

2009-10



22nd AGM
Annual Report
2009-2010

DHAKA FISHERIES LTD.

Contents of the Report

Serial No.	Particulars	Page No.
01	Corporate Directory	03
02	Transmittal Letter	04
03	Notice of the 22nd Annual General Meeting	05
04	Chairman's Massage	06
05	Director's Report and Statement	06-08
06	Auditors Report to the Shareholders	10
07	Financial Statement & Notes	11-28
08	Proxy Form / Attendance Slip	29

The Board of Directors

Name	Designation to the Board
Mr. Golam Ahad	Chairman
Mr. Iftekher Aziz	Managing Director
Mr. Bhaskar Das Gupta	Director
Mrs. Humira Alam	Director
Mr. Kishore Das Gupta	Director
Mr. Hasibuzzaman	Director
Mr. Shah Makbulul Haque	Director

TRANSMITTAL LETTER

**The Shareholders
Bangladesh Securities & Exchange Commission
Dhaka Stock Exchange Ltd.
Chittagong Stock Exchange Ltd.
Registrar of Joint Stock Companies and Firms**

Subject: Annual Report for the year ended 30th June, 2010.

Dear Sir(s),

We are pleased to enclose a copy of the Annual Report together with the Audited Accounts including Statement of Financial Position as at 30th June, 2010, Statement of Profit or Loss and other Comprehensive Income, Changes in Equity and Cash Flow Statements for the year ended on the 30th June, 2010 along with notes thereon and all related Financial Statements for your record/necessary measures.

Yours faithfully,

S/d-
Md. Mominur Rahman
Company Secretary

March 07, 2023

NOTICE OF THE 22ND ANNUAL GENERAL MEETING (AGM)

Notice is hereby given that the 22nd Annual General Meeting of the Shareholders of Dhaka Fisheries Limited will be held through virtual media link (<https://dhakafish22nd.digitalagmbd.net/>) on Wednesday, March 29, 2023 at 08:15 a.m. (As per Court Order) to transact the following business:

AGENDA:

1. To receive, consider and adopt the Audited Financial Statements for the year ended 30th June, 2010 together with the reports of Auditors and the Directors reports thereon.
2. To declare no dividend for the year ended June 30, 2010.
3. To elect/reelect Directors.
4. To appoint Statutory Auditor for the year 2010-11 and fix their remuneration.
5. To transact any other business with the permission of the Chair.

Dated: Dhaka
March 07, 2023

By Order of the Board
S/d
Md. Mominur Rahman
Company Secretary

Notes :

1. The AGM will be held as per the Order of Honorable High Court.
2. The record date for this AGM is March 22, 2023. The shareholders whose names will appear in the Depository/Share Register on the record date will be entitled to attend AGM and entitled to the dividend.
3. Form of Proxy, duly completed and stamped, must be deposited at company's Share Department at least 48 hours before the time appointed for the meeting and in default it will not be treated as valid.
4. Shareholders are requested to notify change of address, if any, to the company.
5. 22nd AGM of the Company shall be conducted through virtual media but, Computer facilities will be available at registered office of the company for the shareholder to cast vote on agenda. **AGM link for voting will be open before 72 hours of AGM.**
6. Annual Reports, AGM Notice, AGM link will be available on the Company website: www.dhakafisheries.com and also will be sent electronically to the shareholders.

Chairman's Statement

Dear Shareholders,
As-Salamu-Alaikum

I am gratified to have the amenities to welcome you all on behalf of the Board of Directors on this occasion of 22nd Annual General Meeting of your Company and to place herewith the Audited Financial Report for the year of 2009-2010 and Directors Report thereon.

Now a day's most of the industry of Bangladesh is under stress and facing the consequences of global recession and inflation, internal security concerns, the higher cost of imported inputs and a decline in global demand.

The Board members of Dhaka Fisheries Limited are highly cooperative, motivated and efficient enough to cope with the prevailing risk and uncertainty by leading the company to a great extent. We took the challenge to keep up with all the rules, regulations and directive of our regulatory body and I believe that we successfully complied with them.

I am confident that the key enablers of our strategy, together with our ongoing investment and restructuring of functional areas will help the company to minimize loss of DFL in this year and ahead. We owe our shareholders and strive for protection of their capital as well as ensure minimize loss and growth of their assets. Our goal is to remain at the cutting-edge technology of the industry so that we can continue to create value for our shareholders, the community where we do business and the economy at large.

Our Dhaka Fisheries Limited is blessed with a group of skilled workforce and proficient employee. All of them are attached to the organizations goal and committed to achieve the organizational objective.

At last, I would like to thank all of our Shareholders, Banks, Business friends, well-wishers and other stakeholders for believing us and stay with us despite continue loss.

S/d-
Golam Ahad
Chairman
27 March, 2016

Directors' Report

Dear Shareholders,
As-Salamu-Alaikum

On behalf of the Board of Directors of your company and on my own behalf, I extend my heartiest greetings to all of you and a warm welcome for your presence in the 22nd Annual General Meeting of the Company. It also gives me immense pleasure to place before you the Annual Report along with the Audited Balance sheet, Income Statement, Statement of changes in equity and Cash Flow Statement for the year ended on 30th June 2010 along with auditors' report thereon.

In the current process of widespread globalization, we understand that meeting our customer's demand with fresh water fishes is essential to the success of our organization. We can say that the years we experienced in the past are significant years and it is clearly seen that we have intensively deliver our best fish products to focus on customer satisfaction. I hope the company can generate enough revenue to pay dividend to the shareholders ahead. The company is also planning to undertake diversified business to run the company more profitably.

The company will be contributing significantly towards the overall economic growth of our beloved country through paying fair share of taxes, generating employment, participating in community services, reducing carbon emissions and much more. Despite the continued challenges from the external environment, we navigated the business with the accountability and responsibility that is expected of us.

