- Challenges in changes in business policy by regulatory authorities.
- Political unrest & stability.
- The local and imported raw materials price may increase.

(c) Analysis of the financial statements of last five years with reason(s) of fluctuating revenue or sales, other income, total income, cost of material, finance cost, depreciation and amortization expense, other expense; changes of inventories, net profit before & after tax, EPS etc.

Particulars	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
Turnover	763,395,992	694,710,322	574,544,333	349,729,055	107,274,197
Cost of goods sold	(520,697,346)	(473,721,279)	(398,431,556)	(233,405,651)	(69,080,303)
Gross profit	242,698,646	220,989,043	176,112,777	116,323,404	38,193,894
Operating Expenses	(72,122,468)	(65,426,933)	(39,342,347)	(31,817,623)	(34,570,775)
Administrative expenses	(43,299,946)	(37,330,436)	(26,440,990)	(18,634,335)	(34,570,775)
Selling & Distribution expenses	(28,822,522)	(28,096,497)	(12,901,357)	(13,183,288)	-
Operating Income	170,576,178	155,562,110	136,770,430	84,505,781	3,623,119
Financial expenses	(88,408,651)	(89,347,780)	(93,890,427)	(77,808,950)	-
Profit before Other Income	82,167,527	66,214,330	42,880,003	6,696,831	3,623,119
Other income	567,669	2,148,549	1,974,818	28,764	33,474
Net profit before WPPF	82,735,196	68,362,879	44,854,821	6,725,595	3,656,593
Provision for WPPF	(3,939,771)	(3,255,375)	(2,135,944)	-	-
Net profit before tax	78,795,425	65,107,504	42,718,877	6,725,595	3,656,593

Income Tax Expense	(27,578,399)	29,318,711	32,557,009	2,353,958	1,279,808
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Deffered Tax	(22,395,530)	25,137,558	29,097,894	-	-
Net profit after Tax	51,217,026	35,788,793	10,161,868	4,371,637	2,376,785
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	51,217,026	35,788,793	10,161,868	4,371,637	2,376,785
EPS	1.31	9.81	2.78	1.2	2.4

Reason of Fluctuation:

Revenue:

Period to period revenue have been changed due to the effect of costumers' demand,sales price and sales volume.The company has introduced different types of products since inception as well as to create the market of new products .So, increase of turnover of the company is relevant.

Other Income:

Other income has been generated from interest received from STD A/C and miscellaneous

Total Income:

Since Revenue is increased, so naturally total income has been increased.

Cost of Materials:

The company thinks the costs of materials to revenue are consistent over the years.

Finance Cost and Bank Charge:

Due to repayment of long term loan,financial expenses have reduced.

Depreciation and Amortization:

The companyhas increased our capacity installing new machineries; build up factory building and other assets. So, depreciation has been charged / increased accordingly.

The company did not amortize any of its capital expenditure during the last three years.

Other Expenses:

The company did not incur any other expenses other than regular expenses during the last three years

Changes of inventory:

There has been increasing of installed capacity and sales volume over the year. The demand for our products is also increasing. So, we have to maintain sufficient amount of inventory in order to meet the sales order. Thus, inventory is increasing year to year.

Net profit before and after Tax and Earnings per Share

The company thinks that the growth of net profit before and after tax is consistent with the growth of the revenue. No unusual changes have been occurred during the last three years on the

above matters.

Earnings per Share are properly calculated through using number of ordinary shares for each year.

(d) **Known trends demands, commitments, events or uncertainties that are likely to have an effect on the company's business:**

At present, there are no known trends, events and/or uncertainties that shall have a material impact on the company's future business except for those which are naturally beyond control of human being.

The business operation of the Company may be affected by the following uncertainties:

- i. Political unrest
- ii. Natural disaster

(e) **Trends or expected fluctuations in liquidity:**

There are no trends or expected fluctuations in liquidity.

(f) **Off-balance sheet arrangements those have or likely to have a current or future effect on financial condition:**

There are no off-balance sheet arrangements those have or likely to have a current or future effect on financial condition.

CHAPTER (VIII)

DIRECTORS AND OFFICERS

- (a) Name, Father's name, age, residential address, educational qualification, experience and position of each of the directors of the company and any person nominated or represented to be a director, showing the period for which the nomination has been made and the name of the organization which has nominated him:

SL	Particulars	Details
1	Name:	Mrs.Rubina Hamid
	Position:	Chairman
	Father's Name:	Late Col.(Retd)A.maleque
	Age:	55 Years
	Residential Address:	House-46, Road-7, Block –G, Banani, Dhaka, Bangladesh.
	Educational Qualifications:	M.Com,University of Dhaka
	Experience:	27 Years
	Name of the Institutions and Duration for nominated Director	N/A
	Name:	Dr.KaziAktar Hamid
	Position:	Director
	Father's Name:	Late Abdul Hamid
	Age:	58 Years
	Residential Address:	House-46, Road-7, Block –G, Banani, Dhaka, Bangladesh.
	Educational Qualifications:	Doctorate of Laws (LL.D) degree from the university of Ottawa
	Experience:	28 Years
	Name of the Institutions and Duration for nominated Director	N/A
3	Name:	Mr.RahatMaleque.
	Position:	Director
	Father's Name:	ZahidMaleque
	Age:	31 Years
	Residential Address:	House-3,Park Road,Baridhara,Dhaka,Bangladesh
	Educational Qualifications:	Masters in Finance, Queen Mary, University of London.
	Experience:	8 Years
	Name of the Institutions and Duration for nominated Director	N/A
4	Name:	Mr. Ryan Hamid
	Position:	Director
	Father's Name:	Dr.KaziAktar Hamid
	Age:	27 years
	Residential Address:	House-46, Road-7, Block –G, Banani, Dhaka, Bangladesh
	Educational Qualifications:	LL.B Hons, University of London.

	Experience:	8 years
	Name of the Institutions and Duration for nominated Director	N/A
5	Name:	RuhulAmeen,FCMA(Representative of Bangladesh Thai Aluminium Limited)
	Position:	Nominated Director
	Father's Name:	Late Alhaj M .A Khaliq
	Age:	62 Years
	Residential Address:	Plot# A-89, Flat# 1 A, Road#02, Block #A, Mohakhali, Dhaka.
	Educational Qualifications:	FCMA
	Experience:	33 Years
	Name of the Institutions and Duration for nominated Director	Bangladesh Thai Aluminium Limited 3 Years
6	Name:	Md. Rabiul Alam, ACS (Representative of Sunlife Insurance Company Limited)
	Position:	Nominated Director
	Father's Name:	Late Md. Monsur Ali
	Age:	54 Years
	Residential Address:	Vill: Bhoanondapur, Post office: Nekmord, P.S: Ranisonkoil, Thakurgaon
	Educational Qualifications:	ACS
	Experience:	26 Years
	Name of the Institutions and Duration for nominated Director	Sunlife Insurance Company Limited 3 Years
7	Name:	Benjir Ahmed
	Position:	Independent Director
	Father's Name:	AlhajKajimUddin Ahmed
	Age:	66 Years
	Residential Address:	Vill: Boinnya, Post Office: Toper Bari, P.S: Dhamrai, Dist: Dhaka
	Educational Qualifications:	MA From Dhaka University
	Experience:	38 Years
	Name of the Institutions and Duration for Director	BD Thai Food & Beverage Limited 3 Years
8	Name:	Advocate Abdus Salam
	Position:	Independent Director
	Father's Name:	Late Aijuddin Ahmed
	Age:	68 Years
	Residential Address:	60, West Dashora, Manikgonj Pourashava, Manikgonj.
	Educational Qualifications:	M. Com., LLB

Experience:	40 Years
Name of the Institutions and Duration for Director	BD Thai Food & Beverage Limited 3 Years

(b) The date on which he first became a director and the date on which his current term of office shall expire:

SL.	Name of the Director	Position	Date of first Directorship	Date of Expiration of Current term
1	Mr. Zahid Maleque	Chairman	13.10.2010	Resigned on 02.11.2014
2	Mrs.Rubina Hamid	Chairman	13.10.2010	To be decided by AGM
3	Dr.Kazi Aktar Hamid	Director	13.10.2010	To be decided by AGM
4	Mr.Rahat Maleque	Director	13.10.2010	To be decided by AGM
5	Ms.Cynthia Maleque	Director	13.10.2010	Resigned on 29.09.2018
6	Mr. Ryan Hamid	Director	13.10.2010	To be decided by AGM
7	Md.Rabiul Alam,ACS(Nominated Director by Sunlife Insurance Company Limited)	Director	29.09.2018	To be decided by AGM
8	Md.Ruhul Ameen,FCMA(Nominated Director by BD Thai Aluminium Limited)	Director	29.09.2018	To be decided by AGM
9	Mr.Benjir Ahmed	Independent Director	29.09.2018	28.09.2021
10	Advocate Abdus Salam	Independent Director	29.09.2018	28.09.2021

(c) If any director has any type of interest in other businesses, names and types of business of such organizations. If any director is also a director of another company or owner or partner of any other concern, the names of such organizations:

Name & Designation in BTFBL	Directorship/Ownership with Other Companies	
	Companies	Position

Name & Designation in BTFBL	Directorship/Ownership with Other Companies	
	Companies	Position
Mrs. Rubina Hamid Director & Chairman	BD Thai Cosmo Ltd.	Chairman
	BD Thai Aluminum Limited	Chairman
	Sunlife Insurance company Limited	Chairman
	BD Sunlife Securities Ltd.	Director
	BD Thai Food & Beverage Ltd.	Chairman & Director
DR. Kazi Aktar Hamid, Director	BD Thai Cosmo Ltd.	Director
	Sunlife Insurance Company Limited	Director
	BD Thai Food & Beverage Ltd.	Director
MR. Rahat Maleque Director	Rahat Real Estate & Construction Ltd.	Managing Director
	BD Sunlife Securities Ltd.	Chairman & MD
	Sunlife Insurance Company Limited,	Director
	BD Thai Food & Beverage Ltd.	Director
Mr. Ryan Hamid Director	BD Thai Cosmo Ltd.	Managing Director
	Sunlife Insurance Company Ltd.	Director
	BD Thai Food & Beverage Ltd.	Director
Md.Rabiul Alam,ACS (Nominated Director by Sunlife Insurance Company Limited)	Not involved in other organization	
Md.Ruhul Ameen,FCMA(Nominated Director by BD Thai Aluminium Limited)	Not involved in other organization	
Mr.Benjir Ahmed Independent Director	Not involved in other organization	

Name & Designation in BTFBL	Directorship/Ownership with Other Companies	
	Companies	Position
Advocate Abdus Salam Independent Director	Not involved in other organization	

(d) **Statement of if any of the directors of the issuer are associated with the securities market in any manner. If any director of the Issuer company is also a director of any issuer of other listed securities during last three years then dividend payment history and market performance of that issuer:**

None of the directors of the Company are involved in securities market and not involved with other listed securities during last three years except followings:

Name of Director	Director of Listed securities			
	Companies	Dividend payment		Closing price
Mrs. Rubina Hamid	BD Thai Aluminum Limited	Year	Cash/Bonus	
DR. Kazi Aktar Hamid		June 30,17		27.90
MR. Rahat Maleque		June 30,16	B-5%	32.20
Mr. Ryan Hamid				
Mrs. Rubina Hamid	Sunlife Insurance company Limited	June 30,17		23.60
DR. Kazi Aktar Hamid		June 30,16	B-2%	27.90
MR. Rahat Maleque		June 30,15		32.50
Mr. Ryan Hamid				

(e) **Any family relationship (father, mother, spouse, brother, sister, son, daughter, spouse's father, spouse's mother, spouse's brother, spouse' sister) among the directors and top five officers:**

i. Family relationship among directors

Name	Position of the Company	Relationship
Mrs.Rubina Hamid	Chairman & Director	Self
Dr.Kazi Aktar Hamid	Director	Husband of Rubina Hamid
Mr.Rahat Maleque	Director	Son of Mr. Zahid Maleque
Mr. Ryan Hamid	Director	Son of Dr. Kazi Aktar Hamid and

		Mrs. Rubina Hamid
Mr.Md.Ruhul Ameen,FCMA(Nominated Director by BD Thai Aluminium Limited)	Director	No family relationship
Md.Rabiul Alam,ACS (Nominated Director by Sunlife Insurance Company Limited)	Director	No family relationship
Mr.Benjir Ahmed(Nominated by independent Director)	Independent Director	No family relationship
Advocate Abdus salam(Nominated by independent Director)	Independent Director	No family relationship

ii. Family relationship among directors and top five officers of the company:

There is no family relationship exist between directors and top five management officers.

(f) A very brief description of other businesses of the directors:

Mrs. Rubina Hamid, Chairman

Sl. No.	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
01	BD Thai Cosmo Ltd	27.10.11	Electrical Lighting & Accessories	Private Ltd.	69,080,899
02	BD Thai Aluminum Limited	18.06.1979	Aluminium Profile Manufacturer and Marketer	Public Ltd.	3,322,863,841
03	Sunlife Insurance company Limited	01.03.2000	Selling Life Insurance Policy	Public Ltd.	350,595,000
04	BD Thai Food & Beverage Ltd	13.10.2010	Food & Beverage Products Manufacturer	Public Ltd.	772,863,827

			and Marketer		
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DR. Kazi Aktar Hamid, Director

Sl. No	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
01.	BD Thai Cosmo Ltd	27.10.2011	Electrical Lighting & Accessories	Private Ltd.	69,080,899
02.	Sunlife Insurance Company Limited	01.03.2000	Selling Life Insurance Policy	Public Ltd.	350,595,000
03.	BD Thai Food & Beverage Ltd	13.10.2010	Food & Beverage Products Manufacturer and Marketer	Public Ltd.	772,863,827

MR. Rahat Maleque, Director

Sl. No	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
	Rahat Real Estate & Construction Ltd	28.12.1996	Real Estate and Construction	Private Ltd.	10,000,000
01.	BD Sunlife Securities Ltd	08.01.2013	Brokerage House	Private Ltd.	410,000,000
02.	Sunlife Insurance Company Limited	01.03.2000	Selling Life Insurance Policy	Public Ltd.	350595000
03.	BD Thai Food & Beverage Ltd	13.10.2010	Food & Beverage Products Manufacturer and Marketer	Public Ltd.	772,863,827

Md.Ruhul Ameen,FCMA(Nominated Director by BD Thai Aluminium Limited)

Sl. No	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
	Not involved in other organization.				

Mr. Ryan Hamid, Director

Sl. No	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
01.	BD Thai Cosmo Ltd	27.10.2011	Electrical Lighting & Accessories	Private Ltd.	69,080,899
02.	Sunlife Insurance Company Ltd	01.03.2000	Selling Life Insurance Policy	Public Ltd.	35,0595,000
03.	BD Thai Food & Beverage Ltd	13.10.2010	Food & Beverage Products Manufacturer and Marketer	Public Ltd.	772,863,837

Md.Rabiul Alam,ACS (Nominated Director by Sunlife Insurance Company Limited)

Sl. No	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
Not involved in other organization					

Mr.Benjir Ahmed, Independent Director

Sl. No	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
Not involved in other organization					

Advocate Abdus Salam,Independent Director

Sl. No	Name of Companies	Date of Incorporation	Nature of Business	Legal Status	Equity capital (Total) in Taka
Not involved in other organization					

(g) Short bio-data of each director:

Mrs. RUBINA HAMID, Chairman (55)

Mrs. Rubina Hamid wife of Dr. Kazi Aktar Hamid (a renowned Senior Lawyer of The Supreme Court of Bangladesh) and daughter of Late Col (Retd.) A. Maleque (former Minister and Mayor of The Dhaka City Corporation). She has a Master of Commerce degree in Management from the University of Dhaka. She is a Professor of the department of Management, University of Dhaka. She is the Chairman of BD Thai Aluminum Limited, Sunlife Insurance Company Limited, BD

Thai Food & Beverage Ltd. and BD Thai Cosmo Ltd. She is also the Director of the BD Sunlife Securities Ltd. Prof. Rubina Hamid has gathered vast knowledge of business and is capable of applying the knowledge in the practical arena of finance and marketing of all the five concerns. Very recently, she received the best woman entrepreneur awards in the bank and insurance sector of Bangladesh. Now she is the first Vice president of Bangladesh Insurance Association (BIA). She successfully completed a number of business courses from the University of Ottawa, Canada. She is a dynamic lady with keen interest in food and beverage business. She has great managerial expertise.

DR. KAZI AKTAR HAMID, Director (58)

Dr. Kazi Aktar Hamid, son of Late Mr. Abdul Hamid and son-in-law of Late Col (Retd.) A. Maleque (former Minister and Mayor of Dhaka City Corporation). Dr. Hamid has a Doctorate of Laws (LL.D) degree from the University of Ottawa, Canada and Masters degree in Law from The Howard University Law School, Washington, D.C., USA. He is a law practitioner and a Senior Lawyer of The Supreme Court of Bangladesh. He is also the legal advisor of BD Thai Aluminum Limited, Sunlife Insurance Company Limited, Rahat Real Estate & Construction Ltd. and BD Thai Food & Beverage Ltd. He successfully looks after all the legal matters of all the aforesaid companies. He plays an influential role in the policy matters of the companies. He is the director of the Sunlife Insurance Company Limited, BD Thai Cosmo Limited and BD Thai Food & Beverage Ltd. He is the Head of Chambers of the law firm “Dr. Hamid and Associates”. He also served as a consultant of The Law Reform Commission of Canada (LRCC) under the Justice Department of Canada.

Mr. RAHAT MALEQUE, Director (31)

Mr. Rahat Maleque, son of Mr. Zahid Maleque. He has completed a Masters in Finance and Investment from Queen Mary University in UK. He has an undergraduate degree of Bachelor of Business Administration (BBA) from the North South University, Dhaka. He has completed O and A levels from Scholastica School, Dhaka with brilliant results. He is a director of the BD Thai Food & Beverage Ltd., Sunlife Insurance Company Limited. He is also Managing Director of the Rahat Real Estate & Construction Ltd. He is also Chairman and Managing Director of the BD Sunlife Securities Ltd.

Mr. RYAN HAMID, Director (27)

Mr. Ryan Hamid is the son of Dr. Kazi Aktar Hamid and Mrs Rubina Hamid. He has completed Bar at Law and is a member of the honorable Society of Lincolns Inn, UK. He also has done his LLM from Cardiff University, UK. He is a Director of the Sunlife Insurance Co. Ltd., BD Thai Food & Beverage Ltd. He is also Managing Director of the BD Thai Cosmo Ltd.

MS. CYNTHIA MALEQUE, Director (26)

Ms. Cynthia Maleque is the daughter of Mr. Zahid Maleque, MP. She has completed BBA from North South University, Dhaka. Previously she completed O and A levels from Scholastica School, Dhaka, with brilliant results. She is a Director of the BD Sunlife Securities Limited, Multi Securities Limited and BD Thai Food & Beverage Ltd.

Md.Ruhul Ameen,FCMA(Nominated Director by BD Thai Aluminium Limited)

Mr. Ruhul Ameen held many senior management positions in local, multinational and foreign Companies having excellent track record of success for more than 35 years throughout his career of which last 25 years was with Excelsior Shoes Ltd. The company is listed in the Stock Exchanges in Bangladesh and is the country's 1st 100% export oriented Sports shoes manufacturing and exporting company in CEPZ, Chittagong Bangladesh. For his outstanding contribution to the company, he was honored to have been positioned as Dy. Managing Director in the year 1995 and contributed superbly with the entire satisfaction of the Management and the Board of Directors of Excelsior Group.

Mr. Ruhul Ameen has extensively toured USA, Canada, Europe and successfully introduced Bangladesh as a quality sports footwear manufacturing country like RMG sector having abundance of cheap labor force. Thus, he has successfully popularized Bangladeshi products especially sports footwear in the international market viz., UK, Belgium, France, Germany, Spain the Netherlands, Italy, USSR, USA and Canada.

Md.Rabiul Alam,ACS(Nominated Director by Sunlife Insurance Company Limited)

Md. Rabiul Alam, ACS is a qualified Chartered Secretary of Bangladesh and a fellow member of the Institute of Chartered Secretary and Managers of Bangladesh (ICSMB). Mr. Rabiul Alam, ACS completed his B. Com (Hons.) M.Com. Degree. Mr. Rabiul Alam, ACS has long experience in Banking, Insurance and Business organizations.

Mr.Benjir Ahmed, Independent Director

Mr.Benjir Ahmed,aged 66, Independent Director of the Company was born in a well – known business family in 1952.His father was a member of the Azad Hind Fouz led by Netaji Shuvash Bose and took part in Anti British movement.He has joined in politics since his student life and elected aa a Member of Parliament on 2008.He completed his Masters degree from Dhaka University.He traveled many countries including Kingdom of Saudi Arabia,Kuwit,Singapore,South Korea,malayasia and many other countries.he is involved in many social activities and related works.

Advocate Abdus Salam, Independent Director

Advocate Abdu Salam, aged 68,Independent Director of the Company was born in a well – known business family in 1950.He has completed a M.Com in management and bachelor of Law (LL.B).He has visited many countries of the world and involved in many social activities and related works.

(h) Loan status of the issuer, its directors and shareholders who hold 10% or more shares in the paid-up capital of the issuer in terms of the CIB Report of Bangladesh Bank:

Neither the Company nor any of its Directors or shareholders who hold 10% or more shares in the paid-up capital of the issuer is loan defaulter in terms of the CIB report of Bangladesh Bank.

- (i) Name with position, educational qualification, age, date of joining in the company, overall experience (in year), previous employment, salary paid for the financial year of the Chief Executive Officer, Managing Director, Chief Financial Officer, Company Secretary, Advisers, Consultants and all Departmental Heads. If the Chairman, any director or any shareholder received any monthly salary than this information should also be included:

Name Designation	Educational Qualification	Age (Years)	Year Of Joining	Experience	Previous Employment	Salary/remuneration paid for the financial year
M.M. Aminul Islam Managing Director	M Com from Dhaka University	49 years, 5 months	2016	23 Years	New Zealand Dairy Products Bangladesh Ltd.	1,704,000
Md. Shahanur Rahman CFO	M Com (Accounting) CACC	42 years, 11 months	2011	18 Years	NR Group	1,002,816
Md. Zakaria GM-Factory	M.Sc in Chemistry from Dhaka University	45 years, 5 months	2013	20 Years	Altas Food & Beverage Ltd.	1,403,748
Md. Habibur Rahman Company Secretary	MBA from Dhaka University	42 years, 5 months	2012	19 Years	Bangladesh Thai Aluminium Ltd.	900,000
Md. Alamgir Kabir DGM (Commercial)	MBA	39 years, 4 months	2011	16 Years	Grameen Danone Foods Ltd.	660,000
Anwar Masud	MBA	41 years, 6 months	2016	16 Years	Masafi Group	960,000

Sr. Manager (Export)						
ABM Ali Kowsir National Sales Manager	MBA	48 years, 1 month	2018	21 Years	Square Food & Beverage Ltd.	1,200,000
MA Salam Brand Manager	M. Com	33 years, 10 months	2014	11 Years	GME Group (Fuji Film)	399,120
Ruhidas Sarker Manager (QC)	M.Sc in Chemistry	37 years, 9 months	2016	13 Years	ACI Godrej Agro Private Ltd.	432,600
Md. Abdul Majid Sr. Production Manager (Confectionery)	B.Sc Engineer	31 years, 11 months	2013	13 Years	PRAN Group (Confectionary)	711,000
Ripon Chandra Dey Production Manager (Beverage)	BA	40 years, 4 months	2016	16 Years	Agricultural Marketing Co. Ltd. (PRAN)	636,000
Md. Jahangir Alam Deputy Manager (Electrical)	BSc in EEE	35 years, 7 months	2013	08 Years	REB	413,880
Syed Mahatab Ali	M.Com	45 years, 9 months	2012	10 Years	Monno Group	319,500

Mr. Md. Hasibul Islam Asst. Manager (Distribution)	MBA	33 years, 5 months	2016	12 Years	Drug International Ltd.	292,428
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The Company has no permanent advisor and consultant.

- (j) **Changes in the key management persons during the last three years. Any change otherwise than by way of retirement in the normal course in the senior key management personnel particularly in charge of production, planning, finance and marketing during the last three years prior to the date of filing the information memorandum. If the turnover of key management personnel is high compared to the industry, reasons should be discussed:**

The following changes have been made in the senior key management personnel during the last three years:

Name of the employee	Position/Designation	Date of Joining/Resigned	Remarks
<i>Sanjoy Kumar Barua</i>	<i>Plant Manager</i>	Resigned 20-03-2016	Resigned
<i>Ripon Chandra Dey</i>	<i>Production Manager</i>	Joined 07-04-2016	Newly appointed
Wahid Siddique	<i>GM (Sales & Marketing)</i>	Resigned 03-04-2016	Resigned
Md. Nurul Alam Sikder	<i>DGM (Sales)</i>	Resigned 01-12-2016	Resigned
ABM Ali Kowsir	<i>National Sales Manager</i>	Joined 18-03-2018	Newly appointed
Ruhul Ameen FCMA	<i>Nominated Director</i>	Joined 29-09-2018	Newly appointed
Md. Rabiul Alam ACS	<i>Nominated Director</i>	Joined 29-09-2018	Newly appointed
Benjir Ahmed	<i>Independent Director</i>	Joined 29-09-2018	Newly appointed
Advocate Abdus Salam	<i>Independent Director</i>	Joined 29-09-2018	Newly appointed

(k) A profile of the sponsors including their names, father's names, age, personal addresses, educational qualifications, and experiences in the business, positions or posts held in the past, directorship held, other ventures of each sponsor and present position:

Name, Father's Name, Age & Personal Address		Educational Qualification	Experience (Years)	Position/Post		Holding in other Venture
				Past	Present	
Name:	Mrs. Rubina Hamid	M.Com,University of Dhaka	20 years	Sponsor &Chairman	Sponsor & Director	BD Thai Cosmo Ltd.
Father's Name:	Late Col (Retd)A.Maleque					BD Thai Aluminum Limited
Age:	55 Years					Sunlife Insurance company Limited
Personal Address:	House-46,Road-7,Block-G,Banani,Dhaka,Bangladesh					BD Sunlife Securities Ltd.
Name:	DR. Kazi Aktar Hamid	Doctorate of laws(LL.D) degree from the university of Ottawa	22 Years	Sponsor &Director	Sponsor &Director	BD Thai Cosmo Ltd.
Father's Name:	Late Abdul Hamid					Sunlife Insurance Company Limited
Age:	58Years					BD Thai Food & Beverage Ltd
Personal Address:	House-46,Road-7,Block-G,Banani,Dhaka,Bangladesh					
Name:	MR. Rahat Maleque	Masters in Finance,queen Mary,University of London	8 Years	Sponsor &Director	Sponsor &Director	Rahat Real Estate & Construction Ltd.
Father's Name:	Zahid Maleque					BD Sunlife Securities Ltd.
Age:	31					

Personal Address:	House-3,Park Road,Baridhara,Dhaka,Bangladesh					Sunlife Insurance Company Limited, BD Thai Food & Beverage Ltd
Name:	Ms. Cynthia Maleque	BBA at North South University,Bangladesh	5 Years	Sponsor &Director	Sponsor &Director	BD Sunlife Securities Ltd Multi Securities Ltd BD Thai Food & Beverage Ltd.
Father's Name:	Zahid maleque					
Age:	26					
Personal Address	House-3,Park Road,Baridhara,Dhaka,Bangladesh					
Name:	Mr. Ryan Hamid	LL.B Hons,University of London	5 Years	Sponsor &Director	Sponsor &Director	BD Thai Cosmo Ltd. Sunlife Insurance Company Ltd. BD Thai Food & Beverage Ltd.
Father's Name:	Dr.kazi Aktar Hamid					
Age:	27					
Personal Address:	House-46,Road-7,Block-G,Banani,Dhaka,Bangladesh					
Name:	Mr.Zahid Maleque	M.A	32 Years	Sponsor &Director	Sponsor Shareholder	Not involved in other organization
Father's Name:	Late. Col. A. Maleque					
Age:						
Personal Address:	House-3,Park Road,Baridhara,Dhaka,Bangladesh					

- (l) **If the present directors are not the sponsors and control of the issuer was acquired within five years immediately preceding the date of filing prospectus details regarding the acquisition of control, date of acquisition, terms of acquisition, consideration paid for such acquisition etc.**

The following directors are not the sponsors of the Company and control of the issuer was acquired in following manner:

Name	Acquisition of Control	Date of Acquisition	Terms of Acquisition	Consideration paid for such Acquisition
Mr.Ruhul Ameen, FCMA(Represented by BD Thai Aluminium Ltd)	29/09/2018	29/09/2018	N/A	Cash
Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd)	29/09/2018	29/09/2018	N/A	Cash
Mr.Benjir Ahmed	29/09/2018	N/A	N/A	Appoint as an Independent Director
Advocate Abdus Salam	29/09/2018	N/A	N/A	Appoint as an Independent Director

- (m) **If the sponsors or directors do not have experience in the proposed line of business, the fact explaining how the proposed activities would be carried out or managed:**

All the directors have adequate knowledge to carry out this line of business.

- (n) **Interest of the key management persons:**

There is no other interest with the key management persons except salaries ,bonuses etc.received by them.

- (o) **All interests and facilities enjoyed by a director, whether pecuniary or non-pecuniary:**

Facilities whether pecuniary or non-pecuniary enjoyed by the Directors will remain unchanged during the publication period of the Prospectus. Remuneration is received by the chairman and board meeting fees are received by all the directors.Interest and facility is already disclosed in above point of the Prospectus.

Sl.	Name of Directors	Position	Executive post	Pecuniary		Non-Pecuniary	
				Salary	Board Fee	Car Facilities	House Keeping
01	Mrs. Rubina Hamid	Chairman		✓	✓	-	-
02	Dr. Kazi Aktar Hamid	Director		-	✓	-	-
03	Mr. Rahat Maleque	Director	Director - Finance	✓	✓	-	-
04	Mrs. Synthia Maleque	Director		-	✓	-	-
05	Mr. Ryan Hamid	Director	Director - Operation	✓	✓	-	-
06	Mr.Md.Ruhul Ameen,	Director		-	✓	-	-

	FCMA(Represented by BD Thai Aluminium Ltd)						
07	Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd)	Director		-	✓	-	-
08	Mr.Benjir Ahmed	Independent Director		-	✓	-	-
09	Advocate Abdus Salam	Independent Director		-	✓	-	-

(p) Number of shares held and percentage of share holding (pre issue):

Sl	Name of Director	Position	Number of Shares Held	%
				Pre-IPO
1	Mrs. Rubina Hamid	Chairman	7,101,589	10.68%
2	DR. Kazi Aktar Hamid	Director	2,776,548	4.18%
3	MR. Rahat Maleque	Director	2,206,600	3.32%
4	Mr. Ryan Hamid	Director	2,121,863	3.19%
5	Mr.Md.Ruhul Ameen, FCMA(Represented by BD Thai Aluminium Ltd)	Director	4,931,507	7.42%
6	Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd)	Director	11,068,493	16.64%
7	Mr.Benjir Ahmed	Independent Director	-	0%
8	Advocate Abdus Salam	Independent Director	-	0%

(q) Change in board of directors during last three years:

Sl.	Name of the Directors	Date of Joining	Date of retirement	Present Status as on 30.06.2018
1	Mr..Ruhul Ameen, FCMA(Represented by BD Thai Aluminium Ltd)	29/09/2018	28/09/2021	Director
2	Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd)	29/09/2018	28/09/2021	Director
3	Mr.Benjir Ahmed	29/09/2018	28/09/2021	Independent Director
4	Advocate Abdus Salam	29/09/2018	28/09/2021	Independent Director

(r) Director's engagement with similar business:

None of the Directors are involve with similar business.

CHAPTER (IX)

CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

TO WHOM IT MAY CONCERN

This is to certify that on the basis of the financial statements of **BD Thai Food & Beverage Limited** for the year ended 30 June 2018, 30 June 2017 and 30 June 2016, audited by us, do not have any transaction during the last three years between the issuer and any of the following persons:

- (i) Any Director or sponsor or executive officer of the issuer;
- (ii) Any person holding 5% or more of the outstanding shares of the issuer;
- (iii) Any related party or connected person or any of the above persons;

Except the transactions described in the following table:

Name & Position	Nature of Transaction	30 June 2018			30 June 2017			30 June 2016		
		Total Amount	Accrued	Payment	Total Amount	Accrued	Payment	Total Amount	Accrued	Payment
Rubina Hamid (Chairman)	Remuneration	1,200,000	984,000	216,000	1,200,000	1,200,000	-	1,200,000	1,200,000	-
	Board Meeting Fee	37,500	-	37,500	-	-	-	-	-	-
Dr Kazi Aktar Hamid (Director)	Remuneration	-	-	-	-	-	-	-	-	-
	Board Meeting Fee	37,500	-	37,500	-	-	-	-	-	-
Rahat Maleque (Director)	Remuneration	600,000	500,000	100,000	600,000	600,000	-	600,000	600,000	-
	Board Meeting Fee	37,500	-	37,500	-	-	-	-	-	-
Cynthia Maleque (Director)	Remuneration	-	-	-	-	-	-	-	-	-
	Board Meeting Fee	37,500	-	37,500	-	-	-	-	-	-

Ryan Hamid (Director)	Remuneration	600,000	500,000	100,000	600,000	600,000	-	600,000	600,000	-
	Board Meeting Fee	37,500	-	37,500	-	-	-	-	-	-

Place: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

- (a) **Any transaction or arrangement entered into by the issuer or its subsidiary or associate or entity owned or significantly influenced by a person who is currently a director or in any way connected with a director of either the issuer company or any of its subsidiaries or holding company or associate concerns, or who was a director or connected in any way with a director at any time during the last three years prior to the issuance of the prospectus;**

There is no transaction or arrangement entered into by the issuer or its subsidiary or associate or entity owned or significantly influenced by a person who is currently a director or in any way connected with a director of either the issuer company or any of its subsidiaries or holding company or associate concerns, or who was a director or connected in any way with a director at any time during the last three years prior to the issuance of the prospectus except the transaction mentioned in CHAPTER (IX) (a).

- (b) **Any loans either taken or given from or to any director or any person connected with the director, clearly specifying details of such loan in the prospectus, and if any loan has been taken from any such person who did not have any stake in the issuer, its holding company or its associate concerns prior to such loan, rate of interest applicable, date of loan taken, date of maturity of loan, and present outstanding of such loan.**

No such loan was taken or given from or to Directors or any person connected with the Directors of BD THAI FOOD & BEVERAGE LTD (BTFBL).

CHAPTER (X)

EXECUTIVE COMPENSATION

- (a) The total amount of remuneration or salary or perquisites paid to the top five salaried officers of the issuer in the last accounting year and the name and designation of each such officer:

SL	Name	Designation	Remuneration/salaries (Tk.)
			For the year ended 30.06.2018
1	M.M. Aminul Islam	Managing Director	1,704,000
2	Md. Shahanur Rahman	CFO	1,002,816
3	Md. Zakaria	GM-Factory	1,403,748
4	Md. Habibur Rahman	Company Secretary	900,000
5	Anwar Masud	Sr. Manager (Export)	960,000

- (b) Aggregate amount of remuneration paid to all directors and officers as a group during the last accounting year:

SL.	Particulars	Nature of Transaction	Amount (in Taka)
			For the year ended 30.06.2018
	Directors	Remuneration	416,000
		Board Meeting Fee	187,500
3	Officers and Staffa	Salary and Allowances	42,325,666

- (c) If any shareholder director received any monthly salary or perquisite or benefit it must be mentioned along with date of approval in AGM or EGM, terms thereof and payments made during the last accounting year:

Rubina Hamid ,Chairman and two directors namely Mr. Rahat Maleque and Mr. Ryan Hamid are receiving Tk, 12,00,000, 6,00,000 and 6,00,000 respectively per year for his services rendered to the company. The above said remuneration was approved in the Annual General Meeting (AGM) dated 31.12.2016

- d) The board meeting attendance fees received by the director including the managing director along with date of approval in AGM or EGM:

The board meeting attendance fees received by all the directors including the managing director which was approved in the Extraordinary General Meeting (EGM) dated January 17, 2017.

- e) Any contract with any director or officer providing for the payment of future compensation:

There is no such contract between the Company and any of directors or officers regarding any future compensation to be made to them.

- f) If the issuer intends to substantially increase the remuneration paid to its directors and officers in the current year, appropriate information regarding thereto:

The Company has no plan for substantially increasing remuneration to its directors and /or officers except for those that are paid as annual increment to their salaries.

(g) **Any other benefit or facility provided to the above persons during the last accounting year:**

No other benefit or facility provided to the above persons during the last accounting year except the remuneration, board meeting fees by the directors mentioned earlier.

CHAPTER (XI)

OPTIONS GRANTED TO DIRECTORS, OFFICERS AND EMPLOYEES

BD THAI FOOD & BEVERAGE LTD (BTFBL) did not grant any options to its directors, officers and/or any other employees for the purpose of issuing shares.

CHAPTER (XII)

TRANSACTION WITH THE DIRECTORS AND SUBSCRIBERS TO THE MEMORANDUM

- (a) **The names of the directors and subscribers to the memorandum, the nature and amount of anything of value received or to be received by the issuer from the above persons, or by the said persons, directly or indirectly, from the issuer during the last five years along with the description of assets, services or other consideration received or to be received;**

Benefit from the company during last five years:

The Directors and subscribers to the memorandum of association have not received any benefits except remuneration (Mrs. Rubina Hamid, Chairman - Mr. Rahat Maleque –Director Finance and Mr. Ryan Hamid – Director Operation) and board meeting fees received by all Directors and share money deposited during the last five years.

- (b) **If any assets were acquired or to be acquired within next two financial years from the aforesaid persons, the amount paid for such assets and the method used to determine the price shall be mentioned in the prospectus, and if the assets were acquired by the said persons within five years prior to transfer those to the issuer, the acquisition cost thereof paid by them.**

Directors and Subscribers' Asset to the Company;

Directors and subscribers to the memorandum have not transferred any asset to the company. Besides the issuer Company has not received any assets or other considerations from its directors and subscribers to the memorandum except fund against allotment of shares.

CHAPTER (XIII)

OWNERSHIP OF THE COMPANY'S SECURITIES

a) The names, addresses, BO ID Number of all shareholders of the company before IPO, indicating the amount of securities owned and the percentage of the securities represented by such ownership, in tabular form:

Sl #	Name Of Shareholder	Address	BO A/C No.	Number of Shares held	Pre IPO %
1	Zahid Maleque	3, Park Road, Baridhara, Dhaka.	1205670019722454	9,298,400	13.98%
2	Rubina Hamid	Apt. 502, House No # 46, Road No # 7, Block # G, Banani, Dhaka	1205670000480378	7,101,589	10.68%
3	Dr. Kazi Aktar Hamid	Apt. 502, House No # 46, Road No # 7, Block # G, Banani, Dhaka	1205670023393653	2,776,548	4.18%
4	Rahat Maleque	3, Park Road, Baridhara, Dhaka.	1205670027254074	2,206,600	3.32%
5	Cynthia Maleque	House No # 7, Road No. # 13, Gulshan-1, Dhaka.	1205670046481294	495,000	0.74%
6	Ryan Hamid	Apt. 502, House No # 46, Road No # 7, Block # G, Banani, Dhaka	1205670031282599	2,121,863	3.19%
7	Bangladesh Thai Aluminium Ltd.	BTA Tower, 13th & 14th Floor, 29 Kemal Ataturk Avenue, Road # 17, Banani C/A, Dhaka.	1203190032611209	4,931,507	7.42%
8	Sunlife Insurance Company Ltd.	BTA Tower, 29 Kemal Ataturk Avenue, Road # 17, Banani C/A, Dhaka.	1205670000803592	11,068,493	16.64%
9	Moshararaf Hossain	24/C, Topkhana Road, Segunbagicha, Dhaka	1205670062528223	100,000	0.15%
10	Jeny Hazra & Tapan Sankar Hazra	Subastu Kunja, Flat # 2E, House # 23, Road # 6, Dhanmondi, Dhaka.	1205670058546063	200,000	0.30%
11	Reliance Brokerage Services Ltd. (Dealer	WW Tower, Level # 14, 68 Motijheel, Dhaka	1203850038318433	1,000,000	1.50%

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12	Dr. Md. Abu Baker Siddiq	Elephant Road, Khelaghor, Apt. B3, New Market, Dhaka.	1205670064936626	100,000	0.15%
13	Md. Fakhru Islam Securities Ltd.	PBL Tower, 7th Floor, 17 Gulshan North circle-2, Dhaka-1212	1203040004144191	1,000,000	1.50%
14	Md. Atiqur Rahman	49 Maulana Vashani Road, Datta para, Tongi, Gazipur	1205670062150995	100,000	0.15%
15	Jiban Kanai Das	House # 250, Lane # 3, DOHS, Baridhara, Dhaka Cantt.-1206.	1203390000721211	200,000	0.30%
16	Priti Sinha Roy	Elegant Rahman Palace, Flat # A6, 128 Green Road, Dhaka.	1202590002457650	100,000	0.15%
17	Bikash Chandra Sarker	Rupayan Karim Tower (A11), 80 Kakrail, Dhaka-1000.	1605550058872405	150,000	0.23%
18	Moni Bhoumik & Swapan Chowdhury	H # 114, Road # 02, Block # A, Niketon, Gulshan, Dhaka-1212.	1203390058546957	50,000	0.08%
19	Sagar Chowdhury & Dilip Kumar Chowdhury	H # 114, Road # 02, Block # A, Niketon, Gulshan, Dhaka-1212.	1203680063524856	50,000	0.08%
20	Nazma Fatema	House # 2, Road # 7, Nikunja-2, Dhaka.	1601880032311109	40,000	0.06%
21	Meghnalife Insurance Company Ltd.	Biman Bhaban, 2nd Floor, 100 Motijheel C/A, Dhaka-1000.	1205780004052434	2,250,000	3.38%
22	Nasir Uddin Ahmed & Sharmin Nasir	House # 38/B, Road # 103, Gulshan-2, Dhaka-1212.	1205780061766775	500,000	0.75%
23	Karnaphuli Insurance Co. Ltd.	Biman Bhaban, 3rd Floor, 100 Motijheel C/A, Dhaka-1000.	1205780008042260	250,000	0.38%
24	Dr. Monowar Kabir	Hamkon Tower A7, 90/1 Senpara, Porbotha, Mirpur-10, Dhaka.	1203730064847295	100,000	0.15%

25	Md. Shahidul Islam	Vill- Taraujial, P/O- Amtoil, P/S- Sreepur, Dist-Magura.	1205670062353739	100,000	0.15%
26	Mohammad Nasar Uddin	288/1/A, Shere Bangla Road, Jigatala, Hajaribag, Dhaka-1209.	1201960032064919	450,000	0.68%
27	Mohammad Ohidujjaman	32 North Basabo, Block # 4, G7 Navana Silver Dale, Dhaka.	1205670062549174	100,000	0.15%
28	Sabina Yasmin	House No: 3883, Town Hall Quarter, Habigonj, Sylhet., Habigonj Sadar, Habiganj, PO : 3300	1201960044872284	200,000	0.30%
29	Island Securities Ltd.	Faruk Chamber, 6th Floor, 1403 SK Mujib Road, Agrabad, Chittagong.	1201960028837738	250,000	0.38%
30	Md. Abdul Hamid	House # Hafez Kholifar Bari, Vill- Chapra, P/O- Kalar Pool, P/S- Patia, Dist- Chittagong.	1201780009039738	25,000	0.04%
31	Md. Shahriar Hasan	Moulana Shamsuddiner Bari, Paschim Kathgor Hindupara, Paschim Kathgor, Patenga, Chittagong.	1201950062692511	150,000	0.23%
32	Md. Zakaria	Vill- Nalchia, P/O-Mohammadpur, P/S- Melandaha, Dist- Jamalpur	1203500024341237	100,000	0.15%
33	Md. Saiful Islam	1226 Shyamolina, Jakir Hossain Road by lane, P/O- Polytechnic Institute, Khulshi, Chittagong.	1201960000159705	100,000	0.15%
34	Asadur Rahaman	PHP Steel Complex, Bara Kumira, Shitakunda, Chittagong.	1204280050768391	25,000	0.04%
35	Mst. Monowara Begum	51 Siddeswari, New Circular Road, Dhaka.	1205080064275815	100,000	0.15%
36	Milan Sarker	86 Monipuri para, Flat # A4, Tejgaon, Dhaka.	1204670062226745	100,000	0.15%
37	Alak Chandra Sarkar	Flat # E4, Skyview Kakoli, 23 Siddeswari Road, Ramna, Dhaka-1217.	1203010063067778	200,000	0.30%

38	M/S. AR Trading	House # 288, Basantek, Dhaka Cantonment, Dhaka-1206.	1205670062660031	400,000	0.60%
39	Md. Amzad Hossain Fakir	House # 59/A, Belayet Road, Dhaka Cantonment, Dhaka-1206.	1205670028409476	400,000	0.60%
40	Roksana Amzad	House # 56, Road # 7, Dhaka Cantonment, Dhaka-1206.	1205670062195657	400,000	0.60%
41	Abdul Matin	Chayabithi, 169/5 (2nd Floor, Right Side), West Dolairpar, Panthonibash, Dhaka.	1201710000112150	100,000	0.15%
42	Kamrul Bin Sattar	220 West Rampura, Wapda Road, Dhaka.	1205670030919271	100,000	0.15%
43	M.A. Khan Belal	26/B, Topkhana Road, Eastern Housing Apt. 4B, Shahbag, Dhaka-1000.	1602170063842654	500,000	0.75%
44	Mohammad Golam Nobil	Flat # 5A & B, House # 8, Road # 4, Sector # 1, Uttara, Dhaka.	1202150000142899	100,000	0.15%
45	Sharmin Sikander	Flat # 5A & B, House # 8, Road # 4, Sector # 1, Uttara, Dhaka.	1202150000142757	100,000	0.15%
46	Sunlife Insurance Company Ltd. Employees Provident Fund	BTA Tower, Road # 17, 29 Kemal Ataturk Avenue, Banani, Dhaka.	1205670064955685	1,000,000	1.50%
47	National Life Insurance Company Ltd.	54 Kazi Nazrul Islam Avenue, Karwan Bazar, Dhaka-1215.	1205720000268934	1,000,000	1.50%
48	Ainul Kabir and Lutfur Nahar	226 Dilu Road, New Eskaton Road, Dhaka.	1201500000710153	100,000	0.15%
49	Ranjan Kumar Bhowmik	Flat # 203, House # 46/G, Road # 7, Banani, Dhaka.	1202080032805167	100,000	0.15%
50	Syed Md. Mahbubur Rahman	House # 2/F, Road # 16, Sector # 4, Uttara, Dhaka-1230.	1205670063116531	100,000	0.15%

51	Md. Abdur Rahim	657, Shaheenbag, Tejgaon, Dhaka-1215.	1205670061552855	100,000	0.15%
52	BD Thai Cosmo Ltd.	BTA Tower, 3rd Floor, 29 Kemal Ataturk Avenue, Road # 17, Banani C/A, Dhaka.	1205670056915241	150,000	0.23%
53	Md. Monzour Morshed Chowdhury	Flat # 2A (2nd Floor), 51-52, Green road, Shuvastu Edifice Tower, Dhaka-1205.	1205670064337602	150,000	0.23%
54	Mrs. Fouzia Maleque	3, Park Road, Baridhara, Dhaka.	1205670021681207	80,000	0.12%
55	Ruhul Ameen	Road # 2, House # 89, Block # A, Apt. 1/A, Niketon, Gulshan-1, Dhaka-1212.	1201960021621198	86,290	0.13%
56	Kazi Ali Imam	Rangs Parijat, Flat # A2, House # 11, Road # 4, Sector # 3, Uttara, Dhaka-1230.	1201500000447180	75,000	0.11%
57	Mst. Rehana Khanam	Apt. C5, 13/3 Aurongajeb Road, Mohammadpur, Dhaka.	1602170062662724	100,000	0.15%
58	S.M Afaz Uddin	Easel Hut Appt. Flat # D/1, 345 Dilu Road, Mogbazar, Dhaka.	1203570016488001	25,000	0.04%
59	Syed Mahtab Ali	108/1, Sarat Gupta Road, Narinda, Dhaka.	1205670062424299	100,000	0.15%
60	Mousumi Akter	230 Ahmednagar, Paikpara, Mirpur-1, Dhaka.	1205670055833900	25,000	0.04%
61	Md. Mijanur Rahman	House # 15/13, Block # B, Ganda, Savar, Dhaka-1340.	1205720062083194	50,000	0.08%
62	Mohammad Monir Hossain	1059 Mirpur DOHS, Mirpur Cantonment, Dhaka.	1604630047393968	50,000	0.08%
63	AKM Zakaria Hossain	177 (3rd Floor) East Kazipara, Kafrul, Mirpur, Dhaka.	1605610064937853	100,000	0.15%
64	Md. Anoware Hossain	Nurer Chala, Purabi Prangon, Vatara, Badda, Dhaka.	1201520064939895	100,000	0.15%

65	Md. Hanif	Alex Associates Limited, Faruk Chamber, 5th Floor, 1403 SK Mujib Road, Agrabad.	1201960004637260	100,000	0.15%
66	Md. Shamimul Islam	Islam & Co. Limited, 365 Strand Road, CTG	1201960000703505	150,000	0.23%
67	Md. Amin Uddin	House # 18, Road # 14, Nikunjo-2, Dhaka.	1202020000787453	50,000	0.08%
68	Md. Oliur Rahman	333/3 TV Road, East Rampura, Dhaka.	1201700033399528	50,000	0.08%
69	Business Point Enterprise	Suite 901, Fairy Homes, 7 Poribag, Dhaka-1000.	1605070064714352	200,000	0.30%
70	Md. Mizanur Rahman	Flat # F1, 154/1 Azimpur Road, Azimpur, Dhaka-1205.	1204240059807235	50,000	0.08%
71	Samsul Arefin	31/1 Kalabagan, New Market, Dhaka-1205.	1205590054028822	100,000	0.15%
72	Mohammad Jahurul Islam Sheikh	Oriental Dream, 70/4/A (2nd Floor North), Jigatala, Dhaka-1209.	1605570062574545	100,000	0.15%
73	Uttam Kumar Bhowmik	NLI Co.Ltd. 54 Kazi Nazrul Islam Avenue, Dhaka-1215.	1201900003817486	50,000	0.08%
74	Rahman & Associates	House # 512, Road # 10, 1st Floor, Tejgaon, Dhaka-1215.	1201950064561216	50,000	0.08%
75	Md. Saiful Islam Helaly	117/KA, Azimpur Road, Dhaka-1205.	1605570062874115	250,000	0.38%
76	Khaleda Nahar Parul	House # 695/2 KA, Boro Mogbazar, Shantinagar, Ramna, Dhaka-1217.	1204090035418150	25,000	0.04%
77	Dr. Humayun Kabir	226, Dilu Road, New Eskaton, Dhaka-1000.	1201500000210500	100,000	0.15%
78	Adnan Kabir	226, Dilu Road, New Eskaton, Dhaka-1000.	1201500007956770	100,000	0.15%

79	Southeast Bank Ltd.	52-53, Eunoos Trade Center, Dilkhusha C/A, Motijheel, Dhaka-1000.	120150000060633	6,200,000	9.32%
80	Mofizur Rahman	Eastern Monjil, 8/5 Aurangajeb Road, Flat # 302, Mohammadpur, Dhaka.	1201500003743478	1,500,000	2.26%
81	Southeast Bank Capital Services Ltd.	52-53 Dilkhusha Road, Dhaka-1000.	1605530040732747	3,200,000	4.81%
82	Aslam Mia	Vill- Pathrail Dighir Par, P/O- Pathrail, P/S- Bhanga, Dist- Faridpur.	1205670057529780	75,000	0.11%
83	M. M. Aminul Islam	Cha-34, School Road, Wirelessgate, Mohakhali, Dhaka.	1203050021274798	130,000	0.20%
84	Md. Shahanur Rahman	House # 17, Road # 6, Block # A, Khilgaon, Dhaka-1219.	1205670027167419	80,000	0.12%
85	Md. Habibur Rahman	Vill- Bitaluk, P/O- Daragram, P/S- Saturaia, Dist- Manikganj	1203260003086467	70,000	0.11%
86	Md. Gazi Salauddin	84, East Tejturi Bazar, Firmgate, Dhaka.	1205670064954061	88,710	0.13%
87	Md. Alamgir Kabir	Hamkon Tower A7, 90/1 Senpara (West), Mirpur-10, Dhaka.	1201780017761230	20,000	0.03%
88	Md. Shahidul Islam & Faryana Islam	Vill- Taraujial, P/O- Amtoil, P/S- Sreepur, Dist-Magura.	1205670064094347	80,000	0.12%
Grand Total				66,500,000	100%

b) There shall also be a table showing the name and address, age, experience, BO ID Number, TIN number, numbers of shares held including percentage, position held in other companies of all the directors before the public issue:

SL.	Name of Director, Address, Age & Experience	No. of Shares	%		
			Pre IPO	Other Organization	Position
1.	Name: Mrs. Rubina Hamid <i>Chairman</i> Address: House-46,Road-7,Block, G, Banani Dhaka, Bangladesh. Age: 55 Years Experience: 15 Years BO ID No.: 1205670000480378 TIN No.: 543781111866	7,101,589	10.68%	BD Thai Cosmo Ltd. BD Thai Aluminum Limited Sunlife Insurance company Limited BD Sunlife Securities Ltd BD Thai Food & Beverage Ltd	Chairman Chairman Chairman Director Chairman & Director

2.	Name: DR. Kazi Aktar Hamid, <i>Director</i> Address: House-46,Road-7,Block G, Banani, Dhaka, Bangladesh Age: 58 years Experience: 15 Years BO ID No.: 1205670023393653 TIN No. : 675880748392	2,776,548	4.18%	BD Thai Cosmo Ltd. Sunlife Insurance company Limited BD Thai Food & Beverage Ltd	Director Director Director
3.	Name: Mr. Rahat Maleque <i>Director</i> Address: House-3,Park Road,Baridhara,Dhaka, Bangladesh Age: 31 years Experience: BO ID No.: 1205670027254074 TIN No. : 536482259493	2,206,600	3.32%	Rahat Real Estate & Construction Ltd BD Sunlife Securities Ltd Sunlife Insurance Company Limited BD Thai Food & Beverage Ltd	Managing Director Chairman & MD Director Director
4.	Name: Mr. Ryan Hamid <i>Director</i> Address: House-46,Road-7,Block- G, Banani, Dhaka, Bangladesh Age: 27 years Experience:	2,121,863	3.19%	BD Thai Cosmo Ltd. Sunlife Insurance Company Ltd. BD Thai Food & Beverage Ltd	Managing Director Director Director

	BO ID No.: 1205670031282599 TIN No.: 595138251168				
5.	Name: Mr..Ruhul Ameen, FCMA(Represented by BD Thai Aluminium Ltd) Address: Plot# A-89, Flat# 1 A, Road#02, Block #A, Mohakhali, Dhaka Age: 62 years Experience: 33 Years BO ID No.: TIN No.: 815056735137	4,931,507	7.42%	Not involvrd in other organization	
6	Name: Mr.Md.Rabiul Alam,ACS(Represented by Sunlife Insurance Company Ltd) Address: Vill: Bhobanondapur, Post office: Nekkord, P.S: Ranisonkoil, Thakurgaon Age:54 Years Experience: 26 Years BO ID No.: TIN No.: 722248282922	11,068,493	16.64%	Not involvrd in other organization	
7	Name: Mr.Benjir Ahmed Address: Vill: Boinnya, Post Office: Toper Bari, P.S: Dhamrai, Dist: Dhaka			Not involvrd in other organization	

	Age:66 years Experience: BO ID No.:38 years TIN No.:335711829542			
8	Name: Advocate Abdus Salam Address: 60, West Dashora, Manikgonj Pourashava, Manikgonj Age:68 years Experience: BO ID No.:40 years TIN No.:533732638168			Not involvrd in other organization

c) The average cost of acquisition of equity shares by the directors certified by the auditors:

The average cost of acquisition of equity shares by the Directors certified by the Auditor

This is to confirm that **BD Thai Food & Beverage Limited** has allotted in face value and in cash and the average cost of acquisition of equity by the Directors is Tk. 10.00 each. Necessary particulars of shareholdings, allotment date and consideration are given below:

Date	Allotment	Mrs. Rubina Hamid	DR. Kazi Aktar Hamid	MR. Rahat Maleque	Mr. Md. Ruhul Ameen, FCMA (Represented by BD Thai Aluminum Ltd.)	Mr. Md. Rabiul Alam, ACS (Represented by Sunlife Insurance Company Ltd.)	Mr. Ryan Hamid	Mr. Benjir Ahmed	Advocate Abdus Salam	Consideration	Face value of Share (Tk.)
		Chairman	Director	Director	Director	Director	Director	Independent Director	Independent Director		
13.10.2010	Allotment	125,000	105,000	60,000	-	-	20,000	-	-	Cash	10

01.02.2012	Allotment	1,487,000	634,250	657,750	2,970,000	1,732,500	227,500	-	-	Cash	10
01.02.2015	Allotment	4,868,200	1,794,350	1,488,850	1,530,000	8,367,500	1,688,700	-	-	Cash	10
27.05.2018	Allotment	621,389	242,948	-	431,507	968,493	185,663	-	-	Cash	10
Total		7,101,589	2,776,548	2,206,600	4,931,507	11,068,493	2,121,863	-	-		

The Company subdivided the face value of its ordinary share from Tk. 100.00 to Tk. 10.00 on 30 August 2017 by Special Resolutions in the Extra Ordinary General (EGM) Meeting and necessary amendments in the capital clause of the Memorandum of Association and Articles of Association were made accordingly.

