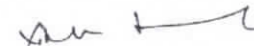


**Rupa Bangladesh Private Limited**  
Statement of Financial Position  
As at 31 March 2022

Particular	Note	Figures in BDT		Figures in INR	
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
<b>ASSETS</b>		-	-	-	-
<b>NON-CURRENT ASSETS</b>					
Property, Plant and Equipment's		-	-	-	-
<b>CURRENT ASSETS</b>		<b>12,88,489</b>	<b>13,36,484</b>	<b>11,35,417</b>	<b>11,54,054</b>
Advance, Deposit and Prepayment	Note-06	5,93,598	5,93,598	5,23,079	5,12,572
Cash & Cash Equivalents	Note-07	6,94,891	7,42,886	6,12,338	6,41,482
<b>TOTAL ASSETS</b>		<b>12,88,489</b>	<b>13,36,484</b>	<b>11,35,417</b>	<b>11,54,054</b>
<b>EQUITY AND LIABILITIES</b>					
<b>CAPITAL AND RESERVE</b>		<b>12,65,489</b>	<b>12,90,484</b>	<b>11,15,149</b>	<b>11,14,333</b>
Share Capital	Note-08	15,90,040	15,90,040	14,01,143	13,73,000
Retained Earnings	Note-09	(3,24,551)	(2,99,556)	(2,85,994)	(2,58,667)
<b>CURRENT LIABILITIES</b>		<b>23,000</b>	<b>46,000</b>	<b>20,268</b>	<b>39,721</b>
Liabilities for Expenses	Note-10	23,000	46,000	20,268	39,721
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>12,88,489</b>	<b>13,36,484</b>	<b>11,35,417</b>	<b>11,54,054</b>

*Signed in terms of our separate report of even date annexed.*

  
**Ramesh Agarwal**  
 Director  
 DIN: 00230702

  
**Vikash Agarwal**  
 Director  
 DIN : 00230728

  
**Mohan Adhikari, FCA**  
 Partner  
 ICAB Enrol. No-1729  
**Pinaki & Company**  
 Chartered Accountants

Dated: 19.05.2022


**DVC:2205211729A5753362**




**Rupa Bangladesh Private Limited**  
**Statement of Profit or Loss and other Comprehensive Income**  
For the year ended 31 March 2022

Particulars	Note	Figures in BDT		Figures in INR	
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
Revenue		-	-	-	-
Less: Cost of goods Sold		-	-	-	-
<b>Gross Profit</b>		-	-	-	-
Less: Administrative & General expenses	Note-11	23,000	1,38,260	20,268	1,19,388
		<b>(23,000)</b>	<b>(1,38,260)</b>	<b>(20,268)</b>	<b>(1,19,388)</b>
Add: Non-Operating Income		-	-	-	-
		<b>(23,000)</b>	<b>(1,38,260)</b>	<b>(20,268)</b>	<b>(1,19,388)</b>
Less: Financial Expenses		1,995	690	1,758	596
<b>Net Profit Befor Tax</b>		<b>(24,995)</b>	<b>(1,38,950)</b>	<b>(22,026)</b>	<b>(1,19,983)</b>
Provision for tax		-	-	-	-
<b>Net Profit After Tax</b>		<b>(24,995)</b>	<b>(1,38,950)</b>	<b>(22,026)</b>	<b>(1,19,983)</b>
<b>Earning Per Share (EPS)</b>	Note-12	<b>(0.16)</b>	<b>(0.87)</b>	<b>(0.14)</b>	<b>(0.75)</b>

Signed in terms of our separate report of even date annexed.

  
**Ramesh Agarwal**  
Director  
DIN: 00230702

  
**Vikash Agarwal**  
Director  
DIN : 00230728

  
**Mohan Adhikari, FCA**  
Partner  
ICAB Enrol. No-1729  
**Pinaki & Company**  
Chartered Accountants

Dated: 19.05.2022

DVC: 2205211729AS753362



**Rupa Bangladesh Private Limited**  
**Statement of Change in Equity**  
For the year ended 31 March 2022

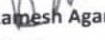
(Figures in BDT)

Particulars	Share Capital	Share Money Deposit	Retained Earning	Total
Opening Balance	15,90,040	-	(2,99,556)	12,90,484
Addition during the year	-	-	-	-
Profit/(Loss) during the year	-	-	(24,995)	(24,995)
<b>Balance as at 31 March, 2022</b>	<b>15,90,040</b>	<b>-</b>	<b>(3,24,551)</b>	<b>12,65,489</b>

