YEAKIN Polymer Limited
Mfg.of PP Woven & FIBC Bag
CORPORATE OFFICE: 23/6, Mirpur Road, Rupayan Shelford (15th Floor), Suit # G-14 & H-14
Shamoly, Mohammadpur, Dhaka-1207, Bangladesh.
Phone: +88-02-51000206-7
Fax: +88-02-51000206
E-mail: info@yeakinpolymerbd.com
Web: www.yeakinpolymerbd.com
(An ISO 9001:2015 & 14001:2015 Certified Company on QMS & EMS, Listed in Dhaka & Chittagong Stock Exchange)

YEAKIN POLYMER LIMITED
Statement of Financial Position
As at 30 September 2022

Particulars	Notes	Amount in Taka	
		30-09-2022	30-06-2022
Assets			
Non-current Assets		**552,267,154**	**564,115,857**
Property, Plant & Equipment	6.00	502,010,274	513,858,977
Capital Work in Progress		50,256,880	50,256,880
Current Assets		**305,056,672**	**310,753,365**
Inventories	7.00	146,711,559	151,309,733
Trade Receivable		112,281,206	112,246,652
Advances, Deposits & Prepayments		45,391,600	46,146,445
Cash & Cash Equivalent	8.00	672,307	1,050,535
Total Assets		**857,323,826**	**874,869,222**
Shareholders' Equity & Liabilities			
Shareholders' Equity		**433,606,420**	**453,895,937**
Share Capital	9.00	736,988,170	736,988,170
Reserve & Surplus (Retained Earnings)		(2,239,129)	18,050,388
Impeairment loss		(301,142,621)	(301,142,621)
Non-Current Liabilities		**59,158,474**	**59,803,624**
Deferred Tax Liabilities	10.00	59,158,474	59,803,624
Long Term Bank Loan	-	-	-
Current Liabilities		**364,558,932**	**361,169,661**
Current Portion of Long Term Loan	13.00	11,147,504	11,147,504
Short Term Bank Loan		229,133,109	229,133,109
Trade Creditors		519,418	562,542
Liabilities for Expenses		123,758,901	120,326,506
Total shareholders Equity & Liabilities		**857,323,826**	**874,869,222**
Net Asset Value (NAV) Per Share	15.00	**5.88**	**6.16**
Number of Shares used to compute (NAV)		73,698,817	73,698,817

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

Signed in terms of our annexed report of even date.

Place: Dhaka
Dated: 20 December 2022

YEAKIN Polymer Limited
Mfg.of PP Woven & FIBC Bag
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YEAKIN POLYMER LIMITED

Statement of Profit or Loss and Other Comprehensive Income

For The Period Ended 30 Septembert 2022

Particulars	Notes	Amount in Taka	
		July 2022 to September 2022	July 2021 to September 2021
Sales Revenue		4,658,124	30,603,115
Less: Cost of Goods Sold		18,674,922	36,103,354
Gross Profit/ (Loss)		**(14,016,798)**	**(5,500,239)**
Operating Expenses		**1,933,680**	**1,577,788**
Administrative Expenses		1,903,936	1,418,312
Selling & Distribution Expenses		29,744	159,476
Profit from Operations		**(15,950,478)**	**(7,078,027)**
Non-Operating Expenses/Income		**(4,956,240)**	**(3,501,124)**
Financial Expenses		(4,956,240)	(3,501,124)
Other Income		-	-
Profit before Contribution to WPPF & Income Tax		**(20,906,718)**	**(10,579,151)**
Less: Allocation for WPPF		-	-
Net Profit/ (Loss) after Contribution to WPPF before Income Tax		**(20,906,718)**	**(10,579,151)**
Less: Income Tax Expenses :		**(617,201)**	**(1,002)**
Current Tax	12.00	27,949	183,619
Deferred Tax (Income)/Expenses	11.00	(645,150)	(184,621)
Net Profit/ (Loss) after Provision for Income Tax transferred to Retained Earnings		**(20,289,517)**	**(10,578,149)**
Earnings Per Share (EPS)	16.00	**(0.28)**	**(0.14)**
Number of Shares used to compute (EPS)		73,698,817	73,698,817

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

Signed in terms of our annexed report of even date.

