

**Bangladesh Steel Re-Rolling Mills Limited and its subsidiaries**  
Consolidated and Separate Financial Statements (un audited)  
As at and for the Second quarter ended December 31,2020

**Bangladesh Steel Re-Rolling Mills Limited**

**Corporate Office :** Ali Mansion, 1207/1099, Sadarghat Road, Chattogram, Bangladesh.

Phone: +88-031-2854901-10, 635382, 613282, 637758; Fax: +88-031-610101; E-mail: mail@bsrm.com; Website: www.bsrm.com  
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Factory : **Steel Melting Works :** 78/79, Nasirabad I/A, Baizid Bostami Road, Chattogram; Phone: +88-031-681487, 683536; Fax:+88-031-683029  
**Rolling Mill :** 147-149, Nasirabad I/A, Baizid Bostami Road, Chattogram, Bangladesh. Phone: +88-031-683053, 683164; Fax: +88-031-682901

**Bangladesh Steel Re-Rolling Mills Limited and its subsidiaries**  
**Consolidated statement of financial position (un-audited)**

<i>In Taka</i>	Notes	31 December 2020	30 June 2020
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		40,189,367,339	40,278,575,805
Right of -use assets		91,272,570	104,354,825
Intangible assets	9.02	24,304,370	27,395,912
Investment in associates	10.00	6,870,130,328	6,670,318,879
Other investments		168,701,936	108,596,166
<b>Non-current assets</b>		<b>47,343,776,543</b>	<b>47,189,241,587</b>
<b>Current assets</b>			
Short term investment		1,025,377,339	1,080,246,200
Inventories		17,551,764,993	18,824,750,861
Trade and other receivables	11.04	3,776,596,987	3,788,361,171
Current account with related companies		4,418,870,048	3,464,207,702
Advances and deposits		7,583,863,714	6,477,879,301
Cash and cash equivalents		1,106,755,473	664,489,405
Assets held for sale			
<b>Current assets</b>		<b>35,463,228,552</b>	<b>34,299,934,640</b>
<b>Total Assets</b>		<b>82,807,005,096</b>	<b>81,489,176,227</b>
<b>Equity</b>			
Share capital	12.00	2,360,682,360	2,360,682,360
Share premium		511,970,250	511,970,250
General reserve		30,170,818	30,170,818
Revaluation reserve		12,119,226,286	12,130,382,922
Retained earnings		9,376,686,269	8,548,435,477
<b>Equity attributable to owners of the company</b>		<b>24,398,735,983</b>	<b>23,581,641,827</b>
<b>Non- controlling interests</b>		<b>8,187,572,179</b>	<b>7,824,801,021</b>
<b>Total equity</b>		<b>32,586,308,162</b>	<b>31,406,442,848</b>
<b>Liabilities</b>			
Long term borrowings- non current portion		2,276,690,128	2,663,787,828
Defined benefit obligations - Gratuity		343,374,641	315,351,000
Lease liabilities		72,853,624	84,781,021
Deferred tax liability	13.02	5,359,856,425	5,105,249,789
<b>Non-current liabilities</b>		<b>8,052,774,818</b>	<b>8,169,169,638</b>
Trade payables	14.02	998,530,591	226,537,728
Short term borrowings		30,597,335,759	33,191,552,339
Current account with related companies		6,483,681,507	5,729,133,918
Contract liabilities		626,381,540	300,135,895
Liabilities for expenses		1,539,769,814	1,524,396,974
Current tax liability	15.04	1,105,223,308	636,051,682
Provision for WPPF and Welfare Fund		208,227,449	110,303,052
Lease liabilities -Current portion		24,039,414	23,693,019
Unclaimed dividend		3,794,985	2,343,688
Other liabilities		580,937,749	169,415,446
<b>Current liabilities</b>		<b>42,167,922,116</b>	<b>41,913,563,741</b>
<b>Total liabilities</b>		<b>50,220,696,934</b>	<b>50,082,733,379</b>
<b>Total equity and liabilities</b>		<b>82,807,005,096</b>	<b>81,489,176,227</b>
<b>Net Asset Value per share</b>	<b>16.02</b>	<b>103.35</b>	<b>99.89</b>