The above information is based on books and records provided by the management.

Place: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

- d) A detail description of capital built up in respect of shareholding (name-wise) of the issuer's sponsors or directors. In this connection, a statement to be included: -

Mr.Zahid Maleque									
Sponsor Shareholder									
Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
13-10-2010	Cash	Ordinary Share	140,000	10	10	140,000	13.98%	11.41%	Own Source
1/2/2012	Cash		1,246,000	10	10	1,386,000			
1/2/2015	Cash		6,862,400	10	10	8,248,400			
27/05/2018	Cash		1,050,000	10	10	9,298,400			

Mrs. Rubina Hamid									
Chairman									
Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
13-10-2010	Cash	Ordinary Share	125,000	10	10	125,000	10.68%	8.71%	Own Source
1/2/2012	Cash		1,487,000	10	10	1,612,000			
1/2/2015	Cash		4,868,200	10	10	6,480,200			
27/05/2018	Cash		621,389	10	10	7,101,589			

DR. Kazi Aktar Hamid									
Director									
Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
13-10-2010	Cash	Ordinary Share	105,000	10	10	105,000	4.18%	3.41%	Own Source
1/2/2012	Cash		634,250	10	10	739,250			
1/2/2015	Cash		1,794,350	10	10	2,533,600			
27/05/2018	Cash		242,948	10	10	2,776,548			

Mr.Rahat Maleque									
Director									
Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
13/10/2010	Cash	Ordinary Share	60,000	10	10	60,000	3.32%	2.71%	Own Source
1/2/2012	Cash		657,750	10	10	717,750			
1/2/2015	Cash		1,488,850	10	10	2,206,600			

Mr. Ryan Hamid

Director

Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
13-10-2010	Cash	Ordinary	20,000	10	10	20,000	3.19%	2.60%	own sources
1/2/2012	Cash		227,500	10	10	247,500			
1/2/2015	Cash		1,688,700	10	10	1,936,200			
27/05/2018	Cash		185,663	10	10	2,121,863			

Ms. Cynthia Maleque

Sponsor Shareholder

Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
13-10-2010	Cash	Ordinary	50,000	10	10	50,000	0.74%	0.61%	own sources
1/2/2012	Cash	Share	445,000	10	10	495,000			

Mr.Md.Ruhul Ameen, FCMA (Represented by BD Thai Aluminium Ltd)									
Director									
Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
01.02.2012	Cash	Ordinary Share	2,970,000	10	10	2,970,000	7.42%	6.05%	own sources
01.02.2015	Cash		1,530,000	10	10	4,500,000			
27.05.2018	Cash		431,507	10	10	4,931,507			

Mr.Md.Rabiul Alam,ACS (Represented by Sunlife Insurance Company Ltd)									
Director									
Date of Allotment/ Transfer of fully paid- up shares	Consideration	Nature of issue	No. of Equity shares	Face value	Issue Price/Acquisition Price/Transfer Prices	Cumulative no. of Equity shares	% Pre-issue paid up capital	% Post issue paid up capital	Sources of fund
01.02.2012	Cash	Ordinary share	1,732,500	10	10	1,732,500	16.64%	13.58%	own sources
01.02.2015	Cash		8,367,500	10	10	10,100,000			
27.05.2018	Cash		968,493	10	10	11,068,493			

e) Detail of shares issued by the company at a price lower than the issue price:

All the shares are issued by the Company at face value of Tk. 10.00 before this issue.

f) History of significant (5% or more) changes in ownership of securities from inception:

Date of Allotment/Transfer	Zahid Maleque		Rubina Hamid		Bangladesh Thai Aluminium Ltd.		Sunlife Insurance Company Ltd.	
	No. of Share	%	No. of Share	%	No. of Share	%	No. of Share	%
13.10.2010	140,000	13.98 %	125,000	10.68 %	-	7.42 %	-	16.64 %
01.02.2012	1,246,000		1,487,000		2,970,000		1,732,500	
01.02.2015	6,862,400		4,868,200		1530000		8,367,500	
27/05/2018	1,050,000		621,389		431,507		968,493	
Total	9,298,400		7,101,589		4,931,507		11,068,493	

CHAPTER (XIV)

CORPORATE GOVERNANCE

- a) **A disclosure to the effect that the issuer has complied with the requirements of Corporate Governance Guidelines of the Commission;**

The Company declares that it has been complied with the requirements of the applicable regulations of Corporate Governance Guidelines of Bangladesh Securities and Exchange Commission (BSEC) and accordingly constitutes several committees under the board for good governance. A certificate of compliance from competent authority has been incorporated accordingly.

Sd/-

M.M Aminul Islam

Managing Director

- b) A compliance report of Corporate Governance requirements certified by competent authority;

Compliance Report

Annexure –B
Certificate as per condition No. 1(5) (xxvii)

Report to the Shareholder of BD THAI FOOD & BEVERAGE LTD. on compliance on the Corporate Governance Code.

We have examined the compliance status to the Corporate Governance Code by BD THAI FOOD & BEVERAGE LTD. for the year ended on 30th June 2018. This Code relates to the Notification No.SEC/CMRRCD/2006-158/207/Admin/80, dated 3rd June 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

- (a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above mentioned Corporate Governance Code issued by the commission;
While the conditions no.8.1, 8.2, 8.3, 9.2 supposed to be complied within 31st December 2018.
- (b) The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the institute of Chartered Secretaries Bangladesh (ICSB) as required by this Code;
- (c) Proper books and records have been kept by the company as required under the Companies Act, 1994, the securities laws and other relevant laws; and
- (d) The Governance of the company is satisfactory;

Place: Dhaka

Date: 23rd October, 2018

Sd/-
M. MOHASHIN & CO.
Chartered Secretaries

BD THAI FOOD & BEVERAGE LTD

BTA Tower (8TH Floor), 29 Kamal Ataturk Avenue, Road #17, Banani CA, Dhaka-1213

Our observation on Compliance Status of BD THAI FOOD & BEVERAGE LTD., maintained by the company is mentioned below:

CORPORATE GOVERNANCE COMPLIANCE REPORT:

Status of Compliance with the conditions imposed by the Bangladesh Securities and Exchange Commission's Notification No.SEC/CMRRCD/2006-158/207/Admin/80 dated 3rd June 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969 is presented below:

(Report under Condition No.9)

Condition No.	Title	Compliance Status		Explanation for Non compliance with the condition
		Complied	Non-Complied	
1	Board of Directors (BoD)			
1.1	Board's Size (The total number of the Board members shall not be less than 5 and more than 20).	√		The Board of directors consists of 8(Eight) members
1.2	Independent Directors			
1.2 (a)	At least one fifth (1/5) of total number of directors in the company's Board shall be independent directors, any fraction shall be considered to the next integer or whole number for calculating number of independent director's	√		2(Two) independent directors
1.2	Independent director means a director			
1.2 (b)(i)	Who either does not hold any share in the company or holds less than 1% shares of the total paid-up shares of the Company.	√		
1.2(b)(ii)	Who is not a sponsor of the company or is not connected with the company's any sponsor or director or nominated director or shareholder of the company or any of its associates, sister concerns, subsidiaries and partners or holding entities who holds 1% or more shares of the total paid-up shares of the company on the basis of family relationship and his/her family members also should not hold above mentioned shares in the company.	√		

	Provided that spouse, son, daughter, father, mother, brother, sister, son-in-law and daughter-in-law shall be considered as family members			
1.2(b)(iii)	who has not been an executive of the company in immediately preceding 2 (two) financial years;	√		
1.2(b) (iv)	Who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary/associated companies	√		
1.2(b)(v)	Who is not a member or TREC (Trading Right Entitlement Certificate) holder, director or officer of any stock exchange.	√		
1.2(b)(vi)	Who is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market.	√		
1.2 (b)(vii)	Who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of any statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this Code.	√		
1.2(b) (viii)	Who is not independent director in more than 5 (five) listed companies.	√		
1.2 (b) (ix)	Who has not been convicted by a court of competent jurisdiction as a defaulter in payment of any loan to a bank or a Non-Bank Financial Institution (NBFI).	√		
1.2 (b) (x)	Who has not been convicted for a criminal offence involving moral turpitude.	√		
1.2 (c)	The Independent Directors shall be appointed by board of directors and approved by the shareholders in the Annual General Meeting (AGM).	√		
1.2(d)	The post of Independent Director cannot remain vacant for more than 90 (ninety) days;	√		

1.2(e)	The tenure of office of an Independent Director shall be for a period of 3 (three) years, which may be extended for 1 (one) tenure only. Provided that a former independent director may be consider for reappointment for another tenure after a time gap of one tanure, i.e. three years from his or her completion of consecutive two tenures [i.e. six years]. Provided further that the independent director shall not be subject to retirement by rotation as per the (Companies Act 1994)	√		
1.3	Qualification of Independent Directors			
1.3(a)	Independent Director Shall be a Knowledgeable individual with integrity who is able to ensure compliance with financial, regulatory and corporate laws and can make meaningful contribution to business.	√		
1.3(b)	Independent Director shall have following qualification:			
1.3(b) (i)	Business leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk. 100.00 million or any listed company or a member of any national or international chamber of commerce or business association. Or	√		
1.3(b) (ii)	Corporate Leader who is or was a top level executive not lower than Chief Executive Officer or Managing Director or Deputy Managing Director or Chief Financial Officer or Head of Finance or Accounts or Company Secretary or Head of Internal Audit and Compliance or Head of Legal Service or a candidaten with equivalent position of an unlisted company having paid-up capital of Tk.100.00 million or of a listed company. or	√		
	Explanation: Top level executive includes Managing Director (MD) or Chief Executive Officer (CEO),Additional or Deputy Managing Director (AMD or DMD),Chief Opeating Officer (COO),Chief Financial Officer (CFO),Company Secretary (CS),Head of Internal Audit and Compliance (HIAC),Head of Administration and Human Resources or equivalent positions and same level or ranked or salaried officials of the company.			

1.3(b)(iii)	Former official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or Law,or	√		
1.3(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law or	√		
1.3(b)(v)	Professional who is or was an advocate practicing at least in the High Court Division of Bangladesh Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification.	√		
1.3(c)	The independent director shall have at least 10 (ten) years of experiences in any field mentioned in clause	√		
1.3(d)	In special cases,the above qualifications or experiences may be relaxed subject to prior approval of the Commission.			Not Required/Not Applicable
1.4	Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer			
1.4(a)	The positions of the Chairperson of the Board and the Managing Director (MD) and/or Chief Executive Officer (CEO) of the company shall be filled by different individuals.	√		
1.4(b)	The Managing Director (MD) and/or Chief Executive Officer (CEO) of a listed company shall not hold the same position in another listed company.	√		
1.4(c)	The Chairperson of the Board shall be elected from among the non-executive directors of the company.	√		
1.4(d)	The Board shall clearly define respective roles and responsibilities of the Chairperson and the Managing Director and/or Chief Executive Officer.	√		
1.4(e)	In the absence of the Chairperson of the Board,the remaining members may elect one of themselves from non-executive directors as Chairperson for that particular Board's meetingthe reason of absence of the regular Chairperson shall be duly recorded in the minutes.	√		

1.5	The directors report shall include the following additional statement			
1.5(i)	Industry outlook and possible future developments in the industry.	√		
1.5(ii)	Segment-wise or product-wise performance;	√		
1.5(iii)	Risks and Concerns including internal and external risk factors, threat to sustainability and negative impact on environment,if any;	√		
1.5(iv)	A discussion on Cost of goods sold, Gross profit margin and Net profit margin,where applicable;	√		
1.5(v)	A discussion on continuity of any extra-ordinary activities and their implications (gain or loss).	√		
1.5(vi)	A detailed discussion on related party transactions along with a statement showing amount, nature of related party,nature of transactions and basis of transactions of all related party transactions;	√		
1.5(vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or any other instrument.	√		
1.5(viii)	An explanation if the financial results deteriorate after the company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Share Offer and Direct Listing etc.			N/A
1.5(ix)	An explanation on any significant variance that occurs between Quarterly Financial performances and Annual Financial Statement.	√		
1.5(x)	A statement of remuneration paid to the directors including independent directors.	√		
1.5(xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity.	√		
1.5(xi)	A statement that proper books of account of the issuer company have been maintained.	√		
1.5(xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statement and that the accounting estimates are based on reasonable and prudent judgement .	√		

1.5(xiv)	A statement that International Accounting Standard (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh have been followed in preparation of the financial statements and any departure there from has been adequately disclosed.	√		
1.5(xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored.	√		
1.5(xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of,controlling shareholders acting either directly or indirectly and have effective means of redress			N/A
1.5(xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as a going concern,if the issuer company is not considered to be a going concern, the fact along with reasons there of shall be disclosed	√		
1.5(xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained.	√		
1.5(xix)	A statement where key operating and financial data of at least preceding 5(five) years shall be summarized.	√		
1.5(xx)	An explanation on the reasons for not declared dividend (cash or stock) for the year.	√		
1.5(xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend	√		
1.5(xxii)	The total number of Board meetings held during the year and attendance by each director.	√		
1.5(xxiii)	A report on the pattern of shareholding and name wise details (disclosing aggregate number of shares)			
1.5(xxiii) (a)	Parent/subsidiary/associated companies and other related parties (Name wise details).	√		
1.5(xxiii) (b)	Directors, Chief Executive Officer (CEO), Company secretary (CS), Chief Financial Officer (CFO), Head of Internal Auditor (HIA) and their spouses and minor children (Name wise details).	√		

1.5(xxiii) (c)	Executives (Name wise details).	√		
1.5(xxiii) (d)	Shareholders holding ten percent (10%) or more voting interest (Name wise details).	√		
	Explanation: For the purpose of this clause, the expression "executive" means top 5 (five) salaried employees of the company, other than the Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, and head of Internal Audit and Compliance			
1.5 (xxiv)	In case of the appointment/re-appointment of a director, disclose			
1.5 (xxiv) (a)	A brief resume of the director.	√		
1.5 (xxiv) (b)	Expertise in specific functional areas.	√		
1.5 (xxiv) (c)	Names of companies in which the person also held the directorship and the membership of committees of the board other than this company.	√		
1.5 (xxv)	A Managements Discussion and Analysis signed by CEO or MD presenting analysis of the company's position and operations along with a brief discussion of changes in the financial statements, among others, focusing on			
1.5 (xxv)(a)	accounting policies and estimation for preparation of financial statements	√		
1.5 (xxv)(b)	changes in accounting policies and estimation,if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes	√		
1.5 (xxv) (c)	comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof.	√		
1.5 (xxv)(d)	compare such financial performance or results and financial position as well as cash flows with the peer industry scenario	√		
1.5 (xxv)(e)	briefly explain the financial and economic scenario of the country and the globe	√		
1.5 (xxv)(f)	risks and concerns issues related to the financials statements, explaining such risk and concerns mitigation plan of the company	√		

1.5 (xxv)(g)	future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e; actual position shall be explained to the shareholders in the next AGM;	√		
1.5 (xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No .3(3) shall be disclosed as per Annexure-A ; and	√		
1.5 (xxvii)	The report as well as certificate regarding compliance of conditions of this Code as required under condition No 9 shall be disclosed as per Annexure-B and Annexure-C	√		
1.6	Meeting of the Board of Directors			
	The company shall conduct its Board meetings and record the minutes of the meetings as well as keep required books and records in line with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Code	√		
1.7	Code of Conduct for the Chairperson, other Board members and Chief Executive Officer			
1.7(a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee (NRC) at condition No 6, for the Chairperson of the Board, other board members and Chief Executive Officer of the company.	√		
1.7(b)	The code of conduct as determined by the NRC shall be posted on the website of the company including ,among others, prudent conduct and behavior, confidentiality, conflict of interest, compliance with laws, rules and regulations, prohibition of insider trading, relationship with environment, employees, customer and suppliers, and independency	√		
2	Governance of Board of Directors of Subsidiary Company			
2(a)	Composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company.			N/A
2(b)	Least 1 (one) Independent Director to the subsidiary company.			N/A

2(c)	Submission of minutes to the holding company.			N/A
2(d)	Review of minutes by the holding company.			N/A
2(e)	Review of financial statements by holding company.			N/A
3	Managing Director (MD) or Chief Executive Officer (CEO) Chief Financial Officer(CFO), Head Of Internal Audit and Compliance (HIAC)& Company Secretary (CS)			
3.1	Appointment			
3.1(a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), a Chief Financial Officer (CFO), a Head of Internal Audit and Compliance(HIAC) and a Company Secretary (CS).	√		
3.1(b)	The positions of the Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance(HIAC) Company Secretary (CS) shall be filled by different individuals.	√		
3.1(c)	The MD or CEO,CS,CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time	√		
3.1(d)	The Board of Directors shall clearly define respective roles, responsibilities and duties of the CFO,the HIAC and the CS	√		
3.1(e)	The MD or CEO,CS,CFO and HIAC shall not be removed from their position without approval of the Board as well as immediate dissemination to the Commission and stock exchange(s)	√		
3.2	Requirement to attend Board of Directors' Meeting			
	The MD or CEO,CS,CFO and HIAC of the Company shall attend the meetings of the Board. Provided that the CS,CFO and/or the HIAC shall not attend such part of a meeting of the Board which involves consideration of an agenda item relating to their personal matters	√		
3.3	Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer (CFO)			
3.3(a)(i)	Financial statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.	√		

3.3(a)(ii)	Financial statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws.	√		
3.3(b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, No transactions entered into by the Company during the year which are fraudulent, illegal or violation of the code of conduct for the company's Board or its members;.	√		
3.3(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report	√		
4	Board of Directors' Committee			
	For ensuring good governance in the company, the Board shall have at least following sub-committees: (i) Audit Committee (ii) Nomination and Remuneration Committee			
5	Audit Committee			
5.1	Responsibility to the Board of directors			
5.1 (a)	The company shall have an Audit Committee as a sub-committee of the Board of Directors.	√		
5.1 (b)	The Audit Committee shall assist the Board in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business.	√		
5.1 (c)	The Audit Committee shall be responsible to the Board of Directors. The duties of the Audit Committee shall be clearly set forth in writing.	√		
5.2	Constitution of the Audit Committee			
5.2 (a)	The Audit Committee shall be composed of at least three (3) members.	√		

5.2 (b)	The Board shall appoint members of the Audit Committee who shall be non executive directors of the company excepting Chairparson of the Board and shall include at least 1 (one) independent Directors.	√		
5.2 (c)	All members of the audit committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 (ten) years of such experience.	√		
	Explanation: The term "fianacially literate" means the ability to read and understand the financial statement like statement of financial position, statement of comprehensive income, statement of changes in equity and cash flows statement and a person will be considered to have accounting all related financial management expertise if he or she possesses professional qualification or accounting or finance graduate with at least 10 (ten) years of corporate management or professional experiances			
5.2 (d)	When the term of service of any committee member expires or there is any circumstance causing any committee member to be unable to hold office before expiration of the term of service, thus making the number of the committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new committe member to fillup the vacancy immediatly or not later than 1 (one) month from the date of vacancy in the committee to ensure continuity of the performance of work of the audit committee.	√		
5.2 (e)	The company secretary shall act as the secretatry of the committee	√		
5.2 (f)	The quorum of the Audit Committee (AC) meeting shall not constitute without at least 1 (one) Independent Director.	√		
5.3	Chairperson of the Audit Committee			
5.3 (a)	The Board of Directors shall select 1 (one) member of the Audit Committee to be Chairmen of the Audit Committee, who shall be an Independent Director.	√		
5.3 (b)	In the absence of the Chairperson of the Audit Committee, the remaining members may elect one of themselves as Chairperson for that particular meeting, in that case there shall be no problem of constituting a gouram as required under condition no. 5(4)(b) and the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	√		

5.3 (c)	Chairpersonn of the Audit Committee shall remain present in the Annual General Meeting (AGM).	√		
5.4	Meeting of the Audit Committee:			
5.4(a)	The audit committee shall conduct at least its four meeting in financial year. Any emergency meeting in addition to regular meeting may be convened at the request of any one of the members of the committee.	√		
5.4(b)	The quorum of the meeting of the audit committee shall be constituted in presence of either two members or two-third of the members of the Audit Committee, which ever is higher, where presence of an independent director is a must.	√		
5.5	Role of Audit Committee			
5.5(a)	Oversee the financial reporting process.	√		
5.5 (b)	Monitor choice of accounting policies and principles.	√		
5.5 (c)	Monitor Internal Audit and Compliance process.	√		
5.5 (d)	Oversee hiring and performance of external auditors.	√		
5.5 (e)	Hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption.	√		
5.5(f)	Review along with the management, the annual financial statements before submission to the Board for approval.	√		
5.5(g)	Review along with the management, the quarterly and half yearly financial statements before submission to the Board for approval.	√		
5.5(h)	Review the adequacy of internal audit function.	√		

5.5(i)	Review the Management's Discussion and Analysis before disclosing in the Annual Report.	√		
5.5(j)	Review statement of all related party transactions submitted by the management.	√		
5.5(k)	Review management letters/letter of internal control weakness issued by statutory auditors.	√		
5.5(l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and	√		
5.5(m)	Oversee whether the proceeds raised through Initial Public Offering (IPO) or Repeat Public Offering (RPO) or Rights Share Offer have been utilized as per the purposes stated in relevant offer document or prospectus approved by the Commission.			N/A
5.6	Reporting of the Audit Committee			
5.6(a)	Reporting to the Board of Directors			
5.6(a) (i)	The Audit Committee shall report on its activities to the Board of Directors.	√		
5.6(a)(ii)(a)	Report on conflicts of interest to the Board of Directors.	√		
5.6(a)(ii)(b)	Will report any suspected or presumed fraud or irregularities or material defect in the internal and compliance process or in the financial statements.	√		

5.6 (a)(ii)(c)	Will report any suspected infringement of laws,regulatory compliances including securities related laws, rules and regulations to the Board.	√		
5.6(a)(ii)(d)	Will report any other matters which the Audit Committee deems necessary shall be disclosed to the Board of Directors immediately.	√		
5.6(b)	Reporting to the Authorities (BSEC) If any materials impact on the financial condition & results of operation and has discussed with the Board and the management that any rectification is necessary.	√		
5.7	Reporting to the Shareholders and General Investors Report on activities carried out by the Audit Committee, including any report made to the Board of Directors under condition 5(6)(a) (ii) above during the year, shall be signed by the Chairman of the Audit Committee and disclosed in the annual report of the issuer company.	√		
6	Nomination and Remuneration Committee			
6.1	Responsibility to the Board of directors			
6.1(a)	The company shall have a Nomination and Remuneration Committee (NRC) as a sub- committee of the Board.	√		
6.1(b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive.	√		
6.1(c)	The terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No.6(5)(b).	√		
6.2	Constitution of the NRC			
6.2(a)	The Committee shall comprise of at least three members including an independent director	√		

6.2(b)	All members of the Committee shall be non-executive directors	√		
6.2(c)	Members of the Committee shall be nominated and appointed by the Board	√		
6.2(d)	The Board shall have authority to remove and appoint any member of the Committee	√		
6.2(e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee.	√		
6.2(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the committee as advisor who shall be non voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the committee	√		
6.2(g)	The company secretary shall act as the secretary of the committee	√		
6.2(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director	√		
6.2(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium from the company	√		

6.3	Chairperson of the NRC			
6.3(a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director	√		
6.3(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	√		
6.3(c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders	√		
6.4	Meeting of the NRC			
6.4(a)	The NRC shall conduct at least one meeting in a financial year,	√		
6.4(b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC;	√		
6.4(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members two-third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition No.6(2)(h)	√		
6.4(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC.	√		

6.5	Role of the NRC			
6.5(a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	√		
6.5(b)(i)	Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend a policy to the Board, relating to the remuneration of the directors, top level executive, considering the following:			
6.5(b)(i)(a)	the level composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	√		
6.5(b)(i)(b)	the relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and	√		
6.5(b)(i)(c)	remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	√		
6.5(b)(ii)	devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	√		
6.5(b)(iii)	identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removable to the Board;	√		
6.5(b)(iv)	formulating the criteria for evaluation of performance of independent directors and the Board;	√		
6.5(b)(v)	identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria; and	√		
6.5(b)(vi)	developing, recommending and reviewing annually the company's human resources and training policies;	√		

6.5(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	√		
7	External/ Statutory Auditors			
7.1(i)	Non-engagement of appraisal or valuation services or fairness opinions.	√		
7.1(ii)	Non-engagement in designing financial information systems and implementation.	√		
7.1(iii)	Non-engagement in Book-keeping or other services related to the accounting records or financial statements	√		
7.1(iv)	Non-engagement in Broker-dealer services.	√		
7.1(v)	Non-engagement in Actuarial services.	√		
7.1(vi)	Non-engagement in Internal audit services and special audit services	√		
7.1(vii)	Non-engagement in services that the Audit Committee determines.	√		
7.1(viii)	Non-engagement audit or certification services on compliance of corporate governance as required under condition No 9(1) and	√		
7.1(ix)	Non-engagement any other service that creates conflict of interest	√		
7.2	No partner or employees of the external audit firm's shall possess any share of the company they audit at least during the tenure of their audit assignment of that company,his or her family members also shall not hold any share in the said company	√		

7.3	Representative of external or statutory auditors shall remain present in the shareholders Meeting (Annual General Meeting or Extraordinary General Meeting) to answer the queries of the shareholders	v		
8	Maintaining a website by the company			
8.1	The company shall have an official website linked with the website of the stock exchange.			Shall be complied within 31 December 2018
8.2	The company shall keep the website functional from the date of listing.			Shall be complied within 31 December 2018
8.3	The company shall make available the detailed disclosures on its website as required under the listing regulations of the concerned stock exchange(s)			Shall be complied within 31 December 2018
9	Reporting and compliance of Corporate Governance			
9(1)	Obtain certificate from a practicing Professional Accountant or Secretary (Chartered Accountant or Cost and Management Accountant or Chartered Secretary) other than its statutory auditors or audit firm on yearly basis regarding compliance of conditions of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	v		
9(2)	The professional who will provide the certificate on compliance of this Corporate Governance Code shall be appointed by the shareholders in the annual general meeting			Shall be complied within 31 December 2018
9(3)	The directors of the company shall state in accordance with the Annexure-C attached in the Directors' report whether the company has complied with those conditions or not.	v		

- c) **Details relating to the issuer's audit committee and remuneration committee, including the names of committee members and a summary of the terms of reference under which the committees operate.**

The name of audit committee members and remuneration committee members are as follows:

Audit Committee Members Name	Remuneration Committee Members Name
<ul style="list-style-type: none"> • Advocate Abdus Salam-Chairman of the Committee • Mr.Ruhul Ameen,FCMA • Md.Rabiul Alam,ACS • Md.Habibur Rahman 	<ul style="list-style-type: none"> • Mr.Benjir Ahmed - Chairman of the Committee • Dr.kazi Aktar Hamid • Md.Rabiul Alam,ACS • Md.Habibur Rahman

The terms of reference of the audit committee has been agreed upon as follows:

- To review all internal and external audit report.
- To recommend the statutory annual audited financial statements to the Board of Directors for approval.
- To review the finding of the internal and external auditors.
- To review and approve the Annual “Audit Plan” of the Internal Audit Department.
- To monitor the implementation of the recommendations of the Internal and External auditors.
- To review the performance of the external auditors and make recommendations to the Board regarding their appointment and fees.
- To review the quarterly, half yearly and annual financial statements before submission to the Board, focusing particularly on.
- To review the company’s statement on internal control systems prior to endorsement by the Board.
- The company secretary shall be the secretary of the audit committee.

The terms of reference of the remuneration committee has been agreed upon as follows:

- To assist the Board in developing and administering a fair and transparent procedure for setting policy on the remuneration of directors and senior management of the Company
- Determining the remuneration packages
- Review the Annual Confidential Report (ACR) of senior management of the company
- Review and oversee the Company's overall human resources strategy.

CHAPTER (XV)

VALUATION REPORT OF SECURITIES PREPARED BY THE ISSUE MANAGER

The valuation report of securities offered is prepared and justified by the issue managers, Unicap Investments Limited and BLI Capital Limited on the basis of the financial and all other information pertinent to the Issue.

Qualitative and Quantitative factors for Valuation:

Qualitative Justification:

1. **Product line variety:** The Company has various product line varieties. The company sells different line of product
2. **Modern Machineries:** The Company has been using modern machineries that smooth our operation.
3. **Technology:** The Company has latest tools and technologies to support production.
4. **Dedicated Workforce:** The Company has dedicated human resources.

Quantitative Justification:

The issue price at Tk. 10.00 each is justified as details below:

Particulars	Amount (in Tk.)
Method 1& 2: Net Asset Value (NAV) per share/Equity based valuation	
Net Asset Value per share	12.97
Net Asset Value per share (without revaluation reserve)	11.56
Method 3: Historical Earnings based valuation	
Earnings based Value per share based on Overall Market P/E	11.57
Method 4: Average market price of similar stock based valuation	24.68

Method 1: Share price on Net Asset Value (NAV)/Equity based valuation		
Net Asset Value per share		
Sl. No.	Particulars	Amount (in Tk.)
a)	Share Capital	665,000,000
b)	Revaluation Reserve	93,469,332
c)	Retained Earnings	103,916,109
Total Shareholders' Equity (A)		862,385,441
Number of Share Outstanding as on 30 June, 2018 (B)		66,500,000
Net Asset Value per share as per Audit Report as on 30 June, 2018 (A/B)		12.97

Method 2: Share price on Net Asset Value (NAV)/Equity based valuation		
Net Asset Value per share (without revaluation reserve)		
Sl. No.	Particulars	Amount (in Tk.)
a)	Share Capital	665,000,000
b)	Retained Earnings	103,916,109
Total Shareholders' Equity (A)		768,916,109
Number of Share Outstanding as on 30 June, 2018 (B)		66,500,000
Net Asset Value per share as per Audit Report as on 30 June, 2018 (A/B)		11.56

Method 2: Historical Earnings based value per share

Earnings based Value per share based on Overall Market P/E

Year	No. of Share	Net Profit after Tax	Weight (%)	Weighted Average Net Profit after Tax
30-Jun-14	9,900,000	2,376,785	0.05	126,574
30-Jun-15	36,500,000	4,371,637	0.20	858,336
30-Jun-16	36,500,000	10,161,868	0.20	1,995,203
30-Jun-17	36,500,000	35,788,793	0.20	7,026,847
30-Jun-18	66,500,000	51,217,026	0.36	18,321,314
Total	185,900,000	103,916,109	1.00	28,328,275
Weighted Average Net Profit after Tax				28,328,275
No. of shares outstanding before IPO				66,500,000
Weighted Average Earnings per share				0.43
DSE Food & Allied sector average P/E of 12 months from July-17 to June, 2018				27.15
Earnings based Value per share				11.57

Calculation of Food & Allied Sector/Overall Market Average P/E:

Month	Sectoral Market P/E (Food & Allied)	Overall Market P/E
30-Jul-17	25.83	16.19
31-Aug-17	25.51	16.33
28-Sep-17	25.27	16.31
31-Oct-17	25.62	16.1
30-Nov-18	27.47	16.47
31-Dec-18	28.26	17.28
31-Jan-18	30.43	17.18
28-Feb-18	28.96	16.47
29-Mar-18	28.18	15.67
30-Apr-18	27.15	15.43
31-May-18	26.51	14.48
28-Jun-18	26.65	14.97
Average	27.15	16.07

Method 4: Average market price of similar stock based valuation

Month end close price				
Sl.	Date	Fu Wang Food Ltd	Fine Foods Ltd	Rangpur Dairy & Food Products
1	30-Jul-17	24.20	43.43	20.30
2	31-Aug-17	23.50	48.70	20.10
3	28-Sep-17	20.10	40.20	17.80
4	31-Oct-17	22.00	31.40	18.30
5	30-Nov-18	23.40	31.00	18.00
6	31-Dec-18	19.80	35.60	17.40
7	31-Jan-18	18.20	30.70	15.80
8	28-Feb-18	18.90	38.70	15.50
9	29-Mar-18	18.60	37.30	14.80
10	30-Apr-18	18.10	32.60	16.40
11	31-May-18	16.70	35.00	16.80
12	28-Jun-18	18.50	34.80	16.00
Average Price		20.17	36.62	17.27
Average Price of these 3 (Three) Stocks				24.68

Source: DSE Monthly Review.

Average market price of similar stock based valuation (Assumption)

The average month end close price of the peer Company from July, 2017 to June 2018 is considered.

Rationale for choosing these 3 Companies:

There are seventeen companies listed in the Food & Allied sector. Among the seventeen companies BTFBL has taken three companies because BTFBLs product mix, capital structure and revenue matches to these three companies.

The management of the Company in consultation with the Issue Managers has set the issue price at Tk. 10.00 each at par value.

Sd/-

Salamul Latif Choudhury
Chief Executive Officer (C.C)
 Unicap Investments Limited

Sd/-

Md.Israil Hossain ACS
 Managing Director
 BLI Capital Limited

CHAPTER (XVI)

DEBT SECURITIES

The Company has not issued or is planning to issue any debt security within six months.

CHAPTER (XVII)

PARTIES INVOLVED AND THEIR RESPONSIBILITIES

Major Parties Involved		Responsibilities of the Parties
(a) Issue Manager(s)	(1) Unicap Investments Limited; (2) BLI Capital Limited.	The Issue Manager(s) is responsible to comply with all the requirements as per Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 including preparation and disclosures made in the prospectus and other responsibilities as mentioned in the due diligence certificate.
(b) Underwriters	(1) Unicap Investments Limited; (2) BLI Capital Limited;	The Underwriter(s) is responsible to underwrite the public offering on a firm-commitment basis as per requirement of Bangladesh Securities and Exchange Commission (Public Issue) Rules 2015. In case of under-subscription in any category by up to 35% in an initial public offer, the unsubscribed portion of securities shall be taken up by the underwriter(s).
(c) Statutory Auditors	MABS & J Partners Chartered Accountants	Auditors' responsibility is to express an opinion on the financial statements based on the audit. Auditors conducted the audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards required to comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
(d) Cost Auditors		N/A
(e) Valuer		N/A
(f) Credit Rating Company		N/A

CHAPTER (XVIII)

MATERIAL CONTRACTS

(a) Major agreements entered into by the Issuer:

The following are material agreements have been entered into by the Company:

1. Underwriting Agreements between the Company and the Underwriters;
 - i. Unicap Investments Limited;
 - ii. BLI Capital Limited;

2. Issue Management Agreement between the Company and;
 - i. Unicap Investments Limited;
 - ii. BLI Capital Limited.

(b) Material parts of the agreements:

Contract	Material parts of the agreements	
<p style="text-align: center;">Underwriting agreements with</p> <p>i. Unicap Investments Limited;</p> <p>ii. BLI Capital Limited;</p>	Signing Date:	With Unicap Investments Limited, BLI Capital Limited; 16 September, 2018
	Tenure:	This Agreement shall be valid until completion of subscription of shares and unless this Agreement is extended or earlier terminated in accordance with the terms of this Agreement.
	Principal Terms and Condition:	<p>(i) The IPO shall stand cancelled if at least 65% in any category of the IPO is not subscribed.</p> <p>(ii) In case of under subscription in any category by up to 35% of the IPO the un-subscribed securities shall be taken up by the underwriters.</p> <p>(iii) Notwithstanding anything contained in the agreement in case of inconsistency between the provision of the agreement and the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015, the Public Issue Rules shall prevail.</p> <p>(iv) Prior to publication of the prospectus, the Company shall have obtained consent from the Bangladesh Securities and Exchange Commission permitting the issue as described in Article 2.01 and providing for payment of underwriting commission 0.50% (zero point five zero percent) on the amount underwritten.</p> <p>(v) The Issuer shall within 10 (Ten) days of the closure of subscription call upon the underwriter in writing with a copy of said writing to the Bangladesh Securities and Exchange Commission, to subscribe for the shares not subscribed by the closing date and</p>

		<p>to pay for in cash in full for such unsubscribed shares within 15 (Fifteen) days of the date of said notice and the said amount shall have to be credited into shares subscription account within the said period.</p> <p>(vi) In any case within 7 (seven) days after the expiry of the aforesaid 15 (fifteen) days, the Company shall send proof of subscription and payment by the Underwriters to the Commission.</p> <p>In the case of failure by the underwriter to pay for the shares within the stipulated time, the Company/Issuer will be under no obligation to pay any underwriting commission under this Agreement.</p>
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Contract	Material parts of the agreements	
<p style="text-align: center;">Issue Management Agreements with</p> <p>i. Unicap Investments Limited;</p> <p>ii. BLI Capital Limited</p>	Signing Date:	With Unicap Investments Limited and BLI Capital Limited: 19th August, 2018
	Tenure:	This Agreement shall be valid until completion of subscription of shares and unless this Agreement is extended or earlier terminated in accordance with the terms of this Agreement
	Principal Terms and Condition:	<p>(i) According to Article 2.2; the scope of the services to be rendered by the ISSUE MANAGER to the ISSUER under this agreement shall cover Regulatory Compliance, Underwriting Co-operation and after consent tasks.</p> <p>(ii) According to Article 2.3; The ISSUE MANAGER takes the responsibility to take such steps as are necessary to ensure completion of allotment and dispatch of letters of allotment and refund warrants to the applicants according to the basis of allotment approved by the Bangladesh Securities and Exchange Commission. The ISSUER undertakes to bear all expenses relevant to share application processing, allotment, and dispatch of letters of allotment and refund warrant. The ISSUER shall also bear all expenses related to printing and issuance of share certificate and connected govt. stamps and hologram expenses.</p> <p>(iii) According to Article 3.1; without prejudice ISSUER hereby declares that it agrees to comply with all statutory formalities under Companies Act, Guidelines issued by Bangladesh Securities and Exchange Commission and other relevant status to enable it to make the issue.</p>

		<p>(iv) According to Article 6.1; The ISSUE MANAGER hereby undertake to keep in strict compliance all information (whether written or oral) proprietary documents and data secured in connection with or as a result of this Agreement (Confidential Information) and shall limit the availability of such information to employees, who have a need to see and use it for the express and limited purpose stated in this Agreement.</p> <p>(v) According to Article 8.1; The Issuer and ISSUE MANAGER shall ensure compliance of the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015, The Listing Regulations of Stock Exchanges, The Companies Act, 1994, the Securities and Exchange (Amendment) Act, 2012 and other relevant rules, regulations, practices, directives, guidelines etc.</p>
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(c) Fees payable to different parties

Sl.	Name of the Parties	Role	Fees Payable
1	Unicap Investments Limited	Underwriters	0.50% on 35% of the Total IPO amount (i.e. Tk. 262,500.00)
	BLI Capital Limited		
2	Unicap Investments Limited	Issue Manager	2% (Two percent) of the public offer amount(i.e.Tk.3,000,000.00).To BLI Capital Limited Tk.25.00 Lac; and Unicap Investments Ltd Tk.5.00 Lac
	BLI Capital Limited		

Copies of the above mentioned contracts and documents and the consent order from the Bangladesh Securities and Exchange Commission may be inspected on any working day during office hours at the Company's Corporate office.

CHAPTER (XIX)

LITIGATIONS, FINE OR PENALTY

(a) **The following litigations including outstanding litigations against the issuer or any of its directors and fine or penalty imposed by any authority:**

The issuer or any of its directors was not involved in any of the following type of legal proceedings mentioned below;

- (i) Litigation involving Civil Laws;
- (ii) Litigation involving Criminal Laws;
- (iii) Litigation involving Securities, Finance and Economic Laws;
- (iv) Litigation involving Labor Laws;
- (v) Litigation involving Taxation (Income tax, VAT, Customs Duty and any other taxes or duties);
- (vi) Litigation involving any other Laws.

(b) **Cases including outstanding litigations filed by the Company or any of its directors:**

There is no cases including outstanding case filed by the issuer or any of its directors to any of the following types of legal proceedings mentioned below;

- (i) **Litigation involving Civil Laws:** No cases filed by the company or any of its directors.
- (ii) **Litigation involving Criminal Laws:** No cases filed by the company or any of its directors.
- (iii) **Litigation involving Securities, Finance and Economic Laws:** No cases filed by the company or any of its directors.
- (iv) **Litigation involving Labor Laws:** No cases filed by the company or any of its directors.
- (v) **Litigation involving Taxation (Income tax, VAT, Customs Duty and any other taxes or duties):** No cases filed by the company or any of its directors.
- (vi) **Litigation involving any other Laws:** No cases filed by the company or any of its directors.

CHAPTER (XX)

RISK FACTORS AND MANAGEMENT'S PERCEPTIONS ABOUT THE RISKS

(i) **Internal risk factors may include, among others:**

- a) **Credit Risk:** This is the risk of default on a debt that may arise because of default by the borrower to pay the loan. In operating any business there is always credit risk lies in the business. As there is always lending and borrowing between parties in the form of money and goods.

***Management Perception:** Credit Risk mainly lies with Financial Institutions. Since BD THAI FOOD & BEVERAGE LTD (BTFBL) is involved in manufacturing and marketing of various quality food and beverage items, there is no such credit risk. Regarding credit sales, company try to ensure credit policy so that operating cycle can be efficient comparing to other competitors.*

- b) **Liquidity Risk:** The risk that a company may be unable to meet short term financial demands. This usually occurs due to the inability to convert its current assets to cash without a loss of capital or income. Liquidity is a common phenomenon of the business.

***Management Perception:** Finance is an arts and science of managing fund so that it can manage working capital in efficient way. Effective liquidity risk management requires both a top-down and a bottom-up approach. BD THAI FOOD & BEVERAGE LTD (BTFBL) is also doing its level best to manage working capital management in efficient way to maintain liquidity risk. our liquidity risk Management starts by managing daily payment of cheques, daily cash inflow and outflow and our access to other funding sources when required.*

- c) **Risk associated with the issuer's interest in subsidiaries, joint ventures and associates:** If the subsidiaries make loss, it affects parent company's balance sheet. In case of associate, there is chance of decline value of investment in associate company. As for joint venture, A joint venture (JV) is a business arrangement in which two or more parties agree to pool their resources for the purpose of accomplishing a specific task. This task can be a new project or any other business activity. In a joint venture (JV), each of the participants is responsible for profits, losses and costs associated with it.

***Management Perception:** BD THAI FOOD & BEVERAGE LTD (BTFBL) has no subsidiary, associate and joint venture.*

- d) **Significant revenue generated from limited number of customers, losing any one or more of which would have a material adverse effect on the issuer:**

There is risk involved in having limited number of customer and losing of that particular customer has negative impact on company's sales and cash flow as well.

***Management Perception:** We are not depending on limited number of customers while generating revenue. we have huge demand of food and beverage. Since market is diverse from urban to the very remote rural of the country and it has not limited customers from whom it generates significant amount of revenue.*

- e) **Dependency on a single or few suppliers of raw materials, failure of which may affect production adversely:** There is also risk involved in having limited number of suppliers as well. Single or few suppliers may exploit the company by price hike, untimely delivery and low quality of product.

Management Perception: In business, having many suppliers of raw materials helps to get competitive advantage of cheaper price of raw materials. Because, having many suppliers help to bargain with suppliers over price. In addition, having many supplier helps to maintain doing business efficiently. As we hold the views, we are not dependent on a single or few suppliers. We have many suppliers from different countries that we have also mentioned in the prospectus.

- f) **More than 20% revenue of the issuer comes from sister concern or associate or subsidiary:** Having 20% revenue generation from sister concern or associate or subsidiary makes issuer dependent on others companies. Hence, there is dependency risk.

Management Perception: We do not have any sister concerns and associate or subsidiary where from 20% or more revenue generates.

- g) **Negative earnings, negative cash flows from operating activities, declining turnover or profitability, during last five years, if any:** Negative earning and negative operating cash flow is risk the going concern risk for the entity.

Management Perception: We have been operating our business efficiently. We are profitable entity and we hve not experienced with negative earnings and negative cash flow from operation except 2014.

- h) **Loss making associate or subsidiary or group companies of the issuer:** When associate/subsidiary/group companies of the issuer are, loss making, it affects the issuer and there is negative impact on cash flow of issuer and Balance Sheet as well.

Management Perception: We do not have loss making associate or subsidiary or group companies.

- i) **Financial weakness and poor performance of the issuer or any of its subsidiary or associates:** Financial weakness and poor performance of the issuer have negative impact on the company. As a result, it will be tough to pay loan interest, debt service and dividend. Future growth will be hampered.

Management Perception: Sales is one of the key indicators of success of a business if there is good margin of profit. BD THAI FOOD & BEVERAGE LTD (BTFBL). has been generating sales growth efficiently.

- j) **Decline in value of any investment:** If investment value decline, it will reduce the profit and assets as well.

Management Perception: We do not have any investment.

- k) **Risk associated with useful economic life of plant and machinery, if purchased in second hand or reconditioned:** There is obsolescence risk relating to plant and machinery. If the machinery is purchased in second hand or reconditioned, there high risk of repair and maintenance which has impact on profitability of the company.

Management Perception: We have been using new branded machineries.

- l) **Adverse effect on future cash flow if interest free loan given to related party or such loans taken from directors may recall:** It is loan given and taken from related party and directors as well. If company gives such loan without interest to related party, there is interest burden for the company if the money was taken as loan. On the other hand, if such loan is taken from directors, it will have an impact on the cash flow to pay off the loan to the Directors.

*Management Perception:*There is no as such loan given to related party or loan taken from directors as per Audited Accounts for the year ended 30 June,2018.

- m) **Potential conflict of interest, if the sponsors or directors of the issuer are involved with one or more ventures which are in the same line of activity or business as that of the issuer and if any supplier of raw materials or major customer is related to the same sponsors or directors:** In these cases there is high chance of compromise among the related companies because of conflict of Interest.

Management Perception: There is no potential conflict of Interest as we do not have any venture which is the same line of activity.

- n) **Related party transactions entered into by the company those may adversely affect competitive edge:** Related party transaction of the issuer creates conflict of interest which reduces the competitive advantage of the issuer.

Management Perception: The company has made some related party transaction in the normal course of business which are managed and accounted efficiently by the management of the company.Management of the company perceives that related party transactions will not adversely affect competitive edge of the company.

- o) **Any restrictive covenants in any shareholders' agreement, sponsors' agreement or any agreement for debt or preference shares or any restrictive covenants of banks in respect of the loan or credit limit and other banking facilities:** All information must be known to the potential investor so that investor's interest may not be hampered in future. So, any restrictive covenants, if it goes against potential investors, will make investors in jeopardy.

Management Perception: There are no restrictive covenants in any shareholders' agreement, sponsors' agreement or any agreement relating to debt or preference shares or any restrictive covenants of Banks in respect of loan or credit limit and other banking facilities.

- p) **Business operations may be adversely affected by strikes, work stoppages or increase in wage demands by employees:** In such case, company's business operation will be

hampered.

Management Perception: Bangladesh is densely populated country. As a result, food and beverage is of high demand in our country. Strike, work stoppage can hardly affect this sector though we are used to with the political unrest for long time and our business industries are used to dealing with this phenomenon. We provide competitive wages among the competitors of us. In addition, there is government regulation of paying minimum wage. We comply with the rules.

- q) **Seasonality of the business of the issuer:** It is the risk involving that company is not doing business round the year.

Management Perception: We manufacture and sell food and beverage items. We sell our products round the years.

- r) **Expiry of any revenue generating contract that may adversely affect the business:** This is the risk of losing customers affecting future sales.

Management Perception: We do not have any revenue generating contract that may adversely affect the business.

- s) **Excessive dependence on debt financing which may adversely affect the cash flow:** Excessive dependence on debt causes huge interest burden of the company and high risk of insolvency that may result in bankruptcy.

Management Perception: Company is not dependence on any excessive debt finance and debt equity ratio is less than 1.

- t) **Excessive dependence on any key management personnel absence of whom may have adverse effect on the issuer's business performance:** Excessive dependence on key management affects the business if the management is changed in future, which will create vacuum. Besides, if the key management personnel is of bad intention, excessive dependence will also affect the business.

Management Perception: Corporate Governance is well practiced in our company. We have also well placed organogram in our company. Hence, any change in the key management can be replaced with other persons.

- u) **Enforcement of contingent liabilities which may adversely affect financial condition:** It is the future burden of liabilities that the investors will take on their shoulders. Contingent liabilities reduced the assets or create obligation to pay the liabilities.

Management Perception: We do not have any contingent liabilities which may adversely affect financial condition.

- v) **Insurance coverage not adequately protect against certain risks of damages:** Insurance ensures and protects to deal with uncertainty of future material loss/damage. So, insurance coverage is important for the business.

Management Perception: We have fire insurance is in place to protect any potential damage of our machineries, inventories and factory building as well.

- w) **Absence of assurance that directors will continue its engagement with Company after expiry of lock in period:** Directors run the company with the accumulated finance from public and other financing source. If directors discontinue running the business, there will be negative impact on business and share price as well.

Management Perception: Our directors are involved in the business for long time and they will continue the business after expiry of lock in period.

- x) **Ability to pay any dividends in future will depend upon future earnings, financial condition, cash flows, working capital requirements and capital expenditure:** Dividend payment is highly dependent on company's ability to generate profit. If company can't earn good amount of profit from operation, it is unlikely to pay dividend.

Management Perception: We have been earning profit and a profitable entity. We are in belief that we will be able to pay dividend from our earning profit.

- y) **History of non operation, if any and short operational history of the issuer and lack of adequate background and experience of the sponsors:** If there is any non-operation of the company, it creates negative impression. Apart from this, short operation history indicates company is gathering knowledge and expertise to be competitive in the market.

Management Perception: BTFBL has been operating its business till to date since commercial operation. Management of BTFBL is very experienced and professional and they are trying to make the company more efficient.

- z) **Risks related to engagement in new type of business, if any:** If it is new business, there is risk of viability of the new business.

Management Perception: There is no as such risk as we are not engaged in any new type of business.

- aa) **Risk in investing the securities being offered with comparison to other available investment options:** If the issue price goes down after floating, there is investment risk for the potential investors.

Management Perception: We are profitable entity and our business growth will continue in longer period. It is not risky in investing securities in comparison with other available investment option.

- bb) **Any penalty or action taken by any regulatory authorities for non-compliance with provisions of any law:** It creates a negative impression on the issuer.

Management Perception: There are no as such issues arisen in the history of our company.

- cc) **Litigations against the issuer for Tax and VAT related matters and other government**

claims, along with the disclosures of amount, period for which such demands or claims are outstanding, financial implications and the status of the case: *It creates a negative impression on the issuer.*

Management Perception: *No, we did not have any litigation relating to Tax, VAT or other government claims against of our company.*

dd) Registered office or factory building or place of operation is not owned by the issuer: Factory building should be owned by the company. Otherwise, there is risk of hike in factory rent in the years to come and threat of shifting the factory as well.

Management Perception: *Our registered and corporate office is located in its own premises at BTA Tower, House #29, Road # 17, Banani C/A, Dhaka-1213 and factory is situated in its own premises at Kawalipara, Dhamrai, Dhaka, Bangladesh.*

ee) Lack of renewal of existing regulatory permissions/ licenses: In this case company is not following the law to renew its all licenses.

Management Perception: *There is no such issue relating to lack of existing regulatory permissions/licenses.*

ff) Failure in holding AGM or declaring dividend or payment of interest by any listed securities of the issuer or any of its subsidiaries or associates: Failure in holding AGM or declaring dividend indicates the lack of compliance to the regulatory rules. Failure of payment of interest indicate the poor cash generation to the company to pay interest and debt service. The overall impression will be negative for the company.

Management Perception: *BTFBL does not have any listed securities and does not have any listed securities subsidiary or associates.*

gg) Issuances of securities at lower than the IPO offer price within one year: The management ultimate goal is to maximize the wealth of the company. If share price goes up, it maximizes wealth of the company. On the other hand, if share price goes down, it minimizes the wealth of the company.

Management Perception: *BD THAI FOOD & BEVERAGE LTD (BTFBL) has been profitable entity. It has potentiality to grow in future. We believe that our IPO offer price will not be lower within one year.*

hh) Refusal of application for public issue of any securities of the issuer or any of its subsidiaries or associates at any time by the Commission: If any refusal happened in the above cases, it will create negative impression to the issuer.

Management Perception: *Such cases did not happen for our company.*

(ii) External risk factors may include among others:

a) Interest Rate Risks: When interest rate fluctuates, it causes interest risk. Companies who have debt financing are exposed to this risk highly.

Management Perception: *In our country, right now, interest is in downtrend which is beneficial for debt-financing because cost of capital has been less expensive than that of earlier. The Company maintains low debt/ equity ratio; and accordingly, adverse impact of interest rate fluctuation is insignificant*

- b) **Exchange Rate Risks:** Foreign exchange risk, also known as FX risk or currency risk is a financial risk that exists when a financial transaction is denominated in a currency other than that of the base currency of the company. This risk arises when investment's value changed due to the changes in currency exchange rates.

Management Perception: The products of the company are mainly sold in local market. Import of raw material and few exports of products are accomplished by foreign currency and the transaction is settled within very short period. Therefore, volatility of exchange rate will have no impact on profitability of the Company.

- c) **Industry Risks:** Industry risk is related with the factors affecting the company such as Raw Material, labor, demand of the product, government policy to the sector, competitor's rivalry.

Management Perception: *BD THAI FOOD & BEVERAGE LTD (BTFBL) is aware of the above fact. Industry risk is inherent in any kind of business. Management is optimistic about growth opportunity in Food & Beverage sector in Bangladesh. Furthermore, there is untapped market, which can be exploited.*

- d) **Economic and Political risks:** This risk can be described as the likelihood that an investment will be affected by macroeconomic conditions such as government regulation, exchange rates, or political stability. In other words, while financing a project, the risk that the output of the project will not produce adequate revenues for covering operating costs and repaying the debt obligations. In a nutshell, economic risk refers to the risk that a venture will be economically unsustainable due to various reasons.

Management Perception: *Bangladesh economy is enjoying 7% economic growth and expected economic growth by the government is 7.5%. As a result, huge development work is underway by the govt. Hence, huge expensive infrastructure has been under construction that will create employment and per capita income is going up as well. At present per capita income is USD 1538 as of June 2017, (published in The Economist), which is huge improvement since 2010. As economy is expanding, so is our business viability and profitability.*

Political risks: Bangladesh experienced with political unrest for over the years. Political instability hampers the smooth operation of business.

Management Perception: *During the post-independence period, Bangladesh has gone through a variety of political situations. But presently, a more or less sound and industry friendly political atmosphere is prevailing in the country's industry sector.*

- e) **Market and Technology-related Risks;**

Market risks: BD THAI FOOD & BEVERAGE LTD (BTFBL) is operating in a free market economy regime. The company might have to face stiff competition from its competitors.

Management perception: Management is fully aware of the market risk, and act accordingly. Market for Food & Beverage products in Bangladesh is growing at an exponential rate. Moreover, the company has a strong marketing and brand management to increase the customer base and customer loyalty. The company also adopts latest technologies for its manufacturing facilities.

Technology-related risks: Technology always plays a vital role for each and every type of business. Innovation of new and cost effective technology can increase productivity and reduce costs of production. On the other hand, obsolete technology may have a negative impact on the business.

Management perception: *Because of nature of the business BD THAI FOOD & BEVERAGE LTD (BTFBL) adopts latest technologies for its manufacturing facilities.*

- f) **Potential or existing government regulations:** Potential or existing Govt. regulations may hamper the smooth operation of the industry.

Management perception: *We are enjoying good atmosphere in operating our business. The company always follows the existing rules and a regulation provided the government and always keeps up to date with changes in relevant laws. Government regulations are favorable for the company.*

- g) **Potential or existing changes in global or national policies:** Policies from govt has a positive or negative impact on any company along with existing changes in globally.

Management perception:

Since inception, the company has engaged its efforts to comply with all regulatory requirements in respect of day-to-day business activities, production, distribution and quality control measures. Total business activities of the company run on the latest state of the art technology and so far comply with the quality control requirements of home and abroad. It is expected that demand for products of the company will increase and the Govt. of Bangladesh will create friendly environment for such export oriented and import substituting industries. The Company is always aware of adopting all types of measures to comply with any change in national or global policies to keep its operations smooth.

- h) **Statutory clearances and approvals those are yet to be received by the issuer:** Statutory clearance and approval is imperative for any business to start off. There are many statutory clearances and approvals need by the regulatory authority in order to be monitored, controlled and guided.

Management Perception: *BD THAI FOOD & BEVERAGE LTD (BTFBL) has been running its business over the years. We have collected all the statutory clearance to operate our business. Hence, there are no as such risks for our Company.*

- i) **Competitive condition of the business:** BD THAI FOOD & BEVERAGE LTD (BTFBL) is operating in a free market economy. The company has to face stiff competition from its competitors.

Management Perception: BD THAI FOOD & BEVERAGE LTD (BTFBL) has been in the market over the years. We are doing our level best to be competitive with our competitors. Hence, there is always check and balance existed among the rivalry companies.