We owe our shareholders and strive for protection of their capital as well as ensure minimizing losses and growth of their assets. Our goal is to remain at the cutting-edge technology of the industry so that we can continue to create value for our shareholders, the community where we do business and the economy at large.

We are hopeful about coping with the situation on the back of our rich experience, industry knowledge and our core values of customer-centricity, transparency, environment stewardship and societal empowerment.

Our Business:

According to the Food and Agriculture Organization of the United Nations, Marine and inland fisheries is a source of income to around 820 million people around the world and increasing day by day. Due to geographical position and other resources, Bangladesh has become one of the world's top producers of farmed fish.

Fish and fisheries are an important part of Bangladesh's cultural heritage and economy. The sector is prominent in the country as it provides an essential source of earning foreign exchange, creates employment opportunities and enhances the country's economic growth.

Bangladesh is considered to be one of the most suitable zone for fisheries in the world, with the largest flooded wetland in the world and the third highest marine biodiversity among Asian Countries according to a report of Food and Agriculture Organization (FAO). Availability of cheap labor, resources and growing demand has made fishery as one of the profitable sector for business.

Fisheries Sector:

Fisheries the occupation or industry of catching fish or tapping other marine or freshwater resources. One of the major sectors of Bangladesh agriculture is represented by the fisheries sector. Being a deltaic land with numerous rivers and inland haors and beels (lakes and lowland areas of considerable size), and also ponds that are dug in populated

areas for the purpose of bathing, washing and often as a source of rinking water, fish became an integral part of the food culture. In the past hardly any need was felt for fisheries education and research, because population was low and fish in plenty. Fisheries now play a major role in nutrition, employment and foreign exchange earnings.

Economic Outlook:

To combat the rising inflationary risk, central banks across the world are adopting tight monetary policies resulting in overall increase in interest rate and consequentially dramatic swing in global financial markets. In this context, the future outlook of the world economy look uncertain till the world is able to tide over geopolitical tensions; softening of commodities prices; and buoyancy in consumer expectations for next couple of years.

Risk And Opportunities:

Each and every Risk and adversity contains in it, the seeds of advantages and opportunities. While we remain vigilant and prepared for risk, we try to see each and every challenge as an opportunity to enhance and create value. We also consistently scan the business environment to prospect for opportunities and leverage them for growth.

The Company has a great risk Management framework which enables it to take certain risks to remain competitive and achieve higher growth and at the same time mitigate other risks to maintain sustainable results. Under the framework, the Company has laid down a Risk Management Policy which defines the process for identification of risks, its assessment, mitigation measures, monitoring and reporting. While the Company, through its employees and Executive Management, continuously assess the identified Risks, the Risk Management Committee reviews the identified Risks and its mitigation measures annually.

However, the Company is aware of the various risks & concerns during the period to meet the systematic way.

Human Resources:

An organization is as good as its people. Your Directors fully believe in this and are committed to the continued development of human resources. Your company's production plant operates at a satisfactory level and in congenial atmosphere. We must pay tribute to all our staff members who have made their due contributions in their individual roles in making this year under review yet another successful one.

Going Concern:

The financial statements of the Company have been prepared on a going concern basis, which encompasses the realization of assets and satisfaction of liabilities in the normal course of business. The Board of Directors of Dhaka Fisheries Limited has made an annual assessment about whether there exists any material uncertainty but, no doubt upon the Company's ability to continue as a going concern and confirms the entity as a going concern.

Extra Ordinary Gain/Loss:

During the period of 2009-10 there is no extraordinary gain/loss has occurred.

Related Party Transactions:

There have been no materially significant related party transactions between the Company and the Directors, the management, the subsidiaries or the relatives except for those disclosed in the financial statements in Notes in accordance with relevant International Accounting Standards (IAS).

Variance between Quarterly Financial Performance and Annual Financial Statements:

No such variance happened during the year.

Statement of Cash Flows:

Statement of Cash Flows has been prepared in accordance with International Accounting Standards IAS-7 Statement of Cash Flows, Cash flow from operating activities has been presented under direct method.

Statement of Changes in Equity:

Statement of changes equity has been prepared in accordance with International Accounting Standards IAS-1 Presentation of Financial Statements.

Directors' Remuneration:

During the period under review, the member of Board of Directors of the company including the Independent Directors did not receive any remuneration from the company likewise previously.

Accounting policies and estimation for preparation of financial statements:

These Financial Statements have been prepared under the Historical Cost Convention, accrual and Going Concern basis in accordance with applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) in Bangladesh and the following IASs and IFRSs are applicable for the financial statements for the year under review:

IAS-01 Presentation of financial statements
IAS-02 Inventories
IAS-07 Statement of Cash Flows
IAS-08 Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10 Events after the Reporting Period
IAS-12 Income Taxes
IAS-16 Property, Plant and Equipment
IAS-21 The Effects of Changes in Foreign Exchange Rates
IAS-23 Borrowing Costs
IAS-24 Related Party Disclosures
IAS-33 Earnings Per Share
IAS-36 Impairment of Assets
IAS-37 Provisions, Contingent Liabilities and Contingent Assets
IFRS-07 Financial Instruments: Disclosures
IFRS-09 Financial Instruments
IFRS-15 Revenue from contracts with customers
IFRS-16 Leases

The Board of Directors and Election:

The current composition of the Board As on 30 June, 2010:

The current composition of the Board As on 30 June, 2010:

Name	Designation to the Board
Mr. Golam Ahad	Chairman
Mr. Iftekher Aziz	Managing Director
Mr. Bhaskar Das Gupta	Director
Mrs. Humira Alam	Director
Mr. Kishore Das Gupta	Director
Mr. Hasibuzzaman	Director
Mr. Shah Makbulul Haque	Director

Retirement by Rotation:

In accordance with Article 110 of the Articles of Association one third directors shall retire from his present position, and being eligible, offer himself for re-election as per Article 112 of the Articles of Association and the relevant sections of the Companies Act, 1994.