Place: Dhaka
Dated: 20 December 2022

Yeakin Polymer Limited
Mfg.of PP Woven & FIBC Bag
CORPORATE OFFICE:
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(A Concern of Yeakin Group)

YEAKIN POLYMER LIMITED

Statement of Changes in Equity

For The Period Ended 30 September 2022

Particulars	Amount in Taka					
	Share Capital	General Reserve	Tax Holiday Reserve	Retained Earnings	Impairement loss	Total Shareholders Equity
Balance as at 1 July 2022	**736,988,170**	**8,357,000**	**24,159,453**	**(14,466,065)**		**755,038,558**
Impeairment loss					(301,142,621)	(301,142,621)
Dividend Paid	-	-	-	-		-
Additional provisinol incom tax transfer				-		
Adjustmnent previous year bank interest				-		-
Net Profit/ (Loss) after tax for the Year ended 30 September 2022	-	-	-	(20,289,517)		(20,289,517)
Balance as at 30 September 2022	**736,988,170**	**8,357,000**	**24,159,453**	**(34,755,582)**	**(301,142,621)**	**433,606,420**

YEAKIN POLYMER LIMITED

Statement of Changes in Equity

For The Period Ended 30 September 2021

Particulars	Amount in Taka					
	Share Capital	General Reserve	Tax Holiday Reserve	Retained Earnings		Total Shareholders Equity
Balance as at 1 July 2021	**736,988,170**	**8,357,000**	**24,159,453**	**50,331,068**	-	819,835,691
1% cash Dividend Paid	-			-		-
Net Profit/ (Loss) after tax for the Year ended 30 September 2021	-	-	-	(10,578,149)		(10,578,149)
Balance as at 30 September 2021	**736,988,170**	**8,357,000**	**24,159,453**	**39,752,919**		**809,257,542**

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

Signed in terms of our annexed report of even date.

Place: Dhaka
Dated: 20 December 2022

YEAKIN Polymer Limited
Mfg.of PP Woven & FIBC Bag
CORPORATE OFFICE: 23/6, Mirpur Road, Rupayan Shelford (15th Floor), Suit # G-14 & H-14
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YEAKIN POLYMER LIMITED
Statement of Cash Flows
For the Period Ended 30 September 2022

Particulars	Amount in Taka	
	From July 2022 to September 2022	From July 2021 to September 2021
A. Cash flow from operating activities:		
Cash received during the year	**4,623,570**	**20,663,243**
Cash received from customers & other	4,623,570	20,663,243
Cash payment during the year	**5,000,774**	**17,085,721**
Cash payment to suppliers, employee and other	5,000,774	17,085,721
Cash payment for income tax	-	-
Net cash provided/ (used) by operating activities	**(377,204)**	**3,577,522**
B. Cash flow from investing activities:		
Paid for acquisition of fixed assets	-	-
Capital Work in Progress	-	-
Net cash provided/ (used) by investing activities	**-**	**-**
C. Cash flow from financing activities:		
Dividend payment	-	-
Previous year adjustment (bank interest & compansaction)	-	
Cash payment for financial expenses	(1,024)	(3,501,124)
Short term bank loan receipt/(paid)	-	-
Long term bank loan receipt/(Paid)	-	-
Net cash provided/ (used) by financing activities	**(1,024)**	**(3,501,124)**
D. Net Increase/(Decrease) in cash (A+B+C)	**(378,228)**	**76,398**
E. Opening cash & cash equivalents	1,050,535	1,522,383
Closing cash & cash equivalents (D+E)	**672,307**	**1,598,781**
Net Operating Cash flow (NOCF) Per share (Notes-29)	**(0.01)**	**0.05**
Number of Shares used to compute (NOCF)	73,698,817	73,698,817

Chairman | Managing Director | Director

Chief Financial Officer | Company Secretary

Signed in terms of our annexed report of even date.