- j) **Complementary and supplementary products or services which may have an impact on business of the issuer:** Complementary goods or services that are used in conjunction with another goods or services. Usually, the complementary goods have no value when consumed alone, but when combined with another good or service, it adds to the overall value of the offering. A product can be considered a complement when it shares a beneficial relationship with another product offering. Supplementary goods are two goods that are used together. For example, if we have a car, we also need petrol to run the car. Supplementary goods have a negative cross elasticity of demand. For instance, when price of petrol goes up, demand for petrol and cars goes down.

Management Perception: The Company has not faced any challenges relating to supplementary and complementary products and Management are concerned with the issue. In future, if necessary, management may diversify the product to be competitive over the competitors.

(iii) Others risk:

(a) AVAILABILITY OF POWER

Such industries require continuous and efficient power supply. Any unfavorable change in power related regulations may affect the company's business. Recently Gas scarcity in various business area is bitter. So it can be a cause of damage.

Management Perception:

The Company has own two Diesel Generated power plants namely FG Wilson, with a capacity of 800 KVA each which was in brand new condition from UK. The Company also has an agreement/arrangement with Bangladesh Rural Electrification Board (BREB) for power supply.

(b) SOURCING OF RAW MATERIALS

As Food & Allied sector is so variable, sourcing of raw material is so important. Shortage or price hike of raw materials will affect the company's operation.

Management Perception:

The company maintain good relationship with many of its suppliers, so that the company can avail raw materials when needed and at a cheaper price.

(c) DISTRIBUTION RISKS

For any company, the most crucial wing is the distribution channel. Wide distribution network and control over the network is essential to make the quality product available to the consumer at right time and place.

Management Perception:

The company maintains nationwide distribution network of its own. The products of the company are delivered to customers via local distributors and retailers.

CHAPTER (XXI)

DESCRIPTION OF THE ISSUE

(a) **Issue Size:** Taka 150,000,000.00

(b) **Number of securities to be issued;**

The Company will offer 15,000,000 Ordinary Shares, of these 15,000,000 ordinary shares 40% (i.e. 6,000,000 Ordinary Shares) are reserved for Eligible Investor (EI) excluding mutual funds and CIS and 10% (i.e. 1,500,000 Ordinary Shares) are reserved for Mutual Funds and CIS and 40% (i.e. 6,000,000 Ordinary Shares) to General Public (GP) and ক্ষতিগ্রস্ত ক্ষুদ্র বিনিয়োগকারীexcluding NRB and remaining 10% (i.e. 1,500,000 Ordinary Shares) are reserved for NRB.

(c) **Authorized capital and paid-up capital;**

Particular	Amount in Tk.
Authorized Capital 100,000,000 Ordinary Share of Tk.10.00 each	1,000,000,000.00
Issued, Subscribed and Paid up Capital Before IPO 66,500,000 Ordinary Shares of Taka 10.00 each	665,000,000.00
Initial Public Offering through Fixed Price Method 15,000,000 Ordinary Shares of Taka 10.00 each	150,000,000.00
Post IPO Paid up Capital	815,000,000.00

(d) **Face value, premium and offer price per unit of securities;**

Face value per Share	Tk. 10.00 each
Premium	-
Offer Price per Share	Tk. 10.00 each

(e) **Number of securities to be entitled for each category of applicants;**

Particulars			%	No. of Ordinary Shares	Nominal Value	Issue price	Issue Amount (Taka)
Initial Public Offering	Eligible investors (EI)	EI excluding mutual funds and CIS	40%	6,000,000	10	10	60,000,000
		Mutual Funds and CIS	10%	1,500,000			15,000,000
through Fixed Price Method	General public (GP)	GP excluding NRB*	40%	6,000,000			60,000,000
		NRB	10%	1,500,000			15,000,000
Total			100%	15,000,000			

Other*: 6,000,000 Ordinary shares will be reserved for General Public and Small Affected Investors.

(f) Holding structure of different classes of securities before and after the issue;

Sl. No.	Category of Shareholders	No. of Ordinary Shares Hold		Percentage of Holding	
		Pre-IPO	Post-IPO	Pre-IPO	Post-IPO
1	Director & Sponsor	40,000,000	40,000,000	60.15%	49.08%
2	Institutional		6,000,000	0.00%	7.36%
3	Mutual fund	-	1,500,000	-	1.84%
4	Individual	26,500,000	32,500,000	39.85%	39.88%
5	Non Resident Bangladeshis (NRBs)	-	1,500,000	-	1.84%
Total		66,500,000	81,500,000	100.00%	100.00%

(g) Objective of the issue including financing requirements and feasibility in respect of enhanced paid-up capital.

Proceeds from Initial Public Offering (IPO) will be used for Acquisition of Machinery & Equipments, Construction of Building and other civil works.

Sl.	Particulars	Amount in Tk.
1	Acquisition of machinery and equipments	49,339,000
2	Repayment of Loan of Agrani Bank Ltd (Principal branch)	40,000,000
	Repayment of Loan of Midland Bank Ltd (Gulshan Branch)	10,000,000
3	Construction of Factory building & other civil works	20,636,000
4	Land and land Development	10,025,000
5	IPO expenses	20,000,000
	Total	150,000,000

The feasibility report in respect enhances paid up capital as prepared by Pulak Kumer Das, ACMA, S Partner, KAPS & Associates, Cost & Management Accountants is enclosed below:

Feasibility in respect of enhanced paid –up capital:

Statement of Financial Position (Projected)

BD THAI FOOD & BEVERAGE LTD.
Projected Statement of Financial Position

Particulars	Amount in BDT			
	Audited	Projected		
	30-Jun-18	1st Year	2nd Year	3rd Year
ASSETS				
Non-Current Assets	988,349,364	983,648,218	1,024,968,827	999,957,852
Property, Plant & Equipment	988,349,364	983,648,218	1,024,968,827	999,957,852
Current Assets	737,836,334	783,579,552	872,646,645	1,008,892,454
Inventories	371,830,341	429,836,045	453,259,001	536,193,118
Advances, Deposits & Pre-payments	164,026,394	169,895,358	185,736,738	196,695,206
Accounts Receivable	136,830,192	180,161,454	228,084,401	260,513,463
Cash & Cash Equivalents	65,149,407	3,686,695	5,566,505	15,490,667
Total Assets	1,726,185,698	1,767,227,770	1,897,615,472	2,008,850,306
EQUITY & LIABILITY				
Shareholders' Equity	862,385,441	949,659,659	1,206,824,700	1,351,388,005
Share Capital	665,000,000	665,000,000	815,000,000	815,000,000
Share Money Deposit	-	-	-	-
Revaluation Reserve	93,469,332	93,469,332	93,469,332	93,469,332
Retained Earnings	103,916,109	191,190,327	298,355,368	442,918,673
Non-Current Liabilities	421,053,298	367,003,258	271,703,323	228,760,490
Long Term Loan	341,531,512	272,237,949	159,237,949	103,271,883
Deferred Tax Liabilities	79,521,786	94,765,309	112,465,374	125,488,607
Current Liabilities	442,746,959	450,564,853	419,087,450	428,701,812
Current Portion of Long Term Loan	34,653,911	34,653,911	29,455,824	27,983,033
Short Term Loan	338,952,138	320,552,138	280,552,138	266,524,531
Trade and Other Payable	28,392,582	32,392,582	35,631,840	39,195,024
Liabilities for Expenses	13,690,562	14,890,562	16,379,618	17,853,784
Provision for Provident Fund	1,269,773	2,539,540	2,641,122	2,707,150
Provision for Income Tax	16,456,903	29,713,998	31,283,076	41,408,843
Provision Workers' Profit Participation Fund	9,331,090	15,822,122	23,143,831	33,029,446
Total	1,726,185,698	1,767,227,770	1,897,615,472	2,008,850,306

Statement of Comprehensive Income (projected)

BD THAI FOOD & BEVERAGE LTD.

PROJECTED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Particulars	Amount in BDT			
	Audited	Projected		
	30-Jun-18	1st Year	2nd Year	3rd Year
Turnover	763,395,992	900,807,270	1,080,968,724	1,302,567,313
Cost of Goods Sold	520,697,346	605,402,880	737,212,575	907,260,703
Gross Profit	242,698,646	295,404,390	343,756,149	395,306,610
Operating Expenses	72,122,468	78,809,071	119,086,605	125,756,656
Administrative Expenses	43,299,946	47,104,297	81,040,876	85,998,870
Selling & Distribution Expenses	28,822,522	31,704,774	38,045,729	39,757,787
Operating Income	170,576,178	216,595,319	224,669,544	269,549,953
Financial Expenses	88,408,651	80,808,651	71,408,651	62,839,613
Profit before Other Income	82,167,527	135,786,668	153,260,893	206,710,340
Other Income	567,669	525,000	495,000	887,580
Net Profit before WPPF	82,735,196	136,311,668	153,755,893	207,597,920
Provision for WPPF	3,939,771	6,491,032	7,321,709	9,885,615
Net Profit before Tax	78,795,425	129,820,637	146,434,184	197,712,305
Income Tax Expenses	27,578,399	42,546,419	39,269,143	53,149,000
Current Tax	5,182,869	27,302,896	21,569,078	40,125,767
Deferred Tax	22,395,530	15,243,523	17,700,065	13,023,233
Net Profit after Tax	51,217,026	87,274,218	107,165,041	144,563,305
Other Comprehensive Income				
Total Comprehensive Income	51,217,026	87,274,218	107,165,041	144,563,305

* Dividend is not considered

Statement of Cash Flow (Projected)

**BD THAI FOOD & BEVERAGE LTD.
PROJECTED STATEMENT OF CASH FLOWS**

Particulars	Amount in BDT			
	Audited	Projected		
	30-Jun-18	1st Year	2nd Year	3rd Year
Cash Flows from Operating Activities				
Collection from Customers and others	715,930,044	858,001,008	1,033,540,778	1,271,025,831
Paid for Cost & Expenses	(635,192,898)	(701,377,685)	(852,054,230)	(1,083,758,012)
Income Tax Paid	(230,226)	(14,045,801)	(20,000,000)	(30,000,000)
Net Cash Generated from Operating Activities	80,506,920	142,577,523	161,486,547	157,267,819
Cash Flows from Investing Activities				
Acquisition of Property Plant & Equipment	(111,893,192)	(35,538,021)	(80,000,000)	(13,037,580)
Loan to BD Sunlife Securities Ltd.	3,000,000			
Net Cash used in Investing Activities	(108,893,192)	(35,538,021)	(80,000,000)	(13,037,580)
Cash Flows from Financing Activities				
Long Term Loan Receipt/(Repayment)	10,362,209	(69,293,563)	(118,198,087)	(57,438,857)
Short Term Loan Receipt/(Repayment)	(129,649,939)	(18,400,000)	(40,000,000)	(14,027,607)
Share Money Deposit	(12,525,000)	-	-	-
Share Capital	300,000,000	-	150,000,000	-
Bank Interest & Charges Paid	(88,408,651)	(80,808,651)	(71,408,651)	(62,839,613)
Net Cash Generated from Financing Activities	79,778,619	(168,502,214)	(79,606,738)	(134,306,077)
Net Cash Increase in Cash & Cash Equivalents	51,392,347	(61,462,712)	1,879,810	9,924,162
Cash & Cash Equivalents at the Beginning of the year	13,757,060	65,149,407	3,686,695	5,566,505
Cash & Cash Equivalents at the End of the year	65,149,407	3,686,695	5,566,505	15,490,666

The assumptions for these projections are as follows:

(Each year calculation is made comparing with respective previous year)

The projected financial statement has been prepared on underlying assumption				
Assumption indicator	Assumption's Basis	Assumptions Years		
		1st Year	2nd Year	3rd Year
Capacity Increase	Capacity will be increased as new machineries will be introduced and developed new product line.	18.29%	23.05%	26.05%
Capacity Utilization	Capacity utilization will be increased for new machinery installation and efficient use of machinery.	68%-74%	70%-76%	74%-82%
Revenue Increase	Sales will be increased for new machinery and new product line and efficient use of existing capacity of machinery.	20%	23%	26%
Operating Expenses Increase/ (Decrease)	Operating expenses will be increased due to increase of production and sales. IPO expense will lead to the higher increase of Operating expenses in the year 2019-2020.	16.25%	60.52%	7.34%
Property, Plant and Equipment Addition	Equipment will be increased in every year for the purpose of services increase.	35.25 Million Tk.	80.15 Million Tk.	18.28 Million Tk.
Paid up Capital Increase	Paid up Capital will be increased by Tk. 150,000,000 through IPO in FY 2019-2020.	-	150.00 Million Tk	-
Dividend	Dividend is not considered here as the decision is not predetermined.	-	-	-
Cost of Capital	Minimum return expected by the company	15%	15%	15%

Sd/-

**Pulak Kumer Das,ACMA
Cost & Management Accountants**

CHAPTER (XXII)

USE OF PROCEEDS

- (a) Use of net proceeds of the offer indicating the amount to be used for each purpose with head-wise break-up;

Source of Fund:

Particulars	Amount in (BDT)
Number of Shares issue under Initial Public Offering (IPO)	15,000,000
Issue Price -at par	10
Total Amount	150,000,000

Proceeds from Initial Public Offering (IPO) will be used for Acquisition of Machinery & Equipment, Construction of Building & other Civil Works and IPO Expenses.

Sl. No.	Particulars	Amount in (BDT)
A	Acquisition of Machinery & Equipment	49,339,000
B	Repayment of Loan of Agrani Bank Ltd. (Principal Branch)	40,000,000
C	Repayment of Loan of Midland Bank Ltd. (Gulshan Branch)	10,000,000
D	Building & Civil Work	20,636,000
E	Land & Land Development	10,025,000
F	IPO expenses	20,000,000
Total		150,000,000

Details of Machinery and Equipments:

A. Details of Machinery

Sl. No	Name Of Suppliers	Address	Machine Name & Model	Technical Specification and Equipment Details	Country of Origin	Measure of Unit	Qty.	Unit Price In USD/EURO/Rate	Total Amount In USD/EURO	Exchange Rate	Amount in Tk.
1	Ateliers Francois SA	Rue Cote d 'Or' 274, B-4000, Belgium	Air Compressor	L4A High Pressure compressed air installation, 160kw*, 975 m3/h 40 bar air receiver : 500l horizontal Standard control cabinet with star / delta starter and automation system. 400V/3/50Hz	Belgium	Set	1	12,000,000	115,000	104.35	12,000,000
2	Energy Source Power Generation	Corporate Office : House # 55, Road # 6/A, Sector # 12, Uttara, Dhaka - 1230.	Diesel Generator	Rated Power: 800 KVA (Prime) Diesel Generator Engine: Parking Wilson Engine Model: P800 Alternator: Lerosumer Output Voltage: 400+20 Frequency: 50 Hz Speed: 1500 rpm Power Factor: 0.8 Rated Current -1155 amp Auto Transfer Switch (ATS) Floor mounted, free standing sheet steel ATS panel comprising 2x1000 An Air Circuit Breaker (ACB) of Brand ABB (Italy) and other necessary components like busbars, Insulator, wiring harness, indicator lamp, On-	UK	Set	1	13,300,000	127,500	104.35	13,300,000

				Off-Auto selector etc; complete in all respect.							
				Auto Changeover Switch, Floor mounted, free standing sheet steel Manual Changeover Switch panel comprising 2x1000 A MCCB of Brand ABB (Italy) and other necessary components like busbars, Insulator, wiring harness, indicator lamp							
				MS Pipe for extension of Silencer Pipe.							
				8" dia.							
				Asbestos Rope for Insulation of Silencer Pipe.							
				Starting Fuel							
				Lubricant Oil							
				Cable Lugs, Tie, Royal Bolt, PIB and PVC Tape etc. Power Cable (1c-4x500 mm2)							
3	Shanghai Yixun Machinery Manufacturing Co., Ltd.	No.38, Yongyang Road , Yangwang industrial Zone,	Biscuit Line	Flour Mixer : a) Model : YX100, b) Capacity : 3-10 minutes, c) Voltage : 220V/380V, d) Dimension : 1250*740*1300mm & e) Machine weight : 485 kg.	China	Set	1	9,550,000	113,100	84.44	9,550,000

		Nanqiao Town , Fengxian District: Shanghai City(201499), China	YX 400 Tray type Soft Biscuit Machine : a) Model : YX400, b) Capacity : 150-200 KG/H, c) Dimension : 4000*740*1300mm & d) Machine weight : 900 kg.	Set	1				
			PLC Diesel YX - 64 Rotary Oven : a) Voltage : 220V/380V, b) Baking Time : 15-30minutes, c) Dimension : 2300*3200*2540mm, d) Temperature : 20-300 degrees & e) Machine weight : 1800 kg.	Set	1				
			Biscuit Packing Machine : a) Model : 320 type, b) Dimension : L4000*W950*H1600 & c) Machine weight : 850 kg.	Set	1				
			YX - 60L Cream Mixer : a) Voltage : 220V, b) Max. Kneading Capacity : 20 KG, c) Dimension : 1030*620*1430mm & d) Machine weight : 490 kg.	Set	1				
			Biscuit Sandwicing Packing Machine : a) Model : 320, b) Dimension : 7000*900*1500 & c) Machine weight : 1600 kg.	Set	1				

4	HNS Automobile	Police Plaza, Concord , Level#7, Plot#2, Road#144, Gulshan C/A, Dhaka-1212, Bangladesh.	Flock Lift	Hyundai Forklift Model : 30DT - 7, Diesel Driven, Capacity : 3000 kg, Engine : Hyundai WIA WC30D, Mast : TF400 (3 Stage, MFH : 4.0m), Max Fork Height : 4000mm	South Korea	Set	1	2,239,000	-	-	2,239,000
5	M/s. Nahid Enterprise	Nuton Nagar, 311 Dahara, Dhamsona, Ashulia, Savar Dhaka.	LDPE / LLDP Shink Flim Blowing Machine with Others Charges	Roll Size : 55", Flim Width : 10"-50", Flim Thickness : 15- 200 micron, Motor & Gear Box : 2 HP 2 Pcs. Inverter Control, Heater Wattage : 22 KW, Production Capacity : 25-80 Kg/H, Air Ring : Aluminium 2 set, Machine Height : 22 feet, Widht : 8 feet & Lenght : 25 feet	Taiwan & Korea	Set	1	4,000,000	-	-	4,000,000
6	Pricy Plast	Engineering 45/5, West Jatrabari, Mirhazaribag h, New Road, Jatrabari, Dhaka-1204	HDPE Bottol Blowing Machine	Model : QDJX - PE	China	Set	1	1,770,000	-	-	1,770,000
7	Pricy Plast	Engineering 45/5, West Jatrabari, Mirhazaribag h, New Road, Jatrabari, Dhaka-1204	Lychee Bottol Drink Filling and Aluminum Foil Paper Sealing Machine	Model : HHGF10/8, Production Capacity : 4000 bottol per hour (Based on 170ml bottol)	China	Set	1	3,380,000	-	-	3,380,000

8	M/s. Nahid Enterprise	Nuton Nagar, 311 Dahara, Dhamsona, Ashulia, Savar Dhaka.	Cargo Lift	Using situation :Indoor, Capacity : 3 tons, Lift : 18 meter, Lifting Speed : 5-6m/min, Power Source : AC 440 Volt 60Hz/50Hz & Wire Rope : 10mm-12mm x 4 falls.	China	Set	1	2,755,000	-	-	2,755,000
9	Science Zone	Zakaria Bhaban (1St Floor) Suit# 2F , 33/2, Shahid Nazrul Islam Sarak, Hatkhola Road, Dhaka-1230	Lab Equipment	a) Air Solenoid Valve : Pressure 1.5-8 Kg	China	Sets	5	45,000	-	-	225,000
				b) Digital Scale : Platform system, Range : 1-100 kg.	China	Sets	5	24,000	-	-	120,000
Total											49,339,000

D. Details of Construction of Factory Building & Other Civil Work

Detail Estimate & BOQ for Construction of proposed Prefab Shed 16,000 sft.

Sl. No.	Name of Work	Unit	Size	Quantity		Unit Rate (Tk)	Amount (Tk)
				Pcs/sft	Kg.		
i) Super Structure Cost				Pcs/sft	Kg.		
1	Earth Cutting			16,000		25	400,000
2	Base Plate	Pcs	25 mm	56	2,800	90	252,000
3	Wave	Pcs	5 mm	56	3,080	90	277,200
4	France	Pcs	5 mm	168	7,560	90	680,400
5	Top Plate	Pcs	25 mm	112	672	90	60,480
6	Rufter	Pcs	5 mm	224	26,880	90	2,419,200
7	Parlin	pcs	3 mm	55	4,675	90	420,750
8	Anchor Bolts	Pcs	25 mm	448	896	90	80,640
9	Join Plate	Pcs	5 mm	448	896	90	80,640
10	Template	Pcs	25 mm	336	504	90	45,360
11	Bearing	Pcs		250	250	90	22,500
12	Nut & Bolt	Pcs		3,360	840	90	75,600
13	Wind Bearing	Pcs		320	480	90	43,200
14	Tin	Pcs	0.325 mm	440		3,800	1,672,000
15	Bibrator wear	Pcs		112	1,680	90	151,130
16	Parlin Clip	Pcs		2,800		100	280,000
17	Parlin PE foam	sft		25,000		80	2,000,000
18	Rich Cap	Pcs		1,800		40	72,000
19	Gabble	Pcs		470		170	79,900
20	Gurder	Pcs		1,850		210	388,500
21	Down pipe	Pcs		135		3,500	472,500

22	Torner	Pcs	85		3,300	280,500
23	Capping	Pcs	380		2,900	1,102,000
24	Roofpin	Pcs	6,000		12	72,000
25	Silicon	Pcs	410		750	307,500
26	Gun revet	Pcs	8,000		18	144,000
27	Welding Rod	Pack	300		850	255,000
28	Red Oxide	Ltr	350		300	105,000
29	Corner Plate	Pcs	300		800	240,000
30	Labour Charge	Pcs				924,700
Sub Total						13,404,700

ii) Details of Tiles, Marble/ Granite work , Paint work & other finishing work, Doors and Door fitting are given below

Sl. No.	Name of work	Unit	Qty.	Material Cost		Labour Cost		Amount (Tk)
				Rate	Amount	Rate	Amount	
Tiles work cost								
1	Pavement Tiles	sft	1900	95	180,500	20	38,000	218,500
	Anti-bacterial vinyl sheet	sft	600	82	49,200	22	13,200	62,400
	Toilet wall tiles	sft	2,700	49	132,300	20	54,000	186,300
	Toilet floor tiles	sft	2800	76	212,800	20	56,000	268,800
	Homogeneous floor tiles	sft	8,000	58	464,000	20	160,000	624,000
Sub Total								1,360,000
Paint work cost								
2	Plastic emulsion paint	sft	35,560	12	426,720	6	213,360	640,080
	Enamel Paint	sft	3,150	15	47,250	8	25,200	71,800
	External paint	sft	18,550	15	278,250	13	241,150	519,400
	Epoxy paint for wall	sft	2,820	80	225,600	16	45,120	270,720
Sub Total								1,502,000

Doors (By Processed Wood like gamari/ segun/ meheguni for main door & plastic door for toilet)								
3	1300 mm X 2400mm swing Wooden Door (Single Shutter)	Nos	5	15,250	76,250	3,500	17,500	93,750
	750 mm X 2400mm swing plastic Door (Single Shutter)	Nos	20	4,500	90,000	700	14,000	104,000
Sub Total								197,750
4	Door fittings (Dorma-Germany)							
	Ball Bearing Hinge 102X76mmX3mm	Nos	88	420	36,960	-	-	36,960
	6" Tower Bolt	Nos	12	470	5,640	-	-	5,640
	8" Tower Bolt	Nos	12	510	6,120	-	-	6,120
	Lever Handle Set	Nos	10	1,250	12,500	-	-	12,500
	Euro Profile Thumb turn Cylinder Lock	Nos	12	1,450	17,400	-	-	17,400
	Wall Door Stopper	Nos	12	745	8,940	-	-	8,940
	Round lock	Nos	14	1,050	14,700	-	-	14,700
Sub Total								102,250

iii) Details of Electrical work

Sl. No.	Item Name	Unit	Qty	Brand	Rate	Amount
1	Energy Saving Light (23W)	Nos	30	Energypac	370	11,100
2	Auto Tube Light (100W)	Nos	30	Super Star	230	6,900
3	Socket	Nos	80	Local/China	38	3,040
4	Switch Board	Gang	40	China	125	5,000
5	Flexi pipe	Mtr.	1,600	Local/China	75	120,000
6	Hand Gloves	Nos	15	Local/China	350	5,250
7	Swg Bottom plate with Pro Gland hole	Nos	150	Local/China	56	8,400
8	Cable (NYY-1X120 RM) 37W	Mtr.	450	BRB	1,240	558,000

9	Main Switch with Box	Nos	2	Local/China	1,600	3,200
10	Industrial Adjust Fan	Nos	2	Local/China	12,000	24,000
11	HVT PCB ASSY Cable knile	Nos	950	Local/China	90	85,500
12	Channel Bit	Nos	58	Local/China	75	4,350
13	Miniature Circuit Breaker 40 A SP,	Nos	25	Local	550	13,750
14	Labour Cost					32,010
Sub Total						880,500

iv) Details of Sanitary work

Sl. No.	Item Name	Unit	Qty	Brand	Rate	Amount
1	UPVC PIPE	Meter	1,225	RFL	84	102,900
2	GI Pipe	Meter	2,580	Falcon	185	477,300
3	Water Tap	Nos	40	7 Star	800	32,000
4	Soap Case	Nos	25	Local	50	1,250
5	Washing Basin	Nos	25	Local	1,500	37,500
6	Commodes	Nos	15	Local	2,200	33,000
7	Towel Rell	Nos	26	Local	650	16,900
8	Toilet Paper Holder	Nos	15	Local	120	1,800
9	Mirror	Nos	25	Local	600	15,000
10	Angle	Nos	260	Local	60	15,600
11	Water Tank (1200 Ltr)	Nos	12	Local	12,000	144,000
12	Thread Tape	Nos	150	Local	15	2,250
13	Hardware & others Fittings	Nos		Local		85,500
14	Labor					85,000
Sub Total						

	1,050,000
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v) Details of Thai work:

Sl. No.	Item Name	Unit	Qty	Brand	Rate	Amount
1	M.S Window grill	sft	480	BSRM	650	312,000
2	Aluminium Window Curnish	sft	154	Nasir	350	53,900
3	Window Glass	sft	1040	Local	260	270,400
4	Door preparing & Fittings	sft	290	BTA	450	130,500
5	Railing	sft	220	BTA	375	82,500
Sub Total						849,300

vi) Transportation, Loading & Unloading Charge

Sl. No.	Item Name	Unit	Qty	Brand	Rate	Amount
1	Estimated Carrying , Loading & Unloading Charge					575,000
Sub Total						575,000

vii) Detail Estimate of erection charge of Pre- engency welded steel Coloumn, Raffter Parlin Grill etc.

Sl. No.	Name of work	Amount
1	Contractual Erection Charge of Pre-engency Welded Steel Column, Raffter, Parlin Grill, Fitting & Fixing Charge of Roof Shetter , Capping , Plastering Gutter Down Pipe	714,500
Sub Total		714,500
Total Bulding & Civil work		20,636,000

E. Land and Land Development**Details of Soil filling Work**

SI No.	Name of Work	Estimated Time	No. of Trucks (Approx)	Per Trucks CFT (Approx)	Estimated Quntity in CFT	Rate Per CFT	Total Amount (Tk)
1	Soil Filling	3 Months	2,587	155	401,000	15	6,015,000
2	Levelling Work	3 Months			401,000	5	2,005,000
3	Dressing	3 Months			401,000	5	2,005,000
Total							10,025,000

(b) Utilization of the total amount of paid-up capital and share premium, if any, including the sponsors' contribution and capital raised of the issuer at the time of submission of prospectus, in details with indication of use of such funds in the financial statements;

Tk. 5,000,000.00 (Fifty Lac), Tk. 94,000,000.00 (Nine Crore Forty Lac), Tk. 266,000,000.00 (Twenty Six Crore Sixty Lac) and 300,000,000.00 (Thirty Crore) and totaling Tk. 665,000,000.00 (Sixty Six Crore Fifty Lac) has been raised prior to the public issue on dated September, 2010, 01.02.2012, 01.02.2015 and 27.05.2018 respectively. This fund has already deployed by the issuer in the following manner:

Accounting Year	Items	Amount in BDT	Reflected in Cash Flows
30-Jun-11	Land and Land Development	25,146,114	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Furniture & Fixture	214,552	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	233,685	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
30-Jun-12	Plant & Equipment	48,027,029	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Land and Land Development	7,863,902	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	8,896,695	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
	Furniture & Fixture	116,056	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Working Capital	222,216	In the statement of Cash Flows, this figure is included as Payment to creditors, suppliers and for expenses under the head of Operating Activities.
	Vehicle	2,710,552	In the statement of Cash Flows, this figure is included as Payment to creditors, suppliers and for expenses under the head of Operating Activities.
30-Jun-13	Plant & Equipment	14,893,681	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Land and Land Development	7,391,034	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	9,880,644	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
	Furniture & Fixture	549,246	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.

	Working Capital	1,435,600	In the statement of Cash Flows, this figure is included as Payment to creditors, suppliers and for expenses under the head of Operating Activities.
30-Jun-14	Plant & Equipment	35,683,379	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Land and Land Development	10,137,797	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	12,594,586	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
	Furniture & Fixture	126,900	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Working Capital	5,905,094	In the statement of Cash Flows, this figure is included as Payment to creditors, suppliers and for expenses under the head of Operating Activities.
30-Jun-15	Plant & Equipment	10,022,295	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Land and Land Development	8,442,922	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	4,654,830	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
	Furniture & Fixture	360,265	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Factory & Office Interior Decoration	16,482,959	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Working Capital	8,075,471	In the statement of Cash Flows, this figure is included as Payment to creditors, suppliers and for expenses under the head of Operating Activities.
30-Jun-16	Plant & Equipment	15,022,654	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Land and Land Development	18,648,301	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	13,035,836	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
	Furniture & Fixture	130,555	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Factory & Office Interior Decoration	2,864,562	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.

	Working Capital	75,700	In the statement of Cash Flows, this figure is included as Payment to creditors, suppliers and for expenses under the head of Operating Activities.
30-Jun-17	Plant & Equipment	27,817,374	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Land and Land Development	22,986,493	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	12,660,524	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
	Furniture & Fixture	527,776	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Factory & Office Interior Decoration	2,013,679	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Working Capital	9,149,042	In the statement of Cash Flows, this figure is included as Payment to creditors, suppliers and for expenses under the head of Operating Activities.
30-Jun-18	Loan Repayment	223,332,233	Loan Repayment Agrani Bank Ltd., Principle Branch, Union Capital Ltd., Midland Bank Ltd. and First Finance Ltd.
	Land and Land Development	14,869,300	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Plant & Equipment	37,614,862	In the statement of Cash Flows, the figure is included in total amount of fixed assets acquisition under the head of Investing Activities.
	Buildings and Civil Construction	23,159,515	In the statement of Cash Flows, the figure is included in total amount of Buildings and Civil Construction under the head of Investing Activities.
	Exp. For Public Pleasement Issue	1,024,090	Auditors Fee and Issue Manager Fee
Total		665,000,000	

- (c) If one of the objects is an investment in a joint venture, a subsidiary, an associate or any acquisition, details of the form of investment, nature of benefit expected to accrue to the issuer as a result of the investment, brief description of business and financials of such venture;

The Company has no objects to investment in such type of ventures by using Use of IPO proceeds.

- (d) If IPO proceeds are not sufficient to complete the project, then source of additional fund must be mentioned. In this connection, copies of contract to meet the additional funds are required to be submitted to the Commission. The means and source of financing, including details of bridge loan or other financial arrangement, which may be repaid from the proceeds of the issue along with utilization of such funds;

IPO proceeds are sufficient to complete the project.

- (e) A schedule mentioning the stages of implementation and utilization of funds received through public offer in a tabular form, progress made so far, giving details of land acquisition, civil works, installation of plant and machinery, the approximate date of completion of the project and the projected date of full commercial operation etc. The schedule shall be signed by the Chief Executive Officer or Managing Director, Chief Financial Officer and Chairman on behalf of Board of Directors of the issuer;

Sl. No.	Projects	Progress made so Far	Approximate date of Completion of the projects	Projected date of full commercial operation
1	Land Acquisition	No land is required to be acquired	-	-
2	Acquisition of Machinery and Equipments	Acquisition and Installation of Machineries and Equipments will be started after receiving of IPO fund	Within 18 months after receiving IPO fund	Within 3 month of the completion of the project
3	Construction of Building & other civil works	Construction of Building & other civil works will be started after receiving of IPO fund		

Sd/-
M.M.Aminul
Islam Managing Director

Sd/-
Md.Shahanur Rahman
Chief Financial Officer

Sd/-
Mrs.Rubina Hamid
Chairman,

On behalf of Board

- (f) If there are contracts covering any of the activities of the issuer for which the proceeds of sale of securities are to be used, such as contracts for the purchase of land or contracts for the construction of buildings, the issuer shall disclose the terms of such contracts, and copies of the contracts shall be enclosed as annexure to the prospectus;

There is no such contract yet to be engaged by the Company.

- (g) **If one of the objects of the issue is utilization of the issue proceeds for working capital, basis of estimation of working capital requirement along with the relevant assumptions, reasons for raising additional working capital substantiating the same with relevant facts and figures and also the reasons for financing short with long term investments and an item-wise break-up of last three years working capital and next two years projection;**

No objects of the issue are utilization of the issue proceeds for working capital.

- (h) **Where the issuer proposes to undertake one or more activities like diversification, modernization, expansion, etc., the total project cost activity-wise or project-wise, as the case may be;**

The Company has planned to expand its existing projects by Acquisition of Machineries and Equipments and Civil Construction, which have been mentioned in Use of IPO proceeds and projects Implementation schedule.

- (i) **Where the issuer is implementing the project in a phased manner, the cost of each phase, including the phases, if any, which have already been implemented;**

The Company has planned to implement to the existing projects by using IPO proceeds after receiving the funds, which have been mentioned in Use of IPO proceeds and projects Implementation schedule.

- (j) **The details of all existing or anticipated material transactions in relation to utilization of the issue proceeds or project cost with sponsors, directors, key management personnel, associates and group companies;**

There is no existing or anticipated material transaction in relation to utilization of the issue proceeds or project cost with sponsors, directors, key management personnel, associates and group companies.

- (k) **Summary of the project appraisal or feasibility report by the relevant professionals not connected with the issuer, issue manager and registrar to the issue with cost of the project and means of finance, weaknesses and threats, if any, as given in the appraisal or feasibility report.**

Feasibility Report of BD Thai Food and Beverage Ltd

EXECUTIVE SUMMARY

BD THAI FOOD & BEVERAGE LTD. was incorporated in 13 October 2010, as ‘Agro-based Food processing Industry’ a private limited company under the Company’s Act 1994. Today BD THAI FOOD & BEVERAGE LTD. is a renowned name and a leading Agro-based Food processing Industry (Food & Beverage) in Bangladesh offering a high quality product and sell at a competitive price. BD THAI FOOD & BEVERAGE LTD. has made projections of Statement of Financial Position and Statement of Comprehensive Income for the next three full years. This Feasibility Report discusses and shows the various aspects of expansion project of BD THAI FOOD & BEVERAGE LTD.

INTRODUCTION

Market for processed food and beverage in Bangladesh is huge. As, Bangladesh is a popular country (population almost 170 million), the food and Beverage market has high growth potential. Moreover the size of middle class is also becoming very big every day. BD THAI FOOD & BEVERAGE LTD. is a renowned name and a leading Agro-based Food processing Industry in Bangladesh offering high quality Agro-based Food, like Drinking Water, Carbonated Drinks, Fruit Juice, Stick Noodles, Candy, Lollypops, Cake, Chocó Chocó Milk and Mustered Oil. The project will use modern technologies supplied by various companies based in Canada, Luxemburg, UK, India, Pakistan, Thailand, Taiwan, Malaysia, Germany, Singapore, USA and China. The Company will launch massive promotional campaign and will establish strong distribution network in order to make its product nationwide available. The company plans to export its products to India, Middle East, Africa, Europe, USA, Myanmar, UK etc. Its core strength lies in the ability to congregate technologies with human excellence to ensure connectivity and achieving satisfactory revenue.

REGISTERED OFFICE

BD THAI FOOD & BEVERAGE LTD.’s registered office is situated at BTA Tower (11th Floor), 29 Kemal Ataturk Avenue, Road # 17, Banani C/A, Dhaka-1213, Bangladesh.

PRINCIPAL PRODUCTS:

Products of BD THAI FOOD & BEVERAGE LTD.: The Company has following products:

1. Drinking Water,
2. Carbonated Drinks,
3. Fruit Juice,
4. Stick Noodles,
5. Candy, Cake,
6. Lollypops,
7. Chocó Chocó,
8. Milk and Mustered Oil,
9. Bar Code,
10. Back Board,
11. Paper Board,
12. Photo Card,
13. Biscuit (various types)
14. Lassi Drink

PROJECT LOCATION

BD THAI FOOD & BEVERAGE LTD.'s plant is located at Kalampur, Dhamrai, Dhaka on 12.58 Bighas (415.25 decimal/4.15 acre) of land. The land is adjacent to the Dhaka-Saturia highway and about 40 KM away from Dhaka City. The natural gas and power grids have crossed through the project site. The expansion project is in its own factory to facilitate production of such goods to meet up local demand and to export to earn foreign currency. The project will procure machinery and equipment mainly from Canada, Luxemburg, UK, India, Taiwan, Malaysia, Germany, Singapore, USA & China. Moreover, as very sophisticated machineries and equipment are using and will be used in this project, the quality output of the project will easily substitute the imports expand export markets and hence the marketing of the food and beverage items will not be a big challenge for the experienced management of BTFB LTD.

TECHNICAL AND LOGISTICAL

The project will procure machinery and equipment mainly from Canada, Luxemburg, UK, India, Taiwan, Malaysia, Germany, Singapore, USA & China. The suppliers will supply all the required machinery & equipment for manufacturing, packing, laboratory, and other related equipment. Newamstar is a leading beer and beverage packaging solution provider in China has been to offer consummate solutions to brewers and drink makers since establishment. No matter whether it is water filling, hot filling, CSD filling, even the unique UCF (Ultra-clean filling), aseptic cold filling, or beer filling in both PET and glass bottles, Newamstar is able to provide you with all kinds of projects and service! A few problems that may arise from time to time would be sorted out by these resident technicians and experts, thus ensuring smooth operation and good, consistent quality.

METHODOLOGY

We have independently reviewed accompanying financial estimation and management's forecasts regarding investment in expansion project and the outcomes from the expansion with new product line of the project and historical data of our last couple of year's revenue and expenses. Based on the information presented and assumptions made by management and performing an independent review by our experienced separate technical and financial team, it is recommended that the expansion project of BD THAI FOOD & BEVERAGE LTD. is financially viable, economically sound and technically feasible. Form our Feasibility study we estimate that this initiative will be highly beneficial to the organization and has a high probability of success. Short Summary of the feasibility report is as follows:

PROJECTED INVESTMENT PLAN AND MEANS OF FINANCE

Amount in Million BDT

PROJECTED INVESTMENT PLAN AND MEANS OF FINANCE	
INVESTMENTS	IPO Proceeds
PLANT & MACHINERY	49.33
LAND & LAND DEVELOPMENT	10.03
FACTORY BUILDING & OTHERS CIVIL WORK	20.64
Total	80.00
Repayment of Bank Loan	50.00
IPO Expenses	20.00
Total IPO Proceeds	150.00

PLANT & MACHINERY:

BD THAI FOOD & BEVERAGE LTD. will be acquired modern machineries in order to open new product lines and optimum use of existing capacity in producing its products for home and abroad consumers.

BD THAI FOOD & BEVERAGE LTD.						
<u>COST OF MACHINERIES AND EQUIPMENTS REQUIRED IN THE PROJECT</u>						
Particulars	Technical Specification and Equipment Details	Country of Orgin	Measure of Unit	Qty.	Rate	Amount in Tk.
Air Compressor	L4A High Pressure compressed air installation, 160kw*, 975 m3/h 40 bar air receiver : 500l horizional Standard control cabinet with star / delta starter and automation system. 400V/3/50Hz	Belgium	Set	1	12,000,000	12,000,000
Diesel Generator	European Origin Skid Mounted Diesel Generating Set with Digital Control Panel Band : Welland Power - UK Model : WP1250, Power : 1250KVA 3 Phase, 4 Wire System, 400 / 230 Volts (+/- 5% Adjustable), Power factore : .08, RPM : 1500 Easy Gen 3200 panel for synchronization with existing gen set	UK	Set	1	13,300,000	13,300,000
Biscut Line	Flour Mixer : a) Model : YX100, b) Capacity : 3-10 minutes, c) Voltage : 220V/380V, d) Dimension : 1250*740*1300mm &	China	Set	1	9,550,000	9,550,000

e) Machine weight : 485 kg.				
YX 400 Tray type Soft Biscuit Machine : a) Model : YX400, b) Capacity : 150-200 KG/H, c) Dimension : 4000*740*1300mm & d) Machine weight : 900 kg.		Set	1	
PLC Diesel YX - 64 Rotary Oven : a) Voltage : 220V/380V, b) Baking Time : 15- 30minutes, c) Dimension : 2300*3200*2540mm, d) Temperature : 20- 300 degrees & e) Machine weight : 1800 kg.		Set	1	
Biscuit Packing Machine : a) Model : 320 type, b) Dimension : L4000*W950*H1600 & c) Machine weight : 850 kg.		Set	1	
YX - 60L Cream Mixer : a) Voltage : 220V, b) Max. Kneading Capacity : 20 KG, c) Dimension : 1030*620*1430mm & d) Machine weight : 490 kg.		Set	1	
Biscuit Sandwicing Packing Machine : a) Model : 320, b) Dimension : 7000*900*1500 & c) Machine weight : 1600 kg.		Set	1	

Flock Lift	Hyundai Forklift Model : 30DT - 7, Diesel Driven, Capacity : 3000 kg, Engine : Hyundai WIA WC30D, Mast : TF400 (3 Stage, MFH : 4.0m), Max Fork Height : 4000mm	South Korea	Set	1	2,239,000	2,239,000
LDPE / LLDP Shink Flim Blowing Machine with Others Charges	Roll Size : 55", Flim Width : 10"-50", Flim Thickness : 15-200 micron, Motor & Gear Box : 2 HP 2 Pcs. Inverter Control, Heater Wattage : 22 KW, Production Capacity : 25-80 Kg/H, Air Ring : Aluminium 2 set, Machine Height : 22 feet, Widht : 8 feet & Lenght : 25 feet	Taiwan & Korea	Set	1	4,000,000	4,000,000
HDPE Bottol Blowing Machine	Model : QDJX - PE	China	Set	1	1,770,000	1,770,000
Lychee Bottol Drink Filling and Aluminum Foil Paper Sealing Machine	Model : HHGF10/8, Production Capacity : 4000 bottol per hour (Based on 170ml bottol)	China	Set	1	3,380,000	3,380,000
Cargo Lift	Using situation :Indoor, Capacity : 3 tons, Lift : 18 meter, Lifting Speed : 5- 6m/min, Power Source : AC 440 Volt 60Hz/50Hz & Wire Rope : 10mm-12mm x 4 falls.	China	Set	1	2,750,000	2,755,000
Lab Equipment	a) Air Solenoid Valve : Pressure 1.5-8 Kg	China	Sets	5	45,000	225,000
	b) Digital Scale : Platform system, Range : 1-100 kg.	China	Sets	5	24,000	120,000

Total Cost of Machineries	49,339,000
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FINANCIAL PROJECTIONS

The financial projections for BD THAI FOOD & BEVERAGE LTD. are highlighted in the table below. This report provides an analysis and evaluation of the new project's prospective profitability; liquidity and financial stability of BD THAI FOOD & BEVERAGE LTD. Aspects of this analysis include Technological, Financial and Economic.

The assumptions for these projections are as follows:

(Each year calculation is made comparing with respective previous year)

The projected financial statement has been prepared on underlying assumption				
Assumption indicator	Assumption's Basis	Assumptions Years		
		1st Year	2nd Year	3rd Year
Capacity Increase	Capacity will be increased as new machineries will be introduced and developed new product line.	18.29%	23.05%	26.05%
Capacity Utilization	Capacity utilization will be increased for new machinery installation and efficient use of machinery.	68%-74%	70%-76%	74%-82%
Revenue Increase	Sales will be increased for new machinery and new product line and efficient use of existing capacity of machinery.	20%	23%	26%
Operating Expenses Increase/ (Decrease)	Operating expenses will be increased due to increase of production and sales. IPO expense will lead to the higher increase of Operating expenses in the year 2019-2020.	16.25%	60.52%	7.34%
Property, Plant and Equipment Addition	Equipment will be increased in every year for the purpose of services increase.	35.25 Million Tk.	80.15 Million Tk.	18.28 Million Tk.
Paid up Capital Increase	Paid up Capital will be increased by Tk. 150,000,000 through IPO in FY 2019-2020.	-	150.00 Million Tk	-
Dividend	Dividend is not considered here as the decision is not predetermined.	-	-	-
Cost of Capital	Minimum return expected by the company	15%	15%	15%

BD THAI FOOD & BEVERAGE LTD.
Projected Statement of Financial Position

Particulars	Amount in BDT			
	Audited	Projected		
	30-Jun-18	1st Year	2nd Year	3rd Year
ASSETS				
Non-Current Assets	988,349,364	983,648,218	1,024,968,827	999,957,852
Property, Plant & Equipment	988,349,364	983,648,218	1,024,968,827	999,957,852
Current Assets	737,836,334	783,579,552	872,646,645	1,008,892,454
Inventories	371,830,341	429,836,045	453,259,001	536,193,118
Advances, Deposits & Pre-payments	164,026,394	169,895,358	185,736,738	196,695,206
Accounts Receivable	136,830,192	180,161,454	228,084,401	260,513,463
Cash & Cash Equivalents	65,149,407	3,686,695	5,566,505	15,490,667
Total Assets	1,726,185,698	1,767,227,770	1,897,615,472	2,008,850,306
EQUITY & LIABILITY				
Shareholders' Equity	862,385,441	949,659,659	1,206,824,700	1,351,388,005
Share Capital	665,000,000	665,000,000	815,000,000	815,000,000
Share Money Deposit	-	-	-	-
Revaluation Reserve	93,469,332	93,469,332	93,469,332	93,469,332
Retained Earnings	103,916,109	191,190,327	298,355,368	442,918,673
Non-Current Liabilities	421,053,298	367,003,258	271,703,323	228,760,490
Long Term Loan	341,531,512	272,237,949	159,237,949	103,271,883
Deferred Tax Liabilities	79,521,786	94,765,309	112,465,374	125,488,607
Current Liabilities	442,746,959	450,564,853	419,087,450	428,701,812
Current Portion of Long Term Loan	34,653,911	34,653,911	29,455,824	27,983,033
Short Term Loan	338,952,138	320,552,138	280,552,138	266,524,531
Trade and Other Payable	28,392,582	32,392,582	35,631,840	39,195,024
Liabilities for Expenses	13,690,562	14,890,562	16,379,618	17,853,784
Provision for Provident Fund	1,269,773	2,539,540	2,641,122	2,707,150
Provision for Income Tax	16,456,903	29,713,998	31,283,076	41,408,843
Provision Workers' Profit Participation Fund	9,331,090	15,822,122	23,143,831	33,029,446
Total	1,726,185,698	1,767,227,770	1,897,615,472	2,008,850,306

BD THAI FOOD & BEVERAGE LTD.

PROJECTED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Particulars	Amount in BDT			
	Audited	Projected		
	30-Jun-18	1st Year	2nd Year	3rd Year
Turnover	763,395,992	900,807,270	1,080,968,724	1,302,567,313
Cost of Goods Sold	520,697,346	605,402,880	737,212,575	907,260,703
Gross Profit	242,698,646	295,404,390	343,756,149	395,306,610
Operating Expenses	72,122,468	78,809,071	119,086,605	125,756,656
Administrative Expenses	43,299,946	47,104,297	81,040,876	85,998,870
Selling & Distribution Expenses	28,822,522	31,704,774	38,045,729	39,757,787
Operating Income	170,576,178	216,595,319	224,669,544	269,549,953
Financial Expenses	88,408,651	80,808,651	71,408,651	62,839,613
Profit before Other Income	82,167,527	135,786,668	153,260,893	206,710,340
Other Income	567,669	525,000	495,000	887,580
Net Profit before WPPF	82,735,196	136,311,668	153,755,893	207,597,920
Provision for WPPF	3,939,771	6,491,032	7,321,709	9,885,615
Net Profit before Tax	78,795,425	129,820,637	146,434,184	197,712,305
Income Tax Expenses	27,578,399	42,546,419	39,269,143	53,149,000
Current Tax	5,182,869	27,302,896	21,569,078	40,125,767
Deferred Tax	22,395,530	15,243,523	17,700,065	13,023,233
Net Profit after Tax	51,217,026	87,274,218	107,165,041	144,563,305
Other Comprehensive Income				
Total Comprehensive Income	51,217,026	87,274,218	107,165,041	144,563,305

• Dividend is not considered

BD THAI FOOD & BEVERAGE LTD.
PROJECTED STATEMENT OF CASH FLOWS

Particulars	Amount in BDT			
	Audited	Projected		
	30-Jun-18	1st Year	2nd Year	3rd Year
Cash Flows from Operating Activities				
Collection from Customers and others	715,930,044	858,001,008	1,033,540,778	1,271,025,831
Paid for Cost & Expenses	(635,192,898)	(701,377,685)	(852,054,230)	(1,083,758,012)
Income Tax Paid	(230,226)	(14,045,801)	(20,000,000)	(30,000,000)
Net Cash Generated from Operating Activities	80,506,920	142,577,523	161,486,547	157,267,819
Cash Flows from Investing Activities				
Acquisition of Property Plant & Equipment	(111,893,192)	(35,538,021)	(80,000,000)	(13,037,580)
Loan to BD Sunlife Securities Ltd.	3,000,000			
Net Cash used in Investing Activities	(108,893,192)	(35,538,021)	(80,000,000)	(13,037,580)
Cash Flows from Financing Activities				
Long Term Loan Receipt/(Repayment)	10,362,209	(69,293,563)	(118,198,087)	(57,438,857)
Short Term Loan Receipt/(Repayment)	(129,649,939)	(18,400,000)	(40,000,000)	(14,027,607)
Share Money Deposit	(12,525,000)	-	-	-
Share Capital	300,000,000	-	150,000,000	-
Bank Interest & Charges Paid	(88,408,651)	(80,808,651)	(71,408,651)	(62,839,613)
Net Cash Generated from Financing Activities	79,778,619	(168,502,214)	(79,606,738)	(134,306,077)
Net Cash Increase in Cash & Cash Equivalents	51,392,347	(61,462,712)	1,879,810	9,924,162
Cash & Cash Equivalents at the Beginning of the year	13,757,060	65,149,407	3,686,695	5,566,505
Cash & Cash Equivalents at the End of the year	65,149,407	3,686,695	5,566,505	15,490,666

EXPECTED FINANCIAL OUTCOMES OF THE PROJECT:

Internal Rate of Return	29.32	%
Net Present Value (NPV)	164.64	Million Taka
Pay- Back Period	2.988	Years

STRENGTHS

- Latest production technology ensures proper quality of our products.
- Wide distribution network covering rural and urban markets of Bangladesh.
- Huge demand for our beverage and confectionary items.

WEAKNESSES

- Lack of promotional activities.
- Shortage of production capacity.
- Unable to supply beverage items as per demand in peak season because of shortage of production capacity.
- Due to lack of adequate fund we are unable to go for massive promotional campaign.

OPPORTUNITIES

- Bangladesh has more than 160 million population. With 7.28% GDP growth the disposable income of people is increasing, as a result the market for beverages and processed food is becoming bigger every day.
- Due to global warming and the extended summer season the beverage market is getting bigger every year.
- Bangladesh grows huge amount of quality tropical fruits, which may be processed and preserved for local and export markets.

THREATS

- Market is very competitive.
- Challenges in changes in business policy by regulatory authorities.
- Political unrest & stability.
- The local and imported raw materials price may increase.

CONCLUSION

The feasibility study of the proposed project has been conducted & analyzed from the viewpoint of management, commercial, economic and financial aspects and found to be viable in all respects. The time line of the project is vital for the completion within the estimated cost. From the analysis it reveals that the project is technically sound, financially viable and economically acceptable. The crucial aspect of the project is to raise finance through IPO to complete the project in time.

DISCLAIMER

This Feasibility Report is for information purposes only and it is intended solely for the persons receiving it from BD THAI FOOD & BEVERAGE LTD. and is not authorized for reproduction or distribution to others. This report is not intended to form the basis of any investment decision by any investors and should not be considered as a recommendation by BD THAI FOOD & BEVERAGE LTD. or any other person to any recipient of the Feasibility report to invest in the companies. Each person to whom this report is made available must make his/her own independent assessment, as she/he may deem necessary in order to determine whether to proceed with investing in Feasibility Study of BD THAI FOOD & BEVERAGE LTD. capacity increase and develop new product.

The information on which this Feasibility Report is based has been obtained from the concerned company and publicly available sources and although BD THAI FOOD & BEVERAGE LTD. has no specific reasons for believing such information to be false. Neither BD THAI FOOD & BEVERAGE LTD. nor its directors, officers and employees shall in any way be responsible or liable for any losses or damages whatsoever which any person may suffer or incur as a result of acting or otherwise relying upon anything stated or inferred in or omitted from this Feasibility Report.

Dated; October 17, 2018

Pulak Kumer Das, ACMA
Partner
KAPS & Associates
Cost & Management Accountants

CHAPTER (XXIII)

LOCK-IN

(a) Ordinary shares of the issuer shall be subject to lock-in, from the date of issuance of prospectus or commercial operation, whichever comes later, in the following manner:

- (1) All shares held, at the time of according consent to the public offer, by sponsors, directors and shareholders holding ten percent (10%) or more shares, other than alternative investment funds, for 03(three) years.
- (2) In case any existing sponsor or director of the issuer transfers any share to any person, other than existing shareholders, all shares held by those transferee shareholders, at the time of according consent to the public offer, for 03 (three) years.
- (3) Twenty five percent (25%) of the shares allotted to eligible investors, for 06 (six) months and other twenty five percent (25%) of the shares allotted to them, for 09 (nine) months.
- (4) All shares held by alternative investment funds, at the time of according consent to the public offer, for 01 (one) year.
- (5) All shares held, at the time of according consent to the public offer, by any person other than the persons mentioned in sub-rules (1), (2) and (3) above, for 01 (one) year.

(b) The following table indicates the Lock-In status of the shareholders of SK Trims & Industries Limited:

Sl.	Name of Shareholder	Position	No.of Share	(%)	BO ID	Date of 1st acquisition	Lock-in period*
1	Zahid Maleque	Sponsor Shareholder	9,298,400	13.98%	1205670019722454	13-Oct-10	3 Yrs.
2	Rubina Hamid	Chairman	7,101,589	10.68%	1205670000480378	13-Oct-10	3 Yrs.
3	Dr. Kazi Aktar Hamid	Director	2,776,548	4.18%	1205670023393653	13-Oct-10	3 Yrs.
4	Rahat Maleque	Director	2,206,600	3.32%	1205670027254074	13-Oct-10	3 Yrs.
5	Cynthia Maleque	Sponsor Shareholder	495,000	0.74%	1205670046481294	13-Oct-10	3 Yrs.
6	Ryan Hamid	Director	2,121,863	3.19%	1205670031282599	13-Oct-10	3 Yrs.
7	Bangladesh Thai Aluminium Ltd.	Shareholder	4,931,507	7.42%	1203190032611209	1-Feb-12	1 Yrs.