Minority Shareholders Protection:

The Board is and shall be committed to respect the rights of the minority shareholders to voting, right to information, dividends and appraisal of any alteration in Memorandum and Articles

Internal Control Systems and Their Adequacy:

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The Company has an Internal Audit Department with adequate experience and expertise in internal controls, operating system and procedures. In discharging their role and responsibilities, the department also engages external audit firms, wherever deemed necessary. The Internal Audit Department reviews the adequacy of internal control system in the Company, its compliance with operating systems and laid down policies and procedures. Based on the report of internal audit function, process owners undertake corrective actions in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions thereon are presented to the Audit Committee of the Board.

Board Meetings:

The Company conducts 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 Companies Act, 1994. Additional meetings are also be scheduled as and when required. During the year from 1st July 2009 to 30th June 2010 there were total 04 Board Meeting and the meeting attendance was as under:

Name of Directors	Position	No. of Meeting Held	Attendance
Mr. Golam Ahad	Chairman	04	04
Mr. Iftekher Aziz	Managing Director	04	04
Mr. Bhaskar Das Gupta	Director	04	04
Mrs. Humira Alam	Director	04	04
Mr. Kishore Das Gupta	Director	04	04
Mr. Hasibuzzaman	Director	04	04
Mr. Shah Makbulul Haque	Director	04	04

Appointment Of Statutory Auditor:

"AHMED ZAKER & CO." Chartered Accountants the present statutory auditor of the company and they completed their Third year. Board recommended "ARTISAN", Chartered Accountants, for appointment as statutory auditors of the Company of the year 2010-2011 and fixed their remuneration at Tk. 20,000 (Twenty thousand). Appointment of Statutory Auditor will be finalized in 22nd General Meeting of the Company.

Looking ahead:

We understand that acting with resilience and adapting to change are the only way forward. Dhaka Fisheries Limited is ready to face this challenge from a position of strength and with a promise to do better. We will continue to provide our customers with high-quality, innovative products and a wholesome service. We always abide by the rules and regulations imposed by different government organizations and regulatory bodies and we ensure IFRS (International Financial Reporting Standard), IAS (International Accounting Standard) along with other local rules and regulations Contextual for preparation of financial Statement. We follow consistent policies and estimation and there is no significant change in them which have material impact on financial statement of Dhaka Fisheries Limited.

Conclusion:

We The Directors of Dhaka Fisheries Limited are expressing our appreciation for the sincere cooperation and assistance of Government authorities and Regulatory Bodies—BSEC, DSE, CSE, CDBL, RJSC, bankers, customers, suppliers and business associates. We also wish to place on record our deep sense of appreciation for the committed services, dedication and hard work and trust by your

Company's employees. We acknowledge with gratitude, the encouragement and support extended by our valued Members.

On Behalf of the Board

Sd/-

Golam Ahad

Chairman

27 March, 2016

Annexure-I: Patterns of Shareholding as on June 30, 2010

SL No	Shares held by	Status	No of Ordinary Shares Held
A.	Sponsors/Directors:		
	Mr. Golam Ahad	Chairman	150
	Mr. Iftekher Aziz	Managing Director	35,000
	Mr. Bhaskar Das Gupta	Director	150
	Mrs. Humira Alam	Director	31,400
	Mr. Kishore Das Gupta	Director	1,000
	Mr. Hasibuzzaman	Director	1,000
	Mr. Shah Makbulul Haque	Director	4,050

Company's employees. We acknowledge with gratitude, the encouragement and support extended by our valued Members.

Annexure -II: Comparative Financial results of 05 Years:

Particulars	2009-10	2008-09	2007-08
Authorized Capital	10,00,00,000	10,00,00,000	10,00,00,000
Issued and Paid-up Capital	3,17,00,000	3,17,00,000	3,17,00,000
Reserve and Surplus	Tax res+R.E		
Long Term Loan	78,677,083	78,677,083	Nil
Fixed Assets (Net)	108,612,937	119,852,813	109,205,802
Investments	290,000	290,000	
Current Assets	38,913,418	13,905,473	18,129,581
Current Liabilities	40,442,866	25,547,329	818,027
Net Current Assets	(1,529,448)	(11,641,856)	17,311,554
Dividend	Nil	Nil	Nil
Gross Turnover	43,063,674	26,764,058	45,495,832
Gross Profit	16,482,211	7,906,455	7,816,608
Net Profit/Loss before Tax	(370,213)	(7,659,403)	(2,947,662)
EPS before Tax (TK.)	(1.17)	(24.16)	(9.46)

Ref:

Date :

Auditors' Report

To the Shareholder of Dhaka Fisheries Limited

We have audited the accompanying financial statements of **Dhaka Fisheries Limited** which comprises the Statement of financial position for the year ended June 30, 2010 along with Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in equity and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

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, Companies Act 1994, Bangladesh Securities & Exchange Rules 1987 and other applicable rules & regulations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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, those standards require that we comply with 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, 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 give a true and fair view of the financial position of **Dhaka Fisheries Limited** as of June 30, 2010 and of its financial performance for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with the Companies Act 1994, the Securities and Exchanges Rules 1987 and other applicable laws and regulations.