 Sd/-  
 Chief Financial Officer

 Sd/-  
 Company Secretary

 Sd/-  
 Managing Director  
 Chattogram, 28 January, 2021

 Sd/-  
 Director

 Sd/-  
 Chairman

  
**SHEKHAR RANJAN KAR, FCA**  
 General Manager (F & A)  
 &  
 Company Secretary  
 BSRM Group

**Bangladesh Steel Re-Rolling Mills Limited**

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 Rolling Mill : 147-149, Nasirabad I/A, Baizid Bostami Road, Chattogram, Bangladesh. Phone: +88-031-683053, 683164; Fax: +88-031-682901



**Bangladesh Steel Re-Rolling Mills Limited and its subsidiaries**
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)**

In Taka	For the period			
	July'20- December'20	July'19- December'19	October'20- December,20	October'19- December,19
<b>Revenue</b>	23,442,965,146	22,484,066,131	13,765,614,547	9,746,914,555
Cost of sales	(19,818,083,223)	(19,614,920,205)	(11,607,298,417)	(8,557,889,070)
<b>Gross profit</b>	3,624,881,923	2,869,145,926	2,158,316,130	1,189,025,485
Selling and distribution costs	(508,533,212)	(504,919,676)	(248,058,610)	(285,718,786)
Administrative costs	(304,757,158)	(292,482,036)	(152,171,696)	(145,786,249)
Other operating income	3,670,340	12,268,306	(19,131,243)	7,003,723
<b>Operating profit</b>	2,815,261,893	2,084,012,520	1,738,954,581	764,524,173
Finance costs	(918,405,676)	(1,539,394,345)	(422,885,543)	(589,217,426)
Finance income	30,981,168	424,394,451	16,150,782	180,366,503
<b>Net finance cost</b>	(887,424,508)	(1,114,999,893)	(406,734,762)	(408,850,923)
Non-operating Income	45,232,718	21,015,198	14,940,713	9,252,785
<b>Profit before WPPF and Welfare Fund</b>	1,973,070,103	990,027,825	1,347,160,533	364,926,034
Contribution to WPPF and Welfare Fund	(97,924,397)	(49,574,085)	(67,345,996)	(18,454,586)
Share of (loss)/profit of equity accounted investee, net of tax	375,052,110	52,463,174	263,393,894	8,092,581
<b>Profit before tax</b>	2,250,197,816	992,916,914	1,543,208,430	354,564,029
Income tax expense:				
Current year	(461,266,694)	(358,509,197)	(275,513,246)	(156,802,668)
Previous year	(9,839,580)	-	(9,839,580)	-
Deferred tax	(258,325,515)	(158,780,566)	(169,244,697)	(59,147,021)
<b>Total income tax expense</b>	(729,431,789)	(517,289,763)	(454,597,523)	(215,949,689)
<b>Profit after tax</b>	1,520,766,028	475,627,151	1,088,610,908	138,614,339
<b>Other comprehensive income</b>	-	-	-	-
<b>Total comprehensive income</b>	1,520,766,028	475,627,151	1,088,610,908	138,614,339
<b>Profit attributable to:</b>				
Owners of the company	1,166,837,907	361,659,338	830,442,376	120,699,990
Non-controlling interests	353,928,120	113,967,813	258,168,531	17,914,349
	1,520,766,028	475,627,151	1,088,610,908	138,614,339
<b>Total comprehensive income attributable to:</b>				
Owners of the company	1,166,837,907	361,659,338	830,442,376	120,699,990
Non-controlling interests	353,928,120	113,967,813	258,168,531	17,914,349
	1,520,766,028	475,627,151	1,088,610,908	138,614,339
<b>Earnings per share</b>				
Basic earnings per share (Taka)	4.94	1.53	3.52	0.51

 Sd/-  
 Chief Financial Officer

 Sd/-  
 Company Secretary

 Sd/-  
 Director

 Sd/-  
 Managing Director

 Sd/-  
 Chairman

Chattogram, 28 January, 2021

  
 SHEKHAR RANJAN KAR, FCA  
 General Manager (F & A)  
 &  
 Company Secretary  
 BSRM Group

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**Bangladesh Steel Re-Rolling Mills Limited and its subsidiaries**  
**Consolidated statement of changes in equity (un audited)**  
**For the period from 1 July 2020 to 31 December 2020**