8	Sunlife Insurance Company Ltd.	Shareholder	11,068,493	16.64%	1205670000803592	1-Feb-12	3 Yrs.
9	Moshararaf Hossain	Shareholder	100,000	0.15%	1205670062528223	27-May-18	1 Yrs.
10	Jeny Hazra & Tapan Sankar Hazra	Shareholder	200,000	0.30%	1205670058546063	27-May -18	1 Yrs.
11	Reliance Brokerage Services Ltd. (Dealer)	Shareholder	1,000,000	1.50%	1203850038318433	27-May -18	1 Yrs.
12	Dr. Md. Abu Baker Siddiq	Shareholder	100,000	0.15%	1205670064936626	27-May -18	1 Yrs.
13	Md. Fakhru Islam Securities Ltd.	Shareholder	1,000,000	1.50%	1203040004144191	27-May -18	1 Yrs.
14	Md. Atiqur Rahman	Shareholder	100,000	0.15%	1205670062150995	27-May -18	1 Yrs.
15	Jiban Kanai Das	Shareholder	200,000	0.30%	1203390000721211	27-May -18	1 Yrs.
16	Priti Sinha Roy	Shareholder	100,000	0.15%	1202590002457650	27-May -18	1 Yrs.
17	Bikash Chandra Sarker	Shareholder	150,000	0.23%	1605550058872405	27-May -18	1 Yrs.
18	Moni Bhoumik & Swapan Chowdhury	Shareholder	50,000	0.08%	1203390058546957	27-May -18	1 Yrs.
19	Sagar Chowdhury & Dilip Kumar Chowdhury	Shareholder	50,000	0.08%	1203680063524856	27-May -18	1 Yrs.
20	Nazma Fatema	Shareholder	40,000	0.06%	1601880032311109	27-May -18	1 Yrs.
21	Meghnalife Insurance Company Ltd.	Shareholder	2,250,000	3.38%	1205780004052434	27-May -18	1 Yrs.
22	Nasir Uddin Ahmed & Sharmin Nasir	Shareholder	500,000	0.75%	1205780061766775	27-May -18	1 Yrs.
23	Karnaphuli Insurance Co. Ltd.	Shareholder	250,000	0.38%	1205780008042260	27-May -18	1 Yrs.
24	Dr. Monowar Kabir	Shareholder	100,000	0.15%	1203730064847295	27-May -18	1 Yrs.
25	Md. Shahidul Islam	Shareholder	100,000	0.15%	1205670062353739	27-May -18	1 Yrs.
26	Mohammad Nasar Uddin	Shareholder	450,000	0.68%	1201960032064919	27-May -18	1 Yrs.
27	Mohammad Ohidujaman	Shareholder	100,000	0.15%	1205670062549174	27-May -18	1 Yrs.

28	Sabina Yasmin	Shareholder	200,000	0.30%	1201960044872284	27-May -18	1 Yrs.
29	Island Securities Ltd.	Shareholder	250,000	0.38%	1201960028837738	27-May -18	1 Yrs.
30	Md. Abdul Hamid	Shareholder	25,000	0.04%	1201780009039738	27-May -18	1 Yrs.
31	Md. Shahriar Hasan	Shareholder	150,000	0.23%	1201950062692511	27-May -18	1 Yrs.
32	Md. Zakaria	Shareholder	100,000	0.15%	1203500024341237	27-May -18	1 Yrs.
33	Md. Saiful Islam	Shareholder	100,000	0.15%	1201960000159705	27-May -18	1 Yrs.
34	Asadur Rahaman	Shareholder	25,000	0.04%	1204280050768391	27-May -18	1 Yrs.
35	Mst. Monowara Begum	Shareholder	100,000	0.15%	1205080064275815	27-May -18	1 Yrs.
36	Milan Sarker	Shareholder	100,000	0.15%	1204670062226745	27-May -18	1 Yrs.
37	Alak Chandra Sarker	Shareholder	200,000	0.30%	1203010063067778	27-May -18	1 Yrs.
38	M/S. AR Trading	Shareholder	400,000	0.60%	1205670062660031	27-May -18	1 Yrs.
39	Md. Amzad Hossain Fakir	Shareholder	400,000	0.60%	1205670028409476	27-May -18	1 Yrs.
40	Roksana Amzad	Shareholder	400,000	0.60%	1205670062195657	27-May -18	1 Yrs.
41	Abdul Matin	Shareholder	100,000	0.15%	1201710000112150	27-May -18	1 Yrs.
42	Kamrul Bin Sattar	Shareholder	100,000	0.15%	1205670030919271	27-May -18	1 Yrs.
43	M.A. Khan Belal	Shareholder	500,000	0.75%	1602170063842654	27-May -18	1 Yrs.
44	Mohammad Golam Nobi	Shareholder	100,000	0.15%	1202150000142899	27-May -18	1 Yrs.
45	Sharmin Sikander	Shareholder	100,000	0.15%	1202150000142757	27-May -18	1 Yrs.
46	Sunlife Insurance Company Ltd. Employees Provident Fund	Shareholder	1,000,000	1.50%	1205670064955685	27-May -18	1 Yrs.
47	National Life Insurance Company Ltd.	Shareholder	1,000,000	1.50%	1205720000268934	27-May -18	1 Yrs.
48	Ainul Kabir and Lutfur Nahar	Shareholder	100,000	0.15%	1201500000710153	27-May -18	1 Yrs.
49	Ranjan Kumar Bhowmik	Shareholder	100,000	0.15%	1202080032805167	27-May -18	1 Yrs.
50	Syed Md. Mahbubur Rahman	Shareholder	100,000	0.15%	1205670063116531	27-May -18	1 Yrs.
51	Md. Abdur Rahim	Shareholder	100,000	0.15%	1205670061552855	27-May -18	1 Yrs.

52	BD Thai Cosmo Ltd.	Shareholder	150,000	0.23%	1205670056915241	27-May -18	1 Yrs.
53	Md. Monzour Morshed Chowdhury	Shareholder	150,000	0.23%	1205670064337602	27-May -18	1 Yrs.
54	Mrs. Fouzia Maleque	Shareholder	80,000	0.12%	1205670021681207	27-May -18	1 Yrs.
55	Ruhul Ameen	Shareholder	86,290	0.13%	1201960021621198	27-May -18	1 Yrs.
56	Kazi Ali Imam	Shareholder	75,000	0.11%	1201500000447180	27-May -18	1 Yrs.
57	Mst. Rehana Khanam	Shareholder	100,000	0.15%	1602170062662724	27-May -18	1 Yrs.
58	S.M Afaz Uddin	Shareholder	25,000	0.04%	1203570016488001	27-May -18	1 Yrs.
59	Syed Mahtab Ali	Shareholder	100,000	0.15%	1205670062424299	27-May -18	1 Yrs.
60	Mousumi Akter	Shareholder	25,000	0.04%	1205670055833900	27-May -18	1 Yrs.
61	Md. Mijanur Rahman	Shareholder	50,000	0.08%	1205720062083194	27-May -18	1 Yrs.
62	Mohammad Monir Hossain	Shareholder	50,000	0.08%	1604630047393968	27-May -18	1 Yrs.
63	AKM Zakaria Hossain	Shareholder	100,000	0.15%	1605610064937853	27-May -18	1 Yrs.
64	Md. Anoware Hossain	Shareholder	100,000	0.15%	1201520064939895	27-May -18	1 Yrs.
65	Md. Hanif	Shareholder	100,000	0.15%	1201960004637260	27-May -18	1 Yrs.
66	Md. Shamimul Islam	Shareholder	150,000	0.23%	1201960000703505	27-May -18	1 Yrs.
67	Md. Amin Uddin	Shareholder	50,000	0.08%	1202020000787453	27-May -18	1 Yrs.
68	Md. Oliur Rahman	Shareholder	50,000	0.08%	1201700033399528	27-May -18	1 Yrs.
69	Business Point Enterprise	Shareholder	200,000	0.30%	1605070064714352	27-May -18	1 Yrs.
70	Md. Mizanur Rahman	Shareholder	50,000	0.08%	1204240059807235	27-May -18	1 Yrs.
71	Samsul Arefin	Shareholder	100,000	0.15%	1205590054028822	27-May -18	1 Yrs.
72	Mohammad Jahurul Islam Sheikh	Shareholder	100,000	0.15%	1605570062574545	27-May -18	1 Yrs.
73	Uttam Kumar Bhowmik	Shareholder	50,000	0.08%	1201900003817486	27-May -18	1 Yrs.
74	Rahman & Associates	Shareholder	50,000	0.08%	1201950064561216	27-May -18	1 Yrs.
75	Md. Saiful Islam Helaly	Shareholder	250,000	0.38%	1605570062874115	27-May -18	1 Yrs.
76	Khaleda Nahar Parul	Shareholder	25,000	0.04%	1204090035418150	27-May -18	1 Yrs.
77	Dr. Humayun Kabir	Shareholder	100,000	0.15%	1201500000210500	27-May -18	1 Yrs.

78	Adnan Kabir	Shareholder	100,000	0.15%	1201500007956770	27-May -18	1 Yrs.
79	Southeast Bank Ltd.	Shareholder	6,200,000	9.32%	1201500000060633	27-May -18	1 Yrs.
80	Mofizur Rahman	Shareholder	1,500,000	2.26%	1201500003743478	27-May -18	1 Yrs.
81	Southeast Bank Capital Services Ltd.	Shareholder	3,200,000	4.81%	1605530040732747	27-May -18	1 Yrs.
82	Aslam Mia	Shareholder	75,000	0.11%	1205670057529780	27-May -18	1 Yrs.
83	M. M. Aminul Islam	Shareholder	130,000	0.20%	1203050021274798	27-May -18	1 Yrs.
84	Md. Shahanur Rahman	Shareholder	80,000	0.12%	1205670027167419	27-May -18	1 Yrs.
85	Md. Habibur Rahman	Shareholder	70,000	0.11%	1203260003086467	27-May -18	1 Yrs.
86	Md. Gazi Salauddin	Shareholder	88,710	0.13%	1205670064954061	27-May -18	1 Yrs.
87	Md. Alamgir Kabir	Shareholder	20,000	0.03%	1201780017761230	27-May -18	1 Yrs.
88	Md. Shahidul Islam & Faryana Islam	Shareholder	80,000	0.12%	1205670064094347	27-May -18	1 Yrs.
Total			66,500,000	100.00%			

[From the issue date of Prospectus]

CHAPTER (XXIV)

MARKETS FOR THE SECURITIES BEING OFFERED

Stock Exchanges:

The issuer shall apply to all the relevant exchanges in Bangladesh within seven working days from the date of consent for public offer accorded by the Commission.



Dhaka Stock Exchange Limited (DSE)

9/F, Motijheel C/A, Dhaka- 1000; and



Chittagong Stock Exchange Limited (CSE)

CSE Building, 1080 Sheikh Mujib Road, Chittagong.

Declaration about Listing of Shares with Stock Exchanges:

None of the Stock Exchanges, if for any reason, grant listing within 75 days from the closure of subscription, any allotment in terms of this prospectus shall be void and the Company shall refund the subscription money within fifteen days from the date of refusal for listing by the stock exchange, or from the date of expiry of the said 75 (seventy-five) days, as the case may be.

In case of non- refund of the subscription money within the aforesaid fifteen days, the Company directors, in addition to the issuer company, shall be collectively and severally liable for refund of the subscription money, with interest at the rate of 2% (two percent) per month above the bank rate, to the subscribers concerned.

The issue managers, in addition to the issuer Company, shall ensure due compliance of the above mentioned conditions and shall submit compliance report thereon to the Commission within seven days of expiry of the aforesaid fifteen days' time period allowed for refund of the subscription money.

Trading and Settlement;

Trading and Settlement Regulation of the stock exchanges will apply in respect of trading and settlement of the shares of the Company.

THE ISSUE SHALL BE PLACED IN “N” CATEGORY

CHAPTER (XXV)

DESCRIPTION OF SECURITIES OUTSTANDING OR BEING OFFERED

All types of securities outstanding or being offered with date or proposed date of such issue and to whom those are offered, number of securities and issue or offer price along with the following information:

(a) Dividend, voting and preemption rights;

The Share Capital of the company is divided into Ordinary Shares, carrying equal rights to vote and receive dividend in terms of the relevant provisions of the Companies Act 1994 and the Articles of Association of the company. All Shareholders shall have the usual voting rights in person or by proxy in connection with, among others, election of Directors & Auditors and other usual agenda of General Meeting – Ordinary or Extra-ordinary. On a show of hand, every shareholder presents in person and every duly authorized representative of a shareholder present at a General Meeting shall have one vote and on a poll every shareholder present or by proxy shall have one vote for every share held by him or her.

In case of any additional issue of shares for raising further capital the existing shareholders shall be entitled to Right Issue of shares in terms of the guidelines issued by the BSEC from time to time.

(b) Conversion and liquidation rights;

In terms of provisions of the Companies Act 1994, Articles of Association of the Company and other relevant rules in force, the shares of the Company are freely transferable. The Company shall not charge any fee for registering transfer of shares. No transfer shall be made to a firm, an infant or person of unsound mind.

(c) Dividend policy;

- i. The profit of the Company, subject to any special right relating thereto created or authorized to be created by the Memorandum and subject to the provisions of the Articles of Association, shall be divisible among the members in proportion to the amount of capital paid-up on the shares held by them respectively.
- ii. No large dividend shall be declared than is recommended by the Directors, but the Company in its General Meeting may declare a smaller dividend. The declaration of Directors as to the amount of Net profit of the Company shall be conclusive.
- iii. No dividend shall be payable except out of the profits of the Company or any other undistributed profits. Dividend shall not carry interest as against the Company.
- iv. The Directors may from time to time pay the members such interim dividend as in their judgment the financial position of the Company may justify.
- v. A transfer of shares shall not pass the right to any dividend declared thereon before the registration of transfer.
- vi. No limitation in payment of dividend is stipulated in any debt instrument or otherwise.

(d) Other rights of the securities holders;

In terms of the provisions of the Companies Act 1994, Articles of Association of the Company and other relevant rules in force, the shares of the Company are transferable. The Company shall not charge any fee, other than Government duties for registering transfer of shares. No transfer shall be made to a minor or person of unsound mind.

The Directors shall present the financial statements as required under the law & International Accounting Standard. Financial statements will be prepared in accordance with the International Accounting Standards consistently applied throughout the subsequent periods and present with the objective of providing maximum disclosure as per law and International Accounting Standard to the shareholders regarding the financial and operational position of the company. The shareholders shall have the right to receive all periodical statement and reports, audited as well as un audited, published by the company from time to time.

The shareholder holding minimum of 10% shares of paid-up capital of the company shall have the right to requisition extra ordinary General Meeting of the company as provided for the section 84 of the Companies Act 1994.

CHAPTER (XXVI)

FINANCIAL STATEMENTS

AUDITORS' REPORT & AUDITED FINANCIAL STATEMENTS
OF
BD THAI FOOD & BEVERAGE LTD.
FOR THE YEAR ENDED 30 JUNE 2018

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AUDITORS' REPORT TO THE SHAREHOLDERS
OF
BD THAI FOOD & BEVERAGE LTD.

We have audited the accompanying financial statements of **BD THAI FOOD & BEVERAGE LTD.** which comprise the Statement of Financial Position as at 30 June 2018, Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows & Statement of Changes in Equity for the year ended 30 June 2018 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of **BD THAI FOOD & BEVERAGE LIMITED.** as at 30 June 2018 and its financial performance for the year in accordance with Bangladesh Financial Reporting Standards (BFRSs).

We also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- c) The Company's Statement of financial position, dealt with by the report are in agreement with the books of accounts.
- d) The expenditure incurred and payments made were for the purposes of the company's business.

Sd/-

MABS & J Partners

Dated: Dhaka,

15 October 2018

BD THAI FOOD & BEVERAGE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2018

Particulars	Notes	Amount in Taka	
		30 June 2018	30 June 2017
ASSETS			
Non-Current Assets		988,349,364	916,000,766
Property, Plant & Equipment	4.00	988,349,364	916,000,766
Current Assets		737,836,334	554,730,571
Inventories	5.00	371,830,341	311,727,184
Accounts Receivable	6.00	136,830,192	88,796,575
Advances, Deposits & Pre-payments	7.00	164,026,394	137,449,752
Loan to Sister Concern	8.00	-	3,000,000
Cash & Cash Equivalents	9.00	65,149,407	13,757,060
Total Assets		1,726,185,698	1,470,731,337
EQUITY & LIABILITY			
Shareholders' Equity		862,385,441	523,693,415
Share Capital	10.00	665,000,000	365,000,000
Share Money Deposit	11.00	-	12,525,000
Revaluation Reserve	12.00	93,469,332	93,469,332
Retained Earnings	13.00	103,916,109	52,699,083
Non-Current Liabilities		421,053,298	387,266,751
Long Term Loan	14.00	341,531,512	330,140,495
Deferred Tax Liabilities	15.00	79,521,786	57,126,256
Current Liabilities		442,746,959	559,771,171
Current Portion of Long Term Loan	14.00	34,653,911	35,682,719
Short Term Loan	16.00	338,952,138	468,602,077
Trade and Other Payable	17.00	28,392,582	29,452,278
Liabilities for Expenses	18.00	13,690,562	9,368,744
Provident Fund	19.00	1,269,773	-
Provision for Income Tax	20.00	16,456,903	11,274,034
Workers' Profit Participation Fund	21.00	9,331,090	5,391,319
Total		1,726,185,698	1,470,731,337
Net Asset Value (NAV) per Share	31.00	12.97	14.35

The accounting policies and other notes from 1-36 annexure A, B & C form an integral part of the financial statements. The Financial Statements were authorised for issue by the Board of Directors on 15 October 2018 and signed on its behalf by:

Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Chief Financial Officer	Company Secretary

Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

Particulars	Notes	Amount in Taka	
		2017-2018	2016-2017
Turnover	22.00	763,395,992	694,710,322
Cost of Goods Sold	23.00	520,697,346	473,721,279
Gross Profit		242,698,646	220,989,043
Operating Expenses		72,122,468	65,426,933
Administrative Expenses	24.00	43,299,946	37,330,436
Selling & Distribution Expenses	25.00	28,822,522	28,096,497
Operating Income		170,576,178	155,562,110
Financial Expenses	26.00	88,408,651	89,347,780
Profit before Other Income		82,167,527	66,214,330
Other Income	27.00	567,669	2,148,549
Net Profit before WPPF		82,735,196	68,362,879
Workers' Profit Participation and Welfare Fund	28.00	3,939,771	3,255,375
Net Profit before Tax		78,795,425	65,107,504
Income Tax Expenses		27,578,399	29,318,711
Current Tax	29.00	5,182,869	4,181,153
Deferred Tax	15.00	22,395,530	25,137,558
Net Profit after Tax		51,217,026	35,788,793
Other Comprehensive Income		-	-
Total Comprehensive Income		51,217,026	35,788,793
Earnings Per Share (EPS) (Adjusted)	30.00	1.31	0.92

The accounting policies and other notes from 1-36 annexure A, B & C form an integral part of the financial statements. The financial statements were authorised for issue by the Board of Directors on 15 October 2018 and signed on its behalf by:

Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Chief Financial Officer	Company Secretary

Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

BD THAI FOOD & BEVERAGE LIMITED**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018**

Particulars	Share Capital	Share Money Deposit	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2017	365,000,000	12,525,000	93,469,332	52,699,083	523,693,415
Share Money Deposit	-	(12,525,000)	-	-	(12,525,000)
Net profit during the year	300,000,000	-	-	51,217,026	351,217,026
Fee for Capital Raising	-	-	-	(105,000)	(105,000)
Balance as on 30-06-2018	665,000,000	-	93,469,332	103,811,109	862,280,441

Particulars	Share Capital	Share Money Deposit	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2016	365,000,000	7,525,000	-	16,910,290	389,435,290
Revaluation reserve	-	-	93,469,332	-	93,469,332
Addition during the year	-	5,000,000	-	35,788,793	40,788,793
Balance as on 30-06-2017	365,000,000	12,525,000	93,469,332	52,699,083	523,693,415

The accounting policies and other notes from 1-36 annexure A, B & C form an integral part of the financial statements. The financial statements were authorised for issue by the Board of Directors on 15 October 2018 and signed on its behalf by:

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

Signed in terms of our separate report annexed in our report of even date.

**Dated: Dhaka
15 October 2018**

Sd/-
**MABS & J Partners
Chartered Accountants**

BD THAI FOOD & BEVERAGE LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

Particulars	Notes	Amount in Taka	
		2017-2018	2016-2017
Cash Flows from Operating Activities			
Collection from Customers and others		715,930,044	644,182,681
Paid for Cost & Expenses		(635,192,898)	(615,863,948)
Income Tax Paid		(230,226)	(198,941)
Net Cash Generated from Operating Activities		80,506,920	28,119,792
Cash Flows from Investing Activities			
Acquisition of Property Plant & Equipment		(111,893,192)	(95,265,295)
Loan to BD Sunlife Securities Ltd.		3,000,000	(3,000,000)
Net Cash used in Investing Activities		(108,893,192)	(98,265,295)
Cash Flows from Financing Activities			
Long Term Loan Receipt/(Paid)		10,362,209	(6,292,546)
Short Term Loan Receipt/(Paid)		(129,649,939)	163,195,803
Share Money Deposit		(12,525,000)	5,000,000
Share Capital		300,000,000	-
Bank Interest & Charges Paid		(88,408,651)	(89,347,780)
Net Cash Generated from Financing Activities		79,778,619	72,555,477
Net Cash Increase in Cash & Cash Equivalents		51,392,347	2,409,974
Cash & Cash Equivalents at the Beginning of the year		13,757,060	11,347,086
Cash & Cash Equivalents at the End of the year		65,149,407	13,757,060

Net Operating Cash Flows per Share (NOCFPS) (Adjusted)	32.00	2.06	0.72
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The accounting policies and other notes from 1-36 annexure A, B & C form an integral part of the financial statements. The financial statements were authorised for issue by the Board of Directors on 15 October 2018 and signed on its behalf by:

Sd/- Chairman	Sd/- Managing Director	Sd/- Chief Financial Officer	Sd/- Company Secretary
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Signed in terms of our separate report annexed in our report of even date.

Dated: Dhaka 15 October 2018	Sd/- MABS & J Partners Chartered Accountants
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BD THAI FOOD & BEVERAGE LIMITED
NOTES, COMPRISING A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND EXPLANATORY INFORMATION
AS AT AND FOR THE YEAR ENDED 30 JUNE 2018

1.00 Reporting Entity

1.01 Formation and Legal Status

The Company was incorporated in 13 October 2010 as a 'Private' Company limited by shares and registered with the Registrar of Joint Stock Companies & Firms of Bangladesh under the Companies Act, 1994 vide Registration No. C-87517/10.

The registered and corporate office of the Company is located at BTA Tower, House # 29, Road # 17, Banani C/A, Dhaka-1213 and its factory is situated in its own premises at Kawalipara, Dhamrai, Dhaka, Bangladesh.

1.02 Nature of Business

The principal activities of the Company is to manufacture of quality food and beverage items and marketing thereof.

2.00 Basis of Financial Statements Preparation and Presentation

2.01 Statement of Compliance

The financial statements of the company under reporting have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as explained in later as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting

2.02 Regulatory Compliances

As required, BD Thai Food & Beverage Limited complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Ordinance 1984
- b) The Income Tax Rules 1984
- c) The Value Added Tax Act 1991
- d) The Value Added Tax Rules 1991
- e) Securities and Exchange Commission Rules 1987
- f) The Customs Act 1969
- g) The Labour Act 2006 (as amendment in 2013)
- h) The Securities and Exchange Commission Act 1993
- i) The Stamp Act 1899

2.03 Application of Standards

The financial statements have been prepared in compliance with requirement of BASs (Bangladesh Accounting Standards) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following BASs are applied to the financial statements for the year under audit:

<u>Ref. No.</u>	<u>Accounting Standards</u>	<u>Status</u>
IAS-1	Presentation of financial statements	Applied
IAS-2	Inventories	Applied
IAS-7	Statement of Cash Flows	Applied
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors	Applied
IAS-10	Events after the Reporting Date	Applied
IAS-12	Income Taxes	Applied
IAS-16	Property, Plant & Equipment	Applied
IAS-18	Revenue	Applied
IAS -19	Employee benefits	Applied
IAS-23	Borrowing Costs	Applied
IAS-24	Related Party Disclosures	Applied
IAS-32	Financial Instrument: Presentation	Applied
IAS-33	Earnings Per Share	Applied
IAS-39	Financial Instruments: Recognitions and	Applied
IFRS-1	First Time Adoption of International Financial Reporting Standards	Applied
IFRS-7	Financial Instruments: Disclosures	Applied

2.04 Functional and Presentation Currency

The financial statements are expressed in Bangladesh Taka which is both functional and reporting currency of the Company. The figures of financial statements have been rounded off to the nearest Taka.

2.05 Basis of Measurement

The financial statements have been prepared on historical cost basis.

2.06 Use of Estimates and Judgments

The preparation of these financial statements is in conformity with BFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2.07 Presentation of Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by BAS 1 'Presentation of Financial Statements'. The Financial Statements comprises the followings:

- a) a statement of financial position as at 30 June 2018;
- b) a statement of profit or loss and other comprehensive income for the year ended 30
- c) a statement of changes in equity for the year ended 30 June 2018;
- d) a statement of cash flows for the year ended 30 June 2018; and
- e) notes, comprising a summary of significant accounting policies and explanatory information.

2.08 Reporting Period

The financial period of the company covers twelve months from 01 July 2017 to 30 June 2018.

2.09 Preparation and Presentation of Financial Statements of the Company

The Board of Directors of BD Thai Food & Beverage Limited is responsible for the preparation and presentation of financial statements of the Company.

2.10 Comparative Figures

Re-arrangement

Comparative figures have been rearranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liability as reported in the financial statements.

Restatement

During the year no restatements in opening balance of retained earnings and comparative figures were restated.

3.00 Significant Accounting Policies

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

3.01 Property, Plant and Equipment (PPE)

i) Recognition of Property, Plant & Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation less impairment loss, if any.

Cost includes expenditure that is directly attributable to the acquisition of asset. The cost of self constructed asset includes the cost of material and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

ii) Pre-Operating Expenses and Borrowing Costs

Interest and other cost incurred by the company in respect of borrowing of fund are recognized as expenses in the period in which they incurred unless the activities that are necessary to prepare the qualifying assets for its intended use are in progress. Expenses capitalized also include applicable borrowing cost considering the requirement of BAS 23 "Borrowing Costs".

iii) Subsequent Costs and Maintenance Activities

The Company recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when the cost is incurred, it is probable that the future economic benefits embodied with the item will flow to the company and the cost of the item can be measured reliably. Expenditure incurred after the assets have been put into operation, such as repair and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of fixed assets, the expenditure is capitalized as an additional cost of the assets. All other costs are recognized to the profit and loss account as expenses if incurred. All up-gradation/enhancement are generally charged off as revenue expenditure unless they bring similar significant additional benefits.

iv) Disposal of Property, Plant & Equipment's

No disposal of property, plant & equipment's, during the year 01 July 2017 to 30 June 2018.

v) Maintenance Activities

The Company incurs maintenance cost for all its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

vi) Revaluation of Property, Plant & Equipment's

Financial statements of the Company have been prepared on historical cost basis. However, the values of land have been increased substantially during the last few years due to high inflationary trend. In this circumstance, management of BD Thai Food & Beverage Limited has been decided to determine fair market value of the land through revaluation. The information of revaluation assets have been provided in followings categories:

- **Date of Revaluation:** 01 July 2016;
- **Name of Independent Valuer:** S. F. Ahmed & Co., Chartered Accountants;
- the revaluation has been made on non depreciable assets i.e. land and land development so there has been no requirement of adjustment of revaluation reserve.

vii) Depreciation

Depreciation on all items of Property, Plant & Equipment other than Land & Land development is computed using the diminishing balance method so as to write off the assets over their expected useful life. Depreciation of an asset begins when it is available for use, ie when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

After considering the useful life of assets as per BAS-16 'Property, plant and equipment', the annual depreciation rates have been applied as under which is considered reasonable by the management.

<u>Category of Fixed Assets</u>	<u>Rate of Depreciation</u>
Land & Land Development	0%
Factory Building	2.5%
Building & Other Civil Work	2.5%
Plant & Machineries	5%
Office Decoration	20%
Office Equipment & Fitting	10%-20%
Furniture & Fixtures	10%
Solar System	10%
Tools & Accessories	10%
Motor Vehicles	20%
Laboratory Test Equipment	10%

viii) Impairment of Assets

The Company reviews the recoverable amount of its assets at each reporting date. If there exist any indication that the carrying amount of assets exceeds the recoverable amount, the company recognizes such impairment loss in accordance with BAS-36 "Impairment of Assets".

3.02 Inventories & Consumables

Inventories comprise of raw materials, work-in-process, finished goods, stores & spares, which are valued lower of cost or net realizable value in accordance with the Para of 21 & 25 of BAS-2 "Inventories".

3.03 Revenue Recognition

In compliance with the requirements of BAS 18 "Revenue", revenue is recognized only when:

- i) The products are invoiced and dispatched to the customers (i.e. significant risk and reward associated with ownership are transferred to the customers);
- ii) Interest income is accrued on a time basis by reference to the principal outstanding at the effective interest applicable.

3.04 Taxation

i) Current Tax

Provision for taxation has been made as per rates prescribed in the Finance Act and the Income Tax Ordinance, 1984 on net profit before tax or gross receipt by the Company, whichever is higher. As per BAS-12; Income Tax, provision has been made during the year as the Company earned taxable income.

ii) Deferred Tax

Deferred Tax is recognized using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted at the reporting date. Deferred tax asset or liability does not create a legal recovery/ liability from or to the income tax

3.05 Loans and Borrowings

Principal amount of the loans and borrowings are stated at their outstanding amount. Borrowings repayable within twelve months from the balance sheet date are classified as current liabilities whereas borrowings repayable after twelve months from the balance sheet date are classified as non-current liabilities.

3.06 Statement of Changes in Equity

Statement of changes in equity is prepared in accordance with BAS-1 "Presentation of Financial Statements". This statement reflects information about the increase or decrease in net assets or wealth.

3.07 Events after the reporting period

In compliance with the requirements of BAS 10: Events after the reporting period, post Balance Sheet events that provide additional information about the company's position at the reporting date are reflected in the financial statements and events after the Balance Sheet date that are not adjusting events are disclosed in the notes when material.

3.08 Borrowing Cost:

Borrowing costs that are not directly attributable to the acquisition, construction or production of qualifying assets are recognized in profit or loss using effective interest method. Borrowing cost incurred during the year was recognized as revenue expenses in accordance with BAS-23 "Borrowing Cost".

3.09 Trade Receivable

Trade receivable is initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to un-collectability of any amount so recognized.

3.10 Trade and Other Payable

Liabilities are recognized for amounts to be paid in the future for goods and services received, whether or not billed by the supplier.

3.11 Cash and Cash Equivalent

According to BAS 7 "Statement of Cash Flows " cash comprises cash in hand and bank deposit and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. BAS 1 "Presentation of Financial Statements" provides that cash and cash equivalent are not restricted in use. Considering the provision of BAS 7 and BAS 1, cash in hand and bank balances have been

3.12 Earnings Per Share

Earnings Per Share (EPS) is calculated in accordance with the Bangladesh Accounting Standard BAS-33 "Earnings Per Share".

i) Basic Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

ii) Diluted Earnings Per Share:

No diluted Earnings per share was required to be calculated for the period under review as there was no scope for dilution of Earnings Per Share for the

3.13 Related Party Transactions

The objective of BAS 24 'Related Party Disclosure' is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

The Company transactions with related parties and recognize as per BAS 24 "Related Party Disclosures". Related Party transactions have been disclosed under

3.14 Financial Expenses

Financial expenses comprise the interest on external borrowings and bank charges and are recognized as they are accrued.

3.15 Employee Benefits

i) Short Term Employee Benefits

Salaries, bonuses and allowances are accrued in the financial year in which the associated services are rendered by the employees of the Company.

ii) Workers' Profit Participation & Welfare Fund

The Company maintains a Worker's Profit Participation & Welfare Fund as per the requirement of The Companies Profit (worker's participation) (amendment) Ordinance 1985 & Labour Act 2006 (as ammended 2013) but no Board of Trustees have yet been constituted.

iii) Provident Fund

The Company has established a provident fund scheme. The fund is wholly administered by a Board of Trustees. No part of the fund is included in the assets of the Company.

Notes	Particulars	Amount in Taka		
		30 June 2018	30 June 2017	
4.00	Property, Plant & Equipment: Tk. 988,349,364			
	The break-up of the above amount is as follows:			
	Cost:			
	Opening Balance	1,026,956,396	835,330,965	
	Add: Addition during the year	111,893,192	95,265,295	
	Add: Revaluation reserve	-	96,360,136	
	Closing Balance	1,138,849,588	1,026,956,396	
	Depreciation:			
	Opening Balance	110,955,630	73,901,760	
	Add: Addition during the year	39,544,594	37,053,870	
	Closing Balance	150,500,224	110,955,630	
	Written down value	988,349,364	916,000,766	
	Details are given in Annexure-A with the report.			
5.00	Inventories: Tk. 371,830,341			
	The break-up of the above amount is as follows:			
	Raw Material	Note-23.01	83,619,399	80,927,133
	Packing Material	Note-23.02	90,578,622	111,578,124
	Spare Parts	Note-23.03	82,545,205	95,865,610
	Finished Goods	Note-23.00	85,516,465	16,750,079
	Work in Process	Note-23.00	29,570,650	6,606,238
	Total		371,830,341	311,727,184
	Details are given in Annexure-B with the report.			
6.00	Accounts Receivable: Tk. 136,830,192			
	The break-up of the above amount is as follows:			
	Opening Balance		88,796,575	36,120,385
	Add: Addition during the year		136,830,192	88,796,575
	Less Adjustment during the year		88,796,575	36,120,385
	Closing Balance		136,830,192	88,796,575

Receivables against sales comprises followings:

M/S. Rabbi Traders	4,530,625	2,810,810
M/S. Sumaiya Enterprise	3,245,205	2,020,505
M/S. Juwal Enterprise	3,340,144	2,343,144
M/S. Hawlader Enterprise	5,261,200	2,061,302
M/S. Tulli Enterprise	3,580,650	2,076,165
M/S. Khorshed Alam & Sons	1,125,800	1,735,018
M/S. Samol Enterprise	1,530,100	1,825,650
M/S. Habiba Enterprise	1,580,150	1,510,210
M/S. Bhai Bhai Store	1,570,350	3,025,350
M/S. Bhai Bhai Traders	1,510,300	1,560,950
M/S. B.S Enterprise	1,650,450	2,065,800
M/S. Mamun Enterprise	1,250,650	2,252,357
M/S. Rojob Enterprise-02	2,070,500	1,570,500
M/S. Hazi Rashid St.(NWS)	3,275,000	1,520,300
M/S. Suku Enterprise	2,065,250	1,345,620
M/S. Belal Store	1,510,230	1,065,870
M/S. Bayzid Traders	2,430,500	1,562,300
M/S. Harun Store	1,560,250	1,025,600
M/S. Sikder Store	2,065,400	1,068,900
M/S. Milon Dealer Babsai	2,230,500	1,230,500
M/S. Easy Enterprise	2,065,200	563,000
M/S. J.B.L Enterprise	2,063,050	863,050
M/S. Akhi Enterprise	2,525,600	1,025,600
M/S. Rohan Traders	1,061,020	561,020
M/S. M-Enterprise	2,563,200	1,563,200
M/S. Ma Babar Doya Enterprise	2,045,305	1,045,305
M/S. Master Enterprise	2,563,100	1,563,100
M/S. Mohsin Traders	2,056,230	856,230
M/S. Mukta Enterprise	2,020,510	1,025,680
M/S. Next Point	2,095,620	895,620
M/S. Bismillah Enterprise	2,452,600	1,452,600
M/S. Ma Rupa Enterprise	3,078,920	2,078,920
M/S. Momin Store	1,060,250	960,250
M/S. Pronoy Enterprise	1,062,500	462,500
M/S. Rafa Enterprise	1,087,900	887,900
M/S. Ria Traders	2,570,800	1,987,500
M/S. Sobuj Enterprise	1,260,305	560,305
M/S. Tonney Enterprise	3,161,387	1,245,805
M/S. Zim Traders	1,298,120	1,098,720
M/S. Akter Enterprise	1,245,120	1,045,820
M/S. Anika Traders	1,565,200	765,200
M/S. Goni Hazi Traders	1,265,500	1,035,060
M/S. Bhaiya Traders	1,565,700	1,025,680
M/S. Bikrampur Store	2,065,700	1,520,320
M/S. Joy Enterprise	3,065,405	1,865,405
M/S. Noor Trading	2,838,209	1,838,209
M/S. Rahmatullah Enterprise	2,450,630	1,450,630
M/S. United Four Brothers	2,247,850	1,247,850
M/S. Nurjahan Enterprise	2,563,210	1,563,210
M/S. Sadia Enterprise	2,580,250	1,487,200
M/S. Sarmin Enterprise	2,250,800	1,258,000

M/S. Jannat Enterprise	2,652,500	1,625,630
M/S. Tisa Enterprise	3,565,000	2,066,040
M/S. Farid Traders	2,563,500	1,563,000
M/S. Faruk Store	2,075,200	1,780,350
M/S. Abdullah Enterprise	1,950,200	1,025,600
M/S. Rakib Enterprise	1,865,750	1,065,800
M/S. Razu Enterprise	2,965,400	1,562,300
M/S. Rojoni Enterprise	1,285,600	1,536,200
M/S. Modasser Enterprise	2,065,800	1,265,400
M/S. Nijhum Entp.	2,570,300	1,573,386
Super Shop	2,092,497	1,257,129
Total	136,830,192	88,796,575

- i) The above amounts are unsecured but good and have been subsequently realized. No provision was made for bad debt during the year under audit.
- ii) No amount was due by the Directors (including Managing Director) or any other official of the Company and any of them severally or jointly with any other person.
- iii) Aging of the above receivables is given below:

Particulars	up to 1 month	1-3 months	3 to above	Total
Accounts Receivable	54,868,907	69,030,832	12,930,453	136,830,192
Total	54,868,907	69,030,832	12,930,453	136,830,192

7.00 Advances, Deposits & Pre-payments: Tk. 164,026,394

This break-up of above amount as follows:

Advance to Suppliers & Others	Annexure-C	151,525,111	119,786,739
Advance Income Tax		5,796,796	5,566,570
Advance against VAT		745,487	6,137,443
Deposits:			
Security Deposit-Titas		2,281,600	2,281,600
Security Deposit-REB		3,677,400	3,677,400
Total		164,026,394	137,449,752

- i) There is no amount due from directors or officers of the company other than advance against salary.
- ii) Details of Advance to Suppliers & Others shown in Annexure-C.

8.00 Loan to Sister Concern: Tk. 0

The break-up of the above amount is as follows:

Opening Balance	3,000,000	-
Add: Disbursed during the year	-	3,000,000
Less: Collection during the year	3,000,000	-
Closing Balance	-	3,000,000

9.00 Cash & Cash Equivalents: Tk. 65,149,407

The break-up of the above amount is as follows:

Cash in Hand	Note: 9.01	10,641,557	8,075,457
Cash at Bank	Note: 9.02	54,507,850	5,681,603
		65,149,407	13,757,060

9.01 Cash in Hand: Tk. 10,641,557

The break-up of the above amount is as follows:

Cash in Hand (Factory)	8,075,707	5,050,107
Cash in Hand (Head Office)	2,565,850	3,025,350
	10,641,557	8,075,457

9.02 Cash at Bank: Tk. 54,507,850

The break-up of the above amount is as follows:

Agrani Bank Ltd., Principal Br. A/C # 400010154121	9,898	422,474
Bank Asia, Banani Br. A/C # 1236050586	123,632	544,179
Bank Asia, Banani Br. A/C # 1233052801	3,107	972,613
EXIM Bank, Gulshan Br. A/C # 711100184921	81,345	5,654
Sonali Bank Ltd., Banani Bazar Br. A/C # 1012278	53,107	255,995
Sonali Bank Ltd., Satura Br. A/C # B-77	47,633	47,633
Shahjalal Bank Ltd., Banani Br. A/C # 4012121000669	71,768	731,551
Dutch Bangla Bank Ltd., Banani Br. A/C # 1031133029620	30,230	210,904
Islami Bank Ltd., Gulshan Br. A/C # 429118	45,301	2,105,042
National Bank Ltd., Satura Br. A/C # 127	52,602	3,004
Pubali Bank Ltd., Gulshan Br. A/C # 056901027892	48,017	316,010
Mercantile Bank Ltd., Banani Br. A/C # 110611118755949	2,463	11,218
Mercantile Bank Ltd., Banani Br. A/C # 110613123773807	53,938,021	-
Midland Bank Ltd., Principal Br. A/C # 00021050003438	726	55,326
Total	54,507,850	5,681,603

The bank balances have been confirmed and reconciled with respective bank statements.

Notes	Particulars	Amount in Taka			
		30 June 2018	30 June 2017		
10.00 Share Capital: Tk. 665,000,000					
Authorized Capital:					
1,000,000,000 Ordinary Shares of Tk. 10.00 each		<u>1,000,000,000</u>	<u>500,000,000</u>		
Issued, Subscribed and Paid-up:					
66,500,000 Ordinary Shares of Tk. 10.00 each fully paid-up		<u>665,000,000</u>	<u>365,000,000</u>		
Its represents the paid-up capital of the company consisting of :					
Shareholding Position is as follows:					
SL. No.	Name of shareholders	Percentage of Shareholdings (%)		Number of Shares	
		30-06-2018	30-06-2017	30-06-2018	30-06-2017
1	Mr. Zahid Maleque, MP	13.98	22.60	9,298,400	824,840
2	Mrs. Rubina Hamid	10.68	17.75	7,101,589	648,020
3	Mr. Dr. Kazi Aktar Hamid	4.18	6.94	2,776,548	253,360
4	Mr. Rahat Maleque	3.32	6.05	2,206,600	220,660
5	Mrs. Cynthia Maleque	0.74	1.36	495,000	49,500
6	Mr. Ryan Hamid	3.19	5.30	2,121,863	193,620
7	BD Thai Aluminium Ltd.	7.42	12.33	4,931,507	450,000
8	Sunlife Insurance Company Ltd.	16.64	27.67	11,068,493	1,010,000
9	General Public	39.85	-	26,500,000	-
Total		100.00	100.00	66,500,000	3,650,000
11.00 Share Money Deposit: Tk. 0					
The above balance is made-up as under:					
Sl. No.	Particulars	30 June 2018	30 June 2017		
1	Mr. Zahid Maleque, MP	-	2,000,000		
2	Mrs. Rubina Hamid	-	1,500,000		
3	Mr. Rahat Maleque	-	500,000		
4	Mr. Ryan Hamid	-	1,000,000		
5	Sunlife Insurance Company Ltd.	-	7,525,000		
Total		-	12,525,000		
12.00 Revaluation Reserve: Tk. 93,469,332					
The break-up of the above amount is as follows:					
Opening Balance		93,469,332	-		
Add: Addition during the Year		-	96,360,136		
Less: Adjustment with deferred tax of Land & Land Development		-	(2,890,804)		
Closing Balance		<u>93,469,332</u>	<u>93,469,332</u>		
The Company revalued it's land and land development on 11 June 2017 by S. F. Ahmed & Co., Chartered Accountants to reflect the up to date value of land and land development in the financial statements as at 30 June 2017.					

Notes	Particulars	Amount in Taka	
		30 June 2018	30 June 2017
13.00	Retained Earnings: Tk. 103,916,109		
	The break-up of the above amount is as follows:		
	Opening Balance	52,699,083	16,910,290
	Add: Profit during the year	51,217,026	35,788,793
	Closing Balance	<u>103,916,109</u>	<u>52,699,083</u>
14.00	Long Term Loan: Tk. 341,531,512		
	The break-up of the above amount is as follows:		
	Total Long Term Loan	376,185,423	365,823,214
	Less: Current Portion of Long Term Loan	34,653,911	35,682,719
		<u>341,531,512</u>	<u>330,140,495</u>
a)	Agrani Bank Ltd., Pr. Office Br., Dhaka		
	A/C No. 02633792	27,303,109	
	A/C No. 02633793	82,404	
	A/C No. 02633794	338,123,017	
		<u>365,508,530</u>	
	Less: Current Portion	31,689,589	333,818,941
			317,864,290
b)	First Lease Finance Investment Ltd.	-	
	Less: Current Portion	-	1,218,642
c)	Midland Bank Ltd., Account No.- 0130	5,081,841	
	Less: Current Portion	1,698,700	3,383,141
			5,107,935
d)	Midland Bank Ltd., Account No.- 0176	5,595,052	
	Less: Current Portion	1,265,622	4,329,430
			5,949,628
		<u>341,531,512</u>	<u>330,140,495</u>
	Nature of Security of Loans:		
	Particulars	Details	
	Name of Bank & Financial Institute	Agrani Bank Ltd., Principal Branch	
	Type of Facility	Long Term Loan	
	Limit	BDT 352,912,500	
	Repayment	Monthly	
	Interest Rate	14.50%	
	Period of Loan	94 Months	
	Expiry Date	6/30/2024	
	Renewal Status	Renewed/ Rescheduled	
	Securities	Security: 415.35 decimal land at Kawalipara, Dhamrai, Dhaka.	
	Purpose	For execution of business operations for the new and upcoming projects.	

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Midland Bank Ltd., Account No.- 0130
Type of Facility	Hire Purchase
Limit	BDT 9,400,000
Repayment	Monthly
Interest Rate	12.50%
Period of Loan	60 Months
Securities	Security: Purchased of different types of vehicles.
Purpose	Purchase of different types of vehicles

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Midland Bank Ltd., Account No.- 0176
Type of Facility	Hire Purchase
Limit	BDT 6,970,000
Repayment	Monthly
Interest Rate	11.00%
Period of Loan	60 Months
Securities	Security: Purchased of different types of vehicles.
Purpose	Purchase of different types of vehicles

15.00 Deferred Tax Liabilities: Tk. 79,521,786

The break-up of the above amount is as follows:

Opening Balance (other than Revaluation)	54,235,452	29,097,894
Add: During the Year (other than Revaluation)	22,395,530	25,137,558
Sub total	76,630,982	54,235,452
Add: On Revaluation of Land & Land Development	2,890,804	2,890,804
Closing Balance	79,521,786	57,126,256

As on 30 June 2018

Particulars	Accounting Base Carrying Value (Tk.)	Tax Base Carrying Value (Tk.)	Temporary Difference
Property, Plant & Equipment	730,700,821	511,755,158	218,945,663

Applicable Rate

35%

Deferred Tax Liability as on 30 June 2018 (other than Revaluation)

76,630,982

During the year

22,395,530

16.00 Short Term Loan: Tk. 338,952,138

The break-up of the above amount is as follows:

Agrani Bank Ltd., Principal Branch, A/C # 02308401	332,792,578	343,656,244
Union Capital & Investment Ltd.	6,159,560	124,945,833
Total	338,952,138	468,602,077

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Agrani Bank Ltd., Principal Branch
Type of Facility	CC (Hypo)
Limit	BDT 300,000,000
Repayment	Quarterly
Interest Rate	14.00%
Period of Loan	12 Months
Expiry Date	6/30/2018
Renewal Status	Renewed/ Rescheduled
Securities	Security: 415.35 decimal land at Kawalipara, Dhamrai, Dhaka.
Purpose	Working Capital

Nature of Security of Loans:

Particulars	Details
Name of Bank & Financial Institute	Union Capital Investment Limited
Type of Facility	Short Term Finance
Limit	BDT 125,000,000
Amount	BDT 125,000,000
Disbursement Year	2017
Interest Rate	11%
Period of Loan	12 Months
Expiry Date	5/15/2018
Securities	A) Pledge of 15,40,000 nos. shares of BD Thai Aluminum Ltd. B) 21,00,000 nos. shares of Sunlife Insurance Company Ltd.
Purpose	To meet the requirement for working capital

17.00 Trade and Other Payable: Tk. 28,392,582

The break-up of the above amount is as follows:

Opening Balance	29,452,278	2,944,970
Add: Addition during the year	28,392,582	29,452,278
Less Adjustment during the year	29,452,278	2,944,970
Closing Balance	28,392,582	29,452,278

Trade and Other Payable against purchase comprises followings:

Supplier Name	Purpose	30 June 2018	30 June 2017
Aristo Corporation Ltd.	Plastic Cluser	865,100	-
M/S Amena Enterprise	Pet Resin	942,600	-
M/S. Amin General Store	Refined Sugar	131,200	160,250
Apon Engineering	Civil Construction Wo	60,300	360,300
Barshan Multimedia	TV Ad.	245,500	245,500
BD Thai Aluminium Ltd.	Supply of promotional	24,908,082	26,900,000
Best International	Mustered Oil Bottl	85,300	185,300
Brother Plastic Ind. Ltd.	Lollipop Jar	50,000	274,520
Concept Box	Chemical	75,800	152,300
Cross World Limited	Diesel Generator	260,500	260,500
Danish Condensed Milk BD Ltd.	Condensed Milk	165,700	290,500
M/S. Khorshed Alam & Sons	Sugar & Diesel	231,200	357,308
Zarina Enterprise Ltd.	Pet Resin	371,300	265,800
Total		28,392,582	29,452,278

- i) This represents amount payable to suppliers of raw materials and packing materials etc. All suppliers were paid on a regular basis.
- ii) Aging of Trade and Other Payable

Particulars	1 to 6 months	Above 6 months	Total
Trade and Other Payable	19,910,298	8,482,284	28,392,582

18.00 Liabilities for Expenses: Tk. 13,690,562

The break-up of the above amount is as follows:

Director's Honorarium Payable	6,784,000	4,800,000
Salary & Wages Payable	2,234,270	1,977,750
Utility Payable (Electricity and Gas Bill)	2,570,652	1,765,632
Tax and VAT Payable on various expenses	1,132,148	19,130
Audit Fees	350,000	258,750
Rent Payable	507,342	507,342
Service Charge Payable	25,650	12,500
Telephone bill payable	13,750	7,580
Printing bill payable	60,250	12,560
Garage Rent payable	12,500	7,500
Total	13,690,562	9,368,744

- i) Most of the outstanding liabilities have subsequently been paid;
- ii) No liabilities in the Statement of Financial Position are at a value less than the amount at which it is repayable at the date of the Statement of Financial Position.

19.00 Provident Fund: Tk. 1,269,773

The break-up of the above amount is as follows:

Opening Balance	-	-
Add: Addition during the year	1,269,773	-
	<u>1,269,773</u>	<u>-</u>
Less: Paid during the year	-	-
Closing Balance	<u>1,269,773</u>	<u>-</u>

20.00 Provision for Income Tax: Tk. 16,456,903

The break-up of the above amount is as follows:

Opening Balance	11,274,034	7,092,881
Add: Addition during the year	5,182,869	4,181,153
	<u>16,456,903</u>	<u>11,274,034</u>
Less: Adjustment during the year	-	-
Closing Balance	<u>16,456,903</u>	<u>11,274,034</u>

21.00 Workers' Profit Participation Fund: Tk. 9,331,090

The break-up of the above amount is as follows:

Opening Balance	5,391,319	2,135,944
Add: Addition during the year	3,939,771	3,255,375
	<u>9,331,090</u>	<u>5,391,319</u>
Less: Paid during the year	-	-
Closing Balance	<u>9,331,090</u>	<u>5,391,319</u>

22.00 Turnover: Tk. 763,395,992

The break-up of the above amount is as follows:

Vatable Sales	146,831,500	61,179,051
Tariff Sales	15,444,348	11,855,700
Non Vatable Sales	607,113,816	634,114,175
Export Sales	8,512,954	3,229,719
Gross sales	777,902,619	710,378,645
Less: Supplementary Duty & VAT	14,506,627	15,668,323
	<u>763,395,992</u>	<u>694,710,322</u>

23.00 Cost of Goods Sold: Tk. 520,697,346

The break-up of the above amount is as follows:

Raw Materials Consumed (Note-23.01)	284,102,295	241,911,501
Packing Materials Consumed (Note-23.02)	180,275,726	112,532,596
Spare Parts Consumed (Note-23.03)	40,836,734	9,723,971
Manufacturing Overheads (Note-23.04)	107,213,389	107,544,185
Cost of Production	612,428,144	471,712,253
Add: Opening Work in Process	6,606,238	3,675,319
Less: Closing Work in Process	29,570,650	6,606,238
	589,463,732	468,781,334
Add: Opening Finished Goods	16,750,079	21,690,024
Less: Closing Finished Goods	85,516,465	16,750,079
Total Cost of Goods Sold	520,697,346	473,721,279

23.01 Raw Materials Consumed: Tk. 284,102,295

The break-up of the above amount is as follows:

Opening Stock of Raw Materials	80,927,133	63,596,596
Add: Purchase of Raw Materials	286,794,561	259,242,038
	367,721,694	322,838,634
Less: Closing Stock of Raw Materials	83,619,399	80,927,133
Consumption	284,102,295	241,911,501

23.02 Packing Materials Consumed: Tk. 180,275,726

The break-up of the above amount is as follows:

Opening Stock of Packing Materials	111,578,125	69,497,655
Add: Purchase of Packing Materials	159,276,223	154,613,065
	270,854,348	224,110,720
Less: Closing Stock of Packing Materials	90,578,622	111,578,125
Consumption	180,275,726	112,532,596

23.03 Spare Parts Consumed: Tk. 40,836,734

The break-up of the above amount is as follows:

Opening Stock of Spare Parts	95,865,610	70,360,458
Add: Purchase of Spare Parts	27,516,329	35,229,123
	123,381,939	105,589,581
Less: Closing Stock of Spare Parts	82,545,205	95,865,610
Consumption	40,836,734	9,723,971

23.04 Manufacturing Overheads: Tk. 107,213,389

The break-up of the above amount is as follows:

Salary & Wages	17,872,460	14,512,835
Bonus	1,789,100	4,504,599
Overtime	4,065,203	3,868,932
Electricity Bill	22,528,279	15,573,847
Gas Bill	390,752	5,045,620
Local Conveyance	158,819	1,834,042
Fuel Expenses - Generator	16,413,430	18,126,833
Fuel Expenses - Vehicle	2,228,226	2,824,662
Garage Rent	15,000	235,000
Printing and Stationary	47,588	267,933
Factory Maintenance	17,423	974,200
Entertainment Factory	725,294	840,333
Vehicle Rent	17,175	90,605
Carrying Inwards	765,805	560,300
Carrying & Transportation	7,017,811	6,774,040
Unload Charge	99,700	1,540,201
Past Control Service	365,725	324,500
Trips Allowance	145,250	131,980
Repair & Maintenance	578,030	320,778
Provident Fund	536,178	-
Depreciation	31,436,141	29,192,945
	107,213,389	107,544,185

Notes	Particulars	Amount in Taka	
		2017-2018	2016-2017
24.00	Administrative Expenses: Tk. 43,299,946		
	The break-up of the above amount is as follows:		
	Director's Honorarium	2,400,000	2,400,000
	Salary and Honorarium	11,858,576	11,368,213
	Bonus	2,125,750	2,750,500
	Office Rent	5,602,780	3,437,330
	Garage Rent	31,900	29,900
	Entertainment	524,027	246,800
	Printing and Stationary	67,902	220,950
	Office Maintenance	59,575	477,574
	Repair & Maintenance	597,339	323,954
	T & T, Internet and Mobile Bill Expenses	1,486,483	2,693,593
	Local Conveyance	1,043,985	1,003,623
	Stamp Expenses	2,500	21,170
	Travelling Expenses	252,840	15,000
	Postage, Telegraph & Courier Bill Expenses	857,947	744,598
	Registration Renewal Fee	11,000	24,000
	Registration Fee	827,305	519,453
	Utility Expenses	270,856	98,639
	Certificate Fee	4,500	32,338
	Consultancy Fee	2,049,000	241,570
	Shipping Cost	2,266,500	521,000
	Service Charge	12,500	17,500
	Advertisement	134,560	166,000
	Vehicle Fuel Expenses	1,295,761	1,231,601
	Board Meeting Expenses	187,500	-
	Donation	184,000	386,219
	Legal Fee	5,000	10,000
	Audit Fee	350,000	258,750
	Trade mark & license fee	325,650	229,236
	Provident Fund	355,757	-
	Depreciation	8,108,453	7,860,925
		43,299,946	37,330,436

25.00 Selling & Distribution Expenses: Tk. 28,822,522

The break-up of the above amount is as follows:

Salary & Allowances	12,594,630	12,563,500
Bonus	3,055,349	3,049,500
TA/DA	3,679,277	3,590,283
Fuel Expense	2,650,750	2,606,895
Sales Incentive	3,106,761	3,089,152
Sample Expenses	228,325	115,841
Sales Promotion	3,116,857	3,072,198
Provident Fund	377,838	-
Medical Expense	12,735	9,128
	28,822,522	28,096,497

26.00 Financial Expenses: Tk. 88,408,651

The break-up of the above amount is as follows:

Bank Interest	88,276,015	88,752,365
Others Interest	56,766	548,359
Bank Charges & Commission	75,870	47,056
Total	88,408,651	89,347,780

27.00 Other Income: Tk. 567,669

The break-up of the above amount is as follows:

Bank Interest	567,669	655,549
Cash Incentive	-	1,493,000
Total	567,669	2,148,549

28.00 Workers' Profit Participation and Welfare Fund: Tk. 3,939,771

This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labour (Amendment) Act-2013 (Bangladesh Labour Law, 2006) and is payable to workers as defined in the said law.

29.00 Income Tax Expenses: Tk. 5,182,869

The break-up of the above amount is as follows:

Current Tax	5,182,869	4,181,153
Total	5,182,869	4,181,153
a) Profit before Tax as per Income Statement	78,795,425	65,107,504
Add: Accounting Depreciation	39,544,594	37,053,870
Less: Tax Depreciation	(103,531,822)	(108,875,464)
Taxable Profit/(Loss)	14,808,197	(6,714,090)
Tax @ 35%	5,182,869	Nil
b) Gross Receipt as per Turnover/Sales	763,395,992	694,710,322
Add: Other Income	567,669	2,148,549
Total Gross Receipt	763,963,661	696,858,871
Tax @ 0.6% on Tk.763,963,661	4,583,782	4,181,153
So, Current Tax is above a) or b) whichever is higher i.e.	5,182,869	4,181,153

30.00 Earning Per Share (EPS): Tk. 1.31

The computation of EPS is given below:

Earning attributable to the Shareholders (net profit after tax)	51,217,026	35,788,793
Weighted average number of Shares	39,000,000	39,000,000
Weighted Average Adjusted/Basic Earnings per Share (EPS) (Per value Tk. 10)	1.31	0.92

31.00 Net Asset Value (NAV) per Share: Tk. 12.97

The computation of NAV is given below:

Net Assets	862,385,441	523,693,415
Number of Shares outstanding during the year	66,500,000	36,500,000
Net Asset Value (NAV) per Share	12.97	14.35

32.00 Net Operating Cash Flows per Share (NOCFPS): Tk. 2.06

The computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	80,506,920	28,119,792
Weighted average number of Shares	39,000,000	39,000,000
Weighted Average Net Operating Cash Flows per Share (NOCFPS)	2.06	0.72

33.00 Related Party Transactions:

The company has related party transactions as per BAS-24 "Related Party Disclosures".