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;
- c) the company's Statement of financial position, Statement of Profit or Loss and Other comprehensive income, Statement of Changes in equity and Statement of Cash Flows dealt with by the report are in agreement with the books of accounts;
- d) the expenditure incurred was for the purposes of the company's business;

Place: Dhaka

Dated: March 27, 2016

Sd/-
ARTISAN
Chartered Accountants

BSEC Bhawan (Level 10), 102, Kazi Nazrul Islam Avenue, Kawran Bazar, Dhaka-1215.
Phone : 8189883-7, 8180183-6, Fax : 8180187, E-mail : info@artisan-ca.com, web: artisan-ca.com

Dhaka Fisheries Limited
Statement of Financial Position
As at June 30, 2010

Particulars	Notes	Amount in Taka	
		30-Jun-10	30-Jun-2009
Assets:			
Non-Current Assets		108,612,937	119,852,813
Property, Plant and Equipment	4.00	108,612,937	119,852,813
Current Assets		38,913,418	13,905,473
Inventory	5.00	16,124,285,00	12,888,800
Advances and Deposits	6.00	3,103,742,00	76,576
Accounts Receivable	7.00	14,153,300,00	52,134
Investment in Govt. Bond	8.00	290,000,00	290,000
Accrued Interest	9.00	50,415,00	34,394
Cash and Cash Equivalents	10.00	124,785,00	-
	11.00	5,066,890,70	563,569
Total Assets:		147,526,354	133,758,286
Shareholders Equity and Liabilities:			
Share Holders Equity		28,406,406	29,533,874
Share capital	12.00	31,700,000	31,700,000
Capital Reserve	13.00	(4,743,102)	4,743,102
Retained earnings	14.00	(8,036,696)	(6,909,228)
Non current liabilities		78,677,083	78,677,083
Project Loan	15.00	78,677,083	78,677,083
Current Liabilities		40,442,866	25,547,329
Liabilities for expenses	16.00	844,077	821,806
Interest Payable on Project Loan	17.00	37,569,935	23,535,925
Short term loan	18.00	1,191,598	1,109,598
Provision For Taxation	19.00	757,256	-
Dividend Payable	20.00	5,000	5,000
Advance Against Sales	21.00	75,000	75,000
Total Equity & Liabilities:		147,526,355	133,758,286
Net Assets Value Per Share (NAVPS)		89.61	93.17

The annexed notes (1-28) form an integral part of these financial statements.

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Chief Financial Officer
Signed as per our separate report on same date.

Place: Dhaka
Dated: March 27, 2016

Sd/-
ARITISAN
Chartered Accountants

Dhaka Fisheries Limited
Statement of Profit or Loss and other Comprehensive Income
For the Year ended June 30, 2010

Particulars	Notes	Amount in Taka	
		2009-2010	2008-2009
Revenue	22.00	27,110,352	43,063,674
Less: Cost of Goods Sold	23.00	26,581,463	18,857,603
Gross Profit:		16,482,211	7,906,455
		16,991,087	15,920,855
Less: Operating Expenses			
General, administrative & Selling expenses	24.00	2,876,202	2,164,200
Financial expenses	25.00	14,114,885	13,756,655
Operating Profit / (Loss)		(508,876)	(8,014,399)
Add: Non-Operating Income	26.00	138,663	354,996,79
Net Profit/ (Loss) before tax		(370,213)	(7,659,403)
Less: Current Tax			
Net Profit/ (Loss) after tax		(370,213)	(7,659,403)
Earnings Per Share (EPS)	27.00	(1.17)	(24.16)

The annexed notes (1-28) form an integral part of these financial statements.

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Chief Financial Officer
Signed as per our separate report on same date.

Place: Dhaka
Dated: March 27, 2016

Sd/-
ARITISAN
Chartered Accountants

Dhaka Fisheries Limited
Statement of Changes in Equity
For the Year ended June 30, 2010

Particulars	Amount in Taka			
	Share Capital	Capital Reserve	Retained Earnings	Total
Balance as on 01.07.2009	31,700,000	4,743,102	(6,909,228)	29,533,875
Prior adjustment for Tax assessment	-	-	(757,256)	(757,256)
Net profit during the year	-	-	(370,213)	(370,213)
Closing Balance as on 30.06.10	31,700,000	4,743,102	(8,036,696)	28,406,406

Statement of Changes in Equity
For the Year ended June 30, 2009

Particulars	Amount in Taka			
	Share Capital	Capital Reserve	Retained Earnings	Total
Balance as on July 01, 2008	31,700,000	4,743,102	1,447,575	37,890,677
Dividend For the year 2007-2008	-	-	(634,000)	634,000
Dividend Distribution Tax	-	-	(63,400)	63,400
Net profit after tax	-	-	(7,659,403)	7,659,403
Balance as on June 30, 2009	31,700,000	4,743,102	(6,909,228)	29,533,874

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Chief Financial Officer
Signed as per our separate report on same date.

Place: Dhaka
Dated: March 27, 2016

Sd/-
ARITISAN
Chartered Accountants

Dhaka Fisheries Limited

Statement of Cash Flows
For the Year ended June 30, 2010

Particulars	Amount In Taka	
	2009-2010	2008-2009
A. Cash flows from operating activities:		
Cash received from customer & other income	29,101,171	27,110,353
Payment to Creditors, Suppliers & Others	(24,367,059)	(19,460,746)
Net Cash provided by operating activities	4,734,112	7,649,607
B. Cash flows from investing activities:		
Acquisition of property, plant and Equipment	(215,894)	(23,636,121)
Govt. Bond Encashment	-	80,000
Fixed Deposit Receipts (FDR)	-	13,000,000
Net Cash used in investing activities	(215,894)	(10,556,121)
C. Cash flows from financing activities:		
Financial Expenses	(14,114,885)	(170,325)
Dividend paid	-	(697,400)
Accrued Interest	(16,021)	-
Accrued Interest payable on loan	14,034,010	-
Short Term Bank Loan	82,000	1,038,429
Net Cash Provided financing activities	(14,896)	170,704
Net Decrease in cash & cash equivalents (A+B+C)	4,503,322	(2,735,810)
Cash & Cash equivalents at the beginning of the year	563,569	3,299,379
Cash & cash equivalents at the end of the year	5,066,891	563,569
Net operating cash flows per share	14.93	24.13

The annexed notes (1-28) form an integral part of these financial statements.