Attributable to owners of the company									
In Taka	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnings	Total	Non-controlling interests	Total	
Balance as on 1 July 2019	2,360,682,360	511,970,250	30,170,818	12,151,476,723	7,953,071,845	23,007,371,996	7,501,147,279	30,508,519,275	
Transfer against difference in depreciation between cost and revalued amount	-	-	-	(10,017,643)	13,356,858	3,339,214	-	3,339,214	
Cash Dividend for year 2018-19	-	-	-	-	(261,055,360)	(261,055,360)	-	(261,055,360)	
Dividend paid by BSRM Steels Limited adjusted against Retained earnings	-	-	-	-	(85,381,059)	(85,381,059)	-	(85,381,059)	
Transfer of deferred tax to retained earnings by the equity accounted investees due to excess depreciation between cost and revalued amount	-	-	-	-	673,394	673,394	-	673,394	
Net profit after tax for the Period	-	-	-	-	361,659,338	361,659,338	113,967,813	475,627,151	
<b>Balance as on 31 December 2019</b>	<b>2,360,682,360</b>	<b>511,970,250</b>	<b>30,170,818</b>	<b>12,141,459,080</b>	<b>7,982,325,015</b>	<b>23,026,607,523</b>	<b>7,615,115,092</b>	<b>30,641,722,615</b>	
In Taka	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnings	Total	Non-controlling interests	Total	
Balance as on 1 July 2020	2,360,682,360	511,970,250	30,170,818	12,130,382,920	8,548,435,479	23,591,641,827	7,824,801,021	31,406,442,848	
Transfer against difference in depreciation between cost and revalued amount	-	-	-	(11,156,634)	14,875,512	3,718,878	-	3,718,878	
Opening non controlling Balance adjustment	-	-	-	-	-	-	8,843,037	8,843,037	
Transfer of deferred tax to retained earnings by the equity accounted investees due to excess depreciation between cost and revalued amount	-	-	-	-	639,724	639,724	-	639,724	
Cash Dividend for year	-	-	-	-	(354,102,354)	(354,102,354)	-	(354,102,354)	
Net profit after tax for the Period	-	-	-	-	1,166,837,907	1,166,837,907	353,928,120	1,520,766,028	
<b>Balance as on 31 December 2020</b>	<b>2,360,682,360</b>	<b>511,970,250</b>	<b>30,170,818</b>	<b>12,119,226,286</b>	<b>9,376,686,269</b>	<b>24,398,735,983</b>	<b>8,187,572,179</b>	<b>32,586,308,161</b>	

Sd/-  
Chief Financial OfficerSd/-  
Company SecretarySd/-  
Managing DirectorSd/-  
DirectorSd/-  
Chairman

Chattogram, 28 January, 2021


**SHEKHAR RANJAN KAR, FCA**  
 General Manager (F & A)  
 &  
 Company Secretary  
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**Bangladesh Steel Re-Rolling Mills Limited and its subsidiaries**  
**Consolidated statement of cash flows (un-audited)**

In Taka	For the period	
	July'20- December'20	July'19- Dec'19
<b>a. Cash flows from operating activities</b>		
Cash receipts from customers	40,789,191,070	30,467,471,763
Cash payments to suppliers and employees	(35,578,335,220)	(28,015,295,308)
Net finance cost	(753,933,831)	(1,151,040,711)
<b>Net cash from operating activities</b>	<b>4,456,922,019</b>	<b>1,301,135,744</b>
<b>b. Cash flows from investing activities</b>		
Acquisition of Property, plant and equipment & CWIP	(812,091,638)	(924,638,787)
Disposal of Property, plant and equipment	227,772	-
Increase/ (Decrease) in short term investments	(5,236,908)	536,668,246
<b>Net cash used in investing activities</b>	<b>(817,100,774)</b>	<b>(387,970,542)</b>
<b>c. Cash flows from financing activities</b>		
(Repayments) / Receipts of long term Loans	(725,287,776)	(1,831,647,472)
Dividend Paid	-	(261,055,360)
Lease payemnt	(16,126,140)	-
Short Term Borrowings/repayment	(2,256,026,505)	(2,232,905,668)
Loan to/ from Related Companies	(200,114,756)	3,849,250,457
<b>Net cash from financing activities</b>	<b>(3,197,555,178)</b>	<b>(476,358,043)</b>
<b>d. Net (decrease)/ increase in cash and cash equivalents (a+b+c)</b>	<b>442,266,068</b>	<b>436,807,159</b>
<b>e. Opening cash and cash equivalents</b>	<b>664,489,405</b>	<b>784,729,213</b>
<b>f. Closing cash and cash equivalents (d+e)</b>	<b>1,106,755,473</b>	<b>1,221,536,372</b>
<b>Net Operating Cash flow per share</b>	<b>18.88</b>	<b>5.51</b>