Related party transactions are as follows:

Name of the Related Party	Amount In Tk.	Notes No.	Purpose
BD Thai Aluminium Ltd.	-	17.00	Supply of promotional items

34.00 Attendance Status of Board Meeting of Directors

During the year ended 30 June 2018 there were five Board Meetings were held. The attendance status of all the meetings is as follows:

Name of the Directors	Designation	Meeting held	Attendance
Mrs. Rubina Hamid	Chairman	05	05
Mr. Dr. Kazi Aktar Hamid	Director	05	05
Mr. Rahat Maleque	Director	05	05
Mrs. Cynthia Maleque	Director	05	05
Mr. Ryan Hamid	Director	05	05

35.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:**A. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:**

Employee position of the company as at 30 June, 2018:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 3,000/-	0	0	0	0
Above Tk. 3,000/-	148	353	330	831
For the year ended 30-06-2018	148	353	330	831
For the year ended 30-06-2017	45	349	325	719

B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Name of Directors	Designation	Total Remuneration for the Year 2017-18	Total Remuneration for the Year 2016-17
Mrs. Rubina Hamid	Chairman	1,200,000	1,200,000
Mr. Rahat Maleque	Director	600,000	600,000
Mr. Ryan Hamid	Director	600,000	600,000
Total		2,400,000	2,400,000

C. Disclosure as per requirement of Schedule XI, Part II, Para 7:

Details of production capacity utilization:

Item	Unit	Production Capacity	Actual Production	Capacity Utilization
Juice and Drinks	Pcs	36,864,000	2,783,638	7.55%
Mineral Water	Pcs	11,059,200	569,549	5.15%
Soft Drinks	Pcs	44,236,800	6,752,748	15.27%
Confectionery	Pcs	85,616,801	42,927,452	50.14%
Bakery and others	Pcs	17,268,618	14,721,497	85.25%

D. Disclosure as per requirement of Schedule XI, Part II, Para 8:

Raw materials, spare parts, packing materials and capital machinery:

Items	Total Purchase (BDT)	Consumption (BDT)	% of consumption of total purchase
Raw materials	286,794,561	284,102,295	99.06%
Spare parts	27,516,329	40,836,734	148.41%
Packing materials	159,276,223	180,275,726	113.18%
Total	473,587,113	505,214,755	

E. Value of export:

Particulars	In foreign currencies (US\$)	In BDT
Export	103,626.95	8,512,954
Total	103,626.95	8,512,954

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2017 to 30 June, 2018 on account of royalty, know-how, professional fees, consultancy fees and interest;

ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;

36.00 Events after Reporting Period:

There is no other significant event that has occurred between the Financial Position date and the date when the Financial Statements were authorised for issue by the Board of Directors.

Chairman Managing Director Chief Financial Officer Company Secretary

**Dated: Dhaka
15 October 2018**

BD THAI FOOD & BEVERAGE LIMITED

**SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE YEAR ENDED 30 JUNE 2018**

Cost Portion								[Annexure: A]
Particulars	Cost			Rate %	Depreciation			Written down value as at 30 June 2018
	Balance as at 01 July 2017	Addition during the year	Balance as at 30 June 2018		Balance as at 01 July 2017	Charged during the year	Balance as at 30 June 2018	
Land & Land Development	142,251,357	19,037,050	161,288,407	-	-	-	-	161,288,407
Factory:								
Factory Building & Civil Work	47,654,305	4,560,525	52,214,830	2.5	3,575,554	1,158,976	4,734,530	47,480,300
Building & Other Civil Work	157,163,418	27,682,654	184,846,072	2.5	9,799,379	4,030,134	13,829,513	171,016,559
Plant & Machinery	483,729,938	32,603,951	516,333,889	5	72,455,089	20,971,291	93,426,380	422,907,509
Office Decoration	9,397,300	4,570,650	13,967,950	20	2,696,975	1,797,130	4,494,105	9,473,845
Office Equipment & Fitting	24,688,249	9,030,360	33,718,609	10	4,857,903	2,434,553	7,292,456	26,426,153
Solar System	1,347,621	2,250,650	3,598,271	10	150,363	232,259	382,622	3,215,649
Tools & Accessories	1,138,578	2,499,028	3,637,606	10	71,474	231,661	303,135	3,334,471
Laboratory Test Equipment	5,167,062	3,528,756	8,695,818	10	1,130,066	580,137	1,710,203	6,985,615
Head Office:								
Furniture & Fixture	6,807,364	1,570,450	8,377,814	10	983,513	634,733	1,618,246	6,759,568
Office Decoration	19,325,420	2,556,780	21,882,200	20	6,782,922	2,678,952	9,461,874	12,420,326
Office Equipment	3,513,646	2,002,338	5,515,984	20	1,358,194	531,207	1,889,401	3,626,583
Motor Vehicle	28,412,002	-	28,412,002	20	7,094,198	4,263,561	11,357,759	17,054,243
As at 30-06-2018	930,596,260	111,893,192	1,042,489,452		110,955,630	39,544,594	150,500,224	891,989,228
As at 30-06-2017	835,330,965	95,265,295	930,596,260		73,901,760	37,053,870	110,955,630	819,640,630
Revaluation Surplus Portion								
Particulars	Cost			Rate %	Depreciation			Written down value as at 30 June 2018
	Balance as at 01 July 2017	Addition during the year	Balance as at 30 June 2018		Balance as at 01 July 2017	Charged during the year	Balance as at 30 June 2018	
Land & Land Development	96,360,136	-	96,360,136	-	-	-	-	96,360,136
As at 30-06-2018	96,360,136	-	96,360,136		-	-	-	96,360,136
As at 30-06-2017	-	96,360,136	96,360,136		-	-	-	96,360,136
Grand Total	1,026,956,396	111,893,192	1,138,849,588		110,955,630	39,544,594	150,500,224	988,349,364
As at 30-06-2017	835,330,965	191,625,431	1,026,956,396	-	73,901,760	37,053,870	110,955,630	916,000,766
Allocation of Depreciation:	2017-2018	2016-2017						
	<u>Taka</u>	<u>Taka</u>						
Manufacturing Overhead	31,436,141	29,192,945						
Administrative Overhead	8,108,453	7,860,925						
Total	39,544,594	37,053,870						

BD THAI FOOD & BEVERAGE LIMITED**SUMMARY OF INVENTORY SCHEDULE****FOR THE YEAR ENDED 30 JUNE 2018****[Annexure: B]****Raw Materials**

Particulars	Opening Balance	Received	Issued	Closing Balance
Local materials (Beverage)	28,798,599	60,570,605	60,312,106	29,057,097
Imported Materials (Beverage)	36,266,517	30,200,067	31,244,367	35,222,216
Confectionary items (Local - Bakery, Mustared Oil & Others)	15,862,018	196,023,889	192,545,822	19,340,085
Total	80,927,133	286,794,561	284,102,295	83,619,399

Packaging Materials

Particulars	Opening Balance	Received	Issued	Closing Balance
Beverage items	98,839,284	26,589,502	65,112,244	60,316,542
Confectionary items (Local - Bakery, Mustared Oil & Others)	12,738,841	132,686,721	115,163,483	30,262,080
Total	111,578,125	159,276,223	180,275,727	90,578,622

Spare Parts

Particulars	Opening Balance	Received	Issued	Closing Balance
Local (Civil Item)	346,941	6,291,555	346,050	6,292,446
Electrical Item	16,060,961	8,154,094	10,060,750	14,154,305
Mechanical Item	36,859,550	13,070,680	14,060,850	35,869,380
Imported Spare Parts For IMM/BMM	23,663,570	-	1,060,800	22,602,770
Imported Spare Parts For Mechanical	18,934,588	-	15,308,284	3,626,304
Total	95,865,610	27,516,329	40,836,734	82,545,205

Working in Process

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	6,606,238	29,570,650
Total	6,606,238	29,570,650

Finished Goods

Particulars	Opening Balance	Closing Balance
Beverage & Confectionary items	16,750,079	85,516,465
Total	16,750,079	85,516,465

Details of Inventory Schedule have been shown in Annexure B-1.

BD Thai Food & Beverage Ltd.
Raw Materials (Local Materials - Beverage)
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Description of Raw Materials	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
01	Activated Carbon	Kg	110	205	22,550	550	63,250	644	73,150	111	12,650
02	Alum	Kg	125	170	21,250	780	98,125	681	85,625	269	33,750
03	Ascorbic Acid	Kg	450	30	13,500	210	92,250	204	90,000	36	15,750
04	Beta Carotene	Kg	9,000	255	2,295,000	50	425,000	200	1,783,607	105	936,393
05	Bleaching Powder	Kg	45	50	2,250	460	20,250	459	20,250	51	2,250
06	CMC	Kg	600	110	66,000	360	210,000	255	150,000	215	126,000
07	Caustic Soda	Kg	58	40	2,320	350	20,300	355	20,590	35	2,030
08	Citric Acid Anhydrous	Kg	95	45	4,275	340	33,250	346	33,725	39	3,800
09	Common Salt	Kg	7	60	423	200	2,115	184	1,797	76	741
10	Eurocert Carmosion	Kg	960	45	43,200	210	192,000	182	168,000	73	67,200
11	Eurocert Ponceau 4R BG	Kg	4,500	31	139,500	60	292,500	38	180,000	53	252,000
12	Ethanol (Commercial Grade)	Kg	110	55	6,050	210	22,000	182	19,250	83	8,800
13	Filter Aid	Kg	140	40	5,600	240	35,000	241	35,000	39	5,600
14	Lytchee Flavor	Kg	1,200	95	114,000	260	300,000	165	192,000	190	222,000
15	Liquid Carbon Dioxide	Kg	34	1,400	46,900	6,500	217,750	7,500	251,250	400	13,400
16	Lime	Kg	250	5	1,250	160	37,500	133	31,250	32	7,500
17	Mango Pulp (Ashina)	Kg	50	46,500	2,325,000	175,000	8,750,000	25,000	1,250,000	196,500	9,825,000
18	Mango Pulp (Gutti)	Kg	50	120	6,000	1,600	75,000	1,593	75,000	127	6,000
19	Nitric Acid	Kg	80	10	800	3,400	280,000	3,109	256,000	301	24,800
20	Natural Cloudifier-6812	Kg	1,850	-	-	180	370,000	158	323,750	23	46,250
21	Potassium Sorbate	Kg	500	5	2,500	45	20,000	44	20,000	6	2,500
22	Refined Sugar	Kg	55	414,025	22,771,356	943,811	47,190,565	#####	54,127,863	307,311	15,834,058
23	Sokalan RO	Kg	760	30	22,800	155	114,000	180	133,000	5	3,800
24	Sodium Benzoate	Kg	150	98	14,700	255	37,500	203	30,000	150	22,200
25	Sodium Citrate	Kg	95	145	13,775	245	23,750	197	19,000	193	18,525
26	SU-727	Kg	255	200	51,000	325	89,250	191	51,000	334	89,250
27	SU-846	Kg	235	200	47,000	325	82,250	191	47,000	334	82,250
28	Sunset Yellow (25630)	Kg	2,400	180	432,000	325	840,000	191	480,000	314	792,000
29	Tartazine Yellow (25615)	Kg	1,820	180	327,600	325	637,000	191	364,000	314	600,600
Total					28,798,599		60,570,605		60,312,106		29,057,097

BD Thai Food & Beverage Ltd.
Raw Materials (Imported Materials - Beverage)
For The Year Ended 30 June 2018

Sl. No.	Description of Raw Materials	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
1	Color Matrix Amber	Kg	4,764	395	1,881,926	100	433,804	475	2,222,164	20	93,566
2	Color Matrix Green	Kg	4,312	682	2,940,784	200	905,584	850	3,706,817	32	139,551
3	Color UV Blocker	Kg	8,075	335	2,705,192	-	-	325	2,624,440	10	80,752
4	Divosion Active	Kg	462	56	25,872	-	-	50	23,100	6	2,772
5	Lemon Flavor # 1300812	Kg	1,744	1,100	1,918,510	500	1,221,755	1,550	3,042,132	50	98,133
6	Lemon Emulsion N7994	Kg	1,716	720	1,235,520	-	-	650	1,115,400	70	120,120
7	Mango Flavor-SC-325968	Kg	980	400	392,000	-	-	350	343,000	50	49,000

8	Orange Emulsion No N14	Kg	1,875	130	243,750	1,000	1,909,403	1,000	1,905,445	130	247,708
9	Premix Compound- N7360	Kg	2,850	260	741,000	-	-	225	641,250	35	99,750
10	Raspberry Flavor- 7067	Kg	1,850	55	101,750	-	-	50	92,500	5	9,250
11	Pet Resin	Kg	125	192,426	24,053,212	222,700	25,316,006	126,952	15,097,847	288,174	34,271,371
12	Xanthan Gum	Kg	360	75	27,000	1,000	413,515	1,050	430,270	25	10,245
Total					36,266,517		30,200,067		31,244,367		35,222,216

BD Thai Food & Beverage Ltd.
Raw Materials (Local - Confectionary, Bakery, Mustared Oil & Others Items)
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Description of Raw Materials	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
01	Ambronex-02	Kg	1,600	25	40,000	48	80,000	24	40,000	49	80,000
02	Apple Green Colour	Kg	2,000	30	60,000	55	100,000	69	130,000	16	30,000
03	Anchor Dal	Kg	42	600	25,200	1,775	75,600	792	33,600	1,583	67,200
04	Baking Powder	Kg	110	75	8,250	130	13,750	179	19,250	26	2,750
05	Black Salt	Kg	85	25	2,125	245	21,250	245	21,250	25	2,125
06	Black Seeds	Kg	190	60	11,400	245	47,500	246	47,500	59	11,400
07	Bread Improver	Kg	400	30	12,000	245	100,000	246	100,000	29	12,000
08	Buffered Lactic Acid	Kg	260	35	9,100	245	65,000	246	65,000	34	9,100
09	Buttur Oil	Kg	420	1,625	682,500	1,775	756,000	2,482	1,050,000	918	388,500
10	Boot Dull	Kg	85	1,350	114,750	6,475	552,500	7,476	637,500	349	29,750
11	Butter Scotch Flavor #857109	Kg	1,950	25	48,750	155	292,500	154	292,500	26	48,750
12	Calcium Propionet	Kg	280	2	560	155	42,000	155	42,000	2	560
13	Caramel Flavor	Kg	1,324	20	26,480	30	33,100	33	39,720	17	19,860
14	Cardamon	Kg	1,350	60	81,000	100	101,250	59	67,500	101	114,750
15	Carmoisin Red Colour	Kg	1,350	28	37,800	100	101,250	62	67,500	66	71,550
16	Chira	Kg	39	2,600	101,400	12,500	468,000	12,928	487,500	2,172	81,900
17	Chocolate Brown Colour	Kg	1,350	25	33,750	25	33,750	25	33,750	25	33,750
18	Chocolate Chips	Kg	600	20	12,000	25	15,000	25	15,000	20	12,000
19	Chocolate Flavor#856335	Kg	1,850	25	46,250	25	46,250	25	46,250	25	46,250
20	Chocolate Paste	Kg	850	8	6,800	25	21,250	25	21,250	8	6,800
21	Cinamon	Kg	250	40	10,000	125	31,250	100	25,000	65	16,250
22	Cocoa Powder	Kg	390	50	19,500	125	48,750	100	39,000	75	29,250
23	Colour Eurolake Green	Kg	850	35	29,750	125	106,250	100	85,000	60	51,000
24	Condensed Milk	Kg	120	81	9,744	1,000	120,000	1,000	120,000	81	9,744
25	Coriender	Kg	80	40	3,200	124,425	10,575,850	109,500	9,307,082	14,965	1,271,968
26	Cream of Tartar	Kg	80	203	16,240	300	24,000	100	8,000	403	32,240
27	Cumin Seeds	Kg	360	40	14,400	125	45,000	100	36,000	65	23,400
28	Dalda	Kg	95	165	15,675	250	23,750	100	9,500	315	29,925
29	Tarmeric	Kg	170	200	34,000	58,035	9,575,835	50,200	8,283,914	8,035	1,325,921
30	Yeast	Kg	280	55	15,400	125	35,000	100	28,000	80	22,400
31	Egg	Pcs	7	1,235	8,028	65,800	427,700	65,700	427,050	1,335	8,678
32	Flour For Toast	Kg	26	585	15,210	800	20,800	250	6,500	1,135	29,510
33	Flour For Cookies	Kg	26	375	9,750	500	13,000	150	3,900	725	18,850
34	Full Cream Milk Powder	Kg	380	6,379	2,423,896	240	91,200	3,200	1,216,000	3,419	1,299,096
35	Ginger Sort	Kg	360	85	30,600	125	45,000	50	18,000	160	57,600
36	Glycerol Mono Stearate (GMS)	Kg	280	125	35,000	125	35,000	50	14,000	200	56,000
37	Green Mango Flavor	Kg	3,200	20	64,000	25	80,000	20	64,000	25	80,000
38	Green Peas	Kg	40	72,200	2,888,000	5,500	220,000	50,500	2,020,000	27,200	1,088,000
39	Gol Morich	Kg	1,400	40	56,000	75	105,000	105	147,000	10	14,000
40	Gum Base	Kg	297	10	2,968	-	-	5	1,484	5	1,484
41	Hing	Kg	820	120	98,400	125	102,500	20	16,400	225	184,500
42	Hydrogenated Palm Kamei Oil (HP KO)	Kg	185	1,650	305,250	1,800	333,000	200	37,000	3,250	601,250
43	Joino	Kg	320	30	9,600	75	24,000	50	16,000	55	17,600
44	Jayotri	Kg	1,390	20	27,800	75	104,250	60	83,400	35	48,650
45	Jay Fall	Kg	650	30	19,500	75	48,750	50	32,500	55	35,750
46	Iodine Salt	Kg	33	5	165	85	2,805	85	2,805	5	165

47	Lactic Acid	Kg	300	65	19,500	300	90,000	250	75,000	115	34,500
48	Lemon Flavor (Powder)	Kg	2,000	85	170,000	125	250,000	50	100,000	160	320,000
49	Labonga	Kg	980	80	78,400	120	117,600	50	49,000	150	147,000
50	Liquid Glycarine	Kg	150	90	13,500	125	18,750	50	7,500	165	24,750
51	Liquid Glucose-42	Kg	59	23,810	1,404,790	20,750	1,224,250	25,050	1,477,950	19,510	1,151,090
52	Liquid Glucose-45	Kg	59	2,015	118,885	2,500	147,500	500	29,500	4,015	236,885
53	Liquid Parafin Oil	Kg	152	15	2,280	25	3,800	30	4,560	10	1,520
54	Liquid Sorbitol	Kg	88	42	3,696	25	2,200	3	264	64	5,632
55	Lytchee Flavor	Kg	1,200	20	24,000	25	30,000	30	36,000	15	18,000
56	Liquid Milk	Kg	50	3,260	163,000	10,500	525,000	13,500	675,000	260	13,000
57	Margarine	Kg	180	10	1,800	25	4,500	25	4,500	10	1,800
58	Malic Acid	Kg	112	50	5,600	25	2,800	25	2,800	50	5,600
59	Mustard (Seed)	Kg	110	595	65,450	854,955	94,045,000	841,493	92,564,206	14,057	1,546,244
60	Milk Cream	Kg	320	555	177,600	1,520	486,400	1,000	320,000	1,075	344,000
61	Milk Flavor#305799	Kg	878	95	83,418	125	109,760	50	43,904	170	149,274
62	Milk Flavor # 305794	Kg	760	95	72,246	125	95,060	50	38,024	170	129,282
63	Milk Flavor # 307427	Kg	941	95	89,376	125	117,600	50	47,040	170	159,936
64	Milk Flavor#339114	Kg	941	95	89,376	125	117,600	50	47,040	170	159,936
65	Moshur Dal	Kg	100	24,585	2,458,500	5,500	550,000	15,005	1,500,500	15,080	1,508,000
66	Milk Malai Flavor	Kg	1,260	85	107,100	125	157,500	50	63,000	160	201,600
67	Masala Chatney Flavor	Kg	1,700	81	137,700	125	212,500	50	85,000	156	265,200
68	Mixed Fruit Flavor (IFF)-952853	Kg	1,300	-	-	25	32,500	25	32,500	-	-
69	Mug Dall	Kg	71	3,200	227,200	5,000	355,000	8,000	568,000	200	14,200
70	Orange Flavor	Kg	1,495	20	29,900	25	37,375	25	37,375	20	29,900
71	Orange Red Color	Kg	1,350	5	6,075	25	33,750	25	33,750	5	6,075
72	Peanut	Kg	88	2,600	228,800	12,000	1,100,000	6,021	548,000	8,579	780,800
73	Pectin (Genu-R)-Brazil	Kg	250	150	37,500	750	187,500	800	200,000	100	25,000
74	Pet Resin	Kg	110	1,150	126,500	515,828	56,741,048	510,750	56,182,500	6,228	685,048
75	Pulm Oil	Kg	73	550	40,150	1,500	109,500	1,000	73,000	1,050	76,650
76	Puffed Rice	Kg	53	800	42,400	28,878	1,530,514	20,500	1,086,500	9,178	486,414
77	Red Chilli	Kg	155	165	25,575	77,778	12,055,650	70,700	10,958,500	7,243	1,122,725
78	Starch Powder	Kg	155	-	-	25	3,875	10	1,550	15	2,325
79	Soya Lechithin	Kg	150	25	3,750	25	3,750	50	7,500	-	-
80	Strawberry Flavor # 305798	Kg	733	25	18,335	25	18,335	50	36,670	-	-
81	Strawberry Red Colour	Kg	450	8	3,600	25	11,250	25	11,250	8	3,600
82	Tasty Salt	Kg	240	424	101,760	50	12,000	50	12,000	424	101,760
83	Talcom Powder	Kg	55	422	23,210	50	2,750	50	2,750	422	23,210
84	Tamarind Flavor # 951756	Kg	1,280	610	780,800	50	64,000	50	64,000	610	780,800
85	Tamarind Flavor #	Kg	1,280	310	396,800	50	64,000	50	64,000	310	396,800
86	Titenium Di Oxide	Kg	800	310	248,000	50	40,000	50	40,000	310	248,000
87	Vanilla Powder	Kg	270	310	83,819	50	13,500	50	13,500	310	83,819
88	Vanilla Flavor # 305795	Kg	753	355	267,187	50	37,632	50	37,632	355	267,187
89	Wasabi Flavor	Kg	1,150	315	362,250	50	57,500	52	59,452	313	360,298
Total					15,862,018		196,023,889		192,545,822		19,340,085
Grand Total					80,927,133		286,794,561		284,102,295		83,619,398

BD Thai Food & Beverage Ltd.
Packaging Materials (Local - Beverage Items)
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Description of Raw Materials	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
1	Black Ink	Pcs	10,500	-	-	28	262,500	17	157,500	11	105,000
2	CTN Mango Juice 250MI Export	Pcs	11.75	99	1,163	1,175	14,100	1,079	12,925	195	2,338
3	CTN Mango Juice 260MI Export	Pcs	11.75	351	4,124	1,175	14,100	1,082	12,925	444	5,299
4	CTN Mango Juice 500MI Export	Pcs	27.00	29	783	1,175	32,400	1,078	29,700	126	3,483
5	CTN Mango Juice 1000MI Export	Pcs	26.00	100	2,600	1,175	31,200	1,079	28,600	196	5,200
6	CTN Manzo Mango Juice 260 MI	Pcs	12.00	225	2,700	1,175	14,400	1,081	13,200	319	3,900
7	CTN Manzo Mango Juice 1000 MI	Pcs	26.00	300	7,800	1,175	31,200	1,082	28,600	393	10,400
8	CTN Litchi Drink 260 MI Export	Pcs	11.25	303	3,409	1,175	13,500	1,082	12,375	396	4,534
9	CTN Nectar Lemon 250 MI Export	Pcs	13.50	101	1,364	1,175	16,200	1,079	14,850	197	2,714
10	CTN Nectar Lemon 500 MI Export	Pcs	11.50	91	1,047	1,175	13,800	1,079	12,650	187	2,197
11	CTN Nectar Lemon 1000 MI Export	Pcs	16.00	138	2,208	1,175	19,200	1,079	17,600	234	3,808
12	CTN Nectar Orange 250MI Export	Pcs	11.50	510	5,865	1,175	13,800	1,084	12,650	601	7,015
13	CTN Nectar Sunfire 250 MI Export	Pcs	13.50	250	3,375	1,175	16,200	1,081	14,850	344	4,725
14	Label Nectar Lemon 250MI (New)	Kg	701.50	4,059	2,847,389	2,370	1,662,800	2,819	1,977,750	3,610	2,532,439
15	Label Nectar Lemon 250MI Old	Kg	701.50	-	-	50	35,075	15	10,523	35	24,553
16	Label Nectar Lemon 500MI (New)	Kg	701.50	3,152	2,211,128	945	662,800	6,500	4,559,750	(2,403)	(1,685,822)
17	Label Nectar Lemon 500MI	Kg	701.50	169	118,554	650	455,975	750	526,125	69	48,404
18	Label Nectar Lemon 1000MI	Kg	701.50	3,151	2,210,427	945	662,800	3,923	2,752,300	172	120,927
19	Label Nectar Mango Drink-260 MI	Kg	701.50	1,644	1,153,266	1,074	753,750	2,074	1,455,250	644	451,766
20	Label Nectar Mango Drink-500MI	Kg	701.50	2,563	1,797,945	789	553,750	2,649	1,858,250	703	493,445
21	Label Nectar Mango Drink-1000 MI	Kg	701.50	352	246,928	504	353,750	815	571,650	41	29,028
22	Label Manzo Mango Juice 260 MI	Kg	701.50	200	140,300	-	-	100	70,150	100	70,150
23	Label Manzo Mango Juice 1000 MI	Kg	701.50	250	175,375	-	-	100	70,150	150	105,225
24	Label Promo Mango drink-250MI	Kg	701.50	3	2,105	-	-	2	1,403	1	702
25	Label Promo Mango drink-1000MI	Kg	701.50	2	1,403	-	-	2	1,403	-	-
26	Label Necter Drinking Water 500ml	Kg	701.50	1,482	1,039,623	219	153,750	1,649	1,156,750	52	36,623
27	Label Necter Drinking Water 1000ml	Kg	701.50	1,000	701,500	77	53,750	649	455,250	428	300,000
28	Label Nectar Drinking Water-1500 MI	Kg	701.50	424	297,436	77	53,750	412	288,825	89	62,361
29	Label Necter Lytchi Drink 260 MI	Kg	701.50	54	38,091	150	105,225	125	87,688	79	55,629
30	Label Nectar Orange 250 MI	Kg	701.50	3,225	2,262,338	1,372	962,750	4,372	3,067,250	225	157,838
31	Label Nectar Orange 250 MI (NEW)	Kg	701.50	2,735	1,918,603	1,087	762,750	3,223	2,261,250	599	420,103
32	Label Nectar Orange 500 MI (NEW)	Kg	701.50	1,218	854,427	945	662,750	1,750	1,227,625	413	289,552
33	Label Nectar Orange 1000 MI	Kg	701.50	276	193,614	802	562,750	787	552,250	291	204,114
34	Label Nectar Orange 500 MI	Kg	701.50	108	75,762	517	362,750	450	315,675	175	122,837
35	Label Sun Fire 250 ml	Kg	701.50	4	2,806	-	-	2	1,403	2	1,403
36	LDPE Poly Bag 60x45	Kg	175.00	3,268	571,900	7,071	1,237,500	3,357	587,500	6,982	1,221,900
37	LDPE Poly Bag 90"x110"	Kg	175.00	3,108	543,900	1,357	237,500	3,357	587,500	1,108	193,900
38	LDPE Shrink Film 540 mm	Kg	190.00	13,125	2,493,750	5,461	1,037,500	237	45,000	18,349	3,486,250
39	LDPE Shrink Film 640mm	Kg	190.00	4,792	910,480	4,474	850,000	2,711	515,000	6,555	1,245,480

40	LDPE Shrink Film 540mm (Blue)	Kg	190.00	1,875	356,250	4,737	900,000	974	185,000	5,638	1,071,250
41	LDPE Shrink Film 640mm(Blue)	Kg	190.00	1,922	365,180	2,368	450,000	447	85,000	3,843	730,180
42	Plastic Closure Blue	Pcs	1.05	602,600	632,730	780,952	820,000	92,857	97,500	1,290,695	1,355,230
43	Plastic Closure Red	Pcs	1.05	4,099,000	4,303,950	1,592,619	1,672,250	76,429	80,250	5,615,190	5,895,950
44	Plastic Closure Red For Sunfire	Pcs	1.05	376,758	395,596	400,000	420,000	78,571	82,500	698,187	733,096
45	Plastic Closure Green CSD	Pcs	1.05	23,673,410	24,857,081	5,867,767	6,161,155	18,328,357	19,244,775	11,212,820	11,773,461
46	Plastic Closure Orange	Pcs	1.05	16,955,906	17,803,702	1,973,572	2,072,251	18,023,809	18,925,000	905,670	950,953
47	Pran Green Closure	Pcs	1.05	2,000	2,100	1,250	1,313	2,500	2,625	750	788
48	Preform CTN	Pcs	145.00	13,280	1,925,600	8,631	1,251,509	6,207	900,000	15,704	2,277,109
49	Top Up Solution	Pcs	1,500.00	43	64,500	65	90,000	52	75,000	56	79,500
50	Wash Solution	Pcs	1,250.00	40	50,000	65	75,000	53	62,500	53	62,500
51	Pet Bottol 19gm Amber	Pcs	2.91	681,284	1,982,536	-	-	-	-	337,641	982,536
52	Pet Bottol 19gm Clear	Pcs	2.91	945,309	2,750,850	-	-	-	-	1,288,952	3,750,850
53	Pet Bottol 19gm Green	Pcs	2.91	1,735,000	5,048,850	-	-	-	-	1,219,536	3,548,850
54	Pet Bottol 19gm UV	Pcs	2.91	681,000	1,981,710	-	-	-	-	1,196,464	3,481,710
55	Pet Bottol 27gm Clear	Pcs	4.18	707,058	2,955,502	-	-	-	-	587,441	2,455,502
56	Pet Bottol 27gm Green	Pcs	4.18	735,000	3,072,300	-	-	-	-	854,617	3,572,300
57	Pet Bottol 27gm UV	Pcs	4.18	515,800	2,156,044	-	-	-	-	372,259	1,556,044
58	Pet Bottol 42gm Clear	Pcs	6.43	303,400	1,950,862	-	-	-	-	396,713	2,550,862
59	Pet Bottol 42gm Green	Pcs	6.43	385,000	2,475,550	-	-	-	-	276,135	1,775,550
60	Pet Bottol 42gm UV	Pcs	6.43	134,200	862,906	-	-	-	-	243,065	1,562,906
Total					98,839,284		26,589,502		65,112,244		60,316,542

BD Thai Food & Beverage Ltd.
Packaging Materials (Local - Confectionary, Bakery, Mustated Oil & Others Items)
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Description of Raw Materials	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
01	Additive Solvent	Pcs	1,200.00	1,075	1,290,000	50	60,000	50	60,000	1,075	1,290,000
02	Black Ink (Rottweil)	Pcs	1,100.00	77	84,700	130	137,500	154	165,000	53	57,200
03	Candy Jar 46 gm	Pcs	10.00	6,900	69,000	8,575	85,000	14,571	145,000	904	9,000
04	Candy Jar 62 gm	Pcs	14.00	6,700	93,800	8,575	119,000	14,572	203,000	703	9,800
05	Candy Jar for Chocolate Milk	Pcs	12.00	6,725	80,700	8,575	102,000	14,571	174,000	729	8,700
06	CTN Nectar Chocolate Milk Candy	Pcs	30.00	8,231	246,930	8,575	255,000	14,565	435,000	2,241	66,930
07	CTN for Fruit Bomb	Pcs	30.00	350	10,500	255	7,500	454	13,500	151	4,500
08	CTN Hard Candy	Pcs	27.00	6,656	179,712	7,550	202,500	13,548	364,500	658	17,712
09	CTN Hard Candy Pouch Pack	Pcs	25.00	3,949	98,725	7,550	187,500	10,546	262,500	953	23,725
10	CTN LolliPop Candy	Pcs	19.00	1,760	33,440	7,550	142,500	9,049	171,000	261	4,940
11	CTN Nectar Mustard Oil 250MI Export	Pcs	10.00	2,044	20,440	3,000	30,000	1,500	15,000	3,544	35,440
12	CTN For Nectar Jelly	Pcs	11.50	49	564	75	863	100	1,150	24	276
13	CTN Nectar Chanachur 65gm Export	Pcs	25.00	75	1,875	75	1,875	50	1,250	100	2,500
14	CTN Nectar Green Peas 25gm Export	Pcs	40.00	750	30,000	750	30,000	250	10,000	1,250	50,000
15	CTN Nectar Jhal Muri 35gm Export	Pcs	25.00	575	14,375	750	18,750	250	6,250	1,075	26,875
16	CTN Nectar Jhal Muri 80gm Export	Pcs	40.00	750	30,000	750	30,000	250	10,000	1,250	50,000
17	CTN Nectar Mug Dal 30gm Export	Pcs	27.00	1,100	29,700	750	20,250	150	4,050	1,700	45,900
18	CTN Nectar Puffed Rice 250 gm	Pcs	37.00	850	31,450	750	27,750	150	5,550	1,450	53,650
19	CTN Nectar Puffed Rice 500gm Export	Pcs	40.00	393	15,720	750	30,000	550	22,000	593	23,720
20	CTN Nectar Soft Candy	Pcs	23.00	1,049	24,132	1,500	34,500	1,000	23,000	1,549	35,632
21	CTN Nectar Special Toast 200gm	Pcs	18.00	3,900	70,200	3,000	54,000	1,000	18,000	5,900	106,200
22	CTN Nectar Sweet Toast	Pcs	18.00	6,410	115,380	5,600	100,800	2,540	45,720	9,470	170,460
23	Foil Lytchee Candy	Kg	540.50	521	281,865	50	27,025	50	270,250	521	38,640
24	Foil Green Mango Candy	Kg	540.50	605	326,911	50	27,025	50	135,125	605	218,811
25	Foil Nectar Milk Candy	Kg	490.00	605	296,450	50	24,500	50	122,500	605	198,450
26	Foil Fruit Bomb Green Mango	Kg	540.50	1	330	-	-	-	-	1	330
27	Foil Fruit Bomb Orange	Kg	540.50	-	-	-	-	-	-	-	-
28	Foil Fruit Bomb Strawberry	Kg	540.50	3	1,730	-	-	-	-	3	1,730
29	Foil Pop Caramel Cream	Kg	490.00	696	341,270	1,250	612,500	250	122,500	1,696	831,270
30	Foil Pop Green Mango	Kg	490.00	641	314,311	1,250	612,500	250	122,500	1,641	804,311
31	Foil Pop Orange	Kg	490.00	450	220,500	1,250	612,500	250	122,500	1,450	710,500
32	Foil Pop Strawberry	Kg	490.00	450	220,500	1,250	612,500	250	122,500	1,450	710,500
33	Foil Sunfire Energy Candy	Kg	490.00	48	23,520	50	24,500	75	48,000	23	20
34	Foil Tamarind candy	Kg	540.50	14	7,567	50	27,025	50	28,000	14	6,592
35	Foil Toffee Candy Red	Kg	586.50	87	51,026	50	29,325	50	68,000	87	12,351
36	Foil Toffee Candy Violet	Kg	586.50	91	53,372	50	29,325	50	78,000	91	4,697
37	Foil Nectar Fried Peas	Kg	470.00	625	293,750	75	35,250	50	117,500	650	211,500
38	Foil Nectar fried Mung Dal 35gm	Kg	470.00	1,100	517,000	75	35,250	50	117,500	1,125	434,750
39	Foil Nectar Chocolate Milk Candy	Kg	490.00	680	333,200	75	36,750	50	117,500	705	252,450
40	Foil Nectar More Chocolate Cookies	Kg	480.00	857	411,360	75	36,000	50	117,500	882	329,860
41	Foil Nectar More Chocolate Maffin	Kg	480.00	988	474,240	75	36,000	50	117,500	1,013	392,740
42	Foil Nectar Chanachur 20gm	Kg	470.00	340	159,800	1,250	587,500	200	94,000	1,390	653,300

43	Foil Nectar Chanachur 65gm	Kg	470.00	274	128,780	1,250	587,500	200	94,000	1,324	622,280
44	Foil Nectar Jhal Muri 35gm	Kg	470.00	340	159,800	1,250	587,500	150	70,500	1,440	676,800
45	Foil Nectar Jhal Muri 80 gm	Kg	470.00	134	62,980	1,050	493,500	150	70,500	1,034	485,980
46	Foil Nectar Special Toast 200gm	Kg	470.00	369	173,430	1,050	493,500	150	70,500	1,269	596,430
47	Foil Nectar Sweet Toast	Kg	470.00	126	59,220	1,050	493,500	100	47,000	1,076	505,720
48	Glass Jar For Nectar Jelly	Pcs	9.77	10	98	250	2,443	200	1,954	60	586
49	Gift Box For Nectar lollipop Mix	Pcs	6.60	574	3,788	250	1,650	550	3,630	274	1,808
50	Gift Box For Nectar Toffee Mix	Pcs	6.25	90	563	250	1,563	200	1,250	140	875
51	Gift Box For Nectar Candy Mix	Pcs	6.25	20	125	250	1,563	50	313	220	1,375
52	Gift Box For Nectar Candy Mix (Yellow)	Pcs	6.60	282	1,861	250	1,650	50	330	482	3,181
53	Gum Tape 1"	Pcs	15.00	1,886	28,290	2,500	37,500	3,000	45,000	1,386	20,790
54	Gum Tape 2"	Pcs	25.00	991	24,775	1,250	31,250	1,500	37,500	741	18,525
55	HDPE Bag 10"x14"	Kg	175.00	1,050	183,750	250	43,750	150	222,500	1,150	5,000
56	HDPE Bag 11"x16"	Kg	175.00	1,150	201,250	250	43,750	150	232,500	1,250	12,500
57	HDPE Bag 12"x18"	Kg	175.00	1,250	218,750	250	43,750	150	262,500	1,350	-
58	HDPE BAG 18"x20"	Kg	175.00	1,250	218,750	250	43,750	150	262,500	1,350	-
59	HDPE BAG 18"x24"	Kg	175.00	1,202	210,350	250	43,750	150	232,500	1,302	21,600
60	HDPE BAG 24"x32"	Kg	175.00	1,267	221,725	250	43,750	150	262,500	1,367	2,975
61	HDPE BAG 22"x32"	Kg	175.00	1,149	201,075	250	43,750	150	242,500	1,249	2,325
62	HDPE BAG 26"x52"	Kg	175.00	1,200	210,000	250	43,750	150	242,500	1,300	11,250
63	HDPE Poly Bag 24"x36"	Kg	175.00	478	83,650	1,050	183,750	1,400	245,000	128	22,400
64	HDPE Poly Bag 26"x42"	Kg	175.00	446	78,050	1,050	183,750	1,400	245,000	96	16,800
65	LDPE Shrink Film-330 MM	Kg	245.00	643	157,535	1,050	257,250	1,400	343,000	293	71,785
66	Nectar Jelly Cap-30 mm	Pcs	5.41	1,300	7,033	2,500	13,526	3,000	16,230	800	4,329
67	Label Fruit Bomb Mango	Pcs	2.79	5,000	13,950	-	-	-	-	5,000	13,950
68	Label Fruit Bomb Orange	Pcs	2.79	3,000	8,370	-	-	-	-	3,000	8,370
69	Label Fruit Bomb Strawberry	Pcs	2.79	3,000	8,370	-	-	-	-	3,000	8,370
70	Label For Mustard Oil 250 ml	Pcs	0.45	28,700	12,915	2,339,205	1,029,250	15,337	6,750	2,352,568	1,035,415
71	Label For Mustard Oil 120 ml	Pcs	0.30	34,600	10,380	3,195,313	1,022,500	14,072	4,500	3,215,841	1,028,380
72	Label For Mustard Oil 80 ml	Pcs	0.25	27,564	6,891	3,409,259	920,500	13,838	3,734	3,422,985	923,657
73	Label For Mustard Oil 50 ml	Pcs	0.20	24,700	4,940	3,935,455	865,800	95,509	21,000	3,864,646	849,740
74	Label Nectar Chocolate Milk Candy	Pcs	1.52	24,200	36,784	65,000	98,800	85,000	129,200	4,200	6,384
75	Label Necter Green Mango Candy	Pcs	2.35	30,000	70,500	65,000	152,750	85,000	199,750	10,000	23,500
76	Label Necter Lytchee Candy	Pcs	2.35	33,000	77,550	65,000	152,750	85,000	199,750	13,000	30,550
77	Label Necter Milk Candy	Pcs	1.52	33,000	50,160	65,000	98,800	85,000	129,200	13,000	19,760
78	Label Nectar Mix Pop	Pcs	1.05	101,200	106,260	125,000	131,250	215,000	225,750	11,200	11,760
79	Label Nectar Mixed Fruit Jelly	Pcs	1.55	150	233	650	1,007	250	388	550	852
80	Label Nectar Orange Jelly	Pcs	1.55	400	620	650	1,008	50	78	1,000	1,550
81	Label Nectar Pop Caramel	Pcs	1.05	12,500	13,125	30,000	31,500	30,000	31,500	12,500	13,125
82	Label Nectar Pop Mango	Pcs	2.20	22,500	49,500	45,000	99,000	15,000	33,000	52,500	115,500
83	Label Nectar Pop Orange	Pcs	2.20	10,500	23,100	30,000	66,000	30,500	67,100	10,000	22,000
84	Label Nectar Pop Strawberry	Pcs	1.30	10,500	13,650	30,000	39,000	30,500	39,650	10,000	13,000
85	Label Sunfire Energy Candy	Pcs	2.35	7,500	17,625	30,000	70,500	30,500	71,675	7,000	16,450

86	Label Necter Tamarind Candy	Pcs	2.35	13,700	32,195	30,000	70,500	30,500	71,675	13,200	31,020
87	Label Toffee Candy Red	Pcs	1.52	8,250	12,540	15,000	22,800	20,000	30,400	3,250	4,940
88	Label Toffee Candy Violet	Pcs	2.35	22,250	52,288	15,000	35,250	15,000	35,250	22,250	52,288
89	LDPE Shrink Paper For Nectar Jelly	Kg	240.00	250	60,000	450	108,000	150	36,000	550	132,000
90	LolliPop Jar 74 gm with cap	Kg	17.00	19,205	326,485	30,000	510,000	45,500	773,500	3,705	62,985
91	LolliPop Stick	Kg	205.00	896	183,680	1,200	246,000	1,850	379,250	246	50,430
92	Modi Bond Gum	Kg	100.00	362	36,200	1,000	100,000	50	5,000	1,312	131,200
93	Paper Tray of Chocolate Maffin	Pcs	0.10	375,000	37,500	2,500	250	350,000	35,000	27,500	2,750
94	Pet Resin For Mistared Oil Bottol	Kg	105.00	1,138	119,500	1,092,176	114,678,485	965,248	101,351,012	128,066	13,446,973
95	Plastic Clouser for Mustared Oil	Pcs	0.45	54,444	24,500	1,096,877	493,595	1,124,000	505,800	27,321	12,295
96	Pouch Pack For Milk Candy	Kg	372.00	116	43,293	50	18,600	120	44,640	46	17,253
97	Pouch Pack For Nectar Mix Lollipop	Kg	372.00	460	171,120	50	18,600	120	44,640	390	145,080
98	Pouch Pack For Green Mango Candy	Kg	372.00	336	124,992	50	18,600	120	44,640	266	98,952
99	Pouch Pack for Puffed Rice 250 gm	Kg	372.00	652	242,544	50	18,600	120	44,640	582	216,504
100	Pouch Pack for Puffed Rice 500 gm	Kg	372.00	762	283,464	50	18,600	120	44,640	692	257,424
101	Pouch Pack For Sunfire Candy	Kg	372.00	660	245,520	50	18,600	120	44,640	590	219,480
102	Pouch Pack Nelairs Chocofill Toffee	Kg	372.00	377	140,244	50	18,600	120	44,640	307	114,204
103	Pouch Pack Neclairs Toffee	Kg	372.00	362	134,664	50	18,600	120	44,640	292	108,624
104	Spice Cap	Pcs	1.20	27,100	32,520	2,034,336	1,006,600	2,057,032	1,036,900	4,404	2,220
105	Security Seal for Mustard Oil	Kg	500.00	750	375,000	3,330	1,681,871	3,472	1,750,000	609	306,871
Total					12,738,841		132,686,721		114,858,483		30,567,080
Grand Total					111,578,125		159,276,223		179,970,727		90,883,622

BD Thai Food & Beverage Ltd.
Spare Parts (Local Civil Items)
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Item Name	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
1	Basin Piller Cock	Pcs.	1,150	15	17,250	10	12,650	19	23,000	6	6,900
2	Basin Waist	Pcs.	235	20	4,700	15	3,290	21	4,700	14	3,290
3	Bed Joint (Cobja)	Pcs.	135	8	1,080	15	2,700	21	3,375	2	405
4	Colour Acrylic Plastic Emulsion	Litre	250	59	14,750	7,881	2,088,350	94	25,000	7,845	2,078,100
5	Colour Weather Coat Acrylic	Litre	250	41	10,300	60	15,750	49	12,500	53	13,550
6	Door Bolt	Pcs.	85	28	2,380	25	2,125	50	4,250	3	255
7	Korian Putting	Pcs.	15	52	780	28	420	20	300	60	900
8	Magic Pipe	Pcs.	45	137	6,165	15	675	5	225	147	6,615
9	Nail 1.5"	Kg.	350	46	16,051	25	8,750	15	5,250	56	19,551
10	PVC Bend 6" (Fittings)	Pcs.	350	34	11,900	30	10,500	50	17,500	14	4,900
11	PVC Socket 6"	Pcs.	260	11	2,860	35	9,100	40	10,400	6	1,560
12	Paint Brush 2"	Pcs.	170	20	3,400	36	6,120	30	5,100	26	4,420
13	Pet Ball (Door Lock)	Pcs.	1,500	107	160,500	10	15,000	45	67,900	72	107,600
14	Piller Cock	Pcs.	1,150	30	34,500	25	28,750	50	57,500	5	5,750
15	Push Shower	Pcs.	650	25	16,250	9	5,850	20	13,000	14	9,100
16	Pvc Leath Pipe	Pcs.	120	14	1,680	16,008	2,000,960	19	2,400	16,002	2,000,240
17	Pvc Plain Bend 32mm	Pcs.	45	17	765	90	4,050	100	4,500	7	315
18	Pvc Plain Bend 40mm	Pcs.	55	13	715	60	3,300	50	2,750	23	1,265
19	Pvc Plain Tee 32mm	Pcs.	40	19	760	54	2,160	50	2,000	23	920
20	S.S Leath Pipe	Pcs.	260	29	7,540	7,284	2,003,120	24	6,500	7,289	2,004,160
21	Soap Case	Pcs.	120	18	2,160	22	2,640	20	2,400	20	2,400
22	Steel Net 2"	Pcs.	30	13	390	30	900	20	600	23	690
23	Steel Net 4"	Pcs.	753	15	11,295	35	26,355	50	37,650	-	-
24	Tissue Holder	Pcs.	160	47	7,520	69	11,040	50	8,000	66	10,560
25	Towel Rail	Pcs.	450	25	11,250	65	27,000	69	29,250	21	9,000
Total					346,941		6,291,555		346,050		6,292,446

Spare Parts (Electrical Items)
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Item Name	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
1	3 Pin Plug 15A	Pcs.	60	11	660	21	1,200	21	1,200	11	660
2	AC/DC Adapter	Pcs.	550	11	6,050	25	13,750	20	11,000	16	8,800
3	Airtac Solenoid Valve	Pcs.	1,250	30	37,500	31	37,500	41	50,000	20	25,000
4	Auto Drain Type Timmer	Pcs.	2,000	8	16,000	26	50,000	31	60,000	3	6,000
5	Auxiliary Contact	Pcs.	1,800	20	36,000	15	32,400	28	54,000	7	14,400
6	Auxiliary Contact 8C0946	Pcs.	750	9	6,750	18	15,000	19	15,000	8	6,750
7	Ball Balb 25 W	Pcs.	30	46	1,380	35	1,080	49	1,500	32	960
8	Ballast Ec36/40	Pcs.	220	50	11,000	60	14,300	96	22,000	14	3,300
9	Bas bar Flat 8x30mm	RFT	1,050	119	124,950	89	93,450	20	21,000	188	197,400
10	Battery 12V (lid acid)	Pcs.	11,000	11	121,000	10	110,000	5	55,000	16	176,000
11	Cable 1x1.5 r m (BYA)	Miter	3,729	150	559,350	50	186,450	15	55,935	185	689,865
12	Cable 1x120 r m (NYY)	Miter	3,236	60	194,160	15	48,540	15	48,540	60	194,160
13	Cable 1x25 r m (NYYF)	Miter	3,053	65	198,445	25	76,325	15	45,795	75	228,975
14	Cable 1x4 r m (NYYF)	Miter	5,442	108	587,736	-	-	15	81,630	93	506,106
15	Cable 1x50 r m (NYYF)	Miter	8,030	165	1,324,950	-	-	15	120,450	150	1,204,500
16	Cable 1x70 r m (NYY)	Miter	3,500	120	420,000	45	157,500	15	52,500	150	525,000
17	Cable 3x0.75 r m (NYYF)	Miter	1,130	17	19,210	35	39,550	50	56,500	2	2,260
18	Cable 5x1 r m (NYYF)	Miter	5,920	95	562,400	-	-	15	88,800	80	473,600
19	Cable 5x10 r m (NYYF)	Miter	5,885	34	200,090	22	129,470	15	88,275	41	241,285
20	Cable 5x16 r m (NYYF)	Miter	5,250	30	157,500	20	105,000	15	78,750	35	183,750
21	Cable Insulation Big	Pcs.	250	21	5,250	25	6,250	40	10,000	6	1,500
22	Cable Insulation Medium	Pcs.	165	43	7,095	78	12,870	70	11,550	51	8,415
23	Cable Insulation Small	Pcs.	200	39	7,800	120	24,000	150	30,000	9	1,800
24	Cable Joint 16 r m	Pcs.	400	18	7,200	35	14,000	50	20,000	3	1,200
25	Cable Joint 35 r m	Pcs.	200	6	1,200	8	1,600	10	2,000	4	800
26	Cable Lugs 1.5 RM	Pcs.	200	702	140,400	75	15,000	15	3,000	762	152,400
27	Cable Lugs 10 RM	Pcs.	160	17	2,720	35	5,600	50	8,000	2	320
28	Cable Lugs 120 RM	Pcs.	25	56	1,400	98	2,450	150	3,750	4	100
29	Cable Lugs 16 RM	Pcs.	280	27	7,560	117	32,760	100	28,000	44	12,320
30	Cable Lugs 185 RM	Pcs.	350	7	2,450	23	8,050	20	7,000	10	3,500
31	Cable Lugs 240 RM	Pcs.	450	4	1,800	8	3,600	10	4,500	2	900
32	Cable Lugs 300 RM	Pcs.	50	56	2,800	3	150	50	2,500	9	450
33	Cable Lugs 35 RM	Pcs.	16	45	720	30	480	20	320	55	880
34	Cable Lugs 5.5 RM	Pcs.	70	250	17,500	255	17,850	450	31,500	55	3,850
35	Cable Lugs 50 RM	Pcs.	750	159	119,250	75	56,250	200	150,000	34	25,500
36	Cable Lugs 500 RM	Pcs.	10	15	150	20	200	30	300	5	50
37	Cable Lugs 6 RM	Pcs.	90	44	3,960	171	15,390	150	13,500	65	5,850
38	Cable Lugs 70 RM	Pcs.	120	21	2,520	109	13,080	100	12,000	30	3,600
39	Cable Tie 5x200mm	Pak.	160	47	7,520	30	4,800	20	3,200	57	9,120
40	Cable Tie 5x300mm	Pak.	150	15	2,250	14	2,100	15	2,250	14	2,100
41	Cable Tie 6x250mm	Pak.	180	31	5,580	2	360	20	3,600	13	2,340
42	Cable Tie 6x300mm	Pak.	250	26	6,500	5	1,250	20	5,000	11	2,750
43	Capacitor 250V	Pcs.	450	38	17,100	9	4,050	20	9,000	27	12,150
44	Capacitor 450V	Pcs.	250	9	2,250	2	500	10	2,500	1	250
45	Capacitor 50 UF, 220v	Pcs.	2,600	6	15,600	6	15,600	5	13,000	7	18,200
46	Cealing Fan 56"	Pcs.	250	42	10,500	10	2,500	9	2,250	43	10,750

47	Cealing Rose	Pcs.	1,450	126	182,700	33	47,850	15	21,750	144	208,800
48	Circuit Breaker (10-16A)	Pcs.	10	704	7,040	2	20	-	-	706	7,060
49	Circular Box	Pcs.	1,550	172	266,600	61	94,550	15	23,250	218	337,900
50	Cooling Fan 200x200x60	Pcs.	10	1,252	12,520	7	70	6	60	1,253	12,530
51	Counter Shank Head (Screw)	Pak.	150	156	23,400	1	150	-	-	157	23,550
52	Cut Out 60Amp	Pcs.	30	44	1,320	7	210	-	-	51	1,530
53	Cut Out 5 Amp	Pcs.	250	31	7,750	3	750	-	-	34	8,500
54	DB Insulator	Pcs.	450	74	33,300	8	3,600	2	900	80	36,000
55	DP Breaker 10A	Pcs.	450	51	22,950	4	1,800	1	450	54	24,300
56	DP Breaker 20A	Pcs.	450	25	11,250	9	4,050	8	3,600	26	11,700
57	DP Breaker 2A	Pcs.	450	82	36,900	6	2,700	-	-	88	39,600
58	DP Breaker 32A	Pcs.	16,000	16	256,000	10	160,000	2	32,000	24	384,000
59	DP Breaker 4A	Pcs.	1,500	66	99,000	6	9,000	5	7,500	67	100,500
60	DP Breaker 6A	Pcs.	6,500	27	175,500	6	39,000	5	32,500	28	182,000
61	Delta Power Card/ Servo Drive	Pcs.	1,500	2	3,000	1	1,500	1	1,500	2	3,000
62	Electro Meter (400V/100A)	Pcs.	350	2	700	1	350	1	350	2	700
63	Emergency Switch	Pcs.	350	36	12,600	6	2,100	4	1,400	38	13,300
64	Energy Balb 15 W Pin Type	Pcs.	350	530	185,500	500	175,000	15	5,250	1,015	355,250
65	Energy Balb 23 W Pin Type	Pcs.	110	591	65,010	550	60,500	15	1,650	1,126	123,860
66	Energy Balb 30 W Pin Type	Pcs.	550	687	377,850	630	1,346,500	6	8,250	1,311	1,716,100
67	Fittings Holder	Pcs.	250	103	25,750	49	12,250	20	5,000	132	33,000
68	Fluorecent Lamp 2'	Pcs.	550	104	57,200	73	40,150	46	25,300	131	72,050
69	Fuse Box	Pcs.	1,500	26	39,000	6	9,000	5	7,500	27	40,500
70	Halogen Holder 500W	Pcs.	30	67	2,010	10	300	9	270	68	2,040
71	Halogen Lamp 500 W	Pcs.	30	125	3,750	169	5,070	151	4,530	143	4,290
72	Heater Coil 1000W	Pcs.	2,000	12	24,000	4	8,000	3	6,000	13	26,000
73	Holder Pin Type	Pcs.	50	36	1,800	123	6,150	110	5,500	49	2,450
74	Holder Thread Type	Pcs.	7,500	105	787,500	50	1,375,000	80	1,112,500	75	1,050,000
75	Hot Air Gun 1500/2000W	Pcs.	7,500	8	60,000	3	22,500	2	15,000	9	67,500
76	Indicator / Pilot Lamp	Pcs.	7,000	125	875,000	50	1,350,000	87	1,105,000	88	1,120,000
77	Inverter (Lsis-SV004iE5-1)	Pcs.	550	27	14,850	1	550	-	-	28	15,400
78	Inverter C-0.2KW, 220V	Pcs.	500	70	35,000	1	500	-	-	71	35,500
79	Inverter C-0.4KW, 220V	Pcs.	4,000	12	48,000	1	4,000	-	-	13	52,000
80	Llmit Switch (APS)	Pcs.	4,200	7	29,400	11	46,200	10	42,000	8	33,600
81	Load Breaker Switch	Pcs.	4,200	7	29,400	1	4,200	-	-	8	33,600
82	M.C 18A	Pcs.	4,500	32	144,000	26	117,000	-	-	58	261,000
83	M.C 22A	Pcs.	4,500	8	36,000	3	13,500	-	-	11	49,500
84	M.C 25A	Pcs.	3,200	6	19,200	9	28,800	7	22,400	8	25,600
85	M.C 32A	Pcs.	3,200	4	12,800	12	38,400	11	35,200	5	16,000
86	M.C.B TP 10A	Pcs.	3,200	11	35,200	12	38,400	7	22,400	16	51,200
87	M.C.B TP 16A	Pcs.	3,200	24	76,800	33	105,600	26	83,200	31	99,200
88	M.C.B TP 20A	Pcs.	3,200	7	22,400	8	25,600	7	22,400	8	25,600
89	M.C.B TP 63A	Pcs.	5,000	5	25,000	4	20,000	3	15,000	6	30,000
90	M.C.C.B 15A	Pcs.	12,500	12	150,000	6	75,000	4	50,000	14	175,000
91	M.C.C.B 100A	Pcs.	11,500	9	103,500	1	11,500	5	57,500	5	57,500
92	M.C.C.B 250A	Pcs.	18,000	8	144,000	1	18,000	5	90,000	4	72,000
93	M.C.C.B 40A	Pcs.	6,500	61	396,500	1	6,500	36	232,500	26	170,500
94	M.K / Gang Switch	Pcs.	650	19	12,350	38	24,700	5	3,250	52	33,800
95	M.K Box 1Gun	Pcs.	20	15	300	58	1,160	53	1,060	20	400
96	M.K Multi Socket	Pcs.	550	30	16,500	84	46,200	5	2,750	109	59,950
97	MDB Box (Water pump)	Pcs.	5,500	8	44,000	1	5,500	-	-	9	49,500
98	Metal bulb 400W	Pcs.	1,650	14	23,100	6	9,900	3	4,950	17	28,050