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Chief Financial Officer
Signed as per our separate report on same date.

Place: Dhaka
Dated: March 27, 2016

Sd/-
ARITISAN
Chartered Accountants

Dhaka Fisheries Limited

Notes to the Financial Statements
For the year ended June 30, 2010

1. Reporting Entity.

1.01 Formation and legal status

The Company namely DHAKA FISHERIES LTD. was incorporated in Bangladesh on April 13, 1988 as public Limited Company under the Company ACT 1913 currently the Company ACT 1994 in the year 1996 the Company issued public portion of share and was listed with Dhaka stock Exchange from October 31, 1996 and subsequently with Chittagong Stock Exchange from November 12, 1996

Address of Registered Office and principle place of Business:

Address of Registered Office of the Company is located at 80, Gulshan Avenue (5th Floor) Dhaka-1212, Bangladesh and the project is located at Rajendrapur, Dist: Gazipur

1.02 Nature of business

At present the company's business activities are mainly based on Fish Culture (Pangash, Monosex Telapia) and Layer commercial Poultry rearing.

2. BASIS OF PREPARATION, PRESENTATION AND DISCLOSURES OF FINANCIAL STATEMENTS

2.01 Responsibility for the preparation and presentation of financial statements:

The board of directors is responsible for the preparation of financial statements under section 183 of the company act 1994 and as per the provision of "the Framework for the preparation and presentation of financial Statements" issued by the International Accounting Standards Committee (IASC).

2.02 Statements of Compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statements in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.03 Application of Standards

The following Standards are applied to the financial statement for the year under review:

Name of the accounting standards	Ref. No.	Status of Application
Presentation of Financial Statements	BAS-1	Applied
Inventories	BAS- 2	Applied
Statement of Cash Flows	BAS - 7	Applied
Property, Plant and Equipment	BAS - 16	Applied
Revenue	BAS - 18	Applied
Borrowing Costs	BAS -23	Applied
Financial Instrument, Presentation	BAS - 32	Applied
Earnings Per Share	BAS - 33	Applied

2.04 Other regulatory compliances

As required, DHAKA FISHERIES LTD 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) The Securities and Exchange Commission Rules 1987
- f) The Customs Act 1969

2.05 Basis of Measurement

All the elements of financial statement have been prepared on "historical cost" basis which is one of the most commonly adopted bases as provided in "The Framework for the preparation and presentation of financial statements" issued by the International Accounting Standards Committee (IASC).

2.06 Use of Estimates and judgment

The preparation of these financial statements 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 Statement comprises:

- a. Statement of Financial Position as at June 30, 2010
- b. Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2010
- c. Statement of Changes in Equity for the year ended June 30, 2010
- d. Statement of Cash Flows for the year ended June 30, 2010
- e. Notes to the Financial Statements, Comprising a summary of significant accounting policies and explanatory information.

2.08 Reporting Period

The financial period of the companies covers twelve months from 01 July 2009 to 30 June 2010.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

3.04 Advances, Deposits and Prepayments

Advances are initially measured at cost, After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost, After initial recognition prepayments are carried at cost less charges to profit and loss account.

3.05 Cash and Cash Equivalents**3.06 Going Concern**

During the year the entity sustained a loss for an amount of Taka 370,213 and the accumulated Loss up to last year stands at Taka 6,909,228 with the sanctioning if a fresh cash credit (CC) loan to the tune of Taka 11.00 lacs in favor of the company to strengthen its liquidity position the company is sprinting its effort mobilize adequate Resources to continue its operation for the foreseeable future.

3.07 Income Tax & VAT

The company had made provision for Tax as per ITO 1984

3.08 Revenue Recognition

In compliance with the requirements of **BAS -18: Revenue**, revenue from receipts from customers against sales is recognized when products are dispatched to customers, that is When the significant risk and rewards of ownership have been transferred to the buyer, recover of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods.

3.09 Statement of Cash Flows:

Cash flow statement is prepared in accordance with **BAS-7** titled “Statement of Cash Flows” and the Cash flows from operating activities has been presented under direct method.

3.10 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.

3.11 Earnings Per Share (EPS):

The company calculates its earnings per share in accordance with Bangladesh Accounting Standard (BAS)- 33 which has been reported on the face of Statement profit on Loss.

Basic Earning per Share (BEPS):

The Company presents its basic earnings per share (EPS) data for its ordinary shares. Basic is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year

3.12 Employee Benefit Schemes**Workers Profit Participation Fund (WPPF)**

During 2009-2010, The company did not achieved any profit as such provision in respect of Workers profit participation Fund (WPPE) for its employees in the company was not made in accordance with provisions of Bangladesh Labour Act, 2006 (Sec- 232(1)).

3.13 Events After the Reporting Period

In compliance with the requirements of BAS10: 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 as under.

3.14 Net Asset Value per Share (NAVPS):

Net asset Value (NAVPS) per share has been calculated by dividing net asset value reported in the statement of financial position by the number of ordinary shares in issue.

3.15 Comparative

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year financial statements.

Previous year’s figure has been re-arranged whenever considered necessary to ensure comparability with the current year’s presentation as per **BAS-8: “ Accounting policies , Changes in Accounting Estimates and Errors”**

3.16 General

Figures appearing in the financial statements have been rounded off to the nearest Taka.

4.00 Property, Plant & Equipment: Tk. 108,612,937

This is made up as follows:

Particulars**A. Cost:**

Opening Balance

Add: Addition during the year**Closing Balance****B. Accumulated depreciation:**

Opening Balance

Add: Charged during the year**Closing Balance****Written down value on cost (A-B)**The details Schedule of Property, Plant & Equipment are shown in the annexed **Annexure-A**.

