"If you have any query about this document, you may consult issuer, issue manager and underwriter"

PROSPECTUS

PUBLIC ISSUE OF 50,000,000 ORDINARY SHARES OF BDT 10.00 EACH AT AN ISSUE PRICE OF BDT 35.00 EACH INCLUDING A PREMIUM OF BDT 25.00 PER SHARE AMOUNTING TO BDT 1,750,000,000.00

SHASHA DENIMS LIMITED

Mascot Plaza (10th Floor), Plot – 107/A, Sonargaon Janapath,
Sector-7, Uttara C/A, Dhaka-1230, Tel: +88-02-8952801-3, +88-02-8952720-1
Fax: +88-02-8952748; E-mail: info@shashabd.com; Website: www.shashadenim.com

SUBSCRIPTION OPENING AND CLOSING DATE:
For Resident Bangladeshis - Opening Date: **December 14, 2014** Closing Date: **December 21, 2014**
For Non-Resident Bangladeshis - Opening Date: **December 14, 2014** Closing Date: **December 30, 2014**

MANAGERS TO THE ISSUE:

AFC CAPITAL LIMITED	IMPERIAL CAPITAL LIMITED
Tanaka Tower (2nd Floor), 42/1/Gha, Segun Bagicha, Dhaka-1000 Tel: +88-02-7120795; +88-02-7121348 Fax: +88-02-7121348, +88-02-9550040 Website: www.afccapital.org	Shaiham Sky View Tower (3rd Floor), 45 Bijoy Nagar, Dhaka-1000 Tel: +88-02-9361870; Fax: +88-02-9361870 Website: www.imperialcapital.org

CREDIT RATING STATUS:

	Long Term	Short Term
Entity Rating	A_1	ST-3
Date of Credit Rating	08 July, 2014	
Validity	30 June, 2015	30 June, 2015
Rating Assigned By: Credit Rating Agency of Bangladesh (CRAB)		

UNDERWRITERS:

BMSL INVESTMENT LIMITED Sadharan Bima Tower (7th Floor), 37/A Dilkusha C/A, Dhaka-1000.	**CITIZEN SECURITIES & INVESTMENT LIMITED** Al-Razi Complex (Suite # G=802) 8th Floor, 166-167, Saheed Syed Nazrul Islam Sarani, Purana Paltan, Dhaka-1000.
EBL INVESTMENTS LIMITED 59 Motijheel C/A, 1st Floor, Dhaka-1000.	**UNICAP INVESTMENTS LIMITED** Noor Tower (5th Floor), 73, Sonargaon Road Dhaka-1205.
MTB CAPITAL LIMITED WW Tower (5th Floor), 68 Dilkusha C/A, Dhaka-1000.	**IL CAPITAL LIMITED** Printers Building, 14th Floor, 5 Rajuk Avenue, Dhaka-1000.
PROGRESSIVE LIFE INSURANCE COMPANY LIMITED National Scout Bhaban (4th,5th,6th,7th&11thFloor) 70/1 Inner Circular Road, Kakrail, Dhaka-1000.	**SWADESH INVESTMENT MANAGEMENT LTD** Suite 01, Level 11, Unique Trade Center, 8 Panthapath, Karwan Bazar, Dhaka-1215.
PLFS INVESTMENT LIMITED Paramonut Heights (13thFloor), 65/2/1, Box Culvert Road Purana Paltan, Dhaka-1000.	**SBL CAPITAL MANAGEMENT LIMITED** 2, D.I.T Avenue (Extension), 3rd Floor, Motijheel, C/A, Dhaka-1000.
AIBL CAPITAL MANAGEMENT LIMITED Peoples Insurance Bhaban (7th Floor), 36 Dilkusha C/A, Dhaka	

THE ISSUE SHALL BE PLACED IN 'N' CATEGORY
ISSUE DATE OF THE PROSPECTUS: November 11, 2014

"CONSENT OF THE SECURITIES AND EXCHANGE COMMISSION HAS BEEN OBTAINED TO THE ISSUE/OFFER OF THESE SECURITIES UNDER THE SECURITIES AND EXCHANGE ORDINANCE, 1969, AND THE SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE) RULES, 2006. IT MUST BE DISTINCTLY UNDERSTOOD THAT IN GIVING THIS CONSENT THE COMMISSION DOES NOT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL SOUNDNESS OF THE ISSUER COMPANY, ANY OF ITS PROJECTS OR THE ISSUE PRICE OF ITS SECURITIES OR FOR THE CORRECTNESS OF ANY OF THE STATEMENTS MADE OR OPINION EXPRESSED WITH REGARD TO THEM. SUCH RESPONSIBILITY LIES WITH THE ISSUER, ITS DIRECTORS, CHIEF EXECUTIVE OFFICER/CHIEF FINANCIAL OFFICER, ISSUE MANAGER, UNDERWRITER AND/OR AUDITOR"

AVAILABILITY OF PROSPECTUS

The Prospectuses of the Company shall be available at the following addresses:

Source	Address	Contact Person	Telephone
Company	**SHASHA DENIMS LIMITED** Mascot Plaza (10th Floor), Plot-107/A, Sonargaon Janapath, Sector-7, Uttara C/A, Dhaka-1230.	**Md. Ahasanul Haque** Chief Financial Officer	Tel: +88-02-8952801-3, +88-02-8952720-1 Fax: +88-02-8952748 E-mail: info@shashabd.com
Issue Managers	**AFC CAPITAL LIMITED** Tanaka Tower (2nd Floor), 42/1/Gha, Segun Bagicha, Dhaka-1000.	**Md. Abul Bashar Parvez** Sr. Executive Officer	Tel: +88-02-7120795, +88-02-9572001 Fax: +88-02-7121348, +88-02-9550040 Email: capital.afc@gmail.com
	IMPERIAL CAPITAL LIMITED Shaiham Sky View Tower (3rd Floor), 45 Bijoy Nagar, Dhaka-1000.	**Md. Salauddin Sikder FCMA** CEO & Managing Director	Tel: +88-02-9361870 Fax: +88-02-9361870 E-mail: salauddin_sikder@yahoo.com
Underwriters	**BMSL INVESTMENT LIMITED** Sadharan Bima Tower (7th Floor), 37/A Dilkusha C/A, Dhaka-1000	**Md. Riyad Matin** Managing Director	Tel: +88-02-7169428, +88-02-9570624 Fax: +88-02-7123820 Email: info@bmsl.com.bd
	CITIZEN SECURITIES & INVESTMENT LIMITED Al-Razi Complex (Suite#G=802) 8th Floor, 166-167, Saheed Syed Nazrul Islam Sarani, Purana Paltan, Dhaka-1000.	**Tahid Ahmed Chowdhury** Managing Director & CEO	Tel: +88-02-9514542 Fax: +88-02-9570546 E-mail: ceo@citizensecurities.com
	EBL INVESTMENTS LIMITED 59 Motijheel C/A, 1st Floor, Dhaka-1000.	**Md. Tanvir Hashem** Manager	Tel: +88-02-7118975 Fax: +88-02-7120251 E-mail: tanvir@eblinvestments.com
	IL CAPITAL LIMITED Printers Building, 14th Floor, 5 Rajuk Avenue, Dhaka-1000	**Nehal Ahmed** Managing Director	Tel: +88-02-9559639 Fax: +88-02-7166093 E-mail: nehal@ilfsl.com
	MTB CAPITAL LIMITED WW Tower (5th Floor), 68 Dilkusha C/A, Dhaka-1000.	**Khairul Bashar A. T. Mohammed** Chief Executive Officer & SVP	Tel: +88-02-7170138-9, +88-02-7162943 Fax: +88-02-9555654 E-mail: info.mtbcap@mutualtrustbank.com
	PLFS INVESTMENT LIMITED Paramonut Heights (13th Floor), 65/2/1, Box Culvert Road Purana Paltan, Dhaka-1000	**Mustofa Kamal** Chief Executive Officer	Tel: +88-02-7119654 Fax: +88-02-7125396 E-mail: plfsilbd@gmail.com
	PROGRESSIVE LIFE INSURANCE COMPANY LIMITED National Scout Bhaban (4th, 5th, 6th, 7th & 11th Floor), 70/1 Inner Circular Road, Kakrail, Dhaka-1000	**Md. Enayet Ali Khan** Sr. GM	Tel: +88-02-9341277, +88-02-9350301 Fax: +88-02-8315373 Email: progress@bdcom.com
	SBL CAPITAL MANAGEMENT LIMITED 2, D.I.T Avenue (Extension), 3rd Floor, Motijheel, C/A, Dhaka-1000.	**Mohammed Anisuzzaman Chowdury** First AVP	Tel: +88-02-7175698, +88-02-9515484 Fax: +88-02-9585985 Email:topu36@yahoo.com
	SWADESH INVESTMENT MANAGEMENT LTD Suite 01, Level 11, Unique Trade Center, 8 Panthapath, Karwan Bazar, Dhaka-1215	**Mamun Ahmed** Managing Director	Tel: +88-02-8158166 Fax: +88-02-8158344 E-mail: mamunahmed@msn.com
	UNICAP INVESTMENTS LIMITED Noor Tower (5th Floor), 73, Sonargaon Road Dhaka-1205.	**Mushfiq Ul Quayoom** EVP & Company Secretary	Tel: +88-02-9662888 Fax: +88-02-8616878 E-mail: mushfiq@unicap-bd.com
	AIBL CAPITAL MANAGEMENT LIMITED Peoples Insurance Bhaban (7th Floor), 36 Dilkusha C/A, Dhaka-1000.	**Md. Golam Sarwar Bhuiyan** Chief Executive Officer	Tel: +88-02-9560198, +88-02-9568007 Fax: +88-02-9575379 E-mail: cml@al-arafahbank.com
Stock Exchanges	**DHAKA STOCK EXCHANGE LIMITED** 9/F Motijheel C/A, Dhaka 1000	DSE Library	Tel: +88-02-9564601, 9576210-18 Fax:+88-02-9564727,+88-02-9569755
	CHITTAGONG STOCK EXCHANGE LTD. CSE Building, 1080, Sheikh Mujib Road, Chittagong 4100	CSE Library	Tel: +880-2-9513911-15 Fax: +880-2-9513906

Prospectus would also be available on the web sites of BSEC (www.secbd.org), DSE (www.dsebd.org), CSE (www.csebd.com), Shasha Denims Limited (www.shashadenim.com), AFC Capital Limited (www.afccapital.org) and Imperial Capital Limited (www.imperialcapital.org) and at the Public Reference Room of the Bangladesh Securities and Exchange Commission (BSEC) for reading and studying.

Auditor's Information

Name	Address	Contact No.
PINAKI & COMPANY Chartered Accountants	Ahsandell, 2/A, Mymensingh Road (2nd Floor) Shahbag, Dhaka-1000.	Tel: +88-02-9660944, +88-02-9665095 Fax: +88-02-9672726 E-mail: pinaki_co@yahoo.com

TABLE OF CONTENTS

ACRONYMS

A

Allotment	Letter of allotment for shares

B

BB	Bangladesh Bank
BO A/C	Beneficiary Owner Account or Depository Account
BSEC	Bangladesh Securities and Exchange Commission

C

Commission	Bangladesh Securities and Exchange Commission
Companies Act	Companies Act, 1994 (Act. No. XVIII of 1994)
CSE	Chittagong Stock Exchange Limited

D

DSE	Dhaka Stock Exchange Limited

E

EPCL	Energis Power Corporation Limited

F

FC Account	Foreign Currency Account
FI	Financial Institution

G

GOB	The Government of People's Republic of Bangladesh

H

HP Account	High Performance Account

I

IPO	Initial Public Offering
Issue	Public offer of SDL's shares
Issuer	Shasha Denims Limited

N

NAV	Net Asset Value of the Company
NBR	National Board of Revenue
NRB	Non Resident Bangladeshi

O

Offering Price	Price of the securities of SDL being offered

R

Registered Office	Registered Office of SDL
RJSC	Registrar of Joint Stock Companies & Firms

S

SC	Share Certificate
SDL	Shasha Denims Limited
Securities	Shares of Shasha Denims Limited
Share Market	Market of the Securities
Sponsors	The sponsor shareholders of SDL
Stockholders	Shareholders
Subscription	Application money
STL	Shasha Textiles Limited
SGL	Shasha Garments Limited

T

The Company	Shasha Denims Limited

GENERAL INFORMATION

AFC Capital Limited (AFCCL) and **Imperial Capital Limited (ICL)** (The Managers to the issue) have prepared this Prospectus based on the information provided by **Shasha Denims Limited (SDL)** (the Issuer) and also upon several discussions with the Chairman, Managing Director and related executives of the Company. The Directors including Managing Director of the Issuer and that of the Issue Managers collectively and individually, having made all reasonable inquiries, confirm that to the best of their knowledge and belief, the information contained herein is true and correct in all material respect and that there are no other material facts, the omission of which, would make any statement herein misleading.

The form and content of the prospectus was developed under the guidelines of the Securities and Exchange Commission (Public Issue) Rules, 2006.

No person is authorized to give any information or to make any representation not contained in this Prospectus and if given or made, any such information or representation must not be relied upon as having been authorized by the Company or Issue Managers.

The Issue as contemplated in this document is made in Bangladesh and is subject to the exclusive jurisdiction of the courts of Bangladesh. Forwarding this Prospectus to any person resident outside Bangladesh in no way implies that the Issue is made in accordance with the laws of that country or is subject to the jurisdiction of the laws of that country.

A copy of this Prospectus may be obtained from the Head Office of Shasha Denims Limited and that of the Issue Managers, the underwriters and the Stock Exchanges where the securities will be traded.

PART I	STATUTORY DISCLOSURES, CONDITIONS, DECLARATIONS AND DUE DILIGENCE CERTIFICATES

A. DISCLOSURES IN RESPECT OF ISSUANCE OF SECURITIES IN DEMATERIALIZED FORMAT

"As per provision of the Depository Act, 1999 and regulation made there under, shares will be issued in demat condition. All transfer/transmission/splitting will take place in the Central Depository Bangladesh Limited (CDBL) system and any further issuance of shares (rights/bonus) will be issued in dematerialized form only.

B. CONDITIONS UNDER 2CC OF THE SECURITIES AND EXCHANGE ORDINANCE, 1969

PART–A

1. The Company shall go for Initial Public Offer (IPO) for 50,000,000 Ordinary Shares of Tk. 10.00 each at an issue price of Tk. 35.00 each per share including a premium of Tk. 25.00 each worth Tk. 1,750,000,000 (One Hundred Seventy Five Crore) following the Securities and Exchange Commission (Public Issue) Rules, 2006, the Depository Act, 1999 and regulations made there under.

2. The abridged version of the prospectus, as approved by the Commission, shall be published by the issuer in **4 (Four)** national daily newspapers (two in Bangla and two in English), within **05 (Five) working days** of issuance of the consent letter. The issuer shall post the full prospectus, vetted by the Bangladesh Securities and Exchange Commission, in the issuer's website and shall also put on the websites of the Commission, stock exchanges, and the issue manager, within **05 (Five) working days** from the date of issuance of this letter and shall remain posted till the closure of the subscription list. The issuer shall submit to BSEC, the stock exchanges and the issue managers a diskette containing the text of the vetted prospectus in "MS -Word" format.

3. Sufficient copies of prospectus shall be made available by the issuer so that any person requesting a copy may receive one. A notice shall be placed on the front of the application form distributed in connection with the offering, informing that interested persons are entitled to a prospectus, if they so desire, and that copies of prospectus may be obtained from the issuer and the issue managers. The subscription application shall indicate in bold type that no sale of securities shall be made, nor shall any money be taken from any person, in connection with such sale until **25 (Twenty Five) days** after the prospectus has been published.

4. The Company shall submit **40 (Forty)** copies of the printed prospectus to the Bangladesh Securities and Exchange Commission for official record **within 05 (Five) working days** from the date of publication of the abridged version of the prospectus in the newspaper.

5. The issuer company and the issue managers shall ensure transmission of the prospectus, abridged version of the prospectus and relevant application forms for NRBs through email, simultaneously with publication of the abridged version of the prospectus, to the Bangladesh Embassies and Missions abroad and shall also ensure sending of the printed copies of abridged version of the prospectus and application forms to the said Embassies and Missions **within 05 (Five) working days** of the publication date by Express Mail Service (EMS) of the postal department. A compliance report shall be submitted in this respect to the BSEC jointly by the issuer and the issue managers **within 02 (Two) working days** from the date of said dispatch of the prospectus and the forms.

6. The paper clipping of the published abridged version of the prospectus, as mentioned at **condition no. 2 above**, shall be submitted to the Commission **within 24 hours** of the publication thereof.

7. The Company shall maintain separate bank account(s) for collecting proceeds of the Initial Public Offering and shall also open Foreign Currency (FC) account(s) to deposit the application money of the Non Resident Bangladeshis (NRBs) for IPO purpose, and shall incorporate full particulars of said FC account(s) in the prospectus. The Company shall open the above-mentioned accounts for IPO purpose; and close these accounts after refund of over-subscription money. Non-Resident Bangladeshi (NRB) means Bangladeshi citizens staying abroad including all those who have dual citizenship (provided they have a valid Bangladeshi passport) or those, whose foreign passport bear a stamp from the concerned Bangladesh Embassy to the effect that no visa is required for traveling to Bangladesh.

8. The issuer company shall apply to all the stock exchanges in Bangladesh for listing **within 07 (Seven) working days** from the date of issuance of this letter and shall simultaneously submit the vetted prospectus with all exhibits, as submitted to BSEC, to the stock exchanges.

9. The following declaration shall be made by the Company in the prospectus, namely: -

"Declaration about Listing of Shares with the stock exchange (s):

None of the stock exchange(s), if for any reason, grants listing **within 75 (Seventy Five) days** from the closure of subscription, any allotment in terms of this prospectus shall be void and the Company shall refund the subscription money **within 15 (Fifteen) days** from the date of refusal for listing by the stock exchanges, or from the date of expiry of the said **75 (Seventy Five) days**, as the case may be.

In case of non-refund of the subscription money within the aforesaid **15 (Fifteen) days**, the Directors of the Company, in addition to the issuer company, shall be collectively and severally liable for refund of the subscription money, with interest at the rate of **2% (Two Percent) per month** above the bank rate, to the subscribers concerned.

The issue managers, in addition to the issuer company, shall ensure due compliance of the above mentioned conditions and shall submit compliance report thereon to the Commission **within 07 (Seven) days** of expiry of the aforesaid fifteen days time period allowed for refund of the subscription money."

10. The subscription list shall be opened and the sale of securities commenced after **25 (Twenty Five) days** of the publication of the abridged version of the prospectus and shall remain open for **05 (Five) consecutive banking days.**

11. A non-resident Bangladeshi shall apply either directly by enclosing a foreign demand draft drawn on a bank payable at Dhaka, or through a nominee by paying out of foreign currency deposit account maintained in Bangladesh or in Taka, supported by foreign currency encashment certificate issued by the concerned bank, for the value of securities applied for through crossed bank cheque marking "Account Payee only". The NRB applicants shall send applications to the issuer company within the closing date of the subscription so as to reach the same to the Company by the closing date **plus 09 (Nine) days**. Applications received by the Company after the above time period will not be considered for allotment purpose.

12. The Company shall apply the spot buying rate (TT clean) in US Dollar, UK Pound Sterling and Euro of Sonali Bank Ltd, which shall be mentioned in the Prospectus, as prevailed on the date of opening of the subscription for the purpose of application of the NRBs and other non-Bangladeshi persons, wherever applicable.

13. The Company and the issue managers shall ensure prompt collection/clearance of the foreign remittances of NRBs and other non-Bangladeshi(s), if applicable, for allotment of shares.

14. Upon completion of the period of subscription for securities, the issuer and the issue manager shall jointly provide the Commission and the stock exchanges with the preliminary status of the subscription **within 05 (Five) working days,** in respect of the following matters, namely: -
    a. Total number of securities for which subscription has been received;
    b. Amount received from the subscription; and
    c. Amount of commission paid to the bankers to the issue.

15. The issuer and the issue managers shall jointly provide the Commission and the stock exchanges with the list of valid and invalid applicants (i.e. final status of subscription) in electronic form in **02 (Two) CDs** and final status of subscription to the Commission **within 03 (Three) weeks** after the closure of the subscription along with bank statement (original), branch-wise subscription statement. The list of valid and invalid applicants shall be finalized after examination with the CDBL in respect of BO accounts and particulars thereof.

16. The IPO shall stand cancelled and the application money shall be refunded immediately (but not later than **05 (Five) weeks** from the date of the subscription closure), if any of the following events occur:
    a. Upon closing of the subscription list it is found that the total number of valid applications (in case of under subscription including the number of the underwriter) is less than the minimum requirement as specified in the listing regulations of the stock exchange(s) concerned; or
    b. At least 50% of the IPO is not subscribed.

17. 20% of total public offering shall be reserved for Affected Small Investors, 10% of total public offering shall be reserved for non-resident Bangladeshi (NRB) and 10% for mutual funds and collective investment schemes registered with the Commission, and the remaining 60% shall be open for subscription by the general public. In case of under-subscription under any of the 10% and 20% categories mentioned above, the unsubscribed portion shall be added to the general public category and, if after such addition, there is over subscription in the general public category, the issuer and the managers to the issue shall jointly conduct an open lottery of all the applicants added together.

18. All the applicants shall first be treated as applied for one minimum market lot of **200 shares worth Taka 7,000/- (Taka Seven Thousand only).** If, on this basis, there is over subscription, then lottery shall be held amongst the applicants allocating one identification number for each application, irrespective of the application money. In case of over-subscription under any of the categories mentioned herein above, the issuer and the issue managers shall jointly conduct an open lottery of all the applications received under each category separately in presence of representatives from the issuer, the stock exchanges and the applicants, if there be any.

19. An applicant cannot submit more than two applications, one in his/her own name and the other jointly with another person. In case an applicant makes more than two applications, all applications will be treated as invalid and will not be considered for allotment purpose. In addition, 15% (fifteen) of application money will be forfeited by the commission and the balance amount will be refunded to the applicant.

20. The applicant shall provide with the same bank account number in the application from as it is in the BO account of the application.

21. The applicants who have applied more than two applications using same bank account, their applications will not be considered for lottery and the commission will forfeit 15% of their subscription money too.

22. Lottery (if applicable) shall be held **within 04 (Four) weeks** from closure of the subscription date.

23. The Company shall issue share allotment letters to all successful applicants **within 05 (Five) weeks** from the date of the subscription closing. Within the same time, refund to the unsuccessful applicants shall be made in the currency in which the value of securities was paid for by the applicants without any interest, through direct deposit to the applicant's bank account as far as possible/ Account Payee Cheque/ refund warrants with bank account number, bank's name and branch as indicated in the securities application forms payable at Dhaka/ Chittagong/ Khulna/ Rajshahi/ Barisal/ Sylhet/ Bogra, as the case may be subject to **condition no. 19 & 21 above.**

Refund money of the unsuccessful applicants shall be credited directly to their respective bank accounts, who have chosen the option in the IPO application forms, as maintained with the bankers to the issue or any other banks mentioned in the application.

A compliance report in this regard shall be submitted to the Commission **within 07 (Seven) weeks** from the date of closure of subscription.

24. The Company shall furnish the List of Allotees to the Commission and the stock exchange(s) simultaneously in which the shares will be listed, **within 24 (Twenty Four) hours** of allotment.

25. In the event of under-subscription of the public offering, the unsubscribed portion of securities shall be taken up by the underwriter(s) (subject to Para -16 above). The issuer must notify the underwriters to take up the underwritten shares within **10 (Ten) days** of the closing of subscription on full payment of the share money within **15 (Fifteen) days** of the issuer's notice. The underwriter shall not share any underwriting fee with the issue managers, other underwriters, issuer or the sponsor group.

26. All issued shares of the issuer at the time of according this consent shall be subject to a **lock-in period of 3 (Three) years** from the date of issuance of prospectus or commercial operation, whichever comes later.

    Provided that the persons (other than Directors and those who hold 5% or more shares in the Company), who have subscribed to the shares of the Company within immediately preceding two years of according consent shall be subject to a **lock-in period of 1 (One) year** from the date of issuance of prospectus or commercial operation, whichever comes later.

27. **In respect of shares of Sponsors/Directors/Promoters (if in paper format) shall be handed over to security custodian bank registered with BSEC and shall remain till completion of lock in and the name and branch of the bank shall be furnished to the Commission jointly by the issuer and issue managers, along with a confirmation thereof from the custodian bank, within one week of listing of the shares with the stock exchange(s). Or they (shares of Sponsors/Directors/Promoters) can be demated and will remain in lock-in under CDBL system and issuer will submit a dematerialization confirmation report generated by CDBL and attested by Managing Director of the Company along with lock-in confirmation with BSEC within one week of listing of the shares with the stock exchange(s). In respect of shares other than Sponsors/Directors/Promoters the issuer will ensure their lock-in of those shares and submit a statement to this effect to BSEC.**

28. The Company shall apply to the stock exchanges for listing **within 07 (Seven) working** days of issuance of this letter and shall simultaneously submit to the Commission attested copies of the application filed with the stock exchanges.

29. **The Company shall not declare any benefit/dividend other than cash based on the financial statements for the year ended December 31, 2013 before listing of its capital with the Stock Exchange(s).**

30. **Making of any false statement in the application or supplying of incorrect information therein or suppressing any relevant information in the application shall make the application liable to rejection and subject to forfeiture of 25% of application money and/or forfeiture of share (unit) before and after issuance of the same by the issuer. The said forfeited application money or share (unit) will be deposited in account of Bangladesh Securities and Exchange Commission (BSEC). This is in addition to any other penalties as may be provided for by the law.**

31. **Updated Corporate Governance Guide line has to be complied with and a compliance report there with shall be submitted to the Commission befor 7 (Seven) days of opening of subscription.**

PART–B

1. In addition to the existing IPO application process, applicants can also apply through their Stockbroker/Merchant Bankers in the following process:

   Step-1 (Applicant)

   a. Applicants other than Non-resident Bangladeshi (NRB) and Foreign applicants for public issue of securities shall submit application/instruction, within the subscription period, to the Stockbroker/ Merchant Banker where the applicant maintains BO account.

   b. The application/instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BO Account Number, Number of Securities applied for, Total Amount and Category of the Applicant. At the same time the applicant shall make the application money available in respective customer account maintained with the Stockbroker/Merchant Banker. No margin facility, advance or deferred payment is permissible for this purpose. Application/instructions shall be preserved by the same Stockbroker/Merchant Banker up to 6 months from listing of the securities with exchange.

Step-2 (Intermediary)

a. The Stockbroker/Merchant Banker shall maintain separate bank account only for this purpose namely "Public Issue Application Account". The Stockbroker/Merchant Banker shall verify the availability of fund and if find in order, block the customer account for an amount equivalent to the application money, accumulate all the application/instructions received up to the subscription closing date, deposit the amount in the "Public Issue Application Account" maintained with its bank, instruct the banker to block the account for an amount equivalent to the aggregate application money and to issue a certificate in this regard. In case of application submitted by the Stock-dealer or the Merchant Banker's own portfolio, the application amount should also be transferred to the "Public Issue Application Account".

b. Banker of the Stockbroker/Merchant Banker shall block the account(s) as requested for, issue a certificate confirming the same and provide it to the respective Stockbroker/Merchant Banker. The Stockbroker/Merchant Banker shall prepare category wise lists of the applicants containing Customer ID, Name, BO Account Number and Number of Securities applied for, and within 03 (three) working days from the subscription closing date, send it to the issuer both in electronic (text format with tilde '~' separator) and printed format along with the certificate issued by its banker.

Step-3 (Issuer)

a. The issuer shall prepare consolidated list of the applications and send the applicants' BOIDs in electronic (text format with tilde '~' separator) format in a CDROM to CDBL for verification. CDBL shall verify the BOIDs as to whether the BO accounts of the applicants are active or not. Along with the verification report, CDBL shall provide the issuer with an updated database of the applicants containing BO Account Number, Name, Addresses, Parents' Name, Joint Account Information and Bank Account Information. After receiving verification report and information from CDBL, the issuer shall scrutinize the applications, prepare category wise consolidated lists of the valid and invalid applications, submit status reports of subscription to the Commission and the stock exchanges and conduct lottery in line with the conditions of the consent letter.

b. Within 02 (two) working days of conducting lottery, the issuer shall:
   i. send the lists of the successful and unsuccessful applicants (other than NRB and foreign) in electronic (text format with tilde '~' separator) and printed format to the Stockbroker/Merchant Banker, request them to unblock the amount blocked earlier and remit the amount of successful applicants to the issuers respective Escrow Account opened for subscription purpose.

   ii. issue allotment letters in the names of successful applicants in electronic format with digital signatures and send those to respective Stockbroker/Merchant Bankers. To credit the allotted shares to the respective BO accounts, the issuer shall send consolidated allotment data (BOID and number of securities) in text format in a CDROM to CDBL.

Step-4 (Intermediary)

a. On the next working day of receiving the documents from the issuer and issue manager, the stockbroker/Merchant Banker shall request its banker to release the amount blocked earlier and remit the aggregate amount of successful applicants deducting service charge to the 'Escrow' account of the issuer opened for the subscription purpose.

b. On the next working day of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount blocked in the account(s) and remit the amount as requested for to the issuer's 'Escrow' account. Simultaneously, the stockbrokers/Merchant Bankers shall unblock the customer accounts; inform the successful applicants about allotment of securities and the unsuccessful applicants about releasing their blocked amounts. The unblocked amounts of unsuccessful applicants shall be placed as per their instructions.

Miscellaneous:

a. The issuer and Issue Manager(s) shall jointly ensure compliance of the above.

b. The Stockbroker/Merchant Banker shall be entitled to service charge at a rate of 0.05% on the total amount of application money received by them. The service charge shall be paid by the issuer and deducted by the Stockbroker/Merchant Banker from the amount of successful applicants while remitting to the issuer. In case of shortage of the service charge, the Stockbroker/Merchant Banker shall send a bill to the issuer and the issuer shall pay it within 02 (two) working days. The Stockbroker/Merchant Banker shall provide the issuer with a statement of the remittance amount and the processing fee.

2. The above application process is a pilot project and optional for investors, i.e. investors can apply either following new process through stockbroker/merchant banker or in existing process through banker to the issue.

3. List of the Stockbroker/Merchant Bankers participating in the pilot project shall be disclosed in the prospectus and abridged version thereof. Only the applicants maintaining accounts with the Stockbroker/Merchant Bankers name contained in the list can apply through the new process.

PART–C

1. The issuer and the Issue Manager shall ensure that the abridged version of the prospectus and the full prospectus is published correctly and in strict conformity with the conditions of this letter without any error/omission, as vetted by the Bangladesh Securities and Exchange Commission.
2. The issue manager shall carefully examine and compare the published abridged version of the prospectus on the date of publication with the copy vetted by BSEC. If any discrepancy/ inconsistency is found, both the issuer and the issue manager shall jointly publish a corrigendum immediately in the same newspapers concerned, simultaneously endorsing copies thereof to BSEC and the stock exchange(s) concerned, correcting the discrepancy/inconsistency as required under 'Due Diligence Certificates' provided with BSEC.
3. Both the issuer company and the issue manager shall, immediately after publication of the prospectus and its abridged version, jointly inform the Commission in writing that the published prospectus and its abridged version are verbatim copies of the same as vetted by the Commission.
4. The fund collected through Public Offering shall not be utilized prior to listing with stock exchanges and that utilization of the said fund shall be effected through banking channel, i.e. through account payee cheque, pay order or bank drafts etc.
5. **The Company shall furnish status report on utilization of Public Offering proceeds, audited by foreign affiliated auditors and authenticated by the board of directors to the Commission and to the stock exchanges within 15 (Fifteen) days of the closing of each month until such fund is fully utilized, as mentioned in the schedule contained in the prospectus, and in the event of any irregularity or inconsistency, the Commission may employ or engage any person, at issuer's cost, to examine whether the issuer has utilized the proceeds for the purpose disclosed in the prospectus. At the time of auditing the auditors will perform the audit under the following terms of reference (TOR):**

   (a) Whether IPO proceeds have been utilized for the purposes/heads as specified in the prospectus;
   (b) Whether IPO proceeds have been utilized in line with the conditions (if any) of the Commission's consent letter;
   (c) Whether utilization of IPO proceeds have been completed within the time schedule/implementation schedule as specified in the published prospectus;
   (d) Whether utilization of IPO proceeds is accurate and for the purpose of the company as mentioned/specified in the published prospectus; and
   (e) The auditors should also confirm that: (i) assets have been procured/imported/constructed maintaining proper/required procedure as well as at a reasonable price; and (ii) auditors report has been made on verification of all necessary documents/papers/vouchers in support of IPO proceeds making reconciliation with Bank Statement.
6. All transactions, excluding petty cash expenses, shall be effected through the Company's bank account(s).
7. Proceeds of the Public Offering shall not be used for any purpose other than those specified in the prospectus. Any deviation in this respect must have prior approval of the shareholders in the shareholders Meeting under intimation to BSEC and stock exchanges.
8. Directors on the Company's Board will be in accordance with applicable laws, rules and regulations.
9. The financial statements should be prepared in accordance with Bangladesh Accounting Standards (BAS) and Bangladesh Financial Reporting Standards (BFRS) as required by the Securities and Exchange Rules, 1987.
10. **If any quarter or half-year of the financial year ends after publication of the abridged version of prospectus and before listing of its securities with any exchange, the Company shall disseminate/transmit/submit the said quarterly/half yearly financial statements in accordance with the Commission's Notification SEC/CMRRCD/2008-183/admin/03-34 dated September 27, 2009 and the section 13 of the Securities and Exchange Rules, 1987.**
11. **In the event of arising issues concerning Price Sensitive Information as defined under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (সুবিধাভোগী ব্যবসা নিষিদ্ধকরণ) বিধিমালা ১৯৯৫ after publication of the abridged version of prospectus and before listing of its securities with any exchange, the Company shall disseminate/transmit/submit the information as price sensitive in accordance with the Commission's Notification No. SEC/SRMI/200-953/1950 dated October 24, 2000.**
12. **The issuer company shall not utilize 1/3rd (One third) of the fund raised through IPO for the purpose of loan repayment.**

PART-D

1. All the above conditions imposed under section 2CC of the Securities and Exchange Ordinance, 1969 shall be incorporated in the prospectus immediately after the page of the table of contents, with a reference in the table of contents, prior to its publication.

2. The Commission may impose further conditions/restrictions etc. from time to time as and when considered necessary which shall also be binding upon the issuer company.

PART-E

1. As per provision of the Depository Act, 1999 and regulations made there under, shares will only be issued in dematerialized condition. All transfer/transmission/splitting will take place in the Central Depository Bangladesh Limited (CDBL) system and any further issuance of shares (Including rights/bonus) will be made in dematerialized form only.

   An applicant (including NRB) shall not be able to apply for allotment of shares without Beneficial Owners (BO) account.

2. The Company and the issue managers shall ensure due compliance of all the above conditions and the Securities and Exchange Commission (Public Issue) Rules, 2006.

C. DECLARATIONS AND DUE DILIGENCE CERTIFICATES

Declaration about the Responsibility of the Directors including the CEO of the Issuer, "Shasha Denims Limited", in respect of the Prospectus

This prospectus has been prepared, seen and approved by us, and we, individually and collectively, accept full responsibility for the authenticity and accuracy of the statements made, information given in the prospectus, documents, financial statements, exhibits, annexes, papers submitted to the Commission in support thereof, and confirm, after making all reasonable inquires that all conditions concerning this public issue and prospectus have been met and that there are no other information or documents the omission of which make any information or statements therein misleading for which the Commission may take any civil, criminal or administrative action against any or all of us as it may deem fit.

We also confirm that full and fair disclosure has been made in this prospectus to enable the investors to make a well informed decision for investment.

Sd/-
Parveen Mahmud
Chairman & Director

Sd/-
Shams Mahmud
Managing Director & Director

Sd/-
Aftabur Rahman Jafree
Nominee Director of Shasha Garments Limited

Sd/-
Zareen Mahmud
Director

Consent of the Director(s) to serve as Director(s)
We hereby agree that we have been serving as Director(s) of "Shasha Denims Limited" and continue to act as Director(s) of the Company.

Sd/-
Parveen Mahmud
Chairman & Director

Sd/-
Shams Mahmud
Managing Director & Director

Sd/-
Aftabur Rahman Jafree
Nominee Director of Shasha Garments Limited

Sd/-
Zareen Mahmud
Director

Declaration about filing of Prospectus with the Registrar of Joint Stock Companies and Firms

A vetted and signed copy of this Prospectus has been filed for registration with the Registrar of Joint Stock A vetted and signed copy of this Prospectus has been filed for registration with the Registrar of Joint Stock Companies and Firms (RJSC), Bangladesh as required under Section 138 (1) of the Companies Act, 1994 on or before the date of publication of this prospectus in the newspaper.

Declaration by the Issuer about the approval from BSEC for any Material Changes

In case of any material changes in any agreement, contract, instrument, facts and figures, operational circumstances and statement made in the Prospectus subsequent to the preparation of the Prospectus and prior to its publication shall be incorporated in the Prospectus and the said Prospectus shall be published with the approval of the Commission.

For Issuer

Sd/-
Shams Mahmud
Managing Director
Shasha Denims Limited

Declaration by the Issue Manager about the approval from BSEC for any Material Changes

In case of any material changes in any agreement, contract, instrument, facts and figures, operational circumstances and statement made in the Prospectus subsequent to the preparation of the Prospectus and prior to its publication shall be incorporated in the Prospectus and the said Prospectus shall be published with the approval of the Commission.

For Managers to the Issue

Sd/-	Sd/-
Mahbub H. Mazumdar FCMA	**Md. Salauddin Sikder FCMA**
Chief Executive	CEO & Managing Director
AFC Capital Limited	**Imperial Capital Limited**

Due Diligence Certificate of Manager to the Issue

Sub: Public offer of 50,000,000 Ordinary Shares of BDT 10.00 each at an issue price of BDT 35.00 each, including a premium of BDT 25.00 per share of Shasha Denims Limited.

We, the under-noted Manager to the Issue to the above mentioned forthcoming Issue, state as follows:

1. We, while finalizing the draft Prospectus pertaining to the said Issue, have examined various documents and other materials as relevant for adequate disclosures to the investors; and

2. On the basis of such examination and the discussions with the issuer Company, it's directors and officers, and other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer company.

WE CONFIRM THAT:

a. the draft Prospectus forwarded to the Commission is in conformity with the documents, materials and papers relevant to the Issue;

b. all the legal requirements connected with the said Issue have been duly complied with; and

c. the disclosures made in the draft Prospectus are true, fair and adequate to enable the investors to make a well informed decision for investment in the proposed issue.

For Managers to the Issue

Sd/-	Sd/-
Mahbub H. Mazumdar FCMA	**Md. Salauddin Sikder FCMA**
Chief Executive	CEO & Managing Director
AFC Capital Limited	**Imperial Capital Limited**

Due Diligence Certificate of the Underwriter(s)

Sub: Public offer of 50,000,000 Ordinary Shares of BDT 10.00 each at an issue price of BDT 35.00 each, including a premium of BDT 25.00 per share of Shasha Denims Limited.

We, the under-noted Underwriter(s) to the above-mentioned forthcoming Issue, state individually and collectively as follows:

1. We, while underwriting the above mentioned issue on a firm commitment basis, have examined the draft Prospectus, other documents and materials as relevant to our underwriting decision; and

2. On the basis of such examination, and the discussions with the issuer company, its directors and officers, and other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer company;

WE CONFIRM THAT:

a. All information as are relevant to our underwriting decision have been received by us and the draft Prospectus forwarded to the Commission has been approved by us;

b. We shall subscribe and take up the un-subscribed securities against the above-mentioned public issue within 15 (fifteen) days of calling up thereof by the issuer; and

c. This underwriting commitment is unequivocal and irrevocable.

For Underwriter(s)

Sd/-

Chief Executive/Managing Director/CEO

BMSL Investment Limited
Citizen Securities & Investment Limited
EBL Investments Limited
IL Capital Limited
MTB Capital Limited
PLFS Investment Limited
Progressive Life Insurance Company Limited
SBL Capital Management Limited
Swadesh Investment Management Limited
UniCap Investments Limited
AIBL Capital Management Limited

PART II: RISK FACTORS AND MANAGEMENT'S PERCEPTION ABOUT THE RISKS

(a) Interest Rate Risks

As on December 31, 2013 SDL has short term & long term loan of total Tk. 2,426,438,891.00 and its subsidiaries have total loan of Tk. 959,289,678.00. Interest rates on such loans ranges 14.50% to 16.50% per annum. Hence, the Company is exposed to volatility of market-wide interest rates of bank loans. Due to several macroeconomic and market driven factors, interest rates on short term and long term bank loans may fluctuate over time. Inflationary pressure, increased demand for bank loan, increased volatility in money market, restrictive monetary policy, increased Government borrowing from banking sector, etc. may compel the Company's loan giving institutions to increase their interest rates. If the interest rates are increased beyond what the Company expects, then its cash flow and profitability will be affected adversely. This would also affect its value of shares.

Management Perception:

The management of ***SDL*** *always emphasizes on the management of its finance to maintain an optimum capital structure of the Company, so that the cost of capital remains minimum. The management prefers procuring the long-term fund with minimum fixed interest rate and the short-term fund with reasonable competitive rate. In addition, the management of the Company has decided to liquidate a part of its outstanding bank loan with the IPO proceeds to reduce the interest burden of the Company and to keep the Gearing Ratio at a satisfactory level.*

(b) Exchange Rate Risks

A business involved in overseas transactions may face a potential loss arising from fluctuation of foreign currency rates. The loss may be aggravated due to consistently downwards trends of Bangladesh Taka against other foreign currencies**.**

Management Perception:

SDL *settles its foreign transaction through US Dollars in cases of both export and import. While the value of functional currency fluctuates, the loss or gain arising from currency fluctuation for export automatically sets off against the loss or gain arising currency fluctuation for import. As the value of export is always greater than the value of import, some balance is created in the foreign currency transaction. Furthermore, the Company is contemplating about setting a system of hedging on foreign currency transactions in the future.*

(c) Industry Risks

1) Market Demand:

Company's sales and revenues are dependent on the aggregate demand of its products. Any economic recession, changes in requirements, national income and other related factors may cause to decline the market demand of the Company products.

Management Perception:

Strong brand loyalty of the Company's products to its customers has enabled the Company to capture significant market share in the sector. Additionally, the Company is continuously penetrating into the market and upgrading the quality of the products to minimize the market risks.

2) Competition and globalization effects:

SDL is operating in a free market economy regime. The Company might have to face stiff competition from its competitors. Easily availability of global products in the local markets adds to the competition, challenging the profitability of the business.

Management Perception:

Bangladesh is the prime source of cheapest labor in the world, gaining comparative advantages for its industries over their global competitors. Other overhead costs are also low in Bangladesh. As a result, the Company has been able to maintain its cost of products most competitive. Moreover, over the last few years the Company has built a trustworthy relationship with its customers, which helps the Company avoid competition with others.

3) Raw Materials and Energy costs:

Instability in raw materials and energy costs may hamper the profitability of the Company significantly. A recent government decision regarding escalation of electricity prices will put a huge pressure on the product cost of the local businesses.

Management perception:

Our management believe that efficient management of inventories, proper sourcing & timing, economic order quantity and efficient handling of credit facilities can reduce the cost of procurement. For power and electricity, SDL is totally independent, enabling itself to ensure low cost energy and uninterrupted production process.

d) Market and Technology Related Risks

1) **Market risks** refer to the risk of adverse market conditions affecting the sales and profitability of the Company. Such as, shortage in raw material supplies, inefficient labor supplies, fall in product demand, etc. which signifies the adverse external and internal business environment. Those types of risks may impede the success of the business.

Management perception:

The Company operates in the back-ward linkage industry of Garments sector in Bangladesh. The product of the Company (denim fabrics) is ultimately consumed by the garment manufacturers, who finally export their finished goods to the foreign markets. Examples of SDL's ultimate consumers include such world renowned brand name as Marks & Spencer, George, Polo, Next, Tesco, Mexx, Wall-mart, JC Penny, Tommy, Gap, Lee Hang Fat, Adams, Woolworth, Gulden Pfenning, Li & Fung. It is notable that Bangladesh has recently been one of the prime denim producers in the world because of its low cost and superior quality. Therefore, aggregate demands of the Company products remain always at high.

2) **Technology risks** stems from the contemporary changes in the technology which make the existing technology obsolete or reduces its cost efficiency compared to that of the competitors. New entrant may come forward with a more sophisticated technology which can give a threat to the cost efficiency of the Company.

Management perception:

The plant and machinery implanted in the Company's manufacturing plant, which are imported from world renowned brand name, are efficient and cost effective in its kind. The management of the Company is aware of any technological changes in the future.

e) Potential or existing government regulations

The Company operates under the Companies Act, 1994; Securities Related Ordinance, Act, Rules and Regulations; Income Tax Ordinance 1984; Value Added Tax (VAT) Act, 1991; and contemporary notifications made under those laws. Any unexpected changes of the policies made by the regulatory authorities may adversely affect the business of the Company.

Management perception:

Economy of Bangladesh has been developing over the decades because of business friendly rules and regulations adopted by the various regulatory bodies of the country. Our fiscal policy gives various incentives to the newly established companies so that it can grow and mature.

f) Potential changes in global or national policies

Every company operates under the economic policies formulated and imposed by the political government. The government tends to reshape these policies time to time for the sake of greater interest of the country's economy. Sometimes those changes in existing policy or any future policy framework adversely affects the smooth operation of the companies.

Management perception:

Since the independence, all the governments of our country have shown objectivity and sincerity in developing industrial sector of the country. In the fiscal policies, there are various protective measures to protect the local industries against any sort of aggressive moves by global entrants. The government of the country has also taken a number of initiatives for the local business to market their products in the international arena. Different regional trade alliances and bilateral agreement can be taken as examples.

***g)* History of non-operation**

For any instance of non-operation, the Company's production will be hampered. This would also increase the costing and affect profitability. Above all, it would not be able deliver the products within the deadlines set by the buyers.

Management perception:

Shasha Denims Limited (SDL), having been incorporated in 28th October, 1996, started its commercial operation in July, 2000. After commencement of commercial operation SDL has never been non-operative. But one of its subsidiaries "Energis Power Corporation (EPCL)" was out of operation from 6th May, 2013 to 8th February, 2014.

EPCL one of the subsidiaries of SDL incorporated in Bangladesh on 28th December, 2008. The Company has signed power supply agreement with Bangladesh Power Development Board (BPDB) on 28th December, 2008 for a term of 3 (Three) years (Usually countdown starts from the first day of commercial production) to provide 55 MW net electricity to BPDB. EPCL started its commercial operation on 6th May, 2010 and supplied BPDB from 6th May, 2010 to 5th May, 2013 under the agreement. BPDB has extended their agreement with EPCL for further 5 (Five) years from 9th February, 2014 to 8th February, 2019 vide contract No-09932.

Signing a power supply agreement with BPDB is a time consuming process. For this reason, EPCL was bound to stop its commercial operation from 6th May, 2013 to 8th February, 2014.

h) Operational Risks

Possible failure of human resources, failure of the production systems, inefficient internal control procedures and most importantly, being a first mover in the industry may cause for the Company to make it a total unsuccessful venture.

Management perception:

SDL has some key experts in this field who have academic and practical knowledge and also highly trained. We have also a system of on-job training facilities so that the employee can have the opportunity to reshape their skills. Most importantly, SDL has procured latest technology and world famous brand machinery for its plant to ensure smooth operation of the production process. Finally, our research team is dedicated to continuous developments of our products to satisfy the customers demand perfectly.

i) Other risk factors:

1) Political Unrest:

Bangladesh is prone to serious unrest in the political condition which produces Hartal, Road-Block and many other barriers to the business. This could also propel the cost of the product upwards.

Management Perception:

During the last forty years of post-independence period, Bangladesh has gone through a variety of political situations. But presently, a sound political atmosphere is prevailing in the country. Both the ruling and opposition parties are committed to the betterment of the country. Last democratic national assembly election and local council polls are instances of peaceful political situation in Bangladesh.

2) Possible slowdown in economic growth in Bangladesh.

Our performance and growth are dependent on the health of the Bangladesh economy. The economy could be adversely affected by various factors such as political or regulatory action, including adverse changes in liberalization policies, social disturbances, terrorist attacks and other acts of violence or war, natural calamities, commodity and energy prices and various other factors. Any significant changes may adversely affect our business and financials.

Management Perception:

Bangladesh economy is booming for last few years. Consistent industrial growth along with increased agricultural production has made the Per Capita Income higher than that of recent years. In addition, favorable government policies and industry friendly policies by other regulatory bodies have proved to be congenial to the economy of the country.

3) Natural calamities:

Bangladesh is a country where recurrent natural calamities take place every year. It is a serious threat to the business.

Management perception:

This type of situation is totally beyond the control of human being. Though the management of SDL has a very little to do with, we can and should have some precaution measures to minimize the damage of the business in such situations. For example, all the assets of our company are insured.

4) Risk related to high debt burden of the Company:

The parent Company has short term & long term loan of total Tk. 2,426,438,891.00 and its subsidiaries have total loan of Tk. 959,289,678.00 as per audited financial for the period ended December 31, 2013. High debt financing can have an adverse affect on the cash flow and profitability of the Company.

Management perception:

***SDL** is engaged in manufacturing different types of classical Indigo Denim (denim fabric) through the integrated manufacturing process of weaving, dyeing and finishing. The main raw materials used for the production is yarn and sold in LC basis. As a result a huge amount of receivables and maintain a huge amount of inventory in the form of raw material and work in progress. All the items are related to working capital management and consequently that create short term loan like CC, IBP, OD etc. Furthermore, we are trying to reduce **SDL**'s debt burden by maximizing our profit through increasing these factories productivity and sales.*

5) Risk related to substaintial investment in the Companies which are not in commercial operation:

The Company has invested in Equity of Tk. 71,575,000.00 in Shasha Textiles Limited, Shasha Apperals Limited, Shasha Spinnings Limited, Telstar Communication, Trade Matrix Bangladesh Limited, Energies Venture Limited & Energies Holdings Limited and has deposited in share money of Tk. 27,858,643.00 in the said Companies which are not in commercial operation.

Management perception:

*Out of Tk. 9.93 Crore, **SDL** invested Tk. 9.75 Crore (Approx) in Shasha Textiles Limited and rest amount has been invested in other six companies. Shasha Textiles Limited has invested most of its fund for buying land for establishing a world class textile factory.*

Similarly, our management believes in business diversification. For this reason, we are using rest of our fund as investment and share money deposit with Shasha Apperals Limited, Shasha Spinnings Limited, Telstar Communication, Trade Matrix Bangladesh Limited, Energies Venture Limited & Energies Holdings Limited.

PART III USE OF PROCEEDS AND CAPITAL STRUCTURE OF THE COMPANY

a. CAPITAL STRUCTURE OF THE COMPANY:

Particulars	No of Shares	Face Value (Tk.)	Amount in Taka
Before IPO:			
Authorized Capital	**225,000,000**	**10.00**	**2,250,000,000**
Paid up capital before IPO	**48,076,200**	**10.00**	**480,762,000**
Total paid up capital before IPO	**48,076,200**	**10.00**	**480,762,000**
After IPO:			
To be issued as IPO	50,000,000	10.00	500,000,000
Paid up capital (Post IPO)	**98,076,200**	**10.00**	**980,762,000**

The Company has raised its paid-up capital in following phases:

Date of Allotment	Basis (No. of Shares)			Total Amount (BDT)
	In cash	Other than in cash	Bonus Share	
28.10.1996 (At the time of Incorporation)	20,000	-	-	20,000,000
25.06.1999 (1st Allotment)	800,000	-	-	80,000,000
20.02.2001 (2nd Allotment)	225,750	-	-	22,575,000
29.04.2004 (3rd Allotment)	1,000,000	-	-	100,000,000
30.08.2012 (4th Allotment)	-	-	17,806,000	178,060,000
23.02.2014 (5th Allotment)	-	-	8,012,700	80,127,000
Total				**480,762,000**

b. NET PROCEEDS FROM THE IPO:

Sources of Fund:	**Total Amount (BDT)**
Total IPO Proceeds (5.0 crore ordinary shares @ Tk. 35.00 each)	1,750,000,000
Less: IPO Expenses (Details in Breakdown of IPO Expenses in Page- 26)	27,710,000
Net IPO Proceeds	**1,722,290,000**

c. USE OF THE NET PROCEEDS FROM THE IPO:

Net Proceeds from initial public offering (IPO) will be used for expansion of business activities, repayment of high interest- bearing loan to boost up the profitability.

The details of which is stated as under:

Particulars	Total Amount (BDT)
Short Term Loan Partial Pay off [Bank Asia Limited (Corporate Branch) - Tk. 18.229 Crore]	182,290,000
Business Expansion	1,540,000,000
Total	**1,722,290,000**

Details Breakup of Business Expansion:

i) Details Cost of Building & Other Civil Construction:

SL. No	Item	Type of Construction	Area	Total Tk.
01.	Main Factory Building Comprising of weaving, Dyeing, Finishing, Store, Raw Materials, Godown, Finished Goods Godown, Substation room, pump house, Office store, rest house, prayer room, Dining room , Laboratory etc. complete.	Pre-Fabricated (import) Zamil Steel Structure, Civil Construction & Others work	7000 sq.m	109,185,000
02.	AC Plant	RCC	5207 sft	4,687,040
03.	Duct Line	G.P Sheet	2244 sft	1,146,960
04.	False ceiling	Gipsum Board		720,000
05.	Boundary Wall	Brick Wall	400 m	1,443,200
06.	Road	-	1148 sq.m	3,705,120
07.	Surface Drain	RCC	400 m	656,000
08.	Water Reservoirs	RCC	970 rft	484,960
Sub-Total				**122,028,280**

ii) Machinery & Equipments:

Sl. No	Particulars	Company Name & Country of Origin	Qty	Total Tk.
1	Dyeing Machine	Master, Italy/ Karl Mayer, Germany	1 Set	325,999,242
2	Warping with Beam	Karl Mayer, Germany/ Ramallumin, Italy/ Morrison, USA	1 Set	184,800,000
3	Sizing	Karl Mayer, Germany/ Ramallumin, Italy / Ukil, Korea	1 Set	
4	Loom (Air jet machine) with beam accessories	Picanol, Belgium/ Toyada, Japan	42 set	194,000,000
5	Warp Tying Machine	Stabli, Switzerland / Groz-Beckert, ASSL Textiles	3 pcs	10,914,750
6	Finishing Machine	Italy/Germany	1 set	97,251,000
7	Mercerizing	China/Italy	1 set	84,700,000
8	Stanter Machine	China/Italy	1 set	69,300,000
9	Inspection Machine	Taiwan/Chaina	8 Pcs	5,097,400
10	Wrapping Machine	Turkey/Chaina	1 pcs	7,700,000
11	Selvage Bobbin Machine	Picanol, Belgium	1 set	972,000
12	Cloth carrier	Suntech, China	2 set	480,000
13	Beam Stacker 30 Beam/set	Network Technology, Bangladesh	2 set	8,320,000
	Sub-Total (ii)			**989,534,392**

iii) Utility:

Sl. No	Particulars	Country of Origin	Qty	Total Tk.
1	Air Compressor, OIl free, VSD & Air Dryer	Atlas Cop co, Belgium/ Boge, Germany	2 set (1 set s/B)	17,264,000
2	Air Compressor for Loom	Atlas Cop co, Belgium/Boge, Germany	3 Set	41,580,000
3	Boiler	Thermax, India / Omnical, Germany	1 set	20,514,000
4	Overhead Cleaner	Electro Jet, Spain/ Luwa, Switzerland	3 set	8,064,000
5	A/C Plant	Dextrous Engr., Bangladesh	1 set	22,176,000
6	A/C Plant for Warping	Dextrous Engr., Bangladesh	1 Set	11,088,000
7	Chiller with flow meter, steam valve, control valve	Thermax, India/ Wattson Engr., Bangladesh	1 set	15,400,000
8	Cooling Tower for Chiller	Dextrous Engr./ Wattson Engr. Bangladesh	2 set	3,520,000
9	N2 Generator with compressor, Dryer (purity 99.9999%)	Atlas cop co, Belgium	1 set	17,420,000
10	Nitrogen accessories, tank, piping etc	Linde Bangladesh	1 lot	1,000,000
11	Gas Generator	M.T.U, Germany/ Guascor, Spain/ Waukesha, USA	3 set (1 S/B)	118,500,000
12	Cooling tower for Generator	Dana Engr., Bangladesh	3 set	1,680,000
13	Power Cable, HT Cable	BRB Cable, Bangladesh	1 lot	23,100,000
14	Machine Cable	BRB Cable, Bangladesh	1 lot	19,200,000
15	DB, MDB, SDM	BRB Cable, Bangladesh	1 lot	2,400,000
16	Sub-Station, HT/LT switchgear, PFI Transformer	H.A. Engr., Bangladesh	1 Set	8,220,000
17	Lighting	Phillips, Bangladesh	1 lot	3,200,000
18	Deposit for Electricity	BEPZA	-	4,820,000
19	Gas Deposit (Boiler & Generator)	Titas Gas T & D	-	10,753,200
20	Pump	Dextrous Engr., Bangladesh	1 lot	560,000

21	Piping (steam, water, air, cooling system)	Sohel & Brother, Bangladesh	1 lot	6,400,000
22	Steam accessories, valves, SS decting, plates, Installation fabrication	Sohel & Brother, Bangladesh	1 lot	8,000,000
23	Fork lift, Beam trolley, power trolley	Toyota, Japan / Novel Tek, Taiwan	1 lot	16,000,000
24	DTW	Sohel & Brother, Bangladesh	1 set	2,856,000
25	DEPZ water connection 4 inch	BEPZA	1 set	400,000
26	Water softener	Bita Chemical, Bangladesh	1 set	4,000,000
27	Miscellaneous	-	-	2,150,440
	Sub-Total (iii)			**390,265,640**

iv) Erection and Commissioning:

Sl. No	Particulars	Country of Origin	Qty	Total Tk.
1	Erection & Commissioning (iv)	-	-	20,000,000

Grand Total (i+ii+iii+iv)	**1,540,000,000**

d. IMPLEMENTATION SCHEDULE

Particulars	Time schedule for completion of proposed work
Loan Pay off	After 1 (One) month of receiving IPO fund
Business Expansion	After 18 (Eighteen) months of receiving IPO fund

e. TERMS OF CONTRACT:

As per rule 8B4(C) of Securities and Exchange Commission (Public Issue) Rules, 2006 there is no contract covering any of the activities of the issuer Company for which the proceeds of sale of securities from IPO is to be used.

Sd/-
Md. Ahasanul Haque
Chief Financial Officer

Sd/-
Shams Mahmud
Managing Director

PART IV	DESCRIPTION OF BUSINESS

(1) Incorporation:
Shasha Denims Ltd., one of the leading denim fabric manufacturers in Bangladesh, was incorporated as a private limited company on 28th October, 1996 and subsequently converted into a public limited company on 3rd August, 1997 with Register of Joint Stock Companies and Firms (RJSC) in Bangladesh under the Companies Act, 1994.

(2) Commencement of commercial operation:
The Company started its commercial operation in July 2000.

(3) Nature of Business:
Shasha Denims Limited (SDL) is engaged in manufacturing different types of classical Indigo Denim (denim fabrics) through the integrated manufacturing process of weaving, dyeing and finishing. SDL uses the most modern computerized **SLASHER DYEING** technology in its production process. The main raw materials used for the production is yarn, which the Company imports from the overseas markets mainly from China, India and Pakistan.

(4) Principal products or services of the Company:
The Company produces a single product '**denim fabrics'** of varied specifications, compositions, color and qualities. Following table shows various attributes of the Company's product 'denim fabrics':

Sl. No.	Product Segmentation	Product Type
1	By Fabric Effect	Basic Denim
		Ring Denim
		Slub Denim
		Cross Slub Denim
2	By Composition	Cotton Stretch Denim
		Cotton Polyester Stretch Denim
		Cotton Denim
		Tencel Denim
		Cotton Polyester Denim
		Cotton Jute Denim
3	By Color	Indigo
		Blue Black
		Black
		Olive
		Ecru
4	By Weaving	2/1 RHT
		3/1 RHT, 3/1 LHT
		Broken Twill
		Satin

(5) Markets for such products:
SDL is a 100% export oriented textile industry. SDL sells its products through Back to Back L/Cs to the local garments manufacturers and exporters who consume the denim fabrics as raw materials of their goods. The garment manufacturers then export their goods to the overseas markets. Therefore, the final destination of the Company's products appears to be the overseas market. Shasha Denims Limited ultimately produces denim fabrics for such world renowned brand name as Next, Lee Hung Fat, Marks & Spencer, Teddy S.P.A, Comdipunt S.A, Fashion Ling B.V, Pink Woman A.V.E.E, Etos Spolka Akcy JNA, Hype Project Gear S.L, S. Oliver Bernd Freier, NV Balko, Texman I/S, ITX Trading S.A, DK Comapny Vejle A/S, DPAM, SA Auchan France, Otto, Jeans Fritz, Daytex Mode, Best Sources Cor.

(6) Relative contributions of the products to sales or income that accounts for 10% or more of the Company's total revenue:

SDL produces a single product 'denim fabrics'. Therefore, 100% revenue generated for the Company is contributed by its only product denim fabrics.

(7) Name of associates, subsidiary/related holding company and their core area of business:

Sl.	Name	Relation Ship	Area of Business	% of Holdings
01.	Energis Power Corporation Ltd.	Subsidiary	55 MW Power Plant in Operation	99.95%
02.	Shasha Textiles Ltd.	Subsidiary	Not in Operation	99.57%
03.	Shasha Garments Ltd.	Subsidiary & Related holding	Garment Manufacturing	96.46%

(8) Way of distribution of products:

On receiving the orders from its customers, SHASHA DENIMS LTD. manufactures the products and supplies them to the customers' destination as per their requirements. Since the export of the Company is deemed export, it supplies the products to the local destinations. Top 10 (Ten) buyers' name, address and their percentage (%) of purchase are as follows:

Sl.	Name of the buyer	Address	% of purchase
1	Big Boss Corporation Ltd.	Lutfun Tower (7th Floor), E-13, Middle Badda, Gulshan, Dhaka-1212	11.34
2	Shasha Garments Ltd.	Hashem Plaza (4th Floor), Ganak Bari, Savar, Dhaka	7.84
3	Tanaz Fashions Ltd.	Shamim Complex, 216 Sataish Road, Tongi, Gazipur	7.12
4	Shanta Denims Ltd.	Plot # 156 & 177, DEPZ (Extn), Savar, Dhaka.	6.49
5	Lee Hung Fat Garments Factory Ltd.	8/F, Block-C, 760 Cheung Shawan Road, Kowloon, Hongkong.	5.53
6	Natural Denims Ltd.	Plot-531 Tonga Bari Savar Ashulia, Dhaka	3.88
7	Dorren Garments Ltd.	Dakkin Panishail, N.K Link Road, Gazipur	2.92
8	Yolk Apparels Ltd.	62, Kathgara, Bishmail Zirabo Road, Ashulia, Dhaka.	2.83
9	TM Fashions Ltd.	Hazi Ismail Chowdhury Bhaban (1st Floor), Jobeda Tower, Chandana, Gazipur.	2.54
10	Primordial Limited	Feroza Complex (5th Floor) 88, K.N.I.A, Tejgaon, Dhaka-1215	2.01

(9) Competitive conditions in the business:

There is huge demand –supply gap for the product of the Company in the denim fabric market (Local and International market). Being one of the high quality denim fabric producers in the country, SDL (having 14.96% of total market share) is capable of exploiting the opportunities though there are a number of competitors in the local market. Such as:

Sl. No.	Name	Market share of the competitors
1	Partex Denims Ltd.	17.03%
2	Chittagong Denim Mills Ltd.	9.93%
3	Mahmud Denims Ltd.	4.23%
4	Pacific Denims Ltd.	3.50%
5	Argon Denims Limited	7.80%
6	Envoy Denim Limited	12.86%

(Calculated by BTMA Year-2012)

(10) Sources and availability of raw materials and the names of the principal suppliers:

Sl.	Name of Principal Suppliers	Address	Name of Raw Materials	Country of Origin
1	Square Textiles Ltd.	Square Center, 48, Mohakhali C/A, Dhaka.	Yarn	Bangladesh
2	Salek Spinning	House # 11A, Road # 130, Gulshan-1, Dhaka	Yarn	Bangladesh
3	Sinha Spinning	House # 368, Road # 28, New DOHS, Mohakhali, Dhaka.	Yarn	Bangladesh
4	Purbani Rotor	68 Gushan Avenue, Gulshan-1, Dhaka.	Yarn	Bangladesh
5	Badsha Textiles	28, Dilkusha C/A, Dhaka.	Yarn	Bangladesh
6	Lucky Spinning	75/38-39, Ocean Tower 2, 21st Flr., Soi Sukhumvit 19, Khet Wattaana, Bangkok, Thailand.	Yarn	Thailand
7	Sapphire Textile	7-A/K Main Boulevard, Gulberg-2, Lahore, Pakistan.	Yarn	Pakistan
8	Quetta Textiles	Nadir House, I.I Chundrigar Road, Karachi, Pakistan.	Yarn	Pakistan
9	Loyal And Trusty International	1/F., Block A, Kiu Kwong International Building, 6-10 Ka Hing Rd, Kwai Chung, N.T., Hong Kong.	Yarn	China

10	Clariant	1 International Business Park, # 08-01-04 The Synergy, Singapore.	Chemical	Spain
11	BASF	7 Temasek Boulevard 35-01 Suntec Tower One, Singapore	Chemical	Singapore
12	Emsland	Emslandstr. 58, 49824 Emlichheim/Germany.	Chemical	Germany
13	Avebe	Prins Hendrikplin 20, 9641 GKVeendam, The Netherlands.	Chemical	Netherland
14	Arabian Alkali	P.O Box 12010, Jubail Industrial City 31961, Kingdom of Saudi Arabia.	Chemical	Saudi Arabian
15	Hangzhou	RM1001/E, Ludu Shimao Guangchang, No. 805, Shixin Mid-Road, Xiaoshan, Hangzhou, China.	Chemical	China
16	Adinath	5-H, Trade Center, Nr. Sarder Patel Stadium, Navrangpura, Ahmedabad, India.	Chemical	India
17	MKS Debo	Ardicli MH. Yasemin Sok. No. 32, Yakut 11 Villa Esenyurt, Istanbul/ Turkey.	Chemical	Turkey
18	Oxford	44 Mickle Street, Dandenong South, Victoria, Australia.	Chemical	Australia

(11) Sources of, and requirement for, power, gas and water, or any other utilities:

Power:

i) Power (Captive): Shasha Denims Ltd has own power generation source by gas generator (5 nos) of 2980 Kw capacity. Its connecting load is 4240 Kw and average load of 2000kw.

ii) Power (DEPZ): It has stand by back up of power from DEPZ supply via UPGDCL (sanction 1500 kw) for emergency problems in self-generated power.

Water: Shasha Denims Ltd needs water of 2,000 cubic meter/day, which supplied by DEPZ with tariff of Tk22.43/m^3 and also It has one Deep Tube Well with a capacity of 60 m^3 per hour.

Gas: SDLneeds gas for captive power plant, boiler to generate steam and sinzing operation of fabric. SDL has the permission of Titas Gas Transmission and Distribution Company Limited (TGTDCL) via BEPZA to meet its requirements.

Steam: It has Boiler of 10 Ton/hr capacity which is run by gas and one stand by diesel/HFO boiler of capacity 5 ton/hr to meet emergency situation.

(12) Name of the customers who purchase 10% or more of the Company's products:

About 11.34% of its products are sold to Big Boss Corporation, a local business. There is no other customer who consumes 10% or more of the Company's revenues.

(13) Description of any contract with principal suppliers or customers:
The Company has not entered into any contract with any of its suppliers or customers.

(14) Description of any material patents, trademarks, licenses or royalty agreements:
SDL and its subsidiaries have several regulatory licenses and certificates in order to continue its operations. The table below lists the licenses and certificates that the Company and its subsidiaries have:

Shasha Denims Limited:

SL	Particulars	License Issuer/Issuing Authority	Certificate/License No.	First Issue Date	Current Status
1	Trade License	Dhaka North City Corporation, Dhaka	01-00514	Year-1996	Valid till June 30, 2015
2	Export Registration Certificate	N/A	N/A	-	N/A
3	Import Registration Certificate		N/A	-	
4	BEPZA Permission	Bangladesh Export Processing Zone Authority	IP:M-DEPZ- 01 (81)/97/1171	13.05.97	N/A
5	BTMA Membership License	Bangladesh Textile Mills Association	002-0056-0352	Year-2000	Valid till Dec 31, 2014
6	DCCI Membership License	Dhaka Chamber of Commerce & Industry	02375	20.01.14	Valid till Dec 31, 2014
7	BGCCI	Bangladesh German Chamber of Commerce & Industry	565	04.02.14	Valid till Jan 15, 2015
8	Fire License	Bangladesh Fire Service & Civil Defense	Dhaka/18536/04	01.07.03	Valid till June 30, 2015

9	Boiler License	Office of Chief Inspector of Boilers, Bangladesh	বা ঃ ব ঃ 1844	Year-2000	Valid till Feb 22, 2015
10	Boiler License	Office of Chief Inspector of Boilers, Bangladesh	বা ঃ ব ঃ 6199	Year-2000	Valid till Mar 03, 2015
11	Bond Registration	Custom Bond Commissioner ate, Government of Bangladesh	58/2000	16.02.00	N/A
12	General Bond	Custom Bond Commissioner ate, Government of Bangladesh	3410	26.09.10	Valid till Sep 25, 2016
13	EPB	Export Promotion Bureau	BD 02168	01.07.13	Valid till June 30, 2015

Subsidiaries:

Shasha Garments Limited:

SL	Particulars	License Issuer/Issuing Authority	Certificate/License No.	First Issue Date	Current Status
1	Trade License	Dhamshona Union Parishad, Savar	628/13	Year-1991	Valid till June 30, 2015
2	Factory License	Chief Inspector of Factories, Dhaka	15059/Dhaka	17.07.94	Valid till Dec 31, 2014
3	Export Registration Certificate	Controller of Imports & Exports, Government of Bangladesh.	র 07752	03.05.92	Valid till June 30, 2015
4	Import Registration Certificate	Controller of Imports & Exports, Government of Bangladesh.	B-157290	20.12.04	Valid till June 30, 2015
5	BGMEA Membership License	BGMEA, Dhaka	1105	Year-1992	Valid till Dec 31, 2014
6	Fire License	Bangladesh Fire Service & Civil Defense	ডি ডি/ ঢাকা /21119/2008	01.07.94	Valid till June 30, 2015
7	Boiler License	Office of Chief Inspector of Boilers, Bangladesh	বা ঃ ব ঃ 5421, 5422	30.08.09	Valid till Jan 23, 2015
8	BOI License	Board of Investment Bangladesh	এল- 62050410016 - এইচ	13.10.04	N/A
9	Bond License	Custom Bond Commissioner ate, Government of Bangladesh	1116/Cus-SBW/92	09.05.92	Valid till May 3, 2016
10	General Bond	Custom Bond Commissioner ate, Government of Bangladesh	3653	30.01.05	Valid till Dec 29, 2016
11	EPB	Export Promotion Bureau	BD 01107	Year-1992	Valid till June 30, 2015

Shasha Textiles Limited:

SL	Particulars	License Issuer/Issuing Authority	Certificate/License No.	First Issue Date	Current Status
1	Trade License	10 No Motbari Union Parishad, Trishal, Mymenshingh.	150	01.10.05	Valid till June 30, 2015
2	BOI License	Board of Investment Bangladesh	এল- 58011401083-এইচ	23.01.14	N/A

Energis Power Corporation Limited:

SL	Particulars	License Issuer/Issuing Authority	Certificate/License No.	First Issue Date	Current Status
1	Trade License	Dhaka North City Corporation, Dhaka	01-07481	07.01.2009	Valid till June 30, 2015
2	BERC License (For Generation of 55 MW Electricity as Rental Power Producer)	Bangladesh Energy Regulatory Commission	BERC/Power/RPP-0011/L/0012(Part-1)/2175	14.07.2009	Valid till Jun 24, 2015
3	Environment Clearance Certificate	Department of Environment, Chittagong Division, Bangladesh	cA/Pwe/Qvocî-13963/2009/ 2368	18.04.2010	Valid till April 17, 2015
4	Fire License (NOC)	Bangladesh Fire Service & Civil Defense, Chittagong.	Ref : AD/Ctg/1119	30.07.2009	N/A
5	BOI License	Board of Investment Bangladesh	L84000908069-H	03.09.2009	N/A
6	Factory License	Chief Inspector of Factories, Chittagong Division, Bangladesh	3912/CTG	10.09.2009	Valid till Dec 31, 2014

Note: Bangladesh Power Development Board has extended the contract of our 55MW Rental Power Project for further 5(Five) years. The Extended Contract No. 09932 Dated 09.02.2014.

(15) Number of total employees and number of full-time employees:

Particulars	Officers & Staffs in Head office & Factory	Workers	Total Employees
No. of Employees	217	615	832

** SDL has 797 full time employees.*

(16) Production capacity and its current utilization:

Sl No.	Name of Product	License Capacity Yds/Year	Production Capacity Yds/year (in Million)	Capacity Utilization Yds/ year (in Million)	Utilization (%)
1	Denim Febrics	Not Applicable	21.60	17.25	79.86%

PART V DESCRIPTION OF PROPERTY

Details of the property of the Company:

(As per Audited Accounts as of 31 December, 2013)

Particulars	Written down Value as at 31.12.13
Tangible Assets	
Land & Land Development	966,151,440
Building & Civil work	280,830,642
Plant & Machinery	753,116,361
Generator, Sub-Sta., Elec.	1,259,471,784
Turbine	412,820,731
Local Machinery & Installation	145,687,358
Workshop Equipment	1,392,574
Fire Extinguisher	2,012,380
Office Equipment	7,642,228
Furniture & Fixture	3,985,113
Crockery & Cutlery	23,419
Air Conditioner	4,819,425
Sanitary Fittings	3,370
Vehicle	27,114,751
Office Decoration	5,776,885
Hydrant Line	319,944
ETP Plant	1,164,449
Other Assets	16,417,982
Deep Tube-Well	5,969,003
CC Cemera	1,219,890
Furnace Oil Reserver	7,583,702
Total	**3,903,523,432**

A. The entire above mentioned assets are located at the Company's plant located at 184-193 & 277 DEPZ Extension, Savar, Dhaka and head office at Mascot Plaza (10th Floor), Plot – 107/A, Sonargaon Janapath, Sector-7, Uttara C/A, Dhaka-1230 .
B. All the assets of the Company are in its own name.
C. Among 7,156 decimals of land of Shasha Textiles Limited (One of the subsidiaries of Shasha Denims Limited) 598.25 decimals of land of the Company are mortgaged to Premier Bank Limited; 1,391.24 decimals of land are mortgaged to Bank Asia Limited and 301.50 decimals of land are mortgaged to Industrial Promotion and Development Company of Bangladesh Limited totaling 2,290.99 decimals.
D. All the assets are in good condition and no re-conditioned or second hand assets or machinery is used by the Company.
E. No Property is taken by the Company under lease agreement.

PART VI PLAN OF OPERATION AND DISCUSSION OF FINANCIAL CONDITION

(1) Internal and external sources of cash: *(As per the Audited Accounts)*

Internal Sources of Fund			*Amount in Taka*
Particulars	**2013**	**2012**	**2011**
Share Capital	400,635,000	400,635,000	222,575,000
Retained Earnings	1,720,747,672	1,572,359,500	1,323,282,654
Total	**2,121,382,672**	**1,972,994,500**	**1,545,857,654**
External Sources Of Fund			
Long term Loan	848,563,118	1,069,523,247	1,298,528,031
Current portion of Long Term Loan	66,927,435	70,583,743	150,142,109
Short term Loan-others	180,606,346	192,606,346	192,731,467
Short term Loan-bank	2,470,238,016	2,722,987,492	1,871,643,030
Total	**3,566,334,915**	**4,055,700,828**	**3,513,044,637**

(2) Material commitments for capital expenditure and expected sources of such funds for such commitments:

SDL has no other material commitments for capital expenditures except for those mentioned in the Utilization IPO proceeds in this prospectus.

(3) Causes for any material changes from period to period in income, cost of goods sold, other operating expenses and net income:

The Company's revenue and other income as well as operating expenses and net income have continued to change due to increasing business volume.

Particular	**2013 12 Months**	**2012 12 Months**	**2011 12 Months**
Revenue	3,824,190,283	3,735,256,633	2,255,548,059
Less: Cost of Goods sold	3,026,585,901	2,801,587,714	1,602,985,026
Gross Profit	**797,604,382**	**933,668,919**	**652,563,033**
Less: Administrative Expenses	85,498,376	80,312,932	49,820,136
Operating Profit	**712,106,006**	**853,355,987**	**602,742,897**
Less: Selling & Distribution Expenses	16,695,308	11,783,752	4,066,913
Less: Financial Expenses	488,154,890	435,686,706	332,192,121
Gain & (Loss) on disposal of Plant & Machinery	194,545	118,424	(16,087,096)
Less: Provision for WPPF	12,194,084	7,651,060	6,687,704
Exchange Gain/(Loss)	(2,481,137)	464,525	-
Non-Operation Income	-	880,930	-
Stock Dividend-SGL	-	8,784,467	-
Net Profit before Tax	**192,775,131**	**408,482,814**	**243,709,063**
Less: Income Tax	43,533,305	30,877,871	19,976,371
Less: Dividend		-	-
Net Profit after Tax	**149,241,826**	**377,604,943**	**223,732,692**

(4) Seasonal aspects of the Company's business:

Garment prepared from denim fabrics is exported from Bangladesh all around the year in almost the same volume, since the world demand remain more or less same in all seasons. Therefore, the Company's business is not significantly affected by the seasonal aspect.

(5) Known trends, events and uncertainties that shall have a material effect on the Company's future business:

Though there are no known trends, events and/or uncertainties that shall have a material impact on the Company's future business, the business operation of the Company may be affected by the following events:

1. Political unrest;
2. Natural disaster;
3. Workers unrest.

(6) Change in assets of the Company used to pay off any liabilities:
None of the operating assets of the Company has been disposed of to liquidate any liabilities of the Company.

(7) Details of loan taken from or given to its holding/parent company or subsidiary company:
The Company did not take or give any loan from or to its subsidiary during last three years. SDL has not any parent company. Therefore, no question of taking or giving any loan from or to any such party arises.

(8) Details of future contractual liabilities and their impact on company's financial fundamentals:
The Company has no plan to enter into any contract creating future liabilities for the Company except for those which are created in the normal course of business activities.

(9) Estimated future capital expenditure:
The Company has not any plan to make any capital expenditure except for those mentioned in the 'Use of Proceeds' section above in this prospectus.

(10) VAT, Income Tax, Customs Duty or other tax liability, any including contingent liability and reasons for their non-payment prior to the issuance of this prospectus:

Value Added Tax (VAT):
There is no outstanding VAT Liability of the Company as on 31 December, 2013.

Customs Duty:
There is no such liability outstanding for the Company as of 30 December, 2013.

Contingent Liability:
There exists no situation involving SDL for which any liability for the Company is most likely to occur or which may create any possibility of company's liability in the near future.

Income Tax:
Shasha Denims Limited having its TIN No. 037-200-9049 (old), ETin no. 439442745537 Circle-29, Area-2 regularly pays income taxes, leaving no taxes unpaid. Following is the summary of income taxes of the Company:

Income Year	Assessment Year	Status
Year ended 31 December, 2013	2014-15	Under process.
Year ended 31 December, 2012	2013-14	As per certificate given by DCT of Tax Circle-29 (Companies), Tax Zone-2, Dhaka, dated 29.01.2014 the Company's income tax case settled for the Assessment year 2013-2014.
Year ended 31 December, 2011	2012-13	As per certificate given by DCT of Tax Circle-29 (Companies), Tax Zone-2, Dhaka, dated 26.12.2013 the Company's income tax case settled up to Assessment year 2012-2013.
Year ended 31 December, 2010	2011-12	Tax exempted up to 30th June, 2010. Income of last six month was taxable. SDL duly submitted its return; the assessment has been completed. There is no tax is due.
Year ended 31 December, 2009	2010-11	Company's income was totally exempted from under the "IRD SRO NO.289- Law/89, dated 19 August 1989 " Income tax return was duly submitted and assessment has been completed, having no tax outstanding.
Year ended 31 December, 2008	2009-10	Company's income was totally exempted from under the "IRD SRO NO.289- Law/89, dated 19 August 1989" Income tax return was duly submitted and assessment has been completed, having no tax outstanding.

(11) Details of operating lease created during last five years and company's plan to liquidate such leaseLand taken as lease:

Address	Area (Sq.mtr)	Rent/Sq.mtr	Rent p/m	Term	Remars
184 to 193 & 277 & Adjacent to land Space & Adjacent Land space	23,748.89	$2.20	$4,353.96	30 yrs from the date of 6th November, 1997	Renewable for a further period of 30 yrs by mutual agreement

(12) Details of any financial commitment, including lease commitment during past five years and way of their liquidation:

Amount in Taka

Sl	Name of Bank	Sanction Amount of Loan	Purpose of Loan	Sanction Date	Expiry Date	Installment-Qtr./ Monthly	Outstanding at 31 Dec, 2013	Mortgage /Lien
1	IPDC, Head Office	75,000,000	Term Loan	01.01.12	31.12.14	2,646,044	29,125,659	301.50 decimals land of STL
2	IPDC, Head Office	100,000,000	Term Loan	02.12.13	30.06.17	3,150,148	100,000,000	

(13) Details of personnel related scheme:

The Company gives values to the employee benefit packages since the management of SDL believes that the employees of the organization are the key to the success of the Company's business. SDL gives its employees remunerations including incentive bonuses, festival bonuses, medical allowances, provident fund, gratuity, group insurance and other perquisites. The Company had also created a fund for workers named **'Workers' Profit Participation Fund',** which has been effected from January, 2011.

(14) Break down of IPO issue expenses:

Sl. No.	Particulars	Basis	Amount in BDT (approx.)	
A.	**MANAGERS TO THE ISSUE FEES**			**2,300,000**
1	Managers to the Issue fee [AFCCL-Tk. 10.00 Lac & ICL-Tk. 10.00 Lac]	1% of public offering, Maximum 2,000,000 (Twenty Lac)	2,000,000	
2	VAT against Issue Management Fees	15% of issue management fees	300,000	
B.	**FEES RELATED TO LISTING WITH THE STOCK EXCHANGES**			**3,337,286**
3	Prospectus Submission Fee to DSE	Fixed	5,000	
4	DSE and CSE Annual Fee	Fixed	190,000	
5	Fees related to Listing with the stock exchanges	@ 0.25% on Tk. 10 Crore and 0.15% on the rest amount of paid up capital range; (minimun 10 thousand maximum Tk. 20 Lac for each exchanges)	3,142,286	
C.	**BSEC FEES**			**2,635,000**
6	Application fee	Fixed	10,000	
7	Consent fee	fee @ 0.15% on entire offer	2,625,000	
D.	**IPO RELATED FEES**			**13,425,000**
8	Underwriting commission (0.50%)	Commission @ 0.5% on Underwritten Amount	4,375,000	
9	Bankers to the Issue commission	Commission @ 0.1% of Collected Amount (Assumed 5 Times)	8,750,000	
10	Credit Rating Fees	At Actual	300,000	
E.	**CDBL FEES AND EXPENSES**			**914,750**
11	Security Deposit	At Actual	500,000	
12	Documentation fee	At Actual	2,500	
13	Annual fee	At Actual	100,000	
14	Connection Fee (TK. 500 per month* 12)	At Actual	6,000	
15	Initial Public Offering fee	0.0175% of issue size	306,250	
F.	**PRINTING AND POST PUBLIC OFFER EXPENSES**			**5,097,964**
16	Publication of prospectus	Estimated (to be paid at actual)	500,000	
17	Abridge Version of Prospectus and Notice in 4 daily news paper	Estimated (to be paid at actual)	250,000	
18	Notice for prospectus, Lottery, Refund etc. in 4 daily news paper	Estimated (to be paid at actual)	150,000	
19	Printing of forms	Estimated (to be paid at actual)	400,000	
20	Lottery related expenses including BUET fee	Estimated (to be paid at actual)	1,000,000	
21	Data Processing, Distribution	Estimated (to be paid at actual)	2,052,000	
22	Courier Expenses	Estimated (to be paid at actual)	300,000	
23	Allotments & Refunds	Estimated (to be paid at actual)	115,964	
24	Administrative & Stationary Expense	Estimated (to be paid at actual)	330,000	
	Grand Total			**27,710,000**

(15) Details about revaluation of company's assets:

The Company never revalued any of its assets. But Shasha Textiles Limited (STL is one of the subsidiaries of SDL) has revalued its land.

STL made revaluation of its land and land developments at 30 June, 2012 to reflect fair value of the property in terms of the prevailing market price of the properties. **M. M. RAHMAN & CO.,** Chartered Accountants, 54, Dilkusha Commercial Area, Dhaka-1000, have revalued the Land and Land Developments of the Company as of 30 June, 2012 following the Current Cost method, showing total cost of the same as **BDT 950,546,400/-,** resulting in a revaluation surplus of **BDT 877,668,095/-**

Details of Revaluation of Fixed Assets: *Amount in Taka*

Particulars of the assets	Name of the Valuer	Qualification of the Valuer	Date of Revaluation	Carrying amount of Assets	Value of Assets after revaluation	Revaluation Surplus
Land & Land Development	M.M. RAHMAN & CO.	Chartered Accountants	30 June, 2012	72,878,305	950,546,400	877,668,095
Total				**72,878,305**	**950,546,400**	**877,668,095**

Reason for Valuation: To reflect fair value of the property in terms of the prevailing market price of the properties.