99	Miniature Relay Optimum 5A/250VAc	Pcs.	1,250	52	65,000	21	26,250	5	6,250	68	85,000
100	Omega Channel	Pcs.	550	19	10,450	6	3,300	4	2,200	21	11,550
101	Optical Sensor (APS)	Pcs.	6,500	32	208,000	2	13,000	32	206,500	2	14,500
102	Optical Sensor Cable (APS)	Pcs.	3,200	27	86,400	1	3,200	-	-	28	89,600
103	PVC Bend 1"	Pcs.	1,015	321	325,815	150	140,514	419	415,225	52	51,104
104	PVC Bend 3/4"	Pcs.	1,000	49	49,000	12	12,000	5	5,000	56	56,000
105	PVC Channel 1"	Pcs.	350	22	7,700	55	19,250	5	1,750	72	25,200
106	PVC Connector	Pcs.	400	26	10,400	8	3,200	-	-	34	13,600
107	PVC Elbow 3/4"	Pcs.	1,000	62	62,000	26	26,000	50	50,000	38	38,000
108	PVC Flexible Pipe 1"	RFT	125	198	24,750	415	51,875	5	625	608	76,000
109	PVC Socket	Pcs.	10	97	970	41	410	-	-	138	1,380
110	PVC Tape	Pcs.	20	11	220	150	3,000	100	2,000	61	1,220
111	Panasonic Remote Controller	Pcs.	1,200	128	153,600	7	8,400	125	150,000	10	12,000
112	Pest Killer	Pcs.	4,500	14	63,000	8	36,000	15	67,500	7	31,500
113	Piano Fuse 5A	Pcs.	26	10	260	20	520	16	416	14	364
114	Piano Socket 2 Pin (Ever)	Pcs.	20	25	500	43	860	32	640	36	720
115	Piano Switch	Pcs.	20	14	280	19	380	16	320	17	340
116	Power Supply (SPA-100-24)	Pcs.	20	11	220	4	80	3	60	12	240
117	Pressure Switch	Pcs.	3,500	12	42,000	5	17,500	12	42,000	5	17,500
118	Protection Current Coil	Pcs.	52,000	12	624,000	3	156,000	15	760,000	0	20,000
119	Proximity / Photo Sensor	Pcs.	35,000	56	1,960,000	-	-	54	1,875,000	2	85,000
120	Proximity Sensor With Connector	Pcs.	3,000	69	207,000	59	177,000	120	360,000	8	24,000
121	Push Button Switch	Pcs.	3,000	86	258,000	53	159,000	120	360,000	19	57,000
122	Push switch On/Off	Pcs.	250	7	1,750	5	1,250	3	750	9	2,250
123	Relay 10A, 24v DC	Pcs.	250	10	2,500	4	1,000	-	-	14	3,500
124	Royal Plug	Pak.	300	13	3,900	29	8,700	25	7,500	17	5,100
125	SP Breaker 10A	Pcs.	10	19	190	29	290	21	210	27	270
126	SP Breaker 16A	Pcs.	450	16	7,200	26	11,700	21	9,450	21	9,450
127	SP Breaker 20A	Pcs.	450	52	23,400	7	3,150	6	2,700	53	23,850
128	SP Breaker 2A	Pcs.	450	38	17,100	9	4,050	5	2,250	42	18,900
129	SP Breaker 32A	Pcs.	450	36	16,200	5	2,250	2	900	39	17,550
130	SP Breaker 4A	Pcs.	450	40	18,000	10	4,500	6	2,700	44	19,800
131	SP Breaker 6A	Pcs.	450	62	27,900	11	4,950	5	2,250	68	30,600
132	Sealing Tube	Pcs.	550	83	45,650	9	4,950	-	-	92	50,600
133	Sensor Connector	Pcs.	1,250	74	92,500	15	18,750	75	93,750	14	17,500
134	Shexiangji Zhijia	Pcs.	1,050	23	24,150	1	1,050	-	-	24	25,200
135	Stick/Thermo Heater 250 W	Pcs.	1,100	28	30,800	8	8,800	4	4,400	32	35,200
136	Temperature Controller (Autonics)	Pcs.	8,500	17	144,500	10	85,000	20	170,000	7	59,500
137	Thermal Overload Relay (12-18A)	Pcs.	4,150	12	49,800	3	12,450	2	8,300	13	53,950
138	Thermal Overload Relay (16-24A)	Pcs.	5,500	14	77,000	5	27,500	3	16,500	16	88,000
139	Thermal Overload Relay (16-25A)	Pcs.	5,500	12	66,000	1	5,500	-	-	13	71,500
140	Thermal Overload Relay (2.5-4A)	Pcs.	1,550	41	63,550	4	6,200	1	1,550	44	68,200
141	Thermal Overload Relay (4-6A)	Pcs.	1,550	26	40,300	8	12,400	5	7,750	29	44,950
142	Thermal Overload Relay (63-80A)	Pcs.	11,500	12	138,000	2	23,000	1	11,500	13	149,500
143	Thermal Overload Relay (7-10A)	Pcs.	1,750	27	47,250	1	1,750	-	-	28	49,000
144	Thermal Overload Relay (9-13A)	Pcs.	2,200	26	57,200	1	2,200	-	-	27	59,400
145	Thermo Couple (APS)	Set	1,600	38	60,800	29	46,400	60	96,000	7	11,200
146	Thermo Heater 150 W	Pcs.	1,100	40	44,000	9	9,900	1	1,100	48	52,800

147	Tube Light 2'	Pcs.	120	43	5,160	28	3,360	50	6,000	21	2,520
148	Tube Light 3'	Pcs.	160	75	12,000	6	960	3	480	78	12,480
149	Tube Light 36 Wt	Pcs.	160	153	24,480	10	1,600	150	24,000	13	2,080
150	Tube Light Set with Shade	Pcs.	1,250	127	158,750	20	25,000	140	175,000	7	8,750
151	Two Pin Plug	Pcs.	30	107	3,210	87	2,610	100	3,000	94	2,820
152	UV Ballast 40W	Pcs.	350	104	36,400	3	1,050	-	-	107	37,450
153	UV Ballast 75W	Pcs.	700	65	45,500	4	2,800	60	42,000	9	6,300
154	UV Light 36" 55W	Pcs.	1,600	66	105,600	4	6,400	60	96,000	10	16,000
155	UV Light Holder	Pcs.	550	75	41,250	6	3,300	38	21,009	43	23,541
156	Variable Regulator (Volume)	Pcs.	10,000	31	310,000	16	150,000	46	450,000	1	10,000
Total					16,060,961		8,154,094		10,060,750		14,154,305

BD Thai Food & Beverage Ltd.
Spare Parts (Mechanical Items)
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Item Name	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
1	A-type circlip for shaft 18-304	Pcs.	650	4	2,600	6	3,250	6	3,250	4	2,600
2	Air Valve Gasket E500J	Pcs.	1,600	7	11,200	6	8,000	11	16,000	2	3,200
3	Air Valve Spool E500B	Pcs.	1,200	4	4,800	6	6,000	6	6,000	4	4,800
4	Air compressure piston ring Set	Pcs.	16,500	3	49,500	6	82,500	7	105,000	2	27,000
5	Airtac Pipe throttle valve APA6	Pcs.	5,500	3	16,500	6	27,500	2	11,000	7	33,000
6	Alken Treatment -Antistat-340	Kg.	5,500	77	423,500	6	27,500	79	427,500	4	23,500
7	Alken Treatment -NPC-766	Kg.	6,500	111	721,500	6	32,500	114	732,500	3	21,500
8	Allen bolt 8mmx70mm	Pcs.	350	16	5,600	15	5,250	20	7,000	11	3,850
9	Aluminium Ro Filter back Cover	Pcs.	650	5	3,250	1	650	5	3,250	1	650
10	Argon Hand Gloves (Leather)	Pair	220	12	2,640	2	440	1	220	13	2,860
11	BSAIT bellows sealing type stop valve	Pcs.	12,000	7	84,000	1	12,000	-	-	8	96,000
12	Back Diaphragm E505TPEXL	Pcs.	1,000	32	32,000	1	1,000	-	-	33	33,000
13	Balanching Spring T20-04	Pcs.	50	38	1,900	8	400	4	200	42	2,100
14	Ball Bearing 205 2F (UC)	Pcs.	850	33	28,050	6	5,100	2	1,700	37	31,450
15	Ball Bearing 209 2F (UC)	Pcs.	1,150	26	29,900	6	6,900	5	5,750	27	31,050
16	Ball Bearing 3206 zz	Pcs.	2,600	9	23,400	10	26,000	8	20,800	11	28,600
17	Ball Bearing 51102 zz	Pcs.	250	40	10,000	6	1,500	1	250	45	11,250
18	Ball Bearing 6006 2RS	Pcs.	400	29	11,600	12	4,800	10	4,000	31	12,400
19	Ball Bearing 6007 2RS	Pcs.	550	92	50,600	11	6,050	5	2,750	98	53,900
20	Ball Bearing 6009 2RS	Pcs.	750	34	25,500	5	3,750	3	2,250	36	27,000
21	Ball Bearing 61800 2RS	Pcs.	320	36	11,520	10	3,200	5	1,600	41	13,120
22	Ball Bearing 61805 2RS	Pcs.	560	78	43,680	12	6,720	-	-	90	50,400
23	Ball Bearing 61821 2RS	Pcs.	12,500	9	112,500	4	50,000	2	25,000	11	137,500
24	Ball Bearing 61822 2RS	Pcs.	14,800	8	118,400	2	29,600	1	14,800	9	133,200
25	Ball Bearing 61824 2RS	Pcs.	18,000	7	126,000	2	36,000	1	18,000	8	144,000
26	Ball Bearing 61906 2RS	Pcs.	1,650	29	47,850	12	19,800	-	-	41	67,650
27	Ball Bearing 6202zz	Pcs.	250	24	6,000	24	6,000	22	5,500	26	6,500
28	Ball Bearing 6203zz	Pcs.	280	37	10,360	22	6,160	14	3,920	45	12,600
29	Ball Bearing 6204zz	Pcs.	350	29	10,150	13	4,550	11	3,850	31	10,850
30	Ball Bearing 6206 RZ	Pcs.	550	38	20,900	16	8,800	12	6,600	42	23,100
31	Ball Bearing 6211zz	Pcs.	1,300	19	24,700	11	14,300	9	11,700	21	27,300
32	Ball Bearing 6212	Pcs.	1,850	22	40,700	3	5,550	2	3,700	23	42,550
33	Ball Bearing 625 2RA	Pcs.	2,505	39	97,695	2	5,010	-	-	41	102,705
34	Ball Bearing 6303 2Rs	Pcs.	13,500	11	148,500	3	40,500	11	150,000	3	39,000
35	Ball Bearing 6310 zz	Pcs.	14,200	9	127,800	4	56,800	9	128,400	4	56,200
36	Ball Bearing 635 zz	Pcs.	750	9	6,750	2	1,500	-	-	11	8,250
37	Ball Bearing 6802z Skf	Pcs.	15,200	13	197,600	-	-	9	130,400	4	67,200
38	Ball Bearing 6904 2RS	Pcs.	12,500	12	150,000	-	-	5	62,500	7	87,500
39	Bearing House	Pcs.	850	71	60,350	4	3,400	1	850	74	62,900
40	Big Roller RXGF32/8-09-15-04	Pcs.	1,260	18	22,680	4	5,040	-	-	22	27,720
41	Bob Disc 4"	Pcs.	845	87	73,515	100	84,500	168	142,250	19	15,765
42	Borosilicate glass with grooves 68.6x12	Pcs.	18,500	7	129,500	1	18,500	5	92,500	3	55,500
43	Brass Filter 1/4"	Pcs.	160	46	7,360	10	1,600	2	320	54	8,640
44	Brass Nipple 0.5"	Pcs.	450	35	15,750	18	8,100	2	900	51	22,950
45	Brass Nipple 1"	Pcs.	600	45	27,000	11	6,600	1	600	55	33,000
46	Brass Nipple 3/4"	Pcs.	550	26	14,300	13	7,150	3	1,650	36	19,800

47	Brass Safty Valve 40bar (Aps)	Pcs.	3,500	14	49,000	4	14,000	2	7,000	16	56,000
48	Butterfly Valve Gasket 2"	Pcs.	300	36	10,800	20	6,000	7	2,100	49	14,700
49	Butterfly sealing ring DN40 (EPDM)	Pcs.	1,600	54	86,400	1	1,600	-	-	55	88,000
50	Butterfly sealing ring DN50 (EPDM)	Pcs.	1,800	22	39,600	1	1,800	-	-	23	41,400
51	CS UV Rubber Bush 21x6x17x22	Pcs.	40	225	9,000	98	3,920	3	120	320	12,800
52	CSD Bottle neck sealing Rubber Bush (APS)	Pcs.	150	725	108,749	500	75,000	838	125,750	387	57,999
53	CSD Capper S.S Spring	Pcs.	350	148	51,800	75	26,250	19	6,650	204	71,400
54	CSD S.S neck caller (APS)	Pcs.	900	38	34,200	20	18,000	19	17,100	39	35,100
55	CSD Ven tube Oring 14x10x2mm	Pcs.	350	421	147,350	50	17,500	434	151,750	37	13,100
56	CSD Ven tube Rubber Cap (APS)	Pcs.	18	120	2,160	250	4,500	300	5,400	70	1,260
57	Capping Spring T20-20	Pcs.	140	42	5,880	6	840	-	-	48	6,720
58	Chain Lock B-08 (APS)	Pcs.	600	33	19,800	30	18,000	26	15,600	37	22,200
59	Check Valve 1.5" (Brass)	Pcs.	450	65	29,250	1	450	-	-	66	29,700
60	Check Valve 3/4" (Brass)	Pcs.	1,650	97	160,050	2	3,300	94	155,000	5	8,350
61	Circlip (APS)	Pcs.	1,200	45	54,000	29	34,800	19	22,800	55	66,000
62	Circuit Breaker(17-22) 3RV6021-4CA15	Pcs.	1,050	89	93,450	1	1,050	-	-	90	94,500
63	Clamping Pillar T31-03	Pcs.	260	36	9,360	8	2,080	-	-	44	11,440
64	Clamping Spring T20-05	Pcs.	200	34	6,800	6	1,200	4	800	36	7,200
65	Copper Elbow 3/4"	Pcs.	250	44	11,000	6	1,500	-	-	50	12,500
66	Copper Tee 3/4"	Pcs.	35	35	1,225	8	280	3	105	40	1,400
67	Copper Tube 3/4"	RFT	300	25	7,500	10	3,000	-	-	35	10,500
68	Cutting Disc/Wheel 1.2x4"	Pcs.	38	40	1,520	50	1,900	-	-	90	3,420
69	Cutting Disc/Wheel 16"	Pcs.	66	292	19,272	30	1,980	9	594	313	20,658
70	Cutting Disc/Wheel 4"	Pcs.	400	179	71,600	50	20,000	-	-	229	91,600
71	Cutting Disc/Wheel 7"	Pcs.	600	26	15,600	6	3,600	3	1,800	29	17,400
72	Cylinder Sleeve T11-22	Pcs.	800	38	30,400	54	43,200	50	40,000	42	33,600
73	Diaphragm E505TF PTFE	Pcs.	700	27	18,900	1	700	-	-	28	19,600
74	Discharge Head T08-18	Pcs.	500	238	119,000	4	2,000	240	120,000	2	1,000
75	Discharge Spring T08-14	Pcs.	120	18	2,160	4	480	-	-	22	2,640
76	Discharge Washer gasket T08-19	Pcs.	25	29	725	4	100	2	50	31	775
77	Dosing Spring T08-10	Pcs.	250	38	9,500	4	1,000	-	-	42	10,500
78	Emmary Disc 4"	Pcs.	15	48	720	30	450	16	240	62	930
79	Feeding Spring T08-07	Pcs.	140	148	20,720	4	560	-	-	152	21,280
80	Ferocraft Welding Rod	Pcs.	150	144	21,600	3	450	2	300	145	21,750
81	Festo Exhaust throttle Valve GRE-1/4	Pcs.	14,000	12	168,000	1	14,000	13	175,000	1	7,000
82	Festo Right angle type plug & socket PEV-1/4-WD-LED-24	Pcs.	1,250	14	17,500	1	1,250	-	-	15	18,750
83	Fibre Disc/Wheel 4"	Pcs.	30	590	17,700	145	4,350	-	-	735	22,050
84	Filter Bag 100mesh	Pcs.	1,400	80	112,000	40	56,000	118	165,000	2	3,000
85	Filter Cartridge 0.22um	Pcs.	1,200	39	46,800	40	48,000	28	33,600	51	61,200
86	Filter Cartridge 1um (65x1000)	Pcs.	1,050	186	195,300	65	68,250	238	250,000	13	13,550
87	Filter Cartridge 5um (65x1000)	Pcs.	980	183	179,340	40	39,200	219	215,000	4	3,540
88	Fire Proof Hand Gloves	Pair	8,500	32	272,000	6	51,000	36	305,000	2	18,000
89	Flange Bearing GFM-081014-08	Pcs.	3,500	28	98,000	4	14,000	29	100,000	3	12,000
90	Flange Bearing XFM-1416-12	Pcs.	7,500	52	390,000	8	60,000	57	425,000	3	25,000
91	Flat gasket PTFE 70/55x2	Pcs.	15,800	7	110,600	1	15,800	7	105,000	1	21,400
92	Foam Lube	Pcs.	20,500	7	143,500	1	20,500	6	125,000	2	39,000
93	G.I Bon Plug 1.5"	Pcs.	145	40	5,800	2	290	-	-	42	6,090

94	G.I Bon Plug 3"	Pcs.	220	37	8,140	1	220	-	-	38	8,360
95	G.I Bon Plug 3/4"	Pcs.	175	85	14,875	15	2,625	7	1,225	93	16,275
96	G.I Clamp With Bolt 4"	Pcs.	155	90	13,950	41	6,355	6	930	125	19,375
97	G.I Clamp With Bolt 5"	Pcs.	175	86	15,050	25	4,375	-	-	111	19,425
98	G.I Elbow 1"	Pcs.	145	124	17,980	48	6,960	35	5,075	137	19,865
99	G.I Elbow 1.1/4"	Pcs.	175	90	15,750	9	1,575	3	525	96	16,800
100	G.I Elbow 1/2"	Pcs.	135	208	28,080	107	14,445	51	6,885	264	35,640
101	G.I Elbow 2"	Pcs.	260	24	6,240	35	9,100	33	8,580	26	6,760
102	G.I Elbow 3/4"	Pcs.	165	15	2,475	57	9,405	51	8,415	21	3,465
103	G.I Elbow 4"	Pcs.	1,050	46	48,300	5	5,250	-	-	51	53,550
104	G.I Nipple 1.5"	Pcs.	195	83	16,185	34	6,630	27	5,265	90	17,550
105	G.I Nipple 1/2"	Pcs.	135	86	11,610	71	9,585	57	7,695	100	13,500
106	G.I Nipple 2.5"	Pcs.	290	85	24,650	8	2,320	-	-	93	26,970
107	G.I Nipple 3/4"	Pcs.	165	168	27,720	84	13,860	37	6,105	215	35,475
108	G.I Pipe 1/2"	RFT	140	45	6,300	50	7,000	-	-	95	13,300
109	G.I Pipe 3/4"	RFT	155	222	34,410	250	38,750	160	24,800	312	48,360
110	G.I Reducer 1.5x3/4"	Pcs.	185	44	8,140	6	1,110	2	370	48	8,880
111	G.I Reducer 1x0.5"	Pcs.	145	87	12,615	12	1,740	3	435	96	13,920
112	G.I Reducer 1x2"	Pcs.	235	66	15,510	13	3,055	6	1,410	73	17,155
113	G.I Reducer 3"x2"	Pcs.	1,350	67	90,450	2	2,700	-	-	69	93,150
114	G.I Reducer 3"x2.5"	Pcs.	620	12	7,440	1	620	-	-	13	8,060
115	G.I Reducer 4x2.5"	Pcs.	680	34	23,120	4	2,720	-	-	38	25,840
116	G.I Reducing Elbow 1.5"x1.1/4"	Pcs.	235	106	24,910	7	1,645	3	705	110	25,850
117	G.I Reducing Elbow 1.5"x3/4"	Pcs.	205	104	21,320	26	5,330	2	410	128	26,240
118	G.I Reducing Elbow 1.5x1"	Pcs.	275	61	16,775	22	6,050	3	825	80	22,000
119	G.I Reducing Elbow 1x1.1/4"	Pcs.	185	27	4,995	3	555	-	-	30	5,550
120	G.I Reducing Elbow 2x1"	Pcs.	245	31	7,595	4	980	1	245	34	8,330
121	G.I Reducing Elbow 3/4x1/2"	Pcs.	140	91	12,740	26	3,640	12	1,680	105	14,700
122	G.I Reducing Tee 1"x1.5"	Pcs.	225	43	9,675	12	2,700	3	675	52	11,700
123	G.I Reducing Tee 1.5x3/4"	Pcs.	225	92	20,700	5	1,125	2	450	95	21,375
124	G.I Reducing Tee 2"x1"	Pcs.	220	122	26,840	14	3,080	1	220	135	29,700
125	G.I Reducing Tee 2"x1.5"	Pcs.	220	103	22,660	23	5,060	4	880	122	26,840
126	G.I Reducing Tee 3"x2"	Pcs.	850	68	57,800	2	1,700	-	-	70	59,500
127	G.I Reducing Tee 3/4x1/2"	Pcs.	1,170	173	202,410	200	234,000	347	405,850	26	30,560
128	G.I Reducing Tee 4x2.5"	Pcs.	1,650	27	44,550	2	3,300	-	-	29	47,850
129	G.I Socket 1"	Pcs.	145	60	8,700	31	4,495	19	2,755	72	10,440
130	G.I Socket 1.1/4"	Pcs.	175	77	13,475	6	1,050	2	350	81	14,175
131	G.I Socket 1.5"	Pcs.	1,170	103	120,510	24	28,080	105	123,400	22	25,190
132	G.I Socket 1/2"	Pcs.	1,120	46	51,520	200	224,000	228	255,000	18	20,520
133	G.I Socket 2"	Pcs.	1,260	122	153,720	43	54,180	122	153,860	43	54,040
134	G.I Socket 3"	Pcs.	1,135	75	85,125	8	9,080	2	2,270	81	91,935
135	G.I Socket 3/4"	Pcs.	1,380	127	175,260	200	276,000	326	450,000	1	1,260
136	G.I Socket 4"	Pcs.	1,650	83	136,950	9	14,850	91	150,000	1	1,800
137	G.I Tank Fittings 2"	Pcs.	1,320	76	100,320	6	7,920	80	105,000	2	3,240
138	G.I Tank Fittings 3"	Pcs.	1,115	73	81,395	2	2,230	-	-	75	83,625
139	G.I Tee 1.5"	Pcs.	1,280	127	162,560	23	29,440	138	176,400	12	15,600
140	G.I Tee 1/2"	Pcs.	1,580	148	233,840	47	74,260	187	295,000	8	13,100
141	G.I Tee 2"	Pcs.	1,145	132	151,140	28	32,060	136	155,725	24	27,475
142	G.I Tee 3"	Pcs.	1,450	84	121,800	2	2,900	74	107,250	12	17,450
143	G.I Tee 3/4"	Pcs.	1,560	56	87,360	10	15,600	8	12,480	58	90,480
144	G.I U Clamp 1'	Pcs.	250	433	108,250	40	10,000	405	101,250	68	17,000
145	G.I Union 1"	Pcs.	1,270	54	68,580	21	26,670	12	15,240	63	80,010
146	G.I Union 1.5"	Pcs.	1,390	44	61,160	16	22,240	12	16,680	48	66,720
147	G.I Union 1/2"	Pcs.	1,205	28	33,740	15	18,075	6	7,230	37	44,585

148	G.I Union 2"	Pcs.	1,445	35	50,575	23	33,235	18	26,010	40	57,800
149	G.I Union 2.5"	Pcs.	1,580	77	121,660	7	11,060	79	125,000	5	7,720
150	G.I Union 3/4"	Pcs.	1,850	96	177,600	200	370,000	275	509,250	21	38,350
151	G.I Union 4"	Pcs.	850	57	48,450	6	5,100	5	4,250	58	49,300
152	G.i Nut Bolt 3"x18mm	Pcs.	25	72	1,800	31	775	5	125	98	2,450
153	Gasket Samson: 8414-1488	Pcs.	1,850	2	3,700	1	1,850	-	-	3	5,550
154	Gate Valve 3/4"	Pcs.	550	39	21,450	13	7,150	11	6,050	41	22,550
155	Glan Packing 1/4"	RFT	20	44	880	24	480	20	400	48	960
156	Gland Bush 48100035	Pcs.	60	42	2,520	88	5,280	84	5,040	46	2,760
157	Gland Bush T03-20	Pcs.	60	33	1,980	4	240	-	-	37	2,220
158	Gland Bush T08-02	Pcs.	120	24	2,880	124	14,880	122	14,640	26	3,120
159	Glass Tube 24mm L-37"	Pcs.	120	22	2,640	3	360	2	240	23	2,760
160	Grinding Disc/Wheel 8"x1"x1"	Pcs.	190	27	5,130	4	760	3	570	28	5,320
161	Gripper T32-00	Pcs.	1,295	64	82,880	2	2,590	-	-	66	85,470
162	Guide Block (Down) T11-21	Pcs.	800	77	61,600	4	3,200	-	-	81	64,800
163	Guide Block (Up)T13-05 (T11-21)	Pcs.	950	77	73,150	4	3,800	-	-	81	76,950
164	Guide Holder T11-12	Pcs.	950	13	12,350	2	1,900	-	-	15	14,250
165	Guide Sleeve T11-05	Pcs.	550	114	62,700	250	137,500	350	192,750	14	7,450
166	Hak'saw Blade	Pcs.	150	38	5,700	16	2,400	7	1,050	47	7,050
167	High Voltage Protective Switch JC-220	Pcs.	100	27	2,700	1	100	-	-	28	2,800
168	High press. Hose Pipe (APS)	Pcs.	1,650	23	37,950	15	24,750	14	23,100	24	39,600
169	Hole Saw Bit -23mm	Pcs.	120	27	3,240	4	480	2	240	29	3,480
170	Hole Saw Bit -25mm	Pcs.	1,610	40	64,400	2	3,220	-	-	42	67,620
171	Homogin Seal 49.5x41.5x5.2mm	Pcs.	1,610	88	141,680	45	72,450	129	208,050	4	6,080
172	Hose Pipe 3/4" (Aps)	RFT	500	223	111,500	65	32,500	205	102,500	83	41,500
173	Hot filling Valve T03-00	Pcs.	1,000	92	92,000	1	1,000	-	-	93	93,000
174	Hydraulic Bucket 140x120x12mm	Pcs.	1,500	18	27,000	5	7,500	1	1,500	22	33,000
175	Hydraulic Jack (5 ton)	Pcs.	2,300	25	57,500	2	4,600	1	2,300	26	59,800
176	Hydraulic Pipe (APS)	Pcs.	2,500	33	82,500	13	32,500	9	22,500	37	92,500
177	I Bolt (APS)	Pcs.	2,000	42	84,000	6	12,000	-	-	48	96,000
178	Left & Right Clamping Plate T31-08	Pcs.	2,200	33	72,600	4	8,800	-	-	37	81,400
179	Linner Guid way Bearing HG- 35	Pcs.	25,000	25	625,000	30	750,000	54	1,350,000	1	25,000
180	Lip-02 Heatproof flat O ring	Pcs.	15	210	3,150	100	1,500	-	-	310	4,650
181	Low Voltage Protective Switch JC-203	Pcs.	1,200	22	26,400	1	1,200	-	-	23	27,600
182	M Seal (Putting)	Pcs.	350	31	10,850	20	7,000	17	5,950	34	11,900
183	M.S Bond Flange 6"	Pcs.	650	36	23,400	4	2,600	1	650	39	25,350
184	M.S Bond Flange 8"	Pcs.	780	25	19,500	5	3,900	-	-	30	23,400
185	M.S Bond Plug 1/2"	Pcs.	220	31	6,820	10	2,200	2	440	39	8,580
186	M.S Butterfly Valve 125AFC - 5"	Pcs.	7,000	34	238,000	7	49,000	-	-	41	287,000
187	M.S Butterfly Valve 80AFC - 4"	Pcs.	5,500	31	170,500	3	16,500	-	-	34	187,000
188	M.S Elbow 1"	Pcs.	1,180	84	99,120	33	38,940	6	7,080	111	130,980
189	M.S Elbow 1.5"	Pcs.	1,260	29	36,540	5	6,300	3	3,780	31	39,060
190	M.S Elbow 2"	Pcs.	1,360	10	13,600	10	13,600	20	27,200	-	-
191	M.S Elbow 2.5"	Pcs.	1,460	45	65,700	10	14,600	-	-	55	80,300
192	M.S Elbow 3"	Pcs.	1,580	34	53,720	30	47,400	-	-	64	101,120
193	M.S Elbow 3/4"	Pcs.	1,125	100	112,500	47	52,875	12	13,500	135	151,875
194	M.S Elbow 4"	Pcs.	1,520	25	38,000	5	7,600	-	-	30	45,600
195	M.S Elbow 5"	Pcs.	1,580	26	41,080	3	4,740	-	-	29	45,820
196	M.S Flange 1"	Pcs.	1,220	101	123,220	39	47,580	1	1,220	139	169,580

197	M.S Flange 1.5"	Pcs.	1,280	29	37,120	4	5,120	2	2,560	31	39,680
198	M.S Flange 1/2"	Pcs.	1,160	70	81,200	20	23,200	-	-	90	104,400
199	M.S Flange 1 1/2"	Pcs.	1,780	39	69,420	2	3,560	-	-	41	72,980
200	M.S Flange 2"	Pcs.	1,320	61	80,520	17	22,440	4	5,280	74	97,680
201	M.S Flange 3/4"	Pcs.	1,220	60	73,200	32	39,040	22	26,840	70	85,400
202	M.S Flange 4"	Pcs.	1,850	51	94,350	14	25,900	1	1,850	64	118,400
203	M.S Flange 5"	Pcs.	2,050	40	82,000	22	45,100	-	-	62	127,100
204	M.S Flange 6"	Pcs.	2,200	65	143,000	16	35,200	1	2,200	80	176,000
205	M.S Flange 6.5"	Pcs.	1,600	32	51,200	1	1,600	-	-	33	52,800
206	M.S Flange Inside Thread 2"	Pcs.	350	32	11,200	1	350	-	-	33	11,550
207	M.S Flange Inside Thread 2.5"	Pcs.	450	37	16,650	1	450	-	-	38	17,100
208	M.S Flange Inside Thread 3"	Pcs.	550	32	17,600	1	550	-	-	33	18,150
209	M.S Flexible Joint 4"	Pcs.	8,500	35	297,500	6	51,000	40	342,500	1	6,000
210	M.S Head for Brass Motor (APS)	Pcs.	1,800	32	57,600	2	3,600	1	1,800	33	59,400
211	M.S Nipple 1/2"	Pcs.	70	63	4,410	20	1,400	6	420	77	5,390
212	M.S Nipple 1/4"	Pcs.	55	48	2,640	6	330	-	-	54	2,970
213	M.S Nut Bolt 1"x8mm	Pcs.	12	172	2,064	70	840	2	24	240	2,880
214	M.S Nut Bolt 1.5"x14mm	Pcs.	28	862	24,136	262	7,336	6	168	1,118	31,304
215	M.S Nut Bolt 100mmx12mm	Pcs.	26	135	3,510	120	3,120	72	1,872	183	4,758
216	M.S Nut Bolt 2"x10mm	Pcs.	15	156	2,340	100	1,500	56	840	200	3,000
217	M.S Nut Bolt 2"x12mm	Pcs.	18	124	2,232	41	738	28	504	137	2,466
218	M.S Nut Bolt 2"x16mm	Pcs.	22	110	2,420	21	462	-	-	131	2,882
219	M.S Nut Bolt 2.5"x10mm	Pcs.	18	335	6,030	184	3,312	56	1,008	463	8,334
220	M.S Nut Bolt 2.5"x12mm	Pcs.	23	182	4,186	101	2,323	36	828	247	5,681
221	M.S Nut Bolt 3"x12mm	Pcs.	33	102	3,366	50	1,650	14	462	138	4,554
222	M.S Nut Bolt 3"x14mm	Pcs.	38	143	5,434	102	3,876	48	1,824	197	7,486
223	M.S Nut Bolt 3"x16mm	Pcs.	45	152	6,840	112	5,040	54	2,430	210	9,450
224	M.S Nut Bolt 3"x18mm	Pcs.	33	74	2,442	20	660	1	33	93	3,069
225	M.S Nut Bolt 3.5"x16mm	Pcs.	20	66	1,320	17	340	-	-	83	1,660
226	M.S Nut Bolt 4"x10mm	Pcs.	300	275	82,500	128	38,400	8	2,400	395	118,500
227	M.S Reducer 1"x3/4"	Pcs.	350	85	29,750	8	2,800	-	-	93	32,550
228	M.S Reducer 1.5"x3/4"	Pcs.	380	83	31,540	8	3,040	1	380	90	34,200
229	M.S Reducer 1/2"x3/4"	Pcs.	450	125	56,250	18	8,100	-	-	143	64,350
230	M.S Reducer 2"x1.5"	Pcs.	550	32	17,600	1	550	-	-	33	18,150
231	M.S Reducer 2"x4"	Pcs.	650	36	23,400	4	2,600	2	1,300	38	24,700
232	M.S Reducer 2.5"x2"	Pcs.	850	67	56,950	19	16,150	3	2,550	83	70,550
233	M.S Reducer 3"x2"	Pcs.	900	42	37,800	5	4,500	2	1,800	45	40,500
234	M.S Reducer 3"x2.5"	Pcs.	500	322	161,000	5	2,500	4	2,000	323	161,500
235	M.S Reducer 3x1"	Pcs.	1,150	32	36,800	1	1,150	-	-	33	37,950
236	M.S Reducing Tee 2"x3"	Pcs.	1,300	40	52,000	3	3,900	1	1,300	42	54,600
237	M.S Reducing Tee 2"x4"	Pcs.	1,300	21	27,300	8	10,400	25	32,500	4	5,200
238	M.S Reducing Tee 4"x3/4"	Pcs.	450	14	6,300	2	900	-	-	16	7,200
239	M.S Royal Bolt 1"x18mm	Pcs.	220	50	11,000	12	2,640	5	1,100	57	12,540
240	M.S Royal Bolt 3"x12mm	Pcs.	700	16	11,200	25	17,500	-	-	41	28,700
241	M.S Royal Bolt 4"x16mm	Pcs.	960	54	51,840	25	24,000	16	15,360	63	60,480
242	M.S Royal Bolt 5"x16mm	Pcs.	110	58	6,380	13	1,430	-	-	71	7,810
243	M.S Royal Bolt 5"x18mm	Pcs.	180	33	5,940	26	4,680	50	9,000	9	1,620
244	M.S Royal Bolt 6"x16mm	Pcs.	180	225	40,500	30	5,400	50	9,000	205	36,900
245	M.S Royal Bolt 7"x16mm	Pcs.	800	52	41,600	8	6,400	-	-	60	48,000
246	M.S Shaft F208	Pcs.	850	37	31,450	4	3,400	3	2,550	38	32,300
247	M.S Socket 1"	Pcs.	165	85	14,025	26	4,290	3	495	108	17,820
248	M.S Socket 1.5"	Pcs.	750	72	54,000	24	18,000	3	2,250	93	69,750
249	M.S Socket 3/4"	Pcs.	150	74	11,100	33	4,950	11	1,650	96	14,400

250	M.S Split/Spring Washer 14x4x3mm	Pcs.	200	226	45,200	45	9,000	14	2,800	257	51,400
251	M.S Split/Spring Washer 16x5x4mm	Pcs.	300	206	61,800	83	24,900	-	-	289	86,700
252	M.S Split/Spring Washer 18x5x4mm	Pcs.	1,200	506	607,200	45	54,000	5	6,000	546	655,200
253	M.S Split/Spring Washer 8x3x2mm	Pcs.	550	110	60,500	39	21,450	-	-	149	81,950
254	M.S Spring 164.5x20.5mm	Pcs.	480	186	89,280	68	32,640	-	-	254	121,920
255	M.S Spring 60x20.5mm	Pcs.	2,260	53	119,780	24	54,240	-	-	77	174,020
256	M.S Tee 1"	Pcs.	2,360	19	44,840	8	18,880	1	2,360	26	61,360
257	M.S Tee 1.5"	Pcs.	2,160	37	79,920	16	34,560	-	-	53	114,480
258	M.S Tee 1/2"	Pcs.	2,460	17	41,820	11	27,060	5	12,300	23	56,580
259	M.S Tee 2"	Pcs.	2,560	83	212,480	29	74,240	5	12,800	107	273,920
260	M.S Tee 2.5"	Pcs.	2,220	4	8,880	4	8,880	3	6,660	5	11,100
261	M.S Tee 3/4"	Pcs.	2,890	74	213,860	15	43,350	5	14,450	84	242,760
262	M.S Tee 4"	Pcs.	12	38	456	1	12	-	-	39	468
263	M.S Washer 7x4x2mm	Pcs.	15	343	5,145	250	3,750	117	1,755	476	7,140
264	M.S mold holding Chain wit lock (APS)	Pcs.	22	274	6,028	150	3,300	6	132	418	9,196
265	Magnetic Ring T20-23-00	Pcs.	550	40	22,000	8	4,400	6	3,300	42	23,100
266	Measuring Steel Tape 10f/3m	Pcs.	550	37	20,350	5	2,750	4	2,200	38	20,900
267	Mechanical Seal	Pcs.	12,500	22	275,000	30	371,500	-	-	52	646,500
268	Metal Polish	Pcs.	1,650	32	52,800	10	16,500	11	18,150	31	51,150
269	Motor Class Plate (APS)	Pcs.	700	30	21,000	5	3,500	-	-	35	24,500
270	Neddil Bearing 4905	Pcs.	800	29	23,200	7	5,600	5	4,000	31	24,800
271	Neddil Bearing HK 0810	Pcs.	250	34	8,500	4	1,000	2	500	36	9,000
272	Nito Tape (Adhesive)	Pcs.	250	371	92,750	23	5,750	14	3,500	380	95,000
273	Nylon Gripper Left	Pcs.	350	76	26,600	18	6,300	-	-	94	32,900
274	Nylon Gripper Right	Pcs.	450	51	22,950	18	8,100	-	-	69	31,050
275	O Ring 60x3 (EPDM)	Pcs.	300	22	6,600	1	300	-	-	23	6,900
276	O ring - EPDM 33.5x3.55	Pcs.	350	33	11,550	4	1,400	-	-	37	12,950
277	O ring - EPDM 42.5x2.65	Pcs.	400	38	15,200	4	1,600	-	-	42	16,800
278	O ring 22x3.5 (R U V)	Pcs.	500	131	65,500	50	25,000	2	1,000	179	89,500
279	O ring 24x3.5 (U U V)	Pcs.	600	134	80,400	50	30,000	3	1,800	181	108,600
280	O ring 36mmx3.6	Pcs.	700	44	30,800	20	14,000	8	5,600	56	39,200
281	O ring EPDM 10x2	Pcs.	1,150	33	37,950	4	4,600	-	-	37	42,550
282	O ring EPDM 15x2.5	Pcs.	1,180	38	44,840	4	4,720	-	-	42	49,560
283	O ring EPDM 17x1.5	Pcs.	1,190	58	69,020	25	29,750	5	5,950	78	92,820
284	O ring EPDM 23.6x2.65	Pcs.	1,290	56	72,240	8	10,320	-	-	64	82,560
285	O ring EPDM 42x3	Pcs.	1,750	23	40,250	4	7,000	-	-	27	47,250
286	O ring EPDM 6.9x1.8	Pcs.	2,500	83	207,500	25	62,500	85	212,500	23	57,500
287	O ring fluorubber 15x2.65	Pcs.	150	33	4,950	4	600	-	-	37	5,550
288	O ring fluorubber 20x2.65	Pcs.	160	38	6,080	4	640	-	-	42	6,720
289	O ring fluorubber 46.2x1.8	Pcs.	290	162	46,980	124	35,960	-	-	286	82,940
290	O ring-EPDM 38.7x3.55	Pcs.	180	48	8,640	4	720	-	-	52	9,360
291	Oil Pressure Gauge 10kg/cm(1/2")	Pcs.	1,600	14	22,400	2	3,200	-	-	16	25,600
292	Oil Seal 17x30x7mm	Pcs.	35	29	1,015	10	350	3	105	36	1,260
293	Oil Seal 24x15x7	Pcs.	20	40	800	10	200	-	-	50	1,000
294	Oil Seal 25x45x10mm	Pcs.	40	45	1,800	15	600	5	200	55	2,200
295	Oil Seal 45x65x8mm	Pcs.	45	32	1,440	10	450	9	405	33	1,485
296	Oil Seal 45x72x12	Pcs.	50	51	2,550	10	500	2	100	59	2,950
297	Oil Seal 52x23x10	Pcs.	55	44	2,420	2	110	-	-	46	2,530
298	Oil Seal 52x25x10mm	Pcs.	60	53	3,180	5	300	1	60	57	3,420
299	Oil Seal 52x25x7	Pcs.	65	58	3,770	27	1,755	13	845	72	4,680
300	Oil Seal 52x35x7	Pcs.	70	46	3,220	10	700	2	140	54	3,780
301	Oil Seal 55x40x8	Pcs.	72	67	4,824	40	2,880	24	1,728	83	5,976

302	Oil Seal 55x75x12	Pcs.	75	131	9,825	42	3,150	8	600	165	12,375
303	Oil Seal 65x45x12	Pcs.	90	38	3,420	6	540	2	180	42	3,780
304	Operating arm	Pcs.	17	62	1,054	2	34	-	-	64	1,088
305	PVC Pipe 3/4"	RFT	2,500	145	362,500	25	62,500	5	12,500	165	412,500
306	Pin	Pcs.	15	79	1,185	2	30	-	-	81	1,215
307	Pin, Piston H30501020	Pcs.	1,500	9	13,500	2	3,000	-	-	11	16,500
308	Pipe flowmeter Z-4005 5-30GPM	Pcs.	1,650	7	11,550	1	1,650	-	-	8	13,200
309	Pipe flowmeter Z-4008 liq 20-150GPM	Pcs.	1,650	7	11,550	1	1,650	-	-	8	13,200
310	Piston (120)	Pcs.	4,500	7	31,500	4	18,000	3	13,500	8	36,000
311	Piston Ring (120)	Set	12,500	7	87,500	1	12,500	7	85,000	1	15,000
312	Piston with ring 150mm	Set	450	9	4,050	4	1,800	2	900	11	4,950
313	Plastic Fan 3"	Pcs.	180	49	8,820	6	1,080	4	720	51	9,180
314	Pneumatic Air Regulator 1/4"x8mm	Pcs.	400	133	53,200	45	18,000	11	4,400	167	66,800
315	Pneumatic Elbow 1/4"x6mm	Pcs.	400	76	30,400	37	14,800	29	11,600	84	33,600
316	Pneumatic Elbow 1/4"x8mm	Pcs.	450	95	42,750	15	6,750	-	-	110	49,500
317	Pneumatic Elbow 3/8"x4mm	Pcs.	450	97	43,650	12	5,400	1	450	108	48,600
318	Pneumatic Elbow 3/8"x6mm	Pcs.	350	107	37,450	11	3,850	-	-	118	41,300
319	Pneumatic Elbow 4mm	Pcs.	350	77	26,950	10	3,500	6	2,100	81	28,350
320	Pneumatic Elbow 6x6mm	Pcs.	350	100	35,000	45	15,750	25	8,750	120	42,000
321	Pneumatic I/Socket 4mmx4mm	Pcs.	400	81	32,400	10	4,000	2	800	89	35,600
322	Pneumatic I/Socket 6mmx4mm	Pcs.	350	58	20,300	15	5,250	2	700	71	24,850
323	Pneumatic I/Socket 6mmx6mm	Pcs.	450	50	22,500	11	4,950	4	1,800	57	25,650
324	Pneumatic I/Socket 8mmx6mm	Pcs.	600	110	66,000	55	33,000	18	10,800	147	88,200
325	Pneumatic Nipple 1/2"x10mm	Pcs.	650	42	27,300	84	54,600	-	-	126	81,900
326	Pneumatic Nipple 1/2"x12mm	Pcs.	450	55	24,750	64	28,800	54	24,300	65	29,250
327	Pneumatic Nipple 10/16"x10mm	Pcs.	500	19	9,500	25	12,500	-	-	44	22,000
328	Pneumatic Nipple 10/16"x6mm	Pcs.	600	82	49,200	30	18,000	5	3,000	107	64,200
329	Pneumatic Nipple 10/16"x8mm	Pcs.	500	121	60,500	57	28,500	14	7,000	164	82,000
330	Pneumatic Nipple 3/8"x10mm	Pcs.	500	54	27,000	28	14,000	19	9,500	63	31,500
331	Pneumatic Nipple 3/8"x4mm	Pcs.	500	59	29,500	12	6,000	-	-	71	35,500
332	Pneumatic Nipple 3/8"x6mm	Pcs.	500	60	30,000	20	10,000	10	5,000	70	35,000
333	Pneumatic Nipple 3/8"x8mm	Pcs.	600	51	30,600	35	21,000	22	13,200	64	38,400
334	Pneumatic Nipple 4mm	Pcs.	420	42	17,640	10	4,200	4	1,680	48	20,160
335	Pneumatic Pipe 10mm	Miter	2,850	222	632,700	-	-	5	14,250	217	618,450
336	Pneumatic Pipe 8mm	Miter	2,800	312	873,600	-	-	5	14,000	307	859,600
337	Pneumatic Tee 1/4"x8mmx8mm	Pcs.	500	115	57,500	57	28,500	12	6,000	160	80,000
338	Pneumatic Tee 10mmx10mm	Pcs.	550	71	39,050	46	25,300	23	12,650	94	51,700
339	Pneumatic Tee 10mmx6mm	Pcs.	550	56	30,800	15	8,250	2	1,100	69	37,950
340	Pneumatic Tee 10mmx8mm	Pcs.	550	21	11,550	15	8,250	12	6,600	24	13,200
341	Pneumatic Tee 12mmx10mm	Pcs.	550	28	15,400	15	8,250	2	1,100	41	22,550
342	Pneumatic Tee 12mmx12mm	Pcs.	550	27	14,850	18	9,900	6	3,300	39	21,450
343	Pneumatic Tee 12mmx6mm	Pcs.	400	50	20,000	15	6,000	-	-	65	26,000
344	Pneumatic Tee 12mmx8mm	Pcs.	400	48	19,200	18	7,200	9	3,600	57	22,800

345	Pneumatic Tee 6mmx4mm	Pcs.	400	72	28,800	20	8,000	2	800	90	36,000
346	Pneumatic Tee 6mmx6mm	Pcs.	400	37	14,800	87	34,800	86	34,400	38	15,200
347	Pneumatic Tee 8mmx6mm	Pcs.	400	132	52,800	51	20,400	3	1,200	180	72,000
348	Pneumatic Tee 8mmx8mm	Pcs.	400	80	32,000	40	16,000	20	8,000	100	40,000
349	Polyflex belt 7m-2300 (APS)	Pcs.	2,500	60	150,000	9	22,500	4	10,000	65	162,500
350	Pressing Spring T31-04	Pcs.	120	52	6,240	8	960	-	-	60	7,200
351	Pressing Spring XGF40/10-09-06-04	Pcs.	6,000	13	78,000	4	24,000	14	85,000	3	17,000
352	Pressure Gauge YTHN-063.AO.513 M100.M14	Pcs.	5,000	7	35,000	1	5,000	-	-	8	40,000
353	Pressure Gauge YTHN-063.AO.513 M160.M14	Pcs.	1,200	37	44,400	1	1,200	-	-	38	45,600
354	Pressure Sensor Components E33001	Pcs.	8	32	256	1	8	-	-	33	264
355	Pressure gauge (0-1.6Mpa,D100	Pcs.	2	202	404	6	12	5	10	203	406
356	Pull Spring T31-07	Pcs.	10,190	18	183,420	5	50,950	-	-	23	234,370
357	Quitar Pin (APS)	Pcs.	1,150	161	185,150	50	57,500	-	-	211	242,650
358	Retaining valve sealing ring DN40 (EPDM)	Pcs.	4,500	38	171,000	1	4,500	-	-	39	175,500
359	Roller Bearing 32007	Pcs.	4,500	11	49,500	-	-	15	67,500	(4)	(18,000)
360	Roller Bearing 387/382	Pcs.	6,500	7	45,500	1	6,500	-	-	8	52,000
361	Roller Bearing 70712201	Pcs.	950	98	93,100	4	3,800	3	2,850	99	94,050
362	Roller Bearing 7513/32213	Pcs.	2,500	7	17,500	1	2,500	-	-	8	20,000
363	Roller Bearing H-E 30207J (K110602)	Pcs.	300	93	27,900	7	2,100	4	1,200	96	28,800
364	Roller Bearing IKO	Pcs.	1,200	110	132,000	6	7,200	104	125,000	12	14,200
365	Roller Chain B-08	RFT	5,650	12	67,800	12	67,800	22	125,000	2	10,600
366	Roller DXGF40/10-06-07	Pcs.	1,200	21	25,200	4	4,800	-	-	25	30,000
367	Roller T11-15	Pcs.	1,650	36	59,400	2	3,300	-	-	38	62,700
368	Roller XGF40/10-09-06-10	Pcs.	1,600	13	20,800	4	6,400	-	-	17	27,200
369	Rubber Bucket APS 100x90x55mm	Pcs.	180	32	5,760	25	4,500	49	8,820	8	1,440
370	Rubber Bucket APS 35x27x7mm	Pcs.	250	636	159,000	-	-	5	1,250	631	157,750
371	Rubber Bucket APS 40x28x7mm	Pcs.	250	366	91,500	120	30,000	5	1,250	481	120,250
372	Rubber Bucket APS 50x35x10mm	Pcs.	70	257	17,990	125	8,750	5	350	377	26,390
373	Rubber Bucket APS 70x80x6mm	Pcs.	150	240	36,000	12	1,800	7	1,050	245	36,750
374	Rubber Bush 44x28x16mm	Pcs.	55	311	17,105	148	8,140	4	220	455	25,025
375	Rubber Bush with M.S Molding	Pcs.	290	75	21,750	25	7,250	-	-	100	29,000
376	Rubber Flat Washer 20x10x5mm	Pcs.	2,100	168	352,800	10	21,000	148	310,500	30	63,300
377	Rubber Gasket	Pcs.	2,200	62	136,400	18	39,600	48	106,600	32	69,400
378	Rubber Oring 12.5x5x2.5mm	Pcs.	215	98	21,070	100	21,500	81	17,415	117	25,155
379	Rubber Oring 68x3mm	Pcs.	225	95	21,375	15	3,375	-	-	110	24,750
380	Rubber Washer 20x10x3mm	Pcs.	50	962	48,100	200	10,000	-	-	1,162	58,100
381	Rubber Washer for (Homo pipe line)	Pcs.	550	136	74,800	20	11,000	-	-	156	85,800
382	Rubber Washer/Gasket 43x4mm	Pcs.	45	71	3,195	15	675	2	90	84	3,780
383	Rubber Washer/Gasket 58x4mm	Pcs.	150	93	13,950	15	2,250	-	-	108	16,200
384	Rubber diaphrgm 75x3mm	Pcs.	180	43	7,740	10	1,800	1	180	52	9,360
385	Rubber oring 54x4mm (APS)	Pcs.	3,200	102	326,400	-	-	99	316,000	3	10,400
386	Rust Blaster	Pcs.	120	38	4,560	6	720	3	360	41	4,920
387	S.S Allen Bolt 3/4"x5mm	Pcs.	2,150	153	328,950	25	53,750	145	310,750	33	71,950
388	S.S Allen Bolt 3/4"x6mm	Pcs.	2,160	58	125,280	20	43,200	51	110,800	27	57,680
389	S.S Allen Bolt 3/4"x8mm	Pcs.	2,220	55	122,100	20	44,400	50	111,100	25	55,400