Sd/-  
Chief Financial Officer

Sd/-  
Company Secretary

Sd/-  
Managing Director

Sd/-  
Director

Sd/-  
Chairman

Chattogram, 28 January, 2021

  
**SHEKHAR RANJAN KAR, FCA**  
 General Manager (F & A)  
 &  
 Company Secretary  
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**Bangladesh Steel Re-Rolling Mills Limited**  
**Separate statement of financial position (Un audited)**

<i>In Taka</i>	Notes	31 December 2020	30 June 2020
<b>ASSETS</b>			
Property, plant and equipment and CWIP		16,334,165,703	16,205,826,168
Right of -use assets		91,272,570	104,354,825
Intangible assets	9.00	13,338,707	15,030,379
Investment in subsidiaries and associates	10.00	13,576,713,029	13,073,131,183
Other investments		166,201,936	106,096,166
<b>Non-current assets</b>		<b>30,181,691,945</b>	<b>29,504,438,721</b>
Short term investment		80,041,879	51,242,494
Inventories		9,163,803,476	9,853,143,743
Trade and other receivables	11.00	3,202,437,192	3,346,575,434
Current account with related companies		1,098,517,902	1,651,039,057
Advances and deposits		2,133,491,738	2,015,080,837
Cash and cash equivalents		766,375,613	629,099,667
<b>Current assets</b>		<b>16,444,667,800</b>	<b>17,546,181,232</b>
<b>Total Assets</b>		<b>46,626,359,746</b>	<b>47,050,619,953</b>
<b>Equity</b>			
Share capital	12.00	2,360,682,360	2,360,682,360
Share premium		511,970,250	511,970,250
General reserve		30,170,818	30,170,818
Revaluation reserve		12,119,226,286	12,130,382,920
Retained earnings		9,376,686,269	8,548,435,479
<b>Total equity</b>		<b>24,398,735,983</b>	<b>23,581,641,827</b>
<b>Liabilities</b>			
Long term borrowings- non current portion		2,276,690,128	2,323,136,465
Defined benefit obligations - Gratuity		278,250,374	259,300,000
Lease liabilities		72,853,624	84,781,021
Deferred tax liability	13.00	2,845,416,583	2,676,575,321
<b>Non-current liabilities</b>		<b>5,473,210,708</b>	<b>5,343,792,807</b>
Trade payables	14.00	3,824,684,595	5,547,228,084
Short term borrowings		8,487,389,279	9,332,878,052
Current portion of long term borrowings		1,979,143,232	2,008,394,290
Current account with related companies		7,190,797	4,945,797
Contract liabilities		608,602,898	249,860,229
Liabilities for expenses		933,940,877	671,402,821
Current tax liability	15.00	254,941,538	86,980,212
Provision for WPPF and Welfare Fund		87,185,265	43,476,238
Lease liabilities -Current portion		24,039,414	23,693,019
Unclaimed dividend		3,794,985	2,343,688
Other liabilities		543,500,173	153,982,889
<b>Current liabilities</b>		<b>16,754,413,055</b>	<b>18,125,185,319</b>
<b>Total liabilities</b>		<b>22,227,623,763</b>	<b>23,468,978,126</b>
<b>Total equity and liabilities</b>		<b>46,626,359,746</b>	<b>47,050,619,953</b>
Net Asset Value Per Share	16.01	103.35	99.89

 Sd/-  
 Chief Financial Officer

 Sd/-  
 Company Secretary

 Sd/-  
 Managing Director

 Sd/-  
 Director

 Sd/-  
 Chairman

  
**SHEKHAR RANJAN KAR, FCA**  
 General Manager (F & A)  
 &  
 Company Secretary  
 BSRM Group

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**Bangladesh Steel Re-Rolling Mills Limited**
**Separate Statement of Profit or Loss and Other Comprehensive Income (Un audited)**