Place: Dhaka
Dated: 20 December 2022

YEAKIN POLYMER LIMITED
23/6 Mirpur Road,Rupayan Shelford (15th Floor)
Suit # G-14, Shyamoli, Dhaka-1207
Notes to the Financial Statements
For the1st Quarterended 30 September2022 (un-audited)

1. Yeakin Polymer Limited (former Yeakin Business Limited) was incorporated in Bangladesh on 8 February 2001 as a Public Limited Company. The company was converted into a Private Limited Company on 10th November 2003 and again it was re-converted into a Public Limited Company on 15 May 2012. The name of the Company was changed on 15 December 2010 from Yeakin Business Limited to Yeakin Polymer Limited. The Company got consent for raising of capital through Initial Public Offering (IPO) from Bangladesh Securities and Exchange Commission on 09 June 2016 latter no. BSEC/CI/180-222/2013/319. The Company Listed in Dhaka Stock Exchange Ltd and Chittagong Stock Exchange Ltd. as on 01 September 2016 vide latter No. DSE/Listing/ULC/2016/6101 dated 01 September 2016 & CSE/Listing/YPL/-2016 dated 01 September 2016 respectively.

2. Registered Offices

   The registered office of the company is located at Labsha, Satkhira, Bangladesh.

3. Nature of Business:

   The principal activities of the company are to carry on the business of manufacturing and marketing (local & export) of PP woven regular bags [laminated & un-laminated], BOPP film attach bag, Square bag, Leno Mesh bag, Jumbo / FIBC bag and HDPE / LDPE liner in different size, color, denier, mash, and Tarpaulin sheet, Garments Accessories & House hold Products.

4. Components of the Financial Statements (un-audited):

   (i) Statement of Financial Position
   (ii) Statement of Profit or Loss and other Comprehensive Income
   (iii) Statement of Changes in Equity
   (iv) Statement of Cash Flows
   (v) Accounting Policies and Explanatory Notes to the Financial Statements.

5. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

   (i) Fundamental Accounting Concepts/ Assumption

   The 1st quarter un-audited financial statements have been prepared under convention as required by IAS-1 & IAS-34 "Interim financial reporting "and IFRS for fair presentation of financial statements.

   (ii) Comparative Information:

   Comparative information have been disclosed in respect of the 1st quarter for the period ended for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statement

   (iii) Compliance with Local Laws:

   The 1st quarter un-audited & provisional financial statements have been prepared in compliance with requirements of the Companies Act, 1994, Securities, Securities and Exchange Rules 1987, Listing regulations of Dhaka and Chittagong Stock Exchange Limited and other relevant local laws and regulations.

   (iv) Reporting period:

   1stquarter un-audited & provisional financial statements have been prepared covering first quarters from 1 July 2022 to 30September 2022.

YEAKIN POLYMER LTD. DHAKA

(v) Inventories:

The stocks of spares and raw materials have been valued at average prices and the stocks of finished goods have been valued at cost or net realizable value whichever is lower.

Work-in-process has been valued at prices which include cost of materials plus all conversion costs. Note –07

(vi) Taxation:

(a) Current Tax
Current Income Tax is expected Tax payable on the Taxable Income for the year. The company is a "Publicly Traded Company" hence Tax Rates is Applicable @ 22.5%. Since the company bearing the loss during the period so company calculated minimum tax on sale.

(b) Deferred Taxation
The company accounts for deferred tax as per IAS- 12 "Income Taxes". Deferred tax is provided using the Financial Position method for all temporary differences arising between the tax base of assets and liabilities and their carrying value for financial reporting purposes. Tax rate prevailing at the Financial Position date is used to determine deferred tax. (Note- 10)

(vii) Cash and Cash Equivalents:

According to IAS- 7 "Statement of Cash Flows" cash comprises cash in hand and demand deposits and cash equivalents are short term, highly liquid investments that are readily convertible to know amounts of cash and which are subject to an insignificant risk of changes in value. IAS- I "Presentation of Financial Statements" provides that Cash and Cash equivalents are not restricted in use. Considering the provisions of IAS- 7 and IAS- I, Cash in hand and bank balances have been considered as cash and cash equivalents.