(Figures in INR)

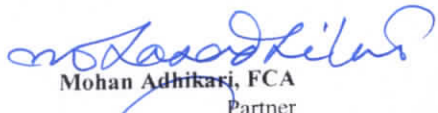
Particulars	Share Capital	Share Money Deposit	Retained Earning	Total
Opening Balance	14,01,143	-	(2,63,969)	11,37,175
Addition during the year	-	-	-	-
Profit/(Loss) during the year	-	-	(22,026)	(22,026)
<b>Balance as at 31 March, 2022</b>	<b>14,01,143</b>	<b>-</b>	<b>(2,85,994)</b>	<b>11,15,149</b>

Signed in terms of our separate report of even date annexed.

  
Ramesh Agarwal  
Director  
DIN: 00230702

  
Vikash Agarwal  
Director  
DIN : 00230728

Dated: 19.05.2022

  
Mohan Adhikari, FCA  
Partner  
ICAB Enrol. No-1729  
**Pinaki & Company**  
Chartered Accountants

DVC: 2205211729AS753362



**Rupa Bangladesh Private Limited**  
**Statement of Cash Flows**  
For the year ended 31 March 2022

Particular	Figures in BDT		Figures in INR	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
<b>Cash flows from Operating Activities :</b>				
Cash Paid for Operating Expenses	(46,000)	(1,15,260)	(40,535)	(99,527)
Finance Expenses	(1,995)	(690)	(1,758)	(596)
<b>Net cash Used by Operating Activities (A)</b>	<b>(47,995)</b>	<b>(1,15,950)</b>	<b>(42,293)</b>	<b>(1,00,123)</b>
<b>Cash flows from Investing Activities :</b>				
Acquisition of Property, Plant and Equipment	-	-	-	-
Sales of Property, Plant and Equipment	-	-	-	-
<b>Net cash used by investing activities (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities :</b>				
Issue of ordinary share capital	-	-	-	-
Increase of Short term borrowings received/(Repaid)	-	-	-	-
<b>Net cash provided from financing activities (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase of Cash and Cash Equivalents for the period (A+B+C)</b>	<b>(47,995)</b>	<b>(1,15,950)</b>	<b>(42,293)</b>	<b>(1,00,123)</b>
Cash and Cash Equivalents at the beginning of the year	7,42,886	8,58,836	6,54,631	7,41,605
<b>Cash and Cash Equivalents at the end of the year</b>	<b>6,94,891</b>	<b>7,42,886</b>	<b>6,12,338</b>	<b>6,41,482</b>

N.B: Opening Balance of Cash and Cash Equivalents for the year 31.03.2022 presented in INR are rearranged due to change for exchange rate per BDT.

  
Ramesh Agarwal  
Director  
DIN: 00230702

  
Vikash Agarwal  
Director  
DIN : 00230728

  
Mohan Adhikari, FCA  
Partner  
ICAB Enrol. No-1729  
Pinaki & Company  
Chartered Accountants