390	S.S Allen Bolt 6x40mm	Pcs.	2,250	281	632,250	-	-	261	587,890	20	44,360
391	S.S Allen Cot 2"x6mm	Pcs.	2,260	120	271,200	-	-	-	-	120	271,200
392	S.S Allen Cot 2"x8mm	Pcs.	2,150	155	333,250	-	-	-	-	155	333,250
393	S.S Argon Welding Rod	Pcs.	2,550	118	300,900	-	-	-	-	118	300,900
394	S.S Ball Valve 1"	Pcs.	2,450	42	102,900	-	-	16	39,200	26	63,700
395	S.S Ball Valve 1.1/4"	Pcs.	2,350	40	94,000	4	9,400	2	4,700	42	98,700
396	S.S Ball Valve 1/2"	Pcs.	1,800	62	111,600	-	-	39	70,200	23	41,400
397	S.S Ball Valve 2"	Pcs.	1,800	97	174,600	16	28,800	12	21,600	101	181,800
398	S.S Butterfly Valve 1.1/4"	Pcs.	4,500	9	40,500	2	9,000	-	-	11	49,500
399	S.S Butterfly Valve 2"	Pcs.	5,800	9	52,200	-	-	-	-	9	52,200
400	S.S Butterfly Valve 3"	Pcs.	7,800	23	179,400	-	-	3	23,400	20	156,000
401	S.S Clam 4"	Pcs.	1,600	24	38,400	2	3,200	-	-	26	41,600
402	S.S Elbow 2.5"	Pcs.	1,800	33	59,400	5	9,000	1	1,800	37	66,600
403	S.S Flange 1"	Pcs.	1,600	38	60,800	6	9,600	2	3,200	42	67,200
404	S.S Flange 2"	Pcs.	1,700	27	45,900	1	1,700	-	-	28	47,600
405	S.S Flange 2.5"	Pcs.	1,800	39	70,200	7	12,600	-	-	46	82,800
406	S.S Flange 3"	Pcs.	2,200	42	92,400	3	6,600	-	-	45	99,000
407	S.S Flexible Joint Set	Pcs.	15,000	7	105,000	2	30,000	1	15,000	8	120,000
408	S.S Hose Clamp 1"	Pcs.	225	62	13,950	65	14,625	64	14,400	63	14,175
409	S.S Hose Clamp 4"	Pcs.	2,160	56	120,960	10	21,600	-	-	66	142,560
410	S.S Nipple 1/2"	Pcs.	2,260	37	83,620	20	45,200	4	9,040	53	119,780
411	S.S Nipple 3/4"	Pcs.	1,200	36	43,200	15	18,000	-	-	51	61,200
412	S.S None Return Valve 1/2" (coupling type)	Pcs.	6,000	8	48,000	2	12,000	1	6,000	9	54,000
413	S.S Nut Bolt 12x50mm	Pcs.	40	58	2,320	40	1,600	27	1,080	71	2,840
414	S.S Nut Bolt 2"x6mm	Pcs.	10	110	1,100	50	500	13	130	147	1,470
415	S.S Nut Bolt 2"x8mm	Pcs.	20	136	2,720	50	1,000	-	-	186	3,720
416	S.S Nut Bolt 3"x6mm	Pcs.	25	137	3,425	50	1,250	1	25	186	4,650
417	S.S Nut Bolt 8x40mm	Pcs.	18	39	702	40	720	38	684	41	738
418	S.S P Elbow 1"	Pcs.	280	48	13,440	10	2,800	1	280	57	15,960
419	S.S P Elbow 1/2"	Pcs.	160	46	7,360	8	1,280	1	160	53	8,480
420	S.S P Elbow 2"	Pcs.	1,600	88	140,800	45	72,000	-	-	133	212,800
421	S.S P Elbow 3/4"	Pcs.	2,220	32	71,040	10	22,200	9	19,980	33	73,260
422	S.S P Reducer 1.5x2"	Pcs.	2,700	36	97,200	5	13,500	-	-	41	110,700
423	S.S P Reducer 1x2.5"	Pcs.	2,800	40	112,000	2	5,600	-	-	42	117,600
424	S.S P Reducer 1x3/4"	Pcs.	1,350	36	48,600	5	6,750	3	4,050	38	51,300
425	S.S P Reducer 2x3/4"	Pcs.	1,800	9	16,200	6	10,800	4	7,200	11	19,800
426	S.S P Tee 1"	Pcs.	1,350	44	59,400	4	5,400	-	-	48	64,800
427	S.S P Tee 1.1/4"	Pcs.	1,250	33	41,250	5	6,250	1	1,250	37	46,250
428	S.S P Tee 2"	Pcs.	5,120	29	148,480	195	1,000,000	7	35,840	217	1,112,640
429	S.S P Tee 3/4"	Pcs.	1,220	9	10,980	4	4,880	-	-	13	15,860
430	S.S Pipe 2"	RFT	3,400	85	289,000	419	1,425,000	5	17,000	499	1,697,000
431	S.S Plate Divider	Pcs.	1,200	43	51,600	5	6,000	2	2,400	46	55,200
432	S.S Reducer 1x1/2"	Pcs.	2,250	74	166,500	5	11,250	1	2,250	78	175,500
433	S.S Reducing Tee 1.5x3/4"	Pcs.	2,500	71	177,500	4	10,000	-	-	75	187,500
434	S.S Short Pipe	Pcs.	2,850	11	31,350	3	8,550	-	-	14	39,900
435	S.S Spring	Pcs.	2,250	42	94,500	15	33,750	5	11,250	52	117,000
436	S.S TC Clamp 1"	Pcs.	2,900	26	75,400	3	8,700	2	5,800	27	78,300
437	S.S TC Clamp 1.1/4"	Pcs.	1,200	27	32,400	5	6,000	4	4,800	28	33,600
438	S.S TC Clamp 2.5"	Pcs.	1,600	34	54,400	2	3,200	-	-	36	57,600
439	S.S Timing Roller (Big size)	Pcs.	8,000	25	200,000	197	1,575,000	-	-	222	1,775,000
440	S.S pressure gauge 2.5"	Pcs.	1,400	32	44,800	1	1,400	-	-	33	46,200
441	Safty Goggles	Pcs.	60	47	2,820	32	1,920	21	1,260	58	3,480
442	Safty Helmat	Pcs.	5,100	52	265,200	5	25,500	-	-	57	290,700
443	Screw 1"	Pcs.	125	776	97,000	25	3,125	5	625	796	99,500
444	Screw 1/2"	Pcs.	5	85	425	26	130	6	30	105	525

445	Sealing ring T03-02	Pcs.	150	56	8,400	52	7,800	49	7,350	59	8,850
446	Sealing ring T03-17	Pcs.	180	51	9,180	54	9,720	51	9,180	54	9,720
447	Side Glass	Pcs.	150	56	8,400	21	3,150	3	450	74	11,100
448	Single Direction thrust ball bearing 51102	Pcs.	350	258	90,300	6	2,100	2	700	262	91,700
449	Sleeve Barrel XSM-0810-08	Pcs.	1,560	31	48,360	8	12,480	-	-	39	60,840
450	Sliding Bush XGF40/10-09-06-07	Pcs.	1,850	34	62,900	4	7,400	-	-	38	70,300
451	Socket, four stitches angle form E11509	Pcs.	2,050	38	77,900	1	2,050	-	-	39	79,950
452	Solenoid Valve 220vac Model 2w21	Pcs.	2,150	20	43,000	11	23,650	2	4,300	29	62,350
453	Solenoid Valve Coil (APS)	Pcs.	3,000	35	105,000	13	39,000	8	24,000	40	120,000
454	Spring DXGF40/10-06-13	Pcs.	1,250	47	58,750	4	5,000	3	3,750	48	60,000
455	Spring DXGF40/10-09-05	Pcs.	1,120	73	81,760	4	4,480	-	-	77	86,240
456	Spring Seal T40S	Pcs.	820	89	72,980	2	1,640	-	-	91	74,620
457	Spring T03-14	Pcs.	820	93	76,260	4	3,280	-	-	97	79,540
458	Spring Washer	Pcs.	1,520	65	98,800	20	30,400	-	-	85	129,200
459	Star Ring fluorubber 123.19x7	Pcs.	15,800	7	110,600	1	15,800	-	-	8	126,400
460	Star Ring fluorubber 78.74x5.33	Pcs.	18,500	7	129,500	1	18,500	-	-	8	148,000
461	Star ring fluorubber 36.09x3.53	Pcs.	16,500	7	115,500	6	99,000	-	-	13	214,500
462	Steam Gasket (Heatproof)	Pcs.	5,000	9	45,000	2	10,000	-	-	11	55,000
463	Steam Opener	Pcs.	1,250	99	123,750	2	2,500	-	-	101	126,250
464	Stuffing Samson: 1120-2401	Pcs.	1,120	14	15,680	1	1,120	-	-	15	16,800
465	Sugar Filter Press Seal (APS)	Pcs.	520	84	43,680	20	10,400	4	2,080	100	52,000
466	Supporting roller bearing KR30	Pcs.	13,000	13	169,000	6	78,000	2	26,000	17	221,000
467	Supporting roller bearing KR47	Pcs.	16,000	13	208,000	-	-	2	32,000	11	176,000
468	Teflon Bar/Channel	Pcs.	15,800	9	142,200	-	-	1	15,800	8	126,400
469	Teflon Bush 17x9x8 mm	Pcs.	2,250	130	292,500	-	-	5	11,250	125	281,250
470	Teflon Bush 44x28x10mm	Pcs.	3,350	197	659,950	-	-	5	16,750	192	643,200
471	Teflon Sleep 310mm	Pcs.	450	6	2,700	3	1,350	1	450	8	3,600
472	Teflon Sleep 420mm	Pcs.	550	6	3,300	3	1,650	1	550	8	4,400
473	Teflone Sheet 1'x1' 30mm	Lbs	1,650	31	51,150	14	23,100	-	-	45	74,250
474	Thermometer (30-150F)	Pcs.	140,000	15	2,100,000	-	-	-	-	15	2,100,000
475	Timing Belt 114x2x13mm	Pcs.	850	12	10,200	4	3,400	1	850	15	12,750
476	Timing Belt 450x5mm	Pcs.	650	11	7,150	4	2,600	-	-	15	9,750
477	Timing Belt 550x5mm	Pcs.	1,200	33	39,600	4	4,800	-	-	37	44,400
478	Timing Belt 650x5mm	Pcs.	1,400	10	14,000	4	5,600	-	-	14	19,600
479	Timing Belt HTD: 720-8m	Pcs.	1,650	11	18,150	4	6,600	-	-	15	24,750
480	U Bolt (5 Ton)	Pcs.	650	72	46,800	2	1,300	-	-	74	48,100
481	U Ring Polyurethine UHP050/40x50x6.5	Pcs.	850	31	26,350	4	3,400	-	-	35	29,750
482	U Ring fluorubber 9x14x3.5	Pcs.	950	34	32,300	4	3,800	-	-	38	36,100
483	Uni Chain 821-K1200	RFT	1,250	56	70,000	10	12,500	-	-	66	82,500
484	V-Belt	Pcs.	250	91	22,750	12	3,000	1	250	102	25,500
485	Vacuum Hose Pipe 1.1/4"	RFT	2,500	140	350,625	-	-	5	12,500	135	338,125
486	Warmar [Chironi] (APS)	Pcs.	180	189	34,020	50	9,000	-	-	239	43,020
487	Wate Cable/Wire (T 5, L 4')	RFT	750	15	11,250	50	37,500	-	-	65	48,750
488	Water Flow Meter 1"	Pcs.	6,500	10	65,000	4	26,000	2	13,000	12	78,000
489	Water Seal	Pcs.	400	47	18,800	5	2,000	4	1,600	48	19,200
490	Weasley ring PTFE 9.7x2.5	Pcs.	10,000	12	120,000	2	20,000	1	10,000	13	130,000
491	Attendance Khata	Pcs.	65	22	1,430	81	5,265	80	5,200	23	1,495
492	BPD Total Chlorine	Pak.	4,800	27	129,600	105	507,000	11	52,800	121	583,800
493	Ball Pen Black	Pcs.	4	71	284	792	3,168	768	3,072	95	380
494	Ball Pen Red	Pcs.	4	32	128	48	192	42	168	38	152

495	Battery Calculator Size	Pcs.	25	36	900	6	150	4	100	38	950
496	Blender	Pcs.	1,600	38	60,800	2	3,200	1	1,600	39	62,400
497	Cartaprid	Pcs.	250	359	89,750	10	2,500	7	1,750	362	90,500
498	Cartridge Ribbon	Pcs.	250	40	10,000	38	9,500	36	9,000	42	10,500
499	Cartridge Toner	Pcs.	1,250	107	133,750	63	78,750	-	-	170	212,500
500	DPD Free Chlorine	Pak.	4,800	23	110,400	-	-	-	-	23	110,400
501	Face Musk	Pcs.	5	569	2,845	50	250	-	-	619	3,095
502	Ferover Iron Reagent	Pak.	4,700	12	56,400	3	14,100	2	9,400	13	61,100
503	Flouid	Pcs.	65	71	4,615	10	650	9	585	72	4,680
504	G.I Bucket	Pcs.	800	91	72,800	12	9,600	11	8,800	92	73,600
505	Gate Pass Book	Pcs.	560	41	22,960	50	28,000	-	-	91	50,960
506	Glue Board	Pcs.	1,500	53	79,500	-	-	-	-	53	79,500
507	Lanirat (Bish)	Pcs.	250	101	25,250	50	12,500	32	8,000	119	29,750
508	Leather Hand Gloves	Pair	5,500	14	77,000	-	-	-	-	14	77,000
509	Moup (Pattra)	Pcs.	250	73	18,250	99	24,750	-	-	172	43,000
510	Mouse Trap (Khacha)	Pcs.	250	67	16,750	18	4,500	16	4,000	69	17,250
511	Office File	Pcs.	250	330	82,500	50	12,500	-	-	380	95,000
512	One Time Glass	Pcs.	80	3,679	294,320	5	400	-	-	3,684	294,720
513	Paper A4 Size	Pak.	270	55	14,850	5	1,350	-	-	60	16,200
514	Paper Cap/Head Cap	Pcs.	3	231	693	5	15	-	-	236	708
515	Perforated Paper	Pak.	250	99	24,750	5	1,250	20	5,000	84	21,000
516	Pocket Diary / Note Book	Pcs.	120	7	840	5	600	2	240	10	1,200
517	Register Khata	Pcs.	80	21	1,680	5	400	-	-	26	2,080
518	Rubber Hand Gloves	Pair	60	28	1,680	5	300	-	-	33	1,980
519	SR Book	Pcs.	120	42	5,040	5	600	-	-	47	5,640
520	Shoe Cover	Pair	14	55	770	5	70	50	700	10	140
521	Spray Gun / Nozzle	Pcs.	3,200	86	275,200	2	7,297	-	-	88	282,497
522	Stapler Machine (Big)	Pcs.	70	29	2,030	5	350	-	-	34	2,380
523	Stapler Pin (Small)	Pak.	35	87	3,045	37	1,295	25	875	99	3,465
524	Steel Mug	Pcs.	80	101	8,080	6	480	-	-	107	8,560
525	Stick Broom	Pcs.	40	64	2,560	6	200	-	-	70	2,760
526	Vinyl Hand Gloves	Pcs.	250	235	58,750	6	1,250	16	3,884	225	56,116
527	Wastage Jhute/Ganje Jhute	Kg.	120	-	-	6	600	-	-	6	600
Total					36,859,550		13,070,680		14,060,850		35,869,380

BD Thai Food & Beverage Ltd.
Imported Spare Parts For IMM/BMM
For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Item Name	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
1	Air Blower (APS)	Pcs.	3,560	14	49,840	-	-	-	-	14	49,840
2	Air Cylinder (PSB16*25-R.GS909C)	Pcs.	65,800	10	658,000	-	-	1	65,800	9	592,200
3	Aluminium Flanger (APS)	Pcs.	12,500	8	100,000	-	-	5	62,500	3	37,500
4	Aluminum Seat /	Pcs.	5,450	4	21,800	-	-	-	-	4	21,800
5	Amplifier Board AC220-12/	Pcs.	10,800	4	43,200	-	-	-	-	4	43,200
6	Amplifier Board DC24-24/	Pcs.	8,550	20	171,000	-	-	-	-	20	171,000
7	Assembly Crank nPin Cap Centrifugal Unloader H30801312/	Pcs.	6,190	2	12,380	-	-	2	12,380	-	-
8	Automatic Condensate Drain Valve H33401216/	Pcs.	12,600	4	50,400	-	-	-	-	4	50,400
9	Back & Forward Cylinder Repairing Kit SI 32*50-S	Pcs.	450	34	15,300	-	-	5	2,250	29	13,050
10	Back & Forward Cylinder SI32*50-S/	Pcs.	25,370	13	329,810	-	-	-	-	13	329,810
11	Base Mold Clamping Saport (APS)	Pcs.	2,560	175	448,000	-	-	-	-	175	448,000
12	Belt "V" SPC-2159(85) H30870560/	Pcs.	3,650	26	94,900	-	-	1	3,650	25	91,250
13	Belt L-1000/	Pcs.	3,750	35	131,250	-	-	-	-	35	131,250
14	Bidirectional ring TPM A170111002	Pcs.	2,560	29	74,240	-	-	-	-	29	74,240
15	Big Chain C2050HP*84/	Pcs.	8,530	23	196,190	-	-	1	8,530	22	187,660
16	Bottle Unloading Cylinder Repairing Kit SDA-25x25-B	Pcs.	550	28	15,400	-	-	1	550	27	14,850
17	Bottom Mould Cylinder Repairing Kit SI 80*50-S/	Pcs.	13,550	7	94,850	-	-	-	-	7	94,850
18	Carbon Steel Pin Big (APS)	Pcs.	12,530	3	37,590	-	-	-	-	3	37,590
19	Cavity O ring for HY1,2,3(46.2*2.65)	Pcs.	2,540	10	25,400	-	-	-	-	10	25,400
20	Communication Card FX2N-10PG	Pcs.	91,570	5	457,850	-	-	-	-	5	457,850
21	Conveyer Air Filter Cloth	Pair	12,530	64	801,920	-	-	5	62,650	59	739,270
22	Conveyer support	Pcs.	6,530	14	91,420	-	-	-	-	14	91,420
23	Cooling Tube for HY1,2,3	Pcs.	8,320	15	124,800	-	-	5	41,600	10	83,200
24	Cooling Tube Oring for HY1,2 (32.5*1.8)	Pcs.	12,350	34	419,900	-	-	-	-	34	419,900
25	Cooling Tube Oring for HY1,2 (5.3*1.8)	Pcs.	15,230	13	197,990	-	-	5	76,150	8	121,840
26	Cooling Tube Oring for HY3 (36.5*1.8)	Pcs.	13,200	7	92,400	-	-	7	92,400	-	-
27	Cooling Tube Oring for HY3 (36.5*2.65)	Pcs.	15,630	15	234,450	-	-	-	-	15	234,450
28	Core O ring for HY1,2,3 (20*2.65)	Pcs.	6,500	19	123,500	-	-	2	13,000	17	110,500
29	Cover Frame End H30801166/	Pcs.	7,890	16	126,240	-	-	-	-	16	126,240
30	First Stage Valve Concentric Ring Complete H33301014/	Pcs.	125,300	10	1,253,000	-	-	-	-	10	1,253,000
31	Fuel/Oil Separater Filter element LJ33-2.OHP-E/	Pcs.	25,300	13	328,900	-	-	-	-	13	328,900
32	Gate Insert O ring for HY 1 (27*1.8)	Pcs.	3,500	34	119,000	-	-	2	7,000	32	112,000
33	Gate Insert O ring for HY 2 (28*1.8)	Pcs.	3,650	45	164,250	-	-	-	-	45	164,250
34	Gate Insert O ring for HY 3 (31.5*1.8)	Pcs.	4,210	59	248,390	-	-	-	-	59	248,390
35	Gear 45DS/	Pcs.	56,650	13	736,450	-	-	1	56,650	12	679,800
36	Gear Motor 90W 5GN 50K/	Pcs.	21,350	18	384,300	-	-	-	-	18	384,300
37	Glyd ring for Piston (GSF0200)	Pcs.	350	2	700	-	-	2	700	-	-
38	Glyd ring for Piston (GSF0500)	Pcs.	750	5	3,750	-	-	-	-	5	3,750

39	Gripper Based on Preform/	Pcs.	1,250	12	15,000	-	-	-	-	12	15,000
40	Gripper Cylinder/	Pcs.	12,500	7	87,500	-	-	2	25,000	5	62,500
41	Gripper for lamp (APS)	Pcs.	13,500	5	67,500	-	-	5	67,500	-	-
42	Heating Lamp XLB-06CL/	Pcs.	4,800	99	475,200	-	-	5	24,000	94	451,200
43	Heating Lamp XLB-06HL/	Pcs.	4,800	37	177,600	-	-	3	14,400	34	163,200
44	Heating Lamp XLB-08C/	Pcs.	4,800	50	240,000	-	-	-	-	50	240,000
45	Heating Lamp XLB-08H/	Pcs.	4,800	7	33,600	-	-	5	24,000	2	9,600
46	Hexagonal Channel (APS)	Pcs.	3,250	63	204,750	-	-	10	32,500	53	172,250
47	High Carbon Shaft (APS)	Pcs.	12,500	10	125,000	-	-	1	12,500	9	112,500
48	Injection Gate Lock Pin	Pcs.	12,500	9	112,500	-	-	1	12,500	8	100,000
49	Limit Switch (XCE118)	Pcs.	4,800	28	134,400	-	-	1	4,800	27	129,600
50	M.S Bush 51.5x46x12x2.9mm (APS)	Pcs.	12,530	7	87,710	-	-	-	-	7	87,710
51	Magnet Switch airtack CSI-F/	Pcs.	1,080	130	140,400	-	-	6	6,480	124	133,920
52	Magnet Switch airtack CSI-J/	Pcs.	1,080	109	117,720	-	-	-	-	109	117,720
53	Mechanical Shaft XLJP-09-06D/	Pcs.	3,650	65	237,250	-	-	-	-	65	237,250
54	Normally Closed Valve 1/2"/	Pcs.	32,900	15	493,500	-	-	-	-	15	493,500
55	Normally Opened Valve/	Pcs.	53,500	9	481,500	-	-	-	-	9	481,500
56	Nozzle tip	Pcs.	25,300	7	177,100	-	-	1	25,300	6	151,800
57	O ring 300*5.3/	Pcs.	120	236	28,320	-	-	7	840	229	27,480
58	O ring 32*3.5/	Pcs.	500	281	140,500	-	-	4	2,000	277	138,500
59	O ring A170101010 (G75)	Pcs.	100	30	3,000	-	-	-	-	30	3,000
60	One Way Valve (non-return) 1/2"/	Pcs.	12,600	25	315,000	-	-	-	-	25	315,000
61	Operating Touch Screen HMI GX03502=190mm	Pcs.	10,200	25	255,000	-	-	-	-	25	255,000
62	Operating Touch Screen MT6070IH	Pcs.	10,200	25	255,000	-	-	-	-	25	255,000
63	Operation Panel	Pcs.	35,600	9	320,400	-	-	-	-	9	320,400
64	Optoelectronic Switch SICK/	Pcs.	36,500	11	401,500	-	-	-	-	11	401,500
65	Pet Bottle (empty)	Pcs.	12,500	13	162,500	-	-	-	-	13	162,500
66	Pin/	Pcs.	12,500	9	112,500	-	-	2	25,000	7	87,500
67	Pinium (APS) 70 bc	Pcs.	6,520	9	58,680	-	-	2	13,040	7	45,640
68	Pinium for Chain Motor (APS)	Pcs.	6,530	11	71,830	-	-	1	6,530	10	65,300
69	Pinium for preform rotation	Pcs.	6,530	17	111,010	-	-	2	13,060	15	97,950
70	Position Limit switch ME8107/	Pcs.	3,750	27	101,250	-	-	-	-	27	101,250
71	Preform Holder 3025/	Pcs.	12,500	9	112,500	-	-	1	12,500	8	100,000
72	Pressure Rod XL12D-3-15/	Pcs.	2,890	34	98,260	-	-	1	2,890	33	95,370
73	Proximity Switch IME12-04NP SZW2S/	RFT	11,100	81	899,100	-	-	5	55,500	76	843,600
74	Rod,Connecting first stage low pressure H33600041	Pcs.	2,530	157	397,210	-	-	5	12,650	152	384,560
75	S.S Steching Rod	Pcs.	2,350	27	63,450	-	-	2	4,700	25	58,750
76	Safty Door Switch (AZ16ZVRK-M16)	Pcs.	5,500	118	649,000	-	-	10	55,000	108	594,000
77	Second Stage Valve Concentric Ring Complete H33301009/	Pcs.	1,250	32	40,000	-	-	-	-	32	40,000
78	Sel Oil Viton H30801172/	Pcs.	12,320	126	1,552,320	-	-	-	-	126	1,552,320
79	Servo Driver MR-JE-200A	Pcs.	106,500	9	958,500	-	-	-	-	9	958,500
80	Servo Motor HF-SN152J-S100	Pcs.	120,000	5	600,000	-	-	-	-	5	600,000
81	Shock Absorber ACJ2020/	Pcs.	130,000	13	1,690,000	-	-	-	-	13	1,690,000
82	Silicon Controlled SEMIKRON/	Pcs.	5,500	5	27,500	-	-	5	27,500	-	-
83	Small Bearing C7A-6/	Pcs.	450	12	5,400	-	-	-	-	12	5,400
84	Small Chain/	Pcs.	750	38	28,500	-	-	-	-	38	28,500

85	Solid State Relay (H12WD4890PG)	Pcs.	550	212	116,600	-	-	-	-	212	116,600
86	Sperate Preform Plate XLB-06CL/	Pcs.	2,700	94	253,800	-	-	-	-	94	253,800
87	Sperate Preform Plate XLB-06HL/	Pcs.	2,700	89	240,300	-	-	-	-	89	240,300
88	Sperate Preform Plate XLB-08C/	Pcs.	2,700	100	270,000	-	-	-	-	100	270,000
89	Sperate Preform Plate XLB-08H/	Pcs.	2,700	24	64,800	-	-	-	-	24	64,800
90	Spring for neck part (APS)	Pcs.	2,700	34	91,800	-	-	-	-	34	91,800
91	Stretching Cylinder SI80*450-B/	Pcs.	6,500	57	370,500	-	-	-	-	57	370,500
92	Stretching Rod XLB-06HL/	Pcs.	4,800	60	288,000	-	-	-	-	60	288,000
93	Stretching Rod XLB-08H/	Pcs.	4,800	29	139,200	-	-	-	-	29	139,200
94	Supporting Plate (APS)	Pcs.	1,450	5	7,250	-	-	5	7,250	-	-
95	Teflon Bon Plug (APS)	Pcs.	1,450	32	46,400	-	-	-	-	32	46,400
96	U Shape Seal H839- A170705002	Pcs.	1,650	34	56,100	-	-	-	-	34	56,100
97	Up & Down Cylinder Repairing Kit SDA S40*40B	Pcs.	2,050	32	65,600	-	-	30	61,500	2	4,100
98	Up & Down Cylinder SDAS40*40-B/	Pcs.	6,500	42	273,000	-	-	-	-	42	273,000
99	Wear ring 9.7x2.5 A170108090	Pcs.	1,250	28	35,000	-	-	5	6,050	23	28,950
Total					23,663,570				1,060,800		22,602,770

BD Thai Food & Beverage Ltd.

Imported Spare Parts For Mechanical

For The Year Ended 30 June 2018

Annexure: B-1

Sl. No.	Item Name	Unit	Rate	Opening Balance		Received		Issued		Closing Balance	
				Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk	Qty	Value in Tk
1	1st Stage Piston (11.02.00.03)	Pcs.	250	10	2,500	-	-	10	2,500	-	-
2	1st Stage Piston Pin (11.02.00.06)	Pcs.	260	11	2,860	-	-	10	2,600	1	260
3	1st Stage Piston Ring	Pcs.	240	10	2,400	4	-	-	-	14	2,400
4	1st Stage Safety Valve 0.4MPa G 1/2"	Pcs.	250	42	10,500	4	-	4	1,000	42	9,500
5	1st Stage gauge (Axial) YZ60 1.0/M14*1	Pcs.	250	34	8,500	4	-	4	1,000	34	7,500
6	2nd Stage Safety Valve 1.4MPa G 1/2"	Pcs.	1,250	32	40,000	18	-	14	11,250	36	28,750
7	2nd Stage gauge (radial) Y60 4.0/M14*12	Pcs.	1,230	49	60,270	15	-	5	4,920	59	55,350
8	3rd Stage Piston (42.04.01.01)	Pcs.	12,500	6	75,000	-	-	2	25,000	4	50,000
9	3rd Stage Piston Pin (42.04.00.00)	Pcs.	13,500	11	148,500	-	-	10	135,000	1	13,500
10	Air Delay SK4-0.1-30S	Pcs.	1,200	23	27,600	10	-	-	-	33	27,600
11	Air Switch DZ158-125/100A/3P	Pcs.	1,250	32	40,000	10	-	-	25,500	42	14,500
12	Air Switch DZ47-6A/1P	Pcs.	1,280	32	40,960	10	-	-	25,500	42	15,460
13	Big Chain C2062HP-2891	Pcs.	12,300	12	147,600	1	-	11	123,000	2	24,600
14	Cylinder 4" (30801116)	Pcs.	12,560	12	150,720	2	-	12	125,600	2	25,120
15	Cylinder 1 5" (30801145)	Pcs.	15,300	7	107,100	4	-	-	105,000	11	2,100
16	Discharge spring (30801107)	Pcs.	2,500	22	55,000	5	-	25	50,000	2	5,000
17	Discharge spring (30801137)	Pcs.	3,250	28	91,000	10	-	32	75,500	6	15,500
18	Discharge valve plate (30801106)	Pcs.	4,520	24	108,480	5	-	28	105,000	1	3,480
19	Discharge valve plate (30801136)	Pcs.	4,800	28	134,400	10	-	35	125,000	3	9,400
20	Inlet spring (30801104)	Pcs.	3,560	19	67,640	5	-	23	65,500	1	2,140
21	Inlet spring (30801134)	Pcs.	3,850	25	96,250	10	-	35	96,250	-	-
22	Inlet valve plate (30801105)	Pcs.	4,200	19	79,800	5	-	23	75,000	1	4,800
23	Inlet valve plate (30801135)	Pcs.	4,210	25	105,250	10	-	35	105,250	-	-
24	Mesosomate (for cylinder)(30801154)	Pcs.	5,320	12	63,840	3	-	13	53,200	3	10,640
25	Middle Press. safety valve 3.3Mpa (AQ.01.30.33)	Pcs.	5,360	42	225,120	-	-	40	214,400	2	10,720
26	Middle Press. safety valve 4.4Mpa (AQ.01.30.44)	Pcs.	5,830	42	244,860	-	-	40	233,200	2	11,660
27	Oil Separation Filter core for SA-60A	Pcs.	12,600	13	163,800	4	-	17	160,500	0	3,300
28	Piston (Cross head (30801122)	Pcs.	15,320	13	199,160	5	-	16	175,800	2	23,360
29	Piston 5" (30801151)	Pcs.	18,320	10	183,200	-	-	8	146,560	2	36,640
30	Pressure Transducer	Pcs.	12,430	7	87,010	1	-	8	87,010	-	-
31	Ring (30801127)	Pcs.	2,540	67	170,180	-	-	60	152,400	7	17,780
32	Ring (30801128)	Pcs.	2,620	44	115,280	-	-	38	100,525	6	14,755
33	Ring (30899004)	Set	2,750	48	132,000	-	-	40	110,000	8	22,000
34	Rotary Button NP2-ED21	Pcs.	1,250	50	62,500	10	-	60	62,500	-	-
35	Rotary Cylinder DSM-25270 P A B	Pcs.	39,000	4	156,000	-	-	3	117,000	1	39,000
36	Sealing Ring FB55x75x12	Pcs.	230	55	12,650	20	-	-	-	75	12,650
37	Time Relay JSZ3/A-A	Pcs.	2,560	31	79,360	10	-	39	75,000	2	4,360
38	Valve S/522(1/2 interface)	Pcs.	7,850	25	196,250	-	-	22	172,700	3	23,550
39	Ball Bearing 20200700117	Pcs.	8,530	17	145,010	5	-	19	127,950	3	17,060
40	Bearing 2020050034	Pcs.	9,500	12	114,000	6	-	15	95,000	3	19,000

41	Compressed Spring 33103090604	Pcs.	250	63	15,750	24	-	-	-	87	15,750
42	Dongfangqianhai : Resign Pipe 2040410016	Pcs.	12,500	44	550,000	5	-	47	525,000	2	25,000
43	Extensive Spring 3933104	Pcs.	230	63	14,490	24	-	-	-	87	14,490
44	Extrusion Rod guid roller 3922003	Pcs.	5,320	22	117,040	6	-	28	115,000	0	2,040
45	Flange Bearing 20200200445	Pcs.	2,540	58	147,320	24	-	78	140,000	4	7,320
46	Gripper 393320022	Pcs.	2,560	18	46,080	4	-	19	40,550	3	5,530
47	Header Spring 3922020	Pcs.	2,650	34	90,100	12	-	39	75,500	7	14,600
48	Hot Filling Valve 3900300	Pcs.	12,560	14	175,840	2	-	14	150,875	2	24,965
49	Liquid feed pipe module 32305091200	Pcs.	4,530	60	271,800	20	-	74	250,250	6	21,550
50	Liquid feed pipe module 32305091300	Pcs.	4,580	60	274,800	20	-	74	255,200	6	19,600
51	Magnet 3922010	Pcs.	1,250	42	52,500	12	-	1	1,250	53	51,250
52	Magnet Adjust Ring 3922008	Pcs.	1,050	32	33,600	6	-	29	25,875	9	7,725
53	Mechanical Seal 20700400219	Pcs.	25,300	9	227,700	3	-	12	225,000	0	2,700
54	O Ring EPDM 203001002110	Pcs.	350	30	10,500	30	-	-	-	60	10,500
55	O Ring EPDM 203001002129	Pcs.	350	28	9,800	24	-	-	-	52	9,800
56	O Ring EPDM 20300100230	Pcs.	350	4	1,400	12	-	-	-	16	1,400
57	O Ring EPDM 20300100233	Pcs.	250	46	11,500	8	-	-	-	54	11,500
58	O Ring EPDM 20300100242	Pcs.	350	130	45,500	50	-	160	40,500	20	5,000
59	O Ring EPDM 20300100252	Pcs.	250	46	11,500	8	-	-	-	54	11,500
60	O Ring EPDM 20300100266	Pcs.	250	130	32,500	50	-	-	-	180	32,500
61	O Ring Fluorubber 203001003156	Pcs.	250	130	32,500	50	-	141	25,500	39	7,000
62	O Ring Fluorubber 20300100316	Pcs.	350	46	16,100	8	-	-	-	54	16,100
63	O Ring Fluorubber 203001003194	Pcs.	250	53	13,250	24	-	73	12,500	4	750
64	O Ring Fluorubber 203001003206	Pcs.	350	48	16,800	24	-	60	14,000	12	2,800
65	O Ring Fluorubber 203001003269	Pcs.	350	43	15,050	24	-	55	12,250	12	2,800
66	O Ring Fluorubber 203001003296	Pcs.	350	42	14,700	24	-	57	12,600	9	2,100
67	O Ring Fluorubber 20300100333	Pcs.	350	50	17,500	10	-	60	17,500	-	-
68	O Ring Fluorubber 203001003345	Pcs.	350	74	25,900	22	-	65	17,500	31	8,400
69	O Ring Fluorubber 20300100344	Pcs.	350	50	17,500	10	-	60	17,500	-	-
70	O Ring Fluorubber 20300100348	Pcs.	250	46	11,500	8	-	-	-	54	11,500
71	O Ring Fluorubber 2030010036	Pcs.	250	50	12,500	10	-	60	12,500	-	-
72	O Ring Fluorubber 20300100366	Pcs.	250	54	13,500	12	-	61	12,500	5	1,000
73	Oil Seal Fluorubber 20300200333	Pcs.	250	59	14,750	12	-	60	12,500	11	2,250
74	Oil Seal Fluorubber 20300200337	Pcs.	350	57	19,950	12	-	1	350	68	19,600
75	Press Spring 313060126	Pcs.	350	83	29,050	24	-	-	-	107	29,050
76	Press Spring 313060209	Pcs.	350	83	29,050	24	-	-	-	107	29,050
77	Press Spring 33103090604	Pcs.	350	21	7,350	18	-	-	-	39	7,350
78	SMC Cylinder 204002011100	Pcs.	450	12	5,400	1	-	-	-	13	5,400

79	SMC Cylinder 204002011101	Pcs.	450	12	5,400	1	-	-	-	13	5,400
80	Sealing Gasket 3900320	Pcs.	550	58	31,900	24	-	35	13,750	47	18,150
81	Sealing Ring 3900302	Pcs.	550	40	22,000	15	-	34	13,750	21	8,250
82	Sey Ring PTFE 2030080061	Pcs.	650	20	13,000	5	-	-	-	25	13,000
83	Shim 313060221	Pcs.	650	25	16,250	5	-	30	16,250	-	-
84	Shim 313060222	Pcs.	650	50	32,500	5	-	-	-	55	32,500
85	Single line taper roller Bearing (320 06) 2020090133	Pcs.	7,500	32	240,000	6	-	36	225,850	2	14,150
86	Sleeve 20200201183	Pcs.	840	94	78,960	50	-	138	75,550	6	3,410
87	Spring 323030912	Pcs.	840	45	37,800	25	-	61	32,800	9	5,000
88	Spring 3900314	Pcs.	840	19	15,960	25	-	-	-	44	15,960
89	Spring Tension Ring 3922015	Pcs.	920	19	17,480	25	-	-	-	44	17,480
90	Standard Spring gasket 12- 65mn 2010850027	Pcs.	1,020	180	183,600	80	-	249	175,600	11	8,000
91	Star Ring Fluorubber 20300600343	Pcs.	450	45	20,250	15	-	-	-	60	20,250
92	Star ring EPDM 2030060025	Pcs.	250	45	11,250	15	-	-	-	60	11,250
93	Tension Spring 3922009	Pcs.	250	56	14,000	20	-	3	500	73	13,500
94	Tension Spring 3933107	Pcs.	250	68	17,000	24	-	8	1,550	84	15,450
95	Transition Nylon Star wheel 323330410	Pcs.	8,500	22	187,000	1	-	21	170,000	2	17,000
96	U Seal Fluorubber 2030020051	Pcs.	1,200	44	52,800	12	-	53	50,000	3	2,800
97	UCAN Speed reducer 20501400212	Pcs.	255,000	5	1,275,000	2	-	3	510,000	4	765,000
98	Control Card	Pcs.	5,420	17	92,140	2	-	17	81,300	2	10,840
99	Power Card	Pcs.	5,420	17	92,140	2	-	17	81,300	2	10,840
100	Bush B30103658	Pcs.	250	38	9,500	12	-	4	750	46	8,750
101	Bush B30103659	Pcs.	250	38	9,500	12	-	4	750	46	8,750
102	Compression Ring B30103656	Pcs.	260	20	5,200	6	-	8	1,560	18	3,640
103	Compressor Spring 532030212	Pcs.	260	100	26,000	40	-	111	20,550	29	5,450
104	Conveyor Chain -PCD095 2060010013	Miter	12,550	65	815,750	50	-	113	805,000	2	10,750
105	DN20 Sefty Valve Opening Press.0.05-0.08Mpa 20901300110	Pcs.	1,200	22	26,400	1	-	18	20,550	5	5,850
106	DN25 Spherical Sight Glass 2080110346	Pcs.	12,560	13	163,280	4	-	16	155,000	1	8,280
107	DN25, 60 316L Welding type right filter 2100040089	Pcs.	12,560	9	113,040	2	-	11	110,000	0	3,040
108	Direction Membrane Pressure Meter 1Mpa 2140010022	Pcs.	12,560	11	138,160	6	-	15	125,000	2	13,160
109	Double Hinge Chain- PCD085 2060010016	Miter	1,250	75	93,750	30	-	96	85,500	9	8,250
110	Ejector 53201061	Pcs.	12,500	7	87,500	1	-	7	75,500	1	12,000
111	Exturnal Circlip A Type 10- 65mn 2010810024	Pcs.	1,240	90	111,600	-	-	77	95,500	13	16,100
112	High Pressure Seal B30103653	Pcs.	2,700	26	70,200	10	-	34	65,500	2	4,700
113	Level Switch DC 24V 21400600510	Pcs.	25,300	10	253,000	4	-	14	245,000	0	8,000
114	Low Pressure Seal B30103654	Pcs.	12,540	14	177,851	-	-	13	165,000	1	12,851
115	O ring EPDM 20300100274	Pcs.	250	100	25,000	40	-	-	-	140	25,000
116	O ring Fluorubber 2030010021	Pcs.	250	100	25,000	40	-	-	-	140	25,000
117	Oil Seal B30103657	Pcs.	250	36	9,000	10	-	3	500	43	8,500

118	Oriented Flat top Chain PC0025 2060010021	Miter	12,500	35	437,500	-	-	34	425,000	1	12,500
119	PT 100 , 4-20 mA 21400900110	Pcs.	12,540	9	112,860	2	-	10	105,000	1	7,860
120	Pressure Sensor 4-20 mA 21400800120	Pcs.	12,540	7	87,780	1	-	6	65,500	2	22,280
121	Pressure gauge DC 24V 214001002100	Pcs.	3,560	9	32,040	2	-	10	30,000	1	2,040
122	Ring B30103662	Pcs.	250	18	4,500	6	-	3	500	21	4,000
123	S.S Single Hinge 304, 2060460013	Miter	250	40	10,000	15	-	-	-	55	10,000
124	Seal B30103650	Pcs.	1,250	45	56,250	-	-	16	20,000	29	36,250
125	Sealing Gasket 53207046	Pcs.	1,260	13	16,380	4	-	-	-	17	16,380
126	Single Hinge Chain-PC025 2060010011	Miter	3,650	65	237,250	-	-	62	225,000	3	12,250
127	Spring B3010367	Pcs.	2,350	14	32,900	6	-	6	9,400	14	23,500
128	TPF Filter Cartridge 1/2", 2150070015	Pcs.	25,600	8	204,800	5	-	11	175,000	2	29,800
129	Tension Spring 532030216	Pcs.	280	160	44,800	70	-	182	35,500	48	9,300
130	Welding type back pressure valve -304, 2090060107	Pcs.	25,600	4	102,400	1	-	4	85,000	1	17,400
131	Aluminium Profile B30103653	Pcs.	1,240	36	44,640	12	-	44	40,550	4	4,090
132	Aluminium Profile B30103668	Pcs.	1,250	36	45,000	12	-	35	32,500	13	12,500
133	Bearing 20200200423	Pcs.	6,500	15	97,500	5	-	19	92,500	1	5,000
134	Bearing 20200900916	Pcs.	6,200	7	43,400	4	-	8	31,000	3	12,400
135	Bearing 30222 / 20200901334	Pcs.	6,850	4	27,400	2	-	5	20,550	2	6,850
136	Bearing 32007 / 2020090134	Pcs.	7,500	4	30,000	2	-	5	22,500	2	7,500
137	CSD Filler level sensor FNr - 15415021	Pcs.	50,200	4	200,800	-	-	3	175,000	1	25,800
138	Cam 33104050501	Pcs.	1,250	15	18,750	4	-	-	-	19	18,750
139	Capping Head 3922000	Pcs.	3,560	10	35,600	3	-	11	30,500	2	5,100
140	Circlip 20108100110	Pcs.	250	110	27,500	50	-	-	-	160	27,500
141	Connecting rod level float ball 2140070012	Pcs.	6,500	7	45,500	1	-	7	40,550	1	4,950
142	Copping Spring 3922020	Pcs.	7,800	25	195,000	-	-	22	175,000	3	20,000
143	Display Sensor 2140410024	Pcs.	80,520	4	322,080	-	-	3	241,560	1	80,520
144	Exhaust Valve Lifting Cam(2) 3310405080200	Pcs.	12,500	4	50,000	1	-	4	40,000	1	10,000
145	Extention Spring 3933107	Pcs.	250	35	8,750	20	-	39	6,250	16	2,500
146	External Circlips 8 2010810014	Pcs.	250	35	8,750	20	-	39	6,250	16	2,500
147	Friction Ring 331030907	Pcs.	250	35	8,750	20	-	39	6,250	16	2,500
148	Gas Exhausting Bolt 3900820	Pcs.	200	55	11,000	20	-	7	1,000	68	10,000
149	Gas Exhausting Spring 3900814	Pcs.	250	20	5,000	40	-	-	-	60	5,000
150	Gas Injection Sleeve 3900811	Pcs.	230	100	23,000	40	-	125	20,550	15	2,450
151	Gas Injection Spring 3900810	Pcs.	250	100	25,000	40	-	115	20,500	25	4,500
152	Gasket 2030080281	Pcs.	350	130	45,500	55	-	104	25,500	81	20,000
153	Gasket 33109051102	Pcs.	1,250	40	50,000	10	-	46	45,800	4	4,200
154	Gasket 3900802	Pcs.	1,250	60	75,000	20	-	70	65,750	10	9,250
155	Griper (left&right) 3933108	Pcs.	2,300	40	92,000	10	-	41	75,000	9	17,000
156	Knife Seat B30103669	Pcs.	1,250	24	30,000	2	-	22	25,000	4	5,000
157	Lens 331031104	Pcs.	1,400	36	50,400	8	-	22	25,400	22	25,000
158	Lens Cover 331031103	Pcs.	2,400	33	79,200	4	-	31	65,850	6	13,350
159	Linerar bearing seat B30103661	Pcs.	530	33	17,490	4	-	34	15,900	3	1,590
160	Liquid Inlet Spring 3900807	Pcs.	240	105	25,200	40	-	138	24,000	7	1,200

161	Liquid Level transmeter 2140060051	Pcs.	2,540	27	68,580	1	-	25	60,550	3	8,030
162	Lower Cutter Holder B30103660	Pcs.	2,500	24	60,000	2	-	24	55,500	2	4,500
163	Lower cutter insulation plate B30103662	Pcs.	2,500	31	77,500	8	-	36	70,550	3	6,950
164	Membrane Pressure Sensor 21400800137	Pcs.	12,540	7	87,780	2	-	8	75,800	1	11,980
165	Metalic Thermometer 2140010012	Pcs.	5,800	9	52,200	2	-	10	45,250	1	6,950
166	Milk Pipe connection PT 100 2140090015	Pcs.	2,450	29	71,050	2	-	28	65,000	3	6,050
167	Oil Seal B1601901 / 2030020036	Pcs.	2,540	48	121,927	10	-	55	115,750	3	6,177
168	Oil Seal B180x210x15 / 2030020039	Pcs.	2,580	37	95,460	6	-	-	-	43	95,460
169	Oil Seal B45x65x8 / 20300200337	Pcs.	2,590	18	46,620	10	-	11	18,130	17	28,490
170	Oil Seal B60x85x8 / 20300200345	Pcs.	3,010	27	81,270	10	-	11	24,080	26	57,190
171	Operating Lever 331030901	Pcs.	1,250	70	87,500	20	-	-	-	90	87,500
172	Orifice Plate 3940202	Pcs.	1,240	110	136,400	40	-	138	125,735	12	10,665
173	Oring 203001003106	Pcs.	2,350	80	188,000	25	-	98	175,620	7	12,380
174	Oring 203001003122	Pcs.	350	106	37,100	40	-	140	35,500	6	1,600
175	Oring 203001003125	Pcs.	350	60	21,000	15	-	55	15,500	20	5,500
176	Oring 203001003128	Pcs.	350	110	38,500	40	-	101	25,850	49	12,650
177	Oring 203001003136	Pcs.	350	80	28,000	25	-	96	25,500	9	2,500
178	Oring 203001003138	Pcs.	350	70	24,500	20	-	75	20,500	15	4,000
179	Oring 20300100317	Pcs.	350	90	31,500	30	-	97	25,500	23	6,000
180	Oring 20300100318	Pcs.	350	190	66,500	80	-	226	55,650	44	10,850
181	Oring 203001003188	Pcs.	350	130	45,500	50	-	160	40,550	20	4,950
182	Oring 203001003217	Pcs.	350	75	26,250	25	-	78	20,500	22	5,750
183	Oring 203001003237	Pcs.	350	25	8,750	25	-	-	-	50	8,750
184	Oring 203001003257	Pcs.	350	45	15,750	25	-	47	10,550	23	5,200
185	Oring 203001003296	Pcs.	350	66	23,100	25	-	81	20,550	10	2,550
186	Oring 203001003358	Pcs.	350	90	31,500	30	-	98	25,650	22	5,850
187	Oring 203001003361	Pcs.	350	110	38,500	40	-	119	30,550	31	7,950
188	Oring 20300100345	Pcs.	350	60	21,000	15	-	73	20,550	2	450
189	Oring 20300100366	Pcs.	350	50	17,500	10	-	53	15,500	7	2,000
190	Oring 2030010037	Pcs.	350	50	17,500	10	-	53	15,500	7	2,000
191	Oring 20300100371	Pcs.	350	50	17,500	10	-	53	15,500	7	2,000
192	Oring 20300100375	Pcs.	350	70	24,500	20	-	57	15,500	33	9,000
193	Oring 20300100382	Pcs.	350	110	38,500	40	-	111	28,500	39	10,000
194	Oring 203011001134	Pcs.	350	70	24,500	20	-	57	15,500	33	9,000
195	Photoelectronic Switch 2120921011	Pcs.	214,520	2	429,040	-	-	2	425,505	0	3,535
196	Piston 33111050712	Pcs.	13,250	5	66,250	2	-	6	55,800	1	10,450
197	Pneumatic U Seal 2030050017	Pcs.	6,500	38	247,000	-	-	35	225,750	3	21,250
198	Power Switch 2120862066	Pcs.	55,400	7	387,800	-	-	7	387,800	-	-
199	Pressure Sensor 2140050042	Pcs.	55,400	7	387,800	-	-	5	277,000	2	110,800
200	Pressure Spring 3933104	Pcs.	250	65	16,250	20	-	7	1,250	78	15,000
201	Probe 21400600518	Pcs.	4,450	17	75,650	1	-	16	66,750	2	8,900
202	Rein Force Washer 331031108	Pcs.	250	35	8,750	10	-	-	-	45	8,750
203	Rubber Sealing Strip 33104090103	Pcs.	250	45	11,250	15	-	56	10,550	4	700
204	Sealing cutting knife heater B30103654	Pcs.	3,250	23	74,750	4	-	25	70,000	2	4,750
205	Sleeve 20200201140	Pcs.	3,250	43	139,750	14	-	55	135,350	2	4,400
206	Snap Spring 3900812	Pcs.	250	45	11,250	40	-	47	6,250	38	5,000
207	Solenoid 20400101241	Pcs.	3,250	17	55,250	1	-	16	50,500	2	4,750

208	Spring 2010850016	Pes.	250	115	28,750	50	-	7	1,250	158	27,500
209	Spring 331030613	Pes.	250	95	23,750	40	-	117	20,500	18	3,250
210	Spring 331030905	Pes.	250	55	13,750	20	-	58	10,550	17	3,200
211	Spring 331030906	Pes.	250	55	13,750	20	-	58	10,550	17	3,200
212	Spring Block 3900809	Pes.	250	55	13,750	20	-	58	10,550	17	3,200
213	Spring Block 3933111	Pes.	250	55	13,750	20	-	58	10,550	17	3,200
214	Spring Seat 3933106	Pes.	3,250	55	178,750	-	-	54	175,250	1	3,500
215	Spring mat8 2010850015	Pes.	3,250	27	87,750	-	-	23	75,800	4	11,950
216	Star type ring 20300600349	Pes.	250	20	5,000	3	-	-	-	23	5,000
217	Startype Sealing Ring 20300600311	Pes.	250	39	9,750	25	-	2	250	62	9,500
218	Startype Sealing Ring 20300600376	Pes.	250	41	10,250	25	-	-	-	66	10,250
219	Thermocouple B30103670	Pes.	3,250	11	35,750	1	-	9	25,800	3	9,950
220	U Ring 2030050035	Pes.	250	80	20,000	25	-	81	15,500	24	4,500
221	Under knife plate B30103663	Pes.	360	22	7,920	5	-	-	-	27	7,920
222	Valve 390080600	Pes.	3,250	35	113,750	11	-	43	105,850	3	7,900
223	Washer 331031105	Pes.	250	71	17,750	45	-	-	-	116	17,750
224	Titanium Rod Filter Cartridge (2150070012)	Pes.	10,500	29	304,500	-	-	26	275,500	3	29,000
225	Stenner Filter 3"x3.5"	Pes.	2,240	24	53,760	11	-	33	50,500	2	3,260
226	Stenner Filter 3"x8"	Pes.	3,280	26	85,280	5	-	28	75,830	3	9,450
227	Stenner Filter 5"x8"	Pes.	3,300	23	75,900	7	-	29	72,399	1	3,501
Total					18,934,588				15,308,284		3,626,304
Grand Total					95,865,610		27,516,329		40,836,734		82,545,205

BD Thai Food & Beverage Ltd.						
Working in Process (Beverage & Conferctionary Items)						
For The Year Ended 30 June 2018						
						Annexure: B-1
Sl. No.	Name Of Products	Unit Price In Tk.	Opening Balance		Closing Balance	
			Qty. In Jar/Bag (In Process Line)	Total Price In Tk.	Qty. In Jar/Bag (In Process Line)	Total Price In Tk.
1	Drinking water - 500ml	180	4,500	810,000	6,580	1,184,400
2	Drinking water - 1000ml	135	-	-	-	-
3	Drinking water - 1,500ml	106	-	-	2,500	264,600
4	Energy Drink - 250ml	485	-	-	125	60,638
5	Mango Drink - 250ml	409	5,500	2,247,630	2,500	1,021,650
6	Mango Drink - 500ml	759	-	-	2,500	1,896,300
7	Mango Drink - 1,000ml	671	-	-	1,250	839,125
8	Nectar Lemon - 250ml	305	8,005	2,441,525	2,560	780,800
9	Nectar Lemon - 500ml	495	-	-	2,560	1,267,200
10	Nectar Lemon - 1000ml	464	-	-	1,250	580,000
11	Nectar Orange - 250ml	305	-	-	2,500	762,500
12	Nectar Orange - 500ml	495	-	-	-	-
13	Nectar Orange - 1,000ml	464	-	-	-	-
14	Nectar Lychee - 260ml	336	-	-	-	-
1	Litchi Candy, 2.80gm	150	-	-	2,556	383,338
2	Green Mango Candy, 2.80gm	150	-	-	-	-
3	Milk Candy, 2.80gm	150	-	-	-	-
4	Tamarind Candy, 2.80gm	150	-	-	-	-
5	Sunfire Energy Candy, 2.80gm	150	-	-	-	-
6	Litchi Candy (Poly Pack), 50 Pcs.	26	-	-	-	-
7	Green Mango Candy (Poly Pack), 50Pcs.	26	852	22,153	50	1,300
8	Sunfire Energy Candy (Poly Pack), 50 Pcs.	26	-	-	-	-
9	Orange Lollipop, 9.00gm	200	-	-	-	-
10	Green Mango Lollipop, 9.00gm	200	-	-	-	-
11	Stawbery Cream Lollipop, 9.00gm	200	-	-	-	-
12	Caramel Cream Lollipop, 9.00gm	200	530	106,000	1,250	250,000
13	Nectar Lollipop (Mixed), 9.00gm	122	-	-	1,250	152,850
14	Chocofill Toffee, 2.50gm	122	-	-	-	-
15	Neclairs Toffee, 2.50gm	122	-	-	-	-
16	Nectar Muri 250gm	624	-	-	-	-
17	Nectar Muri 500gm	592	-	-	-	-
18	Nectar Mustard Oil 50gm	282	120	33,840	3,050	860,100
19	Nectar Mustard Oil 80gm	461	-	-	3,725	1,716,480
20	Nectar Mustard Oil 120gm	624	-	-	4,650	2,901,600
21	Nectar Mustard Oil 250gm	564	-	-	5,580	3,147,120
22	Nectar Orange Jelly	408	-	-	5	2,040
23	Nectar Mixed Fruit Jelly	408	-	-	-	-
24	Nectar Jhal Muri	1,260	-	-	-	-
25	Nectar Green Peas	1,158	215	248,970	50	57,900
26	Nectar Hot Chanachur 20gm	1,080	-	-	-	-
27	Nectar Hot Chanachur 65gm	800	65	52,000	50	40,000
28	Nectar Toast Biscut	438	580	254,040	25	10,950
29	Nectar Muffin Cake	1,040	-	-	250	260,000
30	Nectar Sweet Toast Biscuit	520	-	-	1,250	650,000
31	More Chocklate Cookies Biscuit	550	-	-	1,250	687,500
32	Red Chilli	1,219	103	125,630	1,034	1,260,750
33	Tarmeric	1,027	103	105,870	2,464	2,530,450
34	Coriender	1,699	93	158,580	3,532	6,001,060
Total				6,606,238		29,570,650

BD Thai Food & Beverage Ltd.