Amount in Taka	
30-Jun-10	30-Jun-2009
168,613,061	144,976,940
215,894	23,636,121
168,828,955	168,613,061
48,760,247	35,771,138
11,455,771	12,989,109
60,216,018	48,760,247
108,612,937	119,852,813

5.00 Inventory: Tk. 16,124,285

This is made up as follows:

Particulars

Fish

Raw Materials

Total:

15,534,420	12,578,590
589,865	310,210
16,124,2285	12,888,800

A schedule of inventory as per company Act-1994 Schedule- 11 Part- 3 is given in (**Annexure-B**).**6.00 Advances and Deposits : Tk. 3,103,742**

This is made up as follows :

Particulars

Advances to Workers

Other Advance

Advance For Lease

Office Advance

Advance Tax & TDS

Total:

67,320	30,337
335,090	9,089
2,200,000	-
500,000	36,000
1,332	1,150
3,103,742	76,576

7.00 Accounts Receivable : Tk. 14,153,300

This is made up as follows :

Particulars

Barishal Matsha Arot

Gopalganj Matsha Arot

Chowdhury Fish Marchent

Maer Doa Matsha Arot

New Akota Fish

Chondrodip Matsha Vandor

New Bismillah Matsha Arot

M/S Shatota Fish Taders

Zaker Matsha Arot

Khaja Goribanawas Matsha Arot

Gagipur Fish Marcent

Anower Matsha Arot

Closing Balance:

545,868	23,484
598,321	23,248
845,687	5,402
1,034,620	-
1,541,584	-
845,687	-
744,680	-
1,271,860	-
998,756	-
3,879,358	-
794,001	-
1,052,878	-
14,153,300	52,134

a) No amount was due by the managing Director, employees & Officers during the year.

8.00 Investment in Govt. Bond: Tk. 290,000

This is made up as follows:

Particulars

Opening Balance

Add: Purchase during the Year

Less: Encashment

Total:

Amount in Taka	
30-Jun-10	30-Jun-2009
290,000	370,000
-	-
290,000	370,000
-	80,000
290,000	290,000

9.00 Accrued Interest: Tk. 50,415

This is made up as follows:

Particulars

Interest receivable

Total:

50,415	34,394
50,415	34,394

10.00 Project Advance: Tk. 124,785

This is made up as follows:

Particulars

Opening Balance

Add: Addition during the year

Less: Adjustment during the year

Total:

-	-
124,785	-
124,785	-
-	-
124,785	-

11.00 Cash & Bank Balance: Tk. 5,066,891

This is made up as follows:

Particulars

Cash in Hand

Cash at Bank

Total:

Note- 11.01

4,875,443,00	69,996
191,447,70	493,573
5,066,890,70	563,569

11.01 Cash at Bank: Tk. 191,448

This is made up as follows:

Particulars

		Amount in Taka	
		30-Jun-10	30-Jun-2009
Name Bank	Branch	A/C No.	
I.F.I.C Bank	Santi Nagar	-	2,770
Bangladesh Krishi Bank	-	-	20,738
Dutch Bangla Bank Ltd.	-	101.102.80	92,564
NCC Bank Ltd.	-	-	8,506
Exim Bank	Motijheel	13100000143	2,030
Exim Bank	Gazipur Chowrasta	13100000143	20,581
Islami Bank Bangladesh Ltd.	Gazipur Chowrasta	-	3,439
Mutual Trust Bank	Pantha Path	3200000992	40,820
Total:			191,448
			493,573

we have checked and verified the bank balance and found the same in order. Cash in hand as on 30.06.2010 could not be verified by us due to our post dated appointment. However a cash custody

12.00 Share Capital: Tk. 31,700,000

This is made up as follows:

Particulars**Authorized Capital**

1,000,000 share @ Tk. 100/- each 100,000,000 100,000,000

Issued, Subscribed and Paid-up Capital

317,000 share @ Tk. 100/- each 31,700,000 31,700,000

Total: **31,700,000** **31,700,000**

Holding of the Share	No. of Share	% of Holding	Value in Taka	Value in Taka
Sponsor Directors	38,200	12.05	3,820,000	3,820,000
General Shareholders	278,800	87.95	27,880,000	27,880,000
Total:	317,000	100.00	31,700,000	31,700,000

Classification of Shareholder by holding:

Classification of shareholders	No. of Shareholders	No. of Share	% of Holding	Value in Taka	Value in Taka
Below 500	1,009	66,238	20.90	6,623,800	8,498,900
500 to 5,000	51	73,091	23.06	7,309,100	7,169,500
5,001 to 10,000	3	17,671	5.57	1,767,100	1,210,000
10,001 to 20,000	4	56,035	17.68	5,603,500	5,646,600
20,001 to 30,000	1	21,365	6.74	2,136,500	-
30,001 to 40,000	1	31,450	9.92	3,145,000	3,170,000
40,001 to 50,000	-	-	-	-	-
50,001 to 100,000	1	51,150	16.14	5,115,000	6,005,000
100,001 to 1,000,000	-	-	-	-	-
1,000,001 and above	-	-	-	-	-
Total:	1,070	317,000	100.00	31,700,000	31,700,000