DVC : 2205211729A5753362



**Rupa Bangladesh Private Limited**  
Notes to the Financial Statement  
For the year ended 31 March 2022

Notes No.	Particulars	Ref. No.	Figures in BDT		Figures in INR	
			31.03.2022	31.03.2021	31.03.2022	31.03.2021
6.00	<b>Advance and Prepayment</b>					
	Security Deposit against Office Rent		5,93,598	5,93,598	5,23,079	5,12,572
			<u>5,93,598</u>	<u>5,93,598</u>	<u>5,23,079</u>	<u>5,12,572</u>
7.00	<b>Cash &amp; Cash Equivalents</b>					
	Cash in Hand		1,590	1,590	1,401.11	1,373
	Cash at Bank	7.01	6,93,301	7,41,296	6,10,937	6,40,109
			<u>6,94,891</u>	<u>7,42,886</u>	<u>6,12,338</u>	<u>6,41,482</u>
7.01	<b>Cash at Bank</b>					
	United Commercial Bank Limited-A/C No. 0952-563		6,93,301	7,41,296	6,12,338	6,41,482
8.00	<b>Authorized Capital</b>					
	3,000,000 Ordinary shares of Tk. 10 Each		3,00,00,000	3,00,00,000	2,64,36,000	2,59,05,000
	<b>Issued, Subscribed &amp; Paid-up Capital</b>					
	159,004 Shares of Tk 10 each are fully paid		15,90,040	15,90,040	14,01,143	13,73,000
	<b>Name of the shareholder</b>		<b>No. of Shares</b>	<b>No. of Shares</b>	<b>No. of Shares</b>	<b>No. of Shares</b>
	Rupa & Company Limited		1,59,000	1,59,000	1,59,000	1,59,000
	Mr. Ramesh Agrawal		1	1	1	1
	Mr. Mukesh Agrawal		1	1	1	1
	Mr. Vikash Agrawal		1	1	1	1
	Mr. Naseem Shafi		1	1	1	1
	<b>Total</b>		<u>1,59,004</u>	<u>1,59,004</u>	<u>1,59,004</u>	<u>1,59,004</u>
9.00	<b>Retained Earnings</b>					
	As per last year		(2,99,556)	(1,60,606)	(2,63,969)	(1,38,683)
	Add : Profit / (Loss) during this year		(24,995)	(1,38,950)	(22,026)	(1,19,983)
			<u>(3,24,551)</u>	<u>(2,99,556)</u>	<u>(2,85,994)</u>	<u>(2,58,667)</u>
10.00	<b>Liabilities for Expenses</b>					
	Audit Fees Payable		23,000	46,000	20,268	39,721
			<u>23,000</u>	<u>46,000</u>	<u>20,268</u>	<u>39,721</u>
11.00	<b>Administrative &amp; General Expenses</b>					
	Rates & Taxes		-	23,000	-	19,860.50
	Audit Fees		23,000	23,000	20,268	19,861
	Misc. Expenses		-	49,500	-	42,743
	Professional Fees		-	42,760	-	36,923
			<u>23,000</u>	<u>1,38,260</u>	<u>20,268</u>	<u>1,19,388</u>
12.00	<b>Earning Per Share (EPS)</b>					
	Net Profit After Tax- (a)		(24,995)	(1,38,950)	(22,026)	(1,19,983)
	Weighted average number of shares outstanding during the year (12.1)-(b)		1,59,004	1,59,004	1,59,004	1,59,004
	Basic & Diluted Earnings Per Share (a/b) (Nominal Value - 10 per share)		(0.16)	(0.87)	(0.14)	(0.75)





**Rupa Bangladesh Private Limited**  
**Notes to the Financial Statement**  
For the year ended 31 March 2022

**12.01 Weighted Average Number of Ordinary Shares**

**Weighted Average Number of Ordinary Shares for the year ended 31.03.2021**

Date of Allotment	Name of the Allottee	On the Equity share of Tk. 10 each	Amount (Face value)	No. of Days	Yearly (Day's)	Product (Weighted Average)
09-07-2019	Rupa & Company Limited	40,000	4,00,000	365	365	40,000
10-07-2019	Mr. Ramesh Agrwal,	1	10	365	365	1
11-07-2019	Mr. Mukesh Agrwal	1	10	365	365	1
12-07-2019	Mr. Vikash Agrwal	1	10	365	365	1
13-07-2019	Mr. Naseem Shafi	1	10	365	365	1
01-11-2020	Rupa & Company Limited	1,19,000	11,90,000	365	365	1,19,000
<b>Weighted Avg no. of shares</b>		<b>1,59,004</b>	<b>15,90,040</b>			<b>1,59,004</b>

**Weighted Average Number of Ordinary Shares for the year ended 31.03.2022**

Date of Allotment	Name of the Allottee	On the Equity share of Tk. 10 each	Amount (Face value)	No. of Days	Yearly (Day's)	Product (Weighted Average)
09-07-2019	Rupa & Company Limited	40,000	4,00,000	365	365	40,000
10-07-2019	Mr. Ramesh Agrwal,	1	10	365	365	1
11-07-2019	Mr. Mukesh Agrwal	1	10	365	365	1
12-07-2019	Mr. Vikash Agrwal	1	10	365	365	1
13-07-2019	Mr. Naseem Shafi	1	10	365	365	1
01-11-2020	Rupa & Company Limited	1,19,000	11,90,000	365	365	1,19,000
<b>Weighted Avg no. of shares</b>		<b>1,59,004</b>	<b>15,90,040</b>			<b>1,59,004</b>

