

# KHULNA PRINTING & PACKAGING LTD.

## Selected Explanatory Notes:

For the nine months ended (3rd Quarter) March 31, 2020

### 1.00 Basis of Preparation:

The 3rd Quarter (09 Months) Un-audited Financial Statements are being prepared in accordance with the requirements of International Accounting Standards (IAS) & Bangladesh Accounting Standards (BAS)-34 "Interim Financial Reporting" and Rule of the provisions of the Securities and Exchange Rules, 1987 or International Financial Reporting Standards (IFRS).

### 2.00 Accounting policies:

Accounting policies have been followed in preparing these Financial Statements are same as applied in Financial Statements of the company 2018-19.

### 3.00 Share Capital:

#### Authorized Share Capital:

100,000,000 Ordinary Shares of Tk.10 each at Par.

**Amount in Taka**

1,000,000,000

#### Issued, subscribed & paid up capital

73,040,000 Ordinary shares of Tk. 10/- each paid up in full at par

730,400,000

% of shareholding position of different shareholders are as follows as on 31.03.2020:

Name of shareholder	No. Of shares	% of holding
Sponsor/Director	29,040,000	39.76
Institute/Company	4,221,138	5.78
General Public	39,778,862	54.46
<b>Total</b>	<b>73,040,000</b>	<b>100.00</b>

### 4.00 Revaluation Surplus

Opening Balance

138,246,192

Adjustment for depreciation on Revaluation

(3,529,400)

134,716,792

### 5.00 There is no related party transactions during the period

6.00 Shareholders approved 1% cash dividend for general shareholders(excluding Sponsors and Directors)from retained profit in the 19th Annual General Meeting held on December 31,2019 at the Coporate Office, Khulna Mongla Road, Katakhal, Shambagath, Lockpur, Fakirhat, Bagerhat which Dividend has distributed among the Ordinary shareholders accordingly.