In Taka	For the period			
	July'20- December'20	July'19- December'19	October'20- December,20	October'19- December'19
Revenue	23,144,547,800	20,937,919,352	13,711,852,501	12,465,972,775
Cost of sales	(21,140,173,758)	(19,228,377,241)	(12,520,254,544)	(11,657,887,517)
<b>Gross profit</b>	<b>2,004,374,042</b>	<b>1,709,542,112</b>	<b>1,191,597,957</b>	<b>808,085,258</b>
Selling and distribution costs	(503,323,973)	(498,151,218)	(245,062,952)	(282,059,993)
Administrative costs	(220,403,031)	(209,990,655)	(109,354,072)	(102,976,674)
Other operating income	3,670,340	12,268,306	(19,131,243)	7,003,723
<b>Operating profit</b>	<b>1,284,317,378</b>	<b>1,013,668,545</b>	<b>818,049,689</b>	<b>430,052,314</b>
Finance costs	(424,172,368)	(761,679,045)	(198,773,595)	(347,850,691)
Finance income	2,571,381	128,471,430	2,048,706	89,094,586
<b>Net finance costs</b>	<b>(421,600,987)</b>	<b>(633,207,615)</b>	<b>(196,724,889)</b>	<b>(258,756,106)</b>
Non-operating Income	11,464,150	6,917,500	4,537,350	2,977,000
<b>Profit before WPPF and Welfare Fund</b>	<b>874,180,541</b>	<b>387,378,429</b>	<b>625,862,151</b>	<b>174,273,209</b>
Contribution to WPPF and Welfare Fund	(43,709,027)	(19,368,921)	(31,293,108)	(8,713,660)
Share of profit of equity accounted investees, net of tax	678,822,507	138,661,086	474,579,311	18,564,374
<b>Profit before tax</b>	<b>1,509,294,021</b>	<b>506,670,594</b>	<b>1,069,148,354</b>	<b>184,123,922</b>
Income tax expenses			-	-
Current year	(169,895,974)	(122,735,893)	(115,428,215)	(72,861,922)
Previous year	-	-	-	-
Deferred tax	(172,560,140)	(22,275,363)	(123,277,763)	9,437,991
<b>Total income tax expense</b>	<b>(342,456,114)</b>	<b>(145,011,256)</b>	<b>(238,705,978)</b>	<b>(63,423,932)</b>
<b>Profit after tax</b>	<b>1,166,837,907</b>	<b>361,659,338</b>	<b>830,442,376</b>	<b>120,699,990</b>
<b>Other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>1,166,837,907</b>	<b>361,659,338</b>	<b>830,442,376</b>	<b>120,699,990</b>
<b>Earnings per share</b>				
Basic earnings per share (Taka)	4.94	1.53	3.52	0.51

 Sd/-  
 Chief Financial Officer

 Sd/-  
 Company Secretary

 Sd/-  
 Managing Director

 Sd/-  
 Director

 Sd/-  
 Chairman

Chattogram, 28 January, 2021


 SHEKHAR RANJAN KAR, FCA  
 General Manager (F & A)  
 &  
 Company Secretary  
 BSRM Group

**Bangladesh Steel Re-Rolling Mills Limited**

Corporate Office : Ali Mansion, 1207/1099, Sadarghat Road, Chattogram, Bangladesh.

Phone: +88-031-2854901-10, 635382, 613282, 637758; Fax: +88-031-610101, E-mail: mail@bsrm.com; Website: www.bsrm.com

Factory : Steel Melting Works : 78/79, Nasirabad I/A, Baizid Bostami Road, Chattogram; Phone: +88-031-681487, 683536; Fax: +88-031-683029

Rolling Mill : 147-149, Nasirabad I/A, Baizid Bostami Road, Chattogram, Bangladesh. Phone: +88-031-683053, 683164; Fax: +88-031-682901

**Bangladesh Steel Re-Rolling Mills Limited and its subsidiaries**  
**Separate statement of changes in equity (unaudited)**  
**For the period from 1 July 2020 to 31 December 2020**