		Amount in Taka	
		30-Jun-10	30-Jun-2009
13.00	Capital Reserve: Tk. 4,743,102		
	This is made up as follows:		
	As per last year	4,743,102	4,743,102
	Total:	4,743,102	4,743,102
14.00	Retained Earnings: Tk.8,036,696		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening Balance	(6,909,228)	1,447,575
	Add: Profit / (Loss) during the year	(370,213)	(7,659,403)
		(7,279,440)	(6,211,828)
	Less: Dividend for the year 2007-2008	-	634,000
	Less: Dividend distribution Tax	-	63,400
	Less: Prior adjustment for Tax assessment	(757,256)	-
	Total:	(8,036,696)	(6,909,228)
15.00	Liabilities for Expenses: Tk.78,677,083		
	This is made up as follows:		
	<u>Particulars</u>		
	Project Loan Phase-1	18,477,083	18,477,083
	Project loan Phase-11	60,200,000	60,200,000
	Total:	78,677,083	78,677,083
16.00	Liabilities for Expenses: Tk. 844,077		
	This is made up as follows:		
	<u>Particulars</u>		
	Director Remuneration	165,000	250,000
	Payable for feed Purchase	-	8,479
	Telephone bill	-	4,989
	Electric bill	-	8,417
	CSE Annual fee (14 years)	350,000	325,000
	Office Rent Payable	120,000	-
	Printing & Stationary	-	17,844
	Board Meeting Expenses	65,500	65,500
	Audit fees	22,000	20,000
	Land Tax	115,204	115,204
	Brokerages (Payable) Sonali Bank	6,373	6,373
	Total:	844,077	821,806

Amount in Taka	
30-Jun-2010	30-Jun-2009

17.00 Interest Payable on Project Loan : Tk. 37,569,935

This is made up as follows:

Particulars

Interest Payable on Project Loan Phase-1

Note: 17.01

11,153,141

7,623,918

Interest Payable on Project Loan Phase-11

Note: 17.02

26,416,794

15,912,007

Total:

37,569,935

23,535,925

17.01 Interest Payable on Project Loan Phase- : Tk. 11,153,141

This is made up as follows:

Particulars

Opening Balance

7,623,918

4,446,566

Add: Charged During the year

3,529,223

3,177,352

11,153,141

7,623,918

Less: Payment made during the year

-

-

Total:

11,153,141

7,623,918

17.02 Interest Payable on Project Loan Phase- : Tk. 26,416,794

This is made up as follows:

Particulars

Opening Balance

15,912,007

5,503,029

Add: Charged During the year

10,504,787

10,408,978

26,416,794

15,912,007

Less: Payment made during the year

-

-

Total:

26,416,794

15,912,007

18.00 Short Term Loan: Tk. 1,191,598

This is made up as follows:

Name of Bank

NCC Bank, Dilkusha branch

1,191,598

1,109,598

Total:

1,191,598

1,109,598

19.00 Provision for Taxation: Tk. 757,256

This is made up as follows:

Particulars

Opening Balance

728,983

-

Add: Provision for Tax on Assessment

Note: 19.01

28,273

-

Add: Interest on Assessed Tax

Note: 19.02

757,256

-

Closing Balance:

Amount in Taka	
30-Jun-2010	30-Jun-2009

19.01 Provision for Tax on Assessment: Tk. 728,983

This is made up as follows:

Particulars

For the year 2006-2007

For the year 2007-2008

For the year 2008-2009

For the year 2009-2010

Closing Balance:

43,457	-
24,222	-
528,176	-
133,128	-
728,983	-

19.02 Interest on Assessed Tax: Tk. 28,273

This is made up as follows:

Particulars

For the year 2006-2007

For the year 2007-2008

For the year 2009-2010

Closing Balance:

5,881	-
2,423	-
19,969	-
28,273	-

20.00 Dividend Payable: Tk. 5,000

This is made up as follows:

Particulars

Opening Balance

Dividend declared during the year

Less: Dividend Paid during the year

Closing Balance:

5,000	5,000
-	-
5,000	5,000
-	-
5,000	5,000

21.00 Revenue: Tk. 43,063,674

This is made up as follows:

Particulars

Advance Against Sales

Closing Balance:

75,000	75,000
75,000	75,000

22.00 Revenue: Tk. 43,063,674

This is made up as follows:

Particulars

Revenue from Fisheries

Revenue from Poultry

Total:

43,063,674	3,161,297
-	23,602,761
43,063,674	26,764,058

22.00 Cost of Goods Sold: Tk. 26,581,463

This is made up as follows:

Particulars

Purchase of Fish
Purchase of Fish
Purchase of Chicks
Salary & Wages
Daily Labor
Poultry Medicine Vaccine & Treatment
Protein, Vitamin & Premix
Electrical Bill & Expenses
Lime, Chemical & Fertilizer
Fuel & Lubricants
Subsidized Ration
Pond Repairing
Depreciation

Add: Opening Stock

Less: Closing Stock

Total:

Amount in Taka	
30-Jun-2010	30-Jun-2009
2,839,000	-
12,873,393	11,427,885
-	1,815,340
1,576,282	998,415
330,376	12,540
-	1,030,500
-	2,081,992
190,288	95,184
238,056	14,064
126,281	64,476
60,152	9,798
129,483	15,500
-	2,800
117,300	19,200
11,336,337	12,852,909
29,816,948	30,440,603
12,888,800	1,305,800
42,705,748	31,746,403
16,124,285	12,888,800
26,581,463	18,857,603

24.00 General, Administrative, Selling & Distribution Expenses: Tk. 2,876,202

This is made up as follows:

Particulars

Salary & Others Allowance
Directors Remuneration
Office Rent
Printing & Stationary
Travelling & Conveyance
Entertainment
Repair & Maintenance (Fishing Equipment & Pump)
Repair & Maintenance (Others)
Medical Expenses
Miscellaneous Expenses
Paper & Periodicals
D.S.E Annual Subscription
C.S.E Annual Subscription
Office Expenses
Electric Bill & Expenses
Bank Charges
Dress & Others
Board Meeting Fees
Fuel & Lubricants

1,388,671	909,042
240,000	240,000
281,365	179,408
41,254	16,573
117,239	22,780
29,845	13,223
37,879	28,657
67,984	151,720
18,7775	5,489
48,021	17,721
4,369	6,294
25,000	25,000
25,000	25,000
8,360	1,938
7,147	40,792
6,857	40,680
31,007	980
22,000	5,000
-	27,632