(16) Details of transactions with holding/subsidiary Company or associate company:

Sl.	Related Parties	Nature of Relation Ship	Nature of Transaction	for the period ended Dec 31, 2013	for the Year ended Dec 31, 2012	% of share holding	Status of commercial operation
01.	Shasha Textiles Ltd.	Common Director	Investment in equity	69,700,000	9,700,000	99.57	Not in operation
			Share Money Deposit	31,622,590	76,689,713	-	
02.	Shasha Apparels Ltd.	Common Director	Investment in equity	600,000	600,000	-	
			Share Money Deposit	154,250	107,500	-	
03.	Shasha Spinnings Ltd.	Common Director	Investment in equity	25,000	25,000	9.09	
			Share Money Deposit	363,660	309,160	-	
04.	Cider Education Services Ltd.	Representative Director- Mr. Anisul Islam Mahmud	Investment in equity	9,990,000	9,990,000	19.97	In operation
			Share Money Deposit	6,579,960	6,579,960	-	
05.	Telstar Communication	Common Director	Investment in equity	300,000	300,000	30	Not in operation
06.	Energis Power Corporation Ltd.	Common Director	Investment in equity	551,000,000	1,000,000	99.95	In operation
			Share Money Deposit	592,432,518	876,159,088	-	
07.	Trade Matrix Bangladesh Ltd.	Representative Director- Mr. Shams Mahmud	Investment in equity	300,000	300,000	30	Not in operation
08.	Energis Ventures Ltd.	Representative Director- Mr. Anisul Islam Mahmud	Investment in equity	300,000	300,000	30	
09.	Energis Holdings Ltd.	Representative Director- Mr. Anisul Islam Mahmud	Investment in equity	350,000	350,000	35	
10.	Shasha Garments Ltd.	Common Director	Investment in equity	15,000,000	15,000,000	96.46	In operation
			Share Money Deposit	3,076,920	6,573,546	-	
11.	Shasha Telecom Ltd.	Common Director	Temporary Loan	-	181,225	N/A	Not in operation
12.	Form Icon Limited	Common Director	Share Money Deposit	58,233,670	51,107,000	N/A	
13.	Superior Footwear Co. Ltd.	Rep.Director-Zareen Mahmud	Investment in equity	15,939,189	15,939,189	N/A	
14.	Anisul Islam Mahmud	Chairman	Remuneration	3,000,000	3,000,000	N/A	N/A
15.	Parveen Mahmud	Director	Remuneration	1,200,000	1,200,000	N/A	N/A
16.	Zareen Mahmud	Director	Remuneration	1,200,000	1,200,000	N/A	N/A
17.	Shams Mahmud	Managing Director	Remuneration	2,400,000	2,400,000	N/A	N/A

(17) Auditors' certificate regarding any allotment of shares to the directors and subscribers to the Memorandum of Association and Articles of Association for any consideration otherwise than for cash:

This is to certify that the paid-up capital of Shasha Denims Limited as of February 28, 2014 was **TK. 480,762,000** divided into **48,076,200**ordinary shares of BDT 10.00 each. Details are follows:

Date of Allotment	Basis (No. of Shares)			Total Amount (BDT)
	In cash	Other than in cash	Bonus Share	
28.10.1996 (At the time of Incorporation)	20,000	-	-	20,000,000
25.06.1999 (1st Allotment)	800,000	-	-	80,000,000
20.02.2001 (2nd Allotment)	225,750	-	-	22,575,000
29.04.2004 (3rd Allotment)	1,000,000	-	-	100,000,000
30.08.2012 (4th Allotment)	-	-	17,806,000	178,060,000
23.02.2014 (5th Allotment)	-	-	8,012,700	80,127,000
Total				**480,762,000**

This is also certified that the amounts shown against paid-up capital as cash consideration was deposited in the Company's bank account.

Sd/-
PINAKI & CO.
Chartered Accountants

Dhaka
Dated: 16.03.2014

(18) Declaration regarding non-suppression of material information:

This is to declare that to the best of our knowledge and belief no information, facts, circumstances, that are material, have not been suppressed that can change the terms and conditions under which the offer has been made to the public.

For the Issuer

Sd/-

Shams Mahmud
Managing Director
Shasha Denims Limited

PART VII DIRECTORS AND OFFICERS

(a) Name, age, qualification and experience of each director and nominated director:

Name	Designation	Qualification	Age	Experience
Parveen Mahmud	Chairman & Director	FCA	60 yrs.	24 yrs.
Shams Mahmud	Managing Director & Director	LLM	36 yrs.	8 yrs.
Zareen Mahmud	Director	CPA & ACA	38 yrs.	7 yrs.
Aftabur Rahman Jafree	Nominee Director of Shasha Garments Limited	M.A	55 yrs.	24 yrs.

(b) Tenure of directorship of the directors:

SL	Name of the Director	Position	Date of first Directorship	Date of Expiration of Current term
1	Parveen Mahmud	Chairman & Director	24.07.2003	17th AGM in 2014
2	Shams Mahmud	Managing Director	20.02.2001	18th AGM in 2015
3	Zareen Mahmud	Director	08.06.2002	17th AGM in 2014
4	Aftabur Rahman Jafree	Nominee Director of Shasha Garments Limited	15.11.2011	15.11.2016

(c) Involvement of directors in other organization:

Name	Designation in SDL	Directorship/Sponsorship/Ownership with other companies	Position
Mrs. Parveen Mahmud	Chairman	Shasha Textiles Ltd.	Chairman
		Shasha Spinnings Ltd.	Chairman
		Shasha Apparels Ltd.	Chairman
		Grameenphone Ltd. (Nominee Director of Grameen Telecom)	Director
		Grameen Telecom Trust	MD
Mrs. Zareen Mahmud	Director	Shasha Textiles Ltd.	Chairman
		Shasha Spinnings Ltd.	Director
		Shasha Apparels Ltd.	Director
		Energis Power Corporation Ltd.	Director
		Shasha Garments Ltd.	Director
		Shasha Telecom Ltd.	Director
		Form Icon Ltd.	MD
		Superior Footwear Ltd.	Nominee Director
Mr. Shams Mahmud	Managing Director	Shasha Textiles Ltd.	Director
		Shasha Spinnings Ltd.	Director
		Shasha Apparels Ltd.	Director
		Form Icon Ltd.	Director
		Shasha Garments Ltd.	MD
		Shasha Telecom Ltd.	Director
		Trade Matrix Bangladesh Ltd.	MD
		Energis Power Corporation Ltd.	Chairman
		Superior Footwear Ltd.	MD
Aftabur Rahman Jafree	Nominee Director of Shasha Garments Limited	-	-

* *Mr. Shams Mahmud is the Managing Director of Shasha Denims Limited and another three companies; namely Shasha Garments Limited, Trade Matrix Bangladesh Limited and Superior Footwear Limited. In this connection, Mr. Shams Mahmud has obtained approval from Ministry of Commerce regarding restriction of Managing Director for more than two companies.*

(d) Family relationship among director and top five officers of the Company:

1. Family relationship among directors:

SL	Name	Designation	Relationships
1	Parveen Mahmud	Chairman	Mother of Zareen Mahmud and Shams Mahmud.
2	Zareen Mahmud	Director	Daughter of Parveen Mahmud & sister of Shams Mahmud.
3	Shams Mahmud	Managing Director	Son of Parveen Mahmud & brother of Zareen Mahmud.
4	Aftabur Rahman Jafree	Nominee Director of Shasha Garments Limited	Brother of Parveen Mahmud.

2. Family relationship among directors and top five officers of the Company:
There is no family relationship between and among any of the directors and any of the top five employees of the Company.

(e) Short bio-data of each director:

PARVEEN MAHMUD, FCA

Ms. Parveen Mahmud, FCA was the first female to serve as the President of the Institute of the Chartered Accountant (ICAB) in 2011. She is a fellow member of ICAB. She is Director of Grameenphone Limited (represented by Grameen Telecom). She is a Board Member of BRAC International. She also serves on governing bodies of various other foundations and NGOs.

Ms. Mahmud serves as the Managing Director of Grameen Telecom Trust. She held the position of the Deputy Managing Director of Palli Karma-Sayahak Foundation (PKSF), an apex financing organization for microfinance in Bangladesh from 2002 until 2011. As a chartered accountant she has been actively associated with financial management and operational issues, policy formulation related to sustainable poverty alleviation through microcredit. Her special area of interest is formulating uniform standard of financial reporting and governance for microfinance and gender issues. In her varied professional career Ms. Mahmud had also worked with international development agencies and was a practicing accountant.

She was educated in the U.K. and in Bangladesh. She obtained her articleship from S F Ahmed & Company.

Ms. Mahmud is the Chairman of Shasha Denims Limited, Shasha Textiles Limited, Shasha Spinnings Limited and Shasha Apparels Limited.

SHAMS MAHMUD

Mr. Shams Mahmud is the Managing Director of Shasha Denims Limited. He has introduced innovative production management, incentive system and marketing approach to the Company under his leadership. Mr. Mahmud has received an LLB and an LLM from the University of Hertfordshire in the U.K.

Mr. Mahmud also serves as the Managing Director of Shasha Garments Limited and is a Director of Form Icon Limited.

ZAREEN MAHMUD, CPA, ACA

Ms. Zareen Mahmud oversees the Finance and Administration Department of the Shasha Denims Limited. Prior to joining Shasha, she served as the Vice President of Newton International Ltd, a start-up education and training business. Prior to joining Newton, she was a Manager of Audit & Consulting at ACNABIN & Co. She had also served as a Financial Management Consultant for the World Bank in Bangladesh.

Ms. Mahmud had started her career in New York where she worked as a Senior Associate at KPMG in the Corporate Tax Division. She was a Supervising Analyst at the New York City Mayor's Office of Management and Budget. She had also served as a consultant for the United Nations Capital Development Fund (UNCDF) in New York.

Ms. Mahmud has a BA in Economics from Smith College and an MPA in Public Finance from New York University in the USA. She qualified as a Certified Public Accountant from the Delaware Board of Accountancy in the USA. She had also qualified as a Chartered Accountant from the Institute of Chartered Accountants of Bangladesh.

Ms. Mahmud is a Director of Shasha Denims Limited, Shasha Garments Limited and Energis Power Corporation Limited. She serves as the Managing Director of Form Icon Limited.

(f) Credit Information Bureau (CIB) report:

Neither the Company nor any of its Directors or shareholders who hold 5% or more shares in the paid up capital of the issuer is loan defaulter in terms of the CIB report of Bangladesh Bank.

(g) Name, position, academic qualification, date of joining and experience of CFO, CEO, CS, Advisors, Consultants, Additional and Deputy MD and all departmental Heads:

SL	Name	Position	Educational Qualification	Date of Joining	Last Five Years Experience
1	Shams Mahmud	MD	LLB & LLM	20.02.2001	Shasha Denims Ltd.
2	Md. Ahasanul Haque	Chief Financial Officer	B.Com, MBA	30.09.1996	Shasha Denims Ltd.
3	Lt. Col. Md. Quaderuzzaman (Retd.)	Company Secretary	BA	02.05.2010	Meghna Group, Shasha Denims Ltd.
4	Jamal Abdun Naser	Director (Tech)	B.Sc in Textile Engr.	01.05.2008	NTDL & SDL
5	Syed Mohammad Hasan	A.G.M-Production	B.Sc in Textile Engr.	10.08.2007	Shasha Denims Ltd.
6	Rafiqul Alam	AGM-Dyeing & Sizing	B.Sc Engr. In Chemical	23.12.2008	NTDL & SDL
7	A.K.M Maynul Haque	Manager-Technical	B.Sc in Mechanical	01.03.2006	Shasha Denims Ltd.
8	Mohammed Anamul Hasan	Manager-Accounts	M.Com, MBA	01.01.2002	Shasha Denims Ltd.
9	Mohammad Ali Imam	Manager-Finance	M.Com & C.A -C.C	01.07.2004	Shasha Denims Ltd.
10	Md. Shahnewaz	Manager-Admin	M.Com	01.10.1996	Shasha Denims Ltd.
11	Md. Helal Uddin	Sr. Manager-Commercial	M.Ss	02.12.2009	Youth Group & SDL

PART VIII INVOLVEMENT OF DIRECTORS AND OFFICERS IN CERTAIN LEGAL PROCEEDINGS

None of the Directors or Officers of Shasha Denims Limited was involved in any of the following types of legal proceedings in the last 10 (ten) years:

a. Any bankruptcy petition filed by or against any company of which any officer or director of the issuer company filing the prospectus was a director, officer or partner at the time of the bankruptcy.

b. Any conviction of director, officer in a criminal proceeding or any criminal proceeding pending against him.

c. Any order, judgment or decree of any court of competent jurisdiction against any director, officer permanently or temporarily enjoining, barring, suspending or otherwise limiting the involvement of any director or officer in any type of business, securities or banking activities.

d. Any order of the Bangladesh Securities and Exchange Commission, or other regulatory authority or foreign financial regulatory authority, suspending or otherwise limiting the involvement of any director or officer in any type of business, securities or banking activities.

PART IX CERTAIN RELATIONSHIP AND RELATED TRANSACTIONS

The Company does not have any transaction during the last two years, or any proposed transaction, between the issuer and any of the following persons:

(a) Any director or executive officer of the issuer

(b) Any director or officer

(c) Any person owning 5% or more of the outstanding shares of the issuer

(d) Any member of the immediate family (including spouse, parents, brothers, sisters, children, and in-laws) of any of the above persons

(e) Any transaction or arrangement entered into by the issuer or its subsidiary for a person who is currently a Director or in any way connected with a Director of either the Issuer Company or any of its subsidiaries/holding company or associate concerns, or who was a Director or connected in any way with a Director at any time during the last three years prior to the issuance of the prospectus, except for the disclosure under caption '**related party transaction**' in **Note-3.11** of Audited Financial Statements, transaction between related companies within last five years, '**transaction with the directors and subscribers to the memorandum**' and "**Executive Compensation"** part of this prospectus.

(f) **Loan Given/Taken:**

No such loan was taken or given from or to Directors or any person connected with the Directors of Shasha Denims Limited.

(g) Any director holding any position, apart from being a director in the Issuer Company, in any Company, society, trust, organization, or proprietorship or partnership firm is already disclosed in involvement of directors with other organizations.

(h) **Directors' Facilities:**

Facilities whether pecuniary or non-pecuniary enjoyed by the Directors will remain unchanged during the publication period of the Prospectus. Interest and facility is already disclosed in Executive Compensation of the Prospectus.

PART X EXECUTIVE COMPENSATION

(a) Name, designation and remuneration paid to top five salaried officers in the last accounting year:

SL	Name	Designation	Salaries for year ended 31 December, 2013 (Taka)
1	Shams Mahmud	MD	2,400,000
2	Md. Ahasanul Haque	Chief Financial Officer	1,080,000
3	Lt. Col. Md. Quaderuzzaman (Retd.)	Company Secretary	1,200,000
4	Md. Jamal Abdun Naser	Director (Tech.)	1,860,000
5	Md. Rafiqul Alam	A.G.M (Dyeing & Sizing)	1,536,000
6	Syed Mohammad Hassan	A.G.M (Production)	780,000

(b) Aggregate amount of remuneration paid to all directors and officers during the last accounting year:

Sl.	Particular	Nature of Payments	Remuneration for year ended 31 December, 2013 (Taka)
1.	Directors	Board Meeting Fees	Nil
2.	Directors	Remuneration	7,800,000
3.	Officers	Salary and Allowances	20,431,178
	Totals		**28,231,178**

(c) Remuneration paid to any director who was not an officer during the last accounting year:
None of the directors who were not an officer of the Company during last accounting year was paid any remuneration or any other facilities.

(d) Contract with any director or officer regarding any future compensation:
There is no such contract between the Company and any of directors or officers regarding any future compensation to be made to them.

(e) Information regarding intention to substantially increase remuneration paid to directors and officers:
The Company has no plan for substantially increasing remuneration to its directors and/or officers except for those that are paid as annual increment to their salaries.

PART XI DETAILS OF OPTIONS GRANTED TO DIRECTORS, OFFICERS AND EMPLOYEES

The Shasha Denims Limited did not grant any options to its directors, officers and/or any other employees for issuing shares.

PART XII TRANSACTIONS WITH THE DIRECTORS AND SUBSCRIBERS TO THE MEMORANDUM

(a) **Benefits From the Company during last five years:**
The Directors and subscribers to the memorandum have not received any benefits except remuneration received by directors, directly or indirectly during the last five years.

(b) **Directors and Subscribers' Assets to the Company:**
The issuer also has not received any assets, services or other considerations from its Directors and subscribers to the memorandum except fund against allotment of shares.

PART XIII TANGIBLE ASSETS PER SHARE

Net Tangible Asset backing per unit of the securities being offered as at 31st December, 2013:

Particulars	Amount in Taka
Fixed Assets (A)	3,958,327,621
Total Current Assets (B)	3,078,727,030
Total Current Liabilities (C)	2,871,899,065
Total Non-Current Liabilities (D)	1,339,076,690
Revaluation Surplus-STL (E)	873,893,122
Non Controlling Interest (F)	196,006,382
Net Assets (G=A+B-C-D-E-F)	**1,756,179,391**
Number of Shares (H)	40,063,500
Net Tangible Assets Value Per Share (I=G/H)	**43.83**

Considering 20% stock dividend, Net Tangible Asset backing per unit of the securities being offered:

Particulars	Amount in Taka
Fixed Assets (A)	3,958,327,621
Total Current Assets (B)	3,078,727,030
Total Current Liabilities (C)	2,871,899,065
Total Non-Current Liabilities (D)	1,339,076,690
Revaluation Surplus-STL (E)	873,893,122
Non Controlling Interest (F)	196,006,382
Net Assets (G=A+B-C-D-E-F)	**1,756,179,391**
Number of Shares (as on June 30, 2014) (H)	48,076,200
Net Tangible Assets Value Per Share (I=G/H)	**36.53**

PART XIV OWNERSHIP OF THE COMPANY'S SECURITIES

(a) Ownership of the Securities:

SL	Name of Shareholders	Address	No. of Share	Percentage (%)	
				Pre-IPO	Post-IPO
1	Anisul Islam Mahmud	House-7, Road-117, Gulshan, Dhaka	23,760,000	49.42%	24.226%
2	Sayed Mayeenul Huq	14, East Tejturibazar, Dhaka	5,400	0.01%	0.006%
3	Zareen Mahmud	House-7, Road-117, Gulshan, Dhaka	2,629,800	5.47%	2.681%
4	Shams Mahmud	House-7, Road-117, Gulshan, Dhaka	10,451,600	21.74%	10.657%
5	Shasha Garments Ltd.	House-7, Road-117, Gulshan, Dhaka	2,061,600	4.29%	2.102%
6	Aftabur Rahman Jafree	House-7, Road-117, Gulshan, Dhaka	5,400	0.01%	0.006%
7	Parveen Mahmud	House-7, Road-117, Gulshan, Dhaka	6,490,800	13.50%	6.618%
8	Naznin Rahman	House-7, Road-117, Gulshan, Dhaka	10,800	0.02%	0.011%
9	Javed Hosein	House-52, Road-10, Lake Road, Baridhara, Dhaka	10,800	0.02%	0.011%
10	Mohammad Jamal Abdun Naser	8 Kobi Jashimuddin Road, North Kamalapur, Dhaka-1217.	600,000	1.25%	0.612%
11	Md. Ahasanul Haque	House No. 7, Flat-1/B, Road No. 3, Sector-10, Uttara, Dhaka-1230.	600,000	1.25%	0.612%
12	Syed Mohammad Hassan	House No. 22, Road No. 13, Nikunja-2, Khilkhet, Dhaka-1229.	108,000	0.22%	0.110%
13	Mohammad Rafiqul Alam	62/1, B-3 (1st Floor), Talbag Bank Colony, Savar, Dhaka.	132,000	0.27%	0.135%
14	Mazharul Islam Bhuiyan	House No. 6, Road No. 8, Sector-9, Uttara, Dhaka.	114,000	0.24%	0.116%
15	Md. Helal Uddin	House No. 32, Road No. 6, Block-E, Banosree, Rampura, Dhaka.	30,000	0.06%	0.031%
16	Robiul Hoque	House No. 11 (1st Floor), Block-B, Road No. 5, Arambag Housing, Rupnagar, Mirpur, Dhaka-1216.	84,000	0.17%	0.086%
17	Mohammed Anamul Hasan	House No. 11 (4th Floor), Road No. 3/A, Sector-9, Uttara, Dhaka-1230.	60,000	0.12%	0.061%
18	Md. Shah Newaz	772/1, East Manikdi, Dhaka Cantonment, Dhaka.	30,000	0.06%	0.031%
19	A.K.M Moynul Haque	Vill.-Balaishimul, P.O.-Asuzia, P.S.-Kendua, Dist.-Netrokona.	48,000	0.10%	0.049%
20	Mohammad Ali Khan	House No. 34, Flat No. A-2, Road No. 4, Sector-10, Uttara, Dhaka-1230.	60,000	0.12%	0.061%
21	Md. Golam Rabbani	13/2/1, West Rampura (2nd Floor), Dhaka-1219.	30,000	0.06%	0.031%
22	Kazi Obaidur Rahman	House No. 20, Road No. 13, Sector-1, Uttara, Dhaka-1230.	60,000	0.12%	0.061%
23	Mohammad Ikbal Karim	524 (1st Floor), Askona, Uttara, Dhaka.	60,000	0.12%	0.061%
24	Mohammad Mustafizur Rahman	Road No. 18, House No. 101, Sector-7, Uttara, Dhaka.	36,000	0.07%	0.037%
25	Md. Shah Jahan	House No. 20 (4th Floor) Road No. 3/D, Sector-3, Uttara, Dhaka.	42,000	0.09%	0.043%
26	Md. Enus Khan	Vill.-Igar, P.O.-Zahidgonj, P.S.-Ghatail, Dist.-Tangail.	42,000	0.09%	0.043%
27	Mohammad Ali Imam	House No. 9/4, Flat-A2 (2nd Floor), Road No. 2, Gopibagh, Dhaka-1203.	60,000	0.12%	0.061%
28	Md. Abdul Mukit	Flat-6D, Udayan Housing Tower, 71 Titas Gas/ Madhumita Road, Tongi, Gazipur.	18,000	0.04%	0.018%
29	Tanim Islam	97/18 (2nd Floor), Padma Kanon Housing Society, South Bashabo, Dhaka-1214.	42,000	0.09%	0.043%
30	Shonjoy Kumar Das	Bhuiyan House (Ground Floor), Amin Model Town, East Dendabor Palli Bidyut, Ashulia, Savar, Dhaka.	30,000	0.06%	0.031%
31	Mostufa Kamal	Gajirchat Bhuiyanpara, Ashulia, Savar, Dhaka.	30,000	0.06%	0.031%
32	Sabbir Hossain	Mim Villa, Holding-416, Gazirchat, Nutpara, Ashulia, Dhaka.	30,000	0.06%	0.031%
33	Farid Uddin	Dendabor, Amin Model Town, Ashulia, Savar, Dhaka.	24,000	0.05%	0.024%
34	Asish Kumar Bhadra	A/74/1, Bank Colony (Rowshan Villa), Block-B, Ward-5, Savar-1340, Dhaka.	30,000	0.06%	0.031%
35	Md. Mijanur Rahman	H#15/B, Block#B, Ganda, Savar.	40,000	0.08%	0.041%
36	Shafiul Azam	97, Rasulpur, Dania, Jatrabari, Dhaka.	25,000	0.05%	0.025%
37	A.B.M Tanvir Hossain	13th Floor, PBL Tower, Gulshan-2, Dhaka.	25,000	0.05%	0.025%
38	Md. Tajul Islam	Sarulia, Demra, Dhaka.	25,000	0.05%	0.025%
39	Shahida Alam	House#SWG-28, Road#05, Gulshan-1, Dhaka.	50,000	0.10%	0.051%
40	Mohammad Towhidul Islam	112/Ka, Central Road, Dhanmondi, Dhaka.	50,000	0.10%	0.051%
41	Mrs. Shamima Akter	Garuchar, Burechang, Commilla	35,000	0.07%	0.036%
Total			**48,076,200**	**100.00%**	**49.019%**

(b) Name and address of the person who owns, beneficially or of record, 5% or more of the securities of the Company:

Sl	Name of Shareholders	Address	Position	No of Share	%
1	Shams Mahmud	House-7, Road-117, Gulshan, Dhaka	MD	10,451,600	21.74%
2	Parveen Mahmud	House-7, Road-117, Gulshan, Dhaka	Chairman	6,490,800	13.50%
3	Zareen Mahmud	House-7, Road-117, Gulshan, Dhaka	Director	2,629,800	5.47%
4	Anisul Islam Mahmud	House-7, Road-117, Gulshan, Dhaka	Shareholder	23,760,000	49.42%

(c) Securities owned by each director/sponsor:

Sl	Name of Shareholders	Position	No of Share	Percentage (%)	
				Pre-IPO	Post-IPO
1	Shams Mahmud	MD	10,451,600	21.74%	10.657%
2	Parveen Mahmud	Chairman	6,490,800	13.50%	6.618%
3	Aftabur Rahman Jafree- Nominee Director of Shasha Garments Ltd.	Director	2,061,600	4.29%	2.102%
4	Zareen Mahmud	Director	2,629,800	5.47%	2.681%
5	Anisul Islam Mahmud	Sponsor	23,760,000	49.42%	24.226%

(d) Securities owned by each of top ten salaried officers, and all other officers as a group:

None of the employees of the Company own any shares of the issuer company "Shasha Denims Limited" except the followings:

Sl	Name of Shareholders	Address	No. of Share	Percentage (%)
1	Shams Mahmud	House-7, Road-117, Gulshan, Dhaka	10,451,600	21.74%
2	Mohammad Jamal Abdun Naser	8 Kobi Jashimuddin Road, North Kamalapur, Dhaka-1217.	600,000	1.25%
3	Md. Ahasanul Haque	House No. 7, Flat-1/B, Road No. 3, Sector-10, Uttara, Dhaka-1230.	600,000	1.25%
4	Syed Mohammad Hassan	House No. 22, Road No. 13, Nikunja-2, Khilkhet, Dhaka-1229.	108,000	0.22%
5	Mohammad Rafiqul Alam	62/1, B-3 (1st Floor), Talbag Bank Colony, Savar, Dhaka.	132,000	0.27%
6	Mazharul Islam Bhuiyan	House No. 6, Road No. 8, Sector-9, Uttara, Dhaka.	114,000	0.24%
7	Md. Helal Uddin	House No. 32, Road No. 6, Block-E, Banosree, Rampura, Dhaka.	30,000	0.06%
8	Robiul Hoque	House No. 11 (1st Floor), Block-B, Road No. 5, Arambag Housing, Rupnagar, Mirpur, Dhaka-1216.	84,000	0.17%
9	Mohammed Anamul Hasan	House No. 11 (4th Floor), Road No. 3/A, Sector-9, Uttara, Dhaka-1230.	60,000	0.12%
10	Md. Shah Newaz	772/1, East Manikdi, Dhaka Cantonment, Dhaka.	30,000	0.06%
11	A.K.M Moynul Haque	Vill.-Balaishimul, P.O.-Asuzia, P.S.-Kendua, Dist.-Netrokona.	48,000	0.10%
12	Mohammad Ali Khan	House No. 34, Flat No. A-2, Road No. 4, Sector-10, Uttara, Dhaka-1230.	60,000	0.12%
13	Md. Golam Rabbani	13/2/1, West Rampura (2nd Floor), Dhaka-1219.	30,000	0.06%
14	Kazi Obaidur Rahman	House No. 20, Road No. 13, Sector-1, Uttara, Dhaka-1230.	60,000	0.12%
15	Mohammad Ikbal Karim	524 (1st Floor), Askona, Uttara, Dhaka.	60,000	0.12%
16	Mohammad Mustafizur Rahman	Road No. 18, House No. 101, Sector-7, Uttara, Dhaka.	36,000	0.07%
17	Md. Shah Jahan	House No. 20 (4th Floor) Road No. 3/D, Sector-3, Uttara, Dhaka.	42,000	0.09%
18	Md. Enus Khan	Vill.-Igar, P.O.-Zahidgonj, P.S.-Ghatail, Dist.-Tangail.	42,000	0.09%
19	Mohammad Ali Imam	House No. 9/4, Flat-A2 (2nd Floor), Road No. 2, Gopibagh, Dhaka-1203.	60,000	0.12%
20	Md. Abdul Mukit	Flat-6D, Udayan Housing Tower, 71 Titas Gas/ Madhumita Road, Tongi, Gazipur.	18,000	0.04%
21	Tanim Islam	97/18 (2nd Floor), Padma Kanon Housing Society, South Bashabo, Dhaka-1214.	42,000	0.09%
22	Shonjoy Kumar Das	Bhuiyan House (Ground Floor), Amin Model Town, East Dendabor Palli Bidyut, Ashulia, Savar, Dhaka.	30,000	0.06%
23	Mostufa Kamal	Gajirchat Bhuiyanpara, Ashulia, Savar, Dhaka.	30,000	0.06%
24	Sabbir Hossain	Mim Villa, Holding-416, Gazirchat, Nutpara, Ashulia, Dhaka.	30,000	0.06%
25	Farid Uddin	Dendabor, Amin Model Town, Ashulia, Savar, Dhaka.	24,000	0.05%
26	Asish Kumar Bhadra	A/74/1, Bank Colony (Rowshan Villa), Block-B, Ward-5, Savar-1340, Dhaka.	30,000	0.06%

PART XV DETERMINATION OF OFFERING PRICE: UNDER FIXED PRICE METHOD

The issue price at Tk. 35.00 each including a premium of Tk. 25.00 per share is justified as details below:

Method	Particulars	Amount in Taka
Method-1:	Price based on Net Assets Value (without revaluation) per Share on 31 December, 2013	**52.95**
Method-2:	Price based on Historical EPS	**53.88**
Average of Net Asset Value (NAV) per share/Equity based value per share and Historical Earnings based value per share		**53.41**

Method-1:	**Net Asset Value (NAV) per share**

Sl. No.	Particulars	Amount in Taka
a)	Share capital	400,635,000
b)	Retained Earnings	1,720,747,672
Total Shareholders' Equity		**2,121,382,672**
Total no. of shares		40,063,500
Net Assets Value (NAV) per Share		**52.95**

Method-2:	**Earning Based Value Per share**

Average Price Earnings of Market & Sectoral		
Month	**Sectoral**	**Market**
Jul-14	13.11	16.28
Jun-14	13.28	16.37
May-14	13.23	15.96
Average	**13.21**	**16.20**
Considering Lesser P/E of 13.21 & 16.20 is 13.21		

Source: DSE Monthly Review.

Calculation of EPS based on weighted average of Net Profit:

Year	No. of Share	Net Profit after tax	Weight of No. of Shares	Weighted Average of Net Profit after tax
31-Dec-09	22,257,500	41,253,467	0.15	6,250,525
31-Dec-10	22,257,500	81,165,068	0.15	12,297,738
31-Dec-11	22,257,500	223,732,691	0.15	33,898,893
31-Dec-12	40,063,500	377,604,943	0.27	102,983,166
31-Dec-13	40,063,500	149,241,826	0.27	40,702,316
Total	**146,899,500**		**1.00**	**196,132,638**
Total number of shares				48,076,200
EPS based on Weighted Average of Net Profit after tax				4.08
Present Market PE (Considering Lesser P/E of 13.21 & 16.20 is 13.21)				13.21
Earnings Based Value per Share				**53.88**

Considering 20% stock dividend, the NAV per share of the Company:

Sl. No.	Particulars	Amount in Taka
a)	Share capital	400,635,000
b)	Retained Earnings	1,720,747,672
Total Shareholders' Equity		**2,121,382,672**
Total no. of shares (as on February 23, 2014)		48,076,200
Net Assets Value (NAV) per Share		**44.13**

Therefore, the management of the Company believes that the offering price of Tk. 35.00 per share is justified.

PART XVI MARKET FOR THE SECURITIES BEING OFFERED

Stock Exchanges:
The issuer shall apply to the following bourses for listing shares within 7 (seven) working days from the date of consent accorded by the Commission to issue the prospectus:

Dhaka Stock Exchange Limited (DSE)
9/F, Motijheel C/A, Dhaka-1000; and

Chittagong Stock Exchange Limited (CSE)
CSE Building, 1080 Sheikh Mujib Road, Chittagong

Declaration about Listing of Shares with Stock Exchanges

None of the Stock Exchanges, if for any reason, grant listing within 75 days from the closure of subscription, any allotment in terms of this prospectus shall be void and the Company shall refund the subscription money within fifteen days from the date of refusal for listing by the stock exchange, or from the date of expiry of the said 75 (seventy five) days, as the case may be.

In case of non-refund of the subscription money within the aforesaid fifteen days, the Company directors, in addition to the issuer company, shall be collectively and severally liable for refund of the subscription money, with interest at the rate of 2% (two percent) per month above the bank rate, to the subscribers concerned.

The issue manager, in addition to the issuer Company, shall ensure due compliance of the above mentioned conditions and shall submit compliance report thereon to the Commission within seven days of expiry of the aforesaid fifteen days' time period allowed for refund of the subscription money.

Trading and Settlement

Trading And Settlement Regulation of the stock exchanges will apply in respect of trading and settlement of the shares of the Company.

THE ISSUE SHALL BE PLACED IN "N" CATEGORY

PART XVII DESCRIPTION OF SECURITIES OUTSTANDING OR BEING OFFERED

(1) Dividend, voting and pre-emption rights

The Share Capital of the Company is divided into Ordinary Shares, carrying equal rights to vote and receive dividend in terms of the relevant provisions of the Companies Act 1994 and the Articles of Association of the Company. All Shareholders shall have the usual voting rights in person or by proxy in connection with, among others, election of Directors & Auditors and other usual agenda of General Meeting – Ordinary or Extra-ordinary. On a show of hand, every shareholder present in person and every duly authorized representative of a shareholder present at a General Meeting shall have one vote and on a poll every shareholder present or by proxy shall have one vote for every share held by him or her.

In case of any additional issue of shares for raising further capital the existing shareholders shall be entitled to Right Issue of shares in terms of the guidelines issued by the BSEC from time to time.

(2) Conversion and liquidation rights

In terms of provisions of the Companies Act 1994, Articles of Association of the Company and other relevant rules in force, the shares of the Company are freely transferable. The Company shall not charge any fee for registering transfer of shares. No transfer shall be made to a firm, an infant or person of unsound mind.

(3) Dividend policy

(a) The profit of the Company, subject to any special right relating thereto created or authorized to be created by the Memorandum and subject to the provisions of the Articles of Association, shall be divisible among the members in proportion to the amount of capital paid-up on the shares held by them respectively.

(b) No large dividend shall be declared than is recommended by the Directors, but the Company in its General Meeting may declare a smaller dividend. The declaration of Directors as to the amount of Net profit of the Company shall be conclusive.

(c) No dividend shall be payable except out of the profits of the Company or any other undistributed profits. Dividend shall not carry interest as against the Company.

(d) The Directors may from time to time pay the members such interim dividend as in their judgment the financial position of the Company may justify.

(e) A transfer of shares shall not pass the right to any dividend declared thereon before the registration of transfer.

(f) No limitation in payment of dividend is stipulated in any debt instrument or otherwise.

(4) Other rights of stockholders

In terms of the provisions of the Companies Act 1994, Articles of Association of the Company and other relevant rules in force, the shares of the Company are transferable. The Company shall not charge any fee, other than Government duties for registering transfer of shares. No transfer shall be made to a minor or person of unsound mind.

The Directors shall present the financial statements as required under the law & International Accounting Standard. Financial statements will be prepared in accordance with the International Accounting Standards consistently applied throughout the subsequent periods and present with the objective of providing maximum disclosure as par law and International Accounting Standard to the shareholders regarding the financial and operational position of the Company. The shareholders shall have the right to receive all periodical statement and reports, audited as well as un audited, published by the Company from time to time.

The shareholder holding minimum of 10% shares of paid-up capital of the Company shall have the right to requisition extra ordinary General Meeting of the Company as provided for the section 84 of the Companies Act 1994.

PART XVIII DEBT SECURITIES

The Company has not issued or is planning to issue any debt security within six months.

PART XIX LOCK IN PROVISION

All issued shares of the issuer at the time of according consent to public offering shall be subject to a lock-in period of three years from the date of issuance of prospectus or commercial operation, whichever comes later.

Provided that the persons, other than directors and those who hold 5% or more, who have subscribed to the shares of the Company within immediately preceding two years of according consent, shall be subject to a lock-in period of one year from the date of issuance of prospectus or commercial operation, whichever comes later.

The following table indicates the **Lock-In** status of the shareholders of Shasha Denims Limited:

Sl	Name	Position	No. of Share	%	Date of acquisition	Lock in
1	Anisul Islam Mahmud	Shareholder	23,760,000	49.42%	28-Oct-96	3 years
2	Sayed Mayeenul Huq	Shareholder	2,500	0.01%	15-Jul-97	3 years
			2,000		30-Aug-12	3 years
			900		23-Feb-14	1 year
3	Zareen Mahmud	Director	2,629,800	5.47%	15-Jul-97	3 years
4	Shams Mahmud	MD & Director	10,451,600	21.74%	15-Jul-97	3 years
5	Aftabur Rahman Jafree Nominee Director of Shasha Garments Ltd.	Director	2,061,600	4.29%	25-Jun-99	3 years
6	Aftabur Rahman Jafree	Shareholder	2,500	0.01%	20-Feb-01	3 years
			2,000		30-Aug-12	3 years
			900		23-Feb-14	1 year
7	Parveen Mahmud	Chairman	6,490,800	13.50%	30-Mar-02	3 years
8	Naznin Rahman	Shareholder	5,000	0.02%	30-Mar-02	3 years
			4,000		30-Aug-12	3 years
			1,800		23-Feb-14	1 year
9	Javed Hosein	Shareholder	5,000	0.02%	30-Mar-08	3 years
			4,000		30-Aug-12	3 years
			1,800		23-Feb-14	1 year
10	Mohammad Jamal Abdun Naser	Shareholder	500,000	1.25%	30-Aug-12	3 years
			100,000		23-Feb-14	1 year
11	Md. Ahasanul Haque	Shareholder	500,000	1.25%	30-Aug-12	3 years
			100,000		23-Feb-14	1 year
12	Syed Mohammad Hassan	Shareholder	90,000	0.22%	30-Aug-12	3 years
			18,000		23-Feb-14	1 year
13	Mohammad Rafiqul Alam	Shareholder	110,000	0.27%	30-Aug-12	3 years
			22,000		23-Feb-14	1 year
14	Mazharul Islam Bhuiyan	Shareholder	95,000	0.24%	30-Aug-12	3 years
			19,000		23-Feb-14	1 year
15	Md. Helal Uddin	Shareholder	25,000	0.06%	30-Aug-12	3 years
			5,000		23-Feb-14	1 year
16	Robiul Hoque	Shareholder	70,000	0.17%	30-Aug-12	3 years
			14,000		23-Feb-14	1 year
17	Mohammed Anamul Hasan	Shareholder	50,000	0.12%	30-Aug-12	3 years
			10,000		23-Feb-14	1 year
18	Md. Shah Newaz	Shareholder	25,000	0.06%	30-Aug-12	3 years
			5,000		23-Feb-14	1 year
19	A.K.M Moynul Haque	Shareholder	40,000	0.10%	30-Aug-12	3 years
			8,000		23-Feb-14	1 year
20	Mohammad Ali Khan	Shareholder	50,000	0.12%	30-Aug-12	3 years
			10,000		23-Feb-14	1 year
21	Md. Golam Rabbani	Shareholder	25,000	0.06%	30-Aug-12	3 years
			5,000		23-Feb-14	1 year
22	Kazi Obaidur Rahman	Shareholder	50,000	0.12%	30-Aug-12	3 years
			10,000		23-Feb-14	1 year
23	Mohammad Ikbal Karim	Shareholder	50,000	0.12%	30-Aug-12	3 years
			10,000		23-Feb-14	1 year
24	Mohammad Mustafizur Rahman	Shareholder	30,000	0.07%	30-Aug-12	3 years
			6,000		23-Feb-14	1 year
25	Md. Shah Jahan	Shareholder	35,000	0.09%	30-Aug-12	3 years
			7,000		23-Feb-14	1 year
26	Md. Enus Khan	Shareholder	35,000	0.09%	30-Aug-12	3 years
			7,000		23-Feb-14	1 year
27	Mohammad Ali Imam	Shareholder	50,000	0.12%	30-Aug-12	3 years
			10,000		23-Feb-14	1 year

28	Md. Abdul Mukit	Shareholder	15,000	0.04%	30-Aug-12	3 years
			3,000		23-Feb-14	1 year
29	Tanim Islam	Shareholder	35,000	0.09%	30-Aug-12	3 years
			7,000		23-Feb-14	1 year
30	Shonjoy Kumar Das	Shareholder	25,000	0.06%	30-Aug-12	3 years
			5,000		23-Feb-14	1 year
31	Mostufa Kamal	Shareholder	25,000	0.06%	30-Aug-12	3 years
			5,000		23-Feb-14	1 year
32	Sabbir Hossain	Shareholder	25,000	0.06%	30-Aug-12	3 years
			5,000		23-Feb-14	1 year
33	Farid Uddin	Shareholder	20,000	0.05%	30-Aug-12	3 years
			4,000		23-Feb-14	1 year
34	Asish Kumar Bhadra	Shareholder	25,000	0.06%	30-Aug-12	3 years
			5000		23-Feb-14	1 year
35	Md. Mijanur Rahman	Shareholder	40,000	0.08%	30-Aug-12	3 years
36	Shafiul Azam	Shareholder	25,000	0.05%	30-Aug-12	3 years
37	A.B.M Tanvir Hossain	Shareholder	25,000	0.05%	30-Aug-12	3 years
38	Md. Tajul Islam	Shareholder	25,000	0.05%	30-Aug-12	3 years
39	Shahida Alam	Shareholder	50,000	0.10%	30-Aug-12	3 years
40	Mohammad Towhidul Islam	Shareholder	50,000	0.10%	30-Aug-12	3 years
41	Mrs. Shamima Akter	Shareholder	35,000	0.07%	30-Aug-12	3 years

PART XX REFUND OF SUBSCRIPTION MONEY

As per BSEC Notification Dated February 9, 2010, the issuer shall refund application money to the unsuccessful applicant of the public offer by any of the following manner based on the option given by the applicant in the application form;-

(a) Through banking channel for onward deposit of the refund money into the applicant's bank account as provided in the respective application form for subscription; or

(b) Through issuance of refund warrant in the name and address of the applicant as provided in the respective application form for subscription:

Provided that, in case of deposit into the applicant's bank account, the applicant will bear the applicable service charge, if any, of the applicant's banker, and the issuer shall simultaneously issue a letter of intimation to the applicant containing, among others, the date and amount remitted with details of the bank through and to which bank such remittance has been effected.

PART XXI SUBSCRIPTION BY AND REFUND TO NON-RESIDENT BANGLADESHI (NRB)

1. A Non-Resident Bangladeshi shall apply either directly by enclosing a foreign demand draft drawn on a bank payable at Dhaka, or through a nominee by paying out of foreign currency deposit account maintained in Bangladesh or in Taka, supported by foreign currency encashment certificate issued by the concern bank, for the value of Securities applied for through crossed bank cheque marking "Account Payee only".

2. The value of Securities applied for by such person may be paid in Taka or US Dollar, UK Pound Sterling or Euro at the rate of exchange mentioned in the securities application form.

3. Refund against over subscription shall be made in the currency in which the value of securities was paid for by the applicant through Account Payee bank cheque payable at Dhaka with bank account number, Bank's name and Branch as indicated in the securities application form. If the applicant's bank accounts as mentioned in their IPO Application Forms are maintained with the Bankers to the Issue as mentioned above, refund amount of those applicants will be directly credited into the respective bank accounts as mentioned in their IPO Application forms.

PART XXII AVAILABILITY OF SECURITIES

(1) IPO size will be 50,000,000 ordinary shares @ TK. 35.00 each, including a premium of Tk. 25.00 per share totaling Tk. 1,750,000,000.00. As per the Securities and Exchange Commission (Public Issue) Rules, 2006, 10% of total Initial Public Offering shall be reserved for non-resident Bangladeshi (NRB) and 10% for mutual fundsand collective investment schemes registered with the commission, 20% for the small investors who lost money in the stock market and remaining 60% shall be open for subscription by the general public. The position is thus as follows:

Securities		Number of shares	Total amount (Tk.)
A	10% of IPO i.e. 5,000,000 ordinary shares shall be reserved for Non-Resident Bangladeshis (NRB).	5,000,000	175,000,000
B	10% of IPO i.e. 5,000,000 ordinary shares shall be reserved for mutual funds and collective investment schemes registered with the Commission.	5,000,000	175,000,000
C	20% of IPO i.e. 10,000,000 ordinary shares shall be reserved for small investors who lost money to the stock market.	10,000,000	350,000,000
D	Remaining 60% of IPO i.e. 30,000,000 ordinary shares shall be open for subscription by the general public.	30,000,000	1,050,000,000
Total		**50,000,000**	**1,750,000,000**

(2) All securities as stated in sub-rule (1) shall be offered for subscription and subsequent allotment by the issuer, subject to any restriction which may be imposed, from time to time, by the Bangladesh Securities and Exchange Commission.

(3) In case of over-subscription under any of the categories mentioned in sub-rule (1), the issue manager shall conduct an open lottery of all the applications received under each category separately in accordance with the letter of consent issued by the Bangladesh Securities and Exchange Commission.

(4) In case of under-subscription under any of the 10% categories mentioned in sub-rule (1), the un-subscription portion shall be added to the general public category and, if after such addition, there is over subscription in the general public category, the issuer and the issue manager shall jointly conduct an open lottery of all the applicants added together.

(5) In case of under-subscription of the public offering, the un-subscribed portion of the Securities shall be taken up by the underwriter(s).

(6) The lottery as stated in sub-rule (3) and (4) shall be conducted in presence of representatives from the issuer, the stock exchanges, and the applicants, if there be any.

PART XXIII ISSUE MANAGER

The board of directors of the issuer company **"Shasha Denims Limited"** has appointed **Imperial Capital Limited**, Saiham Sky View Tower (3rd Floor), 45 Bijoy Nagor, Dhaka-100 and **AFC Capital Limited**, Tanaka Tower (2nd Floor), 42/1/Gha, Segun Bagicha, Dhaka-1000, as the Managers for the purpose of making the Initial Public Offering (IPO). In this regard an agreement has been reached and signed by the Issuer Company and the Issue Mangers. Both **Imperial Capital Limited** and **AFC Capital Limited** are registered with the Bangladesh Securities and Exchange Commission. License number of the issue managers:

SL	Name of Issue Manager	License Number
1	AFC Capital Limited	MB-72/2011
2	Imperial Capital Limited	MB-73/2011

Fees for the issue management services:
As per Rule 16(1) (i) of the Securities and Exchange Commission (Public Issue) Rules, 2006, the Issue Managers will get 1% on the Public Offering or Tk. 20.00 (Twenty) Lac whichever is lower as issue management fee.

PART XXIV UNDERWRITERS

As per Rule 14 (1) of the Securities of Exchange Commission (Public Issue) Rules, 2006, the board of directors of the issuer company has appointed the following underwriters having certificate of registration from the Bangladesh Securities and Exchange Commission to carry out the purpose of underwriting on a firm commitment basis:

1. BMSL Investment Limited
2. Citizen Securities & Investment Limited
3. EBL Investments Limited
4. IL Capital Limited
5. MTB Capital Limited
6. PLFS Investment Limited
7. Progressive Life Insurance Company Limited
8. SBL Capital Management Limited
9. Swadesh Investment Management Limited
10. UniCap Investments Limited
11. AIBL Capital Management Limited

The Initial Public Offering (IPO) is for 50,000,000 ordinary shares of Tk. 10.00 each at an issue price of Tk. 35.00 each, including a premium of Tk. 25.00 per shares amounting to Tk. 1,750,000,000 of Shasha Denims Limited. As per the guidelines of the Bangladesh Securities and Exchange Commission, 50% of the said amount i.e. 25,000,000 ordinary shares of Tk. 10.00 each at an issue price of Tk. 35.00 each, including a premium of Tk. 25.00 per shares amounting to Tk. 875,000,000 has been underwritten by the underwriters in the following proportion:

SL	Name of the Underwriter	No. of Shares underwritten	Amount of Underwritten (Tk.)
1	BMSL Investment Limited	1,000,000	35,000,000
2	Citizen Securities & Investment Limited	1,000,000	35,000,000
3	EBL Investments Limited	4,800,000	168,000,000
4	IL Capital Limited	3,000,000	105,000,000
5	MTB Capital Limited	800,000	28,000,000
6	PLFS Investment Limited	400,000	14,000,000
7	Progressive Life Insurance Company Limited	2,000,000	70,000,000
8	SBL Capital Management Limited	2,000,000	70,000,000
9	Swadesh Investment Management Limited	3,000,000	105,000,000
10	UniCap Investments Limited	2,000,000	70,000,000
11	AIBL Capital Management Limited	5,000,000	175,000,000
	Totals	**25,000,000**	**875,000,000**

i. If and to the extent that the shares offered to the public by a prospectus authorized hereunder shall not have been subscribed and paid for in cash in full by the closing date, the Company shall within 10 (ten) days of the closure of subscription call upon the underwriter in writing with a copy of said writing to the Bangladesh Securities and Exchange Commission, to subscribe for the shares not subscribed by the closing date and to pay for in cash in full for such subscribed shares in cash in full within 15 (fifteen) days of the date of said notice and the said amount shall have to be credited into shares subscription account within the stipulated period.

ii. If payment is made by Cheque / Bank Draft by the underwriter it will be deemed that the underwriter has not fulfilled his obligation towards his underwriting commitment under the agreement, until such time as the Cheque / Bank Draft has been en-cashed and the Company's account credited.

iii. In any case within 7 (seven) days after the expiry of the aforesaid 15 (fifteen) days, the Company shall send proof of subscription and payment by the underwriter to the commission.

iv. In case of failure by the underwriter to pay for the shares under the terms mentioned above, the said underwriter will not be eligible to underwrite any issue, until such time as they fulfils their underwriting commitment under the agreement and also other penalties as may be determined by the commission may be imposed on them.

v. In case of failure by any underwriter to pay for the shares within the stipulated time, the Issuer will be under no obligation to pay any underwriting commission under the agreement

vi. In case of failure by the Company to call upon the underwriter for the aforementioned purpose within the stipulated time, the Company and its Directors shall individually and collectively be held responsible for the consequences and/or penalties as determined by the Bangladesh Securities and Exchange Commission under the law may be imposed on them.

Commission for Underwriters: The Company shall pay to the underwriters an underwriting commission at the rate of 0.50% of 50% of the total IPO amount (i.e. Tk. 875,000,000.00) of the issue value of shares underwritten by them.

Right of Underwriters on Company's Board: Underwriters have not acquired any right to have their representatives in the Board of Directors of the Company.

PART XXV MATERIAL CONTRACTS & OTHERS

Material Contracts:

The following are material contracts in the ordinary course of business, which have been entered into by the Company:

(a) Underwriting Agreement between the Company and the Underwriters.

(b) Issue Management Agreement between the Company and the Managers to the issue, AFC Capital Limited & Imperial Capital Limited.

Copies of the above mentioned contracts and documents and the Consent Order from the Bangladesh Securities and Exchange Commission may be inspected on any working day during office hours at the Company's Registered Office.

Application for Subscription

1. Application for Shares may be made for a minimum lot for **200** (Hundred) Ordinary Shares to the value of Tk. **7,000.00** respectively and should be made on the Company's Printed Application Form. Application Forms and the Prospectus may be obtained from the Registered Office of the Company, Members of the Dhaka and Chittagong Stock Exchange Limited or from the Bankers to the Issue. In case of adequate Forms are not available, applicants may use photocopied/cyclostyled/ typed/handwritten copies of the Forms. Application must not be for less than 200 Shares. Any application not meeting the criterion will not be considered for allotment purpose.

2. Joint Application form for more than two persons will not be accepted. In the case of a joint application each party must sign the Application Form.

3. Application must be in full name of individuals or limited companies or trusts or societies and not in the name of firms, minors or persons of unsound mind. Applications from insurance, financial and market intermediary companies must be accompanied by the Memorandum and Articles of Association.

4. **An applicant cannot submit more than two applications, one in his/her own name and the other jointly with another person. In case an applicant makes more than two applications, all applications will be treated as invalid and will not be considered for allotment purpose. In addition, 15% (fifteen) of the application money will be forfeited by the Commission and the balance amount will be refunded to the applicant.**

5. **The applicant shall provide with the same bank account number in the application form as it is in the BO account of the application.**

6. **The applicants who have applied for more than two applications using same bank account, their application will not be considered for lottery and the Commission will forfeit 15% (fifteen) of their subscription money too.**

7. An IPO applicant shall ensure his/her BO account remains operational till the process of IPO (including securities allotment or refund of IPO application) is completed. If any BO account mentioned in the IPO application is found closed, the allotted security may be forfeited by BSEC.

8. Bangladeshi Nationals (including Non-Resident Bangladeshis residing/working abroad) and Foreign Nationals shall be entitled to apply for Shares.

9. Payment for subscription by investors other than Non-Resident Bangladeshi may be made to the said branches / office of the Banks mentioned below in Cash / Cheque / Pay Order / Bank Draft. The Cheque or Pay Order or Bank Draft shall be made payable to the Bank to which it is sent and be marked "**Shasha Denims Limited**" shall bear the crossing "**Account Payee only**" and must be drawn on a Bank in the same town of the Bank to which application form is deposited.

10. A Non-Resident Bangladeshi (NRB) shall apply against the IPO either directly by enclosing a foreign demand draft drawn on a bank payable at Dhaka, or through a nominee (including a Bank or a Company) by paying out of foreign currency deposit account maintained in Bangladesh, for the value of securities applied for. The value of securities applied for may be paid in Taka, US Dollar or UK Pound Sterling or EURO at the spot Buying (TT Clean) rate of exchange prevailing on the date of opening of subscription. Refund against over subscription of shares shall be made in the currency in which the value of shares applied for was paid by the applicant. Share application form against the quota for NRB shall be sent by the applicant directly along with a draft or cheque to the Company. Copies of application form and prospectus shall be available with Bangladesh Embassy/High Commission in USA, UK, Saudi Arabia, UAE, Qatar, Kuwait, Oman, Bahrain, Malaysia and South Korea and web site of the issuer, issue manager, DSE, CSE and the BSEC.

11. All completed application forms, together with remittance for the full amount payable on application, shall be lodged by investors other than Non-Resident Bangladeshis with any of the branches of the Bankers to the Issue.

12. The IPO subscription money collected from investors (other than Non-Resident Bangladeshis) by the Bankers to the Issue will be remitted to the Company's high performance account corporate '1011360258906' with Eastern Bank Limited, Principal Branch, Dhaka, for this purpose.

13. The subscription money collected from Non-Resident Bangladeshis in US Dollar or UK Pound Sterling or Euro shall be deposited to below mentioned "**FC Account for IPO**" with Eastern Bank Limited, Principal Branch, Dhaka. In case of over subscription, refund shall be made by the Company out of the respective FC Accounts:

SL	Name of the FC A/C	Account No.	Bank & Branch
1.	US Dollar	1013050258916	Eastern Bank Limited, Principal Branch
2.	UK Pound Sterling	1013060258927	Eastern Bank Limited, Principal Branch
3.	Euro	1013070258938	Eastern Bank Limited, Principal Branch

14. In the case of over-subscription of securities to the NRB applicants, refund shall be made by by the Company out of the "FC Account for IPO". Shasha Denims Limited has already opened the aforesaid FC Accounts and shall close these FC Accounts after refund of over subscription, if any.

15. তালিকাভুক্ত ক্ষতিগ্রস্থ ক্ষুদ্র বিনিয়োগকারীগণ সকল পাবলিক ইস্যুতে একক অথবা যৌথ হিসাবের যে কোনটি অথবা উভয়টি হতে সংরক্ষিত ২০% কোটায় আবেদন করতে পারবেন । তবে তারা ইচ্ছা করলে ক্ষতিগ্রস্থ সংরক্ষিত ২০% কোটায় আবেদন না করে সাধারন বিনিয়োগকারীদের জন্য নির্ধারিত কোটায়ও আবেদন করতে পারবেন ।"

16. Making of any false statement in the application or supplying of incorrect information therein or suppressing any relevant information in the application shall make the application liable to rejection and subject to forfeiture of 25% of application money and/or forfeiture of share (unit) before or after issuance of the same by the issuer. The said forfeited application money or share (unit) will be deposited in account of the Bangladesh Securities and Exchange Commission (BSEC). This is in addition to any other penalties as may be provided for by the law.

APPLICATIONS NOT IN CONFORMITY WITH THE ABOVE REQUIREMENTS AND THE INSTRUCTIONS PRINTED ON THE APPLICATION FORM ARE LIABLE TO BE REJECTED.

Allotment of Shares

The Company shall issue share allotment letters to all successful applicants within 5 (five) weeks from the date of the subscription closing date. At the same time, the unsuccessful applicants shall be refunded with the application money within 5 (five) weeks from the closing of the subscription date by crediting directly to the recipients' bank accounts. A compliance report shall be submitted with the Commission within 7(seven) weeks from the date of closure of subscription.

PART XXVI BANKERS TO THE ISSUE

Bankers to the Issue

National Bank Limited				
Agrabad Br., Ctg	Dhanmondi Br., Dhaka	Jatrabari Br., Dhaka	Moulvibazar Br., Moulvibazar	Rajshahi Br., Rajshahi
Anderkilla Br., Ctg	Dilkusha Br., Dhaka	Jubilee Road Br., Ctg	Muradpur Br., Chittagong	Rifles Square Br., Dhaka
Babubazar Br., Dhaka	Elephant Road Br., Dhaka	Kawran Bazar Br., Dhaka	Narayangonj Br.,Narayangonj	Rokeya Sarani Br., Dhaka
Banani Br., Dhaka	Faridpur Br., Faridpur	Khatungonj Br., Ctg	Narshingdi Br., Narshingdi	S.K. Mujib Road Br., Ctg.
Asadgate Br., Dhaka	Feni Br., Feni	Khulna Br., Khulna	Netaigonj Br., Narayangonj	Savar Bazar Br., Savar
Bangsal Road Br., Dhaka	Foreign Ex. Br., Dhaka	Lake Circus Br., Dhaka	New Eskaton Br., Dhaka	Sunamgonj Br., Sunamgonj
Barisal Br., Barisal	Gazipur Br., Gazipur	Malibagh Br., Dhaka	North brookHall Br., Dhaka	Sylhet Br., Sylhet
Bogra Br., Bogra	Gulshan Br., Dhaka	Mirpur Br., Dhaka	Pagla Bazar Br., Narayanganj	Tangail Br., Tangail
CDA Avenue Br., Ctg	Halishahar Br.,Ctg	Mohakhali Br., Dhaka	Pahartoli Br.,Ctg	Tongi Br., Gazipur
Chowmohoni Br., Noakhali	Imamgonj Br., Dhaka	Mohammadpur Br., Dhaka	Pragati Sarani Br., Dhaka	Uttara Br., Dhaka
Chawk Bazar Br.,Ctg	Islampur Br., Dhaka	Motijheel Br., Dhaka		Z. H. Sikder M.C. Br.,Dhaka
Comilla Br., Comilla				
Eastern Bank Limited				
Motijheel Br., Dhaka	Narayangonj Br.	Khulna Br., Khulna	Panchlaish Br., Chittagong	Mirpur Dar-us-salam Road Br., Dhaka
Shamoly Br., Dhaka	Banasree Br., Dhaka	Jessore Br., Jessore	Halishahar Br., Chittagong	Chouhatta Br., Sylhet
Uttara Br., Dhaka	Savar Br., Dhaka	Upashahar Br., Sylhet	Rajshahi Br., Rajshahi	Mymensingh SME Br.
Bashundhara Br., Dhaka	Jubilee Road Br., Chittagong	O. R. Nizam Road Br, Chittagong	Bogra Br., Bogra	
Moghbazar Br., Dhaka	Chandgaon Br., Chittagong	Uttara Garib-E-Newaz Br., Dhaka	Moulvi Bazar Br., Sylhet	
Investment Corporation Of Bangladesh (ICB)				
Principlal Branch, Dhaka	Agrabad Branch, Chittagong	Rajshahi Branch, Rajshahi	Khulna Branch, Khulna	Barisal Branch, Brisal
Sylhet Branch, Sylhet	Bogra Branch, Bogra	Local Office, Dhaka		
Bank Asia				
Agrabad Br., Ctg.	Dhanmondi Br., Dhaka	MCB Dilkusha Br., Dhaka	Sylhet Uposhahar Br.	Bahadderhat Br., Ctg
Anderkilla Br., Ctg.	Gulshan Br., Dhaka	MCB Sk. Mujib Road Br., Ctg.,	Paltan Br., Dhaka	Station Road Br., Ctg.
Shyamoli Br., Dhaka.	Jessore Br., Ctg.	Mirpur Br., Dhaka	Principal Office Br., Dhaka	Strand Road Br., Ctg.
Bashundhara Br., Dhaka	Kamal Bazar Br., Ctg.	Mitford Br., Dhaka	Progoti Sarani Br., Dhaka	Sylhet Main Br., Sylhet
Bogra Br., Bogra	Khatunganj Br., Ctg.	Moghbazar Br., Dhaka	Rajshahi Br., Rajshahi	North South Road Br., Dhaka
CDA Avenue Br., Ctg.	Khulna Br., Khulna	Mohakhali Br., Dhaka	Scotia Br., Dhaka	Uttara Br., Dhaka
Corporate Br., Dhaka	MCB Banani Br., Dhaka	Tarail Br., Tarail, Kishorgonj	Shantinagar Br., Dhaka	
One Bank Limited				
Principal Br., Dhaka	Bangshal Br., Dhaka	Chowmuhuni Br., Noakhali	Ramganj Br., Laxmipur	Sitakunda Br., Sitakunda, Ctg.
Motijheel Br., Dhaka	Khulna Br., Khulna	Chandragonj Br., Lakshmipur.	Maijdee Court Br., Noakhali	Moghbazar Br., Dhaka
Kawran Bazar Br., Dhaka	Imamganj Br., Dhaka.	Feni Br., Feni.	Banasree Br., Dhaka	Laldighirpar Br., Sylhet.
Gulshan Br., Dhaka	Narayangonj Br., Narayangonj	Raipur Br., Laxmipur.	Rajshahi Br., Rajshahi	Rangpur Br., Rangpur.
Mirpur Br.., Dhaka	Joypara Br., Dohar, Dhaka	Dagon Bhuiyan Br., Feni.	Shahjadpur SME/Agriculture Br., Sirajgonj	Ganakbari (EPZ) Br., Savar, Dhaka
Uttara Br., Dhaka	Agrabad Br., Chittagong	Sylhet Br., Sylhet	Jagannathpur Br., Dhaka	Ring Road Br., Shamoli, Dhaka
Dhanmondi Br.., Dhaka	Khatungonj Br., Ctg.	Sherpur Br., Moulvi Bazar	Tongi SME/Agriculture Br., Dhaka	Boalkhali Br., Boalkhali, Ctg.
Banani Br., Dhaka	CDA Avenue Br., Ctg.	Islampur Br., Sylhet	Comilla Br., Comilla	Raozan Br., Raozan, Ctg.
Kakrail Br., Dhaka	Nanupur Bazar Br., Ctg.	Jessore Br., Jessore	Bashabo Br., Dhaka	Ranirhat Br., Rangunia, Ctg.
Pragati Sarani Br., Dhaka	Cox's Bazar Br., Cox's Bazar	Bogra Br., Bogra	Satkhira Br., Satkhira.	Chandgaon Br., Ctg.
Elephant Road Br., Dhaka	Jubille Road Br., Ctg.	Sirajgonj Br., Sirajgonj	Madhabdi Br., Narsingdi.	Brahmanbaria Br., Brahmanbaria.
Jatrabari Br., Dhaka		Laksham Br., Comilla	Rangamati Br., Rangamati.	
Nawabgonj Br., Dhaka				
South East Bank Limited				
Principal Br., Dhaka	Shaymoli Br., Dhaka.	Bandar Bazar Br., Sylhet.	Pathantula Br., Sylhet	Momin Road Br., Chittagong.
Corporate Br., Dhaka.	Aganagar Br., Dhaka.	Moulvibazar Br., Moulvibazar.	Agrabad Br., Ctg.	Rangpur Br.., Rangpur.
Imamgonj Br.., Dhaka	Karwan Bazar Br., Dhaka	Satkhira SME Br., Satkhira.	Khatungonj Br., Chittagong	Bogra Br.., Bogra
Dhanmondi Br.., Dhaka	Madhabdi Br. (Rural), Narshingdi.	Narsingdi SME Br., Narsingdi	Jubille Road Br., Chittagong	Jessore SME Br., Jessore.
Uttara Br..Dhaka	Ashulia Br. (Rural), Dhaka.	Islampur Br., Islampur.	Halishahar Br., Chittagong	Barisal Br., Barisal.
New Elephant Road Br..,Dhaka	Narayangonj Br., Narayangonj	Kotwail Br., Dhaka.	Motijheel Br., Dhaka	Dhania Br. (Rural).
Gulshan Br., Dhaka	Rokeya Sarani Br., Dhaka.	Madambibir Hat Br.,Chittagong	Chowmuhuni Br., Noakhal.	Naogaon Br., Naogaon.
Kakrail Br.., Dhaka	Savar Brance, Dhaka	Comilla Br..Comilla	CDA Avenue Br., Chittagong	Rajshahi Br.., Rajshahi
Banani Br.., Dhaka	Mouchak Br., Dhaka	Munshigonj Br., Munshigonj	Cox's Bazar Br., Cox's Bazar	Tangail SME Br., Tangail.
Bangshal Br.., Dhaka	Konabari Br., (Rural),Gazipur	Chouhatta Br., Sylhet.	Chhagalnaiya Br., Feni	Sat Mashjid Road Br., Dhaka.
New Eskaton Br., Dhaka.	Tongi Br., Gazipur	Laldighirpaar Br., Sylhet	Feni Br., Feni	Dinajpur Br., Dinajpur.
Pragati Sarani Br.., Dhaka	Bashundhara Br., Dhaka	Shahjalal Uposhahar Br.,Sylhet.	Pahartali Br., Chittagong	Hemayetpur Br. (Rural)
Agargaon Br., Dhaka.	Mohammadpur Br., Dhaka	Khulna Br., Khulna	Bashurhat Br.(Rural), Noakhali	Joydebpur Br., (Rural)
Chapainawabganj Br., Chbganj				
Islami Bank Bangladesh Limited				
Local Office, Dhaka (Controlling Br.)	Motijheel Br., Dhaka	Cox's Bazar Br., Cox's Bazar.	Feni Br., Feni.	Jatrabari Br., Dhaka.
Khulna Br., Khulna.	Chawk Mugaltuly Br., Dhaka	Nawabpur Road Br., Dhaka.	Patia Br., Chittagong	Sunamganj Br., Sunamganj.
Agrabad Br., Chittagong.	Mouchak Br., Dhaka.	Dinajpur Br., Dinajpur.	Foreign Ex. Br., Dhaka.	Jessore Br., Jessore.
Kushtia Br., Kushtia.	Chowmuhoni Br., Noakhali.	New Market Br., Dhaka.	Rajshahi Br., Rajshahi.	Sylhet Br., Sylhet.
Barisal Br., Barisal.	Moulvi Bazar Br., Moulvi Bazar.	Farmgate Br., Dhaka.	Gulshan Br., Gulshan, Dhaka.	Khatungonj Br., Chittagong.
Mirpur Br., Dhaka.	Comilla Brnach, Comilla.	Pabna Br., Pabna.	Shyamoli Br., Dhaka.	Uttara Br., Uttara, Dhaka.
Bogra Br., Bogra.	Narayangonj Br., Narayangonj.			
Mutual Trust Bank Limited				
Agrabad Branch, Chittagong	Cox's Bazar Branch, Cox's Bazar	Habigonj Branch, Habigonj	Mymensingh Branch, Mymensingh	Rangpur Branch, Rangpur
Alankar Mour Branch, Chittagong	Dagonbhuiyan Branch, Feni	Ishwardi Branch, Ishwardi	Naogaon Branch, Naogaon	Sarulia Bazar Branch, Dhaka
Aman Bazar Branch, Chittagong	Dhanmondi Branch, Dhaka	Jessore Branch, Jessore	Narayangonj Branch, Narayangonj	Savar Branch, Dhaka
Babu Bazar Branch, Dhaka	Dholaikhal Branch, Dhaka	Joypurhat Branch, Joypurhat	Nazirhat Branch, Chittagong	Shah Mokhdum Avenue Branch, Dhaka
Banani Branch, Dhaka	Dilkusha Branch, Dhaka	Jubilee Road Branch, Chittagong	Noria Branch, Shariyatpur	Shahparan Gate Branch, Sylhet
Baridhara Branch, Dhaka	Dinajpur Branch, Dinajpur	Kakrail Branch, Dhaka	Oxygen Mor Branch, Chittagong	Shanir Akhra Branch, Dhaka
Bashundhara Branch, Dhaka	Elephant Road Branch, Dhaka	Kamrangir Char Branch, Dhaka	Pabna Branch, Pabna	Sonargaon Branch, Dhaka
Bogra Branch, Bogra	Feni Branch, Feni	Kapasia Branch, Gazipur, Dhaka	Pallabi Branch, Dhaka	Sreenagar Branch, Dhaka
Brahmanbaria Branch, Brahmanbaria	Fulbaria Branch, Dhaka	Khatugonj Branch, Chittagong	Panthapath Branch, Dhaka	Syedpur Branch, Sunamganj
C D A Avenue Branch, Chittagong	Gobindaganj Branch, Gobindaganj	Khilpara Branch, Chatkhil, Noakhali	Principal Branch, Dhaka	Sylhet Branch, Sylhet
Chandra Branch, Dhaka	Gournadi Branch, Barisal	Kushtia Branch, Kushtia	Progati Sarani Branch, Dhaka	Thakurgaon Branch, Thakurgaon
Chawk Moghaltuli Branch, Dhaka	Gulshan Branch, Dhaka	Mohammadpur Branch, Dhaka	Raipur Branch, Laxmipur	Tongi Branch, Dhaka
Chokoria Branch, Chittagong		Moulvi Bazar Branch, Sylhet	Rajshahi Branch, Rajshahi	Uttara Model Town Branch, Dhaka
Comilla Branch, Comilla		MTB Corporate Center Branch, Dhaka		

Commission to the Banker to the Issue

Commission at the rate of 0.10% of the amount collected will be paid to the Bankers to the Issue for the services to be rendered by them.

PART XXVII CORPORATE DIRECTORY

Corporate Directory:

Company Name	:	**SHASHA DENIMS LIMITED**
Registered Office	:	House # 7, Road # 117, Gulshan, Dhaka -1212, Bangladesh Tel: +88-02-9881862, 8824144, Fax: +88-02-8823842
Corporate Office	:	Mascot Plaza (10th Floor), Plot # 107/A, Sector-7, Sonargaon Janapath, Uttara, Dhaka -1230, Bangladesh Tel: +88-02-8952801-3; Fax: +88-02-8952748 E-mail: sdl.record1996@gmail.com
Manufacturing Plant	:	Plot #184-193 & 277, DEPZ (Extn), Savar, Dhaka Tel: +88-02-7789188,7789302-05; Fax: +88-02-7789307 E-mail: info@shashabd.com
Incorporation & Reg. No.	:	October 28, 1996 & C-31649 (770)/96
Commercial Production	:	July 2000
Auditor	:	**PINAKI & COMPANY** Chartered Accountants Ahsandell, 2/A, Mymensingh Road (2nd Floor) Shahbag, Dhaka-1000.
Managers to the Issue	:	**AFC CAPITAL LIMITED** Tanaka Tower (2nd Floor), 42/1/Gha, Segun Baghicha, Dhaka-1000 Tel: +88-02-7120795, 7121348, Fax: +88-02-7121348, 9550040 Website: www.afccapital.org **IMPERIAL CAPITAL LIMITED** 45, Bijoynagar, Saiham Sky View Tower (3rd Floor), Dhaka-1000 Tel: +88-02-9361870; Fax: +88-02-9361870 Website: www.imperialcapital.com
Lead Banker	:	Eastern Bank Limited
Tax Consultant	:	**Md. Amirul Islam** Income Tax Practisioneer Ahsandell, 2/A, Mymensingh Road (2nd Floor) Shahbag, Dhaka-1000.
Chief Financial Officer	:	**Md. Ahasanul Haque**
Company Secretary		**Lt. Col. Md. Quaderuzzaman (Retd.)**

*All investors are hereby informed that **Md. Ahasanul Haque**, Chief Financial Officer, would be designated as Compliance Officer who will monitor the compliance of the acts, rules, regulations, notification, guidelines, conditions, orders/directions etc. issued by the Commission and/or Stock Exchange(s) applicable to the conduct of the business activities of the Company so as to promote the interest of the investors in the security issued by the Company, and for redressing investors' grievances.

PART XXVIII INDEPENDENT AUDITORS' REPORT AND RELATED CERTIFICATES

AUDITORS' REPORT TO THE SHAREHOLDERS OF

SHASHA DENIMS LIMITED

We have audited the accompanying Consolidated financial statements of **Shasha Denims Limited and its Subsidiary** which comprise the Statement of Financial Position as at 31 December 2013 and the related Statement of Comprehensive Income, Statement of Changes in Shareholders Equity and Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), the Companies Act 1994, Securities and Exchange Rules, 1987 and other applicable Laws and Regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of **Shasha Denims Limited and its Subsidiary** as at 31 December 2013, and (of) its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards.

We also report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

(ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

(iii) The Company's Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account and returns;

(iv) The expenditure incurred and payments made were for the Company's business.

Sd/-
Dhaka **Pinaki & Company**
Dated: 26.06.2014 Chartered Accountants

SHASHA DENIMS LIMITED
And Its Subsidiary

Statement of Consolidated Financial Position
as at December 31, 2013

	NOTE	TAKA 31.12.2013	TAKA 31.12.2012
NON-CURRENT ASSETS		**4,323,530,902**	**4,531,677,321**
Property, Plant & Equipment	4	3,903,523,432	4,103,717,126
Intangible Assets	4.a	4,010,802	2,274,604
Preliminary Expenses		371,090	371,090
Pre-Operating Expenses		360,821,389	360,510,312
Investment in Associates	5	54,804,189	64,804,189
CURRENT ASSETS		**3,078,727,030**	**3,257,281,002**
Inventories	6	746,169,183	753,381,066
Materials In Transit		4,851,461	61,153,800
Accounts Receivable	7	1,946,184,187	2,099,224,378
Deposit for Share	8	65,331,540	58,103,620
Advance, Deposit & Prepayments	9	215,337,998	190,603,600
Loan to Others	10	-	181,225
Cash and Cash Equivalent	11	100,852,661	94,633,313
TOTAL		**7,402,257,932**	**7,788,958,323**
CAPITAL & RESERVE		**2,121,382,672**	**1,972,994,500**
Share Capital	12	400,635,000	400,635,000
Retained Earnings	13	1,720,747,672	1,572,359,500
Revaluation Surplus-STL		**873,893,122**	**851,338,052**
Non Controlling Interest		**196,006,382**	**235,224,745**
NON CURRENT LIABILITIES		**1,339,076,690**	**1,602,404,327**
Long Term Loan	14	848,563,118	1,069,523,247
Financial Liability		422,708,888	468,333,334
Deferred Tax Liability		67,804,684	64,547,746
CURRENT LIABILITIES		**2,871,899,065**	**3,126,996,699**
Accounts Payable	15	23,980,042	18,112,329
Liability for Expenses	16	44,667,650	82,923,960
Provision for Tax	17	65,634,432	25,444,065
Provision for WPPF	18	19,845,144	14,338,764
Current Portion of Long Term Loan		66,927,435	70,583,743
Short Term Loan-Others	19	180,606,346	192,606,346
Short Term Loan-Bank	20	2,470,238,016	2,722,987,492
		-	-
TOTAL		**7,402,257,932**	**7,788,958,323**

Signed in terms of our separate report of even date

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA DENIMS LIMITED
And Its Subsidiary

Consolidated Statement of Comprehensive Income
for the year ended 31 December, 2013

PARTICULARS	NOTE	TAKA	
		31.12.2013	**31.12.2012**
Revenue (Export)	21	3,824,190,283	3,735,256,633
Less: Cost of Goods Sold	22	3,026,585,901	2,801,587,714
Gross Profit		**797,604,382**	**933,668,919**
Less: Administrative Expenses	23	85,498,376	80,312,932
Operating Profit		**712,106,006**	**853,355,987**
Less: Selling & Distribution Exp.	24	16,695,308	11,783,752
		695,410,697	**841,572,235**
Less: Financial Expenses	25	488,154,890	435,686,706
Net Profit after Oparating & Financial Expenses		**207,255,807**	**405,885,529**
Gain(Loss) on disposal of Plant & Machinery	26	194,545	118,424
Net Profit/(Loss) before WPPF		**207,450,352**	**406,003,953**
Less: Provision for WPPF	27	12,194,084	7,651,060
Net Profit/(Loss) after WPPF		**195,256,268**	**398,352,893**
Add: Exchange Gain/(Loss)		(2,481,137)	**464,525**
		192,775,131	**398,817,418**
Add: Non-Operation Income		-	**880,930**
Net Profit/(Loss) before Stock dividend		**192,775,131**	**399,698,347**
Add: Stock Dividend		**-**	8,784,467
Net Profit/(Loss) before Income Tax		**192,775,131**	**408,482,814**
Less: Income Tax			
Current Tax		40,276,367	24,018,873
Deferred Tax	28	3,256,938	6,858,998
Net Profit/ (loss) for the year after Corporate Tax		**149,241,826**	**377,604,943**
Earning Per Share (EPS)	29	**3.73**	**9.43**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

SHASHA DENIMS LIMITED
And Its Subsidiary

Consolidated Statement of Changes in Shareholders Equity
for the year ended 31 December, 2013

2013

Particulars	Share capital	Retained earnings	Total
Balance as on 01.01.2013	400,635,000	1,572,359,500	1,972,994,500
Net profit for the year	-	149,241,826	149,241,826
Less: Adjustment of SGL	-	(391,152)	(391,152)
Less:Loss On Subsidary Co-EPCL	-	(185,637)	(185,637)
Less: Adjustment of EPCL	-	(276,865)	(276,865)
Balance as on 31.12.2013	**400,635,000**	**1,720,747,672**	**2,121,382,672**

2012

Particulars	Share capital	Retained earnings	Total
Balance as on 01.01.2012	222,575,000	1,323,282,654	1,545,857,654
Add: Share Capital through Stock Dividend	178,060,000	-	178,060,000
Less: Stock Dividend	-	(178,060,000)	(178,060,000)
Net profit for the year	-	377,604,943	377,604,943
Discount at Acquisition	-	49,639,629	49,639,629
Less: Adjustment of EPCL	-	(107,726)	(107,726)
Balance as on 31.12.2012	**400,635,000**	**1,572,359,500**	**1,972,994,500**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA DENIMS LIMITED
And Its Subsidiary

ConsolidatedCash Flows Statement
for the year ended 31 December, 2013

PARTICULARS	**TAKA 31.12.2013**	**TAKA 31.12.2012**
Cash flow from operating activities		
Collection from Turnover	4,061,960,579	2,988,619,574
Payment for cost & other expenses	(2,829,215,020)	(2,840,940,757)
Financial Expenses	(531,368,514)	(461,526,105)
WPPF -Paid	(6,687,704)	-
Income Tax Paid	(491,506)	(27,257,126)
Net cash provided by operating activities	**694,197,835**	**(341,104,414)**
Cash flow from investing activities		
Acquisition of Fixed Assets	(111,810,356)	(240,234,686)
Investment in Associate	(600,000,000)	(30,939,189)
Pre-Operational Expenses	(311,077)	(466,158)
Deposit for Shares	325,062,399	(348,401,392)
Received from Machinery Sale	1,310,000	5,493,326
Net Cash provided by investing activities	**(385,749,034)**	**(614,548,099)**
Cash flow from financing activities		
Loan to Others	181,225	29,868,775
Long Term Loan	(220,960,129)	(253,492,353)
Current Portion of Long Term Loan	(3,656,308)	(79,558,366)
Share Capital	610,000,000	15,000,000
Share Money Deposit	(332,620,317)	296,837,685
Financial Liability	(90,424,446)	(51,666,666)
Short-Term Loan-Others	(12,000,000)	(125,121)
Short-Term Loan-Bank	(252,749,476)	811,854,658
Net Cash provided by financing activities	**(302,229,452)**	**768,718,611**
Increase/ (decrease) in cash and bank balances	**6,219,348**	**(186,933,901)**
Cash and bank balances on opening	**94,633,313**	**281,567,215**
Cash and bank balances on closing	**100,852,661**	**94,633,313**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

SHASHA DENIMS LIMITED
And its Subsidiary

Notes to the Consolidated Financial Statements
as at 31 December 2013

1.0 Legal form of the Company

A) Reporting company

Shasha Denims Limited a Private Limited Company with an incorporation date on 28th October 1996 had been converted into a Public Limited Company on 1st day October 1997 under the companies Act.1994. Registered office of the companies is at House # 07, Road # 117, Gulshan, Dhaka.

B) Subsidiary company

Energis Power Corporation Limited a subsidiary company of The SHASHA DENIMS LIMITED Originally being incorporated as a Private Limited Company on 28th day of December 2008 has been converted into a Public Limited Company on 20th day of April 2009 under the Companies Act 1994. Registered office of the companies is at Mascot Plaza (10th Floor), Plot # 107/A, Sector-7, Sonargaon Janapath, Uttara, Dhaka-1230.

Shasha Textiles Limited a subsidiary company of the SHASHA DENIMS LIMITED was incorporated on 18-09-2003 under the companies Act 1994 as a public limited company. Registered office of the companies is at House # 07, Road # 117, Gulshan, Dhaka.

Shasha Garments Limited a subsidiary company of the SHASHA DENIMS LIMITED was incorporated on 18th November 1991 under the companies Act.1913. Registered office of the companies is at House # 07, Road # 117, Gulshan, Dhaka.

1.2 Nature of Business:

A) Reporting Company

The main activities of the Company were concentrated in Manufacturing, Dyeing, Weaving & Finishing of Denim Fabric and exporting the same.

B) Subsidiary company

Energis Power Corporation:

The principal activity of the Company is to set up power plants for generation and supply of electricity operational details of the Company. (55 MW Rental Power Plant at Shikalbaha, Chittagong) Reference under BPDB Contract No. 09711 dated 28.12.2008

Shasha Textiles Limited:

The main activities of the Company were concentrated in Textile and Textile related business.

Shasha Garments Limited:

The main activities of the Company were concentrated in Manufacturing various type of garments, shirt, children wear, female wear and exporting the same.

1.3 Share Capital:

Authorized:	**31st December, 2013**	**31st December, 2012**
20,00,00,000 ordinary shares of Tk. 10/- each	2,000,000,000	2,000,000,000
2,50,00,000 Redeemable Preference shares of Tk. 10/- each	250,000,000	250,000,000
Total	**2,250,000,000**	**2,250,000,000**
Issued, Subscribed and fully paid up:		
22,257,500 ordinary shares of TK.10/- each	400,635,000	222,575,000
Add: Stock dividend(17806000 shares of TK.10/- each)	-	178,060,000
4,00,63,500 ordinary shares of Tk. 10/- each	**400,635,000**	**400,635,000**

Shareholding Position:
The Ordinary Shareholders of the Company along with their shareholding are as follows:

Sl.	Name	Nos. of Share	% of Share Position	Face Value
1	Anisul Islam Mahmud	19,800,000	49.42	198,000,000.00
2	Shams Mahmud	8,918,000	22.26	89,180,000.00
3	Parveen Mahmud	5,409,000	13.50	54,090,000.00
4	Zareen Mahmud	2,191,500	5.47	21,915,000.00
5	Shasha Garments Ltd.-Representative Director A.R.Jafree	1,700,000	4.24	17,000,000.00
6	Mahmud Issa	9,000	0.02	90,000.00
7	Moinul Islam Mahmud	9,000	0.02	90,000.00
8	Syed Mayeenul Huq	4,500	0.01	45,000.00
9	Javed Hosein	9,000	0.02	90,000.00
10	Aftabur Rahman Jafree	4,500	0.01	45,000.00
11	Naznin Rahman	9,000	0.02	90,000.00
12	Mohammad Jamal Abdun Naser	500,000	1.25	5,000,000.00
13	Md. Ahasanul Haque	500,000	1.25	5,000,000.00
14	Syed Mohammad Hasan	90,000	0.22	900,000.00
15	Mohammad Rafiqul Alam	110,000	0.27	1,100,000.00
16	Mazharul Islam Bhuiyan	95,000	0.24	950,000.00
17	Md. Helal Uddin	25,000	0.06	250,000.00
18	Robiul Hoque	70,000	0.17	700,000.00
19	Mohammed Anamul Hasan	50,000	0.12	500,000.00
20	Md. Shah Newaz	25,000	0.06	250,000.00
21	A.K.M Moynul Haque	40,000	0.10	400,000.00
22	Mohammad Ali Khan	50,000	0.12	500,000.00
23	Md. Golam Rabbani	25,000	0.06	250,000.00
24	Kazi Obaidur Rahman	50,000	0.12	500,000.00
25	Mohammad Ikbal Karim	50,000	0.12	500,000.00
26	Mohammad Mustafizur Rahman	30,000	0.07	300,000.00
27	Md. Shah Jahan	35,000	0.09	350,000.00
28	Md. Eunus Khan	35,000	0.09	350,000.00
29	Mohammad Ali Imam	50,000	0.12	500,000.00
30	Md. Abdul Mukit	15,000	0.04	150,000.00
31	Tanim Islam	35,000	0.09	350,000.00
32	Shonjoy Kumar Das	25,000	0.06	250,000.00
33	Mostufa Kamal	25,000	0.06	250,000.00
34	Sabbir Hossain	25,000	0.06	250,000.00
35	Farid Uddin	20,000	0.05	200,000.00
36	Asish Kumar Bhadra	25,000	0.06	250,000.00
		40,063,500	**100**	**400,635,000**

2.0 Basis of Preparation:

2.1 Statement of Compliance:

The financial statements of the Company under reporting have been prepared under historical cost convention in a going concern concept and on accrual basis in accordance with generally accepted accounting principles and practice in Bangladesh in compliance with the Companies Act 1994, The Securities and Exchange Rules 1987, International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), as Bangladesh Accounting Standard (BAS) and other applicable laws and regulations.

2.2 Responsibility for Preparation and Presentation of Financial Statements:

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provision of 'The Framework for the Preparation and Presentation of Financial Statements' issued by the International Accounting Standards Board (IASB).

2.3 Authorization Date:

The Board of Director has approved this Financial Statement on 20-06-2014

2.4 Reporting Period:

This financial statement of the Company covers the period from 01-01-2013 to 31-12-2013.

2.5 Reporting Currency and Level of Precision:

The figure in the financial statements represent Bangladesh Currency (Taka), which have been rounded off to the nearest Taka except where indicates otherwise.

2.6 Comparative Information:

Comparative information has been disclosed in respect of the year 2012 for all numerical information in the financial statements and also narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

3. Significant Accounting Polices:

3.1 Principal Accounting Policies:

Specific accounting policies were selected and applied by the Company's management for significant transactions and events that have a material effect within the framework of BAS-1 "Preparation of Financial Statement" in preparation and presentation financial statements. The previous period's figures were presented according to the same accounting principles.

3.2 Compliance with Local Laws:

The financial statements have been prepared in compliance with requirements of the Companies Act 1994, Securities and Exchange Rules 1987 and other relevant local laws and rules.