(vii) Effect of exchange rate changes on cash and cash equivalents

There were no significant gains and losses arising from changes in foreign currency exchange rates. Very little amount gain which is included in the total realization's it did not present separate in the cash flow statement.

(viii) Related Party Disclosures

There are no transactions with related parties carried out in the normal course of business in accordance with the requirements of IAS 24: Related Party Disclosures except the remuneration received by the directors and board meeting fees. Independent director did not receive any remunerating except board meeting fees (Note -14.00)

(ix) Workers' profit participation fund and workers welfare fund:

Company made workers' profit participation fund at 5% on net profit before tax in as per the Section 234 of the labor Law-2006 (Amended 2013) of which 80% relates to Workers' Profit Participation Fund and 20% relates to Welfare Funds & workers welfare foundation fund.

(x) Key Management Personnel Compensation

Company did not pay any personnel compensation to the key management on the following categories:
(a) Short-term employee benefits;
(b) Post-employment benefits;
(c) Other long-term benefits;
(d) Termination benefits; and
(e) share-based payment

YEAKIN POLYMER LTD. DHAKA

(x) Disclosure regarding significant deviation in EPS and NOCFPS:

(a) EPS:
Significant deviation in Earnings per Share (EPS) compare to previous period:
First quarter Earnings per Share (EPS) for the period ended 30 September 2022 is (0.28). Previous year first quarter Earnings per Share (EPS) for the period ended 30 September 2021 was (0.14). This significant variation occurred owing to the following reasons.
i). Effect of pandemic (COVID-19), war of Ukraine-Russia &shortage of working capital companies earning decreased compare to previous period.

(b) NOCFPS

During the period 01 July 2022 to 30 September 2022 Net Operating Cash Follows per Share is (0.01) and during the period 01 July 2021 to 30 September 2021 Net Operating Cash Follows per Share was 0.05. Due to war of Ukraine- Russia shortage of working capital, production &sale dropped, raw material cost increase but operational& financial cost continues so NOCFPS stand negative.

	AMOUNT (IN TAKA)	
	30.09.2022	30.06.2022

6. PROPERTY, PLANT AND EQUIPMENT : TK. 502,010,274

This is made up as follows:		
At cost (A)		
Opening balance	889,546,667	889,546,667
Addition during the period -	-	-
	889,546,667	889,546,667
Accumulated depreciation (B)		
Opening balance	375,687,690	328,248,103
Charge during the period	11,848,704	47,439,587
	387,536,394	375,687,690
Balance (A-B)	502,010,274	513,858,977

	AMOUNT (IN TAKA)	
	30.09.2022	30.06.2022

7. Inventories: Tk.146,711,559

The break-up of the above is as under:		
Raw Materials:	84,097,569	84,342,693
Work-In-Progress:	13,085,747	14,499,993
Finished Goods:	23,416,097	26,200,687
Stores & Spares:	26,112,146	26,266,613
Total	**146,711,559**	**151,309,733**

	AMOUNT (IN TAKA)	
	30.09.22	30.06.2022

8. Cash and Cash Equivalents Tk. 672,307

This is made up as follows:		
Cash in hand	154,915	155,575
Cash at Bank	517,392	894,959
	672,307	**1,050,534**

YEAKIN POLYMER LTD. DHAKA

	AMOUNT (IN TAKA)	
	30.09.2022	30.06.2022

9. Share Capital:

9.1 Authorized Share Capital: (100,000,000 Ordinary Shares @ Tk. 10/- each)	1,000,000,000	1,000,000,000

	AMOUNT (IN TAKA)	
	30.09.2022	30.06.2022

9.2 **Issued, Subscribed & Fully Paid-up Capital: Tk. 736,988,170**

(a) (39,000,000 Ordinary Shares @ Tk. 10/-each)	390,000,000	390,000,000
(b) 20,000,000 Ordinary Share issued @Tk.10/-each during the year through Initial Public Offer (IPO)	200,000,000	200,000,000
(c) 5,900,000 Bonus Share issued @ Tk. 10/= each(FY-2015-2016)	59,000,000	59,000,000
(d) 3,245,000 Bonus Share issued @ Tk. 10/= each(FY-2016-2017)	32,450,000	32,450,000
(e) 2,044,350 Bonus Share issued @ Tk. 10/= each(FY-2017-2018)	20,443,500	20,443,500
(f) 3,509,467 Bonus Share Issued @ Tk. 20/= each (FY-2018-2019)	35,094,670	35,094,670
	736,988,170	736,988,170

10. Deferred Tax Liabilities/ (Assets): Tk.59,158,474

Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12: Income Taxes.

Particulars

	AMOUNT (IN TAKA)	
	30.09.2022	30.06.22
Written down value of Non- Current Assets as per account base	502,010,274	513,858,977
Written down value of Non- Current Assets as per tax base	239,083,721	248,065,093
Taxable temporary difference	262,926,553	265,793,884
Effective Tax Rate	22.50%	22.50%
Current year Deferred Tax Liabilities	59,158,474	59,803,624

Calculation given in annexure 01

	AMOUNT (IN TAKA)	
	30.09.2022	30.09.2021

11. Current year Deferred Tax Expenses Tk.(645,150)

Current year Deferred Tax Liabilities	**59,158,474**	**60,202,376**
Less: Opening Deferred Tax	59,803,624	60,386,997
Deferred tax Expenses	(645,150)	(184,621

YEAKIN POLYMER LTD. DHAKA

	AMOUNT (IN TAKA)	
	30.09.2022	30.09.2021

12. Current Tax : Tk. 27,949

The break-up of the above is as under:

Profit before tax	(20,906,718)	(10,579,151)
Add Accounting Depreciation	11,848,704	12,032,241
	(9,058,015)	**1,453,090**
Less: Taxable Depreciation	**8,981,372**	(11,211,705)
	(18,039,387)	(9,758,615)
Tax Rate	22.50%	22.50%
	(4,058,862)	(2,195,688)
Current Tax (Minimum Tax)	27,949	183,619

During the period from 01 July 2022 to 30 September 2022 Company bearing the loss, so company calculated 0.6% minimum tax on sales. Sale was Tk.4, 658,124. Minimum tax Tk. 27,949. Tax Expenses 0.6%of turnover (Minimum tax u/s16ccc/82c)

	AMOUNT (IN TAKA)	
	30.09.2022	30.06.2022

13. Current portion of long term loan: Tk.11,147,504

Outstanding position of long term loan from Islami Bank Bangladesh Limited

Opening long term loan	11,147,504	11,147,504
Less:closing long term loan	-	-
Current portion of long term loan	**11,147,504**	**11,147,504**

14. Related Party Transaction

A. Remuneration & Board Meeting fees:

Name of Director	Position	Remuneration	Board Meeting fees	Total
Quazi Anwarul Haque	Chairman	-	0	0
S M Akter Kabir	Managing Director	50,000	0	50,000
Sk. Jamil Hossain	Director	-	0	0
Badal Kumar Nath	Independent Director		0	0
Total		50,000	0	50,000

B. Other Transaction: There were no other transaction

	AMOUNT (IN TAKA)	
	30.09.2022	30.06.2022

15. Net Asset Value Per Share (NAV): 5.88

The break-up of the above is as under:

a) Shareholders' equity at the end of the period	433,606,420	453,895,937
b) No. of ordinary shares used to compute(NAV)	73,698,817	73,698,817
Net Asset Value perShare:(a÷b)	**5.88**	**6.16**

YEAKIN POLYMER LTD. DHAKA

	AMOUNT (IN TAKA)	
	30.09.2022	30.09.2021
16. Earnings Per Share (Basic): (0.28)		
The break-up of the above is as under:		
a) Net Profit/ (Loss) After Tax	(20,289,517)	(10,578,149)
b) No. of ordinary shares used to compute (EPS)	73,698,817	73,698,817
Earningsper Share (Basic): (a÷b)	**(0.28)**	**(0.14)**

	AMOUNT (IN TAKA)	
	30.09.2021	30.09.2021
17. Net Operating Cash flow (NOCF) Per share: 0.01		
The break-up of the above is as under:		
a) Net cash provided/ (used) by operating activities	(377,204)	3,573,022
b) Number of Ordinary Shares used to compute (NOCF)	73,698,817	73,698,817
Net Operating Cash flow (NOCF) per share (a÷b)	**(0.01)**	**0.05**

	AMOUNT (IN TAKA)	
	30.09.2022	30.09.2021
18. Reconciliation of net operating cash flows		
The break-up is given under:		
Profit/(Loss) After Tax	(20,289,517)	(10,578,149)
Adjustment for		
Depreciation	11,848,704	12,032,241
Payment Interest & charge	1,024	3,501,124
Tax Expense	(617,201)	(1,002)
	(9,056,991)	**4,954,214**
Changes in		
(Increase)/ Decrease inventory	4,598,174	2,207,931
(Increase)/ Decrease in accounts receivable	(34,554)	(9,939,872)
(Increase)/Decrease in Advance Deposits & prepaid expenses	754,845	3,317,088
Increase/ (Decrease) in accounts payable	(43,124)	123,427
Increase/(Decrease) in Provision and accruals	3,404,446	2,914 737
	8,679,787	**(1,376,692)**
Net Cash from Operating Activities	**(377,204)**	**3,577,522**

Chairman | Managing Director | Director

Chief Financial Officer | Company secretary

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Fixed Assets Schedule on Accounting Base

Annexure-01

Particulars	Cost			Rate of Dep. %	Depreciation			Written down Value as at 30.09.22	Written down Value as at 30-06-2022
	Balance as at 01-07-2022	Addition for the period	Balance as at 30-09-2021		Balance as at 01-07-2022	Charged for the year	Balance as at 30.09.22		
Land & Land Devel.	66,276,153	-	66,276,153	-	-	-	-	66,276,153	66,276,153
Factory Building	338,139,002	-	338,139,002	5%	120,417,269	4,226,738	124,644,007	213,494,995	217,721,733
Plant & Machinery	469,044,060	-	469,044,060	6.5%	239,182,969	7,621,966	246,804,935	222,239,125	229,861,091
Office Equipment	8,129,349	-	8,129,349	20%	8,129,349	-	8,129,349	-	-
Furniture & Fixture	7,341,503	-	7,341,503	10%	7,341,503	-	7,341,503	-	-
Vehicles	616,600	-	616,600	10%	616,600	-	616,600	-	-
Total Taka	**889,546,667**	**-**	**889,546,667**		**375,687,690**	**11,848,704**	**387,536,394**	**502,010,274**	**513,858,977**

Fixed Assets Schedule on Tax Base:

Particulars	Cost			Rate of Dep. %	Depreciation			Written down Value as at 30.09.22	Written down Value as at 30-06-2022
	Balance as at 01-07-2022	Addition for the period	Balance as at 30-09-2021		Balance as at 01-07-2022	Charged for the period	Balance as at 30.09.22		
Land & Land Devel.	66,276,153	-	66,276,153	-	-	-	-	66,276,153	66,276,153
Factory Building	338,139,002	-	338,139,002	20%	262,147,373	3,799,581	265,946,954	72,192,048	75,991,629
Plant & Machinery	469,044,060	-	469,044,060	20%	367,619,046	5,071,251	372,690,297	96,353,763	101,425,014
Office Equipment	8,129,349	-	8,129,349	10%	6,053,647	51,893	6,105,539	2,023,810	2,075,702
Furniture & Fixture	7,341,503	-	7,341,503	10%	5,094,207	56,182	5,150,390	2,191,113	2,247,296
Vehicles	616,600	-	616,600	20%	567,301	2,465	569,766	46,834	49,299
Total Taka	**889,546,667**	**-**	**889,546,667**		**641,481,574**	**8,981,372**	**650,462,946**	**239,083,721**	**248,065,093**

Written down value of Non-Current Assets as per account	502,010,274
Written down value of Non-Current Assets as per tax base	239,083,721
	262,926,553
Taxable temporary difference	
Effective Tax Rate	22.5%
Current year Deferred Tax Liabilities/ Closing Deferred Tax	59,158,474
Less: Opening Deferred Tax	59,803,624
Deferred tax expenses	(645,150)

YEAKIN POLYMER LTD. DHAKA