	Amount in Taka	
	30-Jun-2010	30-Jun-2009
Audit Fees	20,000	20,000
Advertisement	40,190	2,600
Road Tax & Insurance	11,903	20,294
AGM Expenses	153,119	162,694
Tele.Fax & Postage	54,641	64,482
Depreciation	119,434	136,201
Internet Bill	4,200	-
RJSC Expensense	1,748	-
Consultancy Fees	30,000	-
Croceries Purchase	38,509	-
Total:	1,685	-
	2,876,202	2,164,200

Payment/perquisites to Directors and officers

The aggregate amount paid/provided during the year in respect of Directors and officers of the company as defined in the securities and Exchange Rules 1987 are disclosed below:

Particulars

Directors Remuneration	240,000	240,000
Salary and Other Allowances	1,388,671	754,342
Board Meeting Fees	-	5,000
	1,628,671	999,342

25.00 Inventory: Tk. 16,124,285

This is made up as follows:

Particulars

Interest on Bank loan	14,114,885	13,756,655
Total:	14,114,885	13,756,655

26.00 Non-Operating Income: Tk. 138,663

This is made up as follows:

Particulars

Bank interest received	20,469	354,997
Electric Bill received from sub-let	9,105	-
Sale of old Monitor	2,500	-
Shed Rent Received	102,945	-
Refund from Bangla Lock	2,070	-
Total:	1,574	-
	138,663	354,997

Amount in Taka	
30-Jun-2010	30-Jun-2009

27.00 Earning Per Share: Tk. (1.17)

This is made up as follows:

Particulars

Net Profit after Taxes

No. of Share

Total:

(370,213)	(7,659,403)
317,000	317,000
(1.17)	(24.16)

28.00 General:

28.01 All share have been fully called and paid up

28.02 There was no preference share issued by the company.

28.03 There was no bank guarantee issued by the company on behalf of their directors the company itself (as on 30-06-2009).

28.04 There was no foreign exchange remitted to the relevant shareholders during the year under audit.

28.05 No amount of money was expended by the company for compensating any member of the board for special services rendered.

28.06 There was no claim against the company not acknowledged as debit as on 30-06-2010.

28.07 The Company has no sales agent on commission basis.

28.08 There are no non-residential shareholders of the company.

28.09 No expenses has been incurred in foreign exchange on account of royalty, technical experts, professional and advisory fee, interest etc.

Dhaka Fisheries Limited
Schedule of property, Plant & Equipment
As at June 30, 2010

Particulars	Cost		Rate of Dep	Depreciation			Written Down Value
	As on July 01, 2009	Addition During the Year		As on July 01, 2009	Charged During the Year	As on June 30, 2010	
Land & Land Development							
Land (Cost & Revaluation)	13,080,000	-	0%	-	-	-	13,080,000
Pond Excavation	17,796,998	-	0%	-	-	-	17,796,998
Fencing of Pond	907,449	160,350	0%	-	-	-	1,067,799
Embankment Height Elevation	2,100,000	-	0%	-	-	-	2,100,000
Road Extension Within Firm	706,500	-	0%	-	-	-	706,500
Water Out Late	5,125,600	-	0%	-	-	-	5,125,600
Sub- Total	39,716,547	160,350		-	-	-	39,876,897
Construction Works							
Civil Construction	13,169,863	-	15%	9,117,219	607,897	9,725,116	3,444,747
Electric Installation	4,283,222	-	20%	1,719,328	512,779	2,232,107	2,051,115
Hatchery Constriction	667,417	-	20%	642,298	5,024	647,322	20,095
Poultry Building Construction	6,733,820	-	8%	3,796,591	220,292	4,016,884	2,716,936
Poultry Sheds Construction	45,334,977	-	8%	13,595,457	2,380,464	15,975,921	29,359,056
Sub- Total	70,189,299	-		28,870,893	3,726,455	32,597,349	37,591,951
Machinery & Equipment							
Machinery & Equipment	56,112,393	24,600	20%	18,026,087	7,609,881	25,635,968	30,451,825
Others Asset	2,644,021	30,944	15%	1,863,267	119,434	1,982,701	692,264
Sub- Total	58,707,214	55,544		19,889,354	7,729,351	27,618,669	31,144,089
Grand Total	168,813,061	215,894		48,760,247	11,455,771	60,216,018	108,8612,937

Depreciation charge for the year has been allocated as follows:

Operating Expense	11,336,337
Administrative Expense	119,434
	<u>11,455,771</u>

Proxy Form

Please Quote

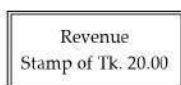
Shareholder's BO/ Folio No.	No. of Shares held

I/We
 of
 being shareholders of **DHAKA FISHERIES LIMITED** and entitled to vote hereby appoint
 Mr./Mrs./Miss.....as my/our Proxy
 to attend and vote for me/us and on my/our behalf at the 22nd Annual General Meeting of the Company to be held on
 29 March 2023 at 08.15 a.m under virtually platform through the link (<https://dhakafish22nd.digitalagmbd.net/>)
 and any adjournment thereof.

As witness my/our hand this.....day of2010.

Signature of Shareholders

Date



Signature of Proxy

Date

Signature of Witness

Date

Note: According to the Articles of Association of the Company proxy can be given only to the person who is a member (Shareholders) of the Company. The proxy form should reach the company not later than 48 hours before the time fixed for the AGM.



DHAKA FISHERIES LIMITED

ATTENDANCE SLIP

I hereby record my presence at the 22nd Annual General Meeting of **DHAKA FISHERIES LIMITED** at virtual platform on 29 March 2023 at 8.15 a.m

Full Name of the Shareholder (S)

Signature

BO/Folio No.

Full Name of the Proxy

Signature

BO/Folio No.

Note: Shareholders attending the meeting in person or by proxy are requested to complete the attendance slip and hand it over at the entrance of the meeting hall. The respected Shareholders are requested to note that entry on non-member is restricted.