<i>In Taka</i>	Share Capital	Share premium	General Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as on 1 July 2019	2,360,682,360	511,970,250	30,170,818	12,151,476,721	7,953,071,847	23,007,371,996
Transfer against difference in depreciation between cost and revalued amount	-	-	-	(10,017,643)	13,356,858	3,339,214
Cash Dividend for year 2018-19	-	-	-	-	(261,055,360)	(261,055,360)
Dividend paid by BSRM Steels Limited adjusted against Retained earnings	-	-	-	-	(85,381,059)	(85,381,059)
Transfer of deferred tax to retained earnings by the equity accounted investees due to excess depreciation between cost and revalued amount	-	-	-	-	673,394	673,394
Profit after tax for the period	-	-	-	-	361,659,338	361,659,338
<b>Balance as on 31 December 2019</b>	<b>2,360,682,360</b>	<b>511,970,250</b>	<b>30,170,818</b>	<b>12,141,459,078</b>	<b>7,982,325,017</b>	<b>23,026,607,523</b>

<i>In Taka</i>	Share Capital	Share premium	General Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as on 1 July 2020	2,360,682,360	511,970,250	30,170,818	12,130,382,920	8,548,435,479	23,581,641,827
Transfer against difference in depreciation between cost and revalued amount	-	-	-	(11,156,634)	14,875,512	3,718,878
Cash Dividend for year	-	-	-	-	(354,102,354)	(354,102,354)
Transfer of deferred tax to retained earnings by the equity accounted investees due to excess depreciation between cost and revalued amount	-	-	-	-	639,724	639,724
Profit after tax for the period	-	-	-	-	1,166,837,907	1,166,837,907
<b>Balance as on 31 December 2020</b>	<b>2,360,682,360</b>	<b>511,970,250</b>	<b>30,170,818</b>	<b>12,119,226,286</b>	<b>9,376,686,269</b>	<b>24,398,735,983</b>

Sd/-  
Chief Financial Officer

Sd/-  
Managing Director

Chattogram, 28 January, 2021

Sd/-  
Company Secretary

Sd/-  
Director

  
**SHEKHAR RANJAN KAR, FCA**  
 General Manager (F & A)  
 &  
 Company Secretary  
 BSRM Group

Sd/-  
Chairman

**Bangladesh Steel Re-Rolling Mills Limited**

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**Bangladesh Steel Re-Rolling Mills Limited**  
**Separate statement of cash flows (Un-audited)**

<i>In Taka</i>	For the period	
	July'20- December'20	July'19- December'19
<b>a. Cash flows from operating activities</b>		
Cash receipts from customers	23,686,257,282	20,765,000,122
Cash payments to suppliers, employees and advance tax	(22,148,262,169)	(10,577,180,652)
Net finance cost	(421,600,987)	(633,207,615)
<b>Net cash from operating activities</b>	<b>1,116,394,126</b>	<b>9,554,611,855</b>
<b>b. Cash flows from investing activities</b>		
Acquisition of Property, plant and equipment	(507,894,644)	(669,950,587)
Disposal of Property, plant and equipment	227,772	-
Increase/ (Decrease) in investments	(88,905,155)	101,872,405
<b>Net cash used in investing activities</b>	<b>(596,572,026)</b>	<b>(568,078,182)</b>
<b>c. Cash flows from financing activities</b>		
(Repayment) / Receipt of Long term loans	(75,697,395)	(984,376,602)
Dividend paid	-	(261,055,360)
Lease rent payment	(16,126,140)	-
Receipt/(Repayment) of short term borrowing:	(845,488,773)	733,076,350
Loan to/from related Companies	554,766,155	(8,062,574,225)
<b>Net cash from financing activities</b>	<b>(382,546,153)</b>	<b>(8,574,929,838)</b>
<b>d. Net increase/(decrease) in cash and cash equivalent (a+b+c)</b>	<b>137,275,946</b>	<b>411,603,835</b>
<b>e. Opening cash and cash equivalents</b>	<b>629,099,667</b>	<b>761,556,711</b>
<b>f. Closing cash and cash equivalents (d+e)</b>	<b>766,375,613</b>	<b>1,173,160,546</b>
<b>Net Operating Cash flow per share</b>	<b>4.73</b>	<b>40.47</b>

Sd/-  
Chief Financial Officer

Sd/-  
Managing Director

Chattogram, 28 January, 2021

Sd/-  
Company Secretary

Sd/-  
Director

Sd/-  
Chairman

  
 SHEKHAR RANJAN KAR, FCA  
 General Manager (F & A)  
 &  
 Company Secretary  
 BSRM Group

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