3.3 Application of Bangladesh Accounting Standards (BASs):

The financial statements have been prepared in compliance with requirement of BAS as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. The following BASs are applicable for the financial statements for the period under review:

BAS – 1	Presentation of Financial Statement
BAS – 2	Inventories
BAS – 7	Statement of Cash Flows
BAS – 8	Accounting Policies, Changes in Accounting Estimates and Errors
BAS – 10	Events after the Reporting Period
BAS – 12	Income Taxes
BAS – 16	Property, Plant & Equipment
BAS – 18	Revenue
BAS – 21	The effects of changes in Foreign Exchange Rate
BAS – 24	Related Party Disclosures
BAS – 33	Earnings per share
BAS – 34	Interim Financial Reporting
BAS – 36	Impairment of Assets
BAS – 37	Provision, Contingent Liabilities and Contingent Assets

3.4 Recognition of Property, Plant & Equipment and Depreciation:

Property, Plant & Equipment is stated at cost less accumulated depreciation in accordance with BAS-16 "Property, Plant and Equipment". Cost represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use. Depreciation on all other fixed assets is computed using the reducing balance method in amount sufficient to write-off depreciable assets over their estimated useful life. Expenditure for maintenance and repairs are expenses; major replacements, renewals and betterment are capitalized. The cost and accumulated depreciation of depreciable assets retired or otherwise disposed off are eliminated from the assets and accumulated depreciation and any gain or loss on such disposal is reflected in Income Statement for period.

The depreciation rate in this year as under:

Sl.	Category of Fixed Assets Rate	Rate
1.	Building & Civil Constructions	5%
2.	Plant & Machinery	10%
3.	Generator, Sub-Sta, Elec.	10%
4.	Workshop Equipment	15%
5.	Fire Extinguisher	20%
6.	Office Equipment	20%

7.	Furniture & Fixture	15%
8.	Crockaries & Cutleries	20%
9.	Air Conditioner	15%
10.	Sanitary Fittings	15%
11.	Vehicle	15%
12.	Office Decoration	15%
13.	Hydrant Line	15%
14.	ETP Plant	15%
15.	Software Development	10%
16.	Deep Tube-Well	15%
17.	Furnace Oil Reserver	15%
18.	Other Assets	15%

3.4.1 Intangible Assets:

Intangible assets is an identifiable non monitoring assets without physical substance which will be recognized if it is probable that the expected future economic benefit will flow to the entity and the cost of the asset can be measured reliably. Actually an intangible asset shall be measured initially at cost. Shasha Denims limited showed Software development as tangible assets in property plant and equipment. From 2012 this assets has been shown separately as intangible assets on the face of Financial Position as per BAS 38 and rectify in the year 2011 accordingly.

3.5 Inventories:

Inventories comprise of Raw Materials, Work-in Process, Finished Goods and Stores and Spares. They are stated at the lower of cost or net realizable value in accordance with the of BAS-2 "Inventories" after making due allowance for any obsolete or slow moving item. The cost of inventories is assigned by using weighted average cost. Quantity wise Schedule of inventory as per requirement of companies act 1994.

3.6) Basis of Consolidation

Energis Power Corporation Limited:

The parent company holds 55,10,000 no. of shares that represent 99.95% of subsidiary company. Moreover subsidiary entity are controlled by the Shasha Denims Limited. Control exits when SHASHA has the power to govern the financial and operating policies of the entity. In assessing control potential voting rights that are presently exercisable are considered.

Shasha Textiles Limited:

The parent company holds 69,70,000 no. of shares that represent 99.57% of subsidiary company. Moreover subsidiary entity are controlled by the Shasha Denims Limited.. Control exits when SHASHA has the power to govern the financial and operating policies of the entity. In assessing control potential voting rights that are presently exercisable are considered.

Shasha Garments Limited:

The parent company holds 15,00,000 no. of shares that represent 96.46% of subsidiary company. Moreover subsidiary entity are controlled by the Shasha Denims Limited.. Control exits when SHASHA has the power to govern the financial and operating policies of the entity. In assessing control potential voting rights that are presently exercisable are considered.

3.6.1) Basis of Consolidation

In term of the requirement of Bangladesh Financial Reporting Standard (BFRS) accounts of the Company's own and that of its subsidiary have been consolidated as follows:

Subsidiary company	Year Ending	Remarks
Energis Power Corporation Limited	31st December 2013	Audited Statement of Financial Position.
Shasha Textiles Limited	31st December 2013	Audited Statement of Financial Position.
Shasha Garments Limited	31st December 2013	Audited Statement of Financial Position.

3.7 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with BAS-7 Cash Flow Statement and the cash flows from operating activities have been presented under direct method as required by the Securities and Exchange Rules 1987 and considering the provisions that "Enterprises are Encouraged to Report Cash Flow From Operating Activities Using the Direct Method".

3.8 Cash and Cash Equivalent:

According to BAS-7 'Statement of Cash Flows' cash comprises of cash-in-hand and demand deposits. BAS-1 'Presentation of Financial Statements' provides that cash and cash equivalents are not restricted in use. Considering the provisions of BAS-7 and BAS-1, Cash in hand and Bank Balances have been considered as cash and cash equivalents.

3.9 Disclosure of Managerial Remuneration:

Total amount of remuneration regarding Managerial Remunerations of the Board of Directors is as under:

Name	Designation	31st December 2013 Taka	31st December 2012 Taka
Anisul Islam Mahmud	Chairman	3,000,000	3,000,000
Shams Mahmud	Managing Director	2,400,000	2,400,000
Parveen Mahmud	Director	1,200,000	1,200,000
Zareen Mahmud	Director	1,200,000	1,200,000
Total		**7,800,000**	**7,800,000**

3.10 Revenue Recognition:

Revenue from the sales is measured at the fair value of the consideration received or receivable. The Company recognizes revenue when risk and rewards associated with ownership has been transferred to buyer, which satisfied all the condition for the revenue recognition as provided in BAS-18 'Revenue Recognition'.

3.11 Related Parties Transaction:

Some related parties transaction had been reviewed during the tenure of our audit. As per BAS 24 Transaction with Common Director, Representative Director, Investment in Associate will be treated as Transaction with Related Parties. Following are the Related Parties Transaction of Shasha Denims Ltd:

Business Transactions:

Sl.	Related Parties	Nature of Relation Ship	Nature of Transaction	for the Year ended December 31,2013	for the Year ended December 31,2012
01.	Shasha Textiles Ltd.	Common Director	Investment in equity	69,700,000	9,700,000
			Share Money Deposit	31,622,590	76,689,713
02.	Shasha Apparels Ltd.	Common Director	Investment in equity	600,000	600,000
			Share Money Deposit	154,250	107,500
03.	Shasha Spinnings Ltd.	Common Director	Investment in equity	25,000	25,000
			Share Money Deposit	363,660	309,160
04.	Cider Education Services Ltd.	Representative Director-Mr. Anisul Islam Mahmud	Investment in equity	9,990,000	9,990,000
			Share Money Deposit	6,579,960	6,579,960
05.	Telstar Communication	Common Director	Investment in equity	300,000	300,000
06.	Energis Power Corporation Ltd.	Common Director	Investment in equity	551,000,000	1,000,000
			Share Money Deposit	592,432,518	876,159,088
07.	Trade Matrix Bangladesh Ltd.	Representative Director-Mr. Shams Mahmud	Investment in equity	300,000	300,000
08.	Energis Ventures Ltd.	Representative Director-Mr. Anisul Islam Mahmud	Investment in equity	300,000	300,000
09.	Energis Holdings Ltd.	Representative Director-Mr. Anisul Islam Mahmud	Investment in equity	350,000	350,000
10.	Shasha Garments Ltd.	Common Director	Investment in equity	15,000,000	15,000,000
			Share Money Deposit	3,076,920	6,573,546
11.	Shasha Telecom Ltd.	Common Director	Temporary Loan	-	181,225
12.	Form Icon Limited	Common Director	Share Money Deposit	58,233,670	51,107,000
13.	Superior Footwear Co.Ltd.	Rep.Director-Zareen Mahmud	Investment in equity	15,939,189	15,939,189
14.	Anisul Islam Mahmud	Chairman	Remuneration	3,000,000	3,000,000
15.	Parveen Mahmud	Director	Remuneration	1,200,000	1,200,000
16.	Zareen Mahmud	Director	Remuneration	1,200,000	1,200,000
17.	Shams Mahmud	Managing Director	Remuneration	2,400,000	2,400,000

3.12 Taxation:

Tax expense comprises current and deferred tax.

3.12.1 Deferred tax:

Deferred tax has been calculated and showed in the financial statement as per Bangladesh Accounting Standard (BAS-12). Tax rate prevailing at the Balance Sheet date is used to determine deferred tax affecting both income statements during the period and retained earning balance of previous year.

3.12.2 Current Tax:

Provision for current tax is made on the basis of the profit for the year as adjusted for taxation purpose in accordance with the provision of Income Tax Ordinance, 1984 and amendments made thereto from time to time.

3.13 Bank Loan:

The details information regarding Bank Loan as per requirement of Companies Act, 1994 is attached with this Financial Statement in Annexure – A.

3.14 Maintenance and Repairs:

Routine maintenance and repairs are charged to expenses as incurred expenditures, which enhance the value or extend the useful life of the related assets are capitalized.

3.15 Provisions

As per BAS 37 A provision is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

3.16 Deposit for Share

The Company has allotted 43,24,000 shares of Shasha Denims Ltd. On 03.06.2014 vide Bangladesh Securities and Exchange Commission (BSEC) letter No. BSEC/CI/CPLC-385/2012/296 dated 30th day of April,2014 and 5,82,000 share of Form Icon Ltd. Respectively subject to completion necessary regulatory processing in near future, which is in process.

3.17 Workers Profit Participation Fund (WPPF):

The Company had created a fund for workers " Workers profit participation Fund (WPPF)" by 5 % of profit before charging such expenses and the fund transfer process under consideration and pending for Board approval .

3.18 Retirement and disposal

On disposal of fixed assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the Statement of Comprehensive Income, which is determined with reference to the net book value of the assets and net sales proceeds.

3.19 i) During the period there were 832 employees employed for the full period at a remuneration of Taka 4,000 per month and above.

ii) At the end of the period, there were also 832 employees in the Company.

3.20 Observation on the Performance of Energis Power Corporation Limited

There has been observed a temporally shut down of the sister concern Energy Power Corporation Ltd. For 5th may 2013 to till now resulting which a significant amount of loss amounting to Tk. 10,45,82,163 which ultimately effected the smooth growth for the time being. However a new contract has been renewed up to 5 years from the date of contract signing which is in process of 35 Megawatt in place of earlier 55 Megawatt by the Power Development Board. The said renewal arrangement may regularize the flow of normal growths of the Company.

3.21 Events after reporting period

Dividend:

20% stock dividend has been issued and allotted in the name of existing shareholders on dated 23-02-2014.

3.22 General Comments & Observations:

a) Previous period's figures have been regrouped/reclassified wherever considered necessary to confirm to current period's presentation. Figures have been rounded off to the nearest taka, as the currency represented in this financial statement.
b) All shares have been fully called and paid up.
c) The Company has not incurred any expenditure in foreign currency against royalties and technical fees.
d) Auditors are paid only statutory audit fees.
e) No foreign exchange remitted to the relevant shareholders during the period under audit.
f) No amount of money was expended by the Company for compensating any members of the Board for special service rendered.
g) No brokerage was paid against sales during the period under audit.
h) There was no bank guarantee issued by the Company on behalf of directors.

SHASHA DENIMS LIMITED
And Its Subsidiary

Notes of Consolidated Financial Statement
as at December 31, 2013

4. Property, Plant & Equipment

Particulars	Original Cost									Written down
	Balance as at 01.01.13	Addition during the period	Revaluation Surplus	Sale/ Disposal	Total Cost as at 31.12.13	Balance as at 01.01.13	Sale/ Disposal	Charged during the period	Total as at 31.12.13	Value as at 31.12.13
Tangible Assets										
Land & Land Development	955,816,650	10,334,790			966,151,440	-		-	-	966,151,440
Building & Civil work	357,550,744	4,101,407			361,652,151	70,866,981		9,954,528	80,821,509	280,830,642
Plant & Machinery	1,542,890,283	76,925,237			1,619,815,520	783,516,701		83,182,458	866,699,159	753,116,361
Generator, Sub-Sta., Elec.	1,874,527,326	7,024,039			1,881,551,365	482,297,394		139,782,187	622,079,581	1,259,471,784
Turbine	602,625,301				602,625,301	143,935,600		45,868,970	189,804,570	412,820,731
Local Machinery & Installation	214,120,161				214,120,161	52,245,319		16,187,484	68,432,803	145,687,358
Workshop Equipment	3,707,628				3,707,628	2,069,306		245,748	2,315,054	1,392,574
Fire Extinguisher	4,908,085	33,860			4,941,945	2,445,311		484,253	2,929,565	2,012,380
Office Equipment	18,329,032	1,974,516			20,303,548	10,821,595		1,839,725	12,661,320	7,642,228
Furniture & Fixture	7,358,860	554,754			7,913,614	3,429,632		498,869	3,928,501	3,985,113
Crockery & Cutlery	72,393	3,950			76,343	49,057		3,868	52,924	23,419
Air Conditioner	8,197,323	1,622,000			9,819,323	4,158,294		841,605	4,999,898	4,819,425
Sanitary Fittings	24,788				24,788	20,823		595	21,418	3,370
Vehicle	56,261,478	2,900,000		1,964,515	57,196,963	25,826,327	849,060	5,104,945	30,082,212	27,114,751
Office Decoration	10,755,096				10,755,096	4,252,394		725,817	4,978,211	5,776,885
Hydrant Line	998,026				998,026	621,621		56,461	678,082	319,944
ETP Plant	3,359,295				3,359,295	1,989,355		205,491	2,194,846	1,164,449
Other Assets	19,545,612	4,217,203			23,762,815	5,311,963		2,032,870	7,344,833	16,417,982
Deep Tube-Well	9,426,790				9,426,790	2,740,044		717,743	3,457,787	5,969,003
CC Cemera	1,792,902				1,792,902	437,469		135,543	573,012	1,219,890
Furnace Oil Reserver	11,287,184				11,287,184	2,802,647		900,835	3,703,482	7,583,702
										-
Total	**5,703,554,957**	**109,691,756**	**-**	**1,964,515**	**5,811,282,198**	**1,599,837,831**	**849,060**	**308,769,995**	**1,907,758,766**	**3,903,523,432**

4.a Intangible Assets

Particulars	Original Cost									Written down
	Balance as at 01.01.13	Addition during the period	Revaluation Surplus	Sale/ Disposal	Total Cost as at 31.12.13	Balance as at 01.01.13	Sale/ Disposal	Charged during the period	Total as at 31.12.13	Value as at 31.12.13
Software Development	**2,562,167**	**2,118,600**	**-**	**-**	**4,680,767**	**287,563**	**-**	**382,402**	**669,965**	**4,010,802**

SHASHA DENIMS LIMITED
And Its Subsidiary

Notes of Consolidated Financial Statement
as at December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
5.	**Investment in Associates**		
	Shasha Apparels Ltd.	600,000	600,000
	Shasha Spinning Ltd.	25,000	25,000
	Superior Footwear Ltd.	15,939,189	15,939,189
	Cider Education Services Ltd.	9,990,000	9,990,000
	TelStar Communication Ltd.	300,000	300,000
	Trade Matrix Bangladesh Ltd.	300,000	300,000
	Energis Ventures Ltd.	300,000	300,000
	Orient Leather Complex Ltd.	10,000,000	10,000,000
	Shasha Denims Ltd.(SGL)	17,000,000	27,000,000
	Energis Holdings Ltd.	350,000	350,000
		54,804,189	**64,804,189**
6.	**Inventories**		
	Yarn	278,520,048	301,315,429
	Chemical	93,274,062	93,491,920
	Packing Materials	3,566,076	2,368,293
	Stationery	654,710	614,456
	Spare Parts & Others	88,073,742	89,377,180
	Fuel, Oil & Lubricants	2,443,302	4,660,849
	Finished Fabric	237,213,423	159,543,533
	Fabric-SGL	8,225,533	2,166,120
	Work-in-Progress- Fabric	17,519,160	84,611,249
	Work-in-Progress- Sizing Yarn & Chemical	16,679,126	15,232,037
		746,169,183	**753,381,066**
7.	**Accounts Receivable**		
	Export Bill receivable	824,714,998	1,021,464,185
	Export Bill receivable-SGL	92,823,685	36,643,128
	Rental Bill-BPDB	535,613,343	610,431,321
	Energy Bill-BPDB	20,385,302	23,250,918
	Service Charge (Transportation)-EPCL	65,212,033	-
	Disputed Deduction-Fuel	407,434,826	407,434,826
		1,946,184,187	**2,099,224,378**
8.	**Deposit for Shares**		
		-	-
	Shasha Apparels Ltd.	154,250	107,500
	Shasha Spinning Ltd.	363,660	309,160
	Cider Education Services Ltd.	6,579,960	6,579,960
	Form Icon Limited	58,233,670	51,107,000
		65,331,540	**58,103,620**

SHASHA DENIMS LIMITED
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No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
9.	**Advance Deposit & Prepayments**			
	Advance against Office Employees		8,183,597	7,921,894
	Advance against Factory Expenses		3,987,575	2,945,465
	Security Deposit & Guarantee	Note: 9.1	12,982,857	10,447,271
	Advance against Office Rent-Mascot Plaza		1,215,450	1,609,650
	Advance against House Rent-Chittagong		414,000	200,000
	Advance against Office Rent-AB Paribhan		86,000	86,000
	Advance against Flat Purchase-Samudra Builders		15,211,925	12,111,925
	Adv. against Rajuk-Land		500,000	500,000
	Advance against Office Space-Uttara		24,745,000	24,745,000
	Garage Rent advance		10,500	10,500
	Advance for Mobile Bill & Others		13,003	7,828
	Advance for Lubricants		-	
	Mr. Montasir Billah Shahariar		3,106,900	3,106,900
	Energis Venture Ltd.		43,434,747	43,219,971
	Advance for Land & Land Development		12,917,028	8,616,818
	Deposit & Prepayments-SGL		78,200	78,200
	Advance for IPO Expenses		900,000	700,000
	L/C & Bank Guarantee Margin		13,650,801	13,903,851
	LNG Project		-	19,784,991
	Hashem Plaza-Civil Work		5,701,107	4,250,863
	Adv. For Softwear Development		1,000,000	-
	AIT on Car A/C		646,000	286,000
	AIT		57,893,391	28,581,401
	Adv. Against Purchase-(Foreign & Local)		8,659,918	7,489,072
			215,337,998	**190,603,600**
9.1.	**Security Deposit & Bank Guarantee**			
	Security Deposit	Note: 9.1.1	11,168,770	8,633,184
	Bank Guarantee	Note: 9.1.2	1,814,087	1,814,087
			12,982,857	**10,447,271**
9.1.1	**Security Deposit**			
	Security Deposit BEPZA Land		1,117,871	1,766,433
	Security Deposit BEPZA Electric		1,207,500	1,207,500
	Security Deposit Titas Gas		4,534,435	4,534,435
	Security Deposit-TBL		270,000	270,000
	Security BOC Cylinder		54,000	28,000
	Security Deposit-T&T		28,000	28,000
	Security Deposit Titas Gas		331,250	331,250
	Security Deposit-DPBS		105,570	105,570
	Security Deposit-T&T		2,000	2,000
	Group4s Security		259,996	259,996
	Security Deposit-Mobile		8,000	-
	Security Deposit-IPDC		3,150,148	-
	BPDB		100,000	100,000
			11,168,770	**8,633,184**

SHASHA DENIMS LIMITED
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No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
9.1.2	**Bank Guarantee**			
	BG Margin-Titas Gas-Sonali Bank		530,997	530,997
	BG Margin-Titas Gas-Bank Asia		523,750	523,750
	BG Margin-Titas Gas-PBL Uttara		203,340	203,340
	BG Margin-Titas Gas		556,000	556,000
			1,814,087	**1,814,087**
10.	**Loan to Others**			
	Shasha Telecom Ltd.		-	181,225
			-	**181,225**
11.	**Cash and Cash Equivalents**			
	Cash in Hand	Note: 11.1	12,952,964	2,447,545
	Cash at Bank- Current Account	Note: 11.2	20,484,040	22,795,897
	Cash at Bank- Foreign Currency Account	Note: 11.3	67,415,657	69,389,871
			100,852,661	**94,633,313**
11.1	**Cash in Hand**			
	Head Office		12,829,391	1,433,734
	Factory Office		123,573	1,013,811
			12,952,964	**2,447,545**
11.2	**Cash at Bank- Current Account**			
	United Commercial Bank Ltd., Gulshan Branch CD-1100546		3,122	48,309
	IFIC Bank Ltd., Gulshan Branch,CD-33014676		17,686	18,836
	Sonali Bank Ltd., Local Office, CD-33053716		251,979	217,245
	The Premier Bank Ltd., Gulshan Branch, CD-11002930		8,681	59,951
	Trust Bank Ltd., Gulshan Branch,CD-33001855		3,833	5,098
	One Bank Ltd., Principal Branch,CD-11003008		91,848	93,118
	National Bank Ltd., Uttara Branch,CD-33007275		9,752	10,902
	Sonali Bank A/C # 33000098		-	18,888,975
	The City Bank, Gulshan Branch, CD-11027483		-	-
	One Bank Ltd., , Savar Branch, CD-5006		58,598	125,713
	First Security Bank, Gulshan, CD-111000553-4		24,397	597,187
	Eastern Bank CD-3054		2,318	2,318
	United Commercial Bank Ltd., Uttara Branch,CD-14		19,244,455	270,954
	Pubali Bank Ltd., R.K.Mission Road Branch,CD-29160		-	177
	The Premier Bank Ltd., Uttara Branch, CD-7632		-	3,352
	The Premier Bank Ltd., Elephant Road Branch, CD-7681		3,529	4,679
	NCCBL, Uttara Branch CD-14939		-	-
	The Premier Bank Ltd., Gulshan Branch, CD-7609		617,700	619,200
	Bank Asia Ltd., Shantinagar CD-608		2	2
	Agrani Bank CD-8652-2		5,947	3,507
	Bank Asia Ltd., CD-1208		50,655	1
	Bank Asia Ltd., CD-0091		1,642	2,792

SHASHA DENIMS LIMITED
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Notes of Consolidated Financial Statement
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No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
	Janata Bank CD-8777	-	116
	Sonali Bank Ltd., CD-5594278-01	-	-
	Sonali Bank CD-705	47,513	48,208
	The Premier Bank Ltd., CD-6886	4,743	1,086
	UCBL, CD-93651	25	25
	DBBL CD-11820	3,709	2,025
	Agrani Bank Ltd., Escrow A/C	2,524	2,524
	United Commercial Bank Ltd., Gulshan Branch CD-120	11,244	603,092
	AB Bank Ltd. CD-575	3,380	3,380
	United Commercial Bank Ltd., Gulshan Branch, Margin	-	1,150,000
	Bank Asia Ltd., Corporate Branch, STD-625	1,636	-
	Bank Asia Ltd., Corporate Branch, Misc,/SDM	13,125	13,125
		20,484,040	**22,795,897**
11.3	**Cash at Bank- Foreign Currency Account**		
	The Premier Bank Ltd., Gulshan Branch,FC-128/04	4,289	4,472
	Bank Asia Ltd., Corporate Branch,FC-344	20,432,203	22,125,476
	Sonali Bank Ltd.,FC-045	17,892,769	16,228,276
	United Commercial Bank Ltd. FC-01/95	31,663	24,672
	United Commercial Bank Ltd. FC-0054 17200000032	25,481,993	30,544,015
	United Commercial Bank Ltd. ERQ A/C	14,201	-
	The Premier Bank Ltd., Uttara Branch FC-83	3,558,540	462,960
		67,415,657	**69,389,871**
12.	**Share Capital**		
	Authorized Capital		
	20,00,00,000 ordinary shares of TK.10/- each	2,000,000,000	2,000,000,000
	2,50,00,000 redeemable preference shares of TK.10/- each	250,000,000	250,000,000
		2,250,000,000	**2,250,000,000**
	Issued & Paid up Capital		
	4,00,63,500 ordinary shares of TK.10/- each	**400,635,000**	**400,635,000**

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No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
13.	**Retained Earnings**			
	As per last year		1,572,359,500	1,323,282,654
	Add: During the year		149,241,826	377,604,943
	Add: Discount at Acquisition-SGL		-	49,639,629
			1,721,601,326	**1,750,527,226**
	Less: Adjustment for Tax -SGL		391,152	-
	Less: Loss On Subsidary Co.-EPCL		185,637	-
	Less: Acqisition Adjustment-EPCL		276,865	107,726
			1,720,747,672	**1,750,419,500**
	Less: Stock Dividend		-	**178,060,000**
			1,720,747,672	**1,572,359,500**
14.	**Long Term Loan**			
	IPDC	Note: 14.1	62,198,224	22,157,432
	Project Loan for 55MW Power Plant	Note: 14.2	786,364,894	1,047,365,815
			848,563,118	**1,069,523,247**
14.1	**IPDC**			
	IPDC, Gulshan Branch		**62,198,224**	**22,157,432**
14.2	**Project Loan for 55MW Power Plant**			
	Agrani Bank Ltd.		233,419,408	310,017,468
	Janata Bank Ltd.		212,650,796	289,998,102
	Sonali Bank Ltd.		202,996,484	263,438,140
	Premier Bank Ltd.		48,864,793	64,314,416
	Bangladesh Commerce Bank Ltd.		44,114,031	59,466,741
	South East Bank Ltd.		44,319,383	60,130,948
			786,364,894	**1,047,365,815**
15.	**Accounts Payable**		**23,980,042**	**18,112,329**

SHASHA DENIMS LIMITED
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No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
16.	**Liabilities for Expenses**		
	BEPZA-Electric Bill	932,334	2,988,172
	BEPZA-Water Bill	1,409,783	1,257,112
	BEPZA-Gas Bill Service Charge	711,587	595,256
	BEPZA-Medical Bill	56,550	57,819
	BEPZA -Worker Welfare Fund	31,200	-
	Titas Gas Bill	6,924,684	6,286,493
	Electric Bill	146,612	121,186
	Wasa Bill	4,221	3,695
	Gas Bill	102,368	1,750
	Telephone Bill	41,381	91,233
	Paper Bill	462	590
	Mobile Bill	17,193	8,972
	Utility Charges	750,058	950,743
	Remuneration	556,724	584,669
	Salary, Wages & Overtime	23,604,831	19,936,461
	AIT-Titas, Salary & Others	784,229	670,873
	P.F Payable	1,845,588	560,095
	Stamp Payable	24,880	45,288
	Guest House Rent	500,000	364,880
	Exchange/Discount (SB & BAL)	1,334,262	84,332
	Garage Rent Payable	8,000	8,000
	Buying House Commission Payable	1,051,480	-
	Financial Payable	-	44,800,000
	Audit Fees Payable	382,500	355,000
	Mr. Mamunur Rahman	-	439,189
	Factory & Godown Rent Payable	674,260	1,221,220
	Afroza Enterprise	40,000	20,000
	Bangladesh Trade Syndicate	5,494	5,494
	DHL World Wide Express (BD) P. Ltd.	36,360	56,877
	Dhaka Com Ltd.	2,400	2,400
	Comculus System & Innovation	-	81,300
	Western Cleaning & Maintenance Services	-	9,065
	Link3 Technologies Ltd.	-	-
	Intertel BD Ltd.	42,000	15,000
	Expo Express	90,053	62,543
	BAEI Travels & Tours	-	39,582
	Royal Office	19,150	42,500
	BM Enterprise	-	2,010
	Metlife Alico	24,420	32,402
	Dighi Departmental Store	262,333	133,146

SHASHA DENIMS LIMITED
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Notes of Consolidated Financial Statement
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No.	Particulars	Taka 31.12.2013	31.12.2012
	Nirapad Aluminium	18,020	18,020
	Khan Sons Automobiles	19,359	19,359
	Divine Foods & Beverage Ltd.	19,000	72,080
	Razia Motors	-	-
	AD Creation	262,070	-
	G4s Security Services BD (P) Ltd.	711,274	329,475
	Amira Travels Ltd.	-	35,320
	Mr. Nazim Uddin	1,500	1,500
	Overses Marketing Co.	7,000	-
	Techno International	20,400	-
	Nisa Softwear Ltd.	16,667	-
	Sanyo Refrigeration	362,000	-
	Jamuna Refrigeration	124,900	-
	RSK Marketing Ltd.	8,400	-
	Siaf Telecom	4,000	-
	First one Loving Ltd.	40,560	-
	Credit Rating Agency of BD Ltd.	230,000	-
	Kia Service Center	40	-
	Khan Enterprise	11,200	
	Ammra Network	1,000	-
	Other Expenses	392,862	512,859
		44,667,650	**82,923,960**
17.	**Provision for Income Tax**		
	As per Last Year	25,444,065	27,755,324
	Less: Paid During the year	86,000	26,330,132
	Add: During the year	40,276,367	24,018,873
		65,634,432	**25,444,065**
18.	**Provision for WPPF**		
	As per Last Year	14,338,764	6,687,704
	Add: During the year	12,194,084	7,651,060
	Less: Paid on WPPF	(6,687,704)	-
		19,845,144	**14,338,764**
19.	**Short Term Loan from Others**		
	Asian Entech Power Corporation	20,000,000	20,000,000
	Eneris Holdings Ltd.	98,606,346	98,606,346
	Dr. Moinul Islam Mahmud	62,000,000	74,000,000
		180,606,346	**192,606,346**

SHASHA DENIMS LIMITED
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No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
20.	**Short Term Loan-Bank**			
	Sonali Bank Ltd.	Note: 20.1	500,944,775	380,588,206
	Bank Asia Ltd.	Note: 20.2	1,407,585,320	1,894,634,884
	The Premier Bank Ltd.	Note: 20.3	388,783,137	309,966,898
	United Commercial Bank Ltd.	Note: 20.4	76,476,808	43,118,173
	Agrani Bank Ltd.	Note: 20.5	96,447,976	94,679,332
			2,470,238,016	**2,722,987,492**
20.1	**Sonali Bank Ltd.**			
	Sonali Bank Ltd, Local Office.CCHP-1249		364,210,034	315,701,988
	Sonali Bank Ltd, Local Office, FBN		-	17,395,068
	Sonali Bank Ltd, Local Office- LIB		70,350,478	-
	Accepted Liability (Raw Materials)		66,384,264	47,491,150
			500,944,775	**380,588,206**
20.2	**Bank Asia Ltd.**			
	Bank Asia Ltd., Corporate Branch, OD-692		207,803,401	207,985,225
	Bank Asia Ltd., Corporate Branch, OAP A/C		99,352,032	178,545,075
	Bank Asia Ltd., Corporate Br., FDBPL Loan A/C -(Lien)		314,690,124	505,920,369
	Bank Asia Ltd., Corporate Br., Dl-(Lien)		137,633,388	151,006,288
	Bank Asia Ltd., Corporate Br., Term Loan		108,881,881	185,104,757
	Accepted Liability (Raw Materials)		539,224,493	666,073,170
			1,407,585,320	**1,894,634,884**
20.3	**The Primer Bank Ltd.**			
	The Premier Bank Ltd., Gulshan Branch-SOD		-	-
	The Premier Bank Ltd., Uttara Branch-SOD		-	-
	The Premier Bank Ltd., Uttara Branch, OD-141		260,921,741	288,666,569
	The Premier Bank Ltd.		-	21,300,329
	The Premier Bank Ltd., Uttara Branch-FBN		69,588,285	-
	Accepted Liability (Raw Materials)		58,273,111	-
			388,783,137	**309,966,898**
20.4	**United Commercial Bank Ltd.**			
	United Commercial Bank Ltd., Gulshan Branch-PC		1,163,885	-
	United Commercial Bank Ltd., Gulshan Branch-FBN		10,838,900	1,506,700
	United Commercial Bank Ltd., Gulshan Branch-BB L/C		64,474,023	41,611,473
			76,476,808	**43,118,173**
20.5	**Agrani Bank Ltd.**		**96,447,976**	**94,679,332**

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No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
21.	**Revenue**		
	Export Bill	3,007,495,106	2,797,930,688
	Rental Received	253,730,173	707,121,646
	Energy Sale	10,378,704	23,705,503
	Service Charge(Transportation)	54,028,830	-
	Export Bill -SGL	498,557,469	206,498,796
		3,824,190,283	**3,735,256,633**
22.	**Cost of Goods Sold:**		
	Materials-Yarn (Note: 22.1)	1,657,734,410	1,712,002,680
	Materials-Chemical (Note:22.2)	255,770,619	226,990,225
	Materials Purchase-SGL	368,107,360	147,264,982
	Packing Materials	10,860,948	9,008,239
	Raw Materials Consumed	**2,292,473,337**	**2,095,266,125**
	Add: Factory Overheads (Note:22.3)	750,749,778	721,661,312
	Cost of Production	**3,043,223,115**	**2,816,927,437**
	Opening Work-in-Progress	84,611,249	12,038,965
	Less: Closing Work-in-Progress	17,519,160	84,611,249
	Cost of Goods Manufactured	**3,110,315,204**	**2,744,355,153**
	Opening Finished Goods	159,543,533	211,469,214
	Opening Finished Goods-SGL	2,166,120	7,473,000
	Less: Closing Finished Goods	237,213,423	159,543,533
	Less: Closing Finished Goods-SGL	8,225,533	2,166,120
	Cost of Goods Sold	**3,026,585,901**	**2,801,587,714**
22.1	**Cost of Materials -Yarn**		
	Opening Stock		
	Yarn	301,315,429	336,834,657
	Work in Process-Yarn	15,232,037	5,984,646
	Add: Purchases (Import)	1,598,407,201	1,652,511,318
	Add: CIF Cost	37,978,917	33,219,525
		1,952,933,584	**2,028,550,146**
	Less: Closing Stock		
	Yarn	278,520,048	301,315,429
	Work in Process-Yarn	16,679,126	15,232,037
	Cost of Materials -Yarn	**1,657,734,410**	**1,712,002,680**
22.2	**Cost of Materials -Chemical**		
	Opening Stock		
	Chemical	93,491,920	82,907,039
	Add: Purchase	249,621,633	232,893,378
	Add: CIF Cost	5,931,129	4,681,727
		349,044,682	**320,482,145**
	Less: Closing Stock		
	Chemical	93,274,062	93,491,920
	Cost of Materials -Chemical	**255,770,619**	**226,990,225**

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No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
22.3	**Factory Overhead**		
	Factory Wages & allowance	229,681,277	173,031,875
	Security Service charges	4,140,296	4,230,821
	BEPZA Rent	4,443,751	7,973,172
	Electric bill	37,227,494	23,640,685
	Gas bill,S/Charge for Bepza	4,118,973	3,985,765
	Water bill for Bepza	15,768,284	14,418,791
	Medical bill	2,396,929	1,516,040
	BEPZA-Worker Welfare Fund	343,200	-
	Gas bill-Titas	42,739,828	40,866,329
	Fuel, Oil and Lubricant	30,111,528	62,945,199
	Spare parts	70,526,487	60,728,159
	Stationery	2,155,155	1,495,351
	Repair	10,052,272	32,497,985
	Operational Expenses	468,572	2,086,700
	Water Refinery Expenses	508,125	531,636
	Clearing Charge	2,064,811	9,154,003
	Electrical expenses	982,939	1,188,638
	Labour charges	1,481,906	2,143,413
	Fabric Test	2,173,961	1,332,413
	Insurance premium	2,783,686	5,789,595
	Laboratory Expenses	662,850	556,550
	House Rent	2,716,800	2,837,319
	Guest House Exp.	-	344,461
	Factory Rent	3,262,859	2,160,979
	Godown Rent	115,752	87,845
	Courier Bill	1,244,741	-
	Uniform & Liveries		-
	Fuel & Water Test		10,000
	Mobile Bill		-
	Communication Expenses	422,143	569,090
	Entertainment	716,001	829,871
	Conveyance	422,125	669,576
	Accomodation Bill	385,739	365,518
	PDB Land Rent		583,996
	Utility Bill	405,443	-
	Ghat Rent		7,692
	Ifter Bill		-

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No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
Factory Overhead:			
	CNG for Boiler	669,949	417,612
	Night Bill	286,945	70,265
	Tiffin Bill	819,991	249,989
	Carrying Charge	88,695	64,599
	Carriage Inward	318,704	147,323
	Misc. Expenses	118,240	69,986
	Plant Office Maintenance	92,386	124,802
	Liquidity Damage		1,223,664
	P.F Contribution	2,666,018	2,062,901
	Group Insurance	1,305,318	1,099,929
	Depreciation	269,859,605	257,550,777
		750,749,778	**721,661,312**
23.	**Administrative Expenses**		
	Directors Remuneration	7,800,000	7,800,000
	Salary & allowance	28,430,223	24,486,855
	Office Rent	4,201,515	4,296,780
	Electricity Bill	949,724	812,051
	Gas Bill	10,240	15,610
	Wasa Bill	29,947	32,893
	Telephone bill	296,777	321,339
	Mobile bill	727,622	878,387
	Store Rent	240,000	-
	Office Expenses	890,415	693,029
	Donation & Subscription	88,540	27,876
	Legal Fees	-	556,735
	Fees & forms	1,693,596	2,430,443
	Mortgage & Registration Expenses	1,009,548	628,390
	Renewal & Registration Fee	168,190	779,949
	P.F Contribution	1,070,754	798,446
	Postage & stamps	291,656	82,337
	Stationery	573,394	600,452
	Entertainment	2,932,561	2,290,881
	Travellaing & Conveyance	8,004,301	5,554,110
	Photocopy	46,582	42,354
	Courier bill	2,346,685	2,854,080
	Medical Expenses	37,617	8,269
	Audit & consultancy Fees	653,066	401,528
	Paper bill	9,048	9,881
	Car Fuel	5,016,022	5,021,850
	Car Expenses	499,131	741,790
	Internet Bill	941,067	742,228

SHASHA DENIMS LIMITED
And Its Subsidiary

Notes of Consolidated Financial Statement
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
	Administrative Expenses		
	Computer Accessories	94,346	158,925
	Books & Periodicals	550	1,252
	Common Utility Bill - Mascot	324,495	389,328
	Uniform & Leverage	186,657	36,180
	Credit Rating Fees	340,929	313,500
	Cable Charge	18,000	12,450
	Insurance Premium	257,222	33,684
	Professional Fees	150,913	320,000
	Traning & Skillness	28,938	234,340
	Gift & Comploments	8,285	8,846
	Advertisement	-	5,384
	Transport Expenses	223,917	639,896
	Softwear Maintenance Charge	233,335	-
	Misc. Exp.	3,946,282	4,204,756
	Custom Demand	-	120,935
	Buying House Commission	6,996,144	8,355,930
	Depreciation	3,730,144	2,568,981
		85,498,376	**80,312,932**
24.	**Selling, Commercial & Distribution Expenses**		
	Sample Expenses	10,121,194	8,593,354
	Carriage outward	1,752,943	569,878.70
	Forwarding charge	1,837,962	655,355.18
	Trade Promotion	350,584	77,632.73
	Freight Charge	2,632,626	1,887,531.57
		16,695,308	**11,783,752**
25.	**Financial Expenses**		
	Bank Charges & Commission		
	L/C advising and amend.charges	1,597,461	1,055,261
	Comm.and Intt.for Export	1,065,989	2,822,354
	Bank Charges & Commission/P.O/TT/D.D.etc	12,247,264	7,950,098
	Discount-FBN	7,436,108	25,121,104
	Foreign Bank Charge	7,693,521	4,650,559
	INTEREST		
	Sonali Bank Ltd.,Proj.SB#9886	299,555	2,910,594
	Sonali Bank Ltd.,Proj.SB#1388	350,780	1,660,694
	IFIC Bank Ltd.,Proj.Loan # U-2	-	610,227
	BDBL Proj.Loan # U-2	1,321,304	4,782,576
	Interest on Long Term Loan -55MW (EPCL)	105,648,984	121,768,052
	Interest on Short Term Loan -55MW (EPCL)	11,637,819	15,831,763
	Sonali Bank Ltd.,Int. on CCHP-1249	54,402,513	44,422,596
	Bank Asia Ltd.,Int. on Loan A/C	62,608,664	39,585,409
	Bank Asia Ltd.,Interest on OD-692	31,277,209	21,766,098

SHASHA DENIMS LIMITED
And Its Subsidiary

Notes of Consolidated Financial Statement
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
	Financial Expenses:		
	Bank Asia Ltd.,Int. on OAP A/C	34,950,318	22,755,704
	Bank Asia Ltd.,Int. on Term Loan	23,930,338	5,979,128
	The Premier Bank Ltd., Int. on OD	48,862,503	48,538,550
	The Premier Bank Ltd., Int. on OAP		4,951,393
	Sonali Bank Ltd., Local Office -Intt. On LIB A/C	1,390,488	-
	Interest on UCBL-SOD	75,769	1,097,990
	Interest on PAD & PC	179,830	46,344
	Interest on ICB	35,439,980	8,396,573
	Interest on UCBL	37,117,254	34,460,160
	IPDC- Interest on Loan A/C	8,621,240	14,523,478
		488,154,890	**435,686,706**
26.	**Loss on Disposal of Plant & Machineary**		
	Cost	1,964,515	11,237,584
	Less: Accumulated Depreciation	849,060	5,862,682
	Carrying Value	**1,115,455**	**5,374,902**
	Less: Selling Price	1,310,000	5,493,326
	Gain/ (Loss)	**194,545**	**118,424**
27.	**WPPF**	**12,194,084**	**7,651,060**

28. Corporate tax : Corporate tax has been calculated on reduced tax rate basis ie 15% on profit before Tax.
Deferred Tax Liability

	Carring amount at balance sheet date	Tax Base	Taxable/(deductible) temporary diff.
	Taka	**Taka**	**Taka**
Property Plant and Equipment	932,860,220	480,828,991	452,031,229
Net taxable temporary difference			**452,031,229**
Deferred Tax @ 15%			67,804,684
Adjustment up to 2012			64,547,746
Deferred tax liablity			**3,256,938**

No.	Particulars	31.12.2013	31.12.2012
29.	**Earning Per Share (EPS)**	**3.73**	**9.43**
	Net Profit After Deferred Tax	149,241,826	377,604,943
	Outstanding Weight Average Number of Share	40,063,500	40,063,500

AUDITORS' REPORT TO THE SHAREHOLDERS
OF
SHASHA DENIMS LIMITED

We have audited the accompanying financial statements of **SHASHA DENIMS LIMITED** which comprise the **Statement of Financial Position** as at December 31, 2013 and the related **Statement of Comprehensive Income** , **Statement of Changes in Shareholders Equity** and **Statement of Cash Flows** for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), the Companies Act 1994, Securities and Exchange Rules 1987 and other applicable Laws and Regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of **SHASHA DENIMS LIMITED** as at December 31, 2013, and (of) its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards.

We also report that:
(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

(ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

(iii) The Company's Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account and returns;

(iv) The expenditure incurred and payments made were for the Company's business.

Sd/-
Pinaki & Company
Chartered Accountants

Dhaka
Dated: 26.06.2014

SHASHA DENIMS LIMITED

Statement of Financial Position
as at December 31, 2013

ASSETS	NOTE	TAKA 31.12.2013	TAKA 31.12.2012
NON-CURRENT ASSETS		**1,596,364,409**	**1,002,603,982**
Property, Plant & Equipment	4	928,963,076	946,825,189
Intangible Assets	4.a	3,897,144	2,274,604
Investment	5	663,504,189	53,504,189
CURRENT ASSETS		**2,446,556,582**	**3,017,729,952**
Inventories	6	737,943,650	751,214,946
Materials In Transit	7	4,851,461	59,863,520
Accounts Receivable	8	824,714,998	1,021,464,185
Deposit for Share	9	692,463,568	1,017,525,967
Advance, Deposit & Prepayments	10	122,848,247	107,606,812
Loan to Others	11	-	181,225
Cash and Cash Equivalent	12	63,734,658	59,873,296
TOTAL		**4,042,920,990**	**4,020,333,934**
EQUITY AND LIABILITIES			
CAPITAL & RESERVE		**1,430,969,613**	**1,226,507,262**
Share Capital	13	400,635,000	400,635,000
Retained Earnings	14	1,030,334,613	825,872,262
NON CURRENT LIABILITIES		**130,002,909**	**86,705,178**
Long Term Loan	15	62,198,224	22,157,432
Deferred Tax Liability		67,804,684	64,547,746
CURRENT LIABILITIES		**2,481,948,468**	**2,707,121,493**
Accounts Payable	16	6,565,353	7,751,217
Liability for Expenses	17	30,278,909	26,110,060
Provision for Tax	18	61,018,395	24,448,050
Provision for WPPF	19	19,845,144	14,338,764
Current Portion of Long Term Loan	20	66,927,435	70,583,743
Short Term Loan	21	2,297,313,232	2,563,889,659
		-	-
TOTAL		**4,042,920,990**	**4,020,333,934**

Signed in terms of our separate report of even date

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA DENIMS LIMITED

Statement of Comprehensive Income

for the year ended December 31, 2013

PARTICULARS	NOTE	TAKA 31.12.2013	TAKA 31.12.2012
Revenue	22	3,007,495,106	2,797,930,688
Less: Cost of Goods Sold	23	2,384,173,611	2,319,040,774
Gross Profit		**623,321,495**	**478,889,914**
Less: Administrative Expenses	24	65,076,697	59,262,019
Operating Profit		**558,244,797**	**419,627,895**
Less: Selling & Distribution Exp.	25	10,121,194	8,593,354
		548,123,603	**411,034,541**
Less: Financial Expenses	26	292,242,377	250,480,708
Net Profit after Operating & Financial Expenses		**255,881,226**	**160,553,833**
Add: Gain/(Loss) on disposal of Plant & Machinery	27	194,545	118,424
Net Profit/(Loss) before WPPF		**256,075,771**	**160,672,257**
Less: Provision for WPPF		12,194,084	7,651,060
Net Profit/(Loss) after WPPF		**243,881,687**	**153,021,198**
Add: Exchange Gain/(Loss)		493,947	464,525
Net Profit/(Loss) before Tax		**244,375,634**	**153,485,723**
Less: Income Tax			
Current Tax	28	36,656,345	23,022,858
Deferred Tax	28	3,256,938	6,858,998
Net Profit/ (loss) for the year after Corporate Tax		**204,462,351**	**123,603,866**
EPS	29	**5.10**	**3.09**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA DENIMS LIMITED

Statement of Changes in ShareholdersEquity
for the year ended December 31, 2013

2013

Particulars	Share capital	Retained earnings	Total
Balance as on 01.01.2013	400,635,000	825,872,262	1,226,507,262
Net profit for the year	-	204,462,351	204,462,351
Balance as on 31.12.2013	**400,635,000**	**1,030,334,613**	**1,430,969,613**

2012

Particulars	Share capital	Retained earnings	Total
Balance as on 01.01.2012	222,575,000	880,328,396	1,102,903,396
Add: Share Capital through Stock Dividend	- 178,060,000	- -	- 178,060,000
Less: Stock Dividend	-	(178,060,000)	(178,060,000)
Net profit for the year	-	123,603,866	123,603,866
Balance as on 31.12.2012	**400,635,000**	**825,872,262**	**1,226,507,262**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA DENIMS LIMITED

Statement of Cash Flows
for the year ended December 31, 2013

PARTICULARS	TAKA 31.12.2013	TAKA 31.12.2012
Cash flow from operating activities		
Collection from Turnover	3,204,738,240	2,342,859,803
Payment for cost & other expenses	(2,306,134,465)	(2,414,945,206)
Financial Expenses	(292,242,377)	(225,993,139)
WPPF Paid	(6,687,704)	-
Income Tax Paid	(86,000)	(26,330,132)
Net cash provided by operating activities	**599,587,694**	**(324,408,674)**
Cash flow from investing activities		
Fixed Assets	(82,088,013)	(208,585,491)
Investment in Associate	(610,000,000)	(30,939,189)
Deposit for Shares	325,062,399	(336,091,404)
Received from Machinery Sale	1,310,000	5,493,326
Net Cash provided by investing activities	**(365,715,614)**	**(570,122,758)**
Cash flow from financing activities		
Loan to Others	181,225	29,868,775
Long Term Loan	40,040,792	(74,092,297)
Current Portion of Long Term Loan	(3,656,308)	(79,558,366)
Short-Term Loan	(266,576,427)	823,508,111
Net Cash provided by financing activities	**(230,010,718)**	**699,726,223**
Increase/ (decrease) in cash and bank balances	**3,861,362**	**(194,805,209)**
Cash and bank balances on opening	**59,873,296**	**254,678,505**
Cash and bank balances on closing	**63,734,658**	**59,873,296**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at 31 December, 2013

1.0 Reporting Entity:

Shasha Denims Limited a Private Limited Company with an incorporation date on 28th October 1996 had been converted into a Public Limited Company on 1st day October 1997 under the companies Act.1994. Registered office of the companies is at House # 07, Road # 117, Gulshan, Dhaka.

1.2 Nature of Business:

The main activities of the Company were concentrated in Manufacturing, Dyeing, Weaving & Finishing of Denim Fabric and exporting the same.

1.3 Share Capital:

Authorized:	**31st December, 2013**	**31st December, 2012**
20,00,00,000 ordinary shares of Tk. 10/- each 2,50,00,000 Redeemable Preference shares of Tk. 10/- each	2,000,000,000 250,000,000	2,000,000,000 250,000,000
Total	**2,250,000,000**	**2,250,000,000**
Issued, Subscribed and fully paid up:		
4,00,63,500 ordinary shares of TK.10/- each	400,635,000	222,575,000
Add: Stock dividend(17806000 shares of TK.10/- each)	-	178,060,000
4,00,63,500 ordinary shares of Tk. 10/- each	**400,635,000**	**400,635,000**

Shareholding Position:

The Ordinary Shareholders of the Company along with their shareholding are as follows:

Sl.	Name	Nos. of Share	% of Share Position	Face Value
1	Anisul Islam Mahmud	19,800,000	49.42	198,000,000.00
2	Shams Mahmud	8,918,000	22.26	89,180,000.00
3	Parveen Mahmud	5,409,000	13.50	54,090,000.00
4	Zareen Mahmud	2,191,500	5.47	21,915,000.00
5	Shasha Garments Ltd.-Representative Director A.R.Jafree	1,700,000	4.24	17,000,000.00
6	Mahmud Issa	9,000	0.02	90,000.00
7	Moinul Islam Mahmud	9,000	0.02	90,000.00
8	Syed Mayeenul Huq	4,500	0.01	45,000.00
9	Javed Hosein	9,000	0.02	90,000.00
10	Aftabur Rahman Jafree	4,500	0.01	45,000.00
11	Naznin Rahman	9,000	0.02	90,000.00
12	Mohammad Jamal Abdun Naser	500,000	1.25	5,000,000.00
13	Md. Ahasanul Haque	500,000	1.25	5,000,000.00
14	Syed Mohammad Hasan	90,000	0.22	900,000.00
15	Mohammad Rafiqul Alam	110,000	0.27	1,100,000.00
16	Mazharul Islam Bhuiyan	95,000	0.24	950,000.00
17	Md. Helal Uddin	25,000	0.06	250,000.00
18	Robiul Hoque	70,000	0.17	700,000.00
19	Mohammed Anamul Hasan	50,000	0.12	500,000.00
20	Md. Shah Newaz	25,000	0.06	250,000.00
21	A.K.M Moynul Haque	40,000	0.10	400,000.00
22	Mohammad Ali Khan	50,000	0.12	500,000.00
23	Md. Golam Rabbani	25,000	0.06	250,000.00
24	Kazi Obaidur Rahman	50,000	0.12	500,000.00
25	Mohammad Ikbal Karim	50,000	0.12	500,000.00
26	Mohammad Mustafizur Rahman	30,000	0.07	300,000.00
27	Md. Shah Jahan	35,000	0.09	350,000.00
28	Md. Eunus Khan	35,000	0.09	350,000.00
29	Mohammad Ali Imam	50,000	0.12	500,000.00
30	Md. Abdul Mukit	15,000	0.04	150,000.00
31	Tanim Islam	35,000	0.09	350,000.00
32	Shonjoy Kumar Das	25,000	0.06	250,000.00
33	Mostufa Kamal	25,000	0.06	250,000.00
34	Sabbir Hossain	25,000	0.06	250,000.00
35	Farid Uddin	20,000	0.05	200,000.00
36	Asish Kumar Bhadra	25,000	0.06	250,000.00
		40,063,500	**100**	**400,635,000**

2.0 Basis of Preparation:

2.1 Statement of Compliance:

The financial statements of the Company under reporting have been prepared under historical cost convention in a going concern concept and on accrual basis in accordance with generally accepted accounting principles and practice in Bangladesh in compliance with the Companies Act 1994, The Securities and Exchange Rules 1987, International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), as Bangladesh Accounting Standard (BAS) and other applicable laws and regulations.

2.2 Responsibility for Preparation and Presentation of Financial Statements:

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provision of 'The Framework for the Preparation and Presentation of Financial Statements' issued by the International Accounting Standards Board (IASB).

2.3 Reporting Period:

This financial statement of the Company covers the year ended from 01-01-2013 to 31-12-2013.

2.4 Reporting Currency and Level of Precision:

The figure in the financial statements represent Bangladesh Currency (Taka), which have been rounded off to the nearest Taka except where indicates otherwise.

2.5 Comparative Information:

Comparative information has been disclosed in respect of the year 2012 for all numerical information in the financial statements and also narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

3. Significant Accounting Polices:

3.1 Principal Accounting Policies:

Specific accounting policies were selected and applied by the Company's management for significant transactions and events that have a material effect within the framework of BAS-1 "Preparation of Financial Statement" in preparation and presentation financial statements. The previous period's figures were presented according to the same accounting principles.

3.2 Compliance with Local Laws:

The financial statements have been prepared in compliance with requirements of the Companies Act 1994, Securities and Exchange Rules 1987 and other relevant local laws and rules.

3.3 Application of Bangladesh Accounting Standards (BASs):

The financial statements have been prepared in compliance with requirement of BAS as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. The following BASs are applicable for the financial statements for the period under review:

BAS – 1	Presentation of Financial Statement
BAS – 2	Inventories
BAS – 7	Statement of Cash Flows
BAS – 8	Accounting Policies, Changes in Accounting Estimates and Errors
BAS – 10	Events after the Reporting Period
BAS – 12	Income Taxes
BAS – 16	Property, Plant & Equipment
BAS – 18	Revenue
BAS – 21	The effects of changes in Foreign Exchange Rate
BAS – 24	Related Party Disclosures
BAS – 33	Earnings per share
BAS – 34	Interim Financial Reporting
BAS – 36	Impairment of Assets
BAS – 37	Provision, Contingent Liabilities and Contingent Assets

3.4 Recognition of Property, Plant & Equipment and Depreciation:

Property, Plant & Equipment is stated at cost less accumulated depreciation in accordance with BAS-16 "Property, Plant and Equipment". Cost represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use. Depreciation on all other fixed assets is computed using the reducing balance method in amount sufficient to write-off depreciable assets over their estimated useful life. Expenditure for maintenance and repairs are expenses; major replacements, renewals and betterment are capitalized. The cost and accumulated depreciation of depreciable assets retired or otherwise disposed off are eliminated from the assets and accumulated depreciation and any gain or loss on such disposal is reflected in Income Statement for period.

The depreciation rate in this year as under:

Sl.	Category of Fixed Assets Rate	Rate
1.	Building & Civil Constructions	5%
2.	Plant & Machinery	10%
3.	Generator, Sub-Sta, Elec.	10%
4.	Workshop Equipment	15%
5.	Fire Extinguisher	20%
6.	Office Equipment	20%
7.	Furniture & Fixture	15%
8.	Crockaries & Cutleries	20%
9.	Air Conditioner	15%
10.	Sanitary Fittings	15%
11.	Vehicle	15%
12.	Office Decoration	15%
13.	Hydrant Line	15%
14.	ETP Plant	15%
15.	Software Development	10%
16.	Deep Tube-Well	15%
17.	Furnace Oil Reserver	15%
18.	Other Assets	15%

3.4.1 Intangible Assets:

Intangible assets is an identifiable non monitoring assets without physical substance which will be recognized if it is probable that the expected future economic benefit will flow to the entity and the cost of the asset can be measured reliably. Actually an intangible asset shall be measured initially at cost. Shasha Denims limited showed Software development as intangible assets in property plant and equipment.

3.5 Inventories:

Inventories comprise of Raw Materials, Work-in Process, Finished Goods and Stores and Spares. They are stated at the lower of cost or net realizable value in accordance with the of BAS-2 "Inventories" after making due allowance for any obsolete or slow moving item. The cost of inventories is assigned by using weighted average cost.

3.6 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with BAS-7 Cash Flow Statement and the cash flows from operating activities have been presented under direct method as required by the Securities and Exchange Rules 1987 and considering the provisions that "Enterprises are Encouraged to Report Cash Flow From Operating Activities Using the Direct Method".

3.7 Cash and Cash Equivalent:

According to BAS-7 'Statement of Cash Flows' cash comprises of cash-in-hand and demand deposits. BAS-1 'Presentation of Financial Statements' provides that cash and cash equivalents are not restricted in use. Considering the provisions of BAS-7 and BAS-1, Cash in hand and Bank Balances have been considered as cash and cash equivalents.

3.8 Disclosure of Managerial Remuneration:

Total amount of remuneration regarding Managerial Remunerations of the Board of Directors is as under:

Name	Designation	31st December 2013 Taka	31st December 2012 Taka
Anisul Islam Mahmud	Chairman	3,000,000	3,000,000
Shams Mahmud	Managing Director	2,400,000	2,400,000
Parveen Mahmud	Director	1,200,000	1,200,000
Zareen Mahmud	Director	1,200,000	1,200,000
Total		**7,800,000**	**7,800,000**

3.9 Revenue Recognition:

Revenue from the sales is measured at the fair value of the consideration received or receivable. The Company recognizes revenue when risk and rewards associated with ownership has been transferred to buyer, which satisfied all the condition for the revenue recognition as provided in BAS-18 'Revenue Recognition'.

3.10 Related Parties Transaction:

Some related parties transaction had been reviewed during the tenure of our audit. As per BAS 24 Transaction with Common Director, Representative Director, Investment in Associate will be treated as Transaction with Related Parties. Following are the Related Parties Transaction of Shasha Denims Ltd:

Business Transactions:

Sl.	Related Parties	Nature of Relation Ship	Nature of Transaction	for the Year ended December 31, 2013	for the Year ended December 31, 2012
01.	Shasha Textiles Ltd.	Common Director	Investment in equity	69,700,000	9,700,000
			Share Money Deposit	31,622,590	76,689,713
02.	Shasha Apparels Ltd.	Common Director	Investment in equity	600,000	600,000
			Share Money Deposit	154,250	107,500
03.	Shasha Spinnings Ltd.	Common Director	Investment in equity	25,000	25,000
			Share Money Deposit	363,660	309,160
04.	Cider Education Services Ltd.	Representative Director-Mr. Anisul Islam Mahmud	Investment in equity	9,990,000	9,990,000
			Share Money Deposit	6,579,960	6,579,960
05.	Telstar Communication	Common Director	Investment in equity	300,000	300,000
06.	Energis Power Corporation Ltd.	Common Director	Investment in equity	551,000,000	1,000,000
			Share Money Deposit	592,432,518	876,159,088
07.	Trade Matrix Bangladesh Ltd.	Representative Director-Mr. Shams Mahmud	Investment in equity	300,000	300,000
08.	Energis Ventures Ltd.	Representative Director-Mr. Anisul Islam Mahmud	Investment in equity	300,000	300,000
09.	Energis Holdings Ltd.	Representative Director-Mr. Anisul Islam Mahmud	Investment in equity	350,000	350,000
10.	Shasha Garments Ltd.	Common Director	Investment in equity	15,000,000	15,000,000
			Share Money Deposit	3,076,920	6,573,546
11.	Shasha Telecom Ltd.	Common Director	Temporary Loan	-	181,225
12.	Form Icon Limited	Common Director	Share Money Deposit	58,233,670	51,107,000
13.	Superior Footwear Co.Ltd.	Rep.Director-Zareen Mahmud	Investment in equity	15,939,189	15,939,189
14.	Anisul Islam Mahmud	Chairman	Remuneration	3,000,000	3,000,000
15.	Parveen Mahmud	Director	Remuneration	1,200,000	1,200,000
16.	Zareen Mahmud	Director	Remuneration	1,200,000	1,200,000
17.	Shams Mahmud	Managing Director	Remuneration	2,400,000	2,400,000

3.11 Taxation:

Tax expense comprises current and deferred tax.

3.11.1 Deferred tax:

The Company accounts for deferred tax as per Bangladesh Accounting Standard (BAS) 12 "Income Taxes". Deferred tax is recognized using the balance sheet method for all temporary timing differences arising between the tax base of assets and liabilities and their carrying value for financial reporting purposes. Tax rate prevailing at the balance sheet date is used to determine deferred tax.

3.11.2 Current Tax:

Provision for current tax is made on the basis of the profit for the year as adjusted for taxation purpose in accordance with the provision of Income Tax Ordinance, 1984 and amendments made thereto from time to time.

3.12 Bank Loan:

The details information regarding Bank Loan as per requirement of Companies Act, 1994 is attached with this Financial Statement in Annexure – A.

3.13 Maintenance and Repairs:

Routine maintenance and repairs are charged to expenses as incurred expenditures, which enhance the value or extend the useful life of the related assets are capitalized.

3.14 Provisions

As per BAS 37 A provision is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

3.15 Deposit for Share

The Company has allotted 43,24,000 shares of Shasha Denims Ltd. On 03.06.2014 vide Bangladesh Securities and Exchange Commission (BSEC) letter No.BSEC/CI/CPLC-385/2012/296 dated 30th day of April,2014 and 5,82,000 share of Form Icon Ltd. Respectively subject to completion necessary regulatory processing in near future, which is in process.

3.16 Workers Profit Participation Fund (WPPF):

The Company had created a fund for workers "Workers profit participation Fund (WPPF)" by 5 % of profit before charging such expenses and the fund transfer process under consideration and pending for Board approval .

3.17 Retirement and disposal

On disposal of fixed assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the Statement of Comprehensive Income, which is determined with reference to the net book value of the assets and net sales proceeds.

3.18 Events after reporting period

Dividend:

20% stock dividend has been issued and allotted in the name of existing shareholders on dated 23-02-2014.

3.19 General Comments & Observations:

i) Previous period's figures have been regrouped/reclassified wherever considered necessary to confirm to current period's presentation. Figures have been rounded off to the nearest taka, as the currency represented in this financial statement.

j) All shares have been fully called and paid up.

k) The Company has not incurred any expenditure in foreign currency against royalties and technical fees.

l) Auditors are paid only statutory audit fees.

m) No foreign exchange remitted to the relevant shareholders during the period under audit.

n) No amount of money was expended by the Company for compensating any members of the Board for special service rendered.

o) No brokerage was paid against sales during the period under audit.

p) There was no bank guarantee issued by the Company on behalf of directors.

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at December 31, 2013

4. SCHEDULE OF FIXED ASSETS

Particulars	Original Cost				Depreciation					Written down
	Balance as at 01.01.13	Addition during the period	Sale/ Disposal	Total Cost as at 31.12.13	Rate %	Balance as at 01.01.13	Sale/ Disposal	Charged during the period	Total as at 31.12.13	Value as at 31.12.13
Tangible Assets										
Building & Civil work	163,560,407	4,101,407		167,661,814	5%	58,215,174		5,421,065	63,636,239	104,025,576
Plant & Machinery	1,505,845,004	63,854,587		1,569,699,591	10%	762,079,103		78,880,708	840,959,811	728,739,780
Generator, Sub-Sta., Elec.	112,774,785	4,396,403		117,171,188	10%	54,003,849		6,037,149	60,040,998	57,130,190
Workshop Equipment	3,707,628	-		3,707,628	15%	2,069,306		245,748	2,315,054	1,392,574
Fire Extinguisher	805,800	-		805,800	20%	622,510		36,658	659,168	146,632
Office Equipment	8,948,055	812,475		9,760,530	20%	5,332,999		831,341	6,164,341	3,596,189
Furniture & Fixture	2,452,772	41,380		2,494,152	15%	1,360,592		163,827	1,524,419	969,733
Crockery & Cutlery	58,948	2,350		61,298	20%	45,209		2,748	47,957	13,341
Air Conditioner	4,647,323	1,622,000		6,269,323	15%	2,527,362		459,919	2,987,281	3,282,042
Sanitary Fittings	24,788	-		24,788	15%	20,823		595	21,418	3,370
Vehicle	33,990,908	2,900,000	1,964,515	34,926,393	15%	15,409,297	849,060	2,764,923	17,325,161	17,601,232
Office Decoration	4,152,205	-		4,152,205	15%	2,641,287		226,638	2,867,925	1,284,280
Hydrant Line	998,026	-		998,026	15%	621,621		56,461	678,082	319,944
ETP Plant	3,359,295	-		3,359,295	15%	1,989,355		205,491	2,194,846	1,164,449
Other Assets	9,852,157	2,357,411		12,209,568	15%	3,443,422		1,197,051	4,640,473	7,569,095
Deep Tube-Well	1,880,000	-		1,880,000	15%	898,628		147,206	1,045,834	834,166
Furnace Oil Reserver	1,450,000	-		1,450,000	15%	402,375		157,144	559,519	890,481
Total	**1,858,508,102**	**80,088,013**	**1,964,515**	**1,936,631,600**		**911,682,913**	**849,060**	**96,834,671**	**1,007,668,524**	**928,963,076**

4.a Intangible Assets

Particulars	Original Cost				Amortization					Written down
	Balance as at 01.01.13	Addition during the period	Sale/ Disposal	Total Cost as at 31.12.13	Rate %	Balance as at 01.01.13	Sale/ Disposal	Charged during the period	Total as at 31.12.13	Value as at 31.12.13
Software Development	2,562,167	2,000,000		4,562,167	10%	287,563	-	377,460	665,023	3,897,144

<u>Allocation of Depreciation & Amortization</u>

Factory	95,150,199
Administrative	2,061,933
Total	**97,212,132**

SHASHA DENIMS LIMITED

Notes to the Financial Statements

as at December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
5.	**Investment**		
	Shasha Textiles Ltd.	69,700,000	9,700,000
	Shasha Apparels Ltd.	600,000	600,000
	Shasha Spinning Ltd.	25,000	25,000
	Shasha Garments Ltd.	15,000,000	15,000,000
	Superior Footwear Ltd.	15,939,189	15,939,189
	Cider Education Services Ltd.	9,990,000	9,990,000
	TelStar Communication Ltd.	300,000	300,000
	Energis Power Corporation Ltd.	551,000,000	1,000,000
	Trade Matrix Bangladesh Ltd.	300,000	300,000
	Energis Ventures Ltd.	300,000	300,000
	Energis Holdings Ltd.	350,000	350,000
		663,504,189	**53,504,189**
6.	**Inventories**		
	Yarn	278,520,048	301,315,429
	Chemical	93,274,062	93,491,920
	Packing Materials	3,566,076	2,368,293
	Stationery	654,710	614,456
	Spare Parts & Others	88,073,742	89,377,180
	Fuel, Oil & Lubricants	2,443,302	4,660,849
	Finished Fabric	237,213,423	159,543,533
	Work-in-Progress- Fabric	17,519,160	84,611,249
	Work-in-Progress- Sizing Yarn	16,679,126	15,232,037
		737,943,650	**751,214,946**
7.	**Materials In Transit**		
	L/C No.		
	208112020140	-	8,096,891
	208112010204	-	2,640,026
	208112010229	-	5,582,115
	208112010201	-	1,522,395
	033012010479	-	1,959,862
	208112010161	-	40,062,231
	208113020167	4,285,320	-
	033013020011	258,661	-
	208113010214	307,480	-
		4,851,461	**59,863,520**
8.	**Accounts Receivable (Annexure- B)**		
	Export bill receivable	824,714,998	1,021,464,185
		824,714,998	**1,021,464,185**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
9.	**Deposit for Shares**			
	Shasha Textiles Ltd.		31,622,590	76,689,713
	Shasha Garments Ltd.		3,076,920	6,573,546
	Shasha Apperals Ltd.		154,250	107,500
	Shasha Spinning Ltd.		363,660	309,160
	Cider Education Services Ltd.		6,579,960	6,579,960
	Energis Power Corporation Ltd.		592,432,518	876,159,088
	Form Icon Ltd.		58,233,670	51,107,000
			692,463,568	**1,017,525,967**
10.	**Advance Deposit & Prepayments**			
	Advance against Office & Factory Employees		3,919,970	3,324,570
	Advance against Factory Expenses		3,680,025	2,538,313
	Security Deposit & Guarantee	Note: 10.1	11,888,037	9,352,451
	Advance against Office Rent-Mascot Plaza		1,215,450	1,609,650
	Advance against Office Rent		86,000	86,000
	Advance against Flat Purchase-Samudra Builders		15,211,925	12,111,925
	Adv. against Rajuk-Land		500,000	500,000
	Advance against Office Space-Uttara		24,745,000	24,745,000
	Garage Rent advance		10,500	10,500
	AFC Capital		900,000	700,000
	L.N.G Project		-	19,784,991
	Advance for Mobile Bill & Others		13,003	7,828
	AIT on Car A/C		616,000	256,000
	AIT		52,095,573	26,457,277
	Adv. Against Purchase-(Foreign & Local)	Note: 10.2	7,966,765	6,122,307
			122,848,247	**107,606,812**
10.1.	**Security Deposit & Bank Guarantee**			
	Security Deposit	Note: 10.1.1	10,629,950	8,094,364
	Bank Guarantee	Note: 10.1.2	1,258,087	1,258,087
			11,888,037	**9,352,451**
10.1.1	**Security Deposit**			
	Security Deposit BEPZA Land		1,117,871	1,766,433
	Security Deposit BEPZA Electric		1,207,500	1,207,500
	Security Deposit Titas Gas		4,534,435	4,534,435
	Security Deposit-TBL		270,000	270,000
	Security BOC Cylinder		54,000	28,000
	Security Deposit-T&T		28,000	28,000
	Security Deposit-Mobile		8,000	-
	Security Deposit-IPDC		3,150,148	-
	Group4s Security		259,996	259,996
			10,629,950	**8,094,364**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
10.1.2	**Bank Guarantee**			
	BG Margin-Titas Gas-Sonali Bank		530,997	530,997
	BG Margin-Titas Gas-Bank Asia		523,750	523,750
	BG Margin-Titas Gas-PBL Uttara		203,340	203,340
			1,258,087	**1,258,087**
10.2	**Adv. Against Purchase-(Foreign & Local)**			
	Foreign- T.T	Note: 10.2.1	4,974,921	1,461,216
	Local	Note: 10.2.2	2,991,843	4,661,091
			7,966,765	**6,122,307**
10.2.1	**Foreign-T.T**			
	TT # 02-12-0131		-	379,501
	TT # 02-12-0142		-	220,590
	TT # 02-12-0151		-	470,775
	TT # 02-12-0161		-	390,349
	TT # 02-13-0079		601,781	-
	TT # 208113150145		373,620	-
	TT # 208113150146		450,840	-
	TT # 208113150168		264,981	-
	TT # 208113150174		691,759	-
	TT # 208113150175		533,341	-
	TT # 208113150176		89,675	-
	TT # 208113150181		575,633	-
	TT # 208113150146		438,360	-
	TT # 208113150183		564,932	-
	TT # 208113150187		390,000	-
			4,974,921	**1,461,216**
10.2.2	**Local**			
	Mamunur Rahman		560,811	-
	Energypac Power Generation		-	458,914
	Mark Engr.		-	440,000
	Talha Fabrics Ltd.		-	540,513
	Nisa Softwear Ltd.		-	1,200,000
	IIS Consulting		30,000	65,000
	N.J Environtech		70,000	70,000
	Tharmex Yarn Dyed		-	48,296
	Ismail Textile		16,032	161,868
	Karim Enterprise (Mr. Marfat)		100,000	100,000
	A.U. Ahmed		615,000	876,500
	Mr. Saiful Islam		700,000	700,000
	D.H.S Motors		200,000	-
	Yesmin Ahmed		700,000	-
			2,991,843	**4,661,091**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Taka 31.12.2013	31.12.2012
11.	**Loan to Others**			
	Shasha Telecom Ltd.		-	181,225
			-	**181,225**
12.	**Cash and Cash Equivalents**			
	Cash in Hand	Note: 12.1	2,111,897	692,171
	Cash at Bank- Current Account	Note: 12.2	19,734,960	20,359,941
	Cash at Bank- Foreign Currency Account	Note: 12.3	41,887,800	38,821,184
			63,734,658	**59,873,296**
12.1	**Cash in Hand**			
	Head Office		2,060,658	210,203
	Factory Office		51,239	481,968
			2,111,897	**692,171**
12.2	**Cash at Bank- Current Account**			
	United Commercial Bank Ltd., Gulshan Branch CD-1100546		3,122	48,309
	IFIC Bank Ltd., Gulshan Branch,CD-33014676		17,686	18,836
	Sonali Bank Ltd., Local Office, CD-33053716		251,979	217,245
	The Premier Bank Ltd., Gulshan Branch, CD-11002930		8,681	59,951
	Trust Bank Ltd., Gulshan Branch,CD-33001855		3,833	5,098
	One Bank Ltd., Principal Branch,CD-11003008		91,848	93,118
	National Bank Ltd., Uttara Branch,CD-33007275		9,752	10,902
	L/c Margin-Sonali Bank A/C # 33000098		-	18,888,975
	One Bank Ltd., Savar Branch, CD-5006		58,598	125,713
	First Security Islami Bank, Gulshan Branch CD-111000553-4		24,397	597,187
	Eastern Bank CD-3054		2,318	2,318
	United Commercial Bank Ltd., Uttara Branch,CD-14		19,244,455	270,954
	Pubali Bank Ltd., R.K.Mission Road Branch,CD-29160		-	177
	The Premier Bank Ltd., Uttara Branch, CD-7632		-	3,352
	The Premier Bank Ltd., Elephant Road Branch, CD-7681		3,529	4,679
	Bank Asia Ltd., Shantinagar CD-608		2	2
	Bank Asia Ltd., Corporate Branch, STD-625		1,636	0
	Bank Asia Ltd., Corporate Branch, Misc./SDM		13,125	13,125
			19,734,960	**20,359,941**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
12.3	**Cash at Bank- Foreign Currency Account**			
	The Premier Bank Ltd., Gulshan Branch,FC-128/04		4,289	4,472
	Bank Asia Ltd., Corporate Branch,FC-344		20,432,203	22,125,476
	Sonali Bank Ltd.,FC-045		17,892,769	16,228,276
	The Premier Bank Ltd., Uttara Branch FC-83		3,558,540	462,960
			41,887,800	**38,821,184**
13.	**Share Capital**			
	Authorized Capital			
	20,00,00,000 ordinary shares of TK.10/- each		2,000,000,000	2,000,000,000
	2,50,00,000 redeemable preference shares of TK.10/- each		250,000,000	250,000,000
			2,250,000,000	**2,250,000,000**
	Issued & Paid up Capital			
	4,00,63,500 ordinary shares of TK.10/- each		**400,635,000**	**400,635,000**
14.	**Retained Earnings**			
	As per last year		825,872,262	880,328,396
	Add: During the year		204,462,351	123,603,866
			1,030,334,613	**1,003,932,262**
	Less: Stock Dividend		-	178,060,000
	Less: Adjustment for deferred tax		-	-
			1,030,334,613	**825,872,262**
15.	**Long Term Loan**			
	IPDC	Note: 15.1	62,198,224	22,157,432
			62,198,224	**22,157,432**
15.1	**IPDC**			
	IPDC, Gulshan Branch		**62,198,224**	**22,157,432**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
16.	**Accounts Payable**			
	Kavasji Nariman & Company	(C & F)	351,169	710,547
	SDSL Cargo Services Ltd.	(C & F)	63,004	213,004
	Dhaka Logistics Network	(C & F)	547,896	288,552
	General Enterprise		163,320	58,270
	New Khan Transport Agency		1,514,050	429,536
	Shohana Machinery	(Spare Parts-Maintenance)	23,611	-
	Karim Enterprise	(Labour Supplier)	82,070	147,005
	Uttara Digi Key	(Spare Parts Supplier)	-	390,768
	Bureau veritas/MTL	(Fabric Test)	-	27,591
	Gazi International		5,800	5,800
	Jamuna Plastic & Rubber		-	38,250
	New Asia Ltd.		5,000	5,000
	Shama International	(Fire Extinguisher)	4,490	-
	New Light Corner	(Electrical Goods)	24,859	24,859
	Stifftec International		-	10,000
	Titas Spinning & Denim		14,781	100,541
	Talha Fabrics Ltd.		88	-
	Energypac Power Generation Services		640,001	-
	H.A Engneering		-	36,000
	Max Leather		10,000	10,000
	Karnaphuli Insurance Company Ltd.	(Insurance)	163,574	574,886
	Green Delta Insurance Company Ltd.	(Insurance)	13,193	13,193
	Shohag Textile		-	500,000
	J.R Collection		175,224	175,224
	Sharmin Reed		10,800	10,800
	Falcate Paper Tube		483,000	552,850
	Telecom Spare	(Spare Parts)	81,225	81,225
	D.H. Corporation		-	3,000,000
	S.Alam Electronics	(Electrical Goods)	35,507	35,507
	Sohana Machinery		-	23,611
	Hakim Enterprise		6,437	6,437
	Electromech Engr.		95,600	-
	Padma Rubber & Footwear Works		-	104,000
	Friends Chemitech	(Chemical Supplier)	481,500	2
	Japan Engr.		21,400	21,400
	ITS Labtest Bangladesh Ltd.	(Fabric Test)	90,731	18,796
	SGS Bangladesh Ltd.	(Fabric Test)	-	12,563
	Touch Paper	(Packing Materials)	197,999	-
	Abdulla Hasim Elec. Engr.		73,000	-
	Electro Plus		411,794	-
	Fiz Com		189,080	-
	Dexterous Engr.-Chiller		93,150	-
	Gramentech Machinery Ltd.		60,000	-
	Dana Engrineers International Ltd.	(Oil & Lubricants)	-	125,000
	Seraphic Associates		432,000	
			6,565,353	**7,751,217**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
17.	**Liabilities for Expenses**			
	BEPZA-Electric Bill		932,334	2,988,172
	BEPZA-Water Bill		1,409,783	1,257,112
	BEPZA-Gas Bill Service Charge		711,587	595,256
	BEPZA-Medical Bill		56,550	57,819
	BEPZA-Workers Welfare Fund		31,200	-
	Titas Gas Bill		6,924,684	6,182,551
	Electric Bill		35,254	25,213
	Wasa Bill		4,221	3,695
	Gas Bill		1,740	1,750
	Telephone Bill		35,413	84,324
	Paper Bill		462	590
	Mobile Bill		16,729	8,972
	Rent & utility-Mascot		54,586	57,949
	Remuneration		556,724	584,669
	Salary, Wages & Overtime		12,380,370	10,695,137
	AIT-Titas, Salary & Others		448,159	420,603
	P.F Payable		1,845,588	560,095
	Stamp Payable		18,800	18,820
	Guest House Rent		500,000	364,880
	Exchange/Discount (SB & BAL)		1,334,262	84,332
	Garage Rent Payable		8,000	8,000
	Audit Fees Payable		200,000	180,000
	Mr. Mamunu-Ur-Rahman		-	439,189
	Afroza Enterprise		40,000	20,000
	DHL World Wide Express (BD)P. Ltd.	(Courier)	36,360	56,877
	Bangladesh Trade Syndicate	(Courier)	5,494	5,494
	Dhaka Com Ltd.		2,400	2,400
	Western Cleaning & Maintenance Ser.	(Cleaning)	-	9,065
	Intertel BD Ltd.(Brac BD)	(Internet Service)	42,000	15,000
	Expo Express/Aramex Dhaka Ltd.	(Courier)	90,053	62,543
	BAEI Travel & Tours	(Travel Agency)	-	39,582
	Royal Office	(Stationery)	19,150	42,500
	BM Enterprise		-	2,010
	Metlife Alico		24,420	32,402
	Comculus System & Innovation		-	81,300
	Dighi Departmental Store		262,333	133,146
	Nirapad Aluminum	(Decoration)	18,020	18,020
	Khan Sons Automobiles		19,359	19,359
	Divine Foods & Beverage Ind.	(Drinking Water)	19,000	72,080
	AD Creation	(Stationery)	262,070	-
	G4s Security Services BD. (P) Ltd.	(Security Services)	711,274	329,475
	Amira Travels Ltd.	(Travel Agency)	-	35,320

SHASHA DENIMS LIMITED

Notes to the Financial Statements

as at December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
17.	**Liabilities for Expenses**		
	Nizam Uddin	1,500	1,500
	Overseas Marketing Co	7,000	-
	Techno International	20,400	-
	Nisa Softwear Ltd.	16,667	-
	Sanyo Refrigeration	362,000	-
	Jamuna Refrigeration	124,900	
	RSK Marketing Ltd.	8,400	-
	Saif Telecom	4,000	
	First one Loving Ltd.	40,560	
	Credit Rating Agency of BD Ltd.	230,000	-
	KIA Service Center	40	-
	Khan Enterprise	11,200	
	Ammra Network	1,000	-
	Other Expenses	392,862	512,859
		30,278,909	**26,110,060**
18.	**Provision for Income Tax**		
	As per Last Year	24,448,050	27,755,324
	Add: During the year	36,656,345	23,022,858
	Less: Paid on Tax (Financial Year-2011, Assesment Year-2012-2013)	(86,000)	(26,330,132)
		61,018,395	**24,448,050**
19	**Provision for WPPF**		
	As per Last Year	14,338,764	6,687,704
	Add: During the year	12,194,084	7,651,060
	Less: Paid on WPPF	(6,687,704)	-
		19,845,144	**14,338,764**

SHASHA DENIMS LIMITED

Notes to the Financial Statements

as at December 31, 2013

No.	Particulars		Taka 31.12.2013	Taka 31.12.2012
20.	**Current Portion of Long Term Loan**			
	Sonali Bank Project loan-9886		-	7,053,995
	BDBL Project loan-U#2		-	17,883,566
	Sonali Bank Project loan-1388		-	6,224,035
	IPDC Term Loan -019		-	7,669,619
	IPDC Term Loan -021		29,125,659	31,752,528
	IPDC Term Loan -10 Crore		37,801,776	-
			66,927,435	**70,583,743**
21.	**Short Term Loan**			
	Sonali Bank Ltd.	Note: 21.1	500,944,775	380,588,206
	Bank Asia Ltd.	Note: 21.2	1,407,585,320	1,894,634,885
	The Premier Bank Ltd.	Note: 21.3	388,783,137	288,666,569
			2,297,313,232	**2,563,889,659**
21.1	**Sonali Bank Ltd.**			
	Sonali Bank Ltd, Local Office.CCHP-1249		364,210,034	315,701,988
	Sonali Bank Ltd, Local Office, FBN		-	17,395,068
	Sonali Bank Ltd, Local Office, LIB A/C		70,350,478	-
	Accepted Liability (Raw Materials)		66,384,264	47,491,150
			500,944,775	**380,588,206**
21.2	**Bank Asia Ltd.**			
	Bank Asia Ltd., Corporate Branch, OD-692		207,803,401	207,985,225
	Bank Asia Ltd., Corporate Branch, OAP A/C		99,352,032	178,545,075
	Bank Asia Ltd., Corporate Branch, DL		137,633,388	151,006,288
	Bank Asia Ltd., Corporate Branch-Term Loan		108,881,881	185,104,757
	Bank Asia Ltd., Corporate Br., FDBPL Loan A/C -(Lien)		314,690,124	505,920,369
	Accepted Liability (Raw Materials & Others)		539,224,493	666,073,170
			1,407,585,320	**1,894,634,885**
21.3	**The Premier Bank Ltd.**			
	The Premier Bank Ltd., Uttara Branch, OD-141		260,921,741	288,666,569
	The Premier Bank Ltd., Uttara Branch-FBN		69,588,285	-
	Accepted Liability(Raw Materials)		58,273,111	-
			388,783,137	**288,666,569**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
22.	**Revenue (Annexure- C)**		
	Export Bill	3,007,495,106	2,797,930,688
		3,007,495,106	**2,797,930,688**
23.	**Cost of Goods Sold:**		
	Materials-Yarn (Note: 23.1)	1,657,734,410	1,712,002,680
	Materials-Chemical (Note:23.2)	255,770,619	226,990,225
	Packing Materials	10,860,948	9,008,239
	Raw Materials Consumed	**1,924,365,977**	**1,948,001,144**
	Add: Factory Overheads (Note:23.3)	470,385,435	391,686,233
	Cost of Goods Manufactured	**2,394,751,412**	**2,339,687,377**
	Opening Work-in-Progress	84,611,249	12,038,965
	Less: Closing Work-in-Progress	17,519,160	84,611,249
	Cost of Production	**2,461,843,501**	**2,267,115,093**
	Opening Finished Goods	159,543,533	211,469,214
	Less: Closing Finished Goods	237,213,423	159,543,533
	Cost of Goods Sold	**2,384,173,611**	**2,319,040,774**
23.1	**Cost of Materials -Yarn**		
	Opening Stock		
	Yarn	301,315,429	336,834,657
	Work in Process-Yarn	15,232,037	5,984,646
		316,547,466	**342,819,303**
	Add: Purchases (Import)	1,598,407,201	1,652,511,318
	Add: CIF Cost	37,978,917	33,219,525
		1,952,933,584	**2,028,550,146**
	Less: Closing Stock		
	Yarn	278,520,048	301,315,429
	Work in Process-Yarn	16,679,126	15,232,037
	Cost of Materials -Yarn	**1,657,734,410**	**1,712,002,680**
23.2	**Cost of Materials -Chemical**		
	Opening Stock		
	Chemical	93,491,920	82,907,039
	Add: Purchase	249,621,633	232,893,378
	Add: CIF Cost	5,931,129	4,681,727
		349,044,682	**320,482,145**
	Less: Closing Stock		
	Chemical	93,274,062	93,491,920
	Cost of Materials -Chemical	**255,770,619**	**226,990,225**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
23.3	**Factory Overhead**		
	Factory Wages & allowance	159,897,731	131,148,570
	Security Service charges	4,140,296	4,230,821
	BEPZA Rent	4,443,751	7,973,172
	Electric bill for Bepza	35,605,969	22,887,321
	Gas bill,S/Charge for Bepza	4,118,973	3,985,765
	Water bill for Bepza	15,768,284	14,418,791
	Medical bill-BEPZA	2,147,090	1,483,408
	BEPZA-Worker Welfare Fund	343,200	-
	Gas bill-Titas	41,566,099	39,946,160
	Fuel, Oil and Lubricant	20,422,857	7,806,876
	Spare parts	69,721,280	60,366,041
	Stationery	1,802,486	1,125,239
	Repair	2,761,353	2,719,876
	Electrical expenses	823,094	1,135,262
	Labour charges	897,152	1,181,665
	Fabric Test	793,716	1,332,413
	Insurance premium	2,630,920	2,403,094
	Laboratory Expenses	662,850	556,550
	House Rent	2,716,800	2,548,100
	P.F Contribution	2,666,018	2,062,901
	Group Insurance	1,305,318	1,099,929
	Depreciation	95,150,199	81,274,279
		470,385,435	**391,686,233**
24.	**Administrative Expenses**		
	Directors Remuneration	7,800,000	7,800,000
	Salary and allowance	20,431,178	16,868,120
	Office Rent	4,201,515	4,296,780
	Electricity Bill	949,724	812,051
	Gas Bill	10,240	15,610
	Wasa Bill	29,947	32,893
	Telephone bill	266,407	306,187
	Mobile bill	693,409	855,665
	Store Rent	240,000	-
	Office Expenses	532,767	638,563
	Donation & Subscription	63,493	16,273
	Fees & forms	1,305,481	1,749,949
	Mortgage & Registration Expenses	901,270	628,390
	Renewal & Registration Fee	113,982	231,657
	P.F Contribution	1,070,754	672,834
	Postage & stamps	59,335	57,389
	Stationery	549,158	476,945
	Entertainment	2,746,203	2,038,867
	Travelling & Conveyance	7,604,320	6,119,959
	Photocopy	14,578	27,431
	Courier bill	2,259,132	2,828,543
	Audit Fees	331,500	180,000
	Paper bill	9,048	9,881
	Car Fuel	5,016,022	5,021,850