Finished Goods (Beverage & Confectionary Items)

For The Year Ended 30 June 2018

Sl. No.	Name Of Products	Unit Price In Tk.	Opening Balance		Closing Balance	
			Qty. In Case / Cnt.	Amount In Tk.	Qty. In Case / Cnt.	Amount In Tk.
1	Drinking water - 500ml	180	4,280	770,400	1,870	336,600
2	Drinking water - 1000ml	135	2,181	294,435	1,560	210,600
3	Drinking water - 1,500ml	106	850	89,964	1,250	132,300
4	Energy Drink - 250ml	485	950	460,845	10,250	4,972,275
5	Mango Drink - 250ml	409	5,875	2,400,878	4,250	1,736,805
6	Mango Drink - 500ml	759	850	644,742	5,580	4,232,542
7	Mango Drink - 1,000ml	671	860	577,318	6,468	4,342,018
8	Nectar Lemon - 250ml	305	8,584	2,618,261	15,650	4,773,250
9	Nectar Lemon - 500ml	495	2,580	1,277,100	16,850	8,340,750
10	Nectar Lemon - 1000ml	464	785	364,240	15,580	7,229,120
11	Nectar Orange - 250ml	305	5,750	1,753,750	5,750	1,753,750
12	Nectar Orange - 500ml	495	2,530	1,252,350	4,250	2,103,750
13	Nectar Orange - 1,000ml	464	2,850	1,322,400	4,500	2,088,000
14	Nectar Lychee - 260ml	336	-	-	-	-
15	Litchi Candy, 2.80gm	150	250	37,500	650	97,500
16	Green Mango Candy, 2.80gm	150	250	37,500	650	97,500
17	Milk Candy, 2.80gm	150	165	24,750	250	37,500
18	Tamarind Candy, 2.80gm	150	158	23,700	250	37,500
19	Sunfire Energy Candy, 2.80gm	150	185	27,750	250	37,500
20	Litchi Candy (Poly Pack), 50 Pcs.	26	225	5,850	250	6,500
21	Green Mango Candy (Poly Pack), 50Pcs.	26	150	3,900	150	3,900
22	Sunfire Energy Candy (Poly Pack), 50 Pcs.	26	205	5,330	205	5,330
23	Orange Lollipop, 9.00gm	200	250	50,000	250	50,000
24	Green Mango Lollipop, 9.00gm	200	652	130,400	652	130,400
25	Stawbery Cream Lollipop, 9.00gm	200	250	50,000	250	50,000
26	Caramel Cream Lollipop, 9.00gm	200	850	170,000	850	170,000
27	Nectar Lollipop (Mixed), 9.00gm	122	650	79,482	650	79,482
28	Chocofill Toffee, 2.50gm	122	50	6,114	50	6,114
29	Neclairs Toffee, 2.50gm	122	50	6,114	50	6,114
30	Nectar Muri 250gm	624	25	15,600	25	15,600
31	Nectar Muri 500gm	592	20	11,840	20	11,840
32	Nectar Mustard Oil 50gm	282	20	5,640	15,003	4,230,745
33	Nectar Mustard Oil 80gm	461	20	9,216	14,005	6,453,504
34	Nectar Mustard Oil 120gm	624	35	21,840	13,477	8,409,602
35	Nectar Mustard Oil 250gm	564	35	19,740	14,035	7,915,740
36	Nectar Orange Jelly	408	-	-	-	-
37	Nectar Mixed Fruit Jelly	408	-	-	-	-
38	Nectar Jhal Muri	1,260	250	315,000	450	567,000
39	Nectar Green Peas	1,158	250	289,500	450	521,100
40	Nectar Hot Chanachur 20gm	1,080	350	378,000	545	588,764
41	Nectar Hot Chanachur 65gm	800	350	280,000	350	280,000
42	Nectar Toast Biscut	438	450	197,100	450	197,100
43	Nectar Muffin Cake	1,040	450	468,000	450	468,000
44	Nectar Sweet Toast Biscuit	520	250	130,000	250	130,000
45	More Chocklate Cookies Biscuit	550	55	30,250	65	35,750
46	Red Chilli	1,219	21	25,870	2,100	2,560,500
47	Tarmeric	1,027	29	30,250	3,484	3,578,500
48	Coriender	1,699	22	37,160	3,817	6,485,620
Total				16,750,079		85,516,465

BD THAI FOOD & BEVERAGE LIMITED
STATEMENT OF ADVANCE TO SUPPLIERS & OTHERS
FOR THE YEAR ENDED 30 JUNE 2018

[Annexure: C]

Supplier Name	Purpose	2017-2018 Taka	2016-2017 Taka
AD headquater Ltd.	Tv Ad. Making	425,000	825,000
AG-HI Tech Limited	Dosing Pump	-	45,000
Ahamed Associates	Chemical	125,600	85,000
Ali Refrigeration & Electrical Works	Electrical Work	-	75,000
Alzai Solution	Chemical	365,750	50,000
Anchor Exim USA Ltd.	Shink Label	4,565,025	3,801,964
Ankon Advertising	Design	50,000	150,000
Anwar Masud, Export Manager	Export Docoment	-	217,700
Automation Engineering & Controls Ltd	Busbar System	350,000	750,000
Aziz Mia	Sanitary Work	-	150,000
Arong Dairy Milk Ltd.	Full Milk Powder	125,000	350,000
Abdul Monem Suger Refinery Ltd.	Refined Sugar	4,570,500	3,570,500
Aqua Care Trading	Water Treatment Chemical	72,000	36,000
Akota Enterprise	Civil Work	125,000	250,000
Baba Ma Enterprise	Tiles Civil Work	75,000	20,000
Banga Flavour & Fragrance (Pvt.) Ltd.	Food Grade Flavour	254,600	-
Bengal Flexipak Ltd.	Candy & Lolipop Foil	1,025,650	1,122,783
Bhai Bhai Engineering Workshop	Civil Work	625,360	1,125,360
Bhai Bhai Transport Agency	Truck Rent	6,070,864	5,470,864
Borhan Uddin	Printing Work	-	12,000
Borun Chandra Mondal (RSM, CTG.)	Sales Meeting	-	29,000
Breentag Bangladesh Ltd.	Chemical	250,500	450,500
Chapai Agro Product Marketing Co.	Mango Pulp	4,805,000	3,805,000
Chemtex BD	Boiler Chemical	42,000	142,000
Crown Cement	Cement	575,800	2,575,800
DITF-2017	Traed Fair	425,500	726,500
DMS Limited	Rawmaterials Confactioner	575,000	310,000
Delower Enterprise	Puffed Rice	302,500	400,350
Divine Packaging Ind.	Master CTN	290,750	427,900
Eash Trade Int.	Wasabi Powder	602,500	402,500
Energypac Power Generator Ltd.	Generator Servicing	-	17,400
Famous Iberchem Flavour &	Flavour & Color	265,800	444,500
Famous Printing & Packaging Ltd.	Shink Label	570,800	2,598,300
Gazi Salauddin, Exe.	Procurement	5,780,500	4,580,360
Hassan & Co.	Refined Sugar	3,560,200	2,216,000
Md. Habibur Rahman (SDGM, HRD)	HRD Deptt.	1,780,300	489,082
HNS Automobiles	Forklift	-	12,800
Igloo Food Ltd.	Mango Pulp	3,075,800	2,574,800
Imtex Packaging	Packing Machinery	657,000	475,000
Intertek Bangladesh Ltd.	ISO Audit	-	550,000
Industrial Machineries Solution Ltd.	Date Cooding M/C & Ink	465,000	324,000
Jalil Oil Mills	Mustred Oil	225,000	198,000
Janata Flour & Dal Mills Ltd.	Flour	165,000	65,000

Khan Trade Link	Machinery	1,020,000	620,000
Lal Mia (Land Purchase)	Land	3,570,000	695,000
Limon Enterprise	Diesel	3,065,500	2,842,601
Linde Bangladesh Ltd.	CO2	2,325,800	1,745,061
MAF Air Engineering Technology	Packing Machinery	-	60,000
M.A Salam (BM)	Band Work	1,065,800	482,000
Maritime Entrepreneurs Pte. Ltd.	Flavour & Color	560,500	382,000
Md. Anwar Hossain (A.M, Export)	Export Document	250,000	-
Md. Abdul Hannan (EX. HRD)	Export Document	-	12,500
Md. Alamgir Kabir (AGM, Comm.)	Comm. Deptt.	6,065,800	991,500
Md. Asrafuzzaman (EX.)	Procurement	-	230,331
Md. Golam Mahfuj (S&Admin)	Sales Meeting	16,500	16,500
Md. Immam Uddin, ZSM, Gulshan	S&M Deptt.	12,000	12,000
Md. Mozibur Rahman (Land Supplier)	Land	650,000	400,000
Md. Mustafizur Rahman (EX. VAT)	VAT Deptt.	-	3,973,300
Md. Noor Ferdous (CEO)	CEO	-	3,126
Md. Rabiul Islam (EX. Comm.)	Comm. Deptt.	-	21,000
Md. Rezaul Karim (M, VAT)	VAT Deptt.	3,015,000	131,039
Md. Sajib Hossain (DM)	A/C Deptt.	-	32,168
M.M Aminul Islam (GM, S&M)	S&M Deptt.	-	18,090
MJL Bangladesh Limited	Lubricants	305,000	150,340
M.I Cement Factory Ltd.	Cement	1,580,000	1,080,000
Milnars Pump Limited	Pupm	-	57,625
Modern Prinjit Ltd.	Date Cooding M/C	-	50,000
Mou-Turzo Int.	Printing & Stationery	-	14,000
Momena Enterprise	Titas Gas Work	-	525,000
M. Rahman Associates	C&F Agents	1,567,000	1,140,000
M/S. Ahamed & Company	Bricks	1,560,000	1,050,000
M/S. Baker Enterprise	Pet Resin	9,560,000	8,080,500
MS Engineering	Spar Parts	-	28,000
M/S. Darbar Muri Mills	Puffed Rice	-	556,000
M/S. Digital Engravers Ltd.	Cylinder Making	-	450,000
M/S. Khan Engineers & Co.	Thai Work	2,580,000	1,250,000
M/S Marine Hoist	Cargo Lift & Cran	3,560,000	2,631,200
M/S. Rahat Enterprise	Civil Work	3,575,000	2,550,000
Mymensing Agro Limited	Liquied Glucose	2,478,000	1,028,717
Nishat Trading Corporation	Poly Bag	-	53,500
Perfect Pack Ltd.	Label & Foil	4,568,000	3,025,300
Pharmatex Water Engineering	Engineering Work	50,000	70,000
Poly Con Limited	Candy & Lollipop Jar	25,000	78,000
Premiaflex Plastic Ltd.	Shink Label & Foil	17,300	117,300
Prionty Edit & Effects	Tv Ad.	580,000	100,000
Ranks Petroleum Ltd.	Lubricants	-	81,510
Ray Traders	Sugar & Diesel	-	57,500
RFL Plastic Ltd.	Promotional Items	-	31,300
Rupali International	C&F Agents	4,248,881	3,944,000

Sadhana Plastic & Packaging Ind.	Shink Flim	580,000	699,600
Saiful	Land Purchas	3,500,000	1,200,000
Saj Enterprise	Truck Rent	258,000	213,569
Sarada Enterprise	Refined Sugar	125,800	384,925
Season Enterprise	C&F Agents	3,361,358	1,964,025
Shariatpur Engineering Works	Pagkaging Machinery	988,000	788,000
Shuvo Int.	Feston	-	34,000
S.K Traders	Lubricants	-	49,920
Sumon Enterprise	Refined Sugar	3,097,340	1,387,000
Super Plus CNG Automobile Worksho	CNG Conversation	135,000	235,000
Syed Mahatab Ali	Procurement	17,506,000	16,586,830
Tanjim Printing & Packaging Ltd.	Shink Flim	4,575,000	3,058,177
Tanveer Food Ltd.	Flour	258,000	435,616
Tanveer Oils Ltd.	Pulm Oil	2,025,000	414,970
The Ad Creative	Jar Label	560,000	143,750
United Sugar Mills Ltd.	Refined Sugar	9,739,420	8,856,386
Varosha Agro Chemicals Ltd.	Mango Pulp	3,669,813	435,000
Yanus Ali Enterprise	Civil Work	10,000	25,000
ZHM Int. Ltd.	Betacerotin	25,000	85,000
Total		151,525,111	119,786,739

(b) Information as is required under section 186 of the কোম্পানি আইন, ১৯৯৪ relating to holding company;

This information is not applicable for BTFBL

(c) Selected ratios as specified in Annexure-D;

BD Thai Food & Beverage Limited
Statement of Ratio Analysis
For the year from 01 July 2013 to 30 June 2018

The following ratios have been calculated by the management based on audited financial statements of **BD Thai Food & Beverage Limited** for the year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants. Selected Ratio as specified in Rule 4(1)(d) Annexure D of the Securities and Exchange Commission (Public Issue) Rules, 2015.

SL. No.	Name of Ratio	Years				
		2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
A. Liquidity Ratios						
1	Current Ratio (Times)	1.67	0.99	0.98	0.93	1.09
2	Quick Ratio (Times)	0.83	0.43	0.35	0.45	0.56
B. Operating Ratios						
1	Accounts Receivable Turnover Ratio (Times)	6.77	11.12	31.81	-	-
2	Inventory Turnover Ratio (Times)	1.52	1.75	2.25	2.31	1.81
3	Fixed Assets Turnover Ratio	0.80	0.83	0.78	0.52	0.18
4	Assets Turnover Ratio (Times)	0.48	0.54	0.55	0.40	0.16
C. Profitability Ratios						
1	Gross Margin Ratio (%)	31.79%	31.81%	30.65%	33.26%	35.60%
2	Operating Income Ratio (%)	22.34%	22.39%	23.81%	24.16%	19.01%
3	Net Income Ratio (%)	6.71%	5.15%	1.77%	1.25%	2.22%
4	Return on Assets Ratio (%)	3.20%	2.77%	0.98%	0.50%	0.35%
5	Return on Equity Ratio (%)	5.94%	6.83%	2.61%	1.16%	0.71%
6	Earnings Per Share	0.77	0.98	0.28	0.12	0.24
7	EBITDA Margin (%)	27.08%	27.57%	30.02%	31.36%	43.12%
D. Solvency Ratios						
1	Debt to Total Assets Ratio	0.42	0.57	0.61	0.60	0.57
2	Debt to Equity Ratio (Times)	0.83	1.59	1.74	1.55	1.36
3	Times Interest Earned Ratio (Times)	1.93	1.74	1.46	1.09	1.22
4	Debt Service Coverage Ratio	1.93	1.74	1.46	1.09	1.22
E. Cash Flow						
1	Net Operating Cash Flow per Share	1.21	0.77	2.10	0.77	-10.65
2	Net Operating Cash Flow per Share/EPS	1.57	0.79	7.55	6.47	-44.38

We have examined the calculation procedure of the above ratios **BD Thai Food & Beverage Limited** for the year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015 and 30 June 2014 and no material deviation found in the result. The detail calculation is presented in **Annexure-1**.

Date: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

BD Thai Food & Beverage Limited
Statement of Ratio Analysis
For the year from 01 July 2013 to 30 June 2018

Annexure - 1

Sl. No.	Name of Ratio	Amount in Taka										
		2017-2018		2016-2017		2015-2016		2014-2015		2013-2014		
		Computation	Result %	Computation	Result %	Computation	Result %	Computation	Result %	Computation	Result %	
A. Liquidity Ratios												
1	Current Ratio	Current Assets	737,836,334	1.67	554,730,571	0.99	353,620,528	0.98	246,018,837	0.93	156,719,971	1.09
		Current Liability	442,746,959		559,771,171		360,083,508		264,652,452		143,867,888	
2	Quick Ratio	Current Assets - Inventory	366,005,993	0.83	243,003,387	0.43	124,800,476	0.35	120,158,517	0.45	80,334,815	0.56
		Current Liability	442,746,959		559,771,171		360,083,508		264,652,452		143,867,888	
B. Operating Ratios												
1	Accounts Receivable Turnover Ratio	Gross Turnover	763,395,992	6.77	694,710,322	11.12	574,544,333	31.81	349,729,055	-	107,274,197	-
		Receivables	112,813,384		62,458,480		18,060,193		-		-	
2	Inventory Turnover Ratio (Times)	COGS	520,697,346	1.52	473,721,279	1.75	398,431,556	2.25	233,405,651	2.31	69,080,303	1.81
		Avg Inventory	341,778,763		270,273,618		177,340,186		101,122,738		38,192,578	
3	Fixed Assets Turnover Ratio	Net Sales	763,395,992	0.80	694,710,322	0.83	574,544,333	0.78	349,729,055	0.52	107,274,197	0.18
		Avg Fixed Asset	952,175,065		838,714,986		739,331,432		675,943,002		584,494,121	
4	Assets Turnover Ratio	Net Sales	763,395,992	0.48	694,710,322	0.54	574,544,333	0.55	349,729,055	0.40	107,274,197	0.16
		Avg Total asset	1,598,458,518		1,292,890,535		1,039,151,114		877,312,406		681,029,964	

C. Profitability Ratios												
1	Gross Margin Ratio	Grass Profit	242,698,646	31.79	220,989,043	31.81	176,112,777	30.65	116,323,404	33.26	38,193,894	35.60
		Total Operating Revenue	763,395,992		694,710,322		574,544,333		349,729,055		107,274,197	
2	Operating Income Ratio	Operating Profit	170,576,178	22.34	155,562,110	22.39	136,770,430	23.81	84,505,781	24.16	20,389,238	19.01
		Total Operating Revenue	763,395,992		694,710,322		574,544,333		349,729,055		107,274,197	
3	Net Income Ratio	Profit After Tax	51,217,026	6.71	35,788,793	5.15	10,161,868	1.77	4,371,637	1.25	2,376,786	2.22
		Total Operating Revenue	763,395,992		694,710,322		574,544,333		349,729,055		107,274,197	
4	Return on Assets Ratio	Profit After Tax	51,217,026	3.20	35,788,793	2.77	10,161,868	0.98	4,371,637	0.50	2,376,786	0.35
		Avg. Total Assets	1,598,458,518		1,292,890,535		1,039,151,114		877,312,406		681,029,964	
5	Return on Equity Ratio	Profit After Tax	51,217,026	5.94	35,788,793	6.83	10,161,868	2.61	4,371,637	1.16	2,376,786	0.71
		Share Holders Equity	862,385,441		523,693,415		389,435,290		376,748,422		334,940,403	
6	Earning Per Share	Profit After Tax	51,217,026	0.77	35,788,793	0.98	10,161,868	0.28	4,371,637	0.12	2,376,786	0.24
		No. of Shares	66,500,000		36,500,000		36,500,000		36,500,000		9,900,000	
7	EBITDA Margin	EBITDA	206,748,670	27.08	191,509,154	27.57	172,451,143	30.02	109,678,434	31.36	46,254,776	43.12
		Total Operating Revenue	763,395,992		694,710,322		574,544,333		349,729,055		107,274,197	
D. Solvency Ratios												
1	Debt to Total Asset ratio	Total Debt	716,407,334	0.42	834,425,291	0.57	677,522,034	0.61	582,237,396	0.60	454,767,552	0.57
		Total Asset	1,726,185,698		1,470,731,337		1,115,049,733		963,252,496		791,372,316	
4	Debt to Equity Ratio (Times)	Debt	716,407,334	0.83	834,425,291	1.59	677,522,034	1.74	582,237,396	1.55	454,767,552	1.36
		Shareholders Equity	862,385,441		523,693,415		389,435,290		376,748,422		334,940,403	
3	Times Interest Earned Ratio (Times)	Profit from operation	170,576,178	1.93	155,562,110	1.74	136,770,430	1.46	84,505,781	1.09	20,389,238	1.22
		Financial Expenses	88,408,651		89,347,780		93,890,427		77,808,950		16,766,119	
2	Debt Service Coverage Ratio	EBIT	170,576,178	1.93	155,562,110	1.74	136,770,430	1.46	84,505,781	1.09	20,389,238	1.22
		Total Debt Service Cost	88,408,651		89,347,780		93,890,427		77,808,950		16,766,119	
E. Cash Flow												
1	Net Operating Cash Flow per Share	Net Operating Cash Flow	80,506,920	1.21	28,119,792	0.77	76,728,541	2.10	28,265,346	0.77	(105,478,071)	-10.65
		Number of Shares	66,500,000		36,500,000		36,500,000		36,500,000		9,900,000	
2	Net Operating Cash Flow per Share/EPS	NOCFPS	1.21	1.57	0.77	0.79	2.10	7.55	0.77	6.47	(10.65)	-44.38
		EPS	0.77		0.98		0.28		0.12		0.24	
Date: Dhaka												
15 October 2018												

- (d) **Auditors report under Section 135(1), Para 24(1) of Part II of Schedule III of the কোম্পানি আইন, ১৯৯৪. The report shall include comparative income statements and balance sheet and aforementioned ratios for immediate preceding five accounting years of the issuer. If the issuer has been in commercial operation for less than five years, the above mentioned inclusion and submission will have to be made for the period since commercial operation;**

BD Thai Food & Beverage Limited

Auditor's Report under section 135(1) and paragraph 24(1) of Part -II of Third Schedule of the Companies Act 1994

As required under section 135(1), Para 24(1), Part II of the Third Schedule of Companies Act 1994, we appended below the following financial information of **BD Thai Food & Beverage Limited** for the year ended **30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants.**

- 1 BD Thai Food & Beverage Limited was incorporated on 13 October 2010.
- 2 The Operating results of the Company over last 05 (five) years operation is as follows:

A. Statement of Assets and Liabilities:

Particulars	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Assets					
Property, Plant & Equipment	988,349,364	916,000,766	761,429,205	717,233,658	634,652,345
Total non-current assets	988,349,364	916,000,766	761,429,205	717,233,658	634,652,345
Current Assets					
Advances, deposits & prepayments	164,026,394	137,449,752	77,333,005	109,421,797	77,235,514
Cash and Cash Equivalents	65,149,407	13,757,060	11,347,086	10,736,720	3,099,301
Inventories	371,830,341	311,727,184	228,820,052	125,860,320	76,385,156
Loan to Associates	-	3,000,000	-	-	-
Accounts receivable	136,830,192	88,796,575	36,120,385	-	-
Total Current Assts	737,836,334	554,730,571	353,620,528	246,018,837	156,719,971
Total Assets	1,726,185,698	1,470,731,338	1,115,049,733	963,252,495	791,372,316
Equity and Liabilities					
Share Holder's Equity					
Share Capital	665,000,000	365,000,000	365,000,000	365,000,000	99,000,000
Share Money Deposit	-	12,525,000	7,525,000	5,000,000	233,563,618
Revaluation reserve	93,469,332	93,469,332	-	-	-
Retained earning	103,916,109	52,699,083	16,910,290	6,748,422	2,376,785
Total Shareholder Equity	862,385,441	523,693,415	389,435,290	376,748,422	334,940,403
Non-Current Liabilities					
Long Term Loan	341,531,512	330,140,495	336,433,041	321,851,621	312,564,024
Deferred Tax Liabilities	79,521,786	57,126,256	29,097,894	-	-
Total Non- Current Liabilities	421,053,298	387,266,751	365,530,935	321,851,621	312,564,024
Current Liabilities					
Current Portion of Term Loan	34,653,911	35,682,719	-	-	3,080,184
Liabilities for Expenses / Accrued Expenses	13,690,562	9,368,744	6,820,720	632,911	384,553
Trade and Others Payable	28,392,582	29,452,278	2,944,970	-	-
Short term Loan	338,952,138	468,602,077	341,088,993	260,385,775	139,123,344
Provision for Income Tax	16,456,903	11,274,034	7,092,881	3,633,766	1,279,807
Provident Fund	1,269,773	-	-	-	-
Workers Profit Participation Fund & Welfare F	9,331,090	5,391,319	2,135,944	-	-
Total Current Liabilities	442,746,959	559,771,171	360,083,508	264,652,452	143,867,888
Total Equities & Liabilities	1,726,185,698	1,470,731,338	1,115,049,733	963,252,495	791,372,316
Net Assets Value Per Share (NAVPS)	12.97	14.35	10.67	10.32	33.83

B. Statement of Operating Results:

Particulars	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Sales Revenue	763,395,992	694,710,322	574,544,333	349,729,055	107,274,197
Cost of Goods Sold	(520,697,346)	(473,721,279)	(398,431,556)	(233,405,651)	(69,080,303)
Gross profit	242,698,646	220,989,043	176,112,777	116,323,404	38,193,894
Selling & Administrative Expenses	(72,122,468)	(65,426,933)	(39,342,347)	(31,817,623)	(17,804,656)
Profit from operation	170,576,178	155,562,110	136,770,430	84,505,781	20,389,238
Add: Other Income	567,669	2,148,549	1,974,818	28,764	33,474
Financial expenses	(88,408,651)	(89,347,780)	(93,890,427)	(77,808,950)	(16,766,119)
Net Profit before Tax & WPPF	82,735,196	68,362,879	44,854,821	6,725,595	3,656,593
Workers Profit Participation Fund & Welfare F	(3,939,771)	(3,255,375)	(2,135,944)	-	-
Net Profit before Tax	78,795,425	65,107,504	42,718,877	6,725,595	3,656,593
Income Tax Expenses	(27,578,399)	(29,318,711)	(32,557,009)	(2,353,958)	(1,279,807)
For Current Year	(5,182,869)	(4,181,153)	(3,459,115)	(2,353,958)	(1,279,807)
Deferred Tax	(22,395,530)	(25,137,558)	(29,097,894)	-	-
Net Profit after tax	51,217,026	35,788,793	10,161,868	4,371,637	2,376,786
Total Comprehensive Income	51,217,026	35,788,793	10,161,868	4,371,637	2,376,786
Earnings Per Share	0.77	0.98	0.28	0.12	0.24

C. Statement of Cash Flows:

Particulars	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
				Re-Stated	
Cash Flow from Operating Activities					
Cash Received from Turnover & Others	715,930,044	644,182,681	540,398,766	349,729,055	107,270,572
Cash Payment for Cost and Expenses	(635,192,898)	(615,863,948)	(462,317,220)	(318,471,504)	(211,729,571)
Income Tax Paid	(230,226)	(198,941)	(1,353,005)	(2,992,205)	(1,019,072)
Net Cash Provided by Operating Activities	80,506,920	28,119,792	76,728,541	28,265,346	(105,478,071)
Cash Flow from Investing Activities					
Acquisition of Property, Plant & Equipment	(111,893,192)	(95,265,295)	(80,037,386)	(107,725,203)	(113,232,480)
Loan to BD Sunlife Securities Ltd.	3,000,000	(3,000,000)	-	-	-
Net Cash Used by Investing Activities	(108,893,192)	(98,265,295)	(80,037,386)	(107,725,203)	(113,232,480)
Cash Flow from Financing Activities					
Short Term Loan	(129,649,939)	163,195,803	80,703,218	-	-
Long Term Loan	10,362,209	(6,292,546)	14,581,420	127,469,844	-
Bank Loan	-	-	-	-	197,754,573
Share Capital	300,000,000	-	-	-	-
Share Money Deposit	(12,525,000)	5,000,000	2,525,000	37,436,382	21,613,618
Bank Interest & Charges Paid	(88,408,651)	(89,347,780)	(93,890,427)	(77,808,950)	-
Net Cash Used by Financing Activities	79,778,619	72,555,477	3,919,211	87,097,276	219,368,191
Net Cash inflow/ outflow	51,392,346	2,409,974	610,366	7,637,419	657,640
Opening Cash and Bank Balance	13,757,060	11,347,086	10,736,720	3,099,301	2,441,661
Closing Cash and Bank Balance	65,149,406	13,757,060	11,347,086	10,736,720	3,099,301
Operating Cash Flow Per Share	1.21	0.77	2.10	0.77	(10.65)

- D. The Company was incorporated on 13 October 2010 with the Registrar of Joint Stock Companies and Firms (RJSC) in Bangladesh.
- E. The Company has no subsidiaries company as on the statement of financial position date.
- F. The Company prepared financial statements for the year ended 30 June 2018.
- G. Figures have been restated as per BAS-08 (Accounting Policies, Changes in Accounting Estimates and Error) where necessary and no material impact is found in the financial statements.

Date; Dhaka

15 October 2018

(e) Financial spread sheet analysis for the latest audited financial statements;

Financial spread sheet analysis for the latest audited financial statements;			
Statement of Financial Position			
As at June 30, 2018			
Particulars	Amount	Percentage on Total Asset	Grand Total
ASSETS			
Non Current Assets	988,349,364		57%
Property, Plant and Equipment	988,349,364	57%	
Current Assets	737,836,334		
Inventories	371,830,341	22%	
Accounts Receivable	136,830,192	8%	
Advances, Deposits & Pre-payments	164,026,394	10%	
Loan to Sister Concern	0	-	
Cash & Cash Equivalents	65,149,407	4%	
			43%
Total Assets	1,726,185,698		100%
Shareholder's Equity and Liabilities			
Shareholder's Equity	862,385,441		50%
Share Capital	665,000,000	39%	
Share Money Deposit	0	0%	
Revaluation Reserve	93,469,332	5%	
Retained Earnings	103,916,109	6%	
Non-Current Liabilities	421,053,298		24%
Long Term Loan	341,531,512	20%	
Deferred Tax Liabilities	79,521,786	5%	
Current Liabilities	442,746,959		26%
Current Portion of Long Term Loan	34,653,911	2%	
Short Term Loan	338,952,138	20%	
Trade and Other Payable	28,392,582	2%	
Liabilities for Expenses	13,690,562	1%	
Provident Fund	1,269,773	0%	
Provision for Income Tax	16,456,903	1%	
Workers' Profit Participation Fund	9,331,090	1%	
Total Shareholders Equity and Liabilities	1,726,185,698		100%

**Statement of Profit and Loss and other Comprehensive Income
For the year ended June 30, 2018**

Particulars	Period ended June 31, 2018	Percentag e on Total Turnover	Grand Percentage
Revenue	763,395,992		100
Less: Cost of Goods Sold	520,697,346		68%
Gross Profit	242,698,646		32%
Less: Operating Expenses	72,122,468		9%
Selling & Distribution Expenses	43,299,946	6%	
Administrative Expenses	28,822,522	4%	
Profit from Operation	170,576,178		22%
Add: Other Income	567,669	0.07%	
Less: Financial Expenses	88,408,651	11.58%	
Profit before Contribution to WPPF	82,735,196		11%
Less: Contribution to WPPF	3,939,771	1%	
Profit before Income Tax	78,795,425		10%
Less: Income Tax Expenses	27,578,399		
Current Tax	5,182,869	1%	
Deferred Tax	22,395,530	3%	
Net Profit After Tax	51,217,026		7%
Add: Other Comprehensive Income/(Loss)	0		
Unrealized Gain on Trade Receivable Marked to Market	0		
Total Comprehensive Income for the year	51,217,026		7%

- (f) Earnings Per Share (EPS) on fully diluted basis (with the total existing number of shares) in addition to the weighted average number of shares basis. Future projected Net Income should not be considered while calculating the weighted average EPS;

As per audited financial statement for the year ended June 30, 2018

Particulars	Amount in Taka
Net Income after Tax	51,217,026
Total existing number of Share	66,500,000
Weighted average number of Share	39,000,000
Earnings per Share (EPS)-Fully Diluted Basis	0.77
Earnings per Share (EPS)-Weighted average no. of Share basis	1.31

- (g) All extra-ordinary income or non-recurring income coming from other than core operations should be shown separately while showing the Net Profit as well as the Earnings Per Share;

As per audited financial statement for the year ended June 30, 2018

Particulars	Amount in Taka
Net Profit before Contribution to WPPF with other income	82,735,196
Less: Other Income	567,669
Profit before Liabilities for WPPF except Other Income	82,167,527
Less: Liabilities for WPPF	3,939,771
Profit before Income Tax	78,227,756
Less: Income Tax Expenses	27,578,399
Net Profit after Tax	50,649,357
No. of shares	66,500,000
Earnings per Share (EPS)	0.76

- (h) Quarterly or half-yearly EPS should not be annualized while calculating the EPS;
This information is not applicable for BTFBL.
- (i) Net asset value (with and without considering revaluation surplus or reserve) per unit of the securities being offered at the date of the latest audited statement of financial position.

As per audited financial statement for the year ended June 30, 2018

Particulars	Amount in Taka
Share Capital	665,000,000
Retained Earnings	103,916,109
Total Shareholders' Equity (without revaluation reserve)	768,916,109
Total Number of Ordinary Share	66,500,000
Net Assets Value (NAV) (without revaluation reserve) at BDT 10.00 per share	11.56

Particulars	Amount in Taka
Share Capital	665,000,000

Retained Earnings	103,916,109
Revaluation Reserve	93,469,332
Total Shareholders' Equity (with revaluation reserve)	862,385,441
Total Number of Ordinary Share	66,500,000
Net Assets Value (NAV) (with revaluation reserve) at BDT 10.00 per share	12.97

- (j) **The Commission may require the issuer to re-audit the audited financial statements, if any deficiency or anomaly is found in the financial statements. In such a case, cost of audit should be borne by the concerned issuer.**

This information is not applicable for BTFBL

(k) Following statements for the last five years or any shorter period of commercial operation certified by the auditors:-

(i) Statement of long term and short term borrowings including borrowing from related party or connected persons with rate of interest and interest paid or accrued;

Certification on Statement of long term and short term borrowings including borrowing from related party or connected persons with rate of interest and interest paid/ accrued

This is to certify that based on the audited financial statements of **BD Thai Food & Beverage Limited for the year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants**, the details of long term borrowing and short term borrowing of BD Thai Food & Beverage Limited are as follows:

For the year ended 30 June 2018

Name of the Parties	Nature of Relationship	Nature of Borrowings	Balance as on 30 June 2018	Interest Rate (%)	Interest Paid (BDT)	Interest Accrued (BDT)
Agrani Bank Ltd.	Lender	Long Term Loan	333,818,941	14.50%	8,746,834	-
Midland Bank Ltd. A/C No. 0130	Lender	Hire Purchase	3,383,141	12.50%	724,900	-
Midland Bank Ltd. A/C No. 0176	Lender	Hire Purchase	4,329,430	11.00%	684,170	-
Agrani Bank Ltd.	Lender	CC (Hypo)	332,792,578	12.00%	38,030,522	-

Union Capital & Investment Ltd.	Lender	Short Term Finance	6,159,560	11.00%	8,400,000	-
Current Portions of Long Term Loans	Lender	Current Portions of Long Term Loans	34,653,911		31,689,589	-
Total			715,137,561		88,276,015	-

For the year ended 30 June 2017

Name of the Parties	Nature of Relationship	Nature of Borrowings	Balance as on 30 June 2017	Interest Rate (%)	Interest Paid (BDT)	Interest Accrued (BDT)
Agrani Bank Ltd.	Lender	Long Term Loan	317,864,290	14.50%	10,278,955	-
First Lease Investment Ltd.	Lender	Lease Finance	1,218,642	21.00%	2,527,608	-
Midland Bank Ltd., A/C No. 0130	Lender	Hire Purchase	5,107,935	12.50%	1,781,566	-
Midland Bank Ltd., A/C No. 0176	Lender	Hire Purchase	5,949,628	11.00%	1,174,154	-
Agrani Bank Ltd.	Lender	CC (Hypo)	343,656,244	14.00%	42,736,524	-
Union Capital & Investment Ltd.	Lender	Short Term Finance	124,945,833	11.00%	54,167	-
Current Portions of Long Term Loans	Lender	Current Portions of Long Term Loans	35,682,719		30,199,391	-

Total			834,425,291		88,752,365	-
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For the year ended 30 June 2016

Name of the Parties	Nature of Relationship	Nature of Borrowings	Balance as on 30 June 2016	Interest Rate (%)	Interest Paid (BDT)	Interest Accrued (BDT)
Agrani Bank Ltd.	Lender	Long Term Loan	326,074,228	15.50%	19,726,941	-
First Lease Investment Ltd.	Lender	Sale & Lease Back Finance	3,746,250	21.00%	2,052,564	-
Midland Bank Ltd., A/C No. 0130	Lender	Hire Purchase	6,612,563	12.00%	1,840,130	-
Agrani Bank Ltd.	Lender	CC (Hypo)	311,055,439	15.00%	44,039,023	-
Current Portion of Long Term Loan	Lender	Current Portion of Long Term Loan	30,033,554		26,140,860	-
Total			677,522,034		93,799,518	-

For the year ended 30 June 2015

Name of the Parties	Nature of Relationship	Nature of Borrowings	Balance as on 30 June 2015	Interest Rate (%)	Interest Paid (BDT)	Interest Accrued (BDT)
Agrani Bank Ltd.	Lender	Long Term Loan	316,208,018	15.50%	21676339	-
First Lease Investment Ltd.	Lender	Sale & Lease Back Finance	5,643,603	21.00%	2,052,564	-
Agrani Bank Ltd.	Lender	CC (Hypo)	258,689,797	15.00%	27,868,975	-
Current Portion of Long Term Loan	Lender	--	1,695,978		26,140,860	-
Total			582,237,396		77,738,738	-

For the year ended 30 June 2014

Name of the Parties	Nature of Relationship	Nature of Borrowings	Balance as on 30 June 2014	Interest Rate (%)	Interest Paid (BDT)	Interest Accrued (BDT)
Agrani Bank Ltd.	Lender	Long Term Loan	308,054,727	15.50%	11233492	
First Lease Investment Ltd.	Lender	Sale & Lease Back Finance	7,589,481	21.00%	1,695,978	
Agrani Bank Ltd.	Lender	CC (Hypo)	139,123,344	16.00%	3,796,308	
Total			454,767,552		16,725,778	

Date: Dhaka

15 October 2018

Sd/-

**MABS & J Partners
Chartered
Accountants**

- (ii) Statement of principal terms of secured loans and assets on which charge have been created against those loans with names of lenders, purpose, sanctioned amount, rate of interest, primary security, collateral or other security, re-payment schedule and status;

Certification on Statement of Principal Terms of Secured Loans and Assets on which charge have been created against those loans with name of lenders, purpose, sanctioned amount, rate of interest, primary security, collateral security or other security, re-payment schedule and status.

Long Term Loan:

Particulars	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Name of Lender	Agrani Bank Limited				
Type of Facility	Long Term Loan				
Purpose	For execution of business operations for the new and upcoming projects.				
Sanctioned Amount	BDT 352,912,500				
Rate of Interest	14.50%	14.50%	15.50%	15.50%	15.50%
Security	415.35 decimal land at Kawalipara, Dhamrai, Dhaka.				
Repayment Schedule	94 months ending on 30 April 2024	94 months ending on 30 April 2024	94 months ending on 30 April 2024	94 months ending on 30 April 2024	94 months ending on 30 April 2024

Status	365,508,530	348,063,681	352,215,088	316,208,018	308,054,727
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Particulars	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Name of Lender	Midland Bank Limited A/C# 0130				
Type of Facility	Hire Purchase				
Purpose	Purchase of different types of vehicles				
Sanctioned Amount	BDT 9,400,000				
Rate of Interest	12.50%	12.50%	12.50%	-	-
Security	Different types of purchased vehicles.				
Repayment Schedule	60 months ending on 03 March 2021	60 months ending on 03 March 2021	60 months ending on 03 March 2021		-
Status	5,081,841	6,889,501	8,452,693	-	-

Particulars	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Name of Lender	Midland Bank Limited A/C# 0176				
Type of Facility	Hire Purchase				
Purpose	Purchase of different types of vehicles				
Sanctioned Amount	BDT 6,970,000				
Rate of Interest	11.00%	11.00%	-	-	-
Security	Purchased different types of vehicles.				

Repayment Schedule	60 months ending on 20 April 2022	60 months ending on 20 April 2022	-	-	-
Status	5,595,052	7,123,782	-	-	-

Short Term Loan:

Particulars	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Name of Lender	Agrani Bank Limited				
Type of Facility	CC (Hypo)				
Purpose	Working Capital				
Sanctioned Amount	BDT 300,000,000				
Rate of Interest	14.00%	14.00%	-	-	-
Security	Security: 415.35 decimal land at Kawalipara, Dhamrai, Dhaka.				
Repayment Schedule	12 months	12 months	12 months	12 months	12 months
Status	332,792,578	343,656,244	311,055,439	258,689,797	139,123,344

Particulars	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Name of Lender	Union Capital Investment Limited				
Type of Facility	Short Term Finance				
Purpose	Working Capital				
Sanctioned Amount	BDT 125,000,000				
Rate of Interest	11.00%	11.00%	-	-	-
Security	A) Pledge of 15,40,000 nos. shares of BD Thai Aluminum Ltd. B) 21,00,000 nos. shares of Sunlife Insurance Company Ltd.				
Repayment Schedule	12 months	12 months	-	-	-
Status	6,159,560	124,945,833	-	-	-

The above information is certified on the basis of audited financial statements of BD Thai Food & Beverage Limited for the year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants.

Dated: 15 October 2018

Place: Dhaka

Sd/-

MABS & J Partners
Chartered
Accountants

(iii) **Statement of unsecured loans with terms and conditions;**
Certification on unsecured loans with terms & conditions of BD Thai Food & Beverage Limited

On the basis of financial statements of BD Thai Food & Beverage Limited for year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co. Chartered Accountants, this is to certify that BD Thai Food & Beverage Limited has not taken any unsecured loan from any person/ body/ related party for the period from 01 July 2013 to 30 June 2018.

Dated: 15 October 2018

Place: Dhaka

Sd/-

MABS & J Partners
Chartered
Accountants

- (iv) Statement of inventories showing amount of raw material, packing material, stock-in-process and finished goods, consumable items, store and spares parts, inventory of trading goods etc.;

Certification on inventories showing amount of raw materials, work-in-process and finished goods, packing materials, spare parts etc.

This is to certify that on the basis of financial statements of **BD Thai Food & Beverage Limited** for year ended **30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co. Chartered Accountants**, the inventories for the last 05 (five) years are as follows:

Items	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Raw Material	83,619,399	80,927,133	63,596,596	22,582,406	19,578,520
Packing Material	90,578,622	111,578,124	69,497,655	38,840,903	16,587,131
Spare Parts	82,545,205	95,865,610	70,360,458	41,132,118	25,545,250
Work in Process	29,570,650	6,606,238	3,675,319	7,612,284	2,578,650
Finished Goods	85,516,465	16,750,079	21,690,024	15,692,609	12,095,605
Total	371,830,341	311,727,184	228,820,052	125,860,320	76,385,156

The above balance is certified on the basis of audited financial statements for the period from 01 July 2013 to 30 June 2018.

Dated: 15 October 2018
Place:
Dhaka

Sd/-
MABS & J Partners
Chartered
Accountants

- (v) Statement of trade receivables showing receivable from related party and connected persons;

Certification on statement of trade receivables showing receivable from related party and connected persons of BD Thai Food & Beverage Limited

This is to certify that on the basis of audited financial statements for the year ended **30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants**, Accounts Receivable of **BD Thai Food & Beverage Limited** for the last five years were as follows:

Particulars	Amount in BDT				
	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
General	136,830,192	88,796,575	36,120,385	-	-
From Related Party	-	3,000,000	-	-	-
From Connected Person	-	-	-	-	-
Total	136,830,192	91,796,575	36,120,385	-	-

We also certify that there was no receivable from connected person during the period from 01 July 2013 to 30 June 2018.

Date: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

(vi) Statement of any loan given by the issuer including loans to related party or connected persons with rate of interest and interest realized or accrued;

Certification on statement of any loan given by the issuer including loans to Related Party or Connected Persons with rate of interest and interest realized /accrued by the BD Thai Food & Beverage Limited

This is to certify that according to audited financial statements and other supporting documents of **BD Thai Food & Beverage Limited** (issuer) for the year ended **30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants**, no interest bearing loan given by the issuer including loans to related party and connected person during the period from 01 July 2013 to 30 June 2018.

Date: Dhaka

15 October 2018

Sd/-

**MABS & J Partners
Chartered
Accountants**

(vii) Statement of other income showing interest income, dividend income, discount received, other non operating income;

Certification of statements of other income showing interest income, dividend income, discount received and other non-operating income of BD Thai Food & Beverage Limited

On the basis of audited financial statements of **BD Thai Food & Beverage Limited** for the year ended **30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants**, this is to certify that there were no dividend income and discount received except interest income and cash incentive for the period from 01 July 2013 to 30 June 2018 of **BD Thai Food & Beverage Limited** (issuer). Details are as follows:

Particulars	Amount in BDT				
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Interest Income	567,669	655,549	14,418	28,764	33,474
Dividend Income	-	-	-	-	-
Discount Received	-	-	-	-	-
Cash Incentive	-	1,493,000	1,960,400	-	-

Total	567,669	2,148,549	1,974,818	28,764	33,474
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The above balance is certified on the basis of audited financial statements during the period from 01 July 2013 to 30 June 2018.

Date: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

(viii) Statement of turnover showing separately in cash and through banking channel;
Certification of commercial operation regarding statement of turnover showing separately in cash and through banking channel of BD Thai Food & Beverage Limited

On the basis of financial statements of **BD Thai Food & Beverage Limited** for year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants, this is to certify that the turnover showing separately in cash and through banking channel is as follows:

Particulars of Turnover	Amount in BDT				
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Collection through banking channel	776,953,658	753,077,984	630,161,067	333,406,831	107,274,197
Collection through cash	48,982,578	9,976,851	613,000	28,966,714	-
Sub total	825,936,236	763,054,835	630,774,067	362,373,545	107,274,197
Less: Closing Accounts Receivable	136,830,192	88,796,575	36,120,385	-	-
Add: Opening Accounts Receivable	88,796,575	36,120,385	-	-	-
Turnover for the year as per audited financial statements	777,902,619	710,378,645	594,653,682	362,373,545	107,274,197

The above balance is certified on the basis of audited financial statements during the period from 01 July 2013 to 30 June 2018.

Date: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

(ix) Statement of related party transaction;

Certification on statement of related party transaction of BD Thai Food & Beverage Limited

This is to certify that on the basis of audited financial statements for the year ended **30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co., Chartered Accountants**, related party transaction of BD Thai Food & Beverage Limited for the last five years were as follows:

Serial No.	Name of Related Party	Relationship	Type of Transaction	Balance in BDT				
				30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
1	BD Thai Alumunium Limited	Sister Concern	Supply of Promotional Items	24,908,082	26,900,000	-	-	-
2	Sunlife Insurance Company Limited (SLICL)	Sister Concern	Share Money Deposit	-	7,525,000	2,525,000	-	66,675,000
3	BD Sunlife Securities Limited	Sister Concern	Loan	-	3,000,000	-	-	-
4	BD Thai Alumunium Limited	Sister Concern	Share Money Deposit	-	-	-	-	15,300,000
5	Mr. Zahid Maleque, MP	Sister Concern	Share Money Deposit	-	2,000,000	2,000,000	2,000,000	65,699,000
6	Mrs. Rubina Hamid	Sister Concern	Share Money Deposit	-	1,500,000	1,500,000	1,500,000	36,607,891

7	Dr. Kazi Akter Hamid	Sister Concern	Share Money Deposit	-	-	-	-	18,206,669
8	Mr. Rahat Maleque	Sister Concern	Share Money Deposit	-	500,000	500,000	500,000	14,988,500
9	Miss. Cynthia Maleque	Sister Concern	Share Money Deposit	-	-	-	-	500,000
10	Mr. Ryan Hamid	Sister Concern	Share Money Deposit	-	1,000,000	1,000,000	1,000,000	15,586,558
Total				24,908,082	42,425,000	7,525,000	5,000,000	233,563,618

Apart from above transactions, the Company does not have any other transactions with related parties or any proposed transactions with related parties.

Date: Dhaka
15 October 2018

Sd/-
MABS & J Partners
Chartered Accountants

- (x) Reconciliation of business income shown in tax return with net income shown in audited financial statements;

Certification regarding reconciliation of business income shown in tax return with net income shown in audited financial statements of BD Thai Food & Beverage Limited

On the basis of financial statements of BD Thai Food & Beverage Limited for year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30 June 2014 audited by A. Matin & Co. Chartered Accountants, and the tax return of the company, this is to certify that Business Income/ (loss) shown in Tax Return is as follows:

Particulars	Amount in BDT				
	30 June 2018	30 June 2017	30 June 2016	30 June 2015	30 June 2014
Net Income before tax shown in Audited Financial Statements	78,795,425	65,107,504	42,718,877	6,725,595	3,656,593
Business Income/ (loss) shown in Tax Return		3,810,504	(37,567,552)	6,725,595	3,656,593

Dated: 15 October
2018

Place: Dhaka

Sd/-

MABS & J Partners

Chartered
Accountants

- (xi) Confirmation that all receipts and payments of the issuer above Tk.5, 00,000/- (five lac) were made through banking channel;

- (xii) Confirmation that Bank Statements of the issuer are in conformity with its books of accounts;

Confirmation of Bank Statements of the issuer are in conformity with its books of accounts

On the basis of audited financial statements of BD Thai Food & Beverage Limited for the year ended 30 June 2018, 30 June 2017, 30 June 2016, 30 June 2015, audited by us, and for the year ended 30

June 2014 audited by A. Matin & Co., Chartered Accountants, this is to certify that the company's bank statements are in agreement with its books of accounts.

Sd/-

Date: Dhaka
15 October 2018

MABS & J Partners
Chartered Accountants

**(xiii) Statement of payment status of TAX, VAT and other taxes or duties; and
Certification on Status of payment of TAX, VAT and other taxes/ duties of BD Thai Food & Beverage
Limited**

This is to certify that on the basis of audited financial statements of 'BD Thai Food & Beverage Limited' payment status of income tax and other taxes/ duties are as follows:

Particulars	Payment Status				
	01.07.2017 to 30.06.2018	01.07.2016 to 30.06.2017	01.07.2015 to 30.06.2016	01.07.2014 to 30.06.2015	01.07.2013 to 30.06.2014
TAX	230,226	198,941	1,353,005	2,992,205	1,019,072
VAT	14,506,627	15,668,323	20,109,349	12,644,490	3,335,300
Other Taxes/ Duties	N/A	N/A	N/A	N/A	N/A

Dated: 15 October 2018

Place: Dhaka

Sd/-

MABS & J Partners
Chartered
Accountants

CHAPTER (XXVII)

PUBLIC ISSUE APPLICATION PROCEDURE

Step-1 (Applicant)

1. An applicant for public issue of securities shall submit application/buy instruction to the Stockbroker/Merchant Banker where the applicant maintains customer account, within the cut-off date (i.e. the subscription closing date), which shall be the **25th (twenty fifth) working day** from the date of publication of abridged version of prospectus.
2. The application/buy instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BO Account Number, Number of Securities applied for, Total Amount and Category of the Applicant. At the same time:
 - a. Other than non-resident Bangladeshi (NRB) and Foreign applicants shall make the application money and service charge available in respective customer account maintained with the Stockbroker/Merchant Banker. No margin facility, advance or deferred payment is permissible for this purpose. In case the application is made through a margin account, the application money shall be deposited separately and the Stockbroker/Merchant Banker shall keep the amount segregated from the margin account, which shall be refundable to the applicant, if become unsuccessful.
 - b. Non-resident Bangladeshi (NRB) and Foreign applicants shall submit bank drafts (FDD), issued in favor of the Issuer for an amount equivalent to the application money, with their application to the concerned Stockbroker/Merchant Banker. A Non-resident Bangladeshi (NRB) and Foreign applicant may also submit a single draft against 02(two) applications made by him/her, i.e. one in his/her own name and the other jointly with another person. The draft (FDD) shall be issued by the Bank where the applicant maintains Foreign Currency account debiting the same account and provide the customer with a certificate mentioning the FC account number which has been debited to issue the FDD. The applicant shall also submit the certificate with their application. No banker shall issue more than two drafts from any Foreign Currency account for any public issue. At the same time, the applicant shall make the service charge available in respective customer account maintained with the Stockbroker/Merchant Banker.
 - c. Eligible investors shall submit application through the electronic subscription system of the exchange(s) and deposit the full amount intended to subscribe by the method as determined by the exchange(s).

Step-2 (Intermediary)

3. The Stockbroker/Merchant Banker shall maintain a separate bank account only for this purpose namely “Public Issue Application Account”. The Stockbroker/Merchant Banker shall:
 - a. post the amount separately in the customer account (other than NRB and Foreign applicants), and upon availability of fund, block the amount equivalent to the application money;
 - b. accumulate all the application/buy instructions received up to the cut-off date, deposit the amount in the “Public Issue Application Account” maintained with its bank within the first banking hour of next working day of the cut-off date;
 - c. instruct the banker to block the account for an amount equivalent to the aggregate application money and to issue a certificate in this regard.
4. Banker of the Stockbroker/Merchant Banker shall block the account as requested for, issue a certificate confirming the same and handover it to the respective Stockbroker/Merchant Banker.
5. For Non-resident Bangladeshi (NRB) and Foreign applicants, the Stockbroker/Merchant Banker shall prepare a list containing the draft information against the respective applicant’s particulars.
6. The Stockbroker/Merchant Banker shall prepare category-wise lists of the applicants containing Customer ID, Name, BO Account Number and Number of Securities applied for, and within 03 (three) working days from the cut-off date, send to the respective Exchange, the lists of applicants in electronic (text format with tilde “~” separator) format, the certificate(s) issued by its banker, the drafts and certificates received from Non-resident Bangladeshi (NRB) and Foreign applicants and a copy of the list containing the draft information.
7. On the next working day, the Exchanges shall provide the Issuer with the information received from the Stockbroker/Merchant Bankers, the drafts and certificates submitted by Non-resident Bangladeshi (NRB) and Foreign applicants and the list containing the draft information. Exchanges shall verify and preserve the bankers’ certificates in their custody.
8. The application/buy instructions shall be preserved by the Stockbroker/Merchant Bankers up to 6 months from listing of the securities with exchange.

Step-3 (Issuer)

9. The Issuer shall prepare consolidated list of the applications and send the applicants' BOIDs in electronic (text) format in a CDROM to CDBL for verification. The Issuer shall post the consolidated list of applicants on its website and websites of the Exchanges. CDBL shall verify the BOIDs as to whether the BO accounts of the applicants are active or not.
10. On the next working day, CDBL shall provide the Issuer with an updated database of the applicants containing BO Account Number, Name, Addresses, Parents Name, Joint Account and Bank Account information along with the verification report.
11. After receiving verification report and information from CDBL, the Issuer shall scrutinize the applications, prepare category wise consolidated lists of valid and invalid applications and submit report of final status of subscription to the Commission and the Exchanges within 10 (ten) working days from the date of receiving information from the Exchanges.
12. The Issuer and the issue manager shall conduct category wise lottery with the valid applications within 03 (three) working days from the date of reporting to the Commission and the Exchanges, if do not receive any observation from the Commission or the Exchanges.
13. The Issuer and issue manager shall arrange posting the lottery result on their websites within 06 (six) hours and on the websites of the Commission and Exchanges within 12 (twelve) hours of lottery.
14. Within 02 (two) working days of conducting lottery, the Issuer shall:
 - a. send category wise lists of the successful and unsuccessful applicants in electronic (text format with tilde '~' separator) format to the respective Exchange.
 - b. send category wise lists of unsuccessful applicants who are subject to penal provisions as per conditions of the Consent Letter issued by the Commission in electronic (text format with tilde '~' separator) format to the Commission and Exchanges mentioning the penalty amount against each applicant.
 - c. issue allotment letters in the names of successful applicants in electronic format with digital signatures and send those to respective Exchange in electronic form.
 - d. send consolidated allotment data (BOID and number of securities) in electronic text format in a CDROM to CDBL to credit the allotted shares to the respective BO accounts.

Step-4 (Intermediary)

15. On the next working day, Exchanges shall distribute the information and allotment letters to the Stockbroker/Merchant Bankers concerned in electronic format and instruct them to:

- a. remit the amount of successful (other than NRB and Foreign) applicants to the Issuer's respective Escrow Account opened for subscription purpose, and unblock the amount of unsuccessful applicants;
 - b. send the penalty amount of other than NRB and Foreign applicants who are subject to penal provisions to the Issuer's respective Escrow Accounts along with a list and unblock the balance application money;
16. On the next working day of receiving the documents from the Exchanges, the Stockbrokers/Merchant Banker shall request its banker to:
- a. release the amount blocked for unsuccessful (other than NRB and foreign) applicants;
 - b. remit the aggregate amount of successful applicants and the penalty amount of unsuccessful applicants (other than NRB and foreign) who are subject to penal provisions to the respective 'Escrow' accounts of the Issuer opened for subscription purpose.
17. On the next working day of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount blocked in the account(s) and remit the amount as requested for to the Issuer's 'Escrow' account.
18. Simultaneously, the stockbrokers/Merchant Bankers shall release the application money blocked in the customer accounts; inform the successful applicants about allotment of securities and the unsuccessful applicants about releasing their blocked amounts and send documents to the Exchange evidencing details of the remittances made to the respective 'Escrow' accounts of the Issuer. The unblocked amounts of unsuccessful applicants shall be placed as per their instructions. The Stockbroker/Merchant Banker shall be entitled to recover the withdrawal charges, if any, from the applicant who wants to withdraw the application money, up to an amount of Tk. 5.00 (five) per withdrawal.
19. All drafts submitted by NRB or Foreign applicants shall be deposited in the Issuer's respective 'Escrow' accounts and refund shall be made by the Issuer by refund warrants through concerned stockbroker or merchant banker or transfer to the applicant's bank account (FC account which has been debited to apply by NRB or foreign applicants) through banking channel within 10 (ten) working days from the date of lottery.

Miscellaneous:

20. The Issuer, Issue Manager, Stockbrokers and Merchant Bankers shall ensure compliance of the above.
21. The bank drafts (FDD) shall be issued considering TT Clean exchange rate of Sonali Bank Ltd. on the date of publication of abridged version of prosp

ectus.

22. Amount deposited and blocked in the “Public Issue Application Account” shall not be withdrawn or transferred during the blocking period. Amount deposited by the applicants shall not be used by the Stockbrokers/Merchant Bankers for any purpose other than public issue application.
23. The Issuer shall pay the costs related to data transmission, if claimed by the Exchange concerned up to an amount of Tk. 200,000.00 (taka two lac) for a public issue.
24. The Stockbroker/Merchant Bankers shall be entitled to a service charge of Tk.5.00 (taka five) only per application irrespective of the amount or category. The service charge shall be paid by the applicant at the time of submitting application.
25. The Stockbroker/Merchant Banker shall provide the Issuer with a statement of the remittance and drafts sent.
26. The Issuer shall accumulate the penalty amount recovered and send it to the Commission through a bank draft/payment order issued in favor of the Bangladesh Securities and Exchange Commission.
27. The concerned Exchange are authorized to settle any complaints and take necessary actions against any Stockbroker/Merchant Banker in case of violation of any provision of the public issue application process with intimation to the Commission.

APPLICATION FORM

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন।

Interested persons are entitled to a prospectus, if they desire, and that copies of prospectus may be obtained from the issuer and the issue managers.

BD Thai Food & Beverage Limited.

APPLICATION FOR PUBLIC ISSUE

Date:

Name of applicant	:														
Client Code	:														
BO ID No.	:														
Category of applicant	:														

Name of the Company/Fund	:														
Number of Shares/Units	: Shares of Tk. each													
Total amount in Tk.	:														
Amount in word	:														
Mode of payment	:														
Cheque/Draft information	:														

Signature of
Applicants

Signature of
Authorized Officer

CHAPTER (XXVIII)

OTHERS

DECLARATION REGARDING COST AUDIT

This is to inform you that Ministry of Commerce in its Gazette dated 12th January, 2003 ordered 5 companies from power sector and 6 companies from jute sector would be under Cost Audit Compliance. Later on, 3rd December 2009 Ministry of Commerce issued Gazette by which 42 companies from Garments and Textiles sector, 12 companies from Pharmaceutical sector and all the companies involved in manufacturing of Chemical Fertilizer would be under Cost Audit Compliance.

Since we are not bracketed in above mentioned companies, Cost Audit by Professional Accountant is not applicable for “**BD Thai Food & Beverage Limited**”.

Sd/-
M. M. Aminul Islam
Managing Director
BD Thai Food & Beverage Limited

Sd/-
Md. Shahanur Rahman
Chief Financial Officer
BD Thai Food & Beverage Limited

Sd/-
Salamul Latif Choudhury
Chief Executive Officer (C.C.)
Unicap Investments Limited

Sd/-
Md. Israil Hossain ACS
Managing Director
BLI Capital Limited

Date: October 25, 2017

