

46.00 **FINANCIAL INSTRUMENTS AND RELATED DISCLOSURE UNDER IAS 32 "FINANCIAL INSTRUMENTS:
(A) PRIMARY (ON BALANCE SHEET) FINANCIAL INSTRUMENTS.**

Setout below is a year ended balance of carrying amounts (book value) of all financial assets and liabilities

Particulars	Interest Bearing		Non Interest Bearing	Total
	Maturity within one year	Maturity after one year		
Financial Assets				
Bangladesh Government Treasury Bonds (BGTB)		25,000,000		25,000,000
Investment in FDR		283,167,927		283,167,927
Investment in Shares	13,639,283			13,639,283
Accounts Receivable	-		155,721,380	155,721,380
Cash and Cash Equivalent	60,281,277	-	12,881,242	73,162,518
Total	73,920,560	308,167,927	168,602,622	550,691,109
Financial Liabilities				
Bank Overdraft	6,139,977			6,139,977
Outstanding Claims	-	-	83,874,184	83,874,184
Creditors	-	-	63,675,089	63,675,089
Total	6,139,977	-	147,549,273	153,689,250
Net Financial Assets/Liabilities	67,780,582	308,167,927	21,053,349	397,001,859

47.00 **RELATED PARTY TRANSACTIONS-DISCLOSURE UNDER IAS 24 "RELATED PARTY DISCLOSURE"**

During the year under review the Company did not carry out the transactions with the related parties in the normal course of business and on arm's length basis.

48.00 **PAYMENT / PERQUISITES TO DIRECTORS**

No amount of money was spent by the Company for compensating any member of the Board for services rendered other than Board Meeting Fee.

49.00 **CAPITAL EXPENDITURE COMMITMENT**

There was no commitment for capital expenditure and also not incurred or provided for the year ended 31st December, 2013.

50.00 **CONTINGENT LIABILITIES**

The Company is contingently liable as on 31st December, 2013 on account of Income Tax, the details of which are given below:

CONTINGENT TAX LIABILITY:

Accounting Year	Assessment Year	Tax as per Accounts	Tax as per Assessment Order	Tax Paid in Cash and Deducted at Source	Remarks
2000	2001-2002	-	6,689,747	1,310,153	Writ petition pending in Supreme Court
2001	2002-2003	-	4,540,415	325,648	Do
2006	2007-2008	480,000	4,547,870	375,008	Tribunal
Total		480,000	15,778,032	2,010,809	

51.00 **CREDIT FACILITY NOT AVAILED**

There was no credit facility available to the Company under any contract and also not availed as of 31st December, 2013 other than trade credit available in the ordinary course of business.

52.00 **SUBSEQUENT EVENTS-DISCLOSURES UNDER IAS 10 "EVENTS AFTER THE REPORTING PERIOD"**

There were no non-adjusting post statement of Financial Position events of such importance, non disclosure of which would affect the ability of the users of financial statements to make proper evaluations and decisions.

53.00 **COMPLIANCE OF SCHEDULE XI PART II OF THE COMPANIES ACT, 1994.**

The Slab of employees remuneration is given below:

Particulars	Number of Employees
Below Tk. 36,000 per year	0
Tk. 36,000 and above	717
Total	717