SHASHA DENIMS LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
	Administrative Expenses		
	Internet Bill	552,092	291,380
	Computer Accessories	84,568	146,025
	Books & Periodicals	550	1,252
	Common Utility Bill - Mascot	324,495	389,328
	Uniform & Leverage	177,831	36,180
	Cable Charge	18,000	12,450
	Training & Skillness	-	234,340
	Car Expenses	499,131	341,790
	Custom Demand	-	120,935
	Professional Fees	50,000	320,000
	Credit Rating Fees	230,000	313,500
	Vat on Audit Fees	-	22,500
	Softwear Maintenance Charge	233,335	-
	Insurance	257,222	33,684
	Misc. Exp.	3,388,079	3,538,030
	Depreciation	2,061,933	1,774,789
		65,076,697	**59,262,019**
25.	**Selling & Distribution Expenses**		
	Sample Expenses & Marketing Exp.	10,121,194	8,593,354
		10,121,194	**8,593,354**
26.	**Financial Expenses**		
	Bank Charges & Commission		
	L/C advising and amend.charges	1,597,461	1,055,261
	Comm.and Intt.for Export	1,065,989	2,822,354
	Bank Charge & Others	7,924,141	5,420,704
	Discount-FBN	7,436,108	24,891,998
	Foreign Bank Charge	6,203,766	3,803,946
	INTEREST		
	Sonali Bank Ltd.,Proj.SB#9886	299,555	2,910,594
	Sonali Bank Ltd.,Proj.SB#1388	350,780	1,660,694
	IFIC Bank Ltd.,Proj.Loan # U-2	-	610,227
	BDBL Proj.Loan # U-2	1,321,304	4,782,576
	Sonali Bank Ltd.,Int. on CCHP-1249	54,402,513	44,422,596
	Bank Asia Ltd.,Interest on Loan A/C	62,608,664	39,585,409
	Bank Asia Ltd.,Interest on OD-692	31,277,209	21,766,098
	Bank Asia Ltd.,Int. on OAP A/C	34,950,318	22,755,704
	Bank Asia Ltd.,Int. on Term Loan	23,930,338	5,979,128
	The Premier Bank Ltd., Int. on OD	48,862,503	48,538,550
	Sonali Bank Ltd.,Int. on LIB	1,390,488	-
	The Premier Bank Ltd., Int. on OAP	-	4,951,393
	IPDC- Interest on Loan A/C	8,621,240	14,523,478
		292,242,377	**250,480,708**

SHASHA DENIMS LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
27.	**Gain/(Loss) on Disposal of Plant & Machineary**		
	Cost	1,964,515	11,237,584
	Less: Accumulated Depreciation	849,060	5,862,682
	Carrying Value	1,115,455	**5,374,902**
	Less: Selling Price	1,310,000	5,493,326
	Gain/(Loss)	**194,545**	**118,424**

28. Corporate tax: Corporate tax has been calculated on reduced tax rate basis ie 15% on profit before Tax.

Current Tax

Tax before Gain/(Loss) on disposal of Vehicle	**36,627,163**
Tax on Gain/(Loss) on disposal of Vehicle	**29,182**
	36,656,345

Deferred Tax Liability

Particulars	Carring amount at balance sheet date Taka	Tax Base Taka	Taxable/(deductible) temporary difference Taka
Building & Civil work	104,025,576	30,970,991	73,054,584
Plant & Machinery	728,739,780	390,816,962	337,922,819
Generator,Sub-Sta,Elec.	57,130,190	29,395,119	27,735,071
Workshop Equipment	1,392,574	1,216,240	176,334
Fire Extinguisher	146,632	126,892	19,740
Office Equipment	3,596,189	3,135,971	460,218
Furniture & Fixture	969,733	1,162,898	(193,165)
Crockaries & Cutleries	13,341	11,175	2,166
Air Conditioner	3,282,042	2,456,864	825,178
Sanitary Fittings	3,370	3,370	(0)
Vehicle	17,601,232	10,759,307	6,841,925
Office Decoration	1,284,280	794,173	490,108
Hydrant Line	319,944	271,953	47,991
ETP Plant	1,164,449	989,782	174,667
Other Assets	7,569,095	6,369,788	1,199,307
Deep Tube-Well	834,166	492,831	341,335
Furnace Oil Reserve	890,481	-	890,481
Software Development	3,897,144	1,854,675	2,042,469
Property Plant and Equipment	932,860,220	480,828,991	452,031,229
Net taxable temporary difference			**452,031,229**
Deferred Tax @ 15%			**67,804,684**
Less: Adjustment upto 2012			64,547,746
Deferred tax			**3,256,938**

No.	Particulars	31.12.2013	31.12.2012
29.	**Earning Per Share (EPS)**	**5.10**	**3.09**
	Net Profit After Deferred Tax	204,462,351	123,603,866
	Outstanding Weight Average Number of Share	40,063,500	40,063,500

Shasha Denims Limited
Credit Facility for Different Banks and Financial Institutions as on 31.12.2013

Annexure-A

Name of Bank	Branch	Nature of Loan	Collateral	Rate of Interest	Limit	**Date of Expiry**
Sonali Bank Ltd.	Local Office	Working Capital	Inventory & Land Mortgage	16.00	350,000,000	**30.06.14**
		Bill Purchase	Confirm Export L/C	Discount basis	-	**30.06.14**
Bank Asia Ltd.	Corporate	Working Capital	Inventory & Land Mortgage	14.50	200,000,000	**30.12.14**
		Term Loan	Land Mortgage	14.50	123,100,000	**31.10.14**
		Term Loan	Land Mortgage	14.50	68,000,000	**31.12.15**
		FDBPL Loan	Confirm Export L/C	14.50	750,000,000	**30.12.14**
		DL	Confirm Export L/C	14.50	250,000,000	**30.12.14**
		Bill Purchase	Confirm Export L/C	Discount basis	-	**30.12.14**
The Premier Bank Ltd.	Uttara	Working Capital	Inventory & Land Mortgage	15.00	250,000,000	**28.02.15**
		Bill Purchase	Confirm Export L/C	Discount basis	-	**28.02.15**
IPDC of Bangladesh Ltd.	Gulshan	Term Loan	Land Mortgage	16.25	75,000,000	**31.12.14**
IPDC of Bangladesh Ltd.	Gulshan	Term Loan	Land Mortgage	16.50	100,000,000	**30.06.17**

Shasha Denims Limited
As at 31-12-2013

Accounts Receivable Statement

Annexure-B

Applicant	L/C No.	Date	Issuing Bank, Branch	C/I No.	Bank Ref No.	Date	Inv. Qty/Yds	Inv. Value in US$	Rate Taka	Amount in Taka	Remark
Doreen Garments Ltd.	009313120079	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0577	FDBC-13-0892	07.07.13	2,200.00	5,720.00	76.76040	439,069.49	Good
Doreen Garments Ltd.	009313120080	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0572	FDBC-13-01030	04.08.13	15,700.00	39,407.00	76.76040	3,024,897.08	Good
Versatile Attire Ltd.	304813120006	01.08.13	Jamuna Bank Ltd,Dhanmondi Branch.	132/0705	FDBC-13-01103	27.08.13	4,500.00	10,350.00	76.76040	794,470.14	Good
Mayc's Garments Ltd.	121013120101	14.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0638	FDBC-13-01106	29.08.13	20,000.00	19,000.00	76.76040	1,458,447.60	Good
NLZ Fashion Ltd.	181413990035	07.08.13	Standard Bank Ltd.105,Agrabad C/A	132/0758/1	FDBC-13-01116	01.09.13	21,000.00	47,880.00	76.76040	3,675,287.95	Good
Epcot Apparels Ltd.	194513120362D	23.07.13	EXIM Bank Ltd.,56-57, Motijheel	132/0715	FDBC-13-01120	01.09.13	3,155.00	7,035.65	76.76040	540,059.31	Good
Gous Garments Inds. Ltd.	194613120446	29.07.13	EXIM Bank Ltd.,6,Agrabad Br.	132/0626	FDBC-13-01121	01.09.13	15,170.00	36,408.00	76.76040	2,794,692.64	Good
Doreen Garments Ltd.	009313120109	07.07.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0737	FDBC-13-01134	08.09.13	20,300.00	48,621.00	76.76040	3,732,167.41	Good
Mayc's Garments Ltd.	121013120111	26.08.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0764	FDBC-13-01151	12.09.13	13,000.00	12,402.00	76.76040	951,982.48	Good
Comfort Apparels (Pvt) Ltd.	009313120169	04.08.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0584	FDBC-13-01152	12.09.13	23,830.00	54,809.00	76.76040	4,207,160.76	Good
Uranus Apparels (Pvt) Ltd.	050113120022	10.06.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0559	FDBC-13-01153	12.09.13	12,000.00	30,000.00	76.76040	2,302,812.00	Good
Virtual Bottoms Ltd.	155513120178	21.07.13	Prime Bank Ltd.,Gulshan Br. Gulshan Avenue.	132/0692	FDBC-13-01154	12.09.13	8,896.00	22,240.00	76.76040	1,707,151.30	Good
Doreen Garments Ltd.	009313120080	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0636/2	FDBC-13-01160	15.09.13	22,650.00	54,586.50	76.76040	4,190,081.57	Good
Big Boss Corporation Ltd.	160913120179	31.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0739	126/13	16.09.13	1,190.00	2,945.00	77.38000	227,884.10	Good
Fashion Forum Ltd.	013813120253	27.08.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0727	FDBP/580-13	16.09.13	4,007.00	10,582.09	76.67570	811,389.16	Good
NLZ Fashion Ltd.	181413990035	07.08.13	Standard Bank Ltd.105,Agrabad C/A	132/0758/2	FDBC-13-01168	17.09.13	21,000.00	47,880.00	76.76040	3,675,287.95	Good
Mayc's Garments Ltd.	121013120101	14.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0639	FDBC-13-01180	19.09.13	20,000.00	19,000.00	76.76040	1,458,447.60	Good
Comfort Apparels (Pvt) Ltd.	009313120169	04.08.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0807	FDBC-13-01181	19.09.13	1,950.00	4,485.00	76.76040	344,270.39	Good
Doreen Garments Ltd.	009313120080	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0636/1	FDBC-13-01187	22.09.13	8,800.00	35,288.00	76.76040	2,708,721.00	Good
Cordial Design Ltd.	182313120025	05.09.13	Standard Bank Ltd.Gulshan Branch,57/57A Uday Tower.	132/0691	FDBP/593-13	22.09.13	17,875.00	39,325.00	76.77540	3,019,192.61	Good
Big Boss Corporation Ltd.	160913120199	04.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0813	FDBP/595-13	22.09.13	1,090.00	2,697.50	76.77540	207,101.64	Good
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0818	FDBP/596-13	23.09.13	18,990.00	39,879.00	76.77540	3,061,726.18	Good
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0793/1	FDBP/597-13	23.09.13	25,000.00	53,750.00	76.77540	4,126,677.75	Good
Fashion Forum Ltd.	013813120253	27.08.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0754	FDBP/598-13	23.09.13	3,037.00	7,440.65	76.77540	571,258.88	Good
Mrinmoy Fashion and Trade Int'l Ltd.	174713120104	09.09.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0718	FDBC-13-01194	24.09.13	2,845.00	6,418.50	76.76040	492,686.63	Good
Shasha Garments Ltd.	101013120098	29.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0666	FDBC-13-01198	24.09.13	5,400.00	14,850.00	76.76040	1,139,891.94	Good
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0726	FDBP/610-13	25.09.13	15,000.00	36,000.00	76.77540	2,763,914.40	Good
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0779	FDBP/611-13	25.09.13	19,850.00	47,940.00	76.77540	3,680,612.68	Good
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0795	FDBP/612-13	25.09.13	5,200.00	12,220.00	76.77540	938,195.39	Good
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0740	132/13	26.09.13	15,725.00	35,066.75	77.38000	2,713,465.12	Good
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0775	FDBP/614-13	26.09.13	17,560.00	40,823.00	76.77540	3,134,202.15	Good
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0785/2	FDBP/615-13	26.09.13	20,000.00	49,000.00	76.77540	3,761,994.60	Good
Russel Apparels Ltd.	304713120004	12.09.13	Jamuna Bank Ltd,207,Bangabondhu Road,Narayanganj.	132/0703	133/13	29.09.13	11,813.00	27,760.55	77.38000	2,148,111.36	Good
Big Boss Corporation Ltd.	160913120208	15.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0861	134/13	29.09.13	2,005.00	5,012.50	77.38000	387,867.25	Good
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0782/1	FDBC-13-01211	29.09.13	30,900.00	74,160.00	76.76040	5,692,551.26	Good
Shasha Garments Ltd.	101013120098	29.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0668	FDBC-13-01212	29.09.13	9,600.00	26,400.00	76.76040	2,026,474.56	Good
Big Boss Corporation Ltd.	160913120203	09.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0839	FDBC-13-01215	29.09.13	1,050.00	2,782.50	76.76040	213,585.81	Good
M-Yew Fashion Ltd.	194513120462C	09.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0743	FDBC-13-01216	29.09.13	3,468.00	7,976.40	76.76040	612,271.65	Good
Big Boss Corporation Ltd.	160913120207	15.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0852	FDBC-13-01217	29.09.13	1,800.00	4,140.00	76.76040	317,788.06	Good
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0833	FDBC-13-01219	29.09.13	6,960.00	16,495.20	76.76040	1,266,178.15	Good
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0722/1	FDBP/617-13	29.09.13	23,520.00	49,747.15	76.77540	3,819,357.34	Good
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0793/2	FDBP/618-13	29.09.13	25,000.00	53,750.00	76.77540	4,126,677.75	Good
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0722/2	FDBP/619-13	29.09.13	8,500.00	19,975.00	76.77540	1,533,588.62	Good
Big Boss Corporation Ltd.	160913120204	09.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0819	FDBC-13-01221	30.09.13	6,700.00	15,236.25	76.76040	1,169,540.64	Good
Big Boss Corporation Ltd.	160913120209	15.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0840	FDBC-13-01222	30.09.13	15,555.00	41,394.33	76.76040	3,177,445.33	Good
TM Fashions Ltd.	108213120214	05.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0772	FDBC-13-01226	30.09.13	1,940.00	4,365.00	76.76040	335,059.15	Good
Big Boss Corporation Ltd.	160913120197	02.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0777	FDBP/623-13	01.10.13	12,530.00	30,072.00	76.77540	2,308,789.83	Good
Big Boss Corporation Ltd.	160913120213	19.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0860	135/13	01.10.13	3,300.00	6,930.00	77.38000	536,243.40	Good
Life Style Fashions Maker Ltd.	128113120061	15.09.13	Basic bank Ltd,Gulshan Branch.	132/0776	136/13	01.10.13	3,100.00	7,285.00	77.38000	563,713.30	Good
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0785/3	FDBP/622-13	01.10.13	20,000.00	49,000.00	76.77540	3,761,994.60	Good

Sams Attire Ltd.	303513120278	02.09.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0816	FDBP/621-13	01.10.13	4,467.00	11,614.20	76.77540	891,684.85	Good
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br.	132/0849	FDBC-13-01229	03.10.13	14,580.00	38,199.60	76.76040	2,932,216.58	Good
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br.	132/0832	FDBC-13-01230	03.10.13	24,000.00	50,880.00	76.76040	3,905,569.15	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank, 388, Kwun Road, Hong Kong.	132/0792	FDBC-13-01231	03.10.13	7,360.00	16,928.00	76.76040	1,299,400.05	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank, 388, Kwun Road, Hong Kong.	132/0751	FDBC-13-01232	03.10.13	10,030.00	25,576.50	76.76040	1,963,262.37	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank, 388, Kwun Road, Hong Kong.	132/0061	FDBC-13-01233	03.10.13	7,300.00	16,790.00	76.76040	1,288,807.12	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank, 388, Kwun Road, Hong Kong.	132/0750	FDBC-13-01234	03.10.13	9,200.00	23,920.00	76.76040	1,836,108.77	Good
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0782/2	FDBC-13-01237	03.10.13	33,150.00	77,902.50	76.76040	5,979,827.06	Good
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0783	FDBC-13-01238	03.10.13	28,500.00	66,975.00	76.76040	5,141,027.79	Good
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0817	FDBC-13-01239	03.10.13	3,400.00	7,990.00	76.76040	613,315.60	Good
NAAB Fashions Ltd.	ILC0818131216251	18.09.13	IFIC Bank, Uttara Branch.	132/0856	FDBC-13-01245	06.10.13	10,300.00	25,235.00	76.76040	1,937,048.69	Good
Anika Garments (Pvt) Ltd.	000713120027	08.09.13	Agrani Bank Ltd., Sadarghat Corp. Br. Dhaka.	132/0745	FDBC-13-01246	06.10.13	5,030.00	16,850.50	76.76040	1,293,451.12	Good
Anika Garments (Pvt) Ltd.	000713120027	08.09.13	Agrani Bank Ltd., Sadarghat Corp. Br. Dhaka.	132/0756	FDBC-13-01247	06.10.13	5,400.00	12,690.00	76.76040	974,089.48	Good
Mayc's Garments Ltd.	121013120111	26.08.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0790	FDBC-13-01249	06.10.13	15,000.00	15,000.00	76.76040	1,151,406.00	Good
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC, Anchor Tower.	132/0786	FDBC-13-01250	06.10.13	18,301.00	44,837.45	76.76040	3,441,740.60	Good
Adams Apparels Ltd.	021513120065	01.09.13	Pubali Bank Ltd, Kawranbazar Corp. Branch.	132/0802	FDBP/638-13	06.10.13	2,100.00	5,145.00	76.77540	395,009.43	Good
H.I Apparels Ltd.	087513120006	29.08.13	Islami Bank Bangladesh Ltd, Jabilee Road Br, Chittagong.	132/0815	FDBP/639-13	06.10.13	7,250.00	16,675.00	76.77540	1,280,229.80	Good
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0794/1	FDBP/640-13	06.10.13	25,000.00	53,750.00	76.77540	4,126,677.75	Good
Uranus Apparels (Pvt) Ltd.	05011130040	25.08.13	BD Krishi Bank, 15, Agrabad. corp. Br. CTG.	132/0765	FDBP/641-13	06.10.13	10,000.00	25,000.00	76.77540	1,919,385.00	Good
Dekko Designs Ltd.	BBCDAK309087	03.09.13	HSBC, Anchor Tower.	132/0787	FDBC-13-01254	07.10.13	5,596.00	13,710.20	76.76040	1,052,400.44	Good
Dekko Designs Ltd.	BBCDAK309087	03.09.13	HSBC, Anchor Tower.	132/0830	FDBC-13-01255	07.10.13	3,446.00	8,442.70	76.76040	648,065.03	Good
Maycs's Garments Ltd.	121013120124	25.09.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0875	FDBC-13-01256	07.10.13	10,000.00	9,922.00	76.76040	761,616.69	Good
Wintex Fashion Wear Ltd.	175513120069	29.08.13	Mercantile Bank Ltd.,184,Mirpur Br.	132/0773	FDBC-13-01257	07.10.13	10,000.00	23,000.00	76.76040	1,765,489.20	Good
Jeacon Garments Ltd.	101013120108	17.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0811	FDBC-13-01265	09.10.13	12,930.00	30,698.41	76.76040	2,356,422.23	Good
Big Boss Corporation Ltd.	160913120222	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0876/1	FDBC-13-01268	09.10.13	14,325.00	37,961.25	76.76040	2,913,920.73	Good
Maycs's Garments Ltd.	121013120124	25.09.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0791	FDBC-13-01269	09.10.13	15,000.00	15,000.00	76.77540	1,151,631.00	Good
Sir Denim Ltd.	014813120011	04.09.13	Janata Bank Ltd.Uttara Model Town Crop. Br.	132/0744	FDBP/666-13	09.10.13	2,165.00	5,737.25	76.77540	440,479.66	Good
Big Boss Corporation Ltd.	160913120222	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0877	FDBC-13-01276	10.10.13	24,250.00	64,262.50	76.76040	4,932,815.21	Good
Big Boss Corporation Ltd.	160913120220	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0876/2	FDBC-13-01278	10.10.13	14,800.00	37,740.00	76.76040	2,896,937.50	Good
Big Boss Corporation Ltd.	160913120216	22.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0864	141/13	21.10.13	22,525.00	55,925.00	77.38000	4,327,476.50	Good
Tanaz Fashions Ltd.	174113120658	16.09.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0851	FDBC-13-01298	21.10.13	15,000.00	34,200.00	76.76040	2,625,205.68	Good
Big Boss Corporation Ltd.	160913120213	19.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0873	139/13	09.10.13	3,300.00	8,250.00	77.38000	638,385.00	Good
Big Boss Corporation Ltd.	160913120224	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0890	140/13	09.10.13	2,050.00	4,920.00	77.38000	380,709.60	Good
Big Boss Corporation Ltd.	160913120201	09.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0814	FDBC-13-01267	09.10.13	1,330.00	3,125.50	76.76040	239,914.63	Good
Quality Apparels	096613120011	01.09.13	National Bnak Ltd.Z.H. Sikder,West Dhanmondi.	132/0803	FDBP/662-13	09.10.13	6,600.00	16,500.00	76.77540	1,266,794.10	Good
New Generation Fashion Ltd.	03300813120037	01.09.13	Sonali Bank Ltd., B.B.Avenue, Dhaka	132/0707	FDBP/663-13	09.10.13	9,400.00	31,960.00	76.77540	2,453,741.78	Good
Jeans Manufacturing Ltd.	0664131218486	05.09.13	AB Bank Ltd.,102,Karwan Bazar Br.	132/0927	FDBP/664-13	09.10.13	1,700.00	3,740.00	76.77540	287,140.00	Good
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0774	FDBP/665-13	09.10.13	13,925.00	30,606.50	76.77540	2,349,826.28	Good
Shasha Garments Ltd.	101013120091	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0741	FDBC-13-01277	10.10.13	18,671.00	52,278.80	76.76040	4,012,941.60	Good
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0859	142/13	21.10.13	13,525.00	37,816.25	77.38000	2,926,221.43	Good
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0869	143/13	21.10.13	5,300.00	12,985.00	77.38000	1,004,779.30	Good
Big Boss Corporation Ltd.	160913120221	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0878	FDBC-13-01294	21.10.13	28,700.00	73,765.00	76.76040	5,662,230.91	Good
Big Boss Corporation Ltd.	160913120232	29.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0902	FDBC-13-01295	21.10.13	6,670.00	14,732.25	76.76040	1,130,853.40	Good
Shasha Garments Ltd.	101013120092	07.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0742	FDBC-13-01297	21.10.13	7,920.00	22,176.00	76.76040	1,702,238.63	Good
Big Boss Corporation Ltd.	160913120233	29.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0901	FDBC-13-01299	21.10.13	2,530.00	6,053.25	76.76040	464,649.89	Good
Big Boss Corporation Ltd.	160913120226	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0886	FDBC-13-01301	21.10.13	15,100.00	37,750.00	76.76040	2,897,705.10	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0845	FDBC-13-01302	21.10.13	5,320.00	12,502.00	76.76040	959,658.52	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0567	FDBC-13-01303	21.10.13	20,000.00	47,000.00	76.76040	3,607,738.80	Good
KM Fashions Ltd.	043513120069	26.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0889	FDBC-13-01304	21.10.13	1,150.00	3,565.00	76.76040	273,650.83	Good
Fashion Forum Ltd.	013813120265	02.09.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0853	FDBC-13-01305	21.10.13	1,800.00	3,870.00	76.76040	297,062.75	Good
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0794/2	FDBP/684-13	21.10.13	25,000.00	53,750.00	76.77540	4,126,677.75	Good
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0723/A	FDBP/685-13	21.10.13	27,800.00	58,380.00	76.77540	4,482,147.85	Good
S.F Apparels Ltd.	154613120233	01.10.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/0893	144/13	22.10.13	10,000.00	24,500.00	77.38000	1,895,810.00	Good
Big Boss Corporation Ltd.	160913120234	01.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0891	146/13	28.10.13	3,200.00	8,480.00	77.38000	656,182.40	Good
Big Boss Corporation Ltd.	160913120234	01.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0909	147/13	28.10.13	1,420.00	3,550.00	77.38000	274,699.00	Good
Big Boss Corporation Ltd.	305313120150	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0888	148/13	28.10.13	13,700.00	32,378.58	77.38000	2,505,454.52	Good
Big Boss Corporation Ltd.	305313120150	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0938	149/13	28.10.13	2,570.00	6,168.00	77.38000	477,279.84	Good
Epcot Apparels Ltd.	106613120184	13.10.13	Al-Arafah Islami Bank Ltd.Motijheel. Br.161 Motijheel C/A..	132/0935	150/13	28.10.13	3,300.00	7,359.00	77.38000	569,439.42	Good

Shasha Garments Ltd.	101013120116	01.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0847	FDBC-13-01341	28.10.13	12,400.00	34,720.00	76.76040	2,665,121.09	Good
Shasha Garments Ltd.	101013120091	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0882	FDBC-13-01342	28.10.13	14,250.00	39,900.00	76.76040	3,062,739.96	Good
Shasha Garments Ltd.	101013120112	19.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0734	FDBC-13-01343	28.10.13	5,150.00	13,905.00	76.76040	1,067,353.36	Good
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0812	FDBP/695-13	28.10.13	5,200.00	11,440.00	76.77540	878,310.58	Good
Tanaz Fashions Ltd.	174113120197	12.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0158/2	151/13	29.10.13	21,000.00	56,700.00	77.38000	4,387,446.00	Good
Tanaz Fashions Ltd.	174113120197	12.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0158/3	152/13	29.10.13	21,000.00	56,700.00	77.38000	4,387,446.00	Good
Tanaz Fashions Ltd.	174113120317	22.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0411/2	153/13	29.10.13	15,000.00	32,550.00	77.38000	2,518,719.00	Good
Shanta Denims Ltd.	BBCDAO302485	22.08.13	HSBC,Anchor Tower.	132/0706/3	FDBC-13-01352	30.10.13	16,404.00	34,499.25	76.76040	2,648,176.23	Good
Shasha Garments Ltd.	101013120092	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0883	FDBC-13-01353	30.10.13	14,175.00	39,690.00	76.76040	3,046,620.28	Good
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0723/B	FDBP/683-13	20.10.13	25,185.00	55,284.75	76.77540	4,244,508.80	Good
Tanaz Fashions Ltd.	194513120510D	24.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0834	154/13	31.10.13	7,600.00	17,480.00	77.38000	1,352,602.40	Good
Big Boss Corporation Ltd.	305313120153	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0962	FDBC-13-01325	27.10.13	2,650.00	6,625.00	76.76040	508,537.65	Good
Gous Garments Inds. Ltd.	194613120536	17.09.13	EXIM Bank Ltd.,6,Agrabad Br.	132/0831	FDBC-13-01327	27.10.13	4,370.00	10,488.00	76.76040	805,063.08	Good
Shasha Garments Ltd.	101013120117	01.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0720	FDBC-13-01328	27.10.13	2,700.00	6,615.00	76.76040	507,770.05	Good
Talisman Ltd.	424010028229-LB	30.09.13	Standard Chartered Bank,Savar,Dhaka.	132/0820/3	FDBC-13-01329	27.10.13	21,000.00	48,300.00	76.76040	3,707,527.32	Good
Talisman Ltd.	424010028229-LB	30.09.13	Standard Chartered Bank,Savar,Dhaka.	132/0820/2	FDBC-13-01330	27.10.13	21,000.00	48,300.00	76.76040	3,707,527.32	Good
Yolk Apparels Ltd.	093013120436	09.09.13	National Bnak Ltd.48,Dilkusha C/A.	132/0822	FDBC-13-01331	27.10.13	9,280.00	20,694.40	76.76040	1,588,510.42	Good
Shasha Garments Ltd.	101013120098	29.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0700	FDBC-13-01332	27.10.13	4,670.00	12,842.50	76.76040	985,795.44	Good
Big Boss Corporation Ltd.	160913120237	03.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0921	FDBC-13-01333	27.10.13	8,680.00	22,923.25	76.76040	1,759,597.84	Good
Big Boss Corporation Ltd.	160913120178	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0907/2	FDBC-13-01334	27.10.13	20,955.00	49,465.25	76.76040	3,796,972.38	Good
Big Boss Corporation Ltd.	160913120178	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0907/1	FDBC-13-01335	27.10.13	19,080.00	43,471.50	76.76040	3,336,889.73	Good
Big Boss Corporation Ltd.	160913120239	06.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0940	FDBC-13-01336	27.10.13	1,750.00	3,965.00	76.76040	304,354.99	Good
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0906	155/13	04.11.13	4,450.00	10,902.50	77.38000	843,635.45	Good
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0952	156/13	04.11.13	4,725.00	11,576.25	77.38000	895,770.23	Good
TM Fashions Ltd.	108213120254	27.10.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0884	157/13	04.11.13	3,450.00	7,245.00	77.38000	560,618.10	Good
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0879	FDBC-13-01354	04.11.13	12,640.00	29,072.00	76.76040	2,231,578.35	Good
Talisman Ltd.	424010028229-LB	30.09.13	Standard Chartered Bank,Savar,Dhaka.	132/0820/1	FDBC-13-01355	04.11.13	22,600.00	51,980.00	76.76040	3,990,005.59	Good
Shasha Garments Ltd.	101013120125	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0850	FDBC-13-01356	04.11.13	8,450.00	22,320.00	76.76040	1,713,292.13	Good
Shasha Garments Ltd.	101013120124	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0941	FDBC-13-01357	04.11.13	3,800.00	10,450.00	76.76040	802,146.18	Good
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0780/2	FDBC-13-01358	04.11.13	33,150.00	77,902.50	76.76040	5,979,827.06	Good
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0781	FDBC-13-01359	04.11.13	10,250.00	24,087.50	76.76040	1,848,966.14	Good
Big Boss Corporation Ltd.	160913120241	08.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0955	FDBC-13-01360	04.11.13	6,100.00	13,725.00	76.76040	1,053,536.49	Good
Big Boss Corporation Ltd.	305313120149	07.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0953/1	FDBC-13-01361	04.11.13	14,655.00	36,637.50	76.76040	2,812,309.16	Good
TM Fashions Ltd.	108213120223	15.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0724	FDBC-13-01362	04.11.13	28,835.00	62,462.25	76.76040	4,794,627.29	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0829	FDBC-13-01363	04.11.13	19,947.00	46,875.45	76.76040	3,598,178.29	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0865	FDBC-13-01364	04.11.13	31,000.00	71,300.00	76.76040	5,473,016.52	Good
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0844	FDBC-13-01365	04.11.13	3,450.00	7,417.50	76.76040	569,370.27	Good
H.I Apparels Ltd.	087513120007	30.09.13	Islami Bank Bangladesh Ltd,Jabilee Road Br,Chittagong.	132/0796	FDBC-13-01366	04.11.13	10,100.00	22,220.00	76.76040	1,705,616.09	Good
Big Boss Corporation Ltd.	305313120149	07.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0953/2	FDBC-13-01367	04.11.13	12,865.00	28,622.00	76.76040	2,197,036.17	Good
Samrana Enterprise Ltd.	126913120061	03.10.13	Basic Bank Ltd.Main Br. Dhaka.	132/0933/1	FDBC-13-01368	04.11.13	22,050.00	48,210.00	76.76040	3,700,618.88	Good
Shasha Garments Ltd.	101013120123	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0942	FDBC-13-01369	04.11.13	2,000.00	5,500.00	76.76040	422,182.20	Good
NAAB Fashions Ltd.	ILC0818131215813	11.09.13	IFIC Bank,Uttara Branch.	132/0836	FDBP/707-13	04.11.13	4,500.00	11,475.00	76.77540	880,997.72	Good
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0920	FDBP/708-13	04.11.13	2,050.00	4,630.00	76.77540	355,470.10	Good
Sams Attire Ltd.	303513120278	02.09.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0900	FDBP/709-13	04.11.13	3,260.00	8,476.00	76.77540	650,748.29	Good
ZXY International FZCO	123010269926-DL	03.10.13	Standard Chartered,Dubai, U.A.E	132/0866	FBC/1033/13	05.11.13	10,110.00	20,725.50	77.38000	1,603,739.19	Good
Big Boss Corporation Ltd.	160913120234	01.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0960	158/13	05.11.13	2,550.00	5,227.50	77.38000	404,503.95	Good
Mrinmoy Fashion and Trade Int'l Ltd.	174713120130	23.10.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0918	159/13	07.11.13	2,106.00	4,668.30	77.38000	361,233.05	Good
Tanaz Fashions Ltd.	194513120515D	30.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0895	FDBC-13-01383	07.11.13	7,450.00	16,390.00	76.76040	1,258,102.96	Good
Talisman Ltd.	424010028229-LB	30.10.13	Standard Chartered Bank,Savar,Dhaka.	132/0887	FDBC-13-01384	07.11.13	22,200.00	51,060.00	76.76040	3,919,386.02	Good
Shanta Denims Ltd.	BBCDAO302485	22.08.13	HSBC,Anchor Tower.	132/0706/2	FDBC-13-01385	07.11.13	16,000.00	33,649.60	76.76040	2,582,956.76	Good
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0915	FDBC-13-01389	11.11.13	12,500.00	28,750.00	76.76040	2,206,861.50	Good
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0881	FDBC-13-01390	11.11.13	13,800.00	38,640.00	76.76040	2,966,021.86	Good
Sterling Styles Ltd.	086213120955	10.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0947/3	FDBC-13-01391	11.11.13	11,600.00	27,260.00	76.76040	2,092,488.50	Good
Tanaz Fashions Ltd.	194513120515D	30.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0894/1	FDBC-13-01392	11.11.13	17,500.00	39,900.00	76.76040	3,062,739.96	Good
Tanaz Fashions Ltd.	194513120515D	30.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0894/2	FDBC-13-01393	11.11.13	17,500.00	39,900.00	76.76040	3,062,739.96	Good
Shanta Denims Ltd.	BBCDAO302485	22.08.13	HSBC,Anchor Tower.	132/0706/4	FDBC-13-01394	11.11.13	24,278.00	67,327.75	76.76040	5,168,105.02	Good
Natural Denims Ltd.	174113120707	06.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0937	FDBC-13-01395	11.11.13	20,350.00	46,805.00	76.76040	3,592,770.52	Good
Balaka Stitch (Pvt) Ltd.	216113120013	23.10.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0904	FDBC-13-01396	11.11.13	12,065.00	27,546.81	76.76040	2,114,504.15	Good

Balaka Stitch (Pvt) Ltd.	216113120013	23.10.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0956	FDBC-13-01397	11.11.13	5,040.00	11,774.45	76.76040	903,811.49	Good
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/1	FDBC-13-01398	11.11.13	25,000.00	48,750.00	76.76040	3,742,069.50	Good
Manta Apparels Ltd.	140313120051	07.10.13	Dhaka Bank Ltd.,Local Office,Local Off.,115-120,Motijheel.	132/0945	FDBC-13-01399	11.11.13	4,500.00	10,260.00	76.76040	787,561.70	Good
Manta Apparels Ltd.	147813120644	08.09.13	Eastern Bank Ltd.,Head Off.10, Dilkusha.	132/0821	FDBC-13-01400	11.11.13	15,000.00	33,000.00	76.76040	2,533,093.20	Good
Big Boss Corporation Ltd.	160913120251	29.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01002	FDBC-13-01401	11.11.13	1,245.00	2,988.00	76.76040	229,360.08	Good
Samrana Enterprise Ltd.	126913120061	03.10.13	Basic Bank Ltd.Main Br. Dhaka.	132/0933/2	FDBC-13-01402	11.11.13	24,250.00	57,457.50	76.76040	4,410,460.68	Good
Big Boss Corporation Ltd.	160913120247	28.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0989	FDBC-13-01403	11.11.13	2,000.00	5,135.00	76.76040	394,164.65	Good
S.F Apparels Ltd.	154613120233	01.10.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/0983	160/13	12.11.13	18,000.00	45,700.00	77.38000	3,536,266.00	Good
Fashion Forum Ltd.	013813120312	09.10.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0898	161/13	12.11.13	8,600.00	21,500.00	77.38000	1,663,670.00	Good
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0809/1	FDBP/743-13	12.11.13	25,000.00	53,750.00	76.77540	4,126,677.75	Good
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/3	FDBC-13-01410	17.11.13	18,000.00	37,855.80	76.76040	2,905,826.35	Good
Olira Fashions Ltd.	297613120002	18.09.13	Shahjalal Islami Bank Ltd,Head Office,Gulshan-1	132/0838	FDBC-13-01411	17.11.13	6,800.00	16,550.00	76.76040	1,270,384.62	Good
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0858	FDBC-13-01412	17.11.13	7,150.00	20,520.50	76.76040	1,575,161.79	Good
TM Fashions Ltd.	108213120223	15.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0725/1	FDBC-13-01413	17.11.13	24,000.00	50,400.00	76.76040	3,868,724.16	Good
Mayc's Garments Ltd.	121013120133	03.10.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0919	FDBC-13-01414	17.11.13	15,000.00	15,500.00	76.76040	1,189,786.20	Good
Mayc's Garments Ltd.	121013120133	03.10.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0978	FDBC-13-01415	17.11.13	13,000.00	12,402.00	76.76040	951,982.48	Good
Shasha Garments Ltd.	101013120111	19.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0735	FDBc-13-01416	17.11.13	4,450.00	12,015.00	76.76040	922,276.21	Good
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0913	FDBC-13-01417	17.11.13	16,000.00	48,800.00	76.76040	3,745,907.52	Good
Shasha Garments Ltd.	101013120082	14.07.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0914	FDBC-13-01418	17.11.13	10,280.00	25,660.00	76.76040	1,969,671.86	Good
Big Boss Corporation Ltd.	160913120246	24.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0926	FDBC-13-01419	17.11.13	14,120.00	33,584.42	76.76040	2,577,953.51	Good
Dekko Designs Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0930	FDBC-13-01420	17.11.13	3,879.00	9,503.55	76.76040	729,496.30	Good
Doreen Garments Ltd.	009313120258	29.09.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0848/2	FDBC-13-01421	17.11.13	15,040.00	30,380.80	76.76040	2,332,042.36	Good
Big Boss Corporation Ltd.	305313120150	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0903	162/13	18.11.13	5,350.00	11,770.00	77.38000	910,762.60	Good
Corona Fashion Ltd.	086213120933	07.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0943	163/13	18.11.13	15,400.00	37,730.00	77.38000	2,919,547.40	Good
Norman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0760/1	FDBC-13-01426	19.11.13	22,000.00	50,160.00	76.76040	3,850,301.66	Good
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/2	FDBC-13-01427	19.11.13	25,000.00	48,750.00	76.76040	3,742,069.50	Good
Natural Denims Ltd.	174113120742	28.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0985	FDBC-13-01428	19.11.13	18,000.00	46,800.00	76.76040	3,592,386.72	Good
Balaka Stitch (Pvt) Ltd.	216113120012	22.10.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0931	FDBC-13-01432	20.11.13	8,100.00	18,369.69	76.71060	1,409,149.94	Good
Natural Denims Ltd.	174113120742	28.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0929	FDBC-13-01433	20.11.13	5,000.00	14,750.00	76.71060	1,131,481.35	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0911/1	FDBC-13-01434	20.11.13	24,635.00	57,892.25	76.71060	4,440,949.23	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0936	FDBC-13-01435	20.11.13	14,615.00	35,806.75	76.71060	2,746,757.28	Good
Big Boss Corporation Ltd.	160913120252	04.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0996	FDBC-13-01436	20.11.13	5,960.00	15,496.00	76.71060	1,188,707.46	Good
Big Boss Corporation Ltd.	160913120254	06.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0997	FDBC-13-01437	20.11.13	3,645.00	8,067.25	76.71060	618,843.59	Good
Natural Denims Ltd.	174113120742	28.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0928	FDBC-13-01438	20.11.13	4,000.00	10,600.00	76.71060	813,132.36	Good
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0780/1	FDBC-13-01446	24.11.13	30,900.00	74,160.00	76.71060	5,688,858.10	Good
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0843	FDBC-13-01447	24.11.13	6,000.00	14,100.00	76.71060	1,081,619.46	Good
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0842	FDBC-13-01448	24.11.13	10,250.00	24,087.50	76.71060	1,847,766.58	Good
Mrinmoy Fashion and Trade Int'l Ltd.	174713120129	23.10.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0925	FDBC-13-01450	24.11.13	9,750.00	22,425.00	76.71060	1,720,235.21	Good
Zyta Apparels Ltd.	181613120336	10.10.13	Standard Bank Ltd.,Gulshan Branch.	132/0944	FDBC-13-01451	24.11.13	11,500.00	26,220.00	76.71060	2,011,351.93	Good
Norman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch -Bangla Bank Ltd,Gulshan Branch.	132/0760/2	FDBC-13-01452	24.11.13	21,410.00	48,814.80	76.71060	3,744,612.60	Good
M-Yew Fashion Ltd.	194513120583C	28.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0999	FDBC-13-01453	24.11.13	9,013.00	20,729.90	76.71060	1,590,203.07	Good
Uranus Apparels (Pvt) Ltd.	050113120043	09.09.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0841	FDBC-13-01454	24.11.13	10,000.00	25,000.00	76.71060	1,917,765.00	Good
Big Boss Corporation Ltd.	160913120248	29.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0982	FDBC-13-01455	24.11.13	16,425.00	40,092.50	76.71060	3,075,519.73	Good
Multi Safh Ltd.	147213120298	10.10.13	Eastern Bank Ltd.,33,Agrabad, CTG.	132/0827	FDBC-13-01456	24.11.13	19,000.00	42,750.00	76.71060	3,279,378.15	Good
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/1	FDBC-13-01457	24.11.13	18,363.00	38,619.23	76.71060	2,962,504.30	Good
Tusuka Trousers Ltd.	147813120791	27.10.13	Eastern Bank Ltd.,Head Off.10, Dilkusha.	132/0981	164/13	26.11.13	6,100.00	16,470.00	77.38000	1,274,448.60	Good
Versatile Attire Ltd.	088913120019	10.10.13	Islami Bank Ltd,New Market Branch.	132/0867/1	165/13	26.11.13	24,070.00	55,361.00	77.38000	4,283,834.18	Good
Versatile Attire Ltd.	088913120019	10.10.13	Islami Bank Ltd,New Market Branch.	132/0867/2	166/13	26.11.13	20,775.00	46,506.00	77.38000	3,598,634.28	Good
Centex Textile and Apparels Ltd.	134713120081	23.10.13	Southeast Bank Ltd.,New Eskaton Br.23/Ka,Dhaka.	132/0971	167/13	26.11.13	2,450.00	6,737.50	77.38000	521,347.75	Good
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0916	FDBC-13-01465	26.11.13	21,800.00	60,350.00	76.71060	4,629,484.71	Good
Shasha Garments Ltd.	101013120124	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01005	FDBC-13-01466	26.11.13	2,500.00	6,875.00	76.71060	527,385.38	Good
Arrow Jeans (Pvt) Ltd.	181413120113	22.10.13	Standard Bank Ltd.105,Agrabad C/A	132/0968	FDBC-13-01467	26.11.13	5,652.00	12,999.60	76.71060	997,207.12	Good
Big Boss Corporation Ltd.	160913120250	29.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0977	FDBC-13-01468	26.11.13	26,325.00	59,350.75	76.71060	4,552,831.64	Good
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0885/1	FDBC-13-01469	26.11.13	13,250.00	30,475.00	76.71060	2,337,755.54	Good
Big Boss Corporation Ltd.	160913120255	10.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01021	FDBC-13-01470	26.11.13	3,750.00	9,937.50	76.71060	762,311.59	Good
Gous Garments Inds. Ltd.	194613120607	10.10.13	EXIM Bank Ltd.,6,Agrabad Br.	132/0934	FDBC-13-01471	26.11.13	2,230.00	5,240.50	76.71060	402,001.90	Good
Pantaloon Design Ltd.	155913120080	05.11.13	Prime Bank Ltd.62,Banani Br.	132/0994	FDBC-13-01472	26.11.13	10,500.00	23,100.00	76.71060	1,772,014.86	Good
Sterling Styles Ltd.	086213120955	10.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0947/1	FDBC-13-01473	26.11.13	25,000.00	58,750.00	76.71060	4,506,747.75	Good

Shasha Garments Ltd.	101013120124	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0972	FDBC-13-01474	26.11.13	11,150.00	31,275.00	76.71060	2,399,124.02	Good
Big Boss Corporation Ltd.	160913120255	10.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01024	FDBC-13-01475	26.11.13	2,250.00	5,175.00	76.71060	396,977.36	Good
Fashion Forum Ltd.	013813120311	09.10.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0958	168/13	27.11.13	20,543.00	50,860.90	77.38000	3,935,616.44	Good
Tanaz Fashions Ltd.	194513120514D	29.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0874	169/13	27.11.13	12,500.00	46,250.00	77.38000	3,578,825.00	Good
Anika Apparels (Pvt) Ltd.	174213120096	08.10.13	Mercantile Bank Ltd. Kawran Bazar Br., Dhaka.	132/0950	170/13	28.11.13	2,500.00	5,875.00	77.38000	454,607.50	Good
Olira Fashions Ltd.	297613120004	08.10.13	Shahjalal Islami Bank Ltd,Head Office,Gulshan-1	132/0946	171/13	28.11.13	7,555.00	18,887.50	77.38000	1,461,514.75	Good
Fashion Forum Ltd.	013813120312	09.10.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0899	172/13	28.11.13	26,100.00	63,420.00	77.38000	4,907,439.60	Good
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01025	FDBC-13-01483	01.12.13	9,690.00	22,093.20	76.81030	1,696,985.32	Good
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0917	FDBC-13-01484	01.12.13	13,800.00	37,950.00	76.81030	2,914,950.89	Good
Angora Fashion Ltd.	0673131223492	12.11.13	AB Bank Ltd,Principal Branch,30-31,Dilkusha.	132/0965	FDBC-13-01485	01.12.13	5,700.00	13,395.00	76.81030	1,028,873.97	Good
Natural Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0948/1	FDBC-13-01486	01.12.13	26,500.00	62,275.00	76.81030	4,783,361.43	Good
Natural Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0963/1	FDBC-13-01487	01.12.13	17,000.00	39,950.00	76.81030	3,068,571.49	Good
Shanta Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0951/4	FDBC-13-01488	01.12.13	18,000.00	37,855.80	76.81030	2,907,715.35	Good
ZXY International FZCO	123010269926-DL	03.10.13	Standard Chartered,Dubai, U.A.E	132/0868	1095/13	03.12.13	5,527.00	17,686.40	77.38000	1,368,573.63	Good
Fashion Forum Ltd.	BBCDAK311754	11.11.13	HSBC,Anchor Tower.	132/0984	173/13	05.12.13	6,383.00	14,553.24	77.38000	1,126,129.71	Good
TM Fashions Ltd.	108213120223	15.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0725/2	FDBC-13-01502	08.12.13	23,500.00	49,350.00	76.76040	3,788,125.74	Good
TM Designers Ltd.	108213120258	31.10.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0932/1	FDBC-13-01503	08.12.13	18,000.00	37,980.00	76.76040	2,915,359.99	Good
Mrinmoy Fashion and Trade Int'l Ltd.	174713120129	23.10.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0998	FDBC-13-01504	08.12.13	17,521.00	43,283.45	76.76040	3,322,454.94	Good
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/5	FDBC-13-01505	08.12.13	17,806.00	37,447.80	76.76040	2,874,508.11	Good
Jeans Manufacturing Ltd.	0664131224049	19.11.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/01069	FDBC-13-01506	08.12.13	6,600.00	17,490.00	76.76040	1,342,539.40	Good
Sterling Styles Ltd.	086213120955	10.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0947/2	FDBC-13-01507	08.12.13	25,000.00	58,750.00	76.76040	4,509,673.50	Good
Sams Attire Ltd.	303513120233	09.07.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/01047	FDBC-13-01508	08.12.13	5,000.00	12,500.00	76.76040	959,505.00	Good
Shasha Garments Ltd.	101013120144	17.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01018/1	FDBC-13-01509	08.12.13	20,000.00	55,000.00	76.76040	4,221,822.40	Good
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/01011	FDBC-13-01510	08.12.13	2,044.00	5,007.80	76.76040	384,400.73	Good
Doreen Garments Ltd.	009313120258	29.09.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0848/1	FDBC-13-01511	08.12.13	20,000.00	40,400.00	76.76040	3,101,120.16	Good
Shasha Garments Ltd.	101013120142	17.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0854	FDBC-13-01524	11.12.13	9,300.00	24,210.00	76.76040	1,858,369.28	Good
Shasha Garments Ltd.	101013120143	17.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0855	FDBC-13-01525	11.12.13	4,100.00	11,240.00	76.76040	862,786.90	Good
Shasha Garments Ltd.	101013120137	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01016	FDBC-13-01526	11.12.13	4,682.00	12,466.40	76.76040	956,925.85	Good
Shasha Garments Ltd.	101013120136	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01004	FDBC-13-01527	11.12.13	11,470.00	32,631.00	76.76040	2,504,768.61	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0912	FDBC-13-01528	11.12.13	4,294.00	9,876.20	76.76040	758,101.06	Good
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0911/2	FDBC-13-01529	11.12.13	24,000.00	56,400.00	76.76040	4,329,286.56	Good
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0987	FDBC-13-01530	11.12.13	11,033.00	23,169.30	76.76040	1,778,484.74	Good
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0988	FDBC-13-01531	11.12.13	8,050.00	20,125.00	76.76040	1,544,803.05	Good
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/01028	FDBC-13-01532	11.12.13	14,000.00	32,200.00	76.76040	2,471,684.88	Good
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0986	FDBC-13-01533	11.12.13	12,224.00	29,337.60	76.76040	2,251,965.91	Good
Mrinmoy Fashion and Trade Int'l Ltd.	174713120142	07.11.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0923	FDBC-13-01449	24.11.13	7,580.00	19,426.00	76.71060	1,490,180.12	Good
Fashion Forum Ltd.	BBCDAK311754	11.11.13	HSBC,Anchor Tower.	132/0992	176/13	15.12.13	4,016.00	9,156.48	77.38000	708,528.42	Good
Doreen Garments Ltd.	009313120258	29.09.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0848/3	FDBC-13-01540	15.12.13	26,290.00	79,476.80	76.76040	6,100,670.96	Good
Samrana Enterprise Ltd.	126913120061	03.10.13	Basic Bank Ltd.Main Br. Dhaka.	132/01067	FDBC-13-01541	15.12.13	11,350.00	22,677.38	76.76040	1,740,724.76	Good
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/01020/A	FDBC-13-01542	15.12.13	2,900.00	6,815.00	76.76040	523,122.13	Good
Big Boss Corporation Ltd.	160913120265	24.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01081	FDBC-13-01543	15.12.13	9,150.00	22,620.00	76.76040	1,736,320.25	Good
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/01001	FDBC-13-01544	15.12.13	4,200.00	8,820.00	76.76040	677,026.73	Good
Versatile Attire Ltd.	304813120009	27.11.13	Jamuna Bank Ltd,Dhanmondi Branch.	132/0908	FDBC-13-01545	15.12.13	11,000.00	25,300.00	76.76040	1,942,038.12	Good
Natural Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0948/2	FDBC-13-01546	15.12.13	26,000.00	61,100.00	76.76040	4,690,060.44	Good
Natural Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0963/2	FDBC-13-01547	15.12.13	16,500.00	38,775.00	76.76040	2,976,384.51	Good
Natural Denims Ltd.	174113120808	24.11.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01055	FDBC-13-01548	15.12.13	2,600.00	7,670.00	76.76040	588,752.27	Good
Natural Denims Ltd.	174113120808	24.11.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01054	FDBC-13-01549	15.12.13	8,500.00	24,650.00	76.76040	1,892,143.86	Good
Natural Denims Ltd.	174113120838	02.12.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01083	FDBC-13-01550	15.12.13	8,200.00	21,730.00	76.76040	1,668,003.49	Good
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/2	FDBC-13-01551	15.12.13	18,000.00	37,855.80	76.76040	2,905,826.35	Good
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0896	FDBC-13-01552	15.12.13	18,591.00	39,098.73	76.76040	3,001,234.15	Good
Noman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0761/1	FDBC-13-01553	15.12.13	20,000.00	45,600.00	76.76040	3,500,274.24	Good
Noman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0761/2	FDBC-13-01554	15.12.13	20,000.00	45,600.00	76.76040	3,500,274.24	Good
Dekko Designs Ltd.	BBCDAK312929	01.12.13	HSBC,Anchor Tower.	132/01035	177/13	17.12.13	5,444.00	13,337.80	77.38000	1,032,078.96	Good
Pantaloon Jeans Ltd.	155913120084	24.11.13	Prime Bank Ltd.62,Banani Br.	132/01090	FDBC-13-01555	17.12.13	8,900.00	20,470.00	76.76040	1,571,285.39	Good
Tanaz Fashions Ltd.	194513120652D	28.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/01032	FDBC-13-01556	17.12.13	10,400.00	22,880.00	76.76040	1,756,277.95	Good
Fashion Forum Ltd.	013813120342	20.11.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/01036	178/13	18.12.13	15,887.00	39,269.40	77.38000	3,038,666.17	Good
Anika Apparels (Pvt) Ltd.	174213120107	19.11.13	Mercantile Bank Ltd.,Kawran Bazae Branch.	132/01031	179/13	18.12.13	9,800.00	24,010.00	77.38000	1,857,893.80	Good
M-Yew Fashion Ltd.	194513120637C	18.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/01053	180/13	19.12.13	8,126.00	18,689.80	77.38000	1,446,216.72	Good

Raihan Apparels Ltd.	147813120836	06.11.13	Eastern Bank Ltd.,Head Off.10,Dilkusha.	132/01007	181/13	19.12.13	13,500.00	33,765.00	77.38000	2,612,735.70	Good
Hasan Tanvir Fashion Wear Ltd.	106613120205	14.11.13	Al-Arafah Islami Bank Ltd.Motijheel. Br.161 Motijheel C/A..	132/01042	182/13	19.12.13	7,500.00	18,000.00	77.38000	1,392,840.00	Good
Shasha Garments Ltd.	101013120137	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01019	FDBC-13-01573	22.12.13	12,000.00	34,950.00	76.76040	2,682,775.98	Good
Shasha Garments Ltd.	101013120123	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0973	FDBC-13-01574	22.12.13	6,350.00	17,875.00	76.76040	1,372,092.15	Good
Epcot Apparels Ltd.	222713120076	01.12.13	Mutual Trust Bank Ltd,,H-50,R-3,Gulshan-1.	132/01079	FDBC-13-01575	22.12.13	2,850.00	6,697.50	76.76040	514,102.78	Good
Epcot Apparels Ltd.	194513120619D	11.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/0975/A	FDBC-13-01576	22.12.13	3,120.00	7,176.00	76.76040	550,832.63	Good
Epcot Apparels Ltd.	194513120619D	11.11.13	EXIM Bnak Ltd.,Motijheel Br.56-57,Motijheel.	132/0974	FDBC-13-01577	22.12.13	5,808.00	12,951.84	76.76040	994,188.42	Good
Natural Denims Ltd.	174113120855	08.12.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01113	FDBC-13-01578	22.12.13	8,500.00	19,775.00	76.76040	1,517,936.91	Good
Shasha Garments Ltd.	101013120136	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01015	FDBC-13-01579	22.12.13	8,503.00	22,545.10	76.76040	1,730,570.89	Good
K.M Fashions Ltd.	043513120089	02.12.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/01034	FDBC-13-01580	22.12.13	5,400.00	13,230.00	76.76040	1,015,540.09	Good
Big Boss Corporation Ltd.	160913120257	18.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01038	FDBC-13-01581	22.12.13	19,100.00	49,715.00	76.76040	3,816,143.29	Good
Big Boss Corporation Ltd.	160913120261	21.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0990	FDBC-13-01582	22.12.13	4,300.00	10,320.00	76.76040	792,167.33	Good
Big Boss Corporation Ltd.	160913120259	18.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01037	FDBC-13-01583	22.12.13	31,650.00	82,257.50	76.76040	6,314,118.60	Good
Tanaz Fashions Ltd.	194513120659D	01.12.13	EXIM Bank Ltd.,56-57, Motijheel	132/01060	FDBC-13-01584	22.12.13	24,000.00	69,600.00	76.76040	5,342,523.84	Good
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/01084	FDBC-13-01585	22.12.13	8,000.00	18,400.00	76.76040	1,412,391.36	Good
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0809/2	FDBP/797-13	10.12.13	25,000.00	53,750.00	76.77540	4,126,677.75	Good
ZXY Apparel Manufacturing Ltd.	123010277141-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/0976/1	1126/13	22.12.13	20,000.00	47,600.00	77.38000	3,683,288.00	Good
ZXY Apparel Manufacturing Ltd.	123010277141-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/0976/2	1127/13	22.12.13	17,911.00	42,628.18	77.38000	3,298,568.57	Good
ZXY Apparel Manufacturing Ltd.	123010276749-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/01027	1128/13	22.12.13	7,400.00	15,170.00	77.38000	1,173,854.60	Good
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/6	FDBC-13-01588	23.12.13	24,278.00	62,600.86	76.76040	4,805,267.05	Good
Eurozone Fashion Ltd.	0686131224469	24.11.13	AB Bank Ltd,Uttara Branch.S-4,R-14(D),Dhaka-1230.	132/01003/1	FDBC-13-01589	23.12.13	13,500.00	33,075.00	76.76040	2,538,850.23	Good
Eurozone Fashion Ltd.	0686131224469	24.11.13	AB Bank Ltd,Uttara Branch.S-4,R-14(D),Dhaka-1230.	132/01003/2	FDBC-13-01590	23.12.13	13,500.00	33,075.00	76.76040	2,538,850.23	Good
Noman Fashion Fabrics Ltd.	168913120023	03.12.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0961	183/13	24.12.13	23,000.00	54,280.00	77.38000	4,200,186.40	Good
Big Boss Corporation Ltd.	160913120268	28.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01049	184/13	24.12.13	17,100.00	42,780.78	77.38000	3,310,376.76	Good
Comfort Apparels (Pvt) Ltd.	009313120321	12.11.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0939	185/13	24.12.13	7,525.00	17,307.50	77.38000	1,339,254.35	Good
Windy Apparels Ltd.	194513120423D	26.08.13	EXIM Bank Ltd.,56-57, Motijheel	132/0769	FDBP/826-13	26.12.13	21,000.00	78,750.00	76.77540	6,046,062.75	Good
TM Fashions Ltd.	108213120272	14.11.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/01058	FDBC-13-01596	29.12.13	11,200.00	25,984.00	76.76040	1,994,542.23	Good
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0885/2	FDBC-13-01597	29.12.13	13,000.00	29,900.00	76.76040	2,295,135.96	Good
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/3	FDBC-13-01598	29.12.13	25,000.00	48,750.00	76.76040	3,742,069.50	Good
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/01046	FDBC-13-01599	29.12.13	11,800.00	27,730.00	76.76040	2,128,565.89	Good
TM Designers Ltd.	108213120258	31.10.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0932/2	FDBC-13-01600	29.12.13	17,720.00	37,389.20	76.76040	2,870,009.95	Good
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/01071	FDBC-13-01601	29.12.13	4,250.00	10,200.00	76.76040	782,956.08	Good
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/01070	FDBC-13-01602	29.12.13	13,276.00	30,534.80	76.76040	2,343,863.46	Good
Mayc's Garments Ltd.	121013120163	19.12.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/01157	FDBC-13-01603	29.12.13	13,000.00	12,402.00	76.76040	951,982.48	Good
K.M Fashions Ltd.	043513120096	17.12.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/01008	FDBC-13-01604	29.12.13	6,885.00	16,701.50	76.76040	1,282,013.82	Good
K.M Fashions Ltd.	043513120089	02.12.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/01050	FDBC-13-01605	29.12.13	3,675.00	9,003.75	76.76040	691,131.45	Good
TM Fashions Ltd.	108213120272	14.11.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/01059/A	FDBC-13-01606	29.12.13	20,485.00	52,646.45	76.76040	4,041,162.56	Good
Armana Fashions Ltd.	141613120334	04.12.13	Dhaka Bank Ltd, Gulshan Br. Gulshan	132/01100	FDBC-13-01607	29.12.13	9,000.00	22,500.00	76.76040	1,727,109.00	Good
Armana Fashions Ltd.	141613120334	04.12.13	Dhaka Bank Ltd, Gulshan Br. Gulshan	132/01106	FDBC-13-01608	29.12.13	2,750.00	9,075.00	76.76040	696,600.63	Good
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01044	FDBC-13-01609	29.12.13	12,980.00	29,594.40	76.76040	2,271,677.98	Good
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01093	FDBC-13-01610	29.12.13	5,900.00	13,452.00	76.76040	1,032,580.90	Good
Mayoral Moda Infantil, S.A.U	5167330012000	30.10.13	Banco De Sabadell, SA, Spain	132/0964	FDBC-13-01611	29.12.13	5,000.00	16,750.00	76.76040	1,285,736.70	Good
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01089	FDBC-13-01612	29.12.13	3,200.00	7,296.00	76.76040	560,043.88	Good
Shanta Denims Ltd.	BBCDAO302626	03.09.13	HSBC,Anchor Tower.	132/0770/2	FDBC-13-01613	29.12.13	20,942.00	63,858.46	76.76040	4,901,800.93	Good
KL Fashion Ltd.	133513120370	25.11.13	Southeast Bank Ltd. Principal Br. 1,Dilkusha.	132/01052	FDBC-13-01614	29.12.13	12,100.00	30,100.00	76.76040	2,310,488.04	Good
Hong Kong Fashions Ltd.	087813120005	17.11.13	Islami Bank Bangladesh Ltd, M-10,Mirpur Br.	132/01040	FDBC-13-01615	29.12.13	9,999.00	22,997.70	76.76040	1,765,312.65	Good
Yolk Apparels Ltd.	093013120545	28.11.13	National Bnak Ltd.48,Dilkusha C/A.	132/0789	FDBC-13-01616	29.12.13	11,646.00	26,203.58	76.76040	2,011,397.28	Good
Mars Stitch Ltd.	ILCO802131220700	27.11.13	IFIC Bank Ltd.Gulshan Br.RM Centre.	132/01064	FDBC-13-01617	29.12.13	3,300.00	7,755.00	76.76040	595,276.90	Good
KL Fashion Ltd.	133513120388	12.12.13	Southeast Bank Ltd. Principal Br. 1,Dilkusha.	132/01051	FDBC-13-01618	29.12.13	3,000.00	7,800.00	76.76040	598,731.12	Good
Tanaz Fashions Ltd.	194513120652D	28.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/01068	FDBC-13-01619	29.12.13	26,600.00	60,648.00	76.76040	4,655,364.74	Good
Fashion Jeans Ltd.	094713120282	13.11.13	National Bnak Ltd.Mohakhali Br.	132/01023	FDBC-13-01620	29.12.13	2,800.00	6,440.00	76.76040	494,336.98	Good
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01078	FDBC-13-01621	29.12.13	2,750.00	6,270.00	76.76040	481,287.71	Good
S.F Apparels Ltd.	154613120233	01.10.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/01012	186/13	30.12.13	15,000.00	36,750.00	77.38000	2,843,715.00	Good
Fashion Forum Ltd.	013813120342	20.11.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/01087	187/13	30.12.13	5,312.00	13,280.00	77.38000	1,027,606.40	Good
Yolk Apparels Ltd.	093013120545	28.11.13	National Bnak Ltd.48,Dilkusha C/A.	132/01088	FDBC-13-01625	30.12.13	10,340.00	23,127.20	76.76040	1,775,253.12	Good
FCI BD Ltd.	BBCDAO303538	28.11.13	HSBC,Anchor Tower.	132/0897/2	FDBC-13-01626	30.12.13	15,386.00	34,890.83	76.76040	2,678,234.07	Good
FCI BD Ltd.	BBCDAO303538	28.11.13	HSBC,Anchor Tower.	132/0897/1	FDBC-13-01627	30.12.13	16,000.00	36,283.20	76.76040	2,785,112.95	Good
Amichi Apparels Ltd.	181213120024	29.10.13	Standard Bank Ltd., Imamgong Br. Dhaka.	132/0991	174/13	09.12.13	17,510.00	47,628.00	77.38000	3,685,454.64	Good

Fashion Flash Ltd.	094713120285	21.11.13	National Bnak Ltd.Mohakhali Br.	132/01072	175/13	15.12.13	7,200.00	16,560.00	77.38000	1,281,412.80	Good
ZXY International FZCO	123010276749-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/01063/1			10,458.00	21,438.90	77.38000	1,658,942.08	Good
ZXY International FZCO	123010276749-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/01063/2			19,904.00	47,371.52	77.38000	3,665,608.22	Good
Olira Fashions Ltd.	297613120006	09.12.13	Shahjalal Islami Bank Ltd,Head Office,Gulshan-1	132/01041			6,480.00	17,667.50	77.38000	1,367,111.15	Good
Anika Apparels (Pvt) Ltd.	000713120038	26.11.13	Agrani Bank Ltd.,Sadarghat Corp. Br. Dhaka.	132/01014			5,146.00	13,379.60	77.38000	1,035,313.45	Good
Design and sources Ltd.	174213120112	04.12.13	Mercantile Bank Ltd.,Kawran Bazar Branch,25-26 Kawran Bazar.	132/0993			10,000.00	15,000.00	76.76040	1,151,406.00	Good
Big Boss Corporation Ltd.	160913120270	02.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01092			2,450.00	5,635.00	76.76040	432,544.85	Good
Big Boss Corporation Ltd.	160913120271	04.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01097			3,150.00	8,014.86	76.76040	615,223.86	Good
Big Boss Corporation Ltd.	160913120273	04.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01099			3,050.00	6,588.92	76.76040	505,768.13	Good
Big Boss Corporation Ltd.	160913120282	15.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01126			1,905.00	4,742.00	76.76040	363,997.82	Good
Big Boss Corporation Ltd.	160913120289	18.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01144			1,700.00	3,740.00	77.38000	289,401.20	Good
Fashion Forum Ltd.	BBCDAK311754	11.11.13	HSBC,Anchor Tower.	132/01121			2,830.00	6,452.40	77.38000	499,286.71	Good
Jams Design Ltd.	160913120282	15.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01026			3,950.00	9,480.00	76.76040	727,688.59	Good
Roulin (BD) Ltd.	DPCDAO303733	09.12.13	HSBC,Anchor Tower.	132/01073			5,875.00	15,275.00	76.76040	1,172,515.11	Good
Shasha Garments Ltd.	101013120150	28.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0995			9,850.00	21,670.00	76.76040	1,663,397.87	Good
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/4			25,000.00	48,750.00	76.76040	3,742,069.50	Good
Comfort Apparels (Pvt) Ltd.	009313120321	12.11.13	Janata Bank Ltd., Local Office	132/01130			6,275	14,432.50	77.38000	1,116,786.85	Good
Shasha Garments Ltd.	101013120144	17.11.13	UCBL, Gulshan	132/01018/3			13,500	41,175.00	76.76040	3,160,609.47	Good
Tanaz Fashions Ltd.	194513120704D	19.12.13	EXIM Bank Ltd., Motijheel	132/01111/1			16,500	47,850.00	76.76040	3,672,985.14	Good
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01155/1			29,000	62,930.00	76.76040	4,830,531.97	Good
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01110			7,000	15,960.00	76.76040	1,225,095.98	Good
Tanaz Fashions Ltd.	194513120712D	24.12.13	EXIM Bank Ltd., Motijheel	132/01154			19,400	45,590.00	76.76040	3,499,506.64	Good
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01155/3			21,500	46,225.00	76.76040	3,548,249.49	Good
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01128			5,250	14,700.00	76.76040	1,128,377.88	Good
Big Boss Corporation Ltd.	160913120299	26.12.13	NCCBL, Moghbazar	132/01142			11,970	30,868.50	76.76040	2,369,478.41	Good
Yolk Apparels Ltd.	093013120545	28.11.13	National Bank Ltd., Dilkusha	132/01151			10,340	22,954.75	76.76040	1,762,015.79	Good
TM Designers Ltd.	108213120309	12.12.13	Al-Arafa Islami Bank Ltd., UMT	132/01066			12,700	26,797.00	76.76040	2,056,948.44	Good
Mayc's Garments Ltd.	121013120163	19.12.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/01074			15,000	15,000.00	76.76040	1,151,406.00	Good
Mayc's Garments Ltd.	121013120163	19.12.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/01075			15,000	15,000.00	76.76040	1,151,406.00	Good
							4,442,194.00	**10,414,436.82**		**800,382,409.19**	
Add: During the Year Advance Delivery											
Shanta Denims Ltd.	BBCDAO302626			132/0770/1			16,729.00	46,513.03	76.7604	3,570,358.79	Good
Shanta Denims Ltd.	BBCDAO303188			132/0979/1			6,567.00	13,811.06	76.7604	1,060,142.49	Good
Shanta Denims Ltd.	BBCDAO303188			132/0979/2			1,738.00	3,655.19	76.7604	280,573.85	Good
Shanta Denims Ltd.	BBCDAO303593			132/1096/1			1,035.00	3,265.01	76.7604	250,623.47	Good
Manta Apparels Ltd.	21613120125			132/0660/2			15,500.00	35,340.00	76.7604	2,712,712.54	Good
Shasha Garments Ltd.	101013120144			132/01018/2			14,600.00	40,750.00	76.7604	3,127,986.30	Good
Shasha Garments Ltd.	101013120144			132/01065/1			11,500.00	31,625.00	76.7604	2,427,547.65	Good
Tanaz Fashions Ltd.	194513120510D			132/01048			2,500.00	5,375.00	76.7604	412,587.15	Good
Tanaz Fashions Ltd.	194513120510D			132/0810/1			17,000.00	35,700.00	76.7604	2,740,346.28	Good
Manta Apparels Ltd.	140313120051			132/0924			5,000.00	11,400.00	76.7604	875,068.56	Good
Big Boss Corporation Ltd.	160913120267			132/01080			8,725.00	21,812.50	76.7604	1,674,336.23	Good
Big Boss Corporation Ltd.	160913120278			132/01118			15,400.00	36,960.00	76.7604	2,837,064.38	Good
Big Boss Corporation Ltd.	160913120278			132/01129			6,345.00	14,687.25	76.7604	1,127,399.18	Good
Arrow Jeans Ltd.	181413120113			132/0966			7,000.00	16,100.00	76.7604	1,235,842.44	Good
						Total	**129,639.00**	**316,994.04**		**24,332,589.31**	
						Grand Total	**4,571,833.00**	**10,731,430.86**		**824,714,998.50**	

SHASHA DENIMS LIMITED
As at December 31,2013

EXPORT FOR THE YEAR 2013

Annexure-C

Applicant	L/C No.	Date	Issuing Bank, Branch	C/I No.	Bank Ref . No.	Date	Inv. Qty/Yds	Inv. Value in US$	Rate	Amount in Taka
Tanaz Fashions Ltd.	174112120740	04.10.12	Mercantile Bank, Main Branch	1250899-2	FDBC-13-0027	03.01.13	25,000	54,250.00	79.30250	4,302,160.63
Versatile Apparel (Pvt) Ltd.	088912120020	15.11.12	IBBL, New Market	1251056	FDBC-13-0035	08.01.13	17,663	43,972.75	78.95360	3,471,806.91
All Weather Fashions Ltd.	215312120049	13.11.12	PBL, Kawran Brazar Br.	1251063	FDBC-13-0037	08.01.13	7,527	16,559.40	78.95360	1,307,424.24
Big Boss Corporation Ltd.	160912120316	02.12.12	NCCBL, Moghbazar	122/1123	FDBC-13-0048	08.01.13	3,900	9,131.07	78.95360	720,930.85
Standard Group Ltd.	154612120257	01.11.12	PBL, Mohakhali	1250975	FDBC-13-0043	08.01.13	20,550	48,700.00	78.95360	3,845,040.32
Big Boss Corporation Ltd.	160912120305	20.11.12	NCCBL, Moghbazar	1251097	FDBC-13-0044	08.01.13	3,300	8,085.00	78.95360	638,339.86
Arrow Jeans (Pvt) Ltd.	181412120033	23.07.12	SCB, Agrabad	1250956	FDBC-13-0054	09.01.13	12,152	29,772.40	78.75420	2,344,701.54
Cutting Edge Industries Ltd.	BBCDAK210135	08.11.12	HSBC, Ancher Tower	1251035-A	FDBC-13-0055	09.01.13	9,032	25,741.20	78.75420	2,027,227.61
Anupam Hosiery Industries (Pvt) Ltd.	088712120061	27.12.12	IBBL, Local Office	122/1208	FDBC-13-0056	09.01.13	800	3,242.48	78.95360	256,005.47
Tanaz Fashions Ltd.	174112120801	18.10.12	Mercantile Bank, Main Branch	1250974-2	FDBC-13-0057	09.01.13	22,500	60,750.00	78.75420	4,784,317.65
Arrow Jeans (Pvt) Ltd.	181412120033	23.07.12	SCB, Agrabad	1250958-1	FDBC-13-0058	09.01.13	13,365	32,076.00	78.75420	2,526,119.72
Epcot Apparels Ltd.	194512120327D	08.07.12	Exim Bank, Motijheel	1250981	FDBC-13-0059	09.01.13	16,049	35,307.80	78.75420	2,780,637.54
Sepal Garments Ltd.	141612120234	18.10.12	Dhaka Bank, Gulshan	1251009-4	FDBC-13-0066	10.01.13	23,860	65,615.00	78.75420	5,167,456.83
Gous Garments Inds. Ltd.	194612120655	11.10.12	Exim Bank, Agrabad	1250860	FDBC-13-0073	13.01.13	11,725	25,795.00	78.75420	2,031,464.59
Big Boss Corporation Ltd.	160912120295	12.11.12	NCCBL, Moghbazar	1251021	FDBC-13-0074	13.01.13	13,250	34,450.00	78.75420	2,713,082.19
Big Boss Corporation Ltd.	160912120296	12.11.12	NCCBL, Moghbazar	1251076	FDBC-13-0075	13.01.13	18,000	45,715.00	78.75420	3,600,248.25
Swan Jeans Ltd.	086212121232	02.12.12	IBBL, Local Office	122/1154	FDBC-13-0076	13.01.13	9,400	24,990.00	78.75420	1,968,067.46
Swan Jeans Ltd.	086212121232	02.12.12	IBBL, Local Office	122/1157	FDBC-13-0077	13.01.13	14,000	37,800.00	78.75420	2,976,908.76
Fashion Flash Ltd.	094712120275	06.12.12	NBL, Mohakhali	122/1026	FDBC-13-0078	13.01.13	22,250	53,400.00	78.75420	4,205,474.28
AKM Knit Wear Ltd.	086212121245	03.12.12	IBBL, Local Office	122/1164	FDBC-13-0079	13.01.13	2,800	7,000.00	78.75420	551,279.40
AKM Knit Wear Ltd.	086212121245	03.12.12	IBBL, Local Office	122/1141	FDBC-13-0080	13.01.13	4,370	12,454.50	78.75420	980,844.18
Big Boss Corporation Ltd.	160912120315	29.11.12	NCCBL, Moghbazar	122/1145	FDBC-13-0081	13.01.13	11,850	29,260.00	78.75420	2,304,347.89
Tanaz Fashions Ltd.	174112120740	04.10.12	Mercantile Bank, Main Branch	1250900-1	FDBC-13-0082	13.01.13	21,250	46,112.50	78.75420	3,631,553.05
Lifestyle Fashions Maker Ltd.	128112120070	22.11.12	Basic Bank, Gulshan	1250967-A	FDBC-13-0083	13.01.13	13,125	32,812.50	78.75420	2,584,122.19
Denim Plus (BD) Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1250989-1	FDBC-13-0087	16.01.13	20,000	46,000.00	78.60470	3,615,816.20
Exensive Fashion Ltd.	175912120110	12.11.12	Mercantile Bank, Gulshan	1251001-B	FDBC-13-0088	16.01.13	19,033	38,066.00	78.60470	2,992,166.51
ZXY International FZCO	123010207770-DL	12.11.12	SCB, Trade Center	1251017	FDBC-13-0089	16.01.13	7,465	17,542.75	78.75420	1,381,565.24
Arrow Jeans (Pvt) Ltd.	181412120033	23.07.12	SCB, Agrabad	1250958-2	FDBC-13-0090	16.01.13	13,365	32,076.00	78.75420	2,526,119.72
Shanta Denims Ltd.	BBCDAO203391	11.12.12	HSBC, Ancher Tower	122/1218	FDBC-13-0091	16.01.13	2,734	5,674.96	78.75420	446,926.93
Shasha Garments Ltd.	101012120087	20.11.12	UCBL, Gulshan	1250906	FDBC-13-0092	16.01.13	20,500	47,150.00	78.75420	3,713,260.53
Shasha Garments Ltd.	101012120076	18.12.12	UCBL, Gulshan	122/0910	FDBC-13-0093	16.01.13	10,400	26,355.00	78.75420	2,075,566.94
ZXY International FZCO	123010207770-DL	12.11.12	SCB, Trade Center	1251014	FDBC-13-0095	16.01.13	30,000	60,000.00	78.75420	4,725,252.00
ZXY International FZCO	123010207770-DL	12.11.12	SCB, Trade Center	1251015	FDBC-13-0096	16.01.13	19,008	58,924.80	78.75420	4,640,575.48
Exensive Fashion Ltd.	175912120110	12.11.12	Mercantile Bank, Gulshan	1251001-C	FDBC-13-0100	20.01.13	19,034	38,068.00	78.45520	2,986,632.55
Jeans Manufacturing Ltd.	0664121221503	18.12.12	AB Bank, Kawran Bazar	122/1183	FDBC-13-0101	20.01.13	15,460	34,785.00	78.45520	2,729,064.13
K. M Fashions Ltd.	043513120003	03.01.13	Uttara Bank, F.Exchange	122/1139	FDBC-13-0102	20.01.13	11,530	28,021.50	78.60470	2,202,621.60
Big Boss Corporation Ltd.	160912120329	24.12.12	NCCBL, Moghbazar	122/1195	FDBC-13-0103	20.01.13	6,350	15,745.00	78.60470	1,237,631.00
Big Boss Corporation Ltd.	160912120328	23.12.12	NCCBL, Moghbazar	122/1200	FDBC-13-0104	20.01.13	6,875	16,942.50	78.60470	1,331,760.13
Big Boss Corporation Ltd.	160912120322	09.12.12	NCCBL, Moghbazar	122/1159	FDBC-13-0105	20.01.13	13,450	32,883.91	78.50500	2,581,551.35
Alauddin & Sons (Pvt) Ltd.	174212120059	21.11.12	Mercantile Bank, Kawran Bazar	1251072-A	FDBC-13-0106	20.01.13	8,700	21,750.00	78.50500	1,707,483.75
Big Boss Corporation Ltd.	160912120306	20.11.12	NCCBL, Moghbazar	1251115	FDBC-13-0107	20.01.13	9,550	25,307.50	78.50500	1,986,765.29
Tanaz Fashions Ltd.	174112120957	17.12.12	Mercantile Bank, Main Branch	122/1184	FDBC-13-0108	21.01.13	1,000	2,650.00	78.45520	207,906.28
Mahmud Jeans LTd.	088812120080	15.12.12	IBBl, Gulshan	122/1010	FDBC-13-0109	21.01.13	15,900	40,545.00	78.45520	3,180,966.08
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1250989-2	FDBC-13-0110	21.01.13	20,000	46,000.00	78.45520	3,608,939.20
Natural Denims Ltd.	174113120020	06.01.13	Mercantile Bank, Main Branch	122/1242	FDBC-13-0111	21.01.13	7,800	23,882.82	78.45520	1,873,731.42
Design & Sources Ltd.	033812120073	30.12.12	Sonali Bank Ltd, Local Office	122/1116	FDBC-13-0112	21.01.13	18,000	44,100.00	78.45520	3,459,874.32
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Trade Center	1251023	FDBC-13-0113	21.01.13	25,000	58,750.00	78.45520	4,609,243.00
Outfit Fashion Ltd.	194912120600	15.11.12	Exim Bank, Gulshan Br.	1251057	FDBC-13-0114	21.01.13	12,078	37,441.80	78.45520	2,937,503.91
Outfit Fashion Ltd.	194912120600	15.11.12	Exim Bank, Gulshan Br.	1251059-1	FDBC-13-0115	21.01.13	14,098	31,630.30	78.45520	2,481,561.51
Outfit Fashion Ltd.	194912120600	15.11.12	Exim Bank, Gulshan Br.	1251059-2	FDBC-13-0116	21.01.13	15,860	32,513.00	78.45520	2,550,813.92

Outfit Fashion Ltd.	194912120600	15.11.12	Exim Bank, Gulshan Br.	1251058	FDBC-13-0117	21.01.13	10,858	23,555.25	78.45520	1,848,031.85
Windy Apparels Ltd.	304512120173	18.12.12	Jamuna BNAk, F.Exchange	122/1129	FDBC-13-0118	21.01.13	730	2,409.00	78.60470	189,358.72
Natural Denims Ltd.	174112120636	04.09.12	Mercantile Bank, Main Branch	122/1223	FDBC-13-0119	21.01.13	1,750	4,375.00	78.60470	343,895.56
Shasha Garments Ltd.	101012120098	23.12.12	UCBL, Gulshan	122/0909	FDBC-13-0120	21.01.13	1,500	3,750.00	78.50500	294,393.75
Shasha Garments Ltd.	101012120076	09.10.12	UCBL, Gulshan	122/0826	FDBC-13-0121	21.01.13	11,500	30,475.00	78.45520	2,390,922.22
Fashion Forum Ltd.	013812120375	03.12.12	Janata Bank, Kamal Ataturk	122/1109	FDBC-13-0122	21.01.13	6,433	15,760.85	78.60470	1,238,876.89
Tanaz Fashions Ltd.	174112120992	27.12.12	Mercantile Bank, Main Branch	122/1194	FDBC-13-0123	21.01.13	15,000	36,750.00	78.45520	2,883,228.60
Gous Garments Inds. Ltd.	194613120007	06.01.13	Exim Bank, Agrabad	122/1065	FDBC-13-0124	21.01.13	13,620	32,007.00	78.45520	2,511,115.59
Big Boss Corporation Ltd.	160912120303	14.11.12	NCCBL, Moghbazar	1251093	FDBC-13-0125	21.01.13	8,950	21,810.00	78.45520	1,711,107.91
Big Boss Corporation Ltd.	305312120186	07.11.12	Jamuna Bank, Banani	122/1118	FDBC-13-0126	21.01.13	9,730	21,892.50	78.45520	1,717,580.47
Mars Stitch Ltd.	ILCO802121219044	22.11.12	IFIC, Gulshan	122-0945	FDBC-13-0127	21.01.13	15,600	39,780.00	78.45520	3,120,947.86
Pantaloon Jeans Ltd.	155912120077	17.10.12	PBl, Banani	1251061	FDBC-13-0128	21.01.13	14,750	34,662.50	78.45520	2,719,453.37
SRT Fashions Ltd.	086212121128	06.11.12	IBBL, Corporate	1251074	FDBC-13-0129	21.01.13	25,000	67,500.00	78.45520	5,295,726.00
Balko N.V	DTBEGM731874	25.12.12	ING Bank, Hong Kong	122/1193-A	FDBC-13-0133	23.01.13	5,000	12,250.00	78.75420	964,738.95
Big Boss Corporation Ltd.	160912120325	10.12.12	NCCBL, Moghbazar	122/1174	FDBC-13-0134	23.01.13	21,650	55,657.50	78.35550	4,361,071.24
Big Boss Corporation Ltd.	160913120004	09.01.13	NCCBL, Moghbazar	122/1230	FDBC-13-0135	23.01.13	4,326	10,582.50	78.35550	829,197.08
S.F Apparels Ltd.	154612120222	25.09.12	PBL, Mohakhali	122-1120	FDBC-13-0136	23.01.13	3,500	7,875.00	78.35550	617,049.56
Tanaz Fashions Ltd.	174112120740	04.10.12	Mercantile Bank, Main Branch	1250900-2	FDBC-13-0137	23.01.13	21,250	46,112.50	78.35550	3,613,167.99
Big Boss Corporation Ltd.	160913120008	14.01.13	NCCBL, Moghbazar	132/0018	FDBC-13-0138	23.01.13	3,000	7,500.00	78.35550	587,666.25
Sepal Garments Ltd.	141612120282	13.12.12	Dhaka Bank, Gulshan	122/1135	FDBC-13-0139	23.01.13	15,350	34,537.50	78.35550	2,706,203.08
Doreen Garments Ltd.	009312124291	05.08.12	Janata Bank, Local Office	122/1143	FDBC-13-0140	23.01.13	6,280	15,072.00	78.35550	1,180,974.10
Arrival Fashion Ltd.	176012120098	08.11.12	Mercantile Bank, Bijoy Nagar	1251078	FDBC-13-0141	23.01.13	12,500	32,625.00	78.45520	2,559,600.90
Shasha Garments Ltd.	101012120087	20.11.12	UCBL, Gulshan	1251089	FDBC-13-0142	23.01.13	12,345	28,393.50	78.45520	2,227,617.72
Liberty Fashion Wears Ltd.	296712120300	13.12.12	SIBL, F.Exchange	122/1082	FDBC-13-0144	24.01.13	2,625	5,512.50	78.30560	431,659.62
Mayc's Garments Ltd.	121013120006	06.01.13	SIBL, Molovi Bazar Br.	122/1254	FDBC-13-0145	24.01.13	10,000	8,235.00	78.30560	644,846.62
Big Boss Corporation Ltd.	160912120332	26.12.12	NCCBL, Moghbazar	122/1181	FDBC-13-0146	24.01.13	7,475	17,860.00	78.30560	1,398,538.02
Saad Saan Apparels Ltd.	107512120072	10.12.12	Al Arafa Islami Bank, Motijheel	122/1132	FDBC-13-0147	24.01.13	15,400	41,580.00	78.30560	3,255,946.85
Big Boss Corporation Ltd.	160913120004	09.01.13	NCCBL, Moghbazar	122/1185	FDBC-13-0148	24.01.13	25,000	60,000.00	78.30560	4,698,336.00
Sadma Fashion Wear Ltd.	121112120055	19.11.12	SIBL, F.Exchange	1250949	FDBC-13-0149	24.01.13	4,420	10,166.00	78.30560	796,054.73
Big Boss Corporation Ltd.	305313120007	13.01.13	Jamuna Bank, Banani	122/1245	FDBC-13-0150	27.01.13	2,550	6,375.00	78.30560	499,198.20
Tanaz Fashions Ltd.	174112120991	27.12.12	Mercantile Bank, Main Branch	122/1221	FDBC-13-0151	27.01.13	3,000	7,350.00	78.30560	575,546.16
Mars Stitch Ltd.	ILCO802121219044	22.11.12	IFIC, Gulshan	122-0946	FDBC-13-0152	27.01.13	13,500	34,920.00	78.30560	2,734,431.55
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1150	FDBC-13-0153	27.01.13	2,496	5,865.60	78.30560	459,309.33
Saad Saan Apparels Ltd.	107512120072	10.12.12	Al Arafa Islami Bank, Motijheel	122/1131	FDBC-13-0154	27.01.13	5,200	13,780.00	78.30560	1,079,051.17
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1251024	FDBC-13-0155	27.01.13	25,000	58,750.00	78.30560	4,600,454.00
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1250989-3	FDBC-13-0156	27.01.13	20,000	46,000.00	78.30560	3,602,057.60
Arrow Jeans (Pvt) Ltd.	181412120033	23.07.12	Standard Bank, Agrabad	1251102	FDBC-13-0157	27.01.13	16,042	39,302.90	78.30560	3,077,637.17
Tanaz Fashions Ltd.	174112120936	06.12.12	Mercantile Bank, Main Branch	122/1149	FDBC-13-0158	27.01.13	6,600	15,840.00	78.30560	1,240,360.70
Pioneer Apparels Ltd.	174112120887	19.11.12	Mercantile Bank, Main Branch	1251107	FDBC-13-0159	27.01.13	26,300	61,805.00	78.30560	4,839,677.61
Adams Apparels Ltd.	021512120085	19.12.12	Pubali Bank, Kawran Bazar	122/1207	FDBC-13-0160	27.01.13	3,250	8,392.50	78.30560	657,179.75
Alauddin Garments Ltd.	174212120066	19.12.12	Mercantile Bank, Main Branch	122/1165	FDBC-13-0161	27.01.13	6,700	18,247.50	78.30560	1,428,881.44
S.F. Apparels Ltd.	154612120281	09.12.12	PBL, Mohakhali	122/1113	FDBC-13-0166	28.01.13	28,000	71,800.00	78.30560	5,622,342.08
Fashion Forum Ltd.	013812120395	19.12.12	Janata Bank, Corporate	122/1153	FDBC-13-0167	28.01.13	4,872	11,936.40	78.30560	934,686.96
Beats Fashion Ltd.	0691121220982	10.12.12	AB Bank, Kawran Bazar	122/1092/1	FDBC-13-0168	28.01.13	12,500	30,000.00	78.30560	2,349,168.00
Centex Textile & Apparels Ltd.	134712120069	11.11.12	south East Bank, New Easkaton	1251104-1	FDBC-13-0169	28.01.13	20,000	53,000.00	78.30560	4,150,196.80
Anika Apparels (Pvt) Ltd.	174212120062	04.12.12	Mercantile Bank, Kawran Bazar	122/1127	FDBC-13-0170	28.01.13	10,310	25,775.00	78.30560	2,018,326.84
Shasha Garments Ltd.	101012120095	19.12.12	UCBL, Gulshan	122/1163	FDBC-13-0171	28.01.13	8,400	19,320.00	78.30560	1,512,864.19
Shanta Denims Ltd.	BBCDAO202604	01.10.12	HSBC, Ancher Tower	1251087	FDBC-13-0172	29.01.13	16,678	52,612.42	78.30560	4,119,847.12
Shanta Denims Ltd.	BBCDAO202604	01.10.12	HSBC, Ancher Tower	1251049-2	FDBC-13-0173	29.01.13	18,802	39,027.31	78.30560	3,056,056.93
Shanta Denims Ltd.	BBCDAO203391	11.12.12	HSBC, Ancher Tower	122/1173	FDBC-13-0174	29.01.13	3,663	8,903.02	78.30560	697,156.32
Big Boss Corporation Ltd.	160913120011	14.01.13	NCCBL, Moghbazar	122/1175	FDBC-13-0179	30.01.13	3,550	9,407.50	78.30560	736,659.93
Big Boss Corporation Ltd.	160912120330	24.12.12	NCCBL, Moghbazar	132/0012	FDBC-13-0175	30.01.13	1,450	3,625.00	78.30560	283,857.80
Big Boss Corporation Ltd.	160912120311	26.11.12	NCCBL, Moghbazar	122/1197	FDBC-13-0178	30.01.13	20,000	49,015.00	78.30560	3,838,148.98
Shasha Garments Ltd.	101013120002	08.01.13	UCBL, Gulshan	122/1206	FDBC-13-0183	31.01.13	1,000	2,700.00	78.30560	211,425.12
Big Boss Corporation Ltd.	305312120216	24.12.12	Jamuna Bank, Banani	122/1217	FDBC-13-0184	31.01.13	1,700	4,250.00	78.30560	332,798.80
kaynat Ltd.	033012120102	26.12.12	Sonali Bank Ltd, Local Office	122/1111	FDBC-13-0185	31.01.13	6,796	17,669.60	78.30560	1,383,628.63
Big Boss Corporation Ltd.	160912120311	26.11.12	NCCBL, Moghbazar	122/1126	FDBC-13-0186	31.01.13	2,255	5,840.75	78.30560	457,363.43
Sams Attire Ltd.	303512120411	23.12.12	Jamuna Bank, Mohakhali	122/1203	FDBC-13-0187	31.01.13	1,850	4,847.00	78.30560	379,547.24

Epcot Apparels Ltd.	194512120327D	08.07.12	Exim Bank, Motijheel	1250831	FDBC-13-0188	31.01.13	8,731	19,208.20	78.30560	1,504,109.63
Uranus Apparels (Pvt) Ltd.	050112120037	14.11.12	BBL, Agrabad	1251110	FDBC-13-0189	31.01.13	13,200	33,000.00	78.30560	2,584,084.80
Tanaz Fashions Ltd.	174112120740	04.10.12	Mercantile Bank, Main Branch	1250900-3	FDBC-13-0190	31.01.13	21,250	46,112.50	78.30560	3,610,866.98
FCI (BD) Ltd.	BBCDAO203323	05.12.12	NBL, Mohakhali	122/0931/1	FDBC-13-0192	03.02.13	20,049	44,915.77	78.30560	3,517,156.32
Dekko Apparels Ltd.	093012120546	21.11.12	NBL, Mohakhali	122/1188	FDBC-13-0191	03.02.13	16,149	40,718.81	78.30560	3,188,510.85
Rupashi Fashion Ltd.	272113120155	24.01.13	Woori Bank, Dhaka	132/0046/2	FDBC-13-0204	05.02.13	18,150	44,467.50	78.15610	3,475,406.38
Rupashi Fashion Ltd.	272113120155	24.01.13	Woori Bank, Dhaka	132/0046/1	FDBC-13-0205	05.02.13	18,265	44,749.25	78.15610	3,497,426.86
Tanaz Fashions Ltd.	174112120740	04.10.12	Mercantile Bank, Main Branch	1250900-4	FDBC-13-0206	05.02.13	21,250	46,112.50	78.30560	3,610,866.98
Tanaz Fashions Ltd.	174113120009	02.01.13	Mercantile Bank, Main Branch	122/1229	FDBC-13-0207	06.02.13	5,550	14,430.00	78.15610	1,127,792.52
Yolk Apparels Ltd.	093013120027	09.01.13	NBL, Dilkushan	122/1252	FDBC-13-0208	06.02.13	14,600	32,558.00	78.15610	2,544,606.30
Big Boss Corporation Ltd.	160913120013	20.01.13	NCCBL, Moghbazar	132/0034	FDBC-13-0209	06.02.13	5,085	13,202.75	78.15610	1,031,875.45
Big Boss Corporation Ltd.	160913120014	20.01.13	NCCBL, Moghbazar	132/0033	FDBC-13-0210	06.02.13	3,900	10,335.00	78.15610	807,743.29
Big Boss Corporation Ltd.	160912120332	26.12.12	NCCBL, Moghbazar	122/1198	FDBC-13-0211	06.02.13	11,500	26,450.00	78.15610	2,067,228.85
Big Boss Corporation Ltd.	160913120008	14.01.13	NCCBL, Moghbazar	122/1255	FDBC-13-0212	06.02.13	12,905	31,015.50	78.15610	2,424,050.52
Big Boss Corporation Ltd.	160913120016	20.01.13	NCCBL, Moghbazar	132/0055	FDBC-13-0213	06.02.13	4,500	11,475.00	78.15610	896,841.25
Standard Group Ltd.	154612120278	29.11.12	PBL, Mohakhali	122/1052	FDBC-13-0214	06.02.13	3,800	9,690.00	78.15610	757,332.61
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1250936	FDBC-13-0217	07.02.13	20,000	45,000.00	78.15610	3,517,024.50
ZXY International FZCO	123010222236-DL	28.01.13	SCB, Dubai	132/0031	FDBC-13-0218	07.02.13	4,000	9,000.00	78.15610	703,404.90
Doreen Garments Ltd.	009312126812	11.12.12	Janata Bank, Local Office	122/1148	FDBC-13-0219	07.02.13	18,440	47,022.00	78.15610	3,675,056.13
FCI (BD) Ltd.	BBCDAO203323	05.12.12	HSBC, Ancher Tower	122/0931/3	FDBC-13-0220	07.02.13	20,050	44,918.02	78.05640	3,506,138.94
FCI (BD) Ltd.	BBCDAO203323	05.12.12	HSBC, Ancher Tower	122/0931/2	FDBC-13-0221	07.02.13	20,049	44,915.77	78.05640	3,505,963.31
Big Boss Corporation Ltd.	305313120021	24.01.13	Jamuna Bank, Banani	132/0056	FDBC-13-0223	10.02.13	3,650	8,395.00	78.15610	656,120.46
Big Boss Corporation Ltd.	160913120010	14.01.13	NCCBL, Moghbazar	122/1247	FDBC-13-0224	10.02.13	1,865	4,647.00	78.15610	363,191.40
Big Boss Corporation Ltd.	305313120016	21.01.13	Jamuna Bank, Banani	132/0007	FDBC-13-0225	10.02.13	3,050	7,882.50	78.15610	616,065.46
The Yolk Designs Ltd.	155812120042	05.12.12	PBL, F.Exchange	122/1086	FDBC-13-0228	10.02.13	9,300	22,785.00	78.05640	1,778,515.07
Windy Apparels Ltd.	304513120003	18.12.12	Jamuna Bank, F.Exchange	122/1232	FDBC-13-0229	10.02.13	5,265	14,530.25	78.05640	1,134,179.01
Denimach Ltd.	141613120002	02.01.13	Dhaka Bank, Gulshan	122/1215/1	FDBC-13-0230	10.02.13	18,000	61,200.00	78.05640	4,777,051.68
ZXY International FZCO	123010221175-DL	20.01.13	SCB, Trade Center	122/1169	FDBC-13-0231	10.02.13	9,540	26,712.00	78.05640	2,085,042.56
Natural Denims Ltd.	174113120024	07.01.13	Mercantile Bank, Main Branch	122/1241	FDBC-13-0232	10.02.13	9,200	24,380.00	78.05640	1,903,015.03
Epcot Apparels Ltd.	194512120327D	08.07.12	Exim Bank, Motijheel	122/0985	FDBC-13-0233	11.02.13	4,594	10,106.80	78.05640	788,900.42
Tanaz Fashions Ltd.	174112120922	03.12.12	Mercantile Bank, Dilkusha	122/1133/1	FDBC-13-0234	11.02.13	22,000	47,740.00	78.05640	3,726,412.54
Denim Plus (BD) Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/043/1	FDBC-13-0235	11.02.13	23,500	52,875.00	78.05640	4,127,232.15
Denim Plus (BD) Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1251067	FDBC-13-0236	11.02.13	21,939	52,653.60	78.05640	4,109,950.46
Arrow Jeans (Pvt) Ltd.	181412120033	23.07.12	Standard Bank, Agrabad	1251042	FDBC-13-0239	13.02.13	22,500	54,000.00	78.05640	4,215,045.60
Epcot Apparels Ltd.	194513120040D	22.01.13	Exim Bank, Motijheel	122/1136	FDBC-13-0240	13.02.13	6,966	15,325.20	78.05640	1,196,229.94
Natural Denims Ltd.	174113110004	23.01.13	Mercantile Bank, Main Branch	132/0043	FDBC-13-0241	13.02.13	17,200	41,280.00	78.05640	3,222,168.19
Pearl Prince Apparels Ltd.	194512120669B	27.12.12	Exim Bank, Motijheel	122/1199	FDBC-13-0243	13.02.13	4,890	11,491.50	78.05640	896,985.12
Big Boss Corporation Ltd.	160913120017	27.01.13	NCCBL, Moghbazar	132/0078	FDBC-13-0244	13.02.13	2,600	6,423.00	78.05640	501,356.26
Big Boss Corporation Ltd.	160913120019	30.01.13	NCCBL, Moghbazar	132/0103	FDBC-13-0247	13.02.13	1,850	4,440.00	78.05640	346,570.42
Big Boss Corporation Ltd.	160913120018	29.01.13	NCCBL, Moghbazar	132/0081	FDBC-13-0248	13.02.13	1,515	3,914.25	78.05640	305,532.26
Big Boss Corporation Ltd.	305313120012	20.01.13	Jamuna Bank, Banani	132/0011	FDBC-13-0249	13.02.13	720	1,800.00	78.05640	140,501.52
Centex Textile & Apparels Ltd.	134713120004	13.01.13	south East Bank, New Easkaton	132/0003	FDBC-13-0245	13.02.13	5,000	11,000.00	78.05640	858,620.40
Versatile Apparel (Pvt) Ltd.	088912120020	15.11.12	IBBL, Corporate	122/1168	FDBC-13-0242	13.02.13	14,074	39,228.30	78.05640	3,062,019.88
Denimach Ltd.	141613120002	02.01.13	Dhaka Bank, Gulshan	122/1215/2	FDBC-13-0250	14.02.13	18,000	61,200.00	78.05640	4,777,051.68
Denimach Ltd.	141613120005	03.01.13	Dhaka Bank, Gulshan	122/1231	FDBC-13-0256	17.02.13	15,500	36,425.00	78.05640	2,843,204.37
Fashion Flash Ltd.	094713120018	29.01.13	NBL, Mohakhali	132/0106	FDBC-13-0257	17.02.13	15,000	37,500.00	78.05640	2,927,115.00
Tarasima Apparels Ltd.	154913120016	10.01.13	PBL, Kawran Brazar Br.	122/1177	FDBC-13-0258	17.02.13	18,500	50,749.20	78.05640	3,961,299.85
Exensive Fashion Ltd.	175913120020	05.02.13	Mercantile Bank, Gulshan	132/0068	FDBC-13-0259	17.02.13	7,029	18,626.85	78.05640	1,453,944.85
Liberty Fashion Wears Ltd.	296713120022	20.01.13	SIBL, F.Exchange	122/1151	FDBC-13-0260	17.02.13	2,800	6,160.00	78.05640	480,827.42
S.F Apparels Ltd.	154612120281	09.12.12	PBL, Mohakhali	122/1212/2	FDBC-13-0261	17.02.13	12,000	29,328.00	78.05640	2,289,238.10
Liberty Fashion Wears Ltd.	296713120022	20.01.13	SIBL, F.Exchange	122/1186	FDBC-13-0262	17.02.13	4,975	12,437.50	78.05640	970,826.48
Uranus Apparels (Pvt) Ltd.	050112120043	11.12.12	BD Krishi Bank, Agrabad. corp. Br. CTG.	122/1180	FDBC-13-0263	17.02.13	9,500	23,750.00	78.05640	1,853,839.50
Yolk Apparels Ltd.	093013120027	09.01.13	NBL, Dilkushan	122/1253/1	FDBC-13-0266	19.02.13	25,675	57,255.25	78.05640	4,469,138.70
Swan Jeans Ltd.	086213120071	23.01.13	IBBL, Local Office	132/0022/2	FDBC-13-0267	19.02.13	17,000	46,600.00	78.05640	3,637,428.24
Denim Plus (BD) Ltd.	315011739103-L	25.06.12	HSBC, Ancher Tower	122/1073	FDBC-13-0268	19.02.13	9,400	22,090.00	78.05640	1,724,265.88
Denim Plus (BD) Ltd.	315011739103-L	25.06.12	HSBC, Ancher Tower	122/1075	FDBC-13-0269	19.02.13	13,050	45,022.50	78.05640	3,514,294.27
Gil Fashion				13005	TT	*19.02.13*	500	1,305.00	78.05640	101,863.60
Swan Jeans Ltd.	086213120071	23.01.13	IBBL, Local Office	132/0022/1	FDBC-13-0278	20.02.13	19,000	51,300.00	77.95670	3,999,178.71

Swan Jeans Ltd.	086213120071	23.01.13	IBBL, Local Office	132/0023	FDBC-13-0279	20.02.13	25,000	68,750.00	77.95670	5,359,523.13
Shasha Garments Ltd.	101012120076	09.10.12	UCBL, Gulshan	122/0827	FDBC-13-0280	20.02.13	9,800	25,970.00	77.95670	2,024,535.50
Big Boss Corporation Ltd.	160913120027	14.02.13	NCCBL, Moghbazar	132/0161	FDBC-13-0283	24.02.13	4,695	11,737.50	77.95670	915,016.77
Big Boss Corporation Ltd.	305313120022	24.01.13	Jamuna Bank, Banani	132/0017	FDBC-13-0284	24.02.13	3,100	7,750.00	77.95670	604,164.43
Big Boss Corporation Ltd.	305313120011	20.01.13	Jamuna Bank, Banani	122/1257	FDBC-13-0285	24.02.13	10,200	24,725.00	77.95670	1,927,479.41
Big Boss Corporation Ltd.	160913120023	12.02.13	NCCBL, Moghbazar	132/0151	FDBC-13-0286	24.02.13	14,150	37,497.50	77.95670	2,923,181.36
Tanaz Fashions Ltd.	174112120922	03.12.12	Mercantile Bank, Main Branch	122/1133/2	FDBC-13-0287	24.02.13	22,000	47,740.00	77.95670	3,721,652.86
Arrival Fashion Ltd.	176013120013	27.01.13	Mercantile Bank, Bijoy Nagar	132/0027	FDBC-13-0288	24.02.13	4,000	10,600.00	77.95670	826,341.02
K. M Fashions Ltd.	043512120058	21.11.12	Uttara Bank, F.Exchange	132/0077	FDBC-13-0289	*24.02.13*	900	2,295.00	77.95670	178,910.63
Natural Denims Ltd.	174113110007	28.01.13	Mercantile Bank, Main Branch	132/0054/1	FDBC-13-0290	24.02.13	14,250	33,060.00	77.95670	2,577,248.50
Natural Denims Ltd.	174113110006	28.01.13	Mercantile Bank, Main Branch	132/0040	FDBC-13-0291	*24.02.13*	1,000	2,850.00	77.95670	222,176.60
Mayc's Garments Ltd.	121013120016	21.01.13	SIBL, Molovi Bazar Br.	132/0047	FDBC-13-0292	24.02.13	12,000	10,251.60	77.95670	799,180.91
Doreen Garments Ltd.	009312124474	12.08.12	Janata Bank, Local Office	1251029	FDBC-13-0293	24.02.13	25,515	60,756.75	77.95670	4,736,395.73
Shasha Garments Ltd.	101013120007	30.01.13	UCBL, Gulshan	122/1130	FDBC-13-0297	26.02.13	18,000	46,800.00	77.95670	3,648,373.56
Big Boss Corporation Ltd.	160913120028	14.02.13	NCCBL, Moghbazar	132/0144	FDBC-13-0298	26.02.13	15,300	36,720.00	77.95670	2,862,570.02
FCI (BD) Ltd.	BBCDAO203323	05.12.12	HSBC, Ancher Tower	122/0930	FDBC-13-0299	26.02.13	19,794	45,249.08	77.95670	3,527,468.95
ABC Garments Ltd.	101013120004	27.01.13	UCBL, Gulshan	122/1121	FDBC-13-0300	26.02.13	5,250	13,387.50	77.95670	1,043,645.32
ABC Garments Ltd.	101013120005	27.01.13	UCBL, Gulshan	122/1122	FDBC-13-0301	26.02.13	5,650	14,407.50	77.95670	1,123,161.16
Tanaz Fashions Ltd.	174113120069	28.01.13	Mercantile Bank, Main Branch	132/0066/1	FDBC-13-0302	26.02.13	17,000	39,100.00	77.95670	3,048,106.97
S.F Apparels Ltd.	154612120281	09.12.12	PBL, Mohakhali	122/1212/1	FDBC-13-0307	27.02.13	15,000	36,660.00	77.95670	2,857,892.62
Panwin Garments Ltd.	187713120009	13.01.13	OBL, Principal	132/0005/1	FDBC-13-0308	27.02.13	15,400	35,199.78	77.95670	2,744,058.69
Centex Textile & Apparels Ltd.	134713120009	23.01.13	south East Bank, New Easkaton	132/0009	FDBC-13-0309	27.02.13	6,000	13,200.00	77.95670	1,029,028.44
Denimach Ltd.	141613120002	02.01.13	Dhaka Bank, BGMEA	122/1215/3	FDBC-13-0310	27.02.13	18,500	62,900.00	77.95670	4,903,476.43
Denimach Ltd.	141613120042	04.02.13	Dhaka Bank, BGMEA	132/0112	FDBC-13-0311	27.02.13	6,000	14,500.00	77.95670	1,130,372.15
Big Boss Corporation Ltd.	160913120009	14.01.13	NCCBL, Moghbazar	122/1240	FDBC-13-0312	*27.02.13*	950	2,375.00	77.95670	185,147.16
S.F Denim Apparels Ltd.	154613120002	01.01.13	PBL, Mohakhali	122/1225/1	FDBC-13-0319	28.02.13	56,250	135,700.00	77.85700	10,565,194.90
S.F Fashion Wears Ltd.	154613120005	06.01.13	PBL, Mohakhali	122/1227	FDBC-13-0320	28.02.13	31,950	74,080.00	77.85700	5,767,646.56
Beats Fashion Ltd.	0691121220982	10.12.12	AB Bank, Kakrail	122/1092/2	FDBC-13-0321	28.02.13	12,500	30,000.00	77.85700	2,335,710.00
Shanta Denims Ltd.	BBCDAO203391	11.12.12	HSBC, Ancher Tower	122/1228/1	FDBC-13-0322	28.02.13	18,427	38,248.92	77.85700	2,977,946.16
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank, Agrabad	122/0997	FDBC-13-0323	28.02.13	8,581	21,023.45	77.85700	1,636,822.75
ZXY International FZCO	123010222236-DL	28.01.13	SCB, Dubai	132/0063	FDBC-13-0324	*28.02.13*	30,500	62,525.00	77.85700	4,868,008.93
Big Boss Corporation Ltd.	160913120023	12.02.13	NCCBL, Moghbazar	132/0149	FDBC-13-0325	28.02.13	21,700	56,165.00	77.85700	4,372,838.41
Big Boss Corporation Ltd.	160913120020	12.02.13	NCCBL, Moghbazar	132/0083	FDBC-13-0326	28.02.13	19,280	44,344.00	77.85700	3,452,490.81
Big Boss Corporation Ltd.	160913120022	12.02.13	NCCBL, Moghbazar	132/0110	FDBC-13-0327	28.02.13	16,650	44,122.50	77.85700	3,435,245.48
Big Boss Corporation Ltd.	160913120022	12.02.13	NCCBL, Moghbazar	132/0111	FDBC-13-0328	28.02.13	15,000	39,750.00	77.85700	3,094,815.75
Intraco Design Ltd.	228513120001	06.01.13	First Security, Dilkusha	122/1222	FDBC-13-0329	28.02.13	16,000	38,350.00	77.85700	2,985,815.95
Shasha Garments Ltd.	101013120009	30.01.13	UCBL, Gulshan	132/0082	FDBC-13-0330	*28.02.13*	12,400	38,410.00	77.85700	2,990,487.37
Shasha Garments Ltd.	101013120011	30.01.13	*UCBL, Gulshan*	132/0090	FDBC-13-0331	*28.02.13*	18,000	52,150.00	77.85700	4,060,242.55
Uranus Apparels (Pvt) Ltd.	050113120003	16.01.13	*BD Krishi Bank, Agrabad. corp. Br. CTG.*	132/0008	FDBC-13-0332	*28.02.13*	13,000	32,500.00	77.85700	2,530,352.50
Natural Denims Ltd.	174113110007	28.01.13	PBL, Mohakhali	132/0054/2	FDBC-13-0333	03.03.13	14,250	33,060.00	77.85700	2,573,952.42
Balaka Stitch (Pvt) Ltd.	216113120002	03.02.13	PBL, Mohakhali	132/0048	FDBC-13-0334	03.03.13	19,123	43,216.30	77.85700	3,364,691.47
Balaka Stitch (Pvt) Ltd.	216113120002	03.02.13	PBL, Mohakhali	132/0049	FDBC-13-0335	03.03.13	5,227	11,354.25	77.85700	884,007.84
Epcot Apparels Ltd.	194513120040D	22.01.13	*Exim Bank, Motijheel*	122/1243	FDBC-13-0336	*03.03.13*	2,275	5,005.00	77.85700	389,674.29
Anupam Hosiery Industries (Pvt) Ltd.	088713120004	30.01.13	*IBBL, Local Office*	132/0041	FDBC-13-0337	*03.03.13*	780	2,379.00	77.85700	185,221.80
Anupam Hosiery Industries (Pvt) Ltd.	088713120004	30.01.13	*IBBL, Local Office*	132/0126	FDBC-13-0338	*03.03.13*	2,145	6,542.25	77.85700	509,359.96
Doreen Garments Ltd.	009312126812	11.12.12	Janata Bank, Local Office	132/0037/1	FDBC-13-0341	05.03.13	26,400	59,400.00	77.85700	4,624,705.80
Doreen Garments Ltd.	009313120640	30.01.13	Janata Bank, Local Office	122/1128	FDBC-13-0342	06.03.13	4,000	9,800.00	77.75730	762,021.54
Doreen Garments Ltd.	009313120643	30.01.13	Janata Bank, Local Office	122/1256	FDBC-13-0343	06.03.13	2,800	7,000.00	77.75730	544,301.10
Big Boss Corporation Ltd.	160913120022	12.02.13	NCCBL, Moghbazar	132/0109	FDBC-13-0344	07.03.13	20,400	53,480.64	77.75730	4,158,510.17
Big Boss Corporation Ltd.	160913120033	17.02.13	NCCBL, Moghbazar	132/0170	FDBC-13-0345	07.03.13	7,400	18,500.00	77.75730	1,438,510.05
Primordial Limited	195713120002	24.02.13	Exim Bank, Kawran Bazar	132/0070	FDBC-13-0346	07.03.13	26,700	60,790.56	77.75730	4,726,909.81
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1043/2	FDBC-13-0347	07.03.13	23,500	52,875.00	77.75730	4,111,417.24
Fashion Flash Ltd.	094713120023	03.02.13	NBL, Mohakhali	132/0014	FDBC-13-0348	10.03.13	22,000	55,000.00	77.70750	4,273,912.50
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1219	FDBC-13-0349	10.03.13	9,375	22,500.00	77.70750	1,748,418.75
Big Boss Corporation Ltd.	160913120036	20.02.13	NCCBL, Moghbazar	132/0182	FDBC-13-0350	10.03.13	9,350	24,402.50	77.70750	1,896,257.27
Anika Apparels (Pvt) Ltd.	174213120002	06.01.13	Mercantile Bank, Kawran Bazar	122/1238	FDBC-13-0351	10.03.13	20,975	48,242.50	77.70750	3,748,804.07
Natural Denims Ltd.	174113120020	06.01.13	Mercantile Bank, Main Branch	132/0036	FDBC-13-0352	10.03.13	2,300	6,785.00	77.70750	527,245.39
Big Boss Corporation Ltd.	160913120035	17.02.13	NCCBL, Moghbazar	132/0230	FDBC-13-0353	10.03.13	3,050	7,320.00	77.70750	568,818.90

Doreen Garments Ltd.	009312126812	11.12.12	Janata Bank, Local Office	132/0037/2	FDBC-13-0358	11.03.13	18,060	44,950.00	77.70750	3,492,952.13
S.F Denim Apparels Ltd.	154613120002	01.01.13	PBL, Mohakhali	122/1225/2	FDBC-13-0359	11.03.13	56,250	135,700.00	77.70750	10,544,907.75
Tanaz Fashions Ltd.	174113120069	28.01.13	Mercantile Bank, Main Branch	132/0066/2	FDBC-13-0360	11.03.13	17,000	39,100.00	77.70750	3,038,363.25
Big Boss Corporation Ltd.	160913120035	17.02.13	NCCBL, Moghbazar	132/0162	FDBC-13-0361	11.03.13	6,800	16,625.00	77.70750	1,291,887.19
S.F Apparels Ltd.	154612120281	09.12.12	PBL, Mohakhali	132/0117	FDBC-13-0362	11.03.13	10,000	24,500.00	77.70750	1,903,833.75
Natural Denims Ltd.	174113120143	24.02.13	Mercantile Bank, Main Branch	132/0189/A	FDBC-13-0364	12.03.13	4,500	13,275.00	77.60780	1,030,243.55
Natural Denims Ltd.	174113110004	23.01.13	Mercantile Bank, Main Branch	132/0120	FDBC-13-0365	12.03.13	13,000	31,200.00	77.60780	2,421,363.36
Fashion Park International Ltd.	127613120001	30.01.13	Basic Bank, Agrabad	122/1211	FDBC-13-0366	12.03.13	11,350	27,807.50	77.60780	2,158,078.90
Centex Textile & Apparels Ltd.	134713120010	27.01.13	south East Bank, New Easkaton	132/0052	FDBC-13-0367	12.03.13	11,500	28,175.00	77.60780	2,186,599.77
Tanaz Fashions Ltd.	174112120922	03.12.12	Mercantile Bank, Main Branch	122/1133/3	FDBC-13-0368	13.03.13	21,000	45,570.00	77.60780	3,536,587.45
Panwin Garments Ltd.	187713120009	13.01.13	OBL, Principal	132/0005/2	FDBC-13-0369	13.03.13	15,400	35,199.78	77.60780	2,731,777.49
Big Boss Corporation Ltd.	160913120041	24.02.13	NCCBL, Moghbazar	132/0192	FDBC-13-0370	13.03.13	26,150	63,210.00	77.60780	4,905,589.04
Tanaz Fashions Ltd.	174113120085	03.02.13	Mercantile Bank, Main Branch	132/0099	FDBC-13-0371	13.03.13	20,730	47,679.00	77.60780	3,700,262.30
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1160/1	FDBC-13-0372	13.03.13	15,000	34,500.00	77.60780	2,677,469.10
Fashion Forum Ltd.	013813120043	10.02.13	Janata Bank, Local Office	132/0062	FDBC-13-0373	13.03.13	14,250	32,775.00	77.60780	2,543,595.65
Duke Garments Ltd.	086413120021	10.02.13	IBL, F. Exchange	132/0128/3	FDBC-13-0374	13.03.13	2,360	5,310.00	77.60780	412,097.42
ZXY International FZCO	123010222236-DL	28.01.13	SCB, Dubai	132/0063/1	FDBC-13-0376	14.03.13	1,810	3,710.50	77.55800	287,778.96
Sepal Garments Ltd.	141613120027	14.01.13	Dhaka Bank, Gulshan	132/0026	FDBC-13-0377	14.03.13	14,300	33,176.00	77.55800	2,573,064.21
Aman Graphics Design Ltd.	107913120030	14.02.13	Al Arafa Islami Bank, Banani	122/1251/2	FDBC-13-0378	14.03.13	15,627	39,848.85	77.55800	3,090,597.11
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank, Agrabad	122/1220/1	FDBC-13-0379	18.03.13	16,562	38,092.60	77.55800	2,954,385.87
M-Yew Fashion Ltd.	194513120084C	18.02.13	Exim Bank, Motijheel	132/0064	FDBC-13-0380	18.03.13	14,750	35,400.00	77.55800	2,745,553.20
Big Boss Corporation Ltd.	160913120050	27.02.13	NCCBL, Moghbazar	132/0174	FDBC-13-0381	18.03.13	16,575	39,307.00	77.55800	3,048,572.31
Big Boss Corporation Ltd.	160913120036	20.02.13	NCCBL, Moghbazar	132/0183	FDBC-13-0382	18.03.13	4,860	12,994.00	77.55800	1,007,788.65
Big Boss Corporation Ltd.	160913120031	17.02.13	NCCBL, Moghbazar	132/0171	FDBC-13-0383	18.03.13	9,150	19,432.50	77.55800	1,507,145.84
Big Boss Corporation Ltd.	160913120048	26.02.13	NCCBL, Moghbazar	132/0124	FDBC-13-0384	18.03.13	22,515	50,658.75	77.55800	3,928,991.33
Swan Jeans Ltd.	086213120071	23.01.13	IBBL, Local Office	132/0025	FDBC-13-0385	18.03.13	25,000	67,500.00	77.55800	5,235,165.00
Panwin Garments Ltd.	187713120009	13.01.13	OBL, Principal	132/0015	FDBC-13-0386	18.03.13	25,900	59,570.00	77.55800	4,620,130.06
Natural Denims Ltd.	174113110012	19.02.13	Mercantile Bank, Main Branch	132/0180/1	FDBC-13-0387	18.03.13	20,500	49,200.00	77.55800	3,815,853.60
Natural Denims Ltd.	174113110003	23.01.13	Mercantile Bank, Main Branch	132/0045	FDBC-13-0388	18.03.13	16,050	40,100.00	77.55800	3,110,075.80
FCI (BD) Ltd.	BBCDAO203323	05.12.12	HSBC, Ancher Tower	122/1124/A	FDBC-13-0389	18.03.13	2,860	6,537.96	77.55800	507,071.10
Designer Jeans Ltd.	134812120196	30.12.12	south East Bank, New Easkaton	122/1224	FDBC-13-0390	18.03.13	8,524	21,310.00	77.55800	1,652,760.98
Big Boss Corporation Ltd.	160913120053	27.02.13	NCCBL, Moghbazar	132/0227	FDBC-13-0391	18.03.13	2,725	6,540.00	77.55800	507,229.32
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank, Agrabad	122/1176	FDBC-13-0392	18.03.13	16,688	40,051.20	77.55800	3,106,290.97
Dekko Apparels Ltd.	BBCDAK302238	05.03.13	HSBC, Ancher Tower	132/0196	FDBC-13-0393	18.03.13	12,554	31,585.86	77.55800	2,449,736.13
Tanaz Fashions Ltd.	174113120105	10.02.13	Mercantile Bank, Main Branch	132/0127	FDBC-13-0394	18.03.13	21,850	50,255.00	77.55800	3,897,677.29
Afco Abedin Garments Ltd.	201813120002	10.02.13	Bangladesh Commerce Bank, Gulshan	132/0141	FDBC-13-0395	18.03.13	6,400	16,320.00	77.55800	1,265,746.56
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1162/1	FDBC-13-0396	18.03.13	18,000	41,400.00	77.55800	3,210,901.20
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1162/2	FDBC-13-0397	18.03.13	18,000	41,400.00	77.55800	3,210,901.20
Centex Textile & Apparels Ltd.	134712120069	11.11.12	south East Bank, New Easkaton	1251104-2	FDBC-13-0405	21.03.13	20,000	53,000.00	77.55800	4,110,574.00
Denimach Ltd.	141613120002	02.01.13	Dhaka Bank, Gulshan	122/1215/4	FDBC-13-0406	21.03.13	18,500	62,900.00	77.55800	4,878,398.20
Big Boss Corporation Ltd.	160913120037	20.02.13	NCCBL, Moghbazar	132/0184	FDBC-13-0407	21.03.13	11,700	29,250.00	77.55800	2,268,571.50
Big Boss Corporation Ltd.	160913120023	12.02.13	NCCBL, Moghbazar	132/0150	FDBC-13-0408	21.03.13	14,350	38,027.50	77.55800	2,949,336.85
Aman Graphics Design Ltd.	107913120030	14.02.13	Al Arafa Islami Bank, Banani	122/1249	FDBC-13-0409	21.03.13	13,231	44,703.65	77.55800	3,467,125.69
Big Boss Corporation Ltd.	160913120048	26.02.13	NCCBL, Moghbazar	132/0123/1	FDBC-13-0410	21.03.13	21,515	48,408.75	77.55800	3,754,485.83
Primordial Limited	195713120002	24.02.13	Exim Bank, Kawran Bazar	132/0071	FDBC-13-0411	21.03.13	15,900	34,335.00	77.55800	2,662,953.93
Shasha Garments Ltd.	101013120016	19.02.13	UCBL, Gulshan	132/0135	FDBC-13-0412	21.03.13	13,500	40,500.00	77.55800	3,141,099.00
Yolk Apparels Ltd.	093013120027	09.01.13	NBL, Dilkushan	122/1253/2	FDBC-13-0415	24.03.13	25,675	57,255.25	77.35860	4,429,185.98
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1235	FDBC-13-0416	24.03.13	15,000	34,500.00	77.35860	2,668,871.70
Eastern Dresses Ltd.	194613120155	05.03.13	Exim Bank, Agrabad	132/0188/2	FDBC-13-0417	24.03.13	15,367	33,807.40	77.35860	2,615,293.13
Tanaz Fashions Ltd.	174113120131	19.02.13	Mercantile Bank, Main Branch	132/0157/1	FDBC-13-0418	24.03.13	21,000	56,700.00	77.35860	4,386,232.62
Aman Graphics Design Ltd.	107913120031	16.02.13	Al Arafa Islami Bank, Banani	132/0006	FDBC-13-0419	24.03.13	4,213	9,689.90	77.35860	749,597.10
ZXY International FZCO	123010228178-DL	27.02.13	SCB, Trade Center	132/0220	FDBC-13-0420	24.03.13	8,500	18,275.00	77.35860	1,413,728.42
Cutting Edge Industries Ltd.	BBCDAK301777	17.02.13	HSBC, Ancher Tower	132/0142	FDBC-13-0421	24.03.13	2,872	7,754.40	77.35860	599,869.53
Shanta Denims Ltd.	BBCDAO203391	11.12.12	HSBC, Ancher Tower	122/1228/3	FDBC-13-0422	24.03.13	23,513	48,805.93	77.35860	3,775,558.42
Jeans Manufacturing Ltd.	0664131203722	18.02.13	AB Bank, Kawran Bazar	132/0156/1	FDBC-13-0423	24.03.13	22,589	51,954.70	77.35860	4,019,142.86
Comfort Apparels (Pvt) Ltd.	009313120506	23.01.13	*Janata Bank, Local Office*	122/1209/1	FDBC-13-0424	*24.03.13*	15,150	34,845.00	77.35860	2,695,560.42
Natural Denims Ltd.	174113110012	19.02.13	Mercantile Bank, Main Branch	132/0180/2	FDBC-13-0425	24.03.13	20,000	48,000.00	77.35860	3,713,212.80
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1160/2	FDBC-13-0426	24.03.13	15,000	34,500.00	77.35860	2,668,871.70

Eastern Dresses Ltd.	194613120155	05.03.13	Exim Bank, Kawran Bazar	132/0188/1	FDBC-13-0427	24.03.13	15,368	33,809.60	77.35860	2,615,463.32
Swan Jeans Ltd.	086213120071	23.01.13	IBL, Local Office	132/0024	FDBC-13-0428	24.03.13	13,000	35,650.00	77.35860	2,757,834.09
Saad Saan Apparels Ltd.	107513120010	24.02.13	Al Arafa Islami Bank, Banani	132/0163/2	FDBC-13-0429	24.03.13	16,600	40,670.00	77.35860	3,146,174.26
Saad Saan Apparels Ltd.	107513120010	24.02.13	Al Arafa Islami Bank, Banani	132/0163/1	FDBC-13-0430	24.03.13	16,600	40,670.00	77.35860	3,146,174.26
Big Boss Corporation Ltd.	160913120058	07.03.13	NCCBL, Moghbazar	132/0237	FDBC-13-0431	24.03.13	4,050	10,705.00	77.35860	828,123.81
Doreen Garments Ltd.	009312126812	11.12.12	*Janata Bank, Local Office*	132/0148	FDBC-13-0432	*24.03.13*	8,076	20,190.00	77.35860	1,561,870.13
Doreen Garments Ltd.	009313120996	17.02.13	*Janata Bank, Local Office*	132/0038	FDBC-13-0433	*24.03.13*	12,980	33,751.00	77.35860	2,610,930.11
Big Boss Corporation Ltd.	160913120041	24.02.13	NCCBL, Moghbazar	132/0193	FDBC-13-0434	25.03.13	14,525	36,312.50	77.35860	2,809,084.16
Pioneer Apparels Ltd.	174113120102	07.02.13	Mercantile Bank, Main Branch	132/0118	FDBC-13-0435	25.03.13	21,540	48,742.50	77.35860	3,770,651.56
Big Boss Corporation Ltd.	160913120048	26.02.13	NCCBL, Moghbazar	132/0123/2	FDBC-13-0436	25.03.13	12,310	27,697.50	77.35860	2,142,639.82
Big Boss Corporation Ltd.	160913120066	13.03.13	*NCCBL, Moghbazar*	132/0233	01/13	*28.03.13*	2,900	7,250.00	78.48000	568,980.00
Big Boss Corporation Ltd.	160913120064	11.03.13	*NCCBL, Moghbazar*	132/0250	02/13	*28.03.13*	1,330	3,481.50	78.48000	273,228.12
Uranus Apparels (Pvt) Ltd.	050113120007	17.02.13	*BD Krishi Bank, Agrabad. corp. Br. CTG.*	132/0116	FDBC-13-0439	*28.03.13*	7,000	17,500.00	77.25890	1,352,030.75
S.F Apparels Ltd.	154612120222	25.09.12	PBL, Mohakhali	132/0080	FDBC-13-0440	28.03.13	4,300	9,675.00	77.25890	747,479.86
Mayc's Garments Ltd.	121013120016	21.01.13	SIBL, Molovi Bazar Br.	132/0226	FDBC-13-0441	28.03.13	13,000	12,220.00	77.25890	944,103.76
Shanta Denims Ltd.	BBCDAO203391	11.12.12	HSBC, Ancher Tower	122/1228/2	FDBC-13-0442	28.03.13	18,428	38,251.00	77.25890	2,955,230.18
Shanta Denims Ltd.	BBCDAO203391	11.12.12	HSBC, Ancher Tower	122/1228/4	FDBC-13-0443	28.03.13	23,513	48,805.93	77.25890	3,770,692.47
Dekko Apparels Ltd.	BBCDAK302238	05.03.13	HSBC, Ancher Tower	132/0121	FDBC-13-0444	28.03.13	19,638	48,113.10	77.25890	3,717,165.18
Duke Garments Ltd.	086413120021	10.02.13	IBBL, F.Exchange	132/0128/2	FDBC-13-0445	28.03.13	9,300	20,925.00	77.25890	1,616,642.48
Jeans Manufacturing Ltd.	0664131203722	18.02.13	AB Bank, Kawran Bazar	132/0156/2	FDBC-13-0446	28.03.13	21,917	49,313.25	77.25890	3,809,887.45
The Yolk Designs Ltd.	155813120015	26.02.13	PBL, F.Exchange	132/0169	FDBC-13-0447	28.03.13	17,400	41,760.00	77.25890	3,226,331.66
Big Boss Corporation Ltd.	305313120054	12.03.13	Jamuna Bank, Banani	132/0228	05/13	28.03.13	9,290	24,618.50	78.48000	1,932,059.88
Dekko Apparels Ltd.	BBCDAK302238	05.03.13	HSBC, Ancher Tower	132/0245	FDBC-13-0449	28.03.13	23,499	57,572.55	77.25890	4,447,991.88
Epcot Apparels Ltd.	194513120040D	22.01.13	Export Import Bank, Motijheel	132/0097	FDBC-13-0450	28.03.13	4,594	10,336.50	77.25890	798,586.62
Big Boss Corporation Ltd.	160913120056	05.03.13	NCCBL, Moghbazar	132/0214	08/13	28.03.13	13,650	33,685.00	78.48000	2,643,598.80
Tanaz Fashions Ltd.	174113120131	19.02.13	Mercantile Bank, Main Branch	132/0157/2	FDBC-13-0452	28.03.13	21,000	56,700.00	77.25890	4,380,579.63
Golden Horizon Ltd.	147213120016	14.01.13	EBL, Trade Service	132/0030	FDBC-13-0453	28.03.13	20,014	44,030.80	77.25890	3,401,771.17
Alauddin Garments Ltd.	174213120008	31.01.13	Mercantile Bank, Kawran Bazar	132/0100	FDBC-13-0454	28.03.13	1,700	4,625.00	77.25890	357,322.41
NV Balko	DTBEGM732797	14.03.13	ING Bank, Hong Kong	132/0256	FDBC-13-0448	28.03.13	5,000	15,750.00	77.25890	1,216,827.68
NV Balko	DTBEGM732952	19.04.13	ING Bank, Hong Kong	132/0305	FDBC-13-0451	*28.03.13*	15,000	41,000.00	77.25890	3,167,614.90
Denimach Ltd.	141613120005	03.01.13	Dhaka Bank, Gulshan	132/0004/2	FDBC-13-0460	31.03.13	12,850	41,120.00	77.25890	3,176,885.97
Denimach Ltd.	141613120005	03.01.13	Dhaka Bank, Gulshan	132/0004/1	FDBC-13-0461	31.03.13	14,650	46,880.00	77.25890	3,621,897.23
Denimach Ltd.	141613120005	03.01.13	Dhaka Bank, Gulshan	132/0004/3	FDBC-13-0462	31.03.13	2,000	6,400.00	77.25890	494,456.96
Natural Denims Ltd.	174113120143	24.02.13	Mercantile Bank, Main Branch	132/0216	FDBC-13-0463	31.03.13	10,100	26,765.00	77.25890	2,067,834.46
Standard Group Ltd.	154613120026	24.01.13	PBL, Mohakhali	132/0032	FDBC-13-0464	31.03.13	8,300	23,240.00	77.25890	1,795,496.84
Golden Horizon Ltd.	147213120016	14.01.13	EBL, Trade Service	132/0197	FDBC-13-0465	31.03.13	3,641	8,010.20	77.25890	618,859.24
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1161/1	FDBC-13-0466	31.03.13	15,000	34,500.00	77.25890	2,665,432.05
Samrana Enterprise Ltd.	126913120016	28.02.13	Basic Bank, Main Br.	132/0172	03/13	01.04.13	6,000	14,000.00	78.48000	1,098,720.00
Big Boss Corporation Ltd.	160913120065	12.03.13	NCCBL, Moghbazar	132/0253	04/13	01.04.13	6,000	15,000.00	78.48000	1,177,200.00
Big Boss Corporation Ltd.	305313120052	12.03.13	Jamuna Bank, Banani	132/0231	06/13	01.04.13	3,000	7,200.00	78.48000	565,056.00
Gous Garments Inds. Ltd.	194613120153	05.03.13	Exim Bank, Agrabad	132/0132	FDBC-13-0467	01.04.13	17,430	40,429.00	77.25890	3,123,500.07
Kenpark Bangladesh Apparel Pvt Ltd.	5323071501	12.03.13	Citi Bank	132/0262/1	FDBC-13-0468	01.04.13	30,000	67,800.00	77.25890	5,238,153.42
Shanta Denims Ltd.	BBCDAO203391	11.12.12	HSBC, Ancher Tower	132/0029	FDBC-13-0469	01.04.13	4,550	9,444.44	77.25890	729,667.05
Big Boss Corporation Ltd.	305313120046	10.03.13	Jamuna Bank, Banani	132/0219	07/13	*03.04.13*	15,550	34,592.75	78.48000	2,714,839.02
Mayc's Garments Ltd.	147813120060	28.01.13	HSBC, Ancher Tower	132/0275	FDBC-13-0473	03.04.13	17,000	20,542.80	77.25890	1,587,114.13
Opex Style Wear Ltd.	121013120043	20.03.13	SIBL, Molovi Bazar Br.	132/0102	FDBC-13-0474	03.04.13	3,700	9,620.00	77.25890	743,230.62
Shasha Garments Ltd.	101012120076	09.10.12	UCBL, Gulshan	132/0065	FDBC-13-0475	03.04.13	12,250	30,625.00	77.25890	2,366,053.81
Big Boss Corporation Ltd.	160913120063	10.03.13	NCCBL, Moghbazar	132/0238	09/13	07.04.13	7,350	16,567.50	78.08000	1,293,590.40
Jeacon Garments Ltd.	101013120020	28.02.13	UCBL, Gulshan	132/0093	10/13	07.04.13	13,705	31,521.50	78.08000	2,461,198.72
Mayc's Garments Ltd.	121013120043	20.03.13	SIBL, Molovi Bazar Br.	132/0274	FDBC-13-0477	07.04.13	17,000	20,308.60	77.25890	1,569,020.10
Big Boss Corporation Ltd.	160913120067	20.03.13	NCCBL, Moghbazar	132/0251	FDBC-13-0478	07.04.13	1,630	3,667.50	77.05950	282,615.72
ZXY International FZCO	123010228178-DL	27.02.13	SCB, Trade Center	132/0225	FDBC-13-0479	07.04.13	2,050	4,202.50	77.05950	323,842.55
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	122/1161/2	FDBC-13-0482	08.04.13	15,000	34,500.00	77.00970	2,656,834.65
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	132/0060	FDBC-13-0483	08.04.13	17,770	42,036.50	77.00970	3,237,218.25
Aman Graphics Design Ltd.	107913120030	14.02.13	Al Arafa Islami Bank, Banani	122/1250	FDBC-13-0484	08.04.13	15,970	62,630.00	77.00970	4,823,117.51
Aman Graphics Design Ltd.	107913120030	14.02.13	Al Arafa Islami Bank, Banani	122/1251/1	FDBC-13-0485	08.04.13	16,025	36,857.50	77.00970	2,838,385.02
Gous Garments Inds. Ltd.	194613120153	05.03.13	Exim Bank, Agrabad	132/0133	FDBC-13-0486	08.04.13	20,850	49,214.50	77.00970	3,789,993.88
Kenpark Bangladesh Apparel Pvt Ltd.	5323071501	12.03.13	CIti Bank	132/0262/2	FDBC-13-0487	08.04.13	30,000	67,800.00	77.00970	5,221,257.66

K. M Fashions Ltd.	043513120028	24.03.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0263	11/13	10.04.13	5,130	12,568.50	78.08000	981,348.48
K. M Fashions Ltd.	043513120028	24.03.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0336	12/13	10.04.13	2,600	6,240.00	78.08000	487,219.20
Anupam Hosiery Industries (Pvt) Ltd.	088712120019	19.03.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0261	13/13	10.04.13	1,400	4,270.00	78.08000	333,401.60
Intraco Design Ltd.	228513120006	26.02.13	First Security, Dilkusha	132/0164	FDBC-13-0496	10.04.13	6,020	15,050.00	76.91000	1,157,495.50
Dekko Design Ltd.	BBCDAK302238	05.03.13	HSBC, Ancher Tower	132/0234	FDBC-13-0497	10.04.13	2,608	6,520.00	76.91000	501,453.20
Fashion Flash Ltd.	094713120069	24.03.13	NBL, Mohakhali	132/0255	FDBC-13-0498	10.04.13	5,000	12,500.00	76.91000	961,375.00
Fashion Flash Ltd.	094713120069	24.03.13	NBL, Mohakhali	132/0010	FDBC-13-0499	10.04.13	8,000	20,000.00	76.91000	1,538,200.00
Shasha Garments Ltd.	101013120034	20.03.13	UCBL, Gulshan	132/0086/1	FDBC-13-0500	10.04.13	19,850	49,625.00	76.91000	3,816,658.75
Natural Denims Ltd.	174113120143	24.02.13	Mercantile Bank, Main Branch	132/0232	FDBC-13-0511	15.04.13	15,100	44,545.00	76.91000	3,425,955.95
Natural Denims Ltd.	174113120143	24.02.13	Mercantile Bank, Main Branch	132/0294	FDBC-13-0512	15.04.13	2,000	5,510.00	76.91000	423,774.10
Wintex Fashion Wear Ltd.	175513120014	12.02.13	Mercantile Bank, Mirpur Branch	132/0069/A	FDBC-13-0513	15.04.13	7,300	17,675.00	76.91000	1,359,384.25
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	132/0057/1	FDBC-13-0514	15.04.13	15,000	34,500.00	76.91000	2,653,395.00
S.F Apparels Ltd.	154612120222	25.09.12	PBL, Mohakhali	132/0153	FDBC-13-0515	15.04.13	12,600	30,870.00	76.91000	2,374,211.70
Duke Garments Ltd.	086413120021	10.02.13	IBBL, F.Exchange	132/0128/1	FDBC-13-0516	15.04.13	2,500	5,625.00	76.91000	432,618.75
Big Boss Corporation Ltd.	305313120063	31.03.13	Jamuna Bank, Banani	132/0195	FDBC-13-0517	15.04.13	1,750	4,900.00	76.91000	376,859.00
Big Boss Corporation Ltd.	305313120058	18.03.13	Jamuna Bank, Banani	132/0272	FDBC-13-0518	*15.04.13*	1,050	2,625.00	76.91000	201,888.75
Big Boss Corporation Ltd.	305313120063	31.03.13	Jamuna Bank, Banani	132/0175	FDBC-13-0519	*15.04.13*	1,000	2,500.00	76.91000	192,275.00
Shasha Garments Ltd.	101013120034	20.03.13	*UCBL, Gulshan*	132/0086/3	FDBC-13-0520	*15.04.13*	12,350	32,110.00	76.91000	2,469,580.10
Tanaz Fashions Ltd.	174113120192	11.03.13	Mercantile Bank, Main Branch	132/0314/2	FDBC-13-0524	16.04.13	22,000	47,740.00	76.91000	3,671,683.40
Parkstar Apparels Ltd.	305313120018	22.01.13	Jamuna Bank, Banani	122/1214	FDBC-13-0525	16.04.13	2,750	7,425.00	76.91000	571,056.75
Big Boss Corporation Ltd.	160913120074	02.04.13	NCCBL, Moghbazar	132/0330/2	14/13	17.04.13	15,200	36,480.00	77.88000	2,841,062.40
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0155/6	FDBC-13-0529	17.04.13	16,808	34,888.37	76.91000	2,683,264.54
Yolk Apparels Ltd.	093013120027	09.01.13	NBL, Dilkushan	132/0129	FDBC-13-0530	17.04.13	14,600	32,558.00	76.91000	2,504,035.78
Jeans Manufacturing Ltd.	0664131203722	18.02.13	AB Bank, Kawran Bazar	132/0259	FDBC-13-0531	17.04.13	11,250	25,312.50	76.91000	1,946,784.38
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank, Agrabad	122/1220/2	FDBC-13-0532	17.04.13	16,563	38,094.90	76.91000	2,929,878.76
Fashion Flash Ltd.	094713120018	29.01.13	NBL, Mohakhali	132/0254	FDBC-13-0533	17.04.13	2,000	5,000.00	76.91000	384,550.00
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0039/1	FDBC-13-0534	17.04.13	14,000	35,844.20	76.91000	2,756,777.42
Sepal Garments Ltd.	141613120101	25.03.13	UCBL, Gulshan	132/0119	FDBC-13-0535	17.04.13	9,500	22,800.00	76.91000	1,753,548.00
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0155/1	FDBC-13-0509	15.04.13	23,000	47,741.10	76.91000	3,671,768.00
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0155/3	FDBC-13-0510	15.04.13	22,000	45,665.40	76.91000	3,512,125.91
Ashiana Garments Ind. Ltd.	000613120021	03.04.13	Agrani Bank. F. Exchange	132/0323	15/13	21.04.13	2,420	5,687.00	77.78000	442,334.86
TM Fashions Ltd.	108013120031	28.02.13	Al Arafa Islami Bank, Dilkusha	132/0134	16/13	21.04.13	19,700	44,719.00	77.78000	3,478,243.82
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1250990-1	FDBC-13-0544	21.04.13	15,000	35,250.00	76.81030	2,707,563.08
Shasha Garments Ltd.	101013120024	06.03.13	UCBL, Gulshan	132/0208	FDBC-13-0545	21.04.13	20,100	54,270.00	76.81030	4,168,494.98
United Apparel Industry Ltd.	0686131206170	21.03.13	Ab Bank, Uttara	132/0088	FDBC-13-0546	21.04.13	10,800	28,080.00	76.81030	2,156,833.22
Shasha Garments Ltd.	101013120015	19.02.13	UCBL, Gulshan	132/0284	FDBC-13-0547	21.04.13	6,600	23,680.14	76.81030	1,818,878.66
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	132/0057/2	FDBC-13-0548	21.04.13	14,000	32,200.00	76.81030	2,473,291.66
Jeans Manufacturing Ltd.	0664131203722	18.02.13	AB Bank, Kawran Bazar	132/0315	FDBC-13-0549	21.04.13	10,404	23,409.00	76.81030	1,798,052.31
Kenpark Bangladesh Apparel Pvt Ltd.	5323071501	12.03.13	Citi Bank N.A	132/0262/3	FDBC-13-0550	21.04.13	30,000	67,800.00	76.81030	5,207,738.34
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0155/4	FDBC-13-0551	21.04.13	22,000	45,665.40	76.81030	3,507,573.07
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	SCB, Hong Kong	1250990-2	FDBC-13-0552	21.04.13	15,000	35,250.00	76.81030	2,707,563.08
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank, Agrabad	132/0229	FDBC-13-0553	21.04.13	6,500	14,950.00	76.81030	1,148,313.99
Denimach Ltd.	141613120005	03.01.13	Dhaka Bank, Gulshan	122/1231/1	FDBC-13-0554	21.04.13	3,300	7,755.00	76.81030	595,663.88
Uranus Apparels (Pvt) Ltd.	050113120006	17.02.13	BD Krishi Bank, Agrabad. corp. Br. CTG.	132/0131	FDBC-13-0555	21.04.13	14,000	35,000.00	76.91000	2,691,850.00
Comfort Apparels (Pvt) Ltd.	009313120506	23.01.13	Janata Bank, Local Office	122/1209/2	FDBC-13-0556	21.04.13	15,150	34,845.00	76.91000	2,679,928.95
Big Boss Corporation Ltd.	160913120074	02.04.13	NCCBL, Moghbazar	132/0330/1	17/13	23.04.13	17,350	43,375.00	77.78000	3,373,707.50
Big Boss Corporation Ltd.	160913120074	02.04.13	NCCBL, Moghbazar	132/0351	18/13	23.04.13	4,000	9,600.00	77.78000	746,688.00
Big Boss Corporation Ltd.	160913120071	30.03.13	NCCBL, Moghbazar	132/0329	19/13	23.04.13	8,500	20,910.00	77.78000	1,626,379.80
Big Boss Corporation Ltd.	160913120071	30.03.13	NCCBL, Moghbazar	132/0194	20/13	23.04.13	1,050	2,520.00	77.78000	196,005.60
Gemtex Limited	093013120140	25.03.13	NBL, Dilkushan	132/0166/1	21/13	23.04.13	26,700	70,755.00	77.78000	5,503,323.90
Shasha Garments Ltd.	101013120021	28.02.13	UCBL, Gulshan	132/0042	22/13	23.04.13	25,000	58,750.00	77.78000	4,569,575.00
Shasha Garments Ltd.	101013120034	20.03.13	UCBL, Gulshan	132/0086/2	FDBC-13-0561	23.04.13	19,850	49,625.00	76.81030	3,811,711.14
Life Style Fashions Maker Ltd.	128113120026	02.04.13	Basic Bank, Gulshan	*132/0173*	FDBC-13-0562	23.04.13	5,300	12,455.00	76.81030	956,672.29
S.F. Denim Apparels Ltd.	154613120002	01.01.13	PBL, Mohakhali	122/1226	FDBC-13-0563	23.04.13	21,300	54,640.00	76.81030	4,196,914.79
S.F Apparels Ltd.	154612120281	09.12.12	PBL, Mohakhali	132/0241	FDBC-13-0564	23.04.13	10,000	24,500.00	76.81030	1,881,852.35
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0155/2	FDBC-13-0565	23.04.13	22,932	47,599.95	76.81030	3,656,166.44
Intraco Design Ltd.	228513120001	06.01.13	First Security, Dilkusha	132/0076	FDBC-13-0567	23.04.13	14,950	35,132.50	76.81030	2,698,537.86
Aman Graphics Design Ltd.	107913120030	14.02.13	Al Arafa Islami Bank, Banani	132/0288	FDBC-13-0568	23.04.13	5,364	17,969.40	76.81030	1,380,235.00

Dekko Design Ltd.	BBCDAK302238	05.03.13	HSBC, Ancher Tower	132/0252	FDBC-13-0569	23.04.13	622	1,523.90	76.81030	117,051.22
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank, Local Office	132/0179/2	FDBC-13-0570	23.04.13	17,484	41,961.60	76.81030	3,223,083.08
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank, Local Office	132/0179/1	FDBC-13-0571	23.04.13	17,484	41,961.60	76.81030	3,223,083.08
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank, Local Office	132/0179/4	FDBC-13-0572	23.04.13	22,214	55,535.00	76.81030	4,265,660.01
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0155/7	FDBC-13-0560	23.04.13	16,000	33,211.20	76.81030	2,550,962.24
Dekko Design Ltd.	BBCDAK302238	05.03.13	HSBC, Ancher Tower	132/0122	FDBC-13-0566	23.04.13	23,692	58,045.40	76.81030	4,458,484.59
Yolk Apparels Ltd.	093013120027	09.01.13	NBL, Dilkushan	132/0139	FDBC-13-0576	24.04.13	27,600	61,548.00	76.81030	4,727,520.34
Tanaz Fashions Ltd.	174113120175	06.03.13	Mercantile Bank, Main Branch	132/0053	23/13	25.04.13	6,900	16,560.00	77.78000	1,288,036.80
Sienkee Apparels Ltd.	209313120008	18.03.13	BAL, Uttara	132/0165/2	24/13	25.04.13	16,200	42,120.00	77.78000	3,276,093.60
Designer Jeans Ltd.	134813120070	21.03.13	South East Bank, Banani	132/0224	FDBC-13-0578	28.04.13	9,515	23,787.50	76.81030	1,827,125.01
Anupam Hosiery Industries (Pvt) Ltd.	088712120023	02.04.13	IBBL, Head Office	132/0334	FDBC-13-0579	28.04.13	3,950	10,665.00	76.81030	819,181.85
Kenpark Bangladesh Apparel Pvt Ltd.	5323071501	12.03.13	Citi Bank N.A	132/0262/4	FDBC-13-0580	28.04.13	30,000	67,800.00	76.81030	5,207,738.34
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC, Ancher Tower	132/0155/5	FDBC-13-0586	30.04.13	21,617	44,870.41	76.76040	3,444,270.62
Jeans Manufacturing Ltd.	0664131203722	18.02.13	AB bank Ltd.	132/0341	FDBC-13-0587	30.04.13	9,613	22,109.90	76.76040	1,697,164.77
Sepal Garments Ltd.	141613120106	30.03.13	Dhaka Bank, Gulshan	132/0320/1	FDBC-13-0588	30.04.13	23,100	60,060.00	76.76040	4,610,229.62
Mayc's Garments Ltd.	121013120057	17.04.13	SIBL, Molovi Bazar Br.	132/0415	FDBC-13-0589	30.04.13	13,000	12,307.10	76.76040	944,697.92
Balaka Stitch (Pvt) Ltd.	216113120004	28.03.13	PBL, Mohakhali	132/0246	FDBC-13-0590	30.04.13	3,711	8,642.75	76.76040	663,420.95
ZXY International FZCO	123010238577-DL	16.04.13	Standard Chartered,Dubai, U.A.E	132/0368	390/13	02.05.13	1,200	2,460.00	77.68000	191,092.80
Shasha Garments Ltd.	101013120016	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0283	FDBC-13-0598	06.05.13	9,400	33,020.32	76.76040	2,534,652.97
Shasha Garments Ltd.	101013120016	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0137	FDBC-13-0599	06.05.13	12,250	39,200.00	76.76040	3,009,007.68
Natural Denims Ltd.	174113110013	10.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0239	25/13	07.05.13	5,000	12,350.00	77.68000	959,348.00
Natural Denims Ltd.	174113110015	13.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0260/A	26/13	07.05.13	9,750	20,962.50	77.68000	1,628,367.00
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0091/1	FDBC-13-0603	07.05.13	20,000	51,000.00	76.76040	3,914,780.40
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0090/A	FDBC-13-0604	07.05.13	20,900	49,205.00	76.76040	3,776,995.48
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0035	FDBC-13-0605	07.05.13	22,083	53,374.20	76.76040	4,097,024.94
Tanaz Fashions Ltd.	174113120192	11.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0314/3	FDBC-13-0606	07.05.13	21,000	45,570.00	76.76040	3,497,971.43
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC,Anchor Tower.	132/0269	FDBC-13-0607	07.05.13	21,872	59,999.27	76.76040	4,605,567.96
Opex Style Wear Ltd.	147813120060	28.01.13	Eastern Bank Ltd.,Head Off.10, Dilkusha.	132/0385	FDBC-13-0608	07.05.13	1,550	4,030.00	76.76040	309,344.41
Cutting Edge Industries Ltd.	BBCDAK30177	17.02.13	HSBC,Anchor Tower.	132/0298	FDBC-13-0609	07.05.13	1,607	4,338.90	76.76040	333,055.70
Natural Denims Ltd.	174113110143	24.02.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0296	FDBC-13-0610	07.05.13	4,100	12,095.00	76.76040	928,417.04
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0114/1	FDBC-13-0611	07.05.13	21,850	50,255.00	76.76040	3,857,593.90
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0058/1	FDBC-13-0612	07.05.13	23,000	52,900.00	76.76040	4,060,625.16
Kims Corporation Ltd.	215813120025	16.04.13	Premier Bank Ltd., Dhanmondi Br. Dhaka.	132/0410	FDBC-13-0613	07.05.13	6,600	15,510.00	76.76040	1,190,553.80
Shasha Garments Ltd.	101012120076	09.10.12	UCBL,Gushan Br.Concord I.K Tower G-2	122/1171	FDBC-13-0614	07.05.13	3,000	8,235.00	76.76040	632,121.89
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC,Anchor Tower.	132/0104/2	FDBC-13-0615	07.05.13	20,122	41,767.24	76.76040	3,206,070.05
Tanaz Fashions Ltd.	174113120263	04.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0382/1	FDBC-13-0616	07.05.13	21,000	48,300.00	76.76040	3,707,527.32
Fashion Flash Ltd.	094713120069	24.03.13	National Bnak Ltd.9,Mohakhali Br.	132/0392	FDBC-13-0617	07.05.13	3,700	7,770.00	76.76040	596,428.31
Cutting Edge Industries Ltd.	BBCDAK301777	17.02.13	HSBC,Anchor Tower.	132/0297	FDBC-13-0618	07.05.13	390	1,053.00	76.76040	80,828.70
Comfort Apparels (Pvt) Ltd.	009313120506	23.01.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0107	FDBC-13-0619	07.05.13	6,000	13,800.00	76.76040	1,059,293.52
Jupiter Readymade Garments Ltd.	0664131204592	28.02.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0147/1	FDBC-13-0620	07.05.13	24,000	60,000.00	76.76040	4,605,624.00
ZXY International FZCO	123010238577-DL	16.04.13	Standard Chartered,Dubai, U.A.E	132/0280	FDBC-13-0621	07.05.13	20,808	43,969.40	76.76040	3,375,108.73
Sienkee Apparels Ltd.	209313120008	18.03.13	Bank Asia Ltd., Uttara Br. Uttara , Dhaka.	132/0165/1	27/13	08.05.13	26,700	69,420.00	77.68000	5,392,545.60
Sienkee Apparels Ltd.	209313120008	18.03.13	Bank Asia Ltd., Uttara Br. Uttara , Dhaka.	132/0089/2	28/13	08.05.13	10,900	27,250.00	77.68000	2,116,780.00
Cordial Design Ltd.	182313120016	05.03.13	Standard Bank Ltd.Gulsha Br.,57/57A, Uday Tower	132/0190	FDBC-13-0628	08.05.13	6,150	15,375.00	76.76040	1,180,191.15
Natural Denims Ltd.	174113110015	13.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0397	29/13	12.05.13	10,200	26,010.00	77.68000	2,020,456.80
Monde Apparels LTd.	196413120005BSN	19.03.13	EXIM Bank Ltd.,Head Off.Gulshan Avenue.	132/0181	30/13	12.05.13	18,056	47,411.95	77.68000	3,682,960.28
Raihan Apparels Ltd.	147813120219	01.04.13	Eastern Bank Ltd.,Head Off.10,Dilkusha.	132/0185	31/13	12.05.13	15,475	42,556.25	77.68000	3,305,769.50
Kenpark Bangladesh Apparel Pvt Ltd.	5323071501	12.03.13	Citi Bank Na,32, Agrabad Br.CTG.	132/0262/5	FDBC-13-0630	12.05.13	30,000	67,800.00	76.71060	5,200,978.68
Big Boss Corporation Ltd.	305313120064	31.03.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0265	FDBC-13-0631	12.05.13	3,670	10,046.99	76.71060	770,710.63
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0087/1	FDBC-13-0632	12.05.13	20,875	53,231.25	76.71060	4,083,401.13
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0291	FDBC-13-0633	12.05.13	5,850	15,210.00	76.71060	1,166,768.23
A.K.M Knit Wear Ltd.	086213120362	08.04.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0360	FDBC-13-0634	12.05.13	3,770	10,179.00	76.71060	780,837.20
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0362/1	FDBC-13-0635	12.05.13	22,000	45,665.40	76.71060	3,503,020.23
Balaka Stitch (Pvt) Ltd.	216113120004	28.03.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0248	FDBC-13-0636	12.05.13	5,115	11,638.00	76.71060	892,757.96
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0098	FDBC-13-0637	12.05.13	3,380	7,605.00	76.71060	583,384.11
Gous Garments Inds. Ltd.	194613120153	05.03.13	EXIM Bank Ltd.,6,Agrabad Br.	132/0278	FDBC-13-0638	12.05.13	6,320	14,852.00	76.71060	1,139,305.83
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0178	FDBC-13-0641	13.05.13	6,050	14,217.50	76.71060	1,090,632.96
Tanaz Fashions Ltd.	174113120192	11.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0314/1	FDBC-13-0642	13.05.13	22,000	47,740.00	76.71060	3,662,164.04

Shasha Garments Ltd.	101013120015	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0136	FDBC-13-0643	13.05.13	20,000	62,200.00	76.71060	4,771,399.32
Primordial Limited	195713120008	01.04.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0072	FDBC-13-0644	13.05.13	1,400	3,010.00	76.71060	230,898.91
S.F Apparels Ltd.	154613120081	04.04.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0352	32/13	15.05.13	10,000	24,250.00	77.68000	1,883,740.00
Mayc's Garments Ltd.	121013120065	25.04.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0445	33/13	15.05.13	23,048	20,996.80	77.68000	1,631,031.42
Design & Sources Ltd.	033813120013	31.03.13	Sonali Bank Ltd,B.B Ave,Corp.Branch, Dhaka.	132/0013	34/13	15.05.13	13,000	31,850.00	77.68000	2,474,108.00
S.F Denim Apparels Ltd.	154613120095	25.04.13	Prime Bank Ltd,Mohakhali Branch.	132/0428	FDBC-13-0652	15.05.13	4,462	10,485.70	76.71060	804,364.34
Clamoon Garments Ltd.	0664131205080	07.03.13	AB Bank Ltd. 102,Karwan Bazar Br.	132/0187	FDBC-13-0653	15.05.13	3,520	8,096.00	76.71060	621,049.02
Atlantic Garments Ltd.	174713120044	04.04.13	Mercantile Bank Ltd.,34,K.A.A,Banani Br.	132/0302	FDBC-13-0654	15.05.13	3,600	8,012.50	76.71060	614,643.68
Big Boss Corporation Ltd.	160913120092	24.04.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0421	FDBC-13-0655	15.05.13	5,700	13,680.00	76.71060	1,049,401.01
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0362/2	FDBC-13-0663	16.05.13	22,000	45,665.40	76.71060	3,503,020.23
TM Fashions Ltd.	108213120077	24.03.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0273/1	35/13	19.05.13	17,500	34,475.00	77.58000	2,674,570.50
M-Yew Fashion Ltd.	194513120190C	18.04.13	EXIM Bnak Ltd.,Motijheel Br.56-57,Motijheel.	132/0367	36/13	19.05.13	3,300	7,920.00	77.58000	614,433.60
Sams Attire Ltd.	303513120118	27.03.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0240	37/13	19.05.13	3,100	8,122.00	77.58000	630,104.76
Big Boss Corporation Ltd.	160913120088	18.04.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0426	38/13	19.05.13	2,700	6,750.00	77.58000	523,665.00
S.F Fashion Wears Ltd.	154613120081	04.04.13	Prime Bank Ltd,Mohakhali Branch.	132/0442	39/13	19.05.13	1,650	3,877.50	77.48000	300,428.70
Centex Textile & Apparels Ltd.	134713120029	24.03.13	Southeast Bank Ltd.,New Eskaton Br.23/Ka,Dhaka.	132/0303	40/13	19.05.13	14,400	32,240.00	77.58000	2,501,179.20
Tanaz Fashions Ltd.	174113120131	19.02.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0157/3	FDBC-13-0665	19.05.13	21,000	56,700.00	76.66080	4,346,667.36
Jupiter Readymade Garments Ltd.	0664131204592	28.02.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0242/1	FDBC-13-0666	19.05.13	18,125	42,593.75	76.66080	3,265,270.95
S.F Fashion Wears Ltd.	154613120005	06.01.13	Prime Bank Ltd,Mohakhali Branch.	132/0441	FDBC-13-0670	19.05.13	1,500	3,462.50	76.66080	265,438.02
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC,Anchor Tower.	132/0039/2	FDBC-13-0667	19.05.13	13,833	35,416.63	76.66080	2,715,067.19
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0179/3	FDBC-13-0668	19.05.13	20,095	52,247.00	76.71060	4,007,898.72
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0179/5	FDBC-13-0669	19.05.13	22,214	55,535.00	76.71060	4,260,123.17
Big Boss Corporation Ltd.	160913120082	08.04.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0386	FDBP/267-13	19.05.13	10,460	27,428.50	77.68000	2,130,645.88
K. M Fashions Ltd.	043513120033	08.04.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0264/1	FDBP/268-13	19.05.13	17,150	42,017.50	77.68000	3,263,919.40
Big Boss Corporation Ltd.	305313120075	11.04.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0391	FDBP/269-13	19.05.13	2,585	6,129.55	77.68000	476,143.44
Swan Jeans Ltd.	086213120397	18.04.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0401	FDBP/272-13	19.05.13	7,000	17,850.00	77.58000	1,384,803.00
Big Boss Corporation Ltd.	305313120076	11.04.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0412	FDBP/274-13	19.05.13	4,055	13,787.00	77.58000	1,069,595.46
Zaara Jeans And Knitwear Ltd.	089913120014	10.04.13	Islami Bank Ltd.,Shyamoli Br.5/4, Mirpur Road.	132/0395/1	FDBP/271-13	19.05.13	20,100	47,900.31	77.48000	3,711,316.02
Corona Fashion Ltd.	086213120391	16.04.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0328	FDBP/273-13	19.05.13	15,700	38,465.00	77.48000	2,980,268.20
Parkstar Apparels Ltd.	305313120067	04.04.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0332	41/13	20.05.13	16,700	57,507.49	77.48000	4,455,680.33
Centex Textile & Apparels Ltd.	134713120032	31.03.13	Southeast Bank Ltd.,New Eskaton Br.23/Ka,Dhaka.	132/0358	FDBC-13-0672	20.05.13	24,885	68,437.25	76.66080	5,246,454.33
TM Fashions Ltd.	108013120077	24.03.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0273/2	42/13	22.05.13	17,500	34,475.00	77.48000	2,671,123.00
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0019/1	FDBC-13-0677	22.05.13	15,000	35,250.00	76.66080	2,702,293.20
Doreen Garments Ltd.	009313120996	17.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0380/2	FDBC-13-0678	*22.05.13*	11,970	29,925.00	76.66080	2,294,074.44
Tanaz Fashions Ltd.	174113120246	01.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0306	FDBC-13-0679	22.05.13	6,300	23,625.00	76.66080	1,811,111.40
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0292	FDBC-13-0680	22.05.13	8,400	21,420.00	76.66080	1,642,074.34
Yolk Apparels Ltd.	093013120081	13.02.13	National Bank Ltd.48,Dilkusha C/A.	132/0324	FDBC-13-0681	22.05.13	8,100	18,225.00	76.66080	1,397,143.08
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0143	FDBC-13-0682	22.05.13	2,000	4,700.00	76.66080	360,305.76
K.M Fashions Ltd.	043513120033	08.04.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0264/2	FDBP/281-13	22.05.13	17,150	42,017.50	77.48000	3,255,515.90
K.M Fashions Ltd.	043513120033	08.04.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0407	FDBP/282-13	22.05.13	4,500	10,800.00	77.48000	836,784.00
Zaara Jeans And Knitwear Ltd.	089913120014	10.04.13	Islami Bank Ltd.,Shyamoli Br.5/4, Mirpur Road.	132/0395/2	FDBP/283-13	22.05.13	19,000	45,278.90	77.48000	3,508,209.17
Shasha Garments Ltd.	101012120076	09.10.12	UCBL,Gushan Br.Concord I.K Tower G-2	132/0285	FDBC-13-0685	26.05.13	8,800	21,565.00	76.66080	1,653,190.15
Shasha Garments Ltd.	101013120016	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0307	FDBC-13-0686	26.05.13	6,800	20,400.00	76.66080	1,563,880.32
NAAB Fashions Ltd.	ILC0818131206794	11.04.13	IFIC Bank Ltd,Uttara Branch.	132/0398	FDBC-13-0687	26.05.13	15,100	37,750.00	76.66080	2,893,945.20
Mayc's Garments Ltd.	121013120077	16.05.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0492	FDBC-13-0688	26.05.13	24,135	25,534.00	76.66080	1,957,456.87
Corona Fashion Ltd.	086213120391	16.04.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0459	FDBC-13-0689	26.05.13	1,300	3,185.00	76.66080	244,164.65
Kenpark Bangladesh Apparel Pvt Ltd.	5323071501	12.03.13	Citi Bank Na,32, Agrabad Br.CTG.	132/0262/A	FDBC-13-0690	26.05.13	21,000	47,460.00	76.66080	3,638,321.57
Versatile Attire Ltd.	304813120002	09.05.13	Jamuna Bank Ltd,Dhanmondi Branch.	132/0474	FDBC-13-0691	26.05.13	600	1,560.00	76.66080	119,590.85
Cemtex Limited	093013120140	25.03.13	National Bnak Ltd.48,Dilkusha C/A.	132/0166/3	43/13	27.05.13	16,200	44,550.00	77.48000	3,451,734.00
Cemtex Limited	093013120140	25.03.13	National Bnak Ltd.48,Dilkusha C/A.	132/0168	44/13	27.05.13	27,000	68,172.50	77.48000	5,282,005.30
Cemtex Limited	093013120140	25.03.13	National Bnak Ltd.48,Dilkusha C/A.	132/0166/2	45/13	27.05.13	26,700	69,420.00	77.48000	5,378,661.60
Sienkee Apparels Ltd.	209313120008	18.03.13	Bank Asia Ltd., Uttara Br. Uttara , Dhaka.	132/0089/1	46/13	27.05.13	22,000	58,300.00	77.48000	4,517,084.00
Fashion Forum Ltd.	013813120074	07.03.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0186	47/13	27.05.13	4,477	11,416.35	77.48000	884,538.80
S.F. Denim Apparels Ltd.	154613120077	01.04.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0289	FDBC-13-0692	27.05.13	22,000	52,800.00	76.66080	4,047,690.24
Jupiter Readymade Garments Ltd.	0664131204592	28.02.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0147/2	FDBC-13-0693	27.05.13	24,000	60,000.00	76.66080	4,599,648.00
Doreen Garments Ltd.	009313120996	17.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0380/1	FDBC-13-0694	*27.05.13*	15,550	36,542.50	76.66080	2,801,377.28
Mayc's Garments Ltd.	121013120078	19.05.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0503	FDBC-13-0697	28.05.13	10,000	10,500.00	76.66080	804,938.40
Big Boss Corporation Ltd.	160913120085	10.04.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0322	FDBC-13-0698	28.05.13	18,055	48,211.25	76.66080	3,695,912.99

Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0019/2	FDBC-13-0699	28.05.13	15,000	35,250.00	76.66080	2,702,293.20
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0362/3	FDBC-13-0700	28.05.13	21,617	44,870.41	76.66080	3,439,801.53
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC,Anchor Tower.	132/0270/1	FDBC-13-0701	28.05.13	13,630	37,389.82	76.66080	2,866,333.51
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0354	FDBC-13-0702	28.05.13	10,171	26,040.81	76.66080	1,996,309.33
TM Fashions Ltd.	108213120089	06.04.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0393	FDBP-286/13	28.05.13	2,600	5,720.00	77.48000	443,185.60
Uranus Apparels (Pvt) Ltd.	050113120014	25.03.13	BD Krishi Bank, Agrabad. corp. Br. CTG.	132/0331	48/13	29.05.13	14,000	35,000.00	77.48000	2,711,800.00
Tanaz Fashions Ltd.	174113120317	22.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0411/1	49/13	29.05.13	15,000	32,550.00	77.48000	2,521,974.00
Zaara Jeans And Knitwear Ltd.	089913120021	05.05.13	Islami Bank Ltd.,Shyamoli Br.5/4, Mirpur Road.	132/0420	50/13	30.05.13	9,445	23,140.25	77.48000	1,792,906.57
TM Fashions Ltd.	303613120006	15.04.13	Jamuna Bank Ltd,Moulvi Banzar Branch.	132/0361/A	51/13	30.05.13	7,642	17,194.50	77.48000	1,332,229.86
Fashion Forum Ltd.	013813120050	17.02.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0125	FDBC-13-0709	*30.05.13*	19,469	49,645.95	76.61090	3,803,420.91
Windy Apparels Ltd.	3045131200035	25.03.13	Jamuna Bank Ltd.F.EX Br.64,Motijheel C/A.	132/0293	FDBC-13-0710	30.05.13	14,165	42,228.70	76.61090	3,235,178.71
Big Boss Corporation Ltd.	160913120091	21.04.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0424	FDBC-13-0711	30.05.13	10,675	25,053.75	76.61090	1,919,390.34
Jeans Care Ltd.	175913120054	01.04.13	Mercantile Bank Ltd,Gulshan Branch.	132/0101	FDBC-13-0712	30.05.13	7,800	18,720.00	76.61090	1,434,156.05
Yolk Apparels Ltd.	093013120081	13.02.13	National Bnak Ltd.48,Dilkusha C/A.	132/0152	FDBC-13-0713	30.05.13	13,860	30,907.80	76.61090	2,367,874.38
Raihan Apparels Ltd.	147813120219	01.04.13	Eastern Bank Ltd.,Head Off.10,Dilkusha.	132/0176/1	52/13	02.06.13	15,250	39,400.00	77.38000	3,048,772.00
Tanaz Fashions Ltd.	174113120197	12.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0158/1	53/13	02.06.13	21,000	56,700.00	77.38000	4,387,446.00
Sepal Garments Ltd.	141613120111	01.04.13	Dhaka Bank Ltd.,CPC-,BGMEA.	132/0379	54/13	02.06.13	15,865	38,076.00	77.38000	2,946,320.88
Anupam Hosiery Industries (Pvt) Ltd.	088713120019	19.03.13	Islami Bank Ltd., H/O,40,Dilkusha C/A.	132/0456	55/13	02.06.13	900	2,745.00	77.38000	212,408.10
Fashion Forum Ltd.	BBCDAK304004	16.04.13	HSBC,Anchor Tower.	132/0327	FDBC-13-0721	02.06.13	12,138	29,150.62	76.71060	2,236,161.55
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0094	FDBC-13-0722	02.06.13	5,053	11,369.25	76.71060	872,141.99
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC,Anchor Tower.	132/0104/1	FDBC-13-0725	03.06.13	20,450	42,448.07	76.61090	3,251,984.85
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0362/4	FDBC-13-0726	03.06.13	18,000	37,362.60	76.61090	2,862,382.41
Tanaz Fashions Ltd.	174113120263	04.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0382/2	FDBC-13-0727	03.06.13	20,000	46,000.00	76.61090	3,524,101.40
Tanaz Fashions Ltd.	174113120105	10.02.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0449	FDBC-13-0728	03.06.13	7,500	17,250.00	76.61090	1,321,538.03
Natural Denims Ltd.	174113110003	23.01.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0403	FDBC-13-0729	03.06.13	8,900	21,805.00	76.61090	1,670,500.67
Natural Denims Ltd.	174113110012	19.02.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0333/A	FDBC-13-0730	03.06.13	6,200	14,880.00	76.61090	1,139,970.19
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0267	FDBC-13-0731	03.06.13	9,013	20,279.25	76.61090	1,553,611.59
Dekko Design Ltd.	BBCDAK302238	05.03.13	HSBC,Anchor Tower.	132/0266	FDBC-13-0732	03.06.13	15,959	39,099.55	76.61090	2,995,451.72
Windy Apparels Ltd.	304513120035	25.03.13	Jamuna Bank Ltd,64,Motijheel Branch.	132/0295	FDBC-13-0733	03.06.13	9,885	29,160.75	76.61090	2,234,031.30
Balaka Stitch (Pvt) Ltd.	216113120004	28.03.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0247	FDBC-13-0734	03.06.13	4,618	10,240.50	76.61090	784,533.92
NV Balko	DTBEGM732952	19.04.13	ING BANK N.V TAIKOO 12, HONG KONG	132/0425	FDBC-13-0735	03.06.13	2,000	5,100.00	76.66080	390,970.08
Gemtex Limited	093013120140	25.03.13	National Bnak Ltd.48,Dilkusha C/A.	132/0167/1	56/13	04.06.13	13,450	33,625.00	77.38000	2,601,902.50
Gemtex Limited	093013120140	25.03.13	National Bnak Ltd.48,Dilkusha C/A.	132/0167/2	57/13	04.06.13	27,100	71,815.00	77.38000	5,557,044.70
Gemtex Limited	093013120140	25.03.13	National Bnak Ltd.48,Dilkusha C/A.	132/0166/4	58/13	04.06.13	16,200	44,550.00	77.38000	3,447,279.00
Big Boss Corporation Ltd.	305313120082	18.04.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0414	59/13	04.06.13	5,140	12,276.00	77.38000	949,916.88
Shasha Garments Ltd.	101013120023	06.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0209	60/13	04.06.13	18,000	48,600.00	77.38000	3,760,668.00
Sepal Garments Ltd.	141613120138	27.04.13	Dhaka Bank Ltd.,CPC-,BGMEA.	132/0364	FDBC-13-0739	04.06.13	5,800	13,050.00	76.61090	999,772.25
Sepal Garments Ltd.	141613120106	30.03.13	Dhaka Bank Ltd.,CPC-,BGMEA.	132/0320/2	FDBC-13-0740	04.06.13	23,100	60,060.00	76.61090	4,601,250.65
S.F Denim Apparels Ltd.	154613120077	01.04.13	Prime Bank Ltd,Mohakhali Branch.	132/0290	FDBC-13-0741	04.06.13	14,500	36,250.00	76.61090	2,777,145.13
Natural Denims Ltd.	174113120143	24.02.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0434	FDBC-13-0742	04.06.13	2,000	5,900.00	76.61090	452,004.31
S.F Denim Apparels Ltd.	154613120095	25.04.13	Prime Bank Ltd,Mohakhali Branch.	132/0276	FDBC-13-0743	04.06.13	8,808	21,579.60	76.61090	1,653,232.58
S.F Denim Apparels Ltd.	154613120095	25.04.13	Prime Bank Ltd,Mohakhali Branch.	132/0154	FDBC-13-0744	04.06.13	12,699	29,842.65	76.61090	2,286,272.27
Liberty Fashion Wears Ltd.	296713120095	28.04.13	Shahjalal Islami bank Ltd.,53, Motijheel C/A.	122/1083	FDBC-13-0745	04.06.13	3,075	6,765.00	76.61090	518,272.74
S.F Denim Apparels Ltd.	154613120077	01.04.13	Prime Bank Ltd,Mohakhali Branch.	132/0417	FDBC-13-0746	04.06.13	6,500	15,600.00	76.61090	1,195,130.04
Pearl Prince Apparels Ltd.	194513120255B	26.05.13	EXIM Bank Ltd.,56-57, Motijheel	132/0468	FDBC-13-0747	04.06.13	1,000	1,175.00	76.61090	90,017.81
Mayc's Garments Ltd.	121013120080	28.05.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0535	FDBC-13-0749	05.06.13	17,000	16,950.00	76.61090	1,298,554.76
Shasha Garments Ltd.	101013120015	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0308	FDBC-13-0750	05.06.13	4,300	12,900.00	76.61090	988,280.61
Shasha Garments Ltd.	101013120015	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0310	FDBC-13-0751	05.06.13	2,300	7,590.00	76.61090	581,476.73
Shasha Garments Ltd.	101013120016	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0309	FDBC-13-0752	05.06.13	5,900	19,470.00	76.61090	1,491,614.22
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0381/1	FDBC-13-0753	*05.06.13*	18,050	46,930.00	76.61090	3,595,349.54
Jupiter Readymade Garments Ltd.	0664131204592	28.02.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0147/3	FDBC-13-0754	05.06.13	24,000	60,000.00	76.61090	4,596,654.00
Yolk Apparels Ltd.	093013120081	13.02.13	National Bnak Ltd.48,Dilkusha C/A.	132/0287	FDBC-13-0755	05.06.13	11,700	26,091.00	76.61090	1,998,854.99
Dekko Design Ltd.	BBCDAK302238	05.03.13	HSBC,Anchor Tower.	132/0400	FDBC-13-0756	05.06.13	16,686	40,880.70	76.61090	3,131,907.22
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0058/2	FDBC-13-0757	05.06.13	23,000	52,900.00	76.61090	4,052,716.61
A.K.M Knit Wear Ltd.	086213120407	23.04.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0423	FDBC-13-0758	05.06.13	3,185	9,077.25	76.61090	695,416.29
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0462/2	FDBC-13-0759	05.06.13	16,808	34,888.37	76.61090	2,672,829.43
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0087/3	FDBC-13-0760	05.06.13	20,875	54,275.00	76.61090	4,158,056.60
Zaara Jeans And Knitwear Ltd.	089913120017	22.04.13	Islami Bank Bangladesh Ltd,shyamoli Branch.	132/0394/1	FDBP/301-13	05.06.13	14,200	34,017.52	77.38000	2,632,275.70

Zaara Jeans And Knitwear Ltd.	089913120015	17.04.13	Islami Bank Bangladesh Ltd,shyamoli Branch.	132/0299	FDBP/302-13	05.06.13	16,100	39,131.05	77.38000	3,027,960.65
Shasha Garments Ltd.	101013120045	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0439	FDBP/303-13	05.06.13	21,800	58,210.00	77.38000	4,504,289.80
Raihan Apparels Ltd.	147813120219	01.04.13	Eastern Bank Ltd.,Head Off.10,Dilkusha.	132/0176/2	61/13	06.06.13	16,500	42,075.00	77.38000	3,255,763.50
Liberty Fashion Wears Ltd.	120813120036	19.03.13	Shahjalal Islami bank Ltd.,Gulshan Branch.	132/0221	62/13	06.06.13	5,775	15,592.50	77.38000	1,206,547.65
Liberty Fashion Wears Ltd.	120813120036	19.03.13	Shahjalal Islami bank Ltd.,Gulshan Branch.	132/0222	63/13	06.06.13	4,775	15,041.25	77.38000	1,163,891.93
Liberty Fashion Wears Ltd.	120813120055	30.04.13	Shahjalal Islami bank Ltd.,Gulshan Branch.	132/0223	64/13	06.06.13	3,200	7,360.00	77.38000	569,516.80
TM Fashions Ltd.	108213120108	06.05.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0396	65/13	06.06.13	9,280	20,271.00	77.38000	1,568,569.98
Padma Satel Arab Fashions Ltd.	096113120019	02.05.13	National Bnak Ltd.Banani Branch	132/0277	FDBC-13-0764	09.06.13	6,480	16,524.00	76.71060	1,267,565.95
Big Boss Corporation Ltd.	160913120098	05.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0454	FDBC-13-0765	09.06.13	7,270	18,287.69	76.71060	1,402,859.67
Big Boss Corporation Ltd.	305313120086	25.04.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0447	FDBC-13-0766	09.06.13	3,400	8,160.00	76.71060	625,958.50
TM Fashions Ltd.	108213120114	08.05.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0413	FDBC-13-0767	09.06.13	7,220	18,194.40	76.71060	1,395,703.34
Jeans Manufacturing Ltd.	0664131209548	05.05.13	AB Bank Ltd.,102,Karwan Bazar Br.	132/0457	FDBC-13-0768	09.06.13	12,756	29,338.80	76.71060	2,250,596.95
Primordial Limited	195713120008	01.04.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0073	FDBC-13-0769	09.06.13	22,700	49,305.00	76.71060	3,782,216.13
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0087/2	FDBC-13-0770	09.06.13	20,000	51,000.00	76.71060	3,912,240.60
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0090/2	FDBC-13-0771	09.06.13	10,750	29,562.50	76.71060	2,267,757.11
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0362/5	FDBC-13-0772	09.06.13	18,233	37,846.24	76.71060	2,903,207.78
Yolk Apparels Ltd.	093013120081	13.02.13	National Bnak Ltd.48,Dilkusha C/A.	132/0325	FDBC-13-0773	09.06.13	9,750	22,912.50	76.71060	1,757,631.62
Shanta Denims Ltd.	BBCDAO300798	18.03.13	HSBC,Anchor Tower.	132/0270/2	FDBC-13-0775	09.06.13	13,000	35,661.60	76.71060	2,735,622.73
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0462/3	FDBC-13-0776	10.06.13	16,000	33,211.20	76.81030	2,550,962.24
Yolk Apparels Ltd.	093013120081	13.02.13	National Bnak Ltd.48,Dilkusha C/A.	132/0326/1	FDBC-13-0777	10.06.13	19,100	42,593.00	76.81030	3,271,581.11
Amichi Apparels Ltd.	181213120013	12.05.13	Standard Bank Ltd., Imamgong Br. Dhaka.	132/0399	FDBC-13-0778	10.06.13	3,400	7,820.00	76.81030	600,656.55
Shasha Garments Ltd.	101013120044	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0438	FDBP/321-13	10.06.13	15,100	41,135.00	76.67570	3,154,054.92
Shasha Garments Ltd.	101013120044	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0437	FDBP/322-13	10.06.13	12,500	33,770.00	76.67570	2,589,338.39
Peak Apparels Ltd.	141713120039	15.05.13	Dhaka Bank Ltd. Uttara Br.Uttara, Dhaka.	132/0359	FDBP/323-13	10.06.13	14,600	33,142.00	76.67570	2,541,186.05
Shasha Garments Ltd.	101013120045	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0440	FDBP/324-13	10.06.13	22,100	60,565.00	76.67570	4,643,863.77
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0146	FDBC-13-0786	11.06.13	20,000	47,000.00	76.76040	3,607,738.80
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0427	FDBC-13-0787	11.06.13	4,532	11,103.40	76.76040	852,301.43
Yolk Apparels Ltd.	093013120081	13.02.13	National Bnak Ltd.48,Dilkusha C/A.	132/0326/2	FDBC-13-0790	12.06.13	19,100	42,593.00	76.76040	3,269,455.72
Big Boss Corporation Ltd.	160913120105	14.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0466	FDBC-13-0791	12.06.13	5,000	12,500.00	76.76040	959,505.00
Anika Apparels (Pvt) Ltd.	174213120027	31.03.13	Mercantile Bank Ltd. Kawran Bazar Br., Dhaka.	132/0282	66/13	13.06.13	5,400	12,690.00	77.38000	981,952.20
Powertex Fashions Ltd.	296513120088	06.05.13	Shahjalal Islami bank Ltd.,Gulshan Br.40/5,Gulshan.	132/0387	67/13	13.06.13	4,000	10,800.00	77.38000	835,704.00
Mayc's Garments Ltd.	121013120078	19.05.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0472	FDBC-13-0799	16.06.13	13,000	12,350.00	76.76040	947,990.94
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0462/4	FDBC-13-0800	16.06.13	16,808	34,888.37	76.76040	2,678,045.24
Mayc's Garments Ltd.	121013120080	28.05.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0536	FDBC-13-0801	16.06.13	17,000	16,950.00	76.76040	1,301,088.78
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0091/2	FDBC-13-0802	16.06.13	9,400	23,970.00	76.76040	1,839,946.79
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0409	FDBC-13-0803	16.06.13	8,150	20,782.50	76.76040	1,595,273.01
Big Boss Corporation Ltd.	160913120103	13.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0470	FDBC-13-0804	16.06.13	5,300	11,640.00	76.76040	893,491.06
Big Boss Corporation Ltd.	160913120107	14.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0484	FDBC-13-0805	16.06.13	4,200	8,610.00	76.76040	660,907.04
Big Boss Corporation Ltd.	160913120106	14.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0481	FDBC-13-0806	16.06.13	1,600	3,935.50	76.76040	302,090.55
Zaara Jeans And Knitwear Ltd.	089913120024	14.05.13	Islami Bank Ltd.,Shyamoli Br.5/4, Mirpur Road.	132/0301	68/13	18.06.13	13,400	34,818.56	77.38000	2,694,260.17
Tanaz Fashions Ltd.	174113120196	12.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0249	69/13	18.06.13	14,200	36,622.50	77.38000	2,833,849.05
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0381/2	FDBC-13-0810	18.06.13	18,050	46,930.00	76.76040	3,602,365.57
Shasha Garments Ltd.	101013120015	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0312	FDBC-13-0811	18.06.13	3,200	9,920.00	76.76040	761,463.17
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0462/5	FDBC-13-0812	18.06.13	16,000	33,211.20	76.76040	2,549,305.00
Tanaz Fashions Ltd.	174113120263	04.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0451/1	FDBC-13-0813	18.06.13	21,500	48,375.00	76.76040	3,713,284.35
Sepal Garments Ltd.	141613120106	30.03.13	Dhaka Bank Ltd.,CPC-,BGMEA.	132/0320/B	FDBC-13-0814	18.06.13	13,100	34,060.00	76.76040	2,614,459.22
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0095	FDBC-13-0815	18.06.13	10,749	24,185.25	76.76040	1,856,469.46
Shasha Garments Ltd.	101013120007	30.01.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0215	FDBC-13-0816	18.06.13	15,200	49,400.00	76.76040	3,791,963.76
Shasha Garments Ltd.	101013120044	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0488	FDBC-13-0820	20.06.13	14,300	32,890.00	76.76040	2,524,649.56
Fashion Flash Ltd.	094713120130	20.05.13	National Bnak Ltd.Mohakhali Br.	132/0448	FDBC-13-0821	20.06.13	5,350	13,107.50	76.76040	1,006,136.94
Jupiter Readymade Garments Ltd.	0664131204592	28.02.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0242/2	FDBC-13-0822	20.06.13	18,000	42,300.00	76.76040	3,246,964.92
S.F Apparels Ltd.	154613120081	04.04.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0353	70/13	23.06.13	17,000	43,650.00	77.38000	3,377,637.00
Natural Denims Ltd.	174113120393	22.05.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0494	71/13	23.06.13	3,500	10,325.00	76.76040	792,551.13
Ashiana Garments Inds. Ltd.	000613120029	19.05.13	Agrani Bank Ltd.,F.Ex. Br. Motijheel.	132/0363	72/13	23.06.13	14,800	34,111.40	77.38000	2,639,540.13
Shasha Garments Ltd.	101013120060	30.05.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0372	73/13	23.06.13	6,600	15,180.00	77.38000	1,174,628.40
TM Fashions Ltd.	108213120114	08.05.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0436	FDBC-13-0826	23.06.13	6,210	14,717.70	76.76040	1,129,736.54
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0114/A	FDBC-13-0827	23.06.13	15,950	36,685.00	76.76040	2,815,955.27
Big Boss Corporation Ltd.	160913120096	30.04.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0453	FDBC-13-0828	23.06.13	7,150	16,887.50	76.76040	1,296,291.26

Shasha Garments Ltd.	101013120045	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0489	FDBC-13-0829	23.06.13	7,400	18,685.00	76.76040	1,434,268.07
Shasha Garments Ltd.	101013120063	02.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0375	FDBC-13-0830	23.06.13	11,300	37,290.00	76.76040	2,862,395.32
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0416	FDBC-13-0831	23.06.13	14,800	34,780.00	76.76040	2,669,726.71
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0479/1	FDBC-13-0832	23.06.13	22,000	45,665.40	76.76040	3,505,294.37
Amichi Apparels Ltd.	181213120014	14.05.13	Standard Bank Ltd., Imamgong Br. Dhaka.	132/0465	FDBC-13-0833	23.06.13	15,090	34,707.00	76.76040	2,664,123.20
TM Fashions Ltd.	108213120114	08.05.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0435	FDBC-13-0834	23.06.13	9,600	22,752.00	76.76040	1,746,452.62
Big Boss Corporation Ltd.	160913120121	26.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0505	FDBC-13-0835	23.06.13	5,775	13,422.50	76.76040	1,030,316.47
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0389	FDBC-13-0836	*23.06.13*	1,127	2,535.75	76.76040	194,645.18
Big Boss Corporation Ltd.	160913120100	06.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0458	FDBC-13-0837	*23.06.13*	620	1,550.00	76.76040	118,978.62
Deoti Fashions Ltd.	120813120059	14.05.13	Social Islami Bank Ltd,Gulshan Branch.	132/0497	FDBP-347/13	23.06.13	10,600	28,090.00	76.67570	2,153,820.41
Zaara Jeans And Knitwear Ltd.	089913120017	22.04.13	Islami Bank Ltd.,Shyamoli Br.5/4, Mirpur Road.	132/0394/2	FDBP-348/13	23.06.13	14,200	34,017.52	76.67570	2,608,317.16
Big Boss Corporation Ltd.	160913120123	27.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0525	FDBC-13-0842	24.06.13	18,400	44,160.00	76.76040	3,389,739.26
Sepal Garments Ltd.	141613120106	30.03.13	Dhaka Bank Ltd.,CPC-,BGMEA.	132/0320/A	FDBC-13-0843	24.06.13	11,600	30,160.00	76.76040	2,315,093.66
Jupiter Readymade Garments Ltd.	0664131204592	28.02.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0147/4	FDBC-13-0844	24.06.13	24,120	60,300.00	76.76040	4,628,652.12
K.M Fashions Ltd.	043513120037	04.05.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0335	74/13	26.06.13	18,400	45,080.00	77.38000	3,488,290.40
Alliance Garments Ltd.	020113120030	11.03.13	Pubali Bank Ltd,Principal Branch,26,Dilkusha.	132/0218	75/13	26.06.13	9,580	21,076.00	77.38000	1,630,860.88
Alliance Garments Ltd.	020113120030	11.03.13	Pubali Bank Ltd,Principal Branch,26,Dilkusha.	132/0446	76/13	26.06.13	6,490	15,572.76	77.38000	1,205,020.17
Tarasima Apparels Ltd.	010113120040	06.06.13	Janata Bank Ltd.,Topkhana road corp.Br.	132/0496	77/13	26.06.13	4,580	13,511.00	77.38000	1,045,481.18
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0381/4	FDBC-13-0845	26.06.13	20,860	52,760.00	76.76040	4,049,878.70
East West Services Ltd.	094713120158	11.06.13	National Bank Ltd,Mohakhali Branch.	132/0478	FDBC-13-0846	26.06.13	3,500	8,575.00	76.76040	658,220.43
Shasha Garments Ltd.	101013120016	19.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0311	FDBC-13-0849	26.06.13	5,500	17,050.00	76.76040	1,308,764.82
Shasha Garments Ltd.	101013120063	02.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0373	FDBC-13-0850	26.06.13	7,500	17,250.00	76.76040	1,324,116.90
United Apparel Industry Ltd.	0686131212418	11.06.13	AB Bank Ltd.,Uttara Branch.	132/0531	FDBC-13-0851	26.06.13	7,100	16,330.00	76.76040	1,253,497.33
Jupiter Readymade Garments Ltd.	0664131204592	28.02.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0242/3	FDBC-13-0852	26.06.13	12,035	28,282.25	76.76040	2,170,956.82
Designer Jeans Ltd.	134813120067	19.03.13	Southeast Bank Ltd.Banani Br.K.A.A	132/0087/4	FDBC-13-0853	26.06.13	20,000	52,000.00	76.76040	3,991,540.80
Big Boss Corporation Ltd.	160913120108	15.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0498	FDBP-358/13	26.06.13	26,150	67,519.30	76.67570	5,177,089.59
S.F Apparels Ltd.	154613120081	04.04.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0384	78/13	30.06.13	25,000	60,250.00	77.38000	4,662,145.00
Shasha Garments Ltd.	101013120060	30.05.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0374	79/13	30.06.13	5,500	12,650.00	77.38000	978,857.00
TM Fashions Ltd.	108213120114	08.05.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0471	FDBC-13-0855	30.06.13	10,365	24,046.80	76.76040	1,845,841.99
Wintex Fashion Wear Ltd.	175513120046	22.05.13	Mercantile Bank Ltd.,Mirpur Branch.	132/0514	FDBC-13-0856	30.06.13	4,200	9,660.00	76.76040	741,505.46
Zaara Jeans And Knitwear Ltd.	089913120017	22.04.13	Islami Bank Bangladesh Ltd,shyamoli Branch.	132/0594	FDBC-13-0857	*30.06.13*	2,500	3,325.00	76.76040	255,228.33
Doreen Garments Ltd.	009313121156	27.02.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0381/3	FDBC-13-0858	30.06.13	20,860	52,760.00	76.76040	4,049,878.70
Natural Denims Ltd.	174113120434	06.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0495	FDBC-13-0859	*30.06.13*	1,100	3,300.00	76.76040	253,309.32
Natural Denims Ltd.	174113120448	12.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0552	FDBC-13-0860	*30.06.13*	1,500	3,975.00	76.76040	305,122.59
Tanaz Fashions Ltd.	174113120427	04.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0542	FDBC-13-0863	02.07.13	10,000	23,000.00	76.76040	1,765,489.20
Big Boss Corporation Ltd.	160913120101	08.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0467	FDBC-13-0864	02.07.13	18,800	40,930.00	76.76040	3,141,803.17
Big Boss Corporation Ltd.	160913120136	04.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0528	FDBC-13-0865	02.07.13	9,000	22,187.50	76.76040	1,703,121.38
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0479/4	FDBC-13-0866	02.07.13	20,000	41,514.00	76.76040	3,186,631.25
Fashion Forum Ltd.	013813120144	06.05.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0406/1	80/13	02.07.13	22,065	49,646.25	77.38000	3,841,626.83
Jamuna Denims Ltd.	174113120418	02.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0502/1	81/13	02.07.13	22,000	47,300.00	77.38000	3,660,074.00
K.M Fashions Ltd.	043513120037	04.05.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0383	82/13	02.07.13	8,770	21,486.50	77.38000	1,662,625.37
Doreen Garments Ltd.	009313121942	12.05.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0469	83/13	02.07.13	7,200	15,840.00	77.38000	1,225,699.20
Shasha Garments Ltd.	101013120060	30.05.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0376	84/13	02.07.13	7,700	25,410.00	77.38000	1,966,225.80
Fashion Forum Ltd.	013813120158	19.05.13	Janata Bank Ltd,Kamal Ataturk Branch,Banani.	132/0443	85/13	03.07.13	12,932	32,976.60	77.38000	2,551,729.31
Shasha Garments Ltd.	101013120045	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0490	FDBC-13-0868	03.07.13	19,100	50,115.00	76.76040	3,846,847.45
Shasha Garments Ltd.	101013120044	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0487	FDBC-13-0869	03.07.13	14,950	38,892.50	76.76040	2,985,403.86
Shasha Garments Ltd.	101013120045	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0491	FDBC-13-0870	03.07.13	23,000	52,900.00	76.76040	4,060,625.16
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0479/2	FDBC-13-0872	03.07.13	22,000	45,665.40	76.76040	3,505,294.37
Big Boss Corporation Ltd.	160913120129	27.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0524	FDBC-13-0873	03.07.13	8,750	22,897.50	76.76040	1,757,621.26
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0482	FDBC-13-0874	03.07.13	15,000	36,750.00	76.76040	2,820,944.70
East West Services Ltd.	094713120154	05.06.13	National Bank Ltd,Mohakhali Branch.	132/0509	FDBC-13-0875	03.07.13	11,500	28,175.00	76.76040	2,162,724.27
Balaka Stitch (Pvt) Ltd.	216113120007	19.06.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0547	FDBC-13-0876	03.07.13	5,320	11,970.00	76.76040	918,821.99
ZXY International FZCO	123010246522-DL	26.05.13	Standard Chartered Bank,Dubai	132/0444	FDBC-13-0877	03.07.13	4,000	9,400.00	76.76040	721,547.76
Natural Denims Ltd.	174113110017	14.05.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0480	FDBC-13-0878	03.07.13	15,000	34,800.00	76.76040	2,671,261.92
Big Boss Corporation Ltd.	160913120116	16.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0483	FDBC-13-0871	03.07.13	9,325	21,618.75	76.76040	1,659,463.90
Uranus Apparels (Pvt) Ltd.	050113120010	04.03.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0476	86/13	07.07.13	7,000	17,500.00	77.38000	1,354,150.00
Uranus Apparels (Pvt) Ltd.	050113120010	04.03.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0235	87/13	07.07.13	10,000	25,000.00	77.38000	1,934,500.00
NLZ Fashion Ltd.	181413990029	24.06.13	Standard Bank Ltd.Agrabad C/A.	132/0612/3	FDBC-13-0880	07.07.13	15,450	35,535.00	76.76040	2,727,680.81

Mayc's Garments Ltd.	121013120091	20.06.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0590	FDBC-13-0881	07.07.13	14,658	10,260.60	76.76040	787,607.76
Dekko Design Ltd.	BBCDAK302238	05.03.13	HSBC,Anchor Tower.	132/0475	FDBC-13-0882	07.07.13	7,494	18,616.60	76.76040	1,429,017.66
Dekko Design Ltd.	BBCDAK306407	20.06.13	HSBC,Anchor Tower.	132/0587	FDBC-13-0883	07.07.13	2,531	6,200.95	76.76040	475,987.40
K.M Fashions Ltd.	043513120037	04.05.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0529	FDBC-13-0884	07.07.13	2,975	7,288.75	76.76040	559,487.37
Big Boss Corporation Ltd.	160913120139	05.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0546	FDBC-13-0885	07.07.13	6,000	15,000.00	76.76040	1,151,406.00
Jeans Manufacturing Ltd.	0664131209548	05.05.13	AB Bank Ltd.,102,Karwan Bazar Br.	132/0556	FDBC-13-0886	07.07.13	5,410	13,254.50	76.76040	1,017,420.72
Shasha Garments Ltd.	101013120067	12.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0510	FDBC-13-0887	07.07.13	11,200	35,620.48	76.76040	2,734,242.29
Tanaz Fashions Ltd.	174113120426	04.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0500	FDBC-13-0888	07.07.13	7,100	17,040.00	76.76040	1,307,997.22
Natural Denims Ltd.	174113120448	12.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0549	FDBC-13-0889	07.07.13	6,900	20,355.00	76.76040	1,562,457.94
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0096	FDBC-13-0890	07.07.13	11,668	26,253.00	76.76040	2,015,190.78
K.M Fashions Ltd.	043513120048	19.06.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0571	FDBC-13-0891	07.07.13	2,270	7,091.25	76.76040	544,327.19
Doreen Garments Ltd.	009313120079	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0577	FDBC-13-0892	07.07.13	2,200	5,720.00	76.76040	439,069.49
Meridian Fashion Wear Ltd.	235313120029	20.06.13	Trust Bank Ltd,Principal Branch,Dhaka.	132/0574	FDBP-385/2013	08.07.13	2,000	4,300.00	76.67570	329,705.51
Primordial Limited	195713120010	28.04.13	EXIM Bank Ltd,Kawran Bazar Branch.	132/0402	88/13	08.07.13	9,450	20,704.95	77.38000	1,602,149.03
Big Boss Corporation Ltd.	305313120098	03.06.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0511	89/13	09.07.13	2,125	5,631.25	77.38000	435,746.13
Techno Fiber Ltd.	134613120004	01.06.13	Sottheast Bank Ltd,Kawran bazar Branch.	132/0541/2	FDBC-13-0898	09.07.13	22,000	53,900.00	76.71060	4,134,701.34
TM Fashions Ltd.	108213120150	13.06.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0562	FDBC-13-0899	09.07.13	6,100	14,335.00	76.71060	1,099,646.45
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0145/1	FDBC-13-0900	09.07.13	22,000	50,600.00	76.76040	3,884,076.24
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0145/3	FDBC-13-0901	09.07.13	21,000	48,300.00	76.76040	3,707,527.32
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0145/2	FDBC-13-0902	09.07.13	22,000	50,600.00	76.76040	3,884,076.24
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0455	FDBC-13-0903	09.07.13	19,406	45,604.10	76.76040	3,500,588.96
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0479/3	FDBC-13-0904	09.07.13	21,617	44,870.41	76.76040	3,444,270.62
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0268	FDBC-13-0905	09.07.13	2,817	6,338.25	76.71060	486,210.96
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0388	FDBC-13-0906	09.07.13	10,010	22,522.50	76.71060	1,727,714.49
Shasha Garments Ltd.	101013120061	02.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0279	FDBC-13-0911	11.07.13	5,300	13,250.00	76.71060	1,016,415.45
Shasha Garments Ltd.	101013120068	12.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0521	FDBC-13-0912	11.07.13	9,700	30,070.00	76.71060	2,306,687.74
Shanta Denims Ltd.	BBCDAO301072	08.04.13	HSBC,Anchor Tower.	132/0462/1	FDBC-13-0913	11.07.13	10,608	22,019.03	76.71060	1,689,093.00
Big Boss Corporation Ltd.	160913120142	12.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0565	FDBC-13-0914	11.07.13	5,680	15,492.00	76.71060	1,188,400.62
Life Style Fashions Maker Ltd.	128113120043	06.06.13	Basic bank Ltd,Gulshan Branch.	132/0357	FDBC-13-0915	11.07.13	5,250	12,862.50	76.71060	986,690.09
Big Boss Corporation Ltd.	160913120150	24.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0593	FDBC-13-0916	11.07.13	2,620	6,813.00	76.71060	522,629.32
Big Boss Corporation Ltd.	160913120153	29.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0588	FDBC-13-0917	11.07.13	1,325	3,512.44	76.71060	269,441.38
Fashion Forum Ltd.	013813120144	06.05.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0406/4	90/13	14.07.13	24,055	54,404.20	77.38000	4,209,797.00
Fashion Forum Ltd.	013813120144	06.05.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0406/2	91/13	14.07.13	20,000	45,000.00	77.38000	3,482,100.00
Natural Denims Ltd.	174113110021	11.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0553	FDBC-13-0922	14.07.13	12,000	28,800.00	76.71060	2,209,265.28
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0479/5	FDBC-13-0923	14.07.13	20,464	42,477.12	76.71060	3,258,445.36
Big Boss Corporation Ltd.	160913120141	09.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0551	FDBC-13-0924	14.07.13	7,730	21,104.50	76.71060	1,618,938.86
Big Boss Corporation Ltd.	305313120101	10.06.13	Jamuna Bank Ltd.,Banani Branch.	132/0538	FDBC-13-0925	14.07.13	15,600	34,320.00	76.71060	2,632,707.79
Shasha Garments Ltd.	101013120063	02.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0371	FDBC-13-0926	14.07.13	10,000	23,000.00	76.71060	1,764,343.80
Mayc's Garments Ltd.	121013120095	07.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0629	FDBC-13-0927	14.07.13	15,000	11,250.00	76.71060	862,994.25
United Apparel Industry Ltd.	0686131212418	11.06.13	AB Bank Ltd.,Uttara Branch.	132/0257	FDBC-13-0928	14.07.13	12,350	32,110.00	76.71060	2,463,177.37
United Apparel Industry Ltd.	0686131212418	11.06.13	AB Bank Ltd.,Uttara Branch.	132/0532	FDBC-13-0929	14.07.13	17,000	45,050.00	76.71060	3,455,812.53
United Apparel Industry Ltd.	0686131212418	11.06.13	AB Bank Ltd.,Uttara Branch.	132/0530	FDBC-13-0930	14.07.13	8,250	21,862.50	76.71060	1,677,085.49
Natural Denims Ltd.	174113120448	12.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0575	FDBC-13-0931	14.07.13	4,800	14,160.00	76.71060	1,086,222.10
Uranus Apparels (Pvt) Ltd.	050113120018	12.05.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0477	FDBC-13-0932	14.07.13	10,000	25,000.00	76.71060	1,917,765.00
Natural Denims Ltd.	174113110017	14.05.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0633	FDBC-13-0933	14.07.13	800	1,856.00	76.71060	142,374.87
Big Boss Corporation Ltd.	160913120128	27.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0515	FDBC-13-0934	14.07.13	14,470	37,640.50	76.71060	2,887,425.34
Sterling Styles Ltd.	086213120537	30.05.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0526/2	FDBC-13-0935	14.07.13	24,000	56,400.00	76.71060	4,326,477.84
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0533/1	FDBC-13-0936	14.07.13	16,695	34,653.81	76.71060	2,658,314.56
Shasha Garments Ltd.	101013120062	02.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0286	FDBC-13-0937	14.07.13	7,000	18,550.00	76.71060	1,422,981.63
Shasha Garments Ltd.	101013120044	02.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0522	FDBC-13-0938	14.07.13	4,350	15,225.00	76.71060	1,167,918.89
Raihan Apparels Ltd.	155913100002	23.06.13	Prime Bank Ltd,Banani Branch,Kemal Ataturk Ave.	132/0507	FDBP-404/13	14.07.13	11,400	30,210.00	76.67570	2,316,372.90
Big Boss Corporation Ltd.	160913120108	15.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0499	FDBP-405/13	14.07.13	12,200	32,330.00	76.67570	2,478,925.38
Fashion Forum Ltd.	013813120144	06.05.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0406/3	92/13	15.07.13	20,000	45,000.00	77.38000	3,482,100.00
Parkstar Apparels Ltd.	305313120097	27.05.13	Jamuna Bank Ltd.,Banani Branch.	132/0473	93/13	15.07.13	14,900	41,510.00	77.38000	3,212,043.80
TM Fashions Ltd.	108213120150	13.06.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0602	FDBC-13-0940	16.07.13	15,500	36,425.00	76.66080	2,792,369.64
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0519	FDBC-13-0941	16.07.13	5,943	13,371.75	76.66080	1,025,089.05
Shasha Garments Ltd.	101013120045	18.04.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0504	FDBC-13-0942	16.07.13	6,150	21,525.00	76.66080	1,650,123.72
K.M Fashions Ltd.	043513120048	19.06.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0564	FDBC-13-0943	16.07.13	4,310	10,559.50	76.66080	809,499.72

K.M Fashions Ltd.	043513120037	04.05.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0501	FDBC-13-0944	16.07.13	13,700	33,565.00	76.66080	2,573,119.75
Big Boss Corporation Ltd.	160913120147	24.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0595	FDBC-13-0945	*16.07.13*	1,700	3,910.00	76.71060	299,938.45
Permoda LTDA	M006041	04.06.13	Banco corpbanca Colombia,Calle 12 No.7-32Bogota,Colombia	132/0537	FDBC-13-0946	*16.07.13*	23,200	62,616.50	76.71060	4,803,349.28
Permoda LTDA	M006041	04.06.13	Banco corpbanca Colombia,Calle 12 No.7-32Bogota,Colombia	132/0534	FDBC-13-0947	*16.07.13*	24,920	66,372.90	76.71060	5,091,504.98
Big Boss Corporation Ltd.	160913120146	24.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0582	FDBP-409/13	16.07.13	6,100	15,555.00	76.67570	1,192,690.51
Big Boss Corporation Ltd.	160913120122	27.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0517	94/13	17.07.13	6,820	17,761.00	77.38000	1,374,346.18
Jamuna Denims Ltd.	174113120418	02.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0502/2	95/13	17.07.13	22,225	47,783.75	77.38000	3,697,506.58
Mayc's Garments Ltd.	121013120095	07.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0630	FDBC-13-0950	18.07.13	15,000	11,250.00	76.61090	861,872.63
Sterling Styles Ltd.	086213120537	30.05.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0526/1	FDBC-13-0951	18.07.13	27,000	59,400.00	76.61090	4,550,687.46
Big Boss Corporation Ltd.	305313120099	06.06.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0544	96/13	22.07.13	19,870	45,701.00	77.38000	3,536,343.38
Natural Denims Ltd.	174113110021	11.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0618	FDBC-13-0959	22.07.13	12,000	28,800.00	76.61090	2,206,393.92
Shasha Garments Ltd.	101012120076	09.10.12	UCBL,Gushan Br.Concord I.K Tower G-2	122/1084	FDBC-13-0960	22.07.13	4,750	12,350.00	76.61090	946,144.62
Yolk Apparels Ltd.	093013120292	20.06.13	National Bnak Ltd.48,Dilkusha C/A.	132/0580/1	FDBC-13-0961	22.07.13	34,155	76,165.65	76.61090	5,835,119.00
Techno Fiber Ltd.	134613120004	01.06.13	Sottheast Bank Ltd,Kawran bazar Branch.	132/0541/3	FDBC-13-0962	22.07.13	22,000	53,900.00	76.61090	4,129,327.51
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0589/1	FDBC-13-0963	22.07.13	27,778	57,658.79	76.61090	4,417,291.79
Deoti Fashions Ltd.	120813120059	14.05.13	Social Islami Bank Ltd,Gulshan Branch.	132/0365	FDBC-13-0964	22.07.13	17,000	45,050.00	76.61090	3,451,321.05
Jupiter Readymade Garments Ltd.	0664131213719	02.07.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/0620	FDBC-13-0965	22.07.13	10,000	25,000.00	76.61090	1,915,272.50
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0533/2	FDBC-13-0966	22.07.13	20,996	43,581.40	76.61090	3,338,810.28
Big Boss Corporation Ltd.	160913120143	12.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0563	FDBC-13-0967	22.07.13	10,125	25,112.50	76.61090	1,923,891.23
Dekko Design Ltd.	BBCDAK306407	20.06.13	HSBC,Anchor Tower.	132/0578	FDBC-13-0968	22.07.13	16,616	40,709.20	76.61090	3,118,768.45
NLZ Fashion Ltd.	181413990029	24.06.13	Standard Bank Ltd.Agrabad C/A.	132/0612/1	FDBC-13-0969	22.07.13	17,400	40,020.00	76.61090	3,065,968.22
Epcot Apparels Ltd.	222713120030	02.07.13	Mutual Trust Bank Ltd,H-50,R-03,Gulshan -1.	132/0596	FDBC-13-0970	22.07.13	4,200	9,870.00	76.61090	756,149.58
Majumder Fashions Ltd.	IC0796131210240	09.06.13	IFIC Bank Ltd,Motijheel Branch.	132/0560	FDBC-13-0971	22.07.13	6,850	16,268.75	76.61090	1,246,363.58
Big Boss Corporation Ltd.	305313120105	22.06.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0554	FDBC-13-0972	22.07.13	4,655	12,568.50	76.61090	962,884.10
Big Boss Corporation Ltd.	305313120109	26.06.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0548	FDBC-13-0973	22.07.13	2,050	5,125.00	76.61090	392,630.86
Techno Fiber Ltd.	134613120004	01.06.13	Sottheast Bank Ltd,Kawran bazar Branch.	132/0541/1	FDBC-13-0974	22.07.13	11,900	29,750.00	76.61090	2,279,174.28
Mayc's Garments Ltd.	121013120101	14.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0640	FDBC-13-0975	22.07.13	16,000	15,200.00	76.61090	1,164,485.68
TM Fashions Ltd.	108213120150	13.06.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0663	FDBC-13-0976	22.07.13	6,500	15,275.00	76.61090	1,170,231.50
NV Balko	DTBEGM733912	04.06.13	ING Bank N.V,Hong Kong.	132/0543	FDBC-13-0949	17.07.13	9,000	24,450.00	76.71060	1,875,574.17
S.F Apparels Ltd.	154613120081	04.04.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0520	97/13	24.07.13	12,000	28,200.00	77.38000	2,182,116.00
Parkstar Apparels Ltd.	305313120107	23.06.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0545	FDBC-13-0981	24.07.13	8,550	24,795.00	76.61090	1,899,567.27
AKH Fashions Ltd.	194913120330	21.05.13	EXIM Bank Ltd,Gulshan Branch,75,Gulshan Ave.	132/0486	FDBC-13-0982	24.07.13	18,116	58,064.36	76.61090	4,448,362.88
Alauddin Garments Ltd.	174213120059	13.06.13	Mercantile Bank Ltd. Kawran Bazar Br., Dhaka.	132/0513	FDBC-13-0983	24.07.13	4,650	13,020.00	76.61090	997,473.92
Aman Knittings Ltd.	107913120115	04.07.13	Al-Arafah Islami Bank,Banani Branch.	132/0601	FDBP-436/13	24.07.13	16,000	40,800.00	76.67570	3,128,368.56
Big Boss Corporation Ltd.	160913120124	27.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0527	98/13	25.07.13	4,250	10,625.00	77.38000	822,162.50
Azim Garments Ltd.	086213120532	29.05.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0460	99/13	25.07.13	7,200	18,360.00	77.38000	1,420,696.80
Mayc's Garments Ltd.	121013120101	14.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0688	FDBC-13-0989	25.07.13	15,000	11,250.00	76.61090	861,872.63
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0558/A	FDBC-13-0990	25.07.13	11,200	26,320.00	76.61090	2,016,398.89
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0603	FDBC-13-0991	25.07.13	6,628	16,238.60	76.61090	1,244,053.76
Shasha Garments Ltd.	101013120062	02.06.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0493	FDBC-13-0992	*25.07.13*	1,500	4,050.00	76.61090	310,274.15
Big Boss Corporation Ltd.	160913120166	15.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0675	FDBC-13-0993	25.07.13	11,200	28,980.00	76.61090	2,220,183.88
Sterling Styles Ltd.	086213120537	30.05.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0526/3	FDBC-13-0994	25.07.13	24,000	57,600.00	76.61090	4,412,787.84
Mayc's Garments Ltd.	121013120091	20.06.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0576	FDBC-13-0995	25.07.13	13,000	12,402.00	76.61090	950,128.38
Big Boss Corporation Ltd.	160913120126	27.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0516	100/13	28.07.13	21,180	55,300.00	77.38000	4,279,114.00
Big Boss Corporation Ltd.	160913120132	29.05.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0512/A	101/13	28.07.13	11,300	29,647.50	77.38000	2,294,123.55
Shasha Garments Ltd.	101013120021	28.02.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0408	102/13	28.07.13	7,800	18,330.00	77.38000	1,418,375.40
Amichi Apparels Ltd.	181213120020	16.06.13	Standard Bank Ltd.Imamgonj Br.	132/0568	103/13	29.07.13	2,200	5,060.00	77.38000	391,542.80
Sir Denim Limited	014813120008	10.07.13	Janata Bank Ltd.Uttara Model Town Crop. Br.	132/0624	104/13	29.07.13	9,780	24,202.50	77.38000	1,872,789.45
Big Boss Corporation Ltd.	160913120158	09.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0643	FDBC-13-01000	29.07.13	11,450	28,625.00	76.61090	2,192,987.01
Tanaz Fashions Ltd.	174113120427	04.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0646	FDBC-13-01001	29.07.13	10,100	23,230.00	76.61090	1,779,671.21
Tanaz Fashions Ltd.	174113120427	04.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0598	FDBC-13-01002	29.07.13	12,500	29,375.00	76.61090	2,250,445.19
Yolk Apparels Ltd.	093013120292	20.06.13	National Bnak Ltd.48,Dilkusha C/A.	132/0580/2	FDBC-13-01003	29.07.13	22,512	51,327.36	76.61090	3,932,235.24
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0591	FDBC-13-01004	29.07.13	8,292	18,491.16	76.61090	1,416,624.41
Epcot Apparels Ltd.	194513120040D	22.01.13	EXIM Bank Ltd.,56-57, Motijheel	132/0597	FDBC-13-01005	29.07.13	5,960	13,290.80	76.61090	1,018,220.15
Primordial Limited	195713120008	01.04.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0074	FDBC-13-01006	29.07.13	17,700	38,505.00	76.61090	2,949,902.70
Techno Fiber Ltd.	134613120004	01.06.13	Sottheast Bank Ltd,Kawran bazar Branch.	132/0541/A	FDBC-13-01007	29.07.13	16,200	39,690.00	76.61090	3,040,686.62
Sienkee Apparels Ltd.	209313120032	15.07.13	Bank Asia Ltd., Uttara Br. Uttara , Dhaka.	132/0390	FDBC-13-01008	29.07.13	3,800	9,920.00	76.61090	759,980.13
Panwin Garments Ltd.	187713120145	20.06.13	One Bank Ltd.P---Br.45,Dilkusha.	132/0585	FDBC-13-01009	29.07.13	4,000	9,200.00	76.61090	704,820.28

NLZ Fashion Ltd.	181413990029	24.06.13	Standard Bank Ltd.Agrabad C/A. Ctg.	132/0612/2	FDBC-13-0999	29.07.13	15,450	35,535.00	76.61090	2,722,368.33
S.F Denim Apparels Ltd.	154613120145	27.06.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0550/1	FDBC-13-01013	31.07.13	26,500	63,600.00	76.61090	4,872,453.24
Yolk Apparels Ltd.	093013120292	20.06.13	National Bnak Ltd.48,Dilkusha C/A.	132/0569	FDBC-13-01014	31.07.13	4,012	8,946.76	76.61090	685,419.34
Yolk Apparels Ltd.	093013120292	20.06.13	National Bnak Ltd.48,Dilkusha C/A.	132/0579/1	FDBC-13-01015	31.07.13	21,365	47,643.95	76.61090	3,650,045.89
S.F Denim Apparels Ltd.	154613120145	27.06.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0550/2	FDBC-13-01016	31.07.13	23,200	55,680.00	76.61090	4,265,694.91
Big Boss Corporation Ltd.	160913120161	09.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0623	FDBC-13-01017	31.07.13	1,870	4,955.50	76.61090	379,645.31
Pioneer Apparels Ltd.	174113120446	11.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0561/2	FDBC-13-01018	31.07.13	15,100	32,465.00	76.61090	2,487,172.87
Pioneer Apparels Ltd.	174113120446	11.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0561/3	FDBC-13-01019	31.07.13	15,300	32,895.00	76.61090	2,520,115.56
Sams Attire Ltd.	303513120233	09.07.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0617	105/13	31.07.13	6,550	17,161.00	77.38000	1,327,918.18
Tanaz Fashions Ltd.	174113120503	09.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0644	106/13	01.08.13	11,200	24,640.00	77.38000	1,906,643.20
M-Yew Fashion Ltd.	194513120331C	03.07.13	EXIM Bank Ltd.,56-57, Motijheel	132/0614	107/13	01.08.13	15,800	36,340.00	77.38000	2,811,989.20
Pioneer Apparels Ltd.	174113120446	11.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0561/1	FDBC-13-01020	01.08.13	15,100	32,465.00	76.86010	2,495,263.15
Pioneer Apparels Ltd.	174113120446	11.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0561/4	FDBC-13-01021	01.08.13	15,300	32,895.00	76.86010	2,528,312.99
Denimach Ltd.	141613120194	07.07.13	Dhaka Bank Ltd.,CPC-,BGMEA.	132/0599	FDBC-13-01022	01.08.13	21,000	55,500.00	76.86010	4,265,735.55
Zaara Jeans And Knitwear Ltd.	089913120034	14.07.13	Islami Bank Ltd.,Shyamoli Br.5/4, Mirpur Road.	132/0606	FDBC-13-01023	01.08.13	2,390	5,855.50	76.86010	450,054.32
Doreen Garments Ltd.	009313120080	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0572	FDBC-13-01030	04.08.13	15,700	39,407.00	76.76040	3,024,897.08
Centex Textile & Apparels Ltd.	134713120032	31.03.13	Southeast Bank Ltd.,New Eskaton Br.23/Ka,Dhaka.	132/0681	FDBC-13-01031	04.08.13	2,550	6,502.50	76.76040	499,134.50
Big Boss Corporation Ltd.	160913120151	27.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0604	FDBC-13-01032	04.08.13	18,500	49,025.00	76.76040	3,763,178.61
Yolk Apparels Ltd.	093013120292	20.06.13	National Bnak Ltd.48,Dilkusha C/A.	132/0605	FDBC-13-01033	04.08.13	5,615	12,521.45	76.76040	961,151.51
Epcot Apparels Ltd.	194513120362D	23.07.13	EXIM Bank Ltd.,56-57, Motijheel	132/0677	FDBC-13-01034	04.08.13	8,142	18,156.66	76.76040	1,393,712.48
Mayc's Garments Ltd.	121013120101	14.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0689	FDBC-13-01035	04.08.13	15,000	11,250.00	76.76040	863,554.50
Yolk Apparels Ltd.	093013120292	20.06.13	National Bnak Ltd.48,Dilkusha C/A.	132/0579/2	FDBC-13-01036	04.08.13	22,054	50,283.12	76.76040	3,859,752.40
Shasha Garments Ltd.	101013120082	14.07.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0611/1	FDBC-13-01037	04.08.13	14,250	34,200.00	76.76040	2,625,205.68
Yolk Apparels Ltd.	093013120292	20.06.13	National Bnak Ltd.48,Dilkusha C/A.	132/0570	FDBC-13-01038	04.08.13	4,375	9,756.25	76.76040	748,893.65
Big Boss Corporation Ltd.	305313120119	17.07.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0631	FDBC-13-01039	04.08.13	2,900	7,125.00	76.76040	546,917.85
Big Boss Corporation Ltd.	160913120147	24.06.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0592	FDBC-13-01040	04.08.13	11,400	28,500.00	76.76040	2,187,671.40
Big Boss Corporation Ltd.	160913120154	03.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0621	FDBC-13-01041	04.08.13	22,000	52,987.50	76.76040	4,067,341.70
Panwin Garments Ltd.	187713120145	20.06.13	One Bank Ltd.P---Br.45,Dilkusha.	132/0632	FDBC-13-01042	04.08.13	1,300	2,925.00	76.76040	224,524.17
K.M Fashions Ltd.	043513120048	19.06.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0665	FDBC-13-01045	04.08.13	1,400	3,430.00	76.76040	263,288.17
Big Boss Corporation Ltd.	305313120119	17.07.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0641	FDBC-13-01047	05.08.13	5,000	13,250.00	76.76040	1,017,075.30
Big Boss Corporation Ltd.	305313120124	19.07.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0690	FDBC-13-01048	05.08.13	8,115	19,448.00	76.76040	1,492,836.26
Big Boss Corporation Ltd.	305313120119	17.07.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0642	FDBC-13-01049	05.08.13	17,700	45,135.00	76.76040	3,464,580.65
Big Boss Corporation Ltd.	160913120169	17.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0682	FDBC-13-01050	07.08.13	3,850	9,625.00	76.76040	738,818.85
TM Fashions Ltd.	108213120172	18.07.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0673	FDBC-13-01051	07.08.13	12,000	27,065.00	76.76040	2,077,520.23
Big Boss Corporation Ltd.	160913120173	25.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0702	FDBC-13-01052	07.08.13	2,700	6,885.00	76.76040	528,495.35
K.M Fashions Ltd.	043513120057	25.07.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0676	FDBC-13-01053	07.08.13	8,600	21,070.00	76.76040	1,617,341.63
Intraco Design Ltd.	228513120016	18.06.13	First Security Bank Ltd.Dilkusha Br. Dhaka.	132/0583/1	FDBC-13-01054	07.08.13	15,900	37,365.00	76.76040	2,868,152.35
Big Boss Corporation Ltd.	160913120172	24.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0674	FDBC-13-01055	07.08.13	15,810	36,688.69	76.76040	2,816,238.52
Intraco Design Ltd.	228513120016	18.06.13	First Security Bank Ltd.Dilkusha Br. Dhaka.	132/0583/2	FDBC-13-01056	07.08.13	12,250	30,012.50	76.76040	2,303,771.51
Natural Denims Ltd.	174113110023	23.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0698	FDBC-13-01057	07.08.13	15,500	37,420.10	76.76040	2,872,381.84
Fashion Flash Ltd.	094713120200	20.07.13	National Bnak Ltd.Mohakhali Br.	132/0648	FDBC-13-01058	07.08.13	14,000	33,600.00	76.76040	2,579,149.44
Calmoon Garments Ltd.	0664131214216	08.07.13	AB Bank Ltd.,102,Karwan Bazar Br.	132/0619	FDBC-13-01059	07.08.13	23,000	66,240.00	76.76040	5,084,608.90
Shasha Garments Ltd.	101013120082	14.07.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0652	FDBC-13-01060	07.08.13	5,400	14,850.00	76.76040	1,139,891.94
Zyta Apparels Ltd.	181613120250	24.07.13	Standard Bank Ltd.,Gulshan Branch.	132/0659	FDBC-13-01061	07.08.13	9,700	22,116.00	76.76040	1,697,633.01
Natural Denims Ltd.	174113110025	25.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0650	FDBC-13-01062	*07.08.13*	1,400	3,842.72	76.76040	294,968.72
Fashion Forum Ltd.	013813120210	02.07.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0555	FDBC-13-01063	*07.08.13*	6,360	15,582.00	76.76040	1,196,080.55
Anika Apparels (Pvt) Ltd.	174213120062	24.06.13	Mercantile Bank Ltd. Kawran Bazar Br., Dhaka.	132/0539	FDP-490/13	18.08.13	17,800	41,830.00	76.67570	3,207,344.53
Panwin Garments Ltd.	187713120161	23.07.13	One Bank Ltd.P---Br.45,Dilkusha.	132/0694	108/13	18.08.13	2,700	6,075.00	77.38000	470,083.50
Olira Fashions Ltd.	297613120001	17.07.13	Shahjalal Islami Bank Ltd,Head Office,Gulshan-1	132/0581	FDP-491/13	19.08.13	15,484	34,064.80	76.67570	2,611,942.39
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0506	FDBC-13-01073	20.08.13	22,346	58,099.60	76.76040	4,459,748.54
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0557/B	FDBC-13-01074	20.08.13	4,960	11,408.00	76.76040	875,682.64
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0616	FDBC-13-01075	20.08.13	21,056	54,745.60	76.76040	4,202,294.15
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0433	FDBC-13-01076	20.08.13	8,300	19,090.00	76.76040	1,465,356.04
Big Boss Corporation Ltd.	160913120171	24.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0683	FDBC-13-01077	20.08.13	5,470	12,034.00	76.76040	923,734.65
Shasha Garments Ltd.	101013120082	14.07.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0611/2	FDBC-13-01078	20.08.13	14,250	34,200.00	76.76040	2,625,205.68
Big Boss Corporation Ltd.	160913120181	31.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0738	FDBC-13-01079	*20.08.13*	1,500	3,975.00	76.76040	305,122.59
Big Boss Corporation Ltd.	160913120177	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0714/1	FDBC-13-01080	21.08.13	22,250	58,962.50	76.76040	4,525,985.09
Big Boss Corporation Ltd.	160913120177	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0714/2	FDBC-13-01081	21.08.13	13,650	35,490.00	76.76040	2,724,226.60

Big Boss Corporation Ltd.	160913120176	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0713	FDBC-13-01082	21.08.13	3,320	8,300.00	76.76040	637,111.32
Primordial Limited	195713120008	01.04.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0075	FDBC-13-01083	21.08.13	16,700	36,325.00	76.76040	2,788,321.53
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0669	FDBC-13-01084	21.08.13	18,100	41,665.00	76.76040	3,198,222.07
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0655/1	109/13	22.08.13	26,395	58,860.85	77.38000	4,554,652.57
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0655/2	110/13	22.08.13	13,975	31,863.00	77.38000	2,465,558.94
Shinest Apparels	297313120039	02.06.13	Shahjalal islami Bank ltd,Dhanmondi.	132/0540	111/13	22.08.13	20,010	49,691.50	77.38000	3,845,128.27
Valmont Fashions Ltd.	155513120179	21.07.13	Prime Bank Ltd.,Gulshan Branch.	132/0615	FDBP-0498/13	22.08.13	11,241	24,505.38	76.67570	1,878,967.17
S.F Denim Apparels Ltd.	154613120164	21.07.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0607	112/13	25.08.13	6,600	16,170.00	77.38000	1,251,234.60
Uranus Apparels (Pvt) Ltd.	050113120030	07.07.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0649	113/13	25.08.13	10,300	25,750.00	77.38000	1,992,535.00
Fashion Forum Ltd.	BBCDAK308060	30.07.13	HSBC,Anchor Tower.	132/0658	114/13	25.08.13	16,200	36,936.00	77.38000	2,858,107.68
Wintex Fashion Wear Ltd.	175513120062	17.07.13	Mercantile Bank Ltd.,184,Mirpur Br.	132/0647	FDBC-13-01086	25.08.13	15,000	31,500.00	76.76040	2,417,952.60
Shanta Denims Ltd.	BBCDAO301536	20.05.13	HSBC,Anchor Tower.	132/0589/2	FDBC-13-01087	25.08.13	13,889	28,829.40	76.76040	2,212,956.28
Shanta Denims Ltd.	101013120087	21.07.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0508	FDBC-13-01088	25.08.13	9,500	21,375.00	76.76040	1,640,753.55
Big Boss Corporation Ltd.	160913120180	31.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0729	FDBC-13-01089	25.08.13	25,000	64,230.00	76.76040	4,930,320.49
Sams Attire Ltd.	303513120233	09.07.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0757	115/13	26.08.13	700	1,834.00	77.38000	141,914.92
Denimach Ltd.	249013120262	21.07.13	Standard Chartered Bank,Gulshan Br.67,G-Avenue.	132/0671	116/13	26.08.13	21,000	59,850.00	77.38000	4,631,193.00
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0656/2	117/13	26.08.13	16,540	37,711.20	77.38000	2,918,092.66
Manta Apparels Ltd.	021613120125	08.07.13	Pubali Bnak Ltd,73,Mohakhali	132/0660/1	FDBC-13-01100	27.08.13	24,000	54,720.00	76.76040	4,200,329.09
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0566	FDBC-13-01101	27.08.13	13,000	29,900.00	76.76040	2,295,135.96
Big Boss Corporation Ltd.	305313120119	17.07.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0657	FDBC-13-01102	27.08.13	2,650	6,625.00	76.76040	508,537.65
Versatile Attire Ltd.	304813120006	01.08.13	Jamuna Bank Ltd,Dhanmondi Branch.	132/0705	FDBC-13-01103	27.08.13	4,500	10,350.00	76.76040	794,470.14
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0627	FDBC-13-01104	27.08.13	4,400	10,560.00	76.76040	810,589.82
Natural Denims Ltd.	174113110022	14.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0586	FDBC-13-01105	27.08.13	26,300	66,160.00	76.76040	5,078,468.06
Sams Attire Ltd.	303513120233	09.07.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0721	118/13	29.08.13	11,720	29,300.00	77.38000	2,267,234.00
Mayc's Garments Ltd.	121013120101	14.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0638	FDBC-13-01106	29.08.13	20,000	19,000.00	76.76040	1,458,447.60
Design and Sources Ltd.	174213120074	01.08.13	Mercantile Bank Ltd.,Kawran Bazar Branch,25-26 Kawran Bazar.	132/0686	FDBC-13-01107	29.08.13	4,000	9,120.00	76.76040	700,054.85
Aman Graphics And Designs Ltd.	107913120136	05.08.13	Al-Arafah Islami Bank Ltd.,16,K.A.A,Banani Br. C/A.	132/0747	FDBC-13-01108	29.08.13	3,700	8,510.00	76.76040	653,231.00
Tanaz Fashions Ltd.	174113120560	01.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0679/1	FDBC-13-01109	29.08.13	16,125	39,506.25	76.76040	3,032,515.55
Fashion Flash Ltd.	094713120200	20.07.13	National Bnak Ltd.Mohakhali Br.	132/0651/1	FDBC-13-01110	29.08.13	23,000	52,900.00	76.76040	4,060,625.16
Shasha Garments Ltd.	101013120094	18.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0654	FDBC-13-01111	29.08.13	19,500	46,800.00	76.76040	3,592,386.72
Ananta Casual Wear Ltd.	147813120522	24.07.13	Eastern Bank Ltd.,Head Off.10, Dilkusha.	132/0680	119/13	01.09.13	4,850	11,058.00	77.38000	855,668.04
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0656/1	120/13	01.09.13	22,055	49,182.65	77.38000	3,805,753.46
NLZ Fashion Ltd.	181413990035	07.08.13	Standard Bank Ltd.105,Agrabad C/A	132/0758/1	FDBC-13-01116	01.09.13	21,000	47,880.00	76.76040	3,675,287.95
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0622	FDBC-13-01117	01.09.13	7,800	18,330.00	76.76040	1,407,018.13
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0693	FDBC-13-01118	01.09.13	3,500	8,050.00	76.76040	617,921.22
Tanaz Fashions Ltd.	1741131200560	01.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0679/2	FDBC-13-01119	01.09.13	16,125	39,506.25	76.76040	3,032,515.55
Epcot Apparels Ltd.	194513120362D	23.07.13	EXIM Bank Ltd.,56-57, Motijheel	132/0715	FDBC-13-01120	01.09.13	3,155	7,035.65	76.76040	540,059.31
Gous Garments Inds. Ltd.	194613120446	29.07.13	EXIM Bank Ltd.,6,Agrabad Br.	132/0626	FDBC-13-01121	01.09.13	15,170	36,408.00	76.76040	2,794,692.64
Aman Graphics And Designs Ltd.	107913120130	28.07.13	Al-Arafah Islami Bank Ltd.,16,K.A.A,Banani Br. C/A.	132/0704	FDBP-522/13	01.09.13	5,020	12,274.00	76.67570	941,117.54
Natural Denims Ltd.	174113120488	03.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0600	FDBP-524/13	01.09.13	9,950	26,367.50	76.67570	2,021,746.52
Tanaz Fashions Ltd.	1741131200559	01.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0736	121/13	02.09.13	20,000	46,000.00	77.38000	3,559,480.00
Anika Garments (Pvt) Ltd.	000713120022	31.07.13	Agrani Bank Ltd.,Sadarghat Corp. Br. Dhaka.	132/0613	122/13	02.09.13	2,755	7,576.25	77.38000	586,250.23
Shanta Denims Ltd.	BBCDAO302132	15.07.13	HSBC,Anchor Tower.	132/0662/1	FDBC-13-01124	02.09.13	16,808	35,348.90	76.76040	2,713,395.70
East West Services Ltd.	094713120206	01.08.13	National Bnak Ltd.Mohakhali Br.	132/0664	FDBC-13-01125	02.09.13	8,400	19,152.00	76.76040	1,470,115.18
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/0708/2	FDBC-13-01126	02.09.13	22,000	50,160.00	76.76040	3,850,301.66
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0732/1	123/13	03.09.13	15,162	33,811.26	77.38000	2,616,315.30
Sumithra Garments (Pte) Ltd.	MCBFLS1300052	22.08.13	MCB Bank Ltd. 8,Leyden Bastain Road.Colombo 01, Srilanka	132/0730	FDBC-13-01132	05.09.13	13,250	31,535.00	76.76040	2,420,639.21
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0732/2	124/13	08.09.13	10,338	23,570.64	77.38000	1,823,896.12
Doreen Garments Ltd.	009313120109	07.07.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0737	FDBC-13-01134	08.09.13	20,300	48,621.00	76.76040	3,732,167.41
Intraco Design Ltd.	228513120016	18.06.13	First Security Bank Ltd.Dilkusha Br. Dhaka.	132/0808	FDBC-13-01135	08.09.13	6,700	16,035.00	76.76040	1,230,853.01
Shanta Denims Ltd.	BBCDAO302132	15.07.13	HSBC,Anchor Tower.	132/0662/2	FDBC-13-01136	08.09.13	16,000	33,649.60	76.76040	2,582,956.76
Shanta Denims Ltd.	BBCDAO302132	15.07.13	HSBC,Anchor Tower.	132/0662/3	FDBC-13-01137	08.09.13	9,514	20,008.89	76.76040	1,535,890.40
Natural Denims Ltd.	174113110025	25.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0710	FDBC-13-01138	08.09.13	1,750	5,687.50	76.76040	436,574.78
Natural Denims Ltd.	174113110025	25.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0685	FDBC-13-01139	08.09.13	1,000	2,950.00	76.76040	226,443.18
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/0708/1	FDBC-13-01140	08.09.13	22,900	52,212.00	76.76040	4,007,814.00
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/0708/3	FDBC-13-01141	08.09.13	22,000	50,160.00	76.76040	3,850,301.66
Shasha Garments Ltd.	101013120091	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0716/2	FDBC-13-01142	08.09.13	8,300	23,240.00	76.76040	1,783,911.70
S.F Apparels Ltd.	154613120081	04.04.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0608	125/13	09.09.13	22,000	52,700.00	77.38000	4,077,926.00

Mayc's Garments Ltd.	121013120111	26.08.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0764	FDBC-13-01151	12.09.13	13,000	12,402.00	76.76040	951,982.48
Comfort Apparels (Pvt) Ltd.	009313120169	04.08.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0584	FDBC-13-01152	12.09.13	23,830	54,809.00	76.76040	4,207,160.76
Uranus Apparels (Pvt) Ltd.	050113120022	10.06.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0559	FDBC-13-01153	12.09.13	12,000	30,000.00	76.76040	2,302,812.00
Virtual Bottoms Ltd.	155513120178	21.07.13	Prime Bank Ltd.,Gulshan Br. Gulshan Avenue.	132/0692	FDBC-13-01154	12.09.13	8,896	22,240.00	76.76040	1,707,151.30
Big Boss Corporation Ltd.	160913120178	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0711/A	FDBC-13-01156	15.09.13	21,285	46,827.00	76.76040	3,594,459.25
Big Boss Corporation Ltd.	160913120178	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0711/B	FDBC-13-01157	15.09.13	18,800	41,360.00	76.76040	3,174,810.14
Sterling Creations Ltd.	086213120684	25.07.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0625	FDBC-13-01158	15.09.13	9,860	22,678.00	76.76040	1,740,772.35
S.F Apparels Ltd.	154613120183	18.08.13	Prime Bank Ltd.,Mohakhali Br.69,Mohakhali C/A.	132/0609	FDBC-13-01159	15.09.13	20,000	48,000.00	76.76040	3,684,499.20
Doreen Garments Ltd.	009313120080	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0636/2	FDBC-13-01160	15.09.13	22,650	54,586.50	76.76040	4,190,081.57
Big Boss Corporation Ltd.	160913120179	31.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0739	126/13	16.09.13	1,190	2,945.00	77.38000	227,884.10
Manta Apparels Ltd.	021613120125	08.07.13	Pubali Bnak Ltd,73,Mohakhali	132/0709	FDBC-13-01164	16.09.13	4,300	9,804.00	76.76040	752,558.96
Fashion Flash Ltd.	094713120200	20.07.13	National Bnak Ltd.Mohakhali Br.	132/0651/2	FDBC-13-01165	16.09.13	23,000	52,900.00	76.76040	4,060,625.16
Shasha Garments Ltd.	101013120091	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0716/1	FDBC-13-01166	16.09.13	19,550	54,740.00	76.76040	4,201,864.30
Shasha Garments Ltd.	101013120099	29.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0667	FDBC-13-01167	16.09.13	3,350	9,212.50	76.76040	707,155.19
Big Boss Corporation Ltd.	160913120189	29.08.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0798	FDBP/576-13	16.09.13	5,400	14,310.00	76.67570	1,097,229.27
Big Boss Corporation Ltd.	160913120190	29.08.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0806	FDBP/577-13	16.09.13	4,350	11,292.50	76.67570	865,860.34
Big Boss Corporation Ltd.	160913120195	29.08.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0797	FDBP/578-13	16.09.13	3,200	7,914.88	76.67570	606,878.96
Big Boss Corporation Ltd.	160913120195	29.08.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0801	FDBP/579-13	16.09.13	23,900	58,160.00	76.67570	4,459,458.71
Fashion Forum Ltd.	013813120253	27.08.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0727	FDBP/580-13	16.09.13	4,007	10,582.09	76.67570	811,389.16
Big Boss Corporation Ltd.	160913120190	29.08.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0759	FDBP/581-13	16.09.13	4,200	10,915.00	76.67570	836,915.27
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0733/2	127/13	17.09.13	10,092	23,009.76	77.38000	1,780,495.23
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0733/1	128/13	17.09.13	17,078	38,083.94	77.38000	2,946,935.28
NLZ Fashion Ltd.	181413990035	07.08.13	Standard Bank Ltd.105,Agrabad C/A	132/0758/2	FDBC-13-01168	17.09.13	21,000	47,880.00	76.76040	3,675,287.95
Sterling Creations Ltd.	086213120684	25.07.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0661	FDBC-13-01169	17.09.13	4,500	10,350.00	76.76040	794,470.14
K.M Fashions Ltd.	043513120057	25.07.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0826	FDBC-13-01170	17.09.13	1,700	4,165.00	76.76040	319,707.07
K.M Fashions Ltd.	043513120057	25.07.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0749	FDBC-13-01171	17.09.13	1,700	4,165.00	76.76040	319,707.07
Natural Denims Ltd.	174113110022	14.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0697	FDBC-13-01172	17.09.13	5,000	11,500.00	76.76040	882,744.60
Tanaz Fashions Ltd.	174113120426	04.06.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0684	FDBC-13-01173	17.09.13	1,700	4,335.00	76.76040	332,756.33
Tanaz Fashions Ltd.	174113120605	26.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0771	FDBP/583-13	17.09.13	6,800	17,680.00	76.77540	1,357,389.07
Tanaz Fashions Ltd.	174113120560	01.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0678	FDBC-13-01179	19.09.13	5,650	11,865.00	76.76040	910,762.15
Mayc's Garments Ltd.	121013120101	14.07.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0639	FDBC-13-01180	19.09.13	20,000	19,000.00	76.76040	1,458,447.60
Comfort Apparels (Pvt) Ltd.	009313120169	04.08.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0807	FDBC-13-01181	19.09.13	1,950	4,485.00	76.76040	344,270.39
Shanta Denims Ltd.	BBCDAO302485	22.08.13	HSBC,Anchor Tower.	132/0706/1	FDBC-13-01182	19.09.13	16,808	35,348.90	76.76040	2,713,395.70
Tanaz Fashions Ltd.	174113120605	26.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0788	FDBP/587-13	19.09.13	5,800	13,920.00	76.77540	1,068,713.57
Natural Denims Ltd.	174113110026	22.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0755	FDBP/588-13	19.09.13	8,900	21,538.00	76.77540	1,653,588.57
Natural Denims Ltd.	174113110028	10.09.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0767	FDBC-13-01184	22.09.13	3,600	9,540.00	76.76040	732,294.22
Zyta Apparels Ltd.	181613120250	24.07.13	Standard Bank Ltd.,Gulshan Branch.	132/0748	FDBC-13-01185	22.09.13	3,000	6,840.00	76.76040	525,041.14
Epcot Apparels Ltd.	222713120030	02.07.13	Mutual Trust Bank Ltd,,H-50,R-3,Gulshan-1.	132/0687	FDBC-13-01186	22.09.13	4,300	10,105.00	76.76040	775,663.84
Doreen Garments Ltd.	009313120080	20.06.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0636/1	FDBC-13-01187	22.09.13	8,800	35,288.00	76.76040	2,708,721.00
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0799	FDBP/592-13	22.09.13	8,417	21,042.50	76.77540	1,615,546.35
Cordial Design Ltd.	182313120025	05.09.13	Standard Bank Ltd.Gulshan Branch,57/57A Uday Tower.	132/0691	FDBP/593-13	22.09.13	17,875	39,325.00	76.77540	3,019,192.61
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0785/1	FDBP/594-13	22.09.13	20,616	50,509.20	76.77540	3,877,864.03
Big Boss Corporation Ltd.	160913120199	04.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0813	FDBP/595-13	22.09.13	1,090	2,697.50	76.77540	207,101.64
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0818	FDBP/596-13	23.09.13	18,990	39,879.00	76.77540	3,061,726.18
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0793/1	FDBP/597-13	23.09.13	25,000	53,750.00	76.77540	4,126,677.75
Fashion Forum Ltd.	013813120253	27.08.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0754	FDBP/598-13	23.09.13	3,037	7,440.65	76.77540	571,258.88
Padma Satel Arab Fashions Ltd.	096113120044	27.08.13	National Bnak Ltd.Banani Branch	132/0637	FDBP/599-13	23.09.13	11,048	27,620.00	76.77540	2,120,536.55
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0763	FDBC-13-01190	23.09.13	1,140	2,679.00	76.76040	205,641.11
Fashion Flash Ltd.	094713120220	01.09.13	National Bnak Ltd.Mohakhali Br.	132/0753	129/13	24.09.13	2,000	4,600.00	77.38000	355,948.00
Mrinmoy Fashion and Trade Int'l Ltd.	174713120104	09.09.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0718	FDBC-13-01194	24.09.13	2,845	6,418.50	76.76040	492,686.63
Fashion Forum Ltd.	013813120216	10.07.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0610	FDBC-13-01195	24.09.13	2,712	5,695.20	76.76040	437,165.83
Shasha Garments Ltd.	101013120092	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0717/2	FDBC-13-01196	24.09.13	10,600	29,680.00	76.76040	2,278,248.67
Shasha Garments Ltd.	101013120082	14.07.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0696	FDBC-13-01197	24.09.13	8,500	19,550.00	76.76040	1,500,665.82
Shasha Garments Ltd.	101013120098	29.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0666	FDBC-13-01198	24.09.13	5,400	14,850.00	76.76040	1,139,891.94
Shanta Denims Ltd.	BBCDAO302132	15.07.13	HSBC,Anchor Tower.	132/0662/4	FDBC-13-01199	24.09.13	16,404	34,499.25	76.76040	2,648,176.23
Jeans Manufacturing Ltd.	0664131218486	05.09.13	AB Bank Ltd.,102,Karwan Bazar Br.	132/0825	FDBP/609-13	25.09.13	14,600	32,120.00	76.77540	2,466,025.85
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0726	FDBP/610-13	25.09.13	15,000	36,000.00	76.77540	2,763,914.40
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0779	FDBP/611-13	25.09.13	19,850	47,940.00	76.77540	3,680,612.68

Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0795	FDBP/612-13	25.09.13	5,200	12,220.00	76.77540	938,195.39
Tanaz Fashions Ltd.	174113120559	01.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0766/2	130/13	26.09.13	17,500	39,900.00	77.38000	3,087,462.00
Tanaz Fashions Ltd.	174113120559	01.08.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0766/1	131/13	26.09.13	17,500	39,900.00	77.38000	3,087,462.00
Yolk Apparels Ltd.	093013120338	17.07.13	National Bnak Ltd.48,Dilkusha C/A.	132/0740	132/13	26.09.13	15,725	35,066.75	77.38000	2,713,465.12
Sumithra Garments (Pte) Ltd.	MCBFLS1300056	09.09.13	MCB Bank Ltd. 8,Leyden Bastain Road.Colombo 01, Srilanka	132/0778	FDBC-12-01207	26.09.13	2,890	6,878.20	76.76040	527,973.38
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0775	FDBP/614-13	26.09.13	17,560	40,823.00	76.77540	3,134,202.15
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0785/2	FDBP/615-13	26.09.13	20,000	49,000.00	76.77540	3,761,994.60
Russel Apparels Ltd.	304713120004	12.09.13	Jamuna Bank Ltd,207,Bangabondhu Road,Narayanganj.	132/0703	133/13	29.09.13	11,813	27,760.55	77.38000	2,148,111.36
Big Boss Corporation Ltd.	160913120208	15.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0861	134/13	29.09.13	2,005	5,012.50	77.38000	387,867.25
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0782/1	FDBC-13-01211	29.09.13	30,900	74,160.00	76.76040	5,692,551.26
Shasha Garments Ltd.	101013120098	29.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0668	FDBC-13-01212	29.09.13	9,600	26,400.00	76.76040	2,026,474.56
Shasha Garments Ltd.	101013120104	04.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0695	FDBC-13-01213	29.09.13	15,800	44,240.00	76.76040	3,395,880.10
Shanta Denims Ltd.	BBCDAO302132	15.07.13	HSBC,Anchor Tower.	132/0672/1	FDBC-13-01214	29.09.13	20,000	45,354.00	76.76040	3,481,391.18
Big Boss Corporation Ltd.	160913120203	09.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0839	FDBC-13-01215	*29.09.13*	1,050	2,782.50	76.76040	213,585.81
M-Yew Fashion Ltd.	194513120462C	09.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0743	FDBC-13-01216	*29.09.13*	3,468	7,976.40	76.76040	612,271.65
Big Boss Corporation Ltd.	160913120207	15.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0852	FDBC-13-01217	*29.09.13*	1,800	4,140.00	76.76040	317,788.06
Fashion Flash Ltd.	094713120200	20.07.13	National Bnak Ltd.Mohakhali Br.	132/0651/3	FDBC-13-01218	*29.09.13*	23,000	52,900.00	76.76040	4,060,625.16
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0833	FDBC-13-01219	*29.09.13*	6,960	16,495.20	76.76040	1,266,178.15
Jeans Care Ltd.	175913120088	29.08.13	Mercantile Bank Ltd,106,Gulshan Branch.	132/0784	FDBP/616-13	29.09.13	5,225	12,017.50	76.77540	922,648.37
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0722/1	FDBP/617-13	29.09.13	23,520	49,747.15	76.77540	3,819,357.34
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0793/2	FDBP/618-13	29.09.13	25,000	53,750.00	76.77540	4,126,677.75
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0722/2	FDBP/619-13	29.09.13	8,500	19,975.00	76.77540	1,533,588.62
Big Boss Corporation Ltd.	160913120204	09.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0819	FDBC-13-01221	30.09.13	6,700	15,236.25	76.76040	1,169,540.64
Big Boss Corporation Ltd.	160913120209	15.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0840	FDBC-13-01222	30.09.13	15,555	41,394.33	76.76040	3,177,445.33
Shasha Garments Ltd.	101013120094	18.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0653	FDBC-13-01223	30.09.13	22,500	54,000.00	76.76040	4,145,061.60
Shasha Garments Ltd.	101013120092	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0804	FDBC-13-01224	30.09.13	4,536	12,700.80	76.76040	974,918.49
Denimach Ltd.	141613120194	07.07.13	Dhaka Bank Ltd.,Gulshan Br.Dhaka.	132/0719	FDBC-13-01225	30.09.13	3,000	7,350.00	76.76040	564,188.94
TM Fashions Ltd.	108213120214	05.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0772	FDBC-13-01226	30.09.13	1,940	4,365.00	76.76040	335,059.15
Big Boss Corporation Ltd.	160913120197	02.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0777	623/13	01.10.13	12,530	30,072.00	76.77540	2,308,789.83
Big Boss Corporation Ltd.	160913120213	19.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0860	135/13	01.10.13	3,300	6,930.00	77.38000	536,243.40
Life Style Fashions Maker Ltd.	128113120061	15.09.13	Basic bank Ltd,Gulshan Branch.	132/0776	136/13	01.10.13	3,100	7,285.00	77.38000	563,713.30
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0785/3	622/13	01.10.13	20,000	49,000.00	76.77540	3,761,994.60
Sams Attire Ltd.	303513120278	02.09.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0816	621/13	01.10.13	4,467	11,614.20	76.77540	891,684.85
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0061	1233/13	03.10.13	7,300	16,790.00	76.76040	1,288,807.12
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0750	1234/13	03.10.13	9,200	23,920.00	76.76040	1,836,108.77
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0751	1232/13	03.10.13	10,030	25,576.50	76.76040	1,963,262.37
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0792	1231/13	03.10.13	7,360	16,928.00	76.76040	1,299,400.05
M-Yew Fashion Ltd.	194513120474C	16.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0800	1235/13	03.10.13	4,813	12,995.10	76.76040	997,509.07
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0782/2	1237/13	03.10.13	33,150	77,902.50	76.76040	5,979,827.06
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0783	1238/13	03.10.13	28,500	66,975.00	76.76040	5,141,027.79
Primordial Limited	195713120021	26.08.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0817	1239/13	03.10.13	3,400	7,990.00	76.76040	613,315.60
Shasha Garments Ltd.	101013120091	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0805	1236/13	03.10.13	5,230	14,644.00	76.76040	1,124,079.30
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0794/1	640/13	06.10.13	25,000	53,750.00	76.77540	4,126,677.75
Tanaz Fashions Ltd.	194513120483D	19.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0837	137/13	03.10.13	13,400	33,500.00	77.38000	2,592,230.00
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0832	1230/13	03.10.13	24,000	50,880.00	76.76040	3,905,569.15
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0849	1229/13	03.10.13	14,580	38,199.60	76.76040	2,932,216.58
Anika Garments (Pvt) Ltd.	000713120027	08.09.13	Agrani Bank Ltd.,Sadarghat Corp. Br. Dhaka.	132/0745	1246/13	06.10.13	5,030	16,850.50	76.76040	1,293,451.12
Anika Garments (Pvt) Ltd.	000713120027	08.09.13	Agrani Bank Ltd.,Sadarghat Corp. Br. Dhaka.	132/0756	1247/13	06.10.13	5,400	12,690.00	76.76040	974,089.48
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0786	1250/13	06.10.13	18,301	44,837.45	76.76040	3,441,740.60
Mayc's Garments Ltd.	121013120111	26.08.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0790	1249/13	06.10.13	15,000	15,000.00	76.76040	1,151,406.00
Natural Denims Ltd.	174113110025	25.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0823	1248/13	06.10.13	21,000	61,950.00	76.76040	4,755,306.78
NAAB Fashions Ltd.	ILC0818131216251	18.09.13	IFIC Bank,Uttara Branch.	132/0856	1245/13	06.10.13	10,300	25,235.00	76.76040	1,937,048.69
Tanaz Fashions Ltd.	194513120499D	22.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0835	138/13	03.10.13	14,000	30,100.00	77.38000	2,329,138.00
Uranus Apparels (Pvt) Ltd.	05011130040	25.08.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0765	641/13	06.10.13	10,000	25,000.00	76.77540	1,919,385.00
Adams Apparels Ltd.	021513120065	01.09.13	Pubali Bank Ltd,Kawranbazar Corp. Branch.	132/0802	638/13	06.10.13	2,100	5,145.00	76.77540	395,009.43
H.I Apparels Ltd.	087513120006	29.08.13	Islami Bank Bangladesh Ltd,Jabilee Road Br,Chittagong.	132/0815	639/13	06.10.13	7,250	16,675.00	76.77540	1,280,229.80
Dekko Designs Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0787	1254/13	07.10.13	5,596	13,710.20	76.76040	1,052,400.44
Dekko Designs Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0830	1255/13	07.10.13	3,446	8,442.70	76.76040	648,065.03

S.F Denim Apparels Ltd.	154613120205	09.09.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/0731	1258/13	07.10.13	21,000	49,350.00	76.76040	3,788,125.74
Sir Denim Ltd.	014813120011	04.09.13	Janata Bank Ltd.Uttara Model Town Crop. Br.	132/0744	666/13	09.10.13	2,165	5,737.25	76.77540	440,479.66
Maycs's Garments Ltd.	121013120124	25.09.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0875	1256/13	07.10.13	10,000	9,922.00	76.76040	761,616.69
Wintex Fashion Wear Ltd.	175513120069	29.08.13	Mercantile Bank Ltd.,184,Mirpur Br.	132/0773	1257/13	07.10.13	10,000	23,000.00	76.76040	1,765,489.20
Maycs's Garments Ltd.	121013120124	25.09.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0791	1269/13	09.10.13	15,000	15,000.00	76.77540	1,151,631.00
Big Boss Corporation Ltd.	160913120216	22.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0864	141/13		22,525	55,925.00	77.38000	4,327,476.50
Tanaz Fashions Ltd.	174113120658	16.09.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0851	1298/13		15,000	34,200.00	76.76040	2,625,205.68
Big Boss Corporation Ltd.	160913120222	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0876/2	1278/13		14,800	37,740.00	76.76040	2,896,937.50
Big Boss Corporation Ltd.	160913120220	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0877	1276/13		24,250	64,262.50	76.76040	4,932,815.21
Jeacon Garments Ltd.	101013120108	17.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0811	1265/13		12,930	30,698.41	76.76040	2,356,422.23
Big Boss Corporation Ltd.	160913120222	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0876/1	1268/13		14,325	37,961.25	76.76040	2,913,920.73
Jeans Manufacturing Ltd.	0664131218486	05.09.13	AB Bank Ltd.,102,Karwan Bazar Br.	132/0828	FDBP/644-13	07.10.13	24,150	53,130.00	76.77540	4,079,077.00
Shanta Denims Ltd.	BBCDAO302132	15.07.13	HSBC,Anchor Tower.	132/0672/2	FDBC-13-01253	07.10.13	20,000	45,354.00	76.76040	3,481,391.18
Shanta Denims Ltd.	BBCDAO302626	03.09.13	HSBC,Anchor Tower.	132/0752	FDBC-13-01252	07.10.13	23,020	48,413.36	76.76040	3,716,228.88
Big Boss Corporation Ltd.	160913120213	19.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0873	139/13	09.10.13	3,300	8,250.00	77.38000	638,385.00
Big Boss Corporation Ltd.	160913120224	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0890	140/13	09.10.13	2,050	4,920.00	77.38000	380,709.60
Natural Denims Ltd.	174113110023	23.07.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0728/1	FDBC-13-01266	09.10.13	20,000	48,000.00	76.76040	3,684,499.20
Big Boss Corporation Ltd.	160913120201	09.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0814	FDBC-13-01267	09.10.13	1,330	3,125.50	76.76040	239,914.63
Quality Apparels	096613120011	01.09.13	National Bnak Ltd.Z.H. Sikder,West Dhanmondi.	132/0803	FDBP/662-13	09.10.13	6,600	16,500.00	76.77540	1,266,794.10
New Generation Fashion Ltd.	03300813120037	01.09.13	Sonali Bank Ltd., B.B.Avenue, Dhaka	132/0707	FDBP/663-13	09.10.13	9,400	31,960.00	76.77540	2,453,741.78
Jeans Manufacturing Ltd.	0664131218486	05.09.13	AB Bank Ltd.,102,Karwan Bazar Br.	132/0927	FDBP/664-13	09.10.13	1,700	3,740.00	76.77540	287,140.00
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0774	FDBP/665-13	09.10.13	13,925	30,606.50	76.77540	2,349,826.28
Shasha Garments Ltd.	101013120091	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0741	FDBC-13-01277	10.10.13	18,671	52,278.80	76.76040	4,012,941.60
NV Balko	DTBEGM735273	13.09.13	ING BANK N.V TAIKOO 12, HONG KONG	132/0862	FDBC-13-01284	13.10.13	4,400	10,890.00	76.76040	835,920.76
Sampath Associates International Ltd.	906OMLCS13000274	30.09.13	Halton National Bank PLC,Sri Lanka.	132/0863	FDBC-13-01285	13.10.13	2,525	9,165.75	76.76040	703,566.64
Sampath Associates International Ltd.	906OMLCS13000274	30.09.13	Halton National Bank PLC,Sri Lanka.	132/0910	FDBC-13-01286	13.10.13	1,200	2,892.00	76.76040	221,991.08
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0723/B	FDBP/683-13	20.10.13	25,185	55,284.75	76.77540	4,244,508.80
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0859	142/13	21.10.13	13,525	37,816.25	77.38000	2,926,221.43
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0869	143/13	21.10.13	5,300	12,985.00	77.38000	1,004,779.30
Shanta Denims Ltd.	101013120099	01.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0699	FDBC-13-01292	21.10.13	6,400	17,600.00	76.76040	1,350,983.04
Natural Denims Ltd.	174113110029	19.09.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0872	FDBC-13-01293	21.10.13	9,500	24,510.00	76.76040	1,881,397.40
Big Boss Corporation Ltd.	160913120221	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0878	FDBC-13-01294	21.10.13	28,700	73,765.00	76.76040	5,662,230.91
Big Boss Corporation Ltd.	160913120232	29.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0902	FDBC-13-01295	21.10.13	6,670	14,732.25	76.76040	1,130,853.40
Shasha Garments Ltd.	101013120092	07.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0717/1	FDBC-13-01296	21.10.13	22,600	63,280.00	76.76040	4,857,398.11
Shasha Garments Ltd.	101013120092	07.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0742	FDBC-13-01297	21.10.13	7,920	22,176.00	76.76040	1,702,238.63
Big Boss Corporation Ltd.	160913120233	29.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0901	FDBC-13-01299	21.10.13	2,530	6,053.25	76.76040	464,649.89
Shanta Denims Ltd.	BBCDAO302132	15.07.13	HSBC,Anchor Tower.	132/0672/3	FDBC-13-01300	21.10.13	18,946	42,963.84	76.76040	3,297,921.54
Big Boss Corporation Ltd.	160913120226	25.09.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0886	FDBC-13-01301	21.10.13	15,100	37,750.00	76.76040	2,897,705.10
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0845	FDBC-13-01302	21.10.13	5,320	12,502.00	76.76040	959,658.52
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0567	FDBC-13-01303	21.10.13	20,000	47,000.00	76.76040	3,607,738.80
KM Fashions Ltd.	043513120069	26.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0889	FDBC-13-01304	21.10.13	1,150	3,565.00	76.76040	273,650.83
Fashion Forum Ltd.	013813120265	02.09.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0853	FDBC-13-01305	21.10.13	1,800	3,870.00	76.76040	297,062.75
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0794/2	FDBP/684-13	21.10.13	25,000	53,750.00	76.77540	4,126,677.75
TM Fashions Ltd.	108213120200	24.08.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0723/A	FDBP/685-13	21.10.13	27,800	58,380.00	76.77540	4,482,147.85
S.F Apparels Ltd.	154613120233	01.10.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/0893	144/13	22.10.13	10,000	24,500.00	77.38000	1,895,810.00
S.F Apparels Ltd.	154613120233	01.10.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/0892	145/13	22.10.13	10,000	24,500.00	77.38000	1,895,810.00
Natural Denims Ltd.	174113110029	19.09.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0870/1	FDBC-13-01324	27.10.13	19,200	48,960.00	76.76040	3,758,189.18
Big Boss Corporation Ltd.	305313120153	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0962	FDBC-13-01325	27.10.13	2,650	6,625.00	76.76040	508,537.65
Shasha Garments Ltd.	101013120099	01.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0701	FDBC-13-01326	27.10.13	3,000	8,250.00	76.76040	633,273.30
Gous Garments Inds. Ltd.	194613120536	17.09.13	EXIM Bank Ltd.,6,Agrabad Br.	132/0831	FDBC-13-01327	27.10.13	4,370	10,488.00	76.76040	805,063.08
Shasha Garments Ltd.	101013120117	01.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0720	FDBC-13-01328	27.10.13	2,700	6,615.00	76.76040	507,770.05
Talisman Ltd.	424010028229-LB	30.09.13	Standard Chartered Bank,Savar,Dhaka.	132/0820/3	FDBC-13-01329	27.10.13	21,000	48,300.00	76.76040	3,707,527.32
Talisman Ltd.	424010028229-LB	30.09.13	Standard Chartered Bank,Savar,Dhaka.	132/0820/2	FDBC-13-01330	27.10.13	21,000	48,300.00	76.76040	3,707,527.32
Yolk Apparels Ltd.	093013120436	09.09.13	National Bnak Ltd.48,Dilkusha C/A.	132/0822	FDBC-13-01331	27.10.13	9,280	20,694.40	76.76040	1,588,510.42
Shasha Garments Ltd.	101013120098	29.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0700	FDBC-13-01332	27.10.13	4,670	12,842.50	76.76040	985,795.44

Big Boss Corporation Ltd.	160913120237	03.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0921	FDBC-13-01333	27.10.13	8,680	22,923.25	76.76040	1,759,597.84
Big Boss Corporation Ltd.	160913120178	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0907/2	FDBC-13-01334	27.10.13	20,955	49,465.25	76.76040	3,796,972.38
Big Boss Corporation Ltd.	160913120178	30.07.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0907/1	FDBC-13-01335	27.10.13	19,080	43,471.50	76.76040	3,336,889.73
Big Boss Corporation Ltd.	160913120239	06.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0940	FDBC-13-01336	27.10.13	1,750	3,965.00	76.76040	304,354.99
Big Boss Corporation Ltd.	160913120234	01.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0891	146/13	28.10.13	3,200	8,480.00	77.38000	656,182.40
Big Boss Corporation Ltd.	160913120234	01.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0909	147/13	28.10.13	1,420	3,550.00	77.38000	274,699.00
Big Boss Corporation Ltd.	305313120150	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0888	148/13	28.10.13	13,700	32,378.58	77.38000	2,505,454.52
Big Boss Corporation Ltd.	305313120150	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0938	149/13	28.10.13	2,570	6,168.00	77.38000	477,279.84
Epcot Apparels Ltd.	106613120184	13.10.13	Al-Arafah Islami Bank Ltd.Motijheel. Br.161 Motijheel C/A..	132/0935	150/13	28.10.13	3,300	7,359.00	77.38000	569,439.42
Shasha Garments Ltd.	101013120116	01.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0847	FDBC-13-01341	28.10.13	12,400	34,720.00	76.76040	2,665,121.09
Shasha Garments Ltd.	101013120091	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0882	FDBC-13-01342	28.10.13	14,250	39,900.00	76.76040	3,062,739.96
Shasha Garments Ltd.	101013120112	19.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0734	FDBC-13-01343	28.10.13	5,150	13,905.00	76.76040	1,067,353.36
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0812	FDBP/695-13	28.10.13	5,200	11,440.00	76.77540	878,310.58
Tanaz Fashions Ltd.	174113120197	12.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0158/2	151/13	29.10.13	21,000	56,700.00	77.38000	4,387,446.00
Tanaz Fashions Ltd.	174113120197	12.03.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0158/3	152/13	29.10.13	21,000	56,700.00	77.38000	4,387,446.00
Tanaz Fashions Ltd.	174113120317	22.04.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0411/2	153/13	29.10.13	15,000	32,550.00	77.38000	2,518,719.00
Shanta Denims Ltd.	BBCDAO302485	22.08.13	HSBC,Anchor Tower.	132/0706/3	FDBC-13-01352	30.10.13	16,404	34,499.25	76.76040	2,648,176.23
Shasha Garments Ltd.	101013120092	07.08.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0883	FDBC-13-01353	30.10.13	14,175	39,690.00	76.76040	3,046,620.28
Tanaz Fashions Ltd.	194513120510D	24.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0834	154/13	31.10.13	7,600	17,480.00	77.38000	1,352,602.40
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0906	155/13	04.11.13	4,450	10,902.50	77.38000	843,635.45
KM Fashions Ltd.	043513120066	22.09.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/0952	156/13	04.11.13	4,725	11,576.25	77.38000	895,770.23
TM Fashions Ltd.	108213120254	27.10.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0884	157/13	04.11.13	3,450	7,245.00	77.38000	560,618.10
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0879	FDBC-13-01354	04.11.13	12,640	29,072.00	76.76040	2,231,578.35
Talisman Ltd.	424010028229-LB	30.09.13	Standard Chartered Bank,Savar,Dhaka.	132/0820/1	FDBC-13-01355	04.11.13	22,600	51,980.00	76.76040	3,990,005.59
Shasha Garments Ltd.	101013120125	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0850	FDBC-13-01356	04.11.13	8,450	22,320.00	76.76040	1,713,292.13
Shasha Garments Ltd.	101013120124	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0941	FDBC-13-01357	04.11.13	3,800	10,450.00	76.76040	802,146.18
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0780/2	FDBC-13-01358	04.11.13	33,150	77,902.50	76.76040	5,979,827.06
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0781	FDBC-13-01359	04.11.13	10,250	24,087.50	76.76040	1,848,966.14
Big Boss Corporation Ltd.	160913120241	08.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0955	FDBC-13-01360	04.11.13	6,100	13,725.00	76.76040	1,053,536.49
Big Boss Corporation Ltd.	305313120149	07.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0953/1	FDBC-13-01361	04.11.13	14,655	36,637.50	76.76040	2,812,309.16
TM Fashions Ltd.	108213120223	15.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0724	FDBC-13-01362	04.11.13	28,835	62,462.25	76.76040	4,794,627.29
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0829	FDBC-13-01363	04.11.13	19,947	46,875.45	76.76040	3,598,178.29
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0865	FDBC-13-01364	04.11.13	31,000	71,300.00	76.76040	5,473,016.52
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0844	FDBC-13-01365	04.11.13	3,450	7,417.50	76.76040	569,370.27
H.I Apparels Ltd.	087513120007	30.09.13	Islami Bank Bangladesh Ltd,Jabilee Road Br,Chittagong.	132/0796	FDBC-13-01366	04.11.13	10,100	22,220.00	76.76040	1,705,616.09
Big Boss Corporation Ltd.	305313120149	07.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0953/2	FDBC-13-01367	04.11.13	12,865	28,622.00	76.76040	2,197,036.17
Samrana Enterprise Ltd.	126913120061	03.10.13	Basic Bank Ltd.Main Br. Dhaka.	132/0933/1	FDBC-13-01368	04.11.13	22,050	48,210.00	76.76040	3,700,618.88
Shasha Garments Ltd.	101013120123	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0942	FDBC-13-01369	04.11.13	2,000	5,500.00	76.76040	422,182.20
Ozon Giyim Sanayi Ve Ticaret A.S	922413AA00072	11.09.13	Burgan Bank A.S.Turkiye.	132/0824	FDBC-13-01370	04.11.13	9,995	23,988.00	76.76040	1,841,328.48
NAAB Fashions Ltd.	ILC0818131215813	11.09.13	IFIC Bank,Uttara Branch.	132/0836	FDBP/707-13	04.11.13	4,500	11,475.00	76.77540	880,997.72
Balaka Stitch (Pvt) Ltd.	216113120009	01.09.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0920	FDBP/708-13	04.11.13	2,050	4,630.00	76.77540	355,470.10
Sams Attire Ltd.	303513120278	02.09.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/0900	FDBP/709-13	04.11.13	3,260	8,476.00	76.77540	650,748.29
ZXY International FZCO	123010269926-DL	03.10.13	Standard Chartered,Dubai, U.A.E	132/0866	FBC/1033/13	05.11.13	10,110	20,725.50	77.38000	1,603,739.19
Big Boss Corporation Ltd.	160913120234	01.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0960	158/13	05.11.13	2,550	5,227.50	77.38000	404,503.95
Mrinmoy Fashion and Trade Int'l Ltd.	174713120130	23.10.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0918	159/13	07.11.13	2,106	4,668.30	77.38000	361,233.05
Natural Denims Ltd.	174113110029	19.09.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0871	FDBC-13-01381	07.11.13	14,300	30,745.00	76.76040	2,359,998.50
Natural Denims Ltd.	174113110029	19.09.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0870/2	FDBC-13-01382	07.11.13	19,000	48,450.00	76.76040	3,719,041.38
Tanaz Fashions Ltd.	194513120515D	30.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0895	FDBC-13-01383	07.11.13	7,450	16,390.00	76.76040	1,258,102.96
Talisman Ltd.	424010028229-LB	30.10.13	Standard Chartered Bank,Savar,Dhaka.	132/0887	FDBC-13-01384	07.11.13	22,200	51,060.00	76.76040	3,919,386.02
Shanta Denims Ltd.	BBCDAO302485	22.08.13	HSBC,Anchor Tower.	132/0706/2	FDBC-13-01385	07.11.13	16,000	33,649.60	76.76040	2,582,956.76
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0915	FDBC-13-01389	11.11.13	12,500	28,750.00	76.76040	2,206,861.50
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0881	FDBC-13-01390	11.11.13	13,800	38,640.00	76.76040	2,966,021.86
Sterling Styles Ltd.	086213120955	10.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0947/3	FDBC-13-01391	11.11.13	11,600	27,260.00	76.76040	2,092,488.50
Tanaz Fashions Ltd.	194513120515D	30.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0894/1	FDBC-13-01392	11.11.13	17,500	39,900.00	76.76040	3,062,739.96

Tanaz Fashions Ltd.	194513120515D	30.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0894/2	FDBC-13-01393	11.11.13	17,500	39,900.00	76.76040	3,062,739.96
Shanta Denims Ltd.	BBCDAO302485	22.08.13	HSBC,Anchor Tower.	132/0706/4	FDBC-13-01394	11.11.13	24,278	67,327.75	76.76040	5,168,105.02
Natural Denims Ltd.	174113120707	06.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0937	FDBC-13-01395	11.11.13	20,350	46,805.00	76.76040	3,592,770.52
Balaka Stitch (Pvt) Ltd.	216113120013	23.10.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0904	FDBC-13-01396	11.11.13	12,065	27,546.81	76.76040	2,114,504.15
Balaka Stitch (Pvt) Ltd.	216113120013	23.10.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0956	FDBC-13-01397	11.11.13	5,040	11,774.45	76.76040	903,811.49
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/1	FDBC-13-01398	11.11.13	25,000	48,750.00	76.76040	3,742,069.50
Manta Apparels Ltd.	140313120051	07.10.13	Dhaka Bank Ltd.,Local Office,Local Off.,115-120,Motijheel.	132/0945	FDBC-13-01399	11.11.13	4,500	10,260.00	76.76040	787,561.70
Manta Apparels Ltd.	147813120644	08.09.13	Eastern Bank Ltd.,Head Off.10, Dilkusha.	132/0821	FDBC-13-01400	11.11.13	15,000	33,000.00	76.76040	2,533,093.20
Big Boss Corporation Ltd.	160913120251	29.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01002	FDBC-13-01401	11.11.13	1,245	2,988.00	76.76040	229,360.08
Samrana Enterprise Ltd.	126913120061	03.10.13	Basic Bank Ltd.Main Br. Dhaka.	132/0933/2	FDBC-13-01402	11.11.13	24,250	57,457.50	76.76040	4,410,460.68
Big Boss Corporation Ltd.	160913120247	28.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0989	FDBC-13-01403	11.11.13	2,000	5,135.00	76.76040	394,164.65
S.F Apparels Ltd.	154613120233	01.10.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/0983	160/13	12.11.13	18,000	45,700.00	77.38000	3,536,266.00
Fashion Forum Ltd.	013813120312	09.10.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0898	161/13	12.11.13	8,600	21,500.00	77.38000	1,663,670.00
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0809/1	FDBP/743-13	12.11.13	25,000	53,750.00	76.77540	4,126,677.75
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/3	FDBC-13-01410	17.11.13	18,000	37,855.80	76.76040	2,905,826.35
Olira Fashions Ltd.	297613120002	18.09.13	Shahjalal Islami Bank Ltd,Head Office,Gulshan-1	132/0838	FDBC-13-01411	17.11.13	6,800	16,550.00	76.76040	1,270,384.62
TM Fashions Ltd.	108213120219	10.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0858	FDBC-13-01412	17.11.13	7,150	20,520.50	76.76040	1,575,161.79
TM Fashions Ltd.	108213120223	15.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0725/1	FDBC-13-01413	17.11.13	24,000	50,400.00	76.76040	3,868,724.16
Mayc's Garments Ltd.	121013120133	03.10.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0919	FDBC-13-01414	17.11.13	15,000	15,500.00	76.76040	1,189,786.20
Mayc's Garments Ltd.	121013120133	03.10.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/0978	FDBC-13-01415	17.11.13	13,000	12,402.00	76.76040	951,982.48
Shasha Garments Ltd.	101013120111	19.09.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0735	FDBc-13-01416	17.11.13	4,450	12,015.00	76.76040	922,276.21
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0913	FDBC-13-01417	17.11.13	16,000	48,800.00	76.76040	3,745,907.52
Shasha Garments Ltd.	101013120082	14.07.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0914	FDBC-13-01418	17.11.13	10,280	25,660.00	76.76040	1,969,671.86
Big Boss Corporation Ltd.	160913120246	24.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0926	FDBC-13-01419	17.11.13	14,120	33,584.42	76.76040	2,577,953.51
Dekko Designs Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/0930	FDBC-13-01420	17.11.13	3,879	9,503.55	76.76040	729,496.30
Doreen Garments Ltd.	009313120258	29.09.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0848/2	FDBC-13-01421	17.11.13	15,040	30,380.80	76.76040	2,332,042.36
Gil Fashion Ltd.	Ref.1394000312JS			13061	Ref.1394000312JS	13.11.13	200	500.00	76.76040	38,380.20
Big Boss Corporation Ltd.	305313120150	08.10.13	Jamuna Bnak Ltd.Banani Br.16,K.A.A	132/0903	162/13	18.11.13	5,350	11,770.00	77.38000	910,762.60
Corona Fashion Ltd.	086213120933	07.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0943	163/13	18.11.13	15,400	37,730.00	77.38000	2,919,547.40
Norman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0760/1	FDBC-13-01426	19.11.13	22,000	50,160.00	76.76040	3,850,301.66
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/2	FDBC-13-01427	19.11.13	25,000	48,750.00	76.76040	3,742,069.50
Natural Denims Ltd.	174113120742	28.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0985	FDBC-13-01428	19.11.13	18,000	46,800.00	76.76040	3,592,386.72
Balaka Stitch (Pvt) Ltd.	216113120012	22.10.13	Premier Bank Ltd.,99,Mohakhali Br.	132/0931	FDBC-13-01432	20.11.13	8,100	18,369.69	76.71060	1,409,149.94
Natural Denims Ltd.	174113120742	28.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0929	FDBC-13-01433	20.11.13	5,000	14,750.00	76.71060	1,131,481.35
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0911/1	FDBC-13-01434	20.11.13	24,635	57,892.25	76.71060	4,440,949.23
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0936	FDBC-13-01435	20.11.13	14,615	35,806.75	76.71060	2,746,757.28
Big Boss Corporation Ltd.	160913120252	04.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0996	FDBC-13-01436	20.11.13	5,960	15,496.00	76.71060	1,188,707.46
Big Boss Corporation Ltd.	160913120254	06.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0997	FDBC-13-01437	20.11.13	3,645	8,067.25	76.71060	618,843.59
Natural Denims Ltd.	174113120742	28.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0928	FDBC-13-01438	20.11.13	4,000	10,600.00	76.71060	813,132.36
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0780/1	FDBC-13-01446	24.11.13	30,900	74,160.00	76.71060	5,688,858.10
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0843	FDBC-13-01447	24.11.13	6,000	14,100.00	76.71060	1,081,619.46
Primordial Limited	195713120029	08.10.13	EXIM Bank Ltd.,Karwan Bazar Br.BGMEA	132/0842	FDBC-13-01448	24.11.13	10,250	24,087.50	76.71060	1,847,766.58
Mrinmoy Fashion and Trade Int'l Ltd.	174713120129	23.10.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0925	FDBC-13-01450	24.11.13	9,750	22,425.00	76.71060	1,720,235.21
Zyta Apparels Ltd.	181613120336	10.10.13	Standard Bank Ltd.,Gulshan Branch.	132/0944	FDBC-13-01451	24.11.13	11,500	26,220.00	76.71060	2,011,351.93
Norman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch -Bangla Bank Ltd,Gulshan Branch.	132/0760/2	FDBC-13-01452	24.11.13	21,410	48,814.80	76.71060	3,744,612.60
M-Yew Fashion Ltd.	194513120583C	28.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0999	FDBC-13-01453	24.11.13	9,013	20,729.90	76.71060	1,590,203.07
Uranus Apparels (Pvt) Ltd.	050113120043	09.09.13	BD Krishi Bank, 15,Agrabad. corp. Br. CTG.	132/0841	FDBC-13-01454	24.11.13	10,000	25,000.00	76.71060	1,917,765.00
Big Boss Corporation Ltd.	160913120248	29.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0982	FDBC-13-01455	24.11.13	16,425	40,092.50	76.71060	3,075,519.73
Multi Safh Ltd.	147213120298	10.10.13	Eastern Bank Ltd.,33,Agrabad, CTG.	132/0827	FDBC-13-01456	24.11.13	19,000	42,750.00	76.71060	3,279,378.15
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/1	FDBC-13-01457	24.11.13	18,363	38,619.23	76.71060	2,962,504.30
Tusuka Trousers Ltd.	147813120791	27.10.13	Eastern Bank Ltd.,Head Off.10, Dilkusha.	132/0981	164/13	26.11.13	6,100	16,470.00	77.38000	1,274,448.60
Versatile Attire Ltd.	088913120019	10.10.13	Islami Bank Ltd,New Market Branch.	132/0867/1	165/13	26.11.13	24,070	55,361.00	77.38000	4,283,834.18
Versatile Attire Ltd.	088913120019	10.10.13	Islami Bank Ltd,New Market Branch.	132/0867/2	166/13	26.11.13	20,775	46,506.00	77.38000	3,598,634.28
Centex Textile and Apparels Ltd.	134713120081	23.10.13	Southeast Bank Ltd.,New Eskaton Br.23/Ka,Dhaka.	132/0971	167/13	26.11.13	2,450	6,737.50	77.38000	521,347.75

Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0916	FDBC-13-01465	26.11.13	21,800	60,350.00	76.71060	4,629,484.71
Shasha Garments Ltd.	101013120124	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01005	FDBC-13-01466	26.11.13	2,500	6,875.00	76.71060	527,385.38
Arrow Jeans (Pvt) Ltd.	181413120113	22.10.13	Standard Bank Ltd.105,Agrabad C/A	132/0968	FDBC-13-01467	26.11.13	5,652	12,999.60	76.71060	997,207.12
Big Boss Corporation Ltd.	160913120250	29.10.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0977	FDBC-13-01468	26.11.13	26,325	59,350.75	76.71060	4,552,831.64
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0885/1	FDBC-13-01469	26.11.13	13,250	30,475.00	76.71060	2,337,755.54
Big Boss Corporation Ltd.	160913120255	10.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01021	FDBC-13-01470	26.11.13	3,750	9,937.50	76.71060	762,311.59
Gous Garments Inds. Ltd.	194613120607	10.10.13	EXIM Bank Ltd.,6,Agrabad Br.	132/0934	FDBC-13-01471	26.11.13	2,230	5,240.50	76.71060	402,001.90
Pantaloon Design Ltd.	155913120080	05.11.13	Prime Bank Ltd.62,Banani Br.	132/0994	FDBC-13-01472	26.11.13	10,500	23,100.00	76.71060	1,772,014.86
Sterling Styles Ltd.	086213120955	10.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0947/1	FDBC-13-01473	26.11.13	25,000	58,750.00	76.71060	4,506,747.75
Shasha Garments Ltd.	101013120124	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0972	FDBC-13-01474	26.11.13	11,150	31,275.00	76.71060	2,399,124.02
Big Boss Corporation Ltd.	160913120255	10.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01024	FDBC-13-01475	26.11.13	2,250	5,175.00	76.71060	396,977.36
Fashion Forum Ltd.	013813120311	09.10.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0958	168/13	27.11.13	20,543	50,860.90	77.38000	3,935,616.44
Tanaz Fashions Ltd.	194513120514D	29.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0874	169/13	27.11.13	12,500	46,250.00	77.38000	3,578,825.00
Sumithra Garments (Pte) Ltd.	MCBFLS1300068	12.11.13	MCB Bank Ltd. 8,Leyden Bastain Road.Colombo 01, Srilanka	132/0949	FDBC-13-01479	27.11.13	3,500	8,330.00	76.71060	638,999.30
Anika Apparels (Pvt) Ltd.	174213120096	08.10.13	Mercantile Bank Ltd. Kawran Bazar Br., Dhaka.	132/0950	170/13	28.11.13	2,500	5,875.00	77.38000	454,607.50
Olira Fashions Ltd.	297613120004	08.10.13	Shahjalal Islami Bank Ltd,Head Office,Gulshan-1	132/0946	171/13	28.11.13	7,555	18,887.50	77.38000	1,461,514.75
Fashion Forum Ltd.	013813120312	09.10.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/0899	172/13	28.11.13	26,100	63,420.00	77.38000	4,907,439.60
Mrinmoy Fashion and Trade Int'l Ltd.	174713120142	07.11.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	*132/0923*	FDBC-13-01449	24.11.13	7,580	19,426.00	76.71060	1,490,180.12
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01025	FDBC-13-01483	01.12.13	9,690	22,093.20	76.81030	1,696,985.32
Shasha Garments Ltd.	101013120118	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0917	FDBC-13-01484	01.12.13	13,800	37,950.00	76.81030	2,914,950.89
Angora Fashion Ltd.	0673131223492	12.11.13	AB Bank Ltd,Principal Branch,30-31,Dilkusha.	132/0965	FDBC-13-01485	01.12.13	5,700	13,395.00	76.81030	1,028,873.97
Natural Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0948/1	FDBC-13-01486	01.12.13	26,500	62,275.00	76.81030	4,783,361.43
Natural Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0963/1	FDBC-13-01487	01.12.13	17,000	39,950.00	76.81030	3,068,571.49
Shanta Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0951/4	FDBC-13-01488	01.12.13	18,000	37,855.80	76.81030	2,907,715.35
Miami Exports (Pvt) Ltd.	BTO/M055489	18.11.13	Bank Of Ceylon,Colombo,LK.	132/0980	FDBC-13-01491	02.12.13	4,871	12,177.50	76.81030	935,357.43
ZXY International FZCO	123010269926-DL	03.10.13	Standard Chartered,Dubai, U.A.E	132/0868	1095/13	03.12.13	5,527	17,686.40	77.38000	1,368,573.63
Fashion Forum Ltd.	BBCDAK311754	11.11.13	HSBC,Anchor Tower.	132/0984	173/13	05.12.13	6,383	14,553.24	77.38000	1,126,129.71
TM Fashions Ltd.	108213120223	15.09.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/0725/2	FDBC-13-01502	08.12.13	23,500	49,350.00	76.76040	3,788,125.74
TM Designers Ltd.	108213120258	31.10.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0932/1	FDBC-13-01503	08.12.13	18,000	37,980.00	76.76040	2,915,359.99
Mrinmoy Fashion and Trade Int'l Ltd.	174713120129	23.10.13	Mercantile Bank Ltd.,Banani Br.34,Kamal Ataturk Ave.	132/0998	FDBC-13-01504	08.12.13	17,521	43,283.45	76.76040	3,322,454.94
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/5	FDBC-13-01505	08.12.13	17,806	37,447.80	76.76040	2,874,508.11
Jeans Manufacturing Ltd.	0664131224049	19.11.13	AB Bank Ltd.,102,Kawran Bazar Br.	132/01069	FDBC-13-01506	08.12.13	6,600	17,490.00	76.76040	1,342,539.40
Sterling Styles Ltd.	086213120955	10.10.13	Islami Bank Ltd.,Local Off., 75, Motijheel	132/0947/2	FDBC-13-01507	08.12.13	25,000	58,750.00	76.76040	4,509,673.50
Sams Attire Ltd.	303513120233	09.07.13	Jamuna Bank Ltd.,32, Mohakhali Br.	132/01047	FDBC-13-01508	08.12.13	5,000	12,500.00	76.76040	959,505.00
Shasha Garments Ltd.	101013120144	17.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01018/1	FDBC-13-01509	08.12.13	20,000	55,000.00	76.76040	4,221,822.00
Dekko Design Ltd.	BBCDAK309087	03.09.13	HSBC,Anchor Tower.	132/01011	FDBC-13-01510	08.12.13	2,044	5,007.80	76.76040	384,400.73
Doreen Garments Ltd.	009313120258	29.09.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0848/1	FDBC-13-01511	*08.12.13*	20,000	40,400.00	76.76040	3,101,120.16
Tanaz Fashions Ltd.	194513120439D	02.09.13	EXIM Bank Ltd.,56-57, Motijheel	132/0809/2	FDBP/797-13	10.12.13	25,000	53,750.00	76.77540	4,126,677.75
Shasha Garments Ltd.	101013120142	17.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0854	FDBC-13-01524	11.12.13	9,300	24,210.00	76.76040	1,858,369.28
Shasha Garments Ltd.	101013120143	17.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0855	FDBC-13-01525	11.12.13	4,100	11,240.00	76.76040	862,786.90
Shasha Garments Ltd.	101013120137	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01016	FDBC-13-01526	11.12.13	4,682	12,466.40	76.76040	956,925.85
Shasha Garments Ltd.	101013120136	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01004	FDBC-13-01527	11.12.13	11,470	32,631.00	76.76040	2,504,768.61
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0912	FDBC-13-01528	11.12.13	4,294	9,876.20	76.76040	758,101.06
Lee Hung Fat Garment Factory Ltd.	315011739103-L	25.06.12	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0911/2	FDBC-13-01529	11.12.13	24,000	56,400.00	76.76040	4,329,286.56
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0987	FDBC-13-01530	11.12.13	11,033	23,169.30	76.76040	1,778,484.74
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0988	FDBC-13-01531	11.12.13	8,050	20,125.00	76.76040	1,544,803.05
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/01028	FDBC-13-01532	11.12.13	14,000	32,200.00	76.76040	2,471,684.88
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/0986	FDBC-13-01533	11.12.13	12,224	29,337.60	76.76040	2,251,965.91
Fashion Forum Ltd.	BBCDAK311754	11.11.13	HSBC,Anchor Tower.	132/0992	176/13	15.12.13	4,016	9,156.48	77.38000	708,528.42
Doreen Garments Ltd.	009313120258	29.09.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0848/3	FDBC-13-01540	*15.12.13*	26,290	79,476.80	76.76040	6,100,670.96
Samrana Enterprise Ltd.	126913120061	03.10.13	Basic Bank Ltd.Main Br. Dhaka.	132/01067	FDBC-13-01541	*15.12.13*	11,350	22,677.38	76.76040	1,740,724.76
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/01020/A	FDBC-13-01542	*15.12.13*	2,900	6,815.00	76.76040	523,122.13
Big Boss Corporation Ltd.	160913120265	24.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01081	FDBC-13-01543	15.12.13	9,150	22,620.00	76.76040	1,736,320.25
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/01001	FDBC-13-01544	15.12.13	4,200	8,820.00	76.76040	677,026.73

Versatile Attire Ltd.	304813120009	27.11.13	Jamuna Bank Ltd,Dhanmondi Branch.	132/0908	FDBC-13-01545	15.12.13	11,000	25,300.00	76.76040	1,942,038.12
Natural Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0948/2	FDBC-13-01546	15.12.13	26,000	61,100.00	76.76040	4,690,060.44
Natural Denims Ltd.	174113110032	29.10.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/0963/2	FDBC-13-01547	15.12.13	16,500	38,775.00	76.76040	2,976,384.51
Natural Denims Ltd.	174113120808	24.11.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01055	FDBC-13-01548	15.12.13	2,600	7,670.00	76.76040	588,752.27
Natural Denims Ltd.	174113120808	24.11.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01054	FDBC-13-01549	15.12.13	8,500	24,650.00	76.76040	1,892,143.86
Natural Denims Ltd.	174113120838	02.12.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01083	FDBC-13-01550	15.12.13	8,200	21,730.00	76.76040	1,668,003.49
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/2	FDBC-13-01551	15.12.13	18,000	37,855.80	76.76040	2,905,826.35
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0896	FDBC-13-01552	15.12.13	18,591	39,098.73	76.76040	3,001,234.15
Noman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0761/1	FDBC-13-01553	15.12.13	20,000	45,600.00	76.76040	3,500,274.24
Noman Fashion Fabrics Ltd.	168113120099	02.10.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0761/2	FDBC-13-01554	15.12.13	20,000	45,600.00	76.76040	3,500,274.24
Dekko Designs Ltd.	BBCDAK312929	01.12.13	HSBC,Anchor Tower.	132/01035	177/13	17.12.13	5,444	13,337.80	77.38000	1,032,078.96
Pantaloon Jeans Ltd.	155913120084	24.11.13	Prime Bank Ltd.62,Banani Br.	132/01090	FDBC-13-01555	17.12.13	8,900	20,470.00	76.76040	1,571,285.39
Tanaz Fashions Ltd.	194513120652D	28.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/01032	FDBC-13-01556	17.12.13	10,400	22,880.00	76.76040	1,756,277.95
NV Balko	DTBEGM735939	07.12.13	ING BANK N.V TAIKOO 12, HONG KONG	132/01029	FDBC-13-01557	*17.12.13*	7,500	21,000.00	76.76040	1,611,968.40
Fashion Forum Ltd.	013813120342	20.11.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/01036	178/13	18.12.13	15,887	39,269.40	77.38000	3,038,666.17
Anika Apparels (Pvt) Ltd.	174213120107	19.11.13	Mercantile Bank Ltd.,Kawran Bazae Branch.	132/01031	179/13	18.12.13	9,800	24,010.00	77.38000	1,857,893.80
M-Yew Fashion Ltd.	194513120637C	18.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/01053	180/13	19.12.13	8,126	18,689.80	77.38000	1,446,216.72
Raihan Apparels Ltd.	147813120836	06.11.13	Eastern Bank Ltd.,Head Off.10,Dilkusha.	132/01007	181/13	19.12.13	13,500	33,765.00	77.38000	2,612,735.70
Hasan Tanvir Fashion Wear Ltd.	106613120205	14.11.13	Al-Arafah Islami Bank Ltd.Motijheel. Br.161 Motijheel C/A..	132/01042	182/13	19.12.13	7,500	18,000.00	77.38000	1,392,840.00
ZXY Apparel Manufacturing Ltd.	123010277141-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/0976/1	1126/13	22.12.13	20,000	47,600.00	77.38000	3,683,288.00
ZXY Apparel Manufacturing Ltd.	123010277141-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/0976/2	1127/13	22.12.13	17,911	42,628.18	77.38000	3,298,568.57
ZXY Apparel Manufacturing Ltd.	123010276749-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/01027	1128/13	22.12.13	7,400	15,170.00	77.38000	1,173,854.60
Shasha Garments Ltd.	101013120137	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01019	FDBC-13-01573	22.12.13	12,000	34,950.00	76.76040	2,682,775.98
Shasha Garments Ltd.	101013120123	08.10.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0973	FDBC-13-01574	22.12.13	6,350	17,875.00	76.76040	1,372,092.15
Epcot Apparels Ltd.	222713120076	01.12.13	Mutual Trust Bank Ltd,,H-50,R-3,Gulshan-1.	132/01079	FDBC-13-01575	22.12.13	2,850	6,697.50	76.76040	514,102.78
Epcot Apparels Ltd.	194513120619D	11.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/0975/A	FDBC-13-01576	22.12.13	3,120	7,176.00	76.76040	550,832.63
Epcot Apparels Ltd.	194513120619D	11.11.13	EXIM Bnak Ltd.,Motijheel Br.56-57,Motijheel.	132/0974	FDBC-13-01577	22.12.13	5,808	12,951.84	76.76040	994,188.42
Natural Denims Ltd.	174113120855	08.12.13	Mercantile Bank Ltd.,Main Br.61,Dilkusha C/A.	132/01113	FDBC-13-01578	22.12.13	8,500	19,775.00	76.76040	1,517,936.91
Shasha Garments Ltd.	101013120136	10.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/01015	FDBC-13-01579	22.12.13	8,503	22,545.10	76.76040	1,730,570.89
K.M Fashions Ltd.	043513120089	02.12.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/01034	FDBC-13-01580	22.12.13	5,400	13,230.00	76.76040	1,015,540.09
Big Boss Corporation Ltd.	160913120257	18.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01038	FDBC-13-01581	22.12.13	19,100	49,715.00	76.76040	3,816,143.29
Big Boss Corporation Ltd.	160913120261	21.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/0990	FDBC-13-01582	22.12.13	4,300	10,320.00	76.76040	792,167.33
Big Boss Corporation Ltd.	160913120259	18.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01037	FDBC-13-01583	22.12.13	31,650	82,257.50	76.76040	6,314,118.60
Tanaz Fashions Ltd.	194513120659D	01.12.13	EXIM Bank Ltd.,56-57, Motijheel	132/01060	FDBC-13-01584	22.12.13	24,000	69,600.00	76.76040	5,342,523.84
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bankl Ltd.Uttara Br..	132/01084	FDBC-13-01585	22.12.13	8,000	18,400.00	76.76040	1,412,391.36
Shanta Denims Ltd.	BBCDAO303188	13.10.13	HSBC,Anchor Tower.	132/0951/6	FDBC-13-01588	23.12.13	24,278	62,600.86	76.76040	4,805,267.05
Eurozone Fashion Ltd.	0686131224469	24.11.13	AB Bank Ltd,Uttara Branch.S-4,R-14(D),Dhaka-1230.	132/01003/1	FDBC-13-01589	23.12.13	13,500	33,075.00	76.76040	2,538,850.23
Eurozone Fashion Ltd.	0686131224469	24.11.13	AB Bank Ltd,Uttara Branch.S-4,R-14(D),Dhaka-1230.	132/01003/2	FDBC-13-01590	23.12.13	13,500	33,075.00	76.76040	2,538,850.23
Noman Fashion Fabrics Ltd.	168913120023	03.12.13	Dutch Bangla Bank Ltd.Gulshan Branch.	132/0961	183/13	24.12.13	23,000	54,280.00	77.38000	4,200,186.40
Big Boss Corporation Ltd.	160913120268	28.11.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01049	184/13	24.12.13	17,100	42,780.78	77.38000	3,310,376.76
Comfort Apparels (Pvt) Ltd.	009313120321	12.11.13	Janata Bank Ltd.,Local Off.1,Dilkusha.	132/0939	185/13	24.12.13	7,525	17,307.50	77.38000	1,339,254.35
Windy Apparels Ltd.	194513120423D	26.08.13	EXIM Bank Ltd.,56-57, Motijheel	132/0769	FDBP/826-13	26.12.13	21,000	78,750.00	76.77540	6,046,062.75
TM Fashions Ltd.	108213120272	14.11.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/01058	FDBC-13-01596	29.12.13	11,200	25,984.00	76.76040	1,994,542.23
Arrow Jeans (Pvt) Ltd.	181413120004	16.01.13	Standard Bank Ltd.105,Agrabad C/A	132/0885/2	FDBC-13-01597	29.12.13	13,000	29,900.00	76.76040	2,295,135.96
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/3	FDBC-13-01598	29.12.13	25,000	48,750.00	76.76040	3,742,069.50
TM Fashions Ltd.	108213120291	01.12.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/01046	FDBC-13-01599	29.12.13	11,800	27,730.00	76.76040	2,128,565.89
TM Designers Ltd.	108213120258	31.10.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/0932/2	FDBC-13-01600	29.12.13	17,720	37,389.20	76.76040	2,870,009.95
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/01071	FDBC-13-01601	29.12.13	4,250	10,200.00	76.76040	782,956.08
Lee Hung Fat Garment Factory Ltd.	315011828748-L	08.11.13	Standard Chartered Bank,388,Kwun Road,Hong Kong.	132/01070	FDBC-13-01602	29.12.13	13,276	30,534.80	76.76040	2,343,863.46
Mayc's Garments Ltd.	121013120163	19.12.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/01157	FDBC-13-01603	29.12.13	13,000	12,402.00	76.76040	951,982.48
K.M Fashions Ltd.	043513120096	17.12.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/01008	FDBC-13-01604	29.12.13	6,885	16,701.50	76.76040	1,282,013.82
K.M Fashions Ltd.	043513120089	02.12.13	Uttara Bank Ltd. 69, Dilkusha C/A	132/01050	FDBC-13-01605	29.12.13	3,675	9,003.75	76.76040	691,131.45
TM Fashions Ltd.	108213120272	14.11.13	Al-Arafah Islami Bank Ltd,Uttara Branch. Uttara.	132/01059/A	FDBC-13-01606	29.12.13	20,485	52,646.45	76.76040	4,041,162.56
Armana Fashions Ltd.	141613120334	04.12.13	Dhaka Bank Ltd, Gulshan Br. Gulshan	132/01100	FDBC-13-01607	29.12.13	9,000	22,500.00	76.76040	1,727,109.00

Armana Fashions Ltd.	141613120334	04.12.13	Dhaka Bank Ltd, Gulshan Br. Gulshan	132/01106	FDBC-13-01608	29.12.13	2,750	9,075.00	76.76040	696,600.63
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01044	FDBC-13-01609	29.12.13	12,980	29,594.40	76.76040	2,271,677.98
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01093	FDBC-13-01610	29.12.13	5,900	13,452.00	76.76040	1,032,580.90
Mayoral Moda Infantil, S.A.U	5167330012000	30.10.13	Banco De Sabadell, SA, Spain	132/0964	FDBC-13-01611	29.12.13	5,000	16,750.00	76.76040	1,285,736.70
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01089	FDBC-13-01612	29.12.13	3,200	7,296.00	76.76040	560,043.88
Shanta Denims Ltd.	BBCDAO302626	03.09.13	HSBC,Anchor Tower.	132/0770/2	FDBC-13-01613	29.12.13	20,942	63,858.46	76.76040	4,901,800.93
KL Fashion Ltd.	133513120370	25.11.13	Southeast Bank Ltd. Principal Br. 1,Dilkusha.	132/01052	FDBC-13-01614	29.12.13	12,100	30,100.00	76.76040	2,310,488.04
Hong Kong Fashions Ltd.	087813120005	17.11.13	Islami Bank Bangladesh Ltd, M-10,Mirpur Br.	132/01040	FDBC-13-01615	29.12.13	9,999	22,997.70	76.76040	1,765,312.65
Yolk Apparels Ltd.	093013120545	28.11.13	National Bnak Ltd.48,Dilkusha C/A.	132/0789	FDBC-13-01616	29.12.13	11,646	26,203.58	76.76040	2,011,397.28
Mars Stitch Ltd.	ILCO802131220700	27.11.13	IFIC Bank Ltd.Gulshan Br.RM Centre.	132/01064	FDBC-13-01617	29.12.13	3,300	7,755.00	76.76040	595,276.90
KL Fashion Ltd.	133513120388	12.12.13	Southeast Bank Ltd. Principal Br. 1,Dilkusha.	132/01051	FDBC-13-01618	29.12.13	3,000	7,800.00	76.76040	598,731.12
Tanaz Fashions Ltd.	194513120652D	28.11.13	EXIM Bank Ltd.,56-57, Motijheel	132/01068	FDBC-13-01619	29.12.13	26,600	60,648.00	76.76040	4,655,364.74
Fashion Jeans Ltd.	094713120282	13.11.13	National Bnak Ltd.Mohakhali Br.	132/01023	FDBC-13-01620	*29.12.13*	2,800	6,440.00	76.76040	494,336.98
Designer Jeans Ltd.	134813120150	04.08.13	Southeast Bank Ltd. K.A.A, Banani Br.	132/01078	FDBC-13-01621	*29.12.13*	2,750	6,270.00	76.76040	481,287.71
S.F Apparels Ltd.	154613120233	01.10.13	Prime Bank Ltd.69,Mohakhali Br.Mohakhali	132/01012	186/13	30.12.13	15,000	36,750.00	77.38000	2,843,715.00
Fashion Forum Ltd.	013813120342	20.11.13	Janata Bank Ltd.,K.A.A, Banani Corp. Br.	132/01087	187/13	30.12.13	5,312	13,280.00	77.38000	1,027,606.40
Yolk Apparels Ltd.	093013120545	28.11.13	National Bnak Ltd.48,Dilkusha C/A.	132/01088	FDBC-13-01625	*30.12.13*	10,340	23,127.20	76.76040	1,775,253.12
FCI BD Ltd.	BBCDAO303538	28.11.13	HSBC,Anchor Tower.	132/0897/2	FDBC-13-01626	*30.12.13*	15,386	34,890.83	76.76040	2,678,234.07
FCI BD Ltd.	BBCDAO303538	28.11.13	HSBC,Anchor Tower.	132/0897/1	FDBC-13-01627	*30.12.13*	16,000	36,283.20	76.76040	2,785,112.95
Amichi Apparels Ltd.	181213120024	29.10.13	Standard Bank Ltd., Imamgong Br. Dhaka.	132/0991	174/13	09.12.13	17,510	47,628.00	77.38000	3,685,454.64
Fashion Flash Ltd.	094713120285	21.11.13	National Bnak Ltd.Mohakhali Br.	132/01072	175/13	15.12.13	7,200	16,560.00	77.38000	1,281,412.80
ZXY International FZCO	123010276749-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/01063/1			10,458	21,438.90	77.38000	1,658,942.08
ZXY International FZCO	123010276749-DL	13.11.13	Standard Chartered,Dubai, U.A.E	132/01063/2			19,904	47,371.52	77.38000	3,665,608.22
Olira Fashions Ltd.	297613120006	09.12.13	Shahjalal Islami Bank Ltd,Head Office,Gulshan-1	132/01041			6,480	17,667.50	77.38000	1,367,111.15
Anika Apparels (Pvt) Ltd.	000713120038	26.11.13	Agrani Bank Ltd.,Sadarghat Corp. Br. Dhaka.	132/01014			5,146	13,379.60	77.38000	1,035,313.45
Design and sources Ltd.	174213120112	04.12.13	Mercantile Bank Ltd.,Kawran Bazar Branch,25-26 Kawran Bazar.	132/0993			10,000	15,000.00	76.76040	1,151,406.00
Big Boss Corporation Ltd.	160913120270	02.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01092			2,450	5,635.00	76.76040	432,544.85
Big Boss Corporation Ltd.	160913120271	04.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01097			3,150	8,014.86	76.76040	615,223.86
Big Boss Corporation Ltd.	160913120273	04.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01099			3,050	6,588.92	76.76040	505,768.13
Big Boss Corporation Ltd.	160913120282	15.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01126			1,905	4,742.00	76.76040	363,997.82
Big Boss Corporation Ltd.	160913120289	18.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01144			1,700	3,740.00	77.38000	289,401.20
Fashion Forum Ltd.	BBCDAK311754	11.11.13	HSBC,Anchor Tower.	132/01121			2,830	6,452.40	77.38000	499,286.71
Jams Design Ltd.	160913120282	15.12.13	NCC Bank Ltd.,382,Moghbazar Br.	132/01026			3,950	9,480.00	76.76040	727,688.59
Roulin (BD) Ltd.	DPCDAO303733	09.12.13	HSBC,Anchor Tower.	132/01073			5,875	15,275.00	76.76040	1,172,515.11
Shasha Garments Ltd.	101013120150	28.11.13	UCBL,Gushan Br.Concord I.K Tower G-2	132/0995			9,850	21,670.00	76.76040	1,663,397.87
Windy Apparels Ltd.	194513120563D	13.10.13	EXIM Bank Ltd.,56-57, Motijheel	132/0954/4			25,000	48,750.00	76.76040	3,742,069.50
Comfort Apparels (Pvt) Ltd.	009313120321	12.11.13	Janata Bank Ltd., Local Office	132/01130			6,275	14,432.50	77.38000	1,116,786.85
Shasha Garments Ltd.	101013120144	17.11.13	UCBL, Gulshan	132/01018/3			13,500	41,175.00	76.76040	3,160,609.47
Tanaz Fashions Ltd.	194513120704D	19.12.13	EXIM Bank Ltd., Motijheel	132/01111/1			16,500	47,850.00	76.76040	3,672,985.14
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01155/1			29,000	62,930.00	76.76040	4,830,531.97
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01110			7,000	15,960.00	76.76040	1,225,095.98
Tanaz Fashions Ltd.	194513120712D	24.12.13	EXIM Bank Ltd., Motijheel	132/01154			19,400	45,590.00	76.76040	3,499,506.64
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01155/3			21,500	46,225.00	76.76040	3,548,249.49
Tanaz Fashions Ltd.	194513120713D	24.12.13	EXIM Bank Ltd., Motijheel	132/01128			5,250	14,700.00	76.76040	1,128,377.88
Big Boss Corporation Ltd.	160913120299	26.12.13	NCCBL, Moghbazar	132/01142			11,970	30,868.50	76.76040	2,369,478.41
Yolk Apparels Ltd.	093013120545	28.11.13	National Bank Ltd., Dilkusha	132/01151			10,340	22,954.75	76.76040	1,762,015.79
TM Designers Ltd.	108213120309	12.12.13	Al-Arafa Islami Bank Ltd., UMT	132/01066			12,700	26,797.00	76.76040	2,056,948.44
Mayc's Garments Ltd.	121013120163	19.12.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/01074			15,000	15,000.00	76.76040	1,151,406.00
Mayc's Garments Ltd.	121013120163	19.12.13	Social Islami Bank Ltd.,77/7,Moulvi Bazar Br.	132/01075			15,000	15,000.00	76.76040	1,151,406.00
						Total	**16,602,420.00**	**39,526,364.10**		**3,050,157,879.15**

Less: Last Year Partial Delivery

Shanta Denims Ltd.	BBCDA02026404	01.10.12	HSBC,Anchor Tower	1251087			7,947.00	25,069.61	79.3025	1,988,082.75
Shanta Denims Ltd.	BBCDA02026404	01.10.12	HSBC,Anchor Tower	1251049-2			13,698.00	28,432.94	79.3025	2,254,803.22
Big Boss Corporation	160912120295	12.11.12	NCCBL, Moghbazar	1251021			11,241.00	29,226.60	79.3025	2,317,742.45
Big Boss Corporation	160912120322	09.12.12	NCCBL, Moghbazar	1211159			3,450.00	8,434.91	79.3025	668,909.45

Big Boss Corporation	160912120296	12.11.12	NCCBL, Moghbazar	1251076			1,250.00	3,250.00	79.3025	257,733.13
Big Boss Corporation	160912120315	29.11.12	NCCBL, Moghbazar	1251145			8,250.00	20,260.00	79.3025	1,606,668.65
Big Boss Corporation	160912120305	20.11.12	NCCBL, Moghbazar	1251097			1,650.00	3,960.00	79.3025	314,037.90
Big Boss Corporation	160912120306	20.11.12	NCCBL, Moghbazar	1251115			7,135.00	18,907.75	79.3025	1,499,431.84
Big Boss Corporation	160912120303	14.11.12	NCCBL, Moghbazar	1251093			3,800.00	9,440.00	79.3025	748,615.60
Big Boss Corporation	160912120323	09.12.12	NCCBL, Moghbazar	1251178			1,300.00	3,250.00	79.3025	257,733.13
Big Boss Corporation	160912120316	02.12.12	NCCBL, Moghbazar	1251123			3,500.00	8,194.55	79.3025	649,848.30
Big Boss Corporation	160912120325	10.12.12	NCCBL, Moghbazar	1251174			1,800.00	4,770.00	79.3025	378,272.93
Big Boss Corporation	160912120322	09.12.12	NCCBL, Moghbazar	1251158			1,250.00	3,000.00	79.3025	237,907.50
Epcot Apparels Ltd.	19451212327D	08.07.12	EXIM Bank Ltd.Motijheel	1250981			13,167.00	28,967.40	79.3025	2,297,187.24
Doreen Garments Ltd.	9312124474	12.08.12	Janata Bank,Local Office.	1251029			8,000.00	19,600.00	79.3025	1,554,329.00
Tanaz Fashion	174112120801	18.10.12	MBL, Main Br.	1250974-2			16,241.00	43,850.70	79.3025	3,477,470.14
Tanaz Fashion	174112120740	04.10.12	MBL, Main Br.	1250899-2			17,000.00	36,890.00	79.3025	2,925,469.23
Shasha Garments Ltd.	101012120087	20.11.12	UCBL, Gulshan	1250906			1,000.00	2,300.00	79.3025	182,395.75
Shasha Garments Ltd.	101012120076	09.10.12	UCBL, Gulshan	1250795			5,000.00	13,500.00	79.3025	1,070,583.75
Shasha Garments Ltd.	101012120076	09.10.12	UCBL, Gulshan	1250826			6,551.00	17,360.15	79.3025	1,376,703.30
Gous Garments Inds.	194612120655	11.10.12	Exim Bank Ltd., Agrabad	1250860			5,954.00	13,098.80	79.3025	1,038,767.59
Sepal Garments Ltd.	141612120234	18.10.12	Dhaka Bank, Gulshan	1251009-4			15,190.00	41,772.50	79.3025	3,312,663.68
Exensive Fashion	175912120110	12.11.12	MBL, Gulshan	1251001-B			16,200.00	32,400.00	79.3025	2,569,401.00
Outfit Fashion	194912120600	15.11.12	EXIM , Gulshan	1251057			10,859.00	33,541.00	79.3025	2,659,885.01
Outfit Fashion	194912120600	15.11.12	EXIM , Gulshan	1251059-2			11,000.00	22,550.00	79.3025	1,788,271.38
ZXY International	23010207770-DI	12.11.12	SCBL, Dubai	1251017			3,780.00	8,883.00	79.3025	704,444.11
ZXY International	23010207770-DI	12.11.12	SCBL, Dubai	1251014			12,000.00	24,000.00	79.3025	1,903,260.00
ZXY International	23010207770-DI	12.11.12	SCBL, Dubai	1251015			12,946.00	32,413.80	79.3025	2,570,495.27
All Weather Inds.	215312120049	13.11.12	Premier Bank, Kawran Bazar	1251063			2,987.00	6,571.40	79.3025	521,128.45
Standard Group	154612120257	01.11.12	Prime Bank, Mohakhali	1250975			13,279.00	31,613.14	79.3025	2,507,001.03
Cutting Edge Garments Factory Ltd.	BBCDAK210135	08.11.12	HSBC,Anchor Tower	1251035-A			3,956.00	11,274.60	79.3025	894,103.87
Arrow Jeans Pvt. Ltd.	181412120033	23.07.12	Standard Bank,Agrabad	1250958-1			11,971.00	28,730.40	79.3025	2,278,392.55
Arrow Jeans Pvt. Ltd.	181412120033	23.07.12	Standard Bank,Agrabad	1250956			11,268.00	27,606.60	79.3025	2,189,272.40
Swan Jeans	86212121232	02.12.12	IBBL, Local Office	1251044-1			14,700.00	44,835.00	79.3025	3,555,527.49
Swan Jeans	86212121232	02.12.12	IBBL, Local Office	1251154			8,100.00	21,675.00	79.3025	1,718,881.69
Swan Jeans	86212121232	02.12.12	IBBL, Local Office	1251157			4,923.00	13,292.10	79.3025	1,054,096.76
S.F Apparels	154612120281	09.12.12	Prime Bank, Mohakhali	1251152			8,000.00	19,600.00	79.3025	1,554,329.00
Jeans Manufacturing	664121221503	18.12.12	AB Bank, Kawran Bazar	1251183			3,300.00	7,425.00	79.3025	588,821.06
Natural Denims	174112110047	29.11.12	MBL, Main Br.	1251108			6,000.00	15,000.00	79.3025	1,189,537.50
AKM Knitewear	86212121245	03.12.12	IBBL, Local Office	1251141			3,120.00	8,892.00	79.3025	705,157.83
Fashion Flash	947121220275	06.12.12	NBL, Mohakhali	1251026			10,000.00	24,000.00	79.3025	1,903,260.00
SRT Fashion	86212121128	06.11.12	IBBL, Local Office	1251074			8,500.00	22,950.00	79.3025	1,819,992.37
Versatile Apparels (Pvt) Ltd.	88912120020	15.11.12	IBBL, New Market	1251056			7,686.00	24,018.75	79.3025	1,904,746.91
							338,949.00	**844,807.70**		**66,995,362.17**

Add: During the Year Advance Delivery

Shanta Denims Ltd.	BBCDAO302626			132/0770/1			16,729.00	46,513.03	76.7604	3,570,358.79
Shanta Denims Ltd.	BBCDAO303188			132/0979/1			6,567.00	13,811.06	76.7604	1,060,142.49
Shanta Denims Ltd.	BBCDAO303188			132/0979/2			1,738.00	3,655.19	76.7604	280,573.85
Shanta Denims Ltd.	BBCDAO303593			132/1096/1			1,035.00	3,265.01	76.7604	250,623.47
Manta Apparels Ltd.	21613120125			132/0660/2			15,500.00	35,340.00	76.7604	2,712,712.54
Shasha Garments Ltd.	101013120144			132/01018/2			14,600.00	40,750.00	76.7604	3,127,986.30
Shasha Garments Ltd.	101013120144			132/01065/1			11,500.00	31,625.00	76.7604	2,427,547.65
Tanaz Fashions Ltd.	194513120510D			132/01048			2,500.00	5,375.00	76.7604	412,587.15
Tanaz Fashions Ltd.	194513120510D			132/0810/1			17,000.00	35,700.00	76.7604	2,740,346.28
Manta Apparels Ltd.	140313120051			132/0924			5,000.00	11,400.00	76.7604	875,068.56
Big Boss Corporation Ltd.	160913120267			132/01080			8,725.00	21,812.50	76.7604	1,674,336.23
Big Boss Corporation Ltd.	160913120278			132/01118			15,400.00	36,960.00	76.7604	2,837,064.38
Big Boss Corporation Ltd.	160913120278			132/01129			6,345.00	14,687.25	76.7604	1,127,399.18
Arrow Jeans Ltd.	181413120113			132/0966			7,000.00	16,100.00	76.7604	1,235,842.44
						Total	**129,639.00**	**316,994.04**		**24,332,589.31**
						Grand Total	**16,393,110.00**	**38,998,550.44**		**3,007,495,106.28**

SHASHA DENIMS LIMITED
As at 31-12-2013

Annexure - D

A) Opening Inventory

Opening Raw Materials

SL NO	Name of Items	Unit	Quantity	Amount in Taka
01	Yarn	Kg	1,319,929	301,315,429
02	Dyes & Chemicals	Kg	827,348	93,479,444
	Total			**394,794,872**

Opening Work in Process :

SL NO	Name of Items	Unit	Quantity	Amount in Taka
01	Warping-Yarn	Kg	8,188	2,818,703
02	Sizing Yarn-Weaving	Kg	51,238	12,413,334
03	Sizing Chemical- Floor	Kg	130	12,476
04	Fabric on Weaving	Yds	53,888	8,224,855
05	Fabric on Finishing	Yds	500,472	76,386,394
	Total			**99,855,763**

Opening Stock of Finished Fabric

SL NO	Name of Products	Unit	Quantity	Amount in Taka
01	Cotton Denim, Elastame Denim, Polyester Denim & Polyester elastaane Denim Fabric	Yds	1,026,331	159,543,533
			1,026,331	**159,543,533**

Opening Spare, Packing & Others Materials

SL NO	Name of Products	Unit	Quantity	Amount in Taka
01	Spare Parts & Others	N/A	N/A	89,377,180
02	Packing Materials	N/A	N/A	2,368,293
03	Stationery	N/A	N/A	614,456
04	Lubricants	N/A	N/A	4,660,849
				97,020,778

B) Closing Inventory

Closing Raw Materials

SL NO	Name of Items	Unit	Quantity	Amount in Taka
01	Yarn	Kg	1,185,217	278,520,048
02	Dyes & Chemicals	Kg	927,880	93,258,026
	Total			**371,778,074**

Closing Work in Process :

SL NO	Name of Items	Unit	Quantity	Amount in Taka
01	Warping-Yarn	Kg	1,998	482,623
02	Sizing Yarn-Weaving	Kg	70,383	16,196,503
03	Sizing Chemical- Floor	Kg	140	16,037
04	Fabric on Weaving	Yds	26,690	3,795,378
05	Fabric on Finishing	Yds	96,509	13,723,782
	Total		**195,720**	**34,214,323**

Closing Stock of Finished Fabric

SL NO	Name of Products	Unit	Quantity	Amount in Taka
01	Cotton Denim, Elastame Denim, Polyester Denim & Polyester elastaane Denim Fabric	Yds	1,643,852	237,213,423
			1,643,852	**237,213,423**

Closing Spare, Packing & Others Materials

SL NO	Name of Products	Unit	Quantity	Amount in Taka
01	Spare Parts & Others	N/A	N/A	88,073,742
02	Packing Materials	N/A	N/A	3,566,076
03	Stationery	N/A	N/A	654,710
04	Lubricants	N/A	N/A	2,443,302
				94,737,831

AUDITORS' REPORT TO THE SHAREHOLDERS
OF
ENERGIS POWER CORPORATION LIMITED

We have audited the accompanying financial statements of **ENERGIS POWER CORPORATION LIMITED** which comprise the Statement of Financial Position as at December 31, 2013 and the related Statement of Comprehensive Income , Statement of Changes in Shareholders Equity and Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), the Companies Act 1994, Securities and Exchange Rules 1987 and other applicable Laws and Regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of **ENERGIS POWER CORPORATION LIMITED** as at December 31, 2013 and (of) its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards.

We also report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

(ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

(iii) The Company's Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account and returns;

(iv) The expenditure incurred and payments made were for the Company's business.

Sd/-
PINAKI & COMPANY
Chartered Accountants

Dhaka
Dated: 26.06.2014

ENERGIS POWER CORPORATION LIMITED

Statement of Financial Position
as at December 31, 2013

ASSETS	Notes	TAKA 31.12.13	TAKA 31.12.12
Non-Current Assets		**2,335,168,451**	**2,539,808,971**
Property, Plant & Equipment	5	1,975,791,352	2,180,431,872
Preliminary Expenses		258,910	258,910
Pre-Operating Expenses		359,118,189	359,118,189
Current Assets		**1,094,185,256**	**1,108,535,847**
Accounts Receivable	6	1,028,645,504	1,041,117,065
Advances, Deposits & Pre-payments	7	51,515,232	51,916,237
L/C & Bank Guarantee Margin	8	13,650,801	13,903,851
Cash & Bank Balances	9	373,718	1,598,694
TOTAL ASSETS		**3,429,353,707**	**3,648,344,818**
EQUITY & LIABILITIES			
Shareholders' Equity		**1,929,119,133**	**1,767,757,865**
Share Capital	10	551,300,000	1,300,000
Share Money Deposit	11	876,962,468	1,161,019,036
Retained Earnings	12	500,856,666	605,438,829
Non-Current Liabilities		**1,209,073,783**	**1,560,499,150**
Term Loan-Long Term Portion	13	786,364,894	1,047,365,816
Financial Liability	14	422,708,888	513,133,334
Current Liabilities		**291,160,791**	**320,087,803**
Short Term Loan-Bank	15	96,447,976	115,979,660
Short Term Loan-Others	16	180,606,346	192,606,346
Liability for Expenses	17	5,735,180	6,253,532
Accounts Payable	18	8,371,290	5,248,265
TOTAL EQUITY & LIABILITIES		**3,429,353,707**	**3,648,344,818**

Signed in terms of our separate report of even date

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

ENERGIS POWER CORPORATION LIMITED

Statement of comprehensive Income
For the year ended December 31, 2013

Particulars	**Notes**	**Taka**	
		31.12.2013	**31.12.2012**
Revenue	19	383,987,707	950,113,299
Less: Operational Expenses	20	244,760,426	386,679,960
Gross Profit		**139,227,281**	**563,433,339**
Less: General & Administrative Expenses	21	10,335,226	13,325,166
Operating Profit		**128,892,055**	**550,108,173**
Less: Financial Expenses	22	229,883,334	235,532,966
Less: Exchange Loss		3,590,884	-
Net Profit/ (Loss) before Tax		**(104,582,163)**	**314,575,207**
less: Income Tax		-	-
Net Profit/ (Loss) After Tax		**(104,582,163)**	**314,575,207**
Profit/Loss for the year		**(104,582,163)**	**314,575,207**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

ENERGIS POWER CORPORATION LIMITED

Statement of Changes in Shareholders' Equity
For the year ended December 31, 2013

Amount in Taka

Particulars	**Share Capital**	**Share Money Deposit**	**Retained Earnings**	**Total Taka**
Balance as on 01-01-2013	1,300,000	1,161,019,036	605,438,829	1,767,757,865
Add : During the year	550,000,000			550,000,000
Less: Adjustment(Share Money Deposit)		(284,056,568)		(284,056,568)
Net profit for the year	-		(104,582,163)	(104,582,163)
Balance as on 31.12.2013	**551,300,000**	**876,962,468**	**500,856,666**	**1,929,119,133**

Particulars	**Share Capital**	**Share Money Deposit**	**Retained Earnings**	**Total Taka**
Balance as on 01-01-2012	1,300,000	871,291,009	290,863,623	1,163,454,632
Add : During the year	-	289,728,027		289,728,027
Net Profit for the year	-		314,575,207	314,575,207
Balance as on 31.12.2012	**1,300,000**	**1,161,019,036**	**605,438,829**	**1,767,757,865**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

ENERGIS POWER CORPORATION LIMITED

Statement of Cash Flows
For the year ended December 31, 2013

PARTICULARS	TAKA	TAKA
	31.12.13	**31.12.2012**
Cash flow from operating activities		
Collection from trunover	396,459,268	372,796,996
Payment for cost & other expenses	(45,649,904)	(156,219,729)
Financial Expenses	(233,474,218)	(235,532,966)
Net cash provided by operating activities	**117,335,145**	**(18,955,700)**
Cash flow from investing activities		
Purchase of Assets	(1,546,500)	(24,100,382)
Net Cash provided by investing activities	**(1,546,500)**	**(24,100,382)**
Cash flow from financing activities		
Share Money Deposit	(284,056,568)	289,728,027
Share Capital	550,000,000	-
Financial Liability	(90,424,446)	(51,666,666)
Long Term Loan-Bank	(261,000,921)	(179,400,056)
Short-Term Loan-Bank	(19,531,685)	(15,281,822)
Short-Term Loan others	(12,000,000)	(125,121)
Net Cash provided by financing activities	**(117,013,620)**	**43,254,362**
Increase/ (decrease) in cash and bank balances	**(1,224,975)**	**198,281**
Cash and bank balances on opening	**1,598,694**	**1,400,413**
Cash and bank balances on closing	**373,718**	**1,598,694**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

ENERGIS POWER CORPORATION LIMITED

Notes to the Financial Statements
as at December 31, 2013

1.00 Reporting Entity:

1.01 Background of the Company:

Energis Power Corporation Limited (the Company) was incorporated in Bangladesh on December 28, 2008 as a Private Limited Company. On April 20, 2009 the Company registered itself as a Public Limited Company under the Companies Act, 1994.

The principal activity of this Company is to produce power generation and supply of electricity. The plant, capacity of 55 MW at Sikalbaha, Chittagong has successfully commissioned on 10 January, 2010 and started its commercial operation from 06 May, 2010 and supplying to National Grid.

The Head office of the Company is situated at Mascot Plaza, 10th Floor, Plot-107/A, Sonargaon Janapath, Sector-07, Uttara C/A, Dhaka-1230.

1.02 Power Purchase Agreement (PPA)

The Company has signed power supply agreement with Bangladesh Power Development Board (BPDB) on 28 December 2008 for a term of 3 years to provide 55 MW net electricity to Bangladesh Power Development Board (BPDB). And extended for next 5 years from 09.02.2014 vide contract No.-09932 with BPDB.

This agreement shall become effective upon signing and shall terminate 3 years after Commercial Operation Date, unless extended or earlier terminated pursuant to the provisions of this agreement.

The purpose of this agreement is the supply of Net Energy Output by the Company to BPDB and to make available capacity and BPDB agrees to accept and pay for the Dependable Capacity and Net Energy Output under the terms and conditions provided herein (Contract NO: 09711and Contract 09932). For this purpose Company shall be responsible for financing, complete design, supply inspection, testing, delivery to the site, erection, testing & commissioning, operation and maintenance including overhauling and major overhauling of the plant for the entire term. Spares consumables required for the plant for the entire term shall be supplied by the Company at its own cost. BPDB is responsible for the supply of Liquid Fuel (Furnace Oil + 0.053% HSD for the start) to the Rental Power Company. Fuel will be supplied at the existing fuel tank of BPDB power plant. The fuel tank of BPDB shall be handed over to the Rental Power Company for the Term of the Contract and will be maintained by the Rental Power Company in accordance with this agreement.

The PPA stipulates a two elements tariff. One is Rental Payment (Rental Received) and another is Energy Payment (Energy Sale). The Rental Payment and Energy Payment payable to the Rental Power Company for Dependable Capacity and Net Energy output respectively for each contract year throughout the term.

2.00 Basis of Preparation and Presentation of the Financial Statements:

2.01 Statement of Compliance:

The financial statements have been prepared in accordance with Bangladesh Accounting Standards (BAS), Bangladesh Financial Reporting Standards (BFRS), Securities and Exchange Rules 1987, the Companies Act, 1994 and other laws and regulations applicable in Bangladesh.

2.02 Basis of Measurement:

All the elements of financial statements have been measured on "Historical Cost" basis which is one of the most commonly adopted basis as provided in "The Framework for the Preparation and Presentation of Financial Statements" issued by the Bangladesh Accounting Standards (BAS).

2.03 Responsibility for Preparation and Presentation of Financial Statements:

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act, 1994 and as per the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the Bangladesh Accounting Standard (BAS).

2.04 Reporting Period:

The financial period of the Company under audit covers the period from January 01, 2013 to December 31, 2013.

3.0 Significant Accounting Policies:

The accounting policies set out below have been applied consistently through out the period presented in these financial statements.

3.01 Recognition of Property, Plant & Equipment and Depreciation:

Property, Plant & Equipment is stated at cost less accumulated depreciation in accordance with BAS-16 "Property, Plant and Equipment". Cost represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use. Depreciation on all other fixed assets is computed using the reducing balance method in amount sufficient to write-off depreciable assets over their estimated useful life.

3.02 a) Advance:

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as PPE or inventory etc.

3.03 Cash and Cash Equivalents:

For the purpose of Balance Sheet and Cash Flow Statements, Cash in hand and Bank balances represent cash and cash equivalents considering the BAS-1 "Presentation of Financial Statements" and BAS-7 "Cash Flow Statement", which provide that Cash and Cash equivalents are readily convertible to known amounts of Cash and are subject to an insignificant risk of changes in value and are not restricted as to use.

3.04 Accounts Receivables:

Accounts receivables consists of unpaid bills receivables from Bangladesh Power Development Board (BPDB).

3.05 Provisions:

A provision is recognized on the balance sheet date if, as a result of past events, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

3.06 Revenue Recognition:

Revenue is initially recognized in the income statement upon supply of electricity based on net energy output on a monthly basis. Net energy output is determined by the Joint meter reading and verification committee consisting BPDB representatives. After initial recognition, adjustment is made on actual bill paid by the BPDB.

3.07 Financial Income and Expenses:

Financial expenses comprises interest expenses on term loan. All borrowing costs are recognized in the income statement using effective interest method except to the extent that they are capitalized during construction period of the plants in compliance with BAS-23: Borrowing Cost.

4. General Comments &Observations:

a) Previous period's figures have been regrouped/reclassified wherever considered necessary to confirm to current period's presentation. Figures have been rounded off to the nearest taka, as the currency represented in this financial statement.

b) All shares have been fully called and paid up.

c) The Company has not incurred any expenditure in foreign currency against royalties and technical fees.

d) Auditors are paid only statutory audit fees.

e) No brokerage was paid against sales during the period under audit

ENERGIS POWER CORPORATION LIMITED
Notes to the Financial Statement
As at December 31, 2013

05. Property, Plant & Equipment at Cost:

Amount in Taka

Sl. No.	Particulars	Cost			Depreciation				Written Down value
		Balance as at 31-12-2012	Addition during the year	Balance as at 31-12-2013	Rate (%)	Total as at 31-12-2012	Charged during the year	Total as at 31-12-2013	As at 31-12-2013
01	Generator	1,590,194,664		1,590,194,664	10%	385,717,592	120,447,707	506,165,299	1,084,029,365
02	Turbine	602,625,301		602,625,301	10%	143,935,600	45,868,970	189,804,570	412,820,731
03	Electrical Substation & Installation	170,478,923		170,478,923	10%	41,596,857	12,888,207	54,485,064	115,993,859
04	Local Machinery & Installation	214,120,161		214,120,161	10%	52,245,319	16,187,484	68,432,803	145,687,358
05	Building & Civil Construction	193,990,337		193,990,337	2.5%	12,651,807	4,533,463	17,185,271	176,805,067
06	Motor Vehicles	20,783,563		20,783,563	20%	9,236,885	2,309,336	11,546,220	9,237,343
07	Office Equipment	3,182,217	12,500	3,194,717	20%	1,347,070	367,029	1,714,099	1,480,618
08	Furniture & Fixtures	1,092,996		1,092,996	10%	260,356	83,264	343,620	749,376
09	HFO Reservoir	9,837,184		9,837,184	10%	2,400,273	743,691	3,143,964	6,693,220
10	Deep Tube-Well	7,546,790		7,546,790	10%	1,841,417	570,537	2,411,954	5,134,836
11	Air Conditioner	3,421,500		3,421,500	20%	1,523,708	379,558	1,903,266	1,518,234
12	Fire Equipments	3,898,940		3,898,940	20%	1,736,328	432,522	2,168,850	1,730,090
13	Plant Office Interior	6,602,891		6,602,891	10%	1,611,105	499,179	2,110,284	4,492,607
14	CC Cemera	1,792,902		1,792,902	10%	437,468	135,543	573,011	1,219,891
15	Other Assets	8,989,513	1,534,000	10,523,513	10%	1,584,225	740,529	2,324,753	8,198,760
	Total	**2,838,557,882**	**1,546,500**	**2,840,104,382**		**658,126,010**	**206,187,020**	**864,313,030**	**1,975,791,352**

ENERGIS POWER CORPORATION LIMITED

Notes to the Financial Statement
as at December 31, 2013

No.	Particulars		TAKA 31.12.13	TAKA 31.12.12
6.	**Accounts Receivables**		**1,028,645,504**	**1,041,117,065**
	Bangladesh Power Development Board (BPDB):			
	Rental Bill		535,613,343	610,431,321
	Energy Bill		20,385,302	23,250,918
	Service Charge (Transportation)		65,212,033	-
	Disputed Deduction-Fuel		407,434,826	407,434,826
7.	**Advances, Deposits & Pre-payments**		**51,515,232**	**51,916,237**
	Advance	Note- 7.1	51,001,232	51,616,237
	Deposit	Note- 7.2	514,000	300,000
7.1	**Advances:**		**51,001,232**	**51,616,237**
	Energis Ventures Ltd.		43,434,747	43,219,971
	Montasir Billah Shahariar		3,106,900	3,106,900
	To Jobbers		235,176	696,723
	To employees		3,872,515	4,156,147
	Against office work		307,550	407,152
	AIT		44,344	29,344
7.2	**Deposits:**		**514,000**	**300,000**
	Deposit to PDB		100,000	100,000
	Advance for House Rent		414,000	200,000
8.	**L/C & Bank Gurarantee Margin**		**13,650,801**	**13,903,851**
	L/C Margin	Note- 8.1	-	179,952
	Bank Guarantee Margin	Note- 8.2	13,650,801	13,723,899
8.1	**L/C Margin**		**-**	**179,952**
	Bank Asia Ltd.		-	179,952
8.2	**Bank Guarantee Margin**		**13,650,801**	**13,723,899**
	Premier Bank Ltd.		13,650,801	13,676,345
	Bank Asia Ltd.		-	47,554
9	**Cash & Bank Balances:**		**373,718**	**1,598,694**
	Cash in Hand	Note- 9.1	**256,961**	**1,538,410**
	Cash at Bank	Note- 9.2	**116,757**	**60,283**
9.1	**Cash in Hand**		**256,961**	**1,538,410**
	Cash in Hand-H/O		184,627	1,006,567
	Cash in Hand-Plant		72,334	531,843

ENERGIS POWER CORPORATION LIMITED

Notes to the Financial Statement
as at December 31, 2013

No.	Particulars	TAKA 31.12.13	TAKA 31.12.12
9.2	**Cash at Bank**	**116,757**	**60,283**
	Agrani Bank CD-8652-2	5,947	3,507
	Bank Asia CD-1208	50,655	1
	Bank Asia CD-0091	1,642	2,792
	Janata Bank CD-8777	-	116
	Sonali Bank CD-705	47,513	48,208
	Premier Bank CD-688-6	4,743	1,086
	UCBL CD-93651	25	25
	DBBL CD-11820	3,709	2,025
	Agrani Bank Escrow A/C	2,524	2,524
10.	**Share Capital:**		
	Authorised:		
	10,000,000 Ordinary Shares of Tk. 100 each	1,000,000,000	1,000,000,000
	5,000,000 Preference Shares of Tk. 100 each	500,000,000	500,000,000
	Sub Total	**1,500,000,000**	**1,500,000,000**
	Issued, Subscribed and Paid-up:		
	55,13,000 Ordinary Shares of Tk. 100 each	**551,300,000**	**1,300,000**

Shareholding Position was as follows:

Sl. No.	Name of shareholders	Percentage of shareholdings		Amount in Tk.	
		31.12.2013	31.12.2012	31.12.2013	31.12.2012
1	Shasha Denims Ltd.	99.95	76.92	551,000,000	1,000,000
2	Javed Hosein	0.01	3.85	50,000	50,000
3	Mrs.Nishat Nahrin Hamid	0.01	3.85	50,000	50,000
4	Parveen Mahmud	0.01	3.85	50,000	50,000
5	A.R.Jafree	0.01	3.85	50,000	50,000
6	Zareen Mahmud	0.01	3.85	50,000	50,000
7	Nazneen Rahman	0.01	3.85	50,000	50,000
	Total	**100.00**	**100.00**	**551,300,000**	**1,300,000**

No.	Particulars	31.12.13	31.12.12
11	**Share Money Deposit**	**876,962,468**	**1,161,019,036**
	Shasha Denims Ltd	592,432,518	876,159,087
	Tradematrix Bangladesh Ltd.	84,529,949	84,859,949
	Energis Holdings Ltd.	200,000,000	200,000,000
12	**Retained Earnings**	**500,856,666**	**605,438,829**
	As per last year	605,438,829	290,863,623
	Add: Net Profit/(loss) during the year	(104,582,163)	314,575,207

ENERGIS POWER CORPORATION LIMITED

Notes to the Financial Statement
as at December 31, 2013

No.	Particulars	TAKA 31.12.13	TAKA 31.12.12
13	**Long Term Project Loan**	**786,364,894**	**1,047,365,816**
	Agrani Bank Ltd.	233,419,408	310,017,468
	Janata Bank Ltd.	212,650,796	289,998,102
	Sonali Bank Ltd.	202,996,484	263,438,140
	Premier Bank Ltd.	48,864,793	64,314,416
	Bangladesh Commerce Bank Ltd.	44,114,031	59,466,741
	South East Bank Ltd.	44,319,383	60,130,948
14	**Financial Liability**	**422,708,888**	**513,133,334**
	Investment Corporation of Bangladesh	113,108,888	148,333,334
	United Commercial Bank Ltd.	309,600,000	364,800,000
15	**Short Term Loan**	**96,447,976**	**115,979,660**
	Agrani Bank Ltd.	96,447,976	94,679,332
	Premier Bank Ltd.	-	21,300,329
16	**Short Term Loan-Others:**	**180,606,346**	**192,606,346**
	Asian Entech Power Corporation Ltd.	20,000,000	20,000,000
	Energis Holdings Ltd.	98,606,346	98,606,346
	Dr.Moinul Islam Mahmud	62,000,000	74,000,000
17	**Liability for Expenses**	**5,735,180**	**6,253,532**
	Salary & Wages Payable	4,914,708	5,245,738
	Audit fees	125,000	115,000
	Utility & Other Charges	695,472	892,794
18	**Accounts Payable**	**8,371,290**	**5,248,265**
	Sunship	1,993,569	1,993,569
	Ismail & Brothers	2,192,295	-
	Falcon Security Ltd.	161,095	161,095
	Evermarch BD.Ltd.	2,800	2,800
	Bangladesh General Insurance	-	12,882
	Agni Systems Ltd.	49,000	49,000
	ABB Limited	-	150,000
	Masud & Brothers	128,090	128,090
	MJL Bangladesh Ltd.	-	83,640
	Gemini Freight	278,572	271,822
	Aamra Networks	50,000	50,000
	Weber Power Solution	-	112,488
	Sonali Electric Services	41,310	41,310
	Tulatoly Marine Services	300,000	300,000
	Bogra Electric & Engineering	77,450	77,450
	Bishaw Electrical Workshop	-	16,000
	Sanzida Enterprise	-	75,000
	Mustafa Engineering Works	12,400	12,400
	Chemitec	483,500	139,500
	Shikalbaha Traders	553,641	-
	Kavasji Nariman & Co.	12,499	12,499
	Masum Engineering Works	60,720	60,720
	Rowshan Transport	340,000	1,220,000
	Royal Office Equipment	1,500	3,000
	SK Servey & Inspection	-	15,000
	Mr.Tian	1,340,465	-
	Mr.Zhao	36,384	-
	Laboni Enterprise	256,000	260,000

ENERGIS POWER CORPORATION LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
19	**Revenue**	**383,987,707**	**950,113,299**
	Rental Received	306,248,725	919,294,912
	Energy Sale	12,526,949	30,818,387
	Service Charge (Transportation)	65,212,033	-
20	**Operational Expenses**	**244,760,426**	**386,679,960**
	Fuel & Lubricants	10,096,894	70,064,493
	Repairing Expenses	8,090,498	38,522,326
	Operational Expenses	565,560	2,712,818
	Water Refinery Expenses	613,300	691,155
	Wages & Allowance	13,673,678	24,097,987
	House Rent	501,333	376,000
	Clearing Charge	1,404,035	11,524,350
	Insurance Premium	650	4,391,763
	Labour Bill	638,600	1,235,952
	Electric Bill	19,364	75,213
	PDB Land Rent	-	759,225
	Fuel & Water Test	-	13,000
	Misc Expenses	142,714	90,985
	Guest House Uitility Bill	489,364	447,817
	Medical Expenses	21,025	12,893
	Ghat Rent	-	10,000
	Stationery	152,643	255,095
	Communication Expenses	509,521	739,846
	Entertainment	567,639	800,822
	Local Conveyance	509,499	870,483
	Accomodation Bill	465,581	475,193
	Plant Office Expense	111,508	162,249
	Liquidity Damage	-	1,590,827
	Depriciation	206,187,020	226,759,468
21	**General & Administrative Expenses**	**10,335,226**	**13,325,166**
	Salary & Allowance	8,135,764	9,188,701
	P.F Contribution	-	163,302
	Conveyance	260,675	347,675
	Transport Expenses	270,265	831,898
	Registration & Renewal Fees	30,500	703,105
	Stationery	29,253	160,566
	Medical Expenses	45,403	10,750
	Misc.Expenses	288,985	532,920
	Entertainment	224,931	327,632
	Internet Bill	370,914	529,024
	Advertisement & Publicity	-	7,000
	Donation & Subscription	1,125	15,085
	Courier Bill	105,675	33,200
	Fees & Forms	175,541	265,110
	Computer Accessories	3,570	11,889
	Land Mortgage Charges	130,690	-
	Gift & Compliments	10,000	11,500
	Office Expenses	5,135	70,809
	Professional fees	121,800	-
	Audit fees	125,000	115,000

ENERGIS POWER CORPORATION LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars	Taka 31.12.2013	Taka 31.12.2012
22	**Financial Expenses**	**229,883,334**	**235,532,966**
	Interest on Long Term Loan	127,516,827	158,304,800
	Interest on Short Term Loan	14,046,682	20,582,115
	Bank Charges & Commission	733,628	857,083
	Foreign Bank Charge	10,643	72,987
	Intt. On ICB	42,775,554	10,915,982
	Intt. On UCBL	44,800,000	44,800,000

AUDITORS' REPORT
OF
SHASHA TEXTILES LIMITED

We have audited the accompanying financial statement of **SHASHA TEXTILES LIMITED** which comprises the Statement of Financial Position as at December 31, 2013 and other explanatory notes.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with Bangladesh Financial Reporting Standards (BFRS), the Companies Act 1994 and other applicable laws and regulations. This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statement prepared in accordance with Bangladesh Financial Reporting Standards (BFRS), give a true and fair view of the state of the Company's affairs as at December 31, 2013 and of the results of its operations for the year ended and comply with the Companies Act 1994 and other applicable laws and regulations.

We also report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

(ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

(iii) The Company's Statement of Financial Position dealt with by the report is in agreement with the books of account and returns.

Sd/-
PINAKI & COMPANY
Chartered Accountants

Dhaka
Dated: 26.06.2014

SHASHA TEXTILES LIMITED

Statement of Financial Position
as at 31st December 2013

Assets	Notes	Taka 31.12.2013	Taka 31.12.2012
NON-CURRENT ASSETS		**965,773,423**	**955,151,756**
Fixed Assets	04	963,958,043	953,647,453
Preliminary Expenses		112,180	112,180
Pre-Operational Expenses	05	1,703,200	1,392,123
Current Assets		**13,534,762**	**9,236,052**
Advance for Land & Land Development	06	12,917,028	8,594,818
Adavance to Hazrat		-	22,000
Cash and Cash Equivalent	07	617,734	619,234
Total		**979,308,185**	**964,387,808**
EQUITY AND LIABILITIES			
CAPITAL & RESERVE		**979,290,685**	**964,357,808**
Share Capital	08	70,000,000	10,000,000
Share Money Deposit	09	31,622,590	76,689,713
Revaluation Surplus		877,668,095	877,668,095
NON CURRENT LIABILITIES		**-**	**-**
Current Liabilities		**17,500**	**30,000**
		-	-
Audit Fee		17,500	30,000
		-	
Total		**979,308,185**	**964,387,808**

Signed in terms of our separate report of even date

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

SHASHA TEXTILES LIMITED

Statement of Changes in Shareholders' Equity

for the year ended 31st December, 2013

Amount in Taka

Particulars	Share Capital	Share Money Deposit	Revaluation Surplus	Total
Balance as on 01.01.2013	10,000,000	76,689,713	877,668,095	964,357,808
Add: During the period Allotment	60,000,000			60,000,000
Less: Share Money Deposit		(60,000,000)	-	(60,000,000)
Add/Less: during the period		14,932,877		14,932,877
Balance as on 31.12.2013	**70,000,000**	**31,622,590**	**877,668,095**	**979,290,685**

Amount in Taka

Particulars	Share Capital	Share Money Deposit	Revaluation Surplus	Total
Balance as on 01.01.2012	10,000,000	69,580,055		79,580,055
Add/Less: during the period		7,109,658	877,668,095	884,777,753
Balance as on 31.12.2012	**10,000,000**	**76,689,713**	**877,668,095**	**964,357,808**

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA TEXTILES LIMITED

Statement of Cash Flows

for the year ended 31st December, 2013

PARTICULARS	TAKA 31.12.2013	TAKA 31.12.2012
Cash flow from operating activities		
Collection from Turnover	-	-
Payment for cost & other expenses	(4,312,710)	(2,811,400)
Net cash provided by operating activities	**(4,312,710)**	**(2,811,400)**
Cash flow from investing activities		
Fixed Assets	(10,310,590)	(3,833,600)
Pre-Operational Expenses	(311,077)	(466,158)
Net Cash provided by investing activities	**(10,621,667)**	**(4,299,758)**
Cash flow from financing activities		
Share Money Deposit	(45,067,123)	7,109,658
Share Capital	60,000,000	-
Net Cash provided by financing activities	**14,932,877**	**7,109,658**
Increase/ (decrease) in cash and bank balances	**(1,500)**	**(1,500)**
Cash and bank balances on opening	**619,234**	**620,734**
Cash and bank balances on closing	**617,734**	**619,234**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

SHASHA TEXTILES LIMITED

Notes to the Financial Statements

as at 31 December, 2013

1.0 Reporting Entity:

Shasha Textiles Limited was originally incorporated as a Public Limited Company on 18th September 2003, Regd. No. C-50512(807) under the companies Act.1994 Registered office of the companies is at House # 07, Road # 117, Gulshan; Dhaka.

1.2 Nature of Business:

The main activities of the Company were concentrated in Textile and Textile related business.

1.3 Share Capital:

Authorized Capital	**31 December, 2013**
5,00,00,000 Ordinary Shares of Tk. 10/= each	500,000,000
Total	**500,000,000**
Issued, Subscribed and fully paid up:	
70,00,000 ordinary shares of Tk.10/- each	70,000,000
Total	**70,000,000**

The ordinary Shareholders of the Company along with their shareholding are as follows:

Name of Shareholders	Nos. of Share	Face Value
Mr. Anisul Islam Mahmud	5,000	50,000
Mrs. Parveen Mahmud	5,000	50,000
Mrs. Zareen Mahmud	5,000	50,000
Mr. Shams Mahmud	5,000	50,000
Mr. Mahmud Issa	5,000	50,000
Dr. Moinul Islam Mahmud	5,000	50,000
Shasha Denims Limited	6,970,000	69,700,000
Total	**7,000,000**	**70,000,000**

2.0 Basis of Preparation:

2.1 Responsibility for Preparation and Presentation of Financial Statements:

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provision of 'The Framework for the Preparation and Presentation of Financial Statements.

2.2 Preparation and Presentation of Income Statement :

The Company could not start business upto 31.12.2013. Hence no Profit & Loss account is prepared.

2.3 Reporting Period:

Financial statements of the Company cover from 01-01-2013 to 31-12-2013

3. Significant Accounting policy:

3.1 Compliance with Local Laws:

The financial statements have been prepared in compliance with requirements of the Companies Act 1994 and other relevant local laws and rules.

3.2 Cash and Cash Equivalent:

Cash in hand and Bank Balances have been considered as cash and cash equivalents.

SHASHA TEXTILES LIMITED

Notes to the Financial Statements
as at 31st December 2013

04 SCHEDULE OF FIXED ASSETS

Particulars	Original Cost				Depreciation				Written down Value as at 31.12.13
	Balance as at 01.01.13	Addition during the period	Addition Revulation Surplus	Total Cost as at 31.12.13	Rate %	Balance as at 01.01.13	Charged during the period	Total as at 31.12.13	
Land & Land Development	953,550,550	10,299,790	-	963,850,340		-	-	-	963,850,340
Other Assets	96,903	10,800	-	107,703		-	-	-	107,703
Total	**953,647,453**	**10,310,590**	**-**	**963,958,043**		**-**	**-**	**-**	**963,958,043**

SHASHA TEXTILES LIMITED

Notes to the Financial Statements
as at 31st December 2013

No.	Particulars	Note	Taka 31.12.2013	Taka 31.12.2012
05	**Pre-Operational Expenses**		**1,703,200**	**1,392,123**
	As per Last Year		**1,392,123**	**925,965**
	During the year	05.01	**311,077**	**466,158**
05.1	**During the Year**			
	Office Expenses		59,630	-
	Fees & Form-RJSC		240	155,060
	Misc. Expenses		86,625	1,276
	Land Rate & Taxes		60,592	91,072
	Bank Charge		1,500	1,500
	Fees & Form-SEC		57,000	5,000
	Land Survey Fees- for Valuation		-	132,250
	Land Valuation Audit Fees		-	50,000
	Conveyance		860	-
	Entertainment		130	-
	Vat of Audit Fees		4,500	-
	Audit Fee		40,000	30,000
			311,077	**466,158**
06	**Advance for Land & Land Development**			
	Mr. Saiful Islam		12,917,028	8,594,818
			12,917,028	**8,594,818**
07.	**Cash and Cash Equivalent**		**617,734**	**619,234**
	Cash In Hand		34	34
	Cash at Bank		617,700	619,200
	The Premier Bank Ltd.CD-010211100007609		617,700	619,200
08.	**Share Capital**			
	Authorized Capital			
	50,000,000 Ordinary Shares of Tk. 10/= each		**500,000,000**	**500,000,000**
	Issued, Subcribed and fully Paid up:			
	7,000,000 ordinary shares of Tk. 10/= each		**70,000,000**	**10,000,000**
09.	**Share Money Deposit**			
	Shasha Denims Limited		31,622,590	76,689,713
			31,622,590	**76,689,713**

AUDITORS' REPORT

OF

SHASHA GARMENTS LIMITED

We have audited the accompanying financial statements of **SHASHA GARMENTS LIMITED** which comprise the Statement of Financial Position as at December 31, 2013 and the related Statement of Comprehensive Income, Statement of Changes in Shareholders Equity and Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), the Companies Act 1994, Securities and Exchange Rules 1987 and other applicable Laws and Regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of **SHASHA GARMENTS LIMITED** as at December 31, 2013 and (of) its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards.

We also report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

(ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

(iii) The Company's Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account and returns;

(iv) The expenditure incurred and payments made were for the Company's business.

Sd/-
PINAKI & COMPANY
Chartered Accountants

Dhaka
Dated: 26.06.2013

SHASHA GARMENTS LIMITED

Statement of Financial Position
as at December 31, 2013

ASSETS	NOTE	TAKA 31.12.2013	TAKA 31.12.2012
NON-CURRENT ASSETS		**61,924,619**	**59,812,612**
Property, Plant & Equipment	4	34,810,961	22,812,612
Intangible Assets	4.a	113,658	-
Investment	5	27,000,000	37,000,000
CURRENT ASSETS		**151,582,459**	**81,201,499**
Inventories		8,225,533	2,166,120
Materials in Transit-Machinery		-	1,290,280
Accounts Receivable		92,823,685	36,643,128
Advance, Deposit & Prepayments	6	14,406,690	8,559,882
Cash and Cash Equivalent	7	36,126,551	32,542,089
TOTAL		**213,507,078**	**141,014,111**
EQUITY AND LIABILITIES			
CAPITAL & RESERVE		**114,734,772**	**86,056,708**
Share Capital	8	15,550,000	15,550,000
Share Money Deposit	9	3,076,920	6,573,546
Retained Earnings	10	96,107,852	63,933,162
NON CURRENT LIABILITIES		-	-
		-	-
CURRENT LIABILITIES		**98,772,306**	**54,957,403**
Accounts Payable	11	9,043,399	5,112,847
Liability for Expenses	12	8,636,061	5,730,368
Liability for Back to Back L/C		64,474,023	41,611,473
Provision for Tax		4,616,037	996,015
Short Term Loan-Bank	13	12,002,785	1,506,700
TOTAL		**213,507,078**	**141,014,111**

Signed in terms of our separate report of even date

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

SHASHA GARMENTS LIMITED

Statement of Comprehensive Income
for the year ended December 31, 2013

PARTICULARS	NOTE	31.12.2013	31.12.2012
Revenue (Export)		516,943,629	281,001,519
Less: Cost of Goods Sold	14	455,982,064	250,930,213
Gross Profit		**60,961,564**	**30,071,306**
Less: Administrative Expenses	15	12,294,049	14,754,948
Operating Profit		**48,667,516**	**15,316,358**
Less: Commercial Expenses	16	6,815,379	4,358,236
		41,852,137	**10,958,121**
Less: Financial Expenses	17	5,651,919	5,510,688
Net Profit after Operating & Financial Expenses		**36,200,218**	**5,447,433**
Add: Non-Operating Income		-	1,203,392
Net Profit/(Loss) before Stock Dividend		**36,200,218**	**6,650,825**
Add: Stock Dividend (SDL)		-	**12,000,000**
Net Profit/(Loss) before Tax		**36,200,218**	**18,650,825**
Less: Income Tax	18	3,620,022	996,015
Net Profit/ (loss) for the year after Tax		**32,580,196**	**17,654,810**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

SHASHA GARMENTS LIMITED

Statement of Changes in Shareholders Equity

for the year ended December 31, 2013

2013

Particulars	Share capital	Share Money deposit	Tax Holiday Reserve	Retained earnings	Revaluation Surplus	Total
Balance as on 01.01.2013	15,550,000	6,573,546	-	63,933,162	-	86,056,708
Share Money Deposit		(3,496,625)		-		(3,496,625)
Less: Adjustment				(405,506)		(405,506)
Net profit for the year	-	-	-	32,580,196	-	32,580,196
Balance as on 31.12.2013	**15,550,000**	**3,076,921**	**-**	**96,107,851**	**-**	**114,734,772**

2012

Particulars	Share capital	Share Money deposit	Tax Holiday Reserve	Retained earnings	Revaluation Surplus	Total
Balance as on 01.01.2012	550,000	18,883,534	-	47,205,346	-	66,638,880
						-
Add: during the year	15,000,000	(15,000,000)	-	-	-	-
						-
Share Money Deposit		2,690,012		-		2,690,012
						-
Less: Adjustment				(926,994)		(926,994)
Net profit for the year	-	-	-	17,654,810	-	17,654,810
Balance as on 31.12.2012	**15,550,000**	**6,573,546**	**-**	**63,933,162**	**-**	**86,056,708**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY**
			Chartered Accountants

SHASHA GARMENTS LIMITED

Statement of Cash Flows
for the year ended December 31, 2013

PARTICULARS	TAKA 31.12.2013	TAKA 31.12.2012
Cash flow from operating activities		
Collection from Turnover	460,763,071	272,962,775
Tax Paid	(405,506)	(926,994)
Financial Expenses	(5,651,919)	(5,510,688)
Payment for cost & other expenses	(473,117,941)	(261,453,734)
Net cash provided by operating activities	**(18,412,295)**	**5,071,360**
Cash flow from investing activities		
Fixed Assets	(17,865,253)	(3,715,213)
Investments	10,000,000	-
Net Cash provided by investing activities	**(7,865,253)**	**(3,715,213)**
Cash flow from financing activities		
Share Money Deposit	(3,496,626)	(12,309,988)
Share Capital	-	15,000,000
Liability for Back to Back L/C	22,862,551	19,594,427
Short Term Loan-Bank	10,496,085	(15,966,058)
Net Cash provided by financing activities	**29,862,010**	**6,318,381**
Increase/ (decrease) in cash and bank balances	**3,584,462**	**7,674,528**
Cash and bank balances on opening	**32,542,089**	**24,867,561**
Cash and bank balances on closing	**36,126,551**	**32,542,089**

Examined and found correct

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	**Director**	**Chief Financial Officer**	**PINAKI & COMPANY** Chartered Accountants

SHASHA GARMENTS LIMITED

Notes to the Financial Statements

for the year ended December 31, 2013

1.0 Reporting Entity:

Shasha Garments Limited originally limited as a Private Limited Company on 18th November 1991 under the companies Act.1913. Registered office of the Company is situated at House # 07, Road # 117, Gulshan, and Dhaka.

1.2 Nature of Business:

The main activities of the Company were concentrated in Manufacturing various type of garments, shirt, children wear, female wear and exporting the same.

1.3 Share Capital:

Authorized:	**31st December, 2013**	**31st December , 2012**
50,00,000 ordinary shares of Tk. 10/- each	5,00,00,000	5,00,00,000
Total	**5,00,00,000**	**5,00,00,000**
Issued, Subscribed and fully paid up:		
15,55,000 ordinary shares of Tk. 10/- each	**1,55,50,000**	**1,55,50,000**

Shareholding Position:

The Ordinary Shareholders of the Company along with their shareholding are as follows:

Name of Shareholders	Nos. of Share	% of Share Position	Face Value
Anisul Islam Mahmud	25,000	1.60	2,50,000
Zareen Mahmud	15,000	1.00	1,50,000
Shams Mahmud	15,000	1.00	1,50,000
Shasha Denims Ltd.	1,500,000	96.4	15,000,000
Total	**1,555,000**	**100.00**	**15,550,000**

2.0 Basis of Preparation:

2.1 Statement of Compliance:

The financial statements of the Company under reporting have been prepared under historical cost convention in a going concern concept and on accrual basis in accordance with generally accepted accounting principles and practice in Bangladesh in compliance with the Companies Act 1994, The Securities and Exchange Rules 1987, International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), as Bangladesh Accounting Standard (BAS) and other applicable laws and regulations.

2.2 Responsibility for Preparation and Presentation of Financial Statements:

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provision of 'The Framework for the Preparation and Presentation of Financial Statements' issued by the International Accounting Standards Board (IASB).

2.3 Reporting Period:

This financial statement of the Company covers the period from 01-01-2013 to 31-12-2013.

2.4 Comparative Information:

Comparative information has been disclosed in respect of the year 2012 for all numerical information in the financial statements and also narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

3. Significant Accounting Polices:

3.1 Principal Accounting Policies:

Specific accounting policies were selected and applied by the Company's management for significant transactions and events that have a material effect within the framework of BAS-1 "Preparation of Financial Statement" in preparation and presentation financial statements. The previous period's figures were presented according to the same accounting principles.

3.2 Compliance with Local Laws:

The financial statements have been prepared in compliance with requirements of the Companies Act 1994, Securities and Exchange Rules 1987 and other relevant local laws and rules.

3.3 Recognition of Property, Plant & Equipment and Depreciation:

Property, Plant & Equipment is stated at cost less accumulated depreciation in accordance with BAS-16 "Property, Plant and Equipment". Cost represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use. Depreciation on all other fixed assets is computed using the reducing balance method in amount sufficient to write-off depreciable assets over their estimated useful life.

3.4 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with BAS-7 Cash Flow Statement and the cash flows from operating activities have been presented under direct method as required by the Securities and Exchange Rules 1987 and considering the provisions that "Enterprises are Encouraged to Report Cash Flow From Operating Activities Using the Direct Method".

3.5 Cash and Cash Equivalent:

According to BAS-7 'Statement of Cash Flows' cash comprises of cash-in-hand and demand deposits. BAS-1 'Presentation of Financial Statements' provides that cash and cash equivalents are not restricted in use. Considering the provisions of BAS-7 and BAS-1, Cash in hand and Bank Balances have been considered as cash and cash equivalents.

3.6 Revenue Recognition:

Revenue from the sales is measured at the fair value of the consideration received or receivable. The Company recognizes revenue when risk and rewards associated with ownership has been transferred to buyer, which satisfied all the condition for the revenue recognition as provided in BAS-18 'Revenue Recognition'.

3.7 Maintenance and Repairs:

Routine maintenance and repairs are charged to expenses as incurred expenditures, which enhance the value or extend the useful life of the related assets are capitalized.

SHASHA GARMENTS LIMITED

Notes to the Financial Statements
as at December 31, 2013

4. SCHEDULE OF FIXED ASSETS

Particulars	Original Cost			Depreciation				Written down Value
	Balance as on 01.01.13	Addition during the year	Total Cost as on 31.12.13	Rate %	Balance as on 01.01.13	Charged during the year	Total as on 31.12.13	as on 31.12.13
Land & Land Development	2,266,100	35,000	2,301,100	-	-	-	-	2,301,100
Plant & Machinery	33,808,879	13,070,650	46,879,529	15	19,992,669	4,033,029.14	24,025,698	22,853,832
Office equip. & Elec.	6,198,760	1,149,541	7,348,301	20	4,141,526	641,355.05	4,782,881	2,565,420
Boiler Machine	3,236,400	-	3,236,400	15	1,444,929	268,720.71	1,713,649	1,522,751
Furniture & Fixture	3,813,092	513,374	4,326,466	10	1,808,683	251,778.31	2,060,461	2,266,005
Crockaries & cutlaries	13,445	1,600	15,045	10	3,846	1,119.89	4,966	10,079
Floor Mat	4,980	6,500	11,480	10	4,150	733.01	4,883	6,597
Air Conditioner	128,500	-	128,500	10	107,223	2,127.68	109,351	19,149
Fire Extinguisher	203,345	33,860	237,205	10	86,473	15,073.17	101,546	135,659
Vehicles	1,487,007	-	1,487,007	10	1,180,146	30,686.15	1,210,832	276,175
Generator	1,078,954	2,627,636	3,706,590	15	979,097	409,123.91	1,388,221	2,318,369
Other Assets	602,058	308,492	910,550	15	280,167	94,557.39	374,725	535,825
	52,841,520	17,746,653	70,588,173		30,028,908	**5,748,304**	35,777,212.89	34,810,961

4.a Intangible Assets

Particulars	Original Cost			Amortization				Written down Value
	Balance as on 01.01.13	Addition during the year	Total Cost as on 31.12.13	Rate %	Balance as on 01.01.13	Charged during the year	Total as on 31.12.13	as on 31.12.13
Softwear Development	-	118,600	118,600	10%	-	4,942	4,942	113,658

Allocation of depreciation

			31.12.13	31.12.12
Administrative	30%		1,729,433	1,084,904
Factory	70%		4,023,813	2,531,444
		Total	**5,753,246**	**3,616,348**

SHASHA GARMENTS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Amount 31.12.13	Amount 31.12.12
5.	**Investment**			
	Orient Leather Complex Limited		10,000,000	10,000,000
	Shasha Denims Limited		17,000,000	27,000,000
			27,000,000	**37,000,000**
6	**Advance,Deposit and prepayments**			
	Advance against official work		391,112	441,177
	Deposit and prepayments		78,200	78,200
	Advance for Software		1,000,000	-
	Security Deposit-Titas		331,250	331,250
	Security Deposit-DPBS		105,570	105,570
	Security Deposit-BTCL		2,000	2,000
	Tax Paid on Export		5,633,134	1,974,440
	Tax Paid on Car		30,000	30,000
	Tax Paid on FDR		120,340	120,340
	Bank Guarantee Margin- Titas		556,000	556,000
	Hashem Plaza-Civil Work		5,701,107	4,250,863
	Adv. Against Supply		457,977	670,042
			14,406,690	**8,559,882**
7	**Cash and Cash Equivalent**		**36,126,551**	**32,542,089**
	Cash in Hand	7.1	10,584,072	216,930
	Cash at Bank	7.2	25,542,480	32,325,159
7.1	**Cash in Hand**		**10,584,072**	**216,930**
7.2	**Cash at Bank**			
	UCBL CD-120		11,244	603,092
	AB Bank CD-575		3,380	3,380
	UCBL F/C Account # 01/95		31,663	24,672
	United Commercial Bank Ltd. FC-0054 17200000032		25,481,993	30,544,015
	UCBL ERQ A/C		14,201	-
	L/C Margin-UCBL		-	1,150,000
			25,542,480	**32,325,159**

SHASHA GARMENTS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Amount 31.12.13	Amount 31.12.2012
8.	**Share Capital**			
	Issued, Subscribed, Called up and paid up Capital			
		15,55,000 ordinary shares of Taka 10 each	15,550,000	15,550,000
9.	**Share Money Deposit**			
		Shasha Denims Limited	3,076,920	6,573,546
			3,076,920	**6,573,546**
10.	**Retained Earning**			
		As per last year	63,933,162	47,205,346
		Add: During the year	32,580,196	17,654,810
		Less: Tax Paid	405,506	926,994
			96,107,852	**63,933,162**
11.	**Accounts payable**			
		AD Creation	-	51,933
		Akther Sharif	32,575	32,575
		Arin Enterprise	48,239	48,239
		Comculus	8,600	
		Defenders	4,924	4,924
		Evermarch	3,700	3,700
		Imam Button	35,644	35,644
		Karim Enterprise	35,825	35,825
		Kavasji Nariman	893,222	502,875
		Maria Enterprise	10,375	10,375
		New Khan Transport	762,084	347,940
		New Light Corner	19,249	19,249
		Nirapad Aluminium	31,245	31,245
		Brac BD Mail	17,000	5,000
		DHL	279,990	
		Standard Refi.	6,460	6,460
		Shama International	57,830	11,100
		Zero Drinking	-	4,127
		G Six Accessories	292,268	
		Fabrico Washing Plant	87,040	87,040
		M/S Shafin Enterprise	207,185	
		Lux Washing Plant	1,858,007	-
		Dhaka Logistic Ltd.	530,288	281,412
		Color Tech	94,700	-
		Bismillaha Electric	573,164	112,235
		Rifat Enterprise	230,206	
		ITS Labtest Bangladesh	198,316	
		Maayers	166,274	
		Atlanta Industries	309,168	309,168
		Dewan CNG	-	97,600
		Techno International	6,000	5,400
		M.S Accessories	57,422	208,858
		Multitech Embroidery	467,767	440,300
		BM Enterprise	2,264	2,264
		Violet Raw	883,549	844,560
		F.H Enterprise	70,720	32,844
		Stifftec International	36,180	-
		LS Packaging & Printing	-	305,750
		Beats Fashion Ltd.	-	1,037,000
		Sinthia Enterprise	76,556	-
		APL Associates	191,959	-
		Naam Drinking Water	4,440	-
		New Color Design	255,759	-
		Fashion Trims	197,204	197,204
			9,043,399	**5,112,847**

SHASHA GARMENTS LIMITED

Notes to the Financial Statements
as at December 31, 2013

No.	Particulars		Amount 31.12.13	Amount 31.12.2012
12.	**Liability for Expenses**			
	Salary & Wages payable		6,309,753	3,995,586
	Factory rent payable-Hashem Plaza		674,260	1,121,220
	AIT Deduction from rent payable		85,800	-
	Godown Rent Payable		-	100,000
	Audit Fees Payable		40,000	30,000
	Revenue stamp payable		6,080	26,468
	Electric bill payable		111,358	95,973
	Gas Bill Payable		100,628	103,942
	Buying House Commission Payable		1,051,480	-
	Ait Payable-FBP's		250,270	250,270
	Mobile Bill Payable		464	-
	Telephone bill payable		5,968	6,909
			8,636,061	**5,730,368**
13.	**Short Term Loan-Bank**			
	United Commercial Bank Ltd.-FBN	13.1	10,838,900	1,506,700
	United Commercial Bank Ltd.-PC	13.2	1,163,885	
			12,002,785	**1,506,700**
13.1	**United Commercial Bank Ltd.-FBN**		10,838,900	1,506,700
13.2	**United Commercial Bank Ltd.-PC**		1,163,885	-

SHASHA GARMENTS LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars		Amount 31.12.13	Amount 31.12.2012
14.	**Cost of Goods Sold:**			
	Opening Stock		2,166,120	7,473,000
	Add: Materials Purchases		381,616,587	201,170,977
			383,782,707	**208,643,977**
	Less: Closing Stock		8,225,533	2,166,120
	Cost of Materials Consumed		**375,557,174**	**206,477,857**
	Add: Factory Overhead	**14.1**	80,424,890	44,452,356
	Cost of Goods Sold		**455,982,064**	**250,930,213**

No.	Particulars	31.12.13	31.12.2012
14.1	**Factory overhead**		
	Factory Wages & Allowance	60,600,005	31,893,296
	Electric bill	1,664,402	950,100
	Gas Bill	1,216,804	1,256,995
	Electric goods	165,711	72,914
	Spare parts	834,757	494,670
	Factory Rent-Hashem Plaza	2,952,000	2,952,000
	Godown Rent	120,000	120,000
	Repair Expenses	609,434	200,449
	Stationery	234,504	237,546
	Diesel for Generator	1,371,856	1,700,340
	CNG for Boiler	694,536	570,478
	Night bill	297,476	95,985
	Tiffin bill	850,084	341,497
	Medical expenses	240,949	31,030
	Entertainment	254,724	292,168
	Carrying charges	91,950	88,245
	Clearing charges	934,640	395,434
	Carriage Inward	330,400	201,250
	Labour charges	57,710	15,100
	Courier Bill	1,290,422	-
	Fabric Test	1,430,899	-
	Insurance Premium	157,814	11,416
	Depreciation	4,023,813	2,531,444
		80,424,890	**44,452,356**

SHASHA GARMENTS LIMITED

Notes to the Financial Statements
for the year ended December 31, 2013

No.	Particulars	Amount 31.12.13	Amount 31.12.2012
15.	**Administrative Expenses**		
	Salary & Allowance	1,304,667	752,400
	Telephone bill	31,485	20,699
	Mobile card	35,469	31,040
	Internet Bill	84,666	60,000
	Computer Accessories	7,070	5,130
	Non-judicial stamps	183,745	70,580
	Forms & Others	251,584	580,440
	Postage & stamps	57,102	34,080
	Audit & Compliances fees	221,503	151,044
	Donation (BGMEA Savar Tragedy)	25,000	-
	Training Skill & Development	30,000	-
	Credit Rating Fees	115,000	-
	Uniform & Liveries	9,150	-
	Office Expenses	366,363	-
	Legal Fee	-	5,000
	Vat on Audit Fees	4,500	-
	Renewal & Registration	30,000	10,196
	Travelling and conveyance	190,762	163,645
	Photocopy	33,178	20,386
	Misc.expenses	330,475	350,806
	Buying House Commission	7,252,897	11,414,598
	Depreciation	1,729,433	1,084,904
		12,294,049	**14,754,948**
16.	**Commercial expenses**		
	Carriage outward	1,817,274	778,481
	Forwarding charges	1,905,414	895,246
	Trade promotion	363,450	106,050
	Freight charges	2,729,241	2,578,458
		6,815,379	**4,358,236**
17.	**Financial Expenses**		
	Bank Charges & Commission	3,851,653	2,554,681
	Discount	-	312,970
	Foreign Bank Charge	1,535,286	1,079,822
	Interest on PC	119,492	61,665
	Interest on SOD	78,550	1,499,906
	Interest on PAD	66,938	1,644
		5,651,919	**5,510,688**
18.	**Income Tax**		
	Income Tax for Core business@10%	3,620,021.79	544,743
	Income Tax for Other Income @ 37.50%	-	451,272
		3,620,022	**996,015**

SHASHA DENIMS LIMITED
And Its Subsidiary
Statement of Consolidate Financial Position
as at December 31, 2013, 2012,2011, 2010 and 2009 respectively

Auditors Report in persuance of Section 135(1) under para 24(1) of part II of the Third schedule of the companies Act, 1994. We have examined the Financial Statements of Shasha Denims Limited And Its Subsidiary for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 in pursuance of section 135(1) under para 24(1) of part II of the Third schedule of the Companies Act 1994, We report that;

ASSETS	TAKA				
	31.12.2013	**31.12.2012**	**31.12.2011**	**31.12.2010**	**31.12.2009**
NON-CURRENT ASSETS	**4,323,530,902**	**4,531,677,321**	**3,656,455,232**	**991,435,135**	**879,716,957**
Property, Plant & Equipment	3,903,523,432	4,103,717,126	3,283,053,738	971,479,165	852,691,957
Intangible Assets	4,010,802	2,274,604	1,121,250	1,166,667	-
Preliminary Expenses	371,090	371,090	371,090	112,180	-
Pre-operational Expenses	360,821,389	360,510,312	360,044,154	702,123	-
Investment in Associates	54,804,189	64,804,189	11,865,000	17,975,000	27,025,000
CURRENT ASSETS	**3,078,727,030**	**3,257,281,002**	**2,219,810,732**	**2,602,007,204**	**2,278,317,237**
Inventories	746,169,183	753,381,066	727,986,596	1,016,074,547	733,007,540
Materials in Transit	4,851,461	61,153,800	-	-	-
Accounts Receivable	1,946,184,187	2,099,224,378	1,029,729,537	672,678,643	522,826,920
Deposit for Share	65,331,540	58,103,620	25,563,499	597,466,150	739,746,615
Advance, Deposit & Prepayments	215,337,998	190,603,600	134,744,324	69,424,389	59,908,050
Loan to Others	-	181,225	30,050,000	-	6,062,574
L/C Margin-Premier Bank Ltd.	-	-	15,037,123	6,892,756	-
Cash and Cash Equivalent	100,852,661	94,633,313	256,699,653	239,470,719	216,765,538
TOTAL	**7,402,257,932**	**7,788,958,323**	**5,876,265,964**	**3,593,442,339**	**3,158,034,194**

EQUITY AND LIABILITIES					
CAPITAL & RESERVE	**2,121,382,672**	**1,972,994,500**	**1,545,857,654**	**1,046,901,178**	**965,736,111**
Share Capital	400,635,000	400,635,000	222,575,000	222,575,000	222,575,000
Retained Earnings	1,720,747,672	1,572,359,500	1,323,282,654	824,326,178	743,161,111
Revaluation Surplus-STL	**873,893,122**	**851,338,052**	-	-	-
Non Controlling Interest	**196,006,382**	**235,224,745**	**133,509,364**	**300,000**	**-**
NON CURRENT LIABILITIES	**1,339,076,690**	**1,602,404,327**	**1,876,216,778**	**123,609,981**	**403,195,446**
Long Term Loan	848,563,118	1,069,523,247	1,298,528,031	123,609,981	403,195,446
Financial Liability	422,708,888	468,333,334	520,000,000		
Deferred Tax Liability	67,804,684	64,547,746	57,688,747	-	-
CURRENT LIABILITIES	**2,871,899,065**	**3,126,996,699**	**2,320,682,168**	**2,422,631,180**	**1,789,102,637**
Accounts Payable	23,980,042	18,112,329	13,458,667	11,413,280	5,240,249
Liability for Expenses	44,667,650	82,923,960	58,263,868	20,755,926	24,558,548
Provision for Tax	65,634,432	25,444,065	27,755,324	7,692,212	-
Provision for WPPF	19,845,144	14,338,764	6,687,704	-	-
Current Portion of Long Term Loan	66,927,435	70,583,743	150,142,109	150,001,186	-
Short Term Loan-Others	180,606,346	192,606,346	192,731,467	-	-
Short Term Loan-Bank	2,470,238,016	2,722,987,492	1,871,643,030	2,232,768,575	1,759,303,840
TOTAL	**7,402,257,932**	**7,788,958,323**	**5,876,265,964**	**3,593,442,339**	**3,158,034,194**
Net Asset Value Per Share	52.95	49.25	69.45	47.04	43.39
Fully Diluted Net Asset Value Per Share	44.13	41.04	32.15	21.78	20.09

Due to share split on November 27, 2011 of face value per share from Tk. 100.00 to Tk. 10.00. Restated NAV (per share of Tk. 10) for the years ended 31 December, 2010, and 2009 stood at Tk. 47.04 and Tk. 43.39 respectively.

Signed in terms of our separate report of even date

Sd/-
PINAKI & COMPANY
Chartered Accountants

SHASHA DENIMS LIMITED
And Its Subsidiary
Statement of Consolidate Comprehensive Income
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

PARTICULARS	TAKA				
	31.12.2013	**31.12.2012**	**31.12.2011**	**31.12.2010**	**31.12.2009**
Revenue	3,824,190,283	3,735,256,633	2,255,548,059	2,174,499,222	1,807,114,434
Less: Cost of Goods Sold	3,026,585,901	2,801,587,714	1,602,985,026	1,823,536,934	1,540,573,433
Gross Profit	**797,604,382**	**933,668,919**	**652,563,033**	**350,962,288**	**266,541,001**
Less: Administrative Expenses	85,498,376	80,312,932	49,820,136	49,691,906	50,448,421
Operating Profit	**712,106,006**	**853,355,987**	**602,742,897**	**301,270,382**	**216,092,580**
Less: Selling & Distribution Exp.	16,695,308	11,783,752	4,066,913	4,683,190	4,660,740
	695,410,697	**841,572,235**	**598,675,983**	**296,587,192**	**211,431,840**
Less: Financial Expenses	488,154,890	435,686,706	332,192,121	207,729,912	170,178,374
Net Profit after Operating & Financial Expenses	**207,255,807**	**405,885,529**	**266,483,862**	**88,857,280**	**41,253,467**
Gain (Loss) on disposal of Plant & Machineary	194,545	118,424	(16,087,096)	-	-
Net Profit/(Loss) before WPPF	**207,450,352**	**406,003,953**	**250,396,766**	**88,857,280**	**41,253,467**
Less: Provision for WPPF	12,194,084	7,651,060	6,687,704	-	-
Net Profit/(Loss) after WPPF	**195,256,268**	**398,352,893**	**243,709,063**	**88,857,280**	**41,253,467**
Add:Exchange Gain/(Loss)	(2,481,137)	464,525	-	-	-
	192,775,131	**398,817,418**	**243,709,063**	**88,857,280**	**41,253,467**
Add: Non-Operating Income	-	**880,930**			
Net Profit/(Loss) before stock dividend	**192,775,131**	**399,698,347**	**243,709,063**	**88,857,280**	**41,253,467**
Add: Stock Dividend	-	8,784,467	-	-	-
Net Profit/(Loss) before Income Tax	**192,775,131**	**408,482,814**	**243,709,063**	**88,857,280**	**41,253,467**
Less: Income Tax					
Current Tax	40,276,367	24,018,873	20,063,112	7,692,212	-
Deferred Tax	3,256,938	6,858,998	(86,741)	-	-
Net Profit/ (loss) for the year after Corporate Tax	**149,241,826**	**377,604,943**	**223,732,692**	**81,165,068**	**41,253,467**
	-	-	-	-	-
Net Profit/ (loss) for the year	**149,241,826**	**377,604,943**	**223,732,692**	**81,165,068**	**41,253,467**
Earning per Share (EPS) Basic	3.73	9.43	10.05	3.65	1.85
Fully Diluted Earning per Share (EPS)	3.10	7.85	4.65	1.69	0.86

Due to share split on November 27, 2011 of face value per share from Tk. 100.00 to Tk. 10.00. Restated EPS (per share of Tk. 10) for the years ended 31 December, 2010, and 2009 stood at Tk. 3.65 and Tk. 1.85 respectively.

Examined and found correct

Sd/-
PINAKI & COMPANY
Chartered Accountants

SHASHA DENIMS LIMITED
And Its Subsidiary
Statement of Consolidate Cash Flows
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

PARTICULARS	31.12.2013	31.12.2012	31.12.2011	31.12.2010	31.12.2009
Cash flow from operating activities					
Collection from Turnover	4,061,960,579	2,988,619,574	2,616,677,609	2,470,331,638	1,747,008,858
Payment for cost & other expenses	(2,829,215,020)	(2,840,940,757)	(1,344,703,807)	(2,292,652,527)	(1,608,243,947)
Financial Expenses	(531,368,514)	(461,526,105)	(479,102,335)	(207,729,912)	(170,178,374)
WPPF- Paid	(6,687,704)	-	-	-	-
Income Tax Paid	(491,506)	(27,257,126)	-	-	-
Net cash provided by operating activities	**694,197,835**	**(341,104,414)**	**792,871,467**	**(30,050,801)**	**(31,413,463)**
Cash flow from investing activities					
Acquisition of Fixed Assets	(111,810,356)	(240,234,686)	(43,795,953)	(1,178,304,844)	(18,707,775)
Investment in Assosiate	(600,000,000)	(30,939,189)	5,110,000	(650,000)	(800,000)
Pre-Operational Expenses	(311,077)	(466,158)	-	-	-
Deposit for Shares	325,062,399	(348,401,392)	(23,666,014)	81,978,065	(581,935,320)
Share Money Deposit	-	-	(46,585,317)	217,938,070	-
Received from Machinery Sale	1,310,000	5,493,326	8,300,000	-	-
Net Cash provided by investing activities	**(385,749,034)**	**(614,548,099)**	**(100,637,284)**	**(879,038,709)**	**(601,443,095)**
Cash flow from financing activities					
Loan to Others	181,225	29,868,775	(30,050,000)	6,062,574	21,833,834
Long Term Loan	(220,960,129)	(253,492,353)	(351,616,685)	398,585,274	1,072,023
Current Portion of Long Term Loan	(3,656,308)	(79,558,366)	140,923	(13,056,203)	-
Share Capital	610,000,000	15,000,000	-	-	-
Share Money Deposit	(332,620,317)	296,837,685	-	-	-
Financial Liability	(90,424,446)	(51,666,666)	-	320,000,000	-
Short-Term Loan (Others)	(12,000,000)	(125,121)	110,098,140	(3,759,500)	640,986,254
Short-Term Loan (Bank)	(252,749,476)	811,854,658	(425,496,571)	234,465,124	-
Net Cash provided by financing activities	**(302,229,452)**	**768,718,611**	**(696,924,193)**	**942,297,269**	**663,892,111**
Increase/(decrease) in cash and bank balances	**6,219,348**	**(186,933,901)**	**(4,690,010)**	**33,207,760**	**31,035,553**
Cash and bank balances on opening	**94,633,313**	**281,567,215**	**261,389,662**	**228,181,902**	**185,729,985**
Cash and bank balances on closing	**100,852,661**	**94,633,313**	**256,699,653**	**261,389,662**	**216,765,538**

Examined and found correct
Sd/-
PINAKI & COMPANY
Chartered Accountants

Points to the Noted:

A) The Company was incorporation on October 28, 1996 and Converted to Public Limited Company on August 3, 1997.

B) The Company has started its operation from July 2000.

C) The Company declare dividend in the following years:

Amount in Taka

Particulars	31-Dec-13	31-Dec-12	31-Dec-11	31-Dec-10	30-Dec-09	31-Dec-08
Cash Dividend	Nil	Nil	Nil	Nil	Nil	Nil
Stock Dividend	Nil	1 : 0.2B	1 : 0.8B	Nil	Nil	Nil

D) The Statement of Assets and Liabilities (Statement of Financial Position) as at December 31, 2013, 2012, 2011, 2010 and 2009 of the Company has been duly certified by us.

E) The Statement of Operating Result (Statement of Comprehensive Income) for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 of the Company has been duly certified by us.

F) The Statement of Cash Flows for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 of the Company are enclosed and certified by us.

G) The Company has three subsidiaries named (1) Energis Power Corporation Ltd., (2) Shasha Textiles Ltd. and (3) Shasha Garments Ltd.

H) The Company did not prepare any accounts for any period subsequent to December 31, 2013.

I) Figures related to previous years have been rearranged where considered necessary.

J) No proceeds or parts of proceeds of the issue of share were applied directly to the Company in the purchase of any business.

Sd/-

Dhaka
Date: 03.07.2014

PINAKI & COMPANY
Chartered Accountants

SHASHA DENIMS LIMITED
Statement of Financial Position
as at December 31, 2013, 2012, 2011, 2010 and 2009 respectively

Auditors Report in persuance of Section 135(1) under para 24(1) of part II of the Third schedule of the companies Act, 1994. We have examined the Financial Statements of Shasha Denims Limited for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 in pursuance of section 135(1) under para 24(1) of part II of the Third schedule of the Companies Act 1994, We report that;

ASSETS	TAKA				
	31.12.2013	**31.12.2012**	**31.12.2011**	**31.12.2010**	**31.12.2009**
NON-CURRENT ASSETS	**1,596,364,409**	**1,002,603,982**	**851,503,271**	**939,868,793**	**879,716,957**
Property, Plant & Equipment	928,963,076	946,825,189	827,817,021	911,027,126	852,691,957
Intangible Assets	3,897,144	2,274,604	1,121,250	1,166,667	-
Investment in Associates	663,504,189	53,504,189	22,565,000	27,675,000	27,025,000
CURRENT ASSETS	**2,446,556,582**	**3,017,729,952**	**2,330,713,467**	**2,653,270,545**	**2,278,317,237**
Inventories	737,943,650	751,214,946	718,596,109	1,016,074,547	733,007,540
Materials in Transit	4,851,460	59,863,520	9,390,487	-	-
Accounts Receivable	824,714,998	1,021,464,185	565,928,775	672,678,643	522,826,920
Deposit for Share	692,463,568	1,017,525,967	681,434,564	657,768,550	739,746,615
Advance, Deposit & Prepayments	122,848,247	107,606,812	70,635,027	61,010,565	59,908,050
Loan to Others	-	181,225	30,050,000	-	6,062,574
L/C Margin-Premier Bank Ltd.	-	-	-	6,892,756	-
Cash and Cash Equivalent	63,734,658	59,873,296	254,678,505	238,845,485	216,765,538
TOTAL	**4,042,920,990**	**4,020,333,934**	**3,182,216,738**	**3,593,139,339**	**3,158,034,194**

EQUITY AND LIABILITIES

CAPITAL & RESERVE	**1,430,969,613**	**1,226,507,262**	**1,102,903,396**	**1,046,901,178**	**965,736,111**
Share Capital	400,635,000	400,635,000	222,575,000	222,575,000	222,575,000
Retained Earnings	1,030,334,613	825,872,262	880,328,396	824,326,178	743,161,111
NON CURRENT LIABILITIES	**130,002,909**	**86,705,178**	**129,450,907**	**123,609,981**	**403,195,446**
Long Term Loan	62,198,224	22,157,432	71,762,160	123,609,981	403,195,446
Deferred Tax Liability	67,804,684	64,547,746	57,688,747	-	-
CURRENT LIABILITIES	**2,481,948,468**	**2,707,121,494**	**1,949,862,435**	**2,422,628,180**	**1,789,102,637**
Accounts Payable	6,565,353	7,751,217	5,034,297	11,413,280	5,240,249
Liability for Expenses	30,278,909	26,110,060	19,861,453	20,752,926	24,558,548
Provision for Tax	61,018,395	24,448,050	27,755,324	7,692,212	-
Provision for WPPF	19,845,144	14,338,764	6,687,704	-	-
Current Portion of Long Term Loan	66,927,435	70,583,743	150,142,109	150,001,186	-
Short Term Loan	2,297,313,232	2,563,889,659	1,740,381,548	2,232,768,575	1,759,303,840
TOTAL	**4,042,920,990**	**4,020,333,934**	**3,182,216,738**	**3,593,139,339**	**3,158,034,194**
Net Asset Value Per Share	35.72	30.61	49.55	47.04	43.39
Fully Diluted Net Asset Value Per Share	29.76	25.51	22.94	21.78	20.09

Due to share split on November 27, 2011 of face value per share from Tk. 100.00 to Tk. 10.00. Restated NAV (per share of Tk. 10) for the years ended 31 December, 2010, and 2009 stood at Tk. 47.04 and Tk. 43.39 respectively.

Signed in terms of our separate report of even date

Sd/-
PINAKI & COMPANY
Chartered Accountants

SHASHA DENIMS LIMITED
Income Statement
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

			TAKA		
PARTICULARS	**31.12.2013**	**31.12.2012**	**31.12.2011**	**31.12.2010**	**31.12.2009**
Revenue (Export)	3,007,495,106	2,797,930,688	1,862,132,043	2,174,499,222	1,807,114,434
Less: Cost of Goods Sold	2,384,173,611	2,319,040,774	1,428,588,993	1,823,536,934	1,540,573,433
Gross Profit	**623,321,495**	**478,889,915**	**433,543,050**	**350,962,288**	**266,541,001**
Less: Administrative Expenses	65,076,697	59,262,019	44,139,124	49,691,906	50,448,421
Operating Profit	**558,244,798**	**419,627,896**	**389,403,926**	**301,270,382**	**216,092,580**
Less: Selling & Distribution Exp.	10,121,194	8,593,354	4,066,913	4,683,190	4,660,740
	548,123,603	**411,034,542**	**385,337,013**	**296,587,192**	**211,431,840**
Less: Financial Expenses	292,242,377	250,480,708	228,808,136	207,729,912	170,178,374
Net Profit after Operating & Financial Expenses	**255,881,226**	**160,553,833**	**156,528,877**	**88,857,280**	**41,253,467**
Gain (Loss) on disposal of Plant & Machineary	194,545	118,424	(16,087,096)	-	-
Net Profit/(Loss) before WPPF	**256,075,771**	**160,672,258**	**140,441,781**	**88,857,280**	**41,253,467**
Less: Provision for WPPF	12,194,084	7,651,060	6,687,704	-	-
Net Profit/(Loss) after WPPF	**243,881,687**	**153,021,198**	**133,754,077**	**88,857,280**	**41,253,467**
Add:Exchange Gain/(Loss)	493,947	464,525	-	-	-
Net Profit/(loss) before Tax	**244,375,634**	**153,485,723**	**133,754,077**	**88,857,280**	**41,253,467**
Less: Income Tax					
Current Tax	36,656,345	23,022,858	20,063,112	7,692,212	-
Deferred Tax	3,256,938	6,858,998	(86,741)	-	-
Net Profit/ (loss) for the year after Corporate Tax	**204,462,351**	**123,603,866**	**113,777,706**	**81,165,068**	**41,253,467**
Less: Dividend	-	-	-	-	-
Net Profit/ (loss) for the year	**204,462,351**	**123,603,866**	**113,777,706**	**81,165,068**	**41,253,467**
Earning per Share (EPS) Basic	5.10	3.09	5.11	3.65	1.85
Fully Diluted Earning per Share (EPS)	4.25	2.57	2.37	1.69	0.86

Due to share split on November 27, 2011 of face value per share from Tk. 100.00 to Tk. 10.00. Restated EPS (per share of Tk. 10) for the years ended 31 December, 2010, and 2009 stood at Tk. 3.65 and Tk. 1.85 respectively.

Examined and found correct

Sd/-
PINAKI & COMPANY
Chartered Accountants

SHASHA DENIMS LIMITED
Statement of Cash Flows
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

PARTICULARS	Taka				
	31.12.2013	**31.12.2012**	**31.12.2011**	**31.12.2010**	**31.12.2009**
Cash flow from operating activities					
Collection from Turnover	3,204,738,240	2,342,859,803	1,968,881,911	2,024,647,499	1,747,008,858
Payment for cost & other expenses	(2,306,134,465)	(2,414,945,206)	(1,118,452,993)	(2,084,924,873)	(1,608,243,947)
Financial Expenses	(292,242,377)	(225,993,139)	(228,808,136)	(207,729,912)	(170,178,374)
WPPF-Paid	(6,687,704)	-	-	-	-
Income Tax Paid	(86,000)	(26,330,132)	-	-	-
Net cash provided by operating activities	**599,587,694**	**(324,408,674)**	**621,620,782**	**(268,007,286)**	**(31,413,463)**
Cash flow from investing activities					
Fixed Assets	(82,088,013)	(208,585,491)	(28,280,580)	(141,183,863)	(18,707,775)
Investment in Assosiate	(610,000,000)	(30,939,189)	5,110,000	(650,000)	(800,000)
Deposit for Shares	325,062,399	(336,091,404)	(23,666,014)	81,978,065	(581,935,320)
Received from Machinery Sale	1,310,000	5,493,326	8,300,000	-	-
Net Cash provided by investing activities	**(365,715,614)**	**(570,122,758)**	**(38,536,594)**	**(59,855,798)**	**(601,443,095)**
Cash flow from financing activities					
Loan to Others	181,225	29,868,775	(30,050,000)	6,062,574	21,833,834
Long Term Loan	40,040,792	(74,092,297)	(51,847,821)	(116,528,075)	1,072,023
Current Portion of Long Term Loan	(3,656,308)	(79,558,366)	140,923	(13,056,204)	-
Short-Term Loan	(266,576,427)	823,508,111	(485,494,271)	473,464,735	640,986,254
Net Cash provided by financing activities	**(230,010,718)**	**699,726,223**	**(567,251,169)**	**349,943,030**	**663,892,111**
Increase/ (decrease) in cash and bank balances	**3,861,362**	**(194,805,209)**	**15,833,020**	**22,079,947**	**31,035,553**
Cash and bank balances on opening	**59,873,296**	**254,678,505**	**238,845,485**	**216,765,538**	**185,729,985**
Cash and bank balances on closing	**63,734,658**	**59,873,296**	**254,678,505**	**238,845,485**	**216,765,538**

Examined and found correct

Sd/-
PINAKI & COMPANY
Chartered Accountants

Points to the Noted:

A) The Company was incorporation on October 28, 1996 and Converted to Public Limited Company on August 3, 1997.

B) The Company has started its operation from July 2000.

C) The Company declare dividend in the following years:

Amount in Taka

Particulars	**31-Dec-13**	**31-Dec-12**	**31-Dec-11**	**31-Dec-10**	**30-Dec-09**	**31-Dec-08**
Cash Dividend	Nil	Nil	Nil	Nil	Nil	Nil
Stock Dividend	Nil	1 : 0.2B	1 : 0.8B	Nil	Nil	Nil

D) The Statement of Assets and Liabilities (Statement of Financial Position) as at December 31, 2013, 2012, 2011, 2010 and 2009 of the Company has been duly certified by us.

E) The Statement of Operating Result (Statement of Comprehensive Income) for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 of the Company has been duly certified by us.

F) The Statement of Cash Flows for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 of the Company are enclosed and certified by us.

G) The Company has three subsidiaries named (1) Energis Power Corporation Ltd., (2) Shasha Textiles Ltd. and (3) Shasha Garments Ltd.

H) The Company did not prepare any accounts for any period subsequent to December 31, 2013.

I) Figures related to previous years have been rearranged where considered necessary.

J) No proceeds or parts of proceeds of the issue of share were applied directly to the Company in the purchase of any business.

Sd/-

Dhaka
Date: 03.07.2014

PINAKI & COMPANY
Chartered Accountants

SHASHA DENIMS LIMITED
And Its Subsidiary
Statement of Ratio Analysis
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

Particulars	2013 Ratio	2012 Ratio	2011 Ratio	2010 Ratio	2009 Ratio
Liquidity Ratio					
1. Current Ratio	1.1	1.0	1.0	1.1	1.3
2. Quick Ratio	0.8	0.8	0.6	0.7	0.9
3. Time Interest Earned Ratio	2.5	3.0	2.8	2.5	2.3
4. Debt Equity Ratio	1.3	1.6	2.0	1.7	1.7
Operating Ratio					
1. A/C Receivable Turnover Ratio	2.0	1.8	2.2	3.2	3.5
2. Inventory Turnover Ratio	4.0	3.4	2.2	1.8	2.1
3. Assets Turnover Ratio	0.5	0.5	0.4	0.6	0.6
Profitability Ratio					
1. Gross Margin Ratio	20.9	25.0	28.9	16.1	14.7
2. Operating Income Ratio	18.2	22.5	26.5	13.6	11.7
3. Net Income Ratio	3.9	10.1	9.9	3.7	2.3
4. Return on Assets Ratio	2.0	4.8	3.8	2.3	1.3
5. Return on Equity Ratio	7.0	19.1	14.5	7.8	4.3
6. Earning per Share Ratio	3.7	9.4	10.1	3.6	1.9

Sd/-
PINAKI & COMPANY
Chartered Accountants

Dhaka
Date: 03.07.2014

SHASHA DENIMS LIMITED
And Its Subsidiary
Statement of Ratio Analysis
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

	Particulars		2013		2012		2011		2010		2009	
			Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
	Liquidity Ratio											
1.	Current Ratio	Current Assets	3,078,727,030	**1.1**	3,257,281,002	**1.0**	2,219,810,732	**1.0**	2,602,007,204	**1.1**	2,278,317,237	**1.3**
		Current Liability	2,871,899,065		3,126,996,699		2,320,682,169		2,422,628,180		1,789,102,637	
2.	Quick Ratio	Current Assets -Inventory	2,327,706,386	**0.8**	2,442,746,136	**0.8**	1,491,824,136	**0.6**	1,637,195,998	**0.7**	1,545,309,698	**0.9**
		Current Liability	2,871,899,065		3,126,996,699		2,320,682,169		2,422,628,180		1,789,102,637	
3.	Time Interest Earned Ratio	Income from Operation+Finance Cost	1,200,260,896	**2.5**	1,289,042,693	**3.0**	934,935,018	**2.8**	509,000,294	**2.5**	386,270,955	**2.3**
		Finance cost	488,154,890		435,686,706		332,192,121		207,729,912		170,178,374	
4.	Debt Equity Ratio	Total Debt	2,657,372,678	**1.3**	3,107,918,689	**1.6**	3,114,195,722	**2.0**	1,740,870,081	**1.7**	1,632,697,239	**1.7**
		Equity	2,121,382,672		1,972,994,500		1,545,857,654		1,046,901,178		965,736,111	
	Operating Ratio											
1.	A/C Receivable Turnover Ratio	Sales	3,824,190,283	**2.0**	3,735,256,633	**1.8**	2,255,548,059	**2.2**	2,174,499,222	**3.2**	1,807,114,434	**3.5**
		Receivable	1,946,184,187		2,099,224,378		1,029,729,537		672,678,643		522,826,920	
2.	Inventory Turnover Ratio	Cost of Good Sold	3,026,585,901	**4.0**	2,801,587,714	**3.4**	1,602,985,026	**2.2**	1,823,536,934	**1.8**	1,540,573,433	**2.1**
		Inventory	751,020,644		814,534,866		727,986,596		1,016,074,547		733,007,540	
3.	Assets Turnover Ratio	Sales	3,824,190,283	**0.5**	3,735,256,633	**0.5**	2,255,548,059	**0.4**	2,174,499,222	**0.6**	1,807,114,434	**0.6**
		Total Assets	7,402,257,932		7,788,958,323		5,876,265,964		3,593,139,339		3,158,034,194	
	Profitability Ratio											
1.	Gross Margin Ratio	Gross Profit	797,604,382	**20.9**	933,668,919	**25.0**	652,563,033	**28.9**	350,962,288	**16.1**	266,541,001	**14.7**
		Sale	3,824,190,283		3,735,256,633		2,255,548,059		2,174,499,222		1,807,114,434	
2.	Operating Income Ratio	Operating Profit	695,410,697	**18.2**	841,572,235	**22.5**	598,675,983	**26.5**	296,587,192	**13.6**	211,431,840	**11.7**
		Total Operating Revenue	3,824,190,283		3,735,256,633		2,255,548,059		2,174,499,222		1,807,114,434	
3.	Net Income Ratio	Profit after Tax	149,241,826	**3.9**	377,604,943	**10.1**	223,732,692	**9.9**	81,165,068	**3.7**	41,253,467	**2.3**
		Total Operating Revenue	3,824,190,283		3,735,256,633		2,255,548,059		2,174,499,222		1,807,114,434	
4.	Return on Assets Ratio	Profit after Tax	149,241,826	**2.0**	377,604,943	**4.8**	223,732,692	**3.8**	81,165,068	**2.3**	41,253,467	**1.3**
		Total Assets	7,402,257,932		7,788,958,323		5,876,265,964		3,593,139,339		3,158,034,194	
5.	Return on Equity Ratio	Profit after Tax	149,241,826	**7.0**	377,604,943	**19.1**	223,732,692	**14.5**	81,165,068	**7.8**	41,253,467	**4.3**
		Share Holders Equity	2,121,382,672		1,972,994,500		1,545,857,654		1,046,901,178		965,736,111	
6.	Earning per Share Ratio	Profit after Tax	149,241,826	**3.7**	377,604,943	**9.4**	223,732,692	**10.1**	81,165,068	**3.6**	41,253,467	**1.9**
		No of shares	40,063,500		40,063,500		22,257,500		22,257,500		22,257,500	

SHASHA DENIMS LIMITED
Statement of Ratio Analysis
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

Particulars	2013 Ratio	2012 Ratio	2011 Ratio	2010 Ratio	2009 Ratio
Liquidity Ratio					
1 Current Ratio	**1.0**	**1.1**	**1.2**	**1.1**	**1.3**
2 Quick Ratio	**0.7**	**0.8**	**0.8**	**0.7**	**0.9**
3 Time Interest Earned Ratio	**2.9**	**2.7**	**2.7**	**2.5**	**2.3**
4 Debt Equity Ratio	**1.2**	**1.6**	**1.6**	**1.1**	**2.1**
Operating Ratio					
1 A/C Receivable Turnover Ratio	**3.6**	**2.7**	**3.3**	**3.2**	**3.5**
2 Inventory Turnover Ratio	**3.2**	**2.9**	**2.0**	**1.8**	**2.1**
3 Assets Turnover Ratio	**0.7**	**0.7**	**0.6**	**0.6**	**0.6**
Profitability Ratio					
1 Gross Margin Ratio	**20.7**	**17.1**	**23.3**	**16.1**	**14.7**
2 Operating Income Ratio	**18.2**	**14.7**	**20.7**	**13.6**	**11.7**
3 Net Income Ratio	**6.8**	**4.4**	**6.1**	**3.7**	**2.3**
4 Return on Assets Ratio	**5.1**	**3.1**	**3.6**	**2.3**	**1.3**
5 Return on Equity Ratio	**14.3**	**10.1**	**10.3**	**7.8**	**4.3**
6 Earning per Share Ratio	**5.1**	**3.1**	**5.1**	**3.6**	**1.9**

Sd/-
PINAKI & COMPANY
Chartered Accountants

Dhaka
Date: 03.07.2014

SHASHA DENIMS LIMITED
Statement of Ratio Analysis
for the year ended December 31, 2013, 2012, 2011, 2010 and 2009 respectively

	Particulars		2013 Amount	2013 Ratio	2012 Amount	2012 Ratio	2011 Amount	2011 Ratio	2010 Amount	2010 Ratio	2009 Amount	2009 Ratio
	Liquidity Ratio											
1.	Current Ratio	Current Assets	2,446,556,582	**1.0**	3,017,729,952	**1.1**	2,330,713,467	**1.2**	2,653,270,545	**1.1**	2,278,317,237	**1.3**
		Current Liability	2,481,948,468		2,707,121,493		1,949,862,435		2,422,628,180		1,789,102,637	
2.	Quick Ratio	Current Assets -Inventory	1,703,761,471	**0.7**	2,206,651,486	**0.8**	1,602,726,871	**0.8**	1,637,195,998	**0.7**	1,545,309,698	**0.9**
		Current Liability	2,481,948,468		2,707,121,493		1,949,862,435		2,422,628,180		1,789,102,637	
3.	Time Interest Earned Ratio	Income from Operation+Finance Cost	850,487,175	**2.9**	670,108,604	**2.7**	618,212,062	**2.7**	509,000,294	**2.5**	386,270,955	**2.3**
		Finance cost	292,242,377		250,480,708		228,808,136		207,729,912		170,178,374	
4.	Debt Equity Ratio	Total Debt	1,762,557,024	**1.2**	1,943,066,514	**1.6**	1,756,168,369	**1.6**	1,196,776,156	**1.1**	2,022,933,390	**2.1**
		Equity	1,430,969,613		1,226,507,262		1,102,903,396		1,046,901,178		965,736,111	
	Operating Ratio											
1.	A/C Receivable Turnover Ratio	Sales	3,007,495,106	**3.6**	2,797,930,688	**2.7**	1,862,132,043	**3.3**	2,174,499,222	**3.2**	1,807,114,434	**3.5**
		Receivable	824,714,998		1,021,464,185		565,928,775		672,678,643		522,826,920	
2.	Inventory Turnover Ratio	Cost of Good Sold	2,384,173,611	**3.2**	2,319,040,774	**2.9**	1,428,588,993	**2.0**	1,823,536,934	**1.8**	1,540,573,433	**2.1**
		Inventory	742,795,110		811,078,466		727,986,596		1,016,074,547		733,007,540	
3.	Assets Turnover Ratio	Sales	3,007,495,106	**0.7**	2,797,930,688	**0.7**	1,862,132,043	**0.6**	2,174,499,222	**0.6**	1,807,114,434	**0.6**
		Total Assets	4,042,920,990		4,020,333,934		3,182,216,739		3,593,139,339		3,158,034,194	
	Profitability Ratio											
1.	Gross Margin Ratio	Gross Profit	623,321,495	**20.7**	478,889,915	**17.1**	433,543,050	**23.3**	350,962,288	**16.1**	266,541,001	**14.7**
		Sale	3,007,495,106		2,797,930,688		1,862,132,043		2,174,499,222		1,807,114,434	
2.	Operating Income Ratio	Operating Profit	548,123,603	**18.2**	411,034,542	**14.7**	385,337,013	**20.7**	296,587,192	**13.6**	211,431,840	**11.7**
		Total Operating Revenue	3,007,495,106		2,797,930,688		1,862,132,043		2,174,499,222		1,807,114,434	
3.	Net Income Ratio	Profit after Tax	204,462,351	**6.8**	123,603,866	**4.4**	113,777,706	**6.1**	81,165,068	**3.7**	41,253,467	**2.3**
		Total Operating Revenue	3,007,495,106		2,797,930,688		1,862,132,043		2,174,499,222		1,807,114,434	
4.	Return on Assets Ratio	Profit After Tax	204,462,351	**5.1**	123,603,866	**3.1**	113,777,706	**3.6**	81,165,068	**2.3**	41,253,467	**1.3**
		Total Assets	4,042,920,990		4,020,333,934		3,182,216,739		3,593,139,339		3,158,034,194	
5.	Return on Equity Ratio	Profit after Tax	204,462,351	**14.3**	123,603,866	**10.1**	113,777,706	**10.3**	81,165,068	**7.8**	41,253,467	**4.3**
		Share Holders Equity	1,430,969,613		1,226,507,262		1,102,903,396		1,046,901,178		965,736,111	
6.	Earning per Share Ratio	Profit after Tax	204,462,351	**5.1**	123,603,866	**3.1**	113,777,706	**5.1**	81,165,068	**3.6**	41,253,467	**1.9**
		No of shares	40,063,500		40,063,500		22,257,500		22,257,500		22,257,500	

AUDITORS' ADDITIONAL DISCLOSURE

First Query:

1. It appears from auditors' report under section 135(1), Para 24(1) of Part-II of the Third Schedule of the Companies Act,1994 that net cash provided from operating activities shows a negative balance of Tk. 32,44,08,674/-, Tk. 26,80,07,286/-, Tk.3,14,13,463/-& Tk. 2,49,90,769/- for the year ended on December 31, 2012, 2010, 2009& 2008 respectively and it also appears from the consolidated cash flows that net cash provided from operating activities shows a negative balance of Tk. 34,11,04,414/-,Tk. 3,00,50,801/-, Tk. 3,14,13,463/-& Tk. 2,49,90,769/- for the year ended on December 31, 2012, 2010, 2009& 2008 respectively which is also a threat for the Company to continue as a going concern. Provide auditors' explanation on the above with reasons for such negative cash flows;

   Auditor's Response*: Shasha Denims Limited is a 100% export-oriented denim fabric manufacturer. Its exports are made through deferred (90 to 120 days) L/Cs for which export proceeds receipts are deferred for a certain period. Since company's business has grown significantly over the last few years, it has had to maintain greater level of inventory to cope up with the increased sales and to maintain the uninterrupted production. As a consequence, inventory & accounts receivables increased than that of previous year and cash flow from operating activities in last few years showed negative figures. This trend is just an impact of the continuous growth of the Company's business that would not cast any sort of doubt on the going concern assumption, since the entire receivables are good and guaranteed by corresponding banks.*

2. It appears from statement of comprehensive income of Energis Power Corporation Limited (one of the subsidiaries of Shasha Denims Limited) for the period ended September 30, 2013 that there is a net loss of Tk. 5,42,18,362/- which is a threat for the Company to continue as a going concern. It also appears from statement of cash flows of Energis Power Corporation Limited that net cash provided from operating activities shows a negative balance of Tk. 2,64,81,613/- for the year ended on December 31, 2012 which is also a threat for the Company to continue as a going concern. Provide auditors' explanation on the above with reasons;

   Auditor's Response: *The figure of net loss appears for temporary shutdown due to renewal of power purchase agreement with BPDB of Engergis Power Corporation Ltd. since 5th May 2013 and also because of non release of receivables by BPDB which ultimately created negative operating cash flow. However, in order to salvage the damage new arrangement of 5 (five) years along with a capacity of 35-55 MW has been granted by BPDB and accordingly an agreement has been signed.*

3. It appears from note 3.04 of Shasha Denims Limited for the period ended September 30, 2013 that depreciation rate during this period has been restructured/restated which is not clear. Please disclose the basis of such restructuring and also mention the impact of such restructuring on EPS, NAV and net profit after tax for the period.

   Auditor's Response: *Actually depreciation rate has been continuously maintained. But mistakenly mentioned in the note 3.4 as restructured.*

4. It appears from note 3.10 of Shasha Denims Limited for the period ended September 30, 2013 that there is a investment in equity of Tk. 66,35,04,189/- and share money deposit of Tk. 53,06,46,598/- by Shasha Denims Limited in 13 (Thirteen) associate/subsidiary Companies among which 8 (Eight) Companies are not in commercial operation. Provide justification and reason of such huge investment in the Companies which are not in commercial operation and also mention the opportunity loss of such investment;

   Auditor's Response: *Since we found justifiable legal evidence of equity investment by Shasha Denims Ltd. the same ought to be incorporated in the financial statement of the Company. However our observations are detailed as under:*

Sl.	Related Parties	Equity for the period ended September 30,2013	Share Money Deposit	Total Tk.	Remarks
1	*Energis Power Corporation Ltd.*	*551,000,000*	*432,440,839*	*983,440,839*	*In operation*
2	*Shasha Garments Ltd.*	*15,000,000*	*5,533,486*	*20,533,486*	
3	*Cider Education Services Ltd.*	*9,990,000*	*6,579,960.00*	*16,569,960*	
4	*Form Icon Limited*	-	*58,233,670*	*58,233,670*	*Not in operation*
5	*Superior Footwear Co.Ltd.*	*15,939,189*	-	*15,939,189*	
6	*Trade Matrix Bangladesh Ltd.*	*300,000*	-	*300,000*	
7	*Energis Ventures Ltd.*	*300,000*	-	*300,000*	
8	*Energis Holdings Ltd.*	*350,000*	-	*350,000*	
9	*Shasha Textiles Ltd.*	*69,700,000*	*27,403,983*	*97,103,983*	
10	*Shasha Apparels Ltd.*	*600,000*	*125,500*	*725,500*	
11	*Shasha Spinning Ltd.*	*25,000*	*329,160*	*354,160*	
12	*Telstar Communication*	*300,000*	-	*300,000*	
Total		***663,504,189***	***530,646,598***	***1,194,150,787***	

SDL has invested Tk. 119.41crore in above mentioned 12 companies out of which three companies are in operation with 85.45% of the total mentioned investment and all of them are profitable concern. It is mentioned that the balance of Tk. Tk. 17.37 crore SDL has invested in 9 non-operating companies of which Tk. 9.71 crore is invested in Shasha Textiles Ltd and Tk. 5.82 crore in Form Icon Limited. The operation of Shasha textiles Ltd is delayed due to Gas connection and Form Icon will start their operation within six months.

5. **Questions:** It appears from note 3.16 of Shasha Denims Limited for the period ended September 30, 2013 that the Company has created a fund for workers named WPPF, but total provisions for this fund and disbursement among workers for the last 2 (Two) years is not clear from the notes or audited financials. Please mention the breakup of last 2 (Two) years provisions and disbursement regarding WPPF and also disclose whether this fund is formed, managed, used (distributed) and invested as per section 234,235,240 and 242 of Bangladesh Labor Law, 2006;

   Auditor's Response: *We were reported that the amount is in process of payment in cash. However a significant amount of Tk. 6,687,704 has already been cleared by this time.*

6. It appears from note 4 of Shasha Denims Limited for the period ended September 30, 2013 that depreciation on additional fixed assets has been charged for 6 (Six) months which is not disclosed;

   Auditor's Response: *The matter appeared mistakenly out of disclosure.*

7. It appears from note 6 of Shasha Denims Limited for the period ended September 30, 2013 that quantity-wise schedule of inventory is not disclosed as per requirement of Schedule XI, Part II of the Companies Act, 1994 as well as information regarding inventories (mentioning quantity of each item) as per requirement of Schedule XI of the Act;

   Auditor's Response: *Please observe the item wise schedule of inventory as enclosed with the financial statement under Annexure-D*

8. It appears from note 7 of Shasha Denims Limited for the period ended September 30, 2013 that the there is materials in transit of Tk. 1,18,82,087/-. Please disclose the item and current status;

   Auditor's Response: *The details of item wise material in transit are stated under:*

Item Name	***L/C No:***	***Amount***	***Goods Receive***
Yarn	*208113020135*	*5,337,548*	*03.10.13*
Chemical	*208113010164*	*2,260,050*	*01.11.13*
Chemical	*208112020140*	*2,589,600*	*01.10.13*
Spare Parts	*208113010214*	*1,694,889*	*09.11.13 & 09.01.14*

9. It appears from note 10 to the financial statements of Shasha Denims Limited for the period ended September 30, 2013 that there is an advance against flat purchase of Tk. 1,52,11,925/- and another advance against office space of Tk. 2,47,45,000/-. Provide the current status of these advances;

Auditor's Response: *The referred flat are in process of completion. By this time 1 (one) flat has been handed over. The advance for office space has not been materialized resulting which Tk. 1,00,00,000/- has been found refunded and the rest is in process of realization.*

10. It appears from note 15, 19 & 20 to the financial statements of Shasha Denims Limited for the period ended September 30, 2013 that total loan (short term, long term & accepted liability against raw materials) of the parent Company is Tk. 238,62,53,067/- and it stands Tk. 356,56,81,356/- including the loan taken by subsidiaries. Provide justification of the Company's going into IPO with this massive loan burden and also mention the prospect of the investors to invest in such Company;

Auditor's Response*: The Company goes for IPO on the basis of its both subjective and objective condition. More specifically production capacity, vision of the management, growth of earnings and overall local and global atmosphere as a whole induces the sponsors to take due initiative by way of maximum utilization of positive points enabled the sponsor of the Company to go for initial IPO. Shasha denims Limited (denim Fabric Manufacturer) earned profit of Tk. 107.82 crore, Shasha Garments Limited (100% export oriented garments industry) earned profit of Tk. 6.40 crore and energies power corporation Ltd. (55 MW power Plant) earned profit of Tk. 60.54 crore since inception to 2012. The profit Energis power earned is only in three years. All the companies are profitable concerns and has no classified loan to any of its bank. After servicing all the financial charges the companies made profit of Tk. 174.76 crore. Therefore, the Company will be able provide benefit to its prospective investors.*

11. It appears from note 22.3 to the financial statements of Shasha Denims Limited for the period ended September 30, 2013 that there is an expense of Tk. 33,39,010/- named BEPZA rent during the period 01.01.2013 to 30.09.2013 which was Tk. 68,37,583/- during the period 01.01.2012 to 30.09.2012. Explain the reason of such decline in expense of same item compare to the previous period;

Auditor's Response: *Because of the release of one rented go down of the Company under the disposal of the BEPZA authority, rental expenses naturally decreased.*

12. Year-wise break-up of interest charged on different bank loans, capitalization of loan interest and interest charged as financial expenses on the income statement;

Auditor's Response:
Year-wise break-up of interest charged on different bank loans, capitalization of loan interest and interest charged as financial expenses on the income statement is stated as under:

INTEREST	2008	2009	2010	2011	2012
Sonali Bank Ltd., Local Office, Proj.Loan:SB#1377	2,746,729	330,339	661,044	-	-
Sonali Bank Ltd., Local Office, Proj.Loan:SB#1377A	2,278,229	1,520,481	-	-	-
Sonali Bank Ltd., Local Office,Proj.Loan:SB#9886	14,113,043	11,613,780	8,680,468	6,105,534	2,910,594
Sonali Bank Ltd., Local Office,Proj.Loan:SB#1388	4,925,041	4,173,866	3,324,373	2,490,379	1,660,694
IFIC Bank Ltd., Gulshan Branch,Proj.Loan # U-1	3,997,850	2,375,581	616,105	-	-
IFIC Bank Ltd., Gulshan Branch,Proj.Loan # U-2	8,936,927	7,250,690	4,976,663	2,984,611	610,227
BDBL Proj.Loan # U-1	1,498,913	440,113	82,227	-	-
BDBL Proj.Loan # U-2	11,462,545	9,767,870	7,842,043	6,154,279	4,782,576
Sonali Bank Ltd., Local Office, Interest on CCHP-1425/1249	24,331,873	25,135,396	25,931,418	26,575,411	44,422,596
Bank Asia Ltd., Corporate Branch, Interest on Loan A/C	1,022,381	14,088,067	15,320,535	31,362,305	39,585,409
Bank Asia Ltd., Corporate Branch, Interest on OD-692	6,146,640	8,868,329	9,026,867	10,702,874	21,766,098
Bank Asia Ltd.,Int. on OAP A/C	-	-	8,335,401	11,158,252	22,755,704
Bank Asia Ltd., Corporate Branch, Interest on OD A/C	-	3,900,786	3,832,653	5,802,959	-
Bank Asia Ltd.,Int. on Term Loan	-	-	4,023,803	7,606,991	5,979,128
Bank Asia Ltd.,Int. on EDF	-	-	-	1,697,757	-
Prime Bank Ltd. SOD A/C	2,836,976	4,736,699	5,113,385	7,629,520	-
The Premier Bank Ltd., Int. on OD	-	-	26,185,993	46,852,166	48,538,550
The Premier Bank Ltd, Interest on OAP A/C	-	-	-	1,950,628	4,951,393
United Commercial Bank Ltd., SOD A/C	16,435	2,612,878	2,479,020	2,884,395	-
United Commercial Bank Ltd., Interest on 546 A/C	245,460	-	-	-	-
United Commercial Bank Ltd., Interest on OAP A/C	-	873,310	-	-	-
PAD A/C	-	27,670	20,645	2,681	
United Commercial Bank Ltd., Interest on OD-9128	-	32,285,501	23,112,183	-	-
IPDC- Interest on Loan A/C	5,371,199	10,565,069	16,642,424	8,999,266	14,523,478
Total	**89,930,240**	**140,566,426**	**166,207,251**	**180,960,008**	**212,486,446**

13. Detail break up of payment for cost & other expense of Tk. 175,70,49,720/- as shown in the cash flows statement of Shasha Denims Limited for the period ended September 30, 2013;

Auditor's Response: Details breakup of Cost and other expenses are stated below:

Description	***Amount***
Materials Purchase-Yarn	*(1,229,348,240)*
CIF Cost	*(27,224,297)*
Materials Purchase-Chemical	*(202,349,329)*
CIF Cost	*(4,481,089)*
Spare Parts Purchase	*(49,799,381)*
Fuel, Oil & Lubricants	*(16,718,910)*
Factory Overhead	*(280,490,380)*
Depreciation	*70,715,164*
Administrative Expenses	*(48,406,212)*
Depreciation	*1,469,716*
Selling & Distribution	*(8,089,719)*
Accounts Payable	*(2,766,493)*
Adv. Deposit & Prepayment	*(4,439,553)*
Liability for Expenses	*4,927,406*
Packing Materials Purchase	*(8,029,836)*
Materials in Transit	*47,981,433*
	(1,757,049,720)

14. It appears from the notes to the consolidated financial statements of Shasha Denims Limited for the period ended September 30, 2013 that applicable BAS & BFRS for consolidation are not mentioned anywhere.

Auditor's Response: *Though not mentioned, the consolidated financial statements have been prepared in accordance with BAS 27.*

15. Details break up of non-controlling interest of Tk. 20,03,10,625/-as shown bin the consolidated financial statements of Shasha Denims Limited for the period ended September 30, 2013;

Auditor's Response*: The details of Non-controlling interest are stated under:*

Sl.	***Description***	***Amount***
1	*Energis Power Corporation Ltd.*	*193,311,072*
2	*Shasha Garments Ltd.*	*2,924,581*
3	*Shasha Textiles Ltd.*	*4,074,973*
	Total	***200,310,625***

16. It is observed from the audited financial statements of Energis Power Corporation Limited (one of the subsidiaries of Shasha Denims Limited) that account receivables seem very inconsistent with revenue. The comparative position is presented below:

Particulars	**September 30, 2013**		**September 30, 2012**	
Sales	31,87,75,674/-	100%	71,28,90,329/-	100%
Account receivables	96,34,33,471/-	302.23%	104,11,17,065/	146.04%

From the above table it is observed that on an average 224.14% of total sales are on credit. This indicates that current assets of the Company are highly blocked and working capital management of the Company is not efficient. Provide explanation and reason in this regards

Auditor's Response: *It appears because of non release of receivables due to temporary renewal of the plant since 5th may 2013. BPDB already released Tk.27 crore on Tuesday, March 11, 2014 and the rest amount will be released in shorter period.*

17. It appears from note 3.04 to the financial statement of Energis Power Corporation Limited for the period ended September 30, 2013 that accounts receivables consist of unbilled revenue which is not clear. Mention date wise break up of unbilled revenue and also give reason for not billing;

Auditor's Response: The details of unbilled revenues as given below**:**

Month	*Amount in USD*	*Amount In BDT*
October,2012	*998,252*	*80,838,478*
November,2012	*971,195*	*78,744,505*
December,2012	*979,036*	*77,639,989*
January,2013	*991,919*	*77,416,226*
February,2013	*999,835*	*77,844,119*
March,2013	*991,661*	*76,614,666*
April,2013	*974,275*	*74,785,722*
May,2013	*158,138*	*12,114,941*
Total	***7,064,311***	***555,998,645***

Disputed Amount-Fuel

Month	*Amount in USD*	*Amount In BDT*
May.2011	*497,544*	*37,315,114*
June.2011	*485,141*	*36,384,924*
July.2011	*444,521*	*33,338,504*
August.2011	*448,157*	*33,611,202*
September.2011	*458,156*	*37,009,871*
October.2011	*458,825*	*37,063,871*
Nov.11 to Feb.12	*2,372,416*	*192,711,340*
Total	***5,164,760***	***407,434,826***
Grand Total		***963,433,471***

18. It appears from note 6 to the financial statement of Energis Power Corporation Limited for the period ended September 30, 2013 that accounts receivables consist disputed deduction-fuel of Tk. 40, 74, 34,826/- which is not clear. Provide auditor's clarification and break up for this item;

Auditor's Response:

Disputed Amount-Fuel

Month	*Amount in USD*	*Amount In BDT*
May.2011	*497,544*	*37,315,114*
June.2011	*485,141*	*36,384,924*
July.2011	*444,521*	*33,338,504*
August.2011	*448,157*	*33,611,202*
September.2011	*458,156*	*37,009,871*
October.2011	*458,825*	*37,063,871*
Nov.11 to Feb.12	*2,372,416*	*192,711,340*
Total	***5,164,760***	***407,434,826***

19. It appears from note 7.1 to the financial statement of Energis Power Corporation Limited for the period ended September 30, 2013 that there is an advance to Energis Ventures Ltd. of Tk. 4,33,56,367/- and another advance to Montasir Billah Shahariar of Tk. 31,06,900/- which is not clear. Provide nature and current status of these advances;

Auditor's Response: *Energis Ventures Ltd. is a concern of Shasha Denims Ltd. Amount was given to Energis Ventures Ltd. as loan to related holding. Advance of Tk. 31,06,900 was paid to Montasir Billah Shahriar as advance against land which will be acquired for future power plant.*

20. It appears from note 16 to the financial statement of Energis Power Corporation Limited for the period ended September 30, 2013 that the Company has given short term loan of Tk. 18,66,27,486/- to Asain Entech Power Corporation Limited, Energis Holdings Limited & Dr. Moinul Islam Mahmud. Provide justification of giving loan by a losing concern and also mention interest receivable on such loan and current status;

Auditor's Response: *All the amounts were not given but taken by the Energis Power Corporation Ltd. on definite business proposition. The amount is in the process of regular clearance.*

21. It appears from statement of changes in shareholders' equity of Energis Power Corporation Limited for the period ended September 30, 2013 thatshare capital increased by Tk. 55,00,00,000/- but share money deposit decreased by Tk. 44,39,48,247/- and there is no addition in share money deposit during the period which is not clear;

Auditor's Response:
It appears from the record that the share money deposit in the name of Shasha Denims Ltd. stood at taka 87.62 Crore as on 31-12-2012. An additional amount of taka 10.62 Crore has been provided by Shasha Denims Ltd. which ultimately showed a share money deposit balance of taka 98.24. Out of the said amount share capital has been raised at taka 55 crore in the name of Shasha Denims Ltd. Naturally the balance stood at taka 43.24 crore.

22. It appears from statement of comprehensive income of Energis Power Corporation Limited for the period ended September 30, 2013 that there is an item named exchange loss of Tk. 35,90,884/- which is not clear. Provide break up and nature of this item;

Auditor's Response: *The exchange loss arises due to fluctuation of foreign currency between billing date and realization date.*

23. Details break up of payment for cost & other expense of Tk. 9,60,54,422/- and share money deposit of Tk. 38,59,98,248/- as shown in the statement of cash flows of Energis Power Corporation Limited;

Auditor's Response: *For your clear understanding we enclose a revised cash flow statement detailing the payment for cost and other expenses.*

24. It appears from the statement of financial position of Shasha Textiles Limited that there is an item named revaluation surplus of Tk. 87,76,68,095/- was transferred to reserve but no provision for differed tax made during the period.

Auditor's Response: *Calculation of deferred tax did not arise because of the non operating of the unit under reference.*

25. It appears from note 6 to the financial statements of Shasha Textiles Limited for the period ended September 30, 2013 that there is an advance of land & land development of Tk. 88,95,028/-. Provide current status of this advance;

Auditor's Response: *Amount paid for land purchase in various sellers in Trishal, Maymensing area.*

26. It appears from note 5 to the financial statements of shahsa garments limited for the period ended September 30,2013 that there is an investment of tk.1,00,00,000 in orient leather complex Limited and Tk.2,70,00,000 in shasha denims limited provide nature, benefit received and terms & conditions of these investment.

Auditor's Response*: The investment of Shasha Garments Ltd. in Shasha Denims Ltd. is being adjusted out of dividend declared from time to time. As regards investment in Orient Leather & Complex Ltd., the amount appeared to be settled by way of refund which is in process.*

27. Details beak up payment for cost & other expense of Tk. 33,83,32,062/- as shown in the cash flow statement of Shasha Garments Limited;

Auditor's Response: *Details break up of Payment & Cost for Other Expenses as stated under:*

Description	***Amount***
Purchase	*(276,546,760)*
Factory over head	*(53,109,769)*
Depreciation	*2,994,209*
Administrative Expenses	*(9,562,663)*
Depreciation	*1,283,232*
Commercial Expenses	*(5,318,087)*
Financial Expenses	*(4,062,825)*
Materials In Transit	*1,290,280*
Accounts Payable	*4,587,880*
Liability for Expenses	*112,441*
Total	***(338,332,062)***

28. Details break up of accounts receivables of Tk. 1,60,11,349/- of Shasha Garments Limited;

Auditor's Response: *Details breakup of accounts receivable as stated under:*

FBP #	***FBP Date***	***Inv. #***	***Qty***	***Value***	***Amount***	***Realized Date***
258/13	*27.08.13*	*SGL/SAL/91/18/13*	*2,008*	*14,457.60*	*1,107,452.16*	*07.10.13*
267/13	*10.09.13*	*SGL/LUS/93/21/13*	*13,640*	*99,013.00*	*7,584,394.80*	*31.10.13*
284/13	*19.09.13*	*SGL/TDL/94/22/13*	*4,284*	*25,609.75*	*1,965,292.22*	*11.12.13*
283/13	*23.09.13*	*SGL/TDL/95/22/13*	*3,792*	*22,070.78*	*1,693,711.66*	*31.10.13*
278/13	*24.09.13*	*SGL/LUS/97/21/13*	*6,000*	*47,700.00*	*3,660,498.00*	*31.10.13*
Total			***29,724***	***208,851.13***	***16,011,348.84***	

29. Details of turnover/sales mentioning itemized quantity and value as require under of schedule xi part ll, para 3 (a) of the companies act 1994

Auditor's Response: Please observe the details of turnover/sales as enclosed with the financial statement under **Annexure-C**

30. Provide Justification and valuation considering the EPS without extra- ordinary income

Auditor's Response:
Followings are the justification and valuation considering the EPS without extra- ordinary income:

1. Earnings per Share (EPS) on fully diluted basis (The total existing no. of shares):

Particulars	***Amount in Taka***
Net profit after Tax	*377,604,943*
No. of shares before IPO (as on February 28, 2014)	*48,076,200*
Earnings per Share (EPS)	***7.85***

2. Earnings per shares excluding extra-ordinary income or non-recurring income coming from other than core operations:

Particulars	***Amount in Taka***
Net profit before Tax	*408,482,814*
Less: Other Income	*880,930*
Net profit before tax except other income	***407,601,884***
Less: Provision for Taxation	*61,140,283*
Net profit after tax except other income	***346,461,601***
No. of shares before IPO (as on February 28, 2014)	*48,076,200*
Earnings per Share (EPS)	***7.21***

Sd/-
PINAKI & CO.
Chartered Accountants

Dhaka
Dated: 16.03.2014

Second Query:

1. Whether WPPF is formed, managed, used (distributed) and invested as per section 234, 235, 240 and 242 of Bangladesh Labor Law, 2006;

   Auditors Response:
   The Company have complied the compliance of Workers' Profit Participation Fund (WPPF) as per the provision of section 234, 235, 240 and 242 of the Bangladesh Labor Law 2006.

2. It appears from note 3.04 to the financial statement of Energis Power Corporation Limited for the period ended September 30, 2013 that accounts receivables consist of unbilled revenue which is not clear. Please mention the nature of the transaction and reason for not billing;

   Auditors Response:
   It is the Company's policy for recognizing revenue and accounts receivable but the Company has no unbilled revenue for the period ended September 30, 2013.

3. It appears from note 6 to the financial statement of Energis Power Corporation Limited for the period ended September 30, 2013 that accounts receivables consist disputed deduction-fuel of Tk. 40,74,34,826/- which is not clear. Please mention the nature of the transaction and possibility of pay back;

   Auditors Response:
   The accounts receivables on account of disputed deduction fuel of Tk. 40,74,34,826/- is an issue pertaining to poor/out of specification fuel that BPDB supplied. This issue of dispute has been raised by other power generating companies as well. Accordingly, this matter is being reviewed by a committee at the Ministry of Power, Govt. of Bangladesh. We expect Ministry to direct BPDB to release this within a few months.

4. It appears from note 7.1 to the financial statement of Energis Power Corporation Limited for the period ended September 30, 2013 that there is an advance to Energis Ventures Ltd. of Tk. 4,33,56,367/- and another advance to Montasir Billah Shahariar of Tk. 31,06,900/- which is not clear. Please mention the terms and condition of these advances and interest receivables from the advance;

   Auditors Response:
   As on September 30, 2013 advance to Energis Ventures Limited was Tk. 43,356,367.00 and subsequently a 1298 decimals land has been registered in favor of the Company. The amount originated in the year 2009 at the time of procuring land in the name of Energis Venture Ltd to make the same fit for installing power plant. Though the same was given as loan for the time being but ultimately the Company issued an undertaking to provide share equivalent to the said amount, when installation of power plant becomes matured.

   Advance to Mr. Montasir Billah Shahriar amounting to Tk. 3,106,900 has also been adjusted on 15-05-2014 vide pay order No. 1495660 of Bank Asia.

5. Details break up of payment for cost & other expense of Tk. 9,60,54,422/- and share money deposit of Tk. 38,59,98,248/- as shown in the statement of cash flows of Energis Power Corporation Limited;

   Auditors Response:
   We enclose a revised cash flow statement:

PARTICULARS	TAKA	TAKA
	30.09.2013	**31.12.2012**
Cash flow from operating activities		
Cash receive from customer	396,459,268	372,796,996
Payment for cost & other expenses	(38,104,422)	(163,745,642)
Financial Expenses	(176,769,149)	(235,532,966)
Net cash provided by operating activities	**181,585,697**	**(26,481,613)**
Cash flow from investing activities		
Purchase of Assets	(1,542,200)	(24,100,382)
Share Money Deposit	106,051,752	289,728,027
Net Cash provided by investing activities	**104,509,552**	**265,627,645**

Cash flow from financing activities		
Advance, Deposit & Prepayment	427,688	6,392,641
L/C Margin	205,495	1,133,272
Financial Liability	(12,824,446)	(51,666,666)
Long Term Loan-Bank	(250,945,923)	(179,400,056)
Short-Term Loan-Bank	(18,250,033)	(15,281,822)
Short-Term Loan others	(5,978,860)	(125,121)
Net Cash provided by financing activities	**(287,366,078)**	**(238,947,752)**
Increase/ (decrease) in cash and bank balances	**(1,270,829)**	**198,280**
Cash and bank balances on opening	**1,598,694**	**1,400,413**
Cash and bank balances on closing	**327,865**	**1,598,694**

Payment for cost & other expenses (Details Breakup) for the period ended September 30, 2013:

Particulars	Amount
Operating Expenses	(188,390,409)
Depreciation	154,640,265
General & Administrative Expenses	(7,834,478)
Accounts Payable	4,132,603
Liability for Expenses	(652,403)
Total	**(38,104,422)**

6. It appears from note 6 to the financial statements of Shasha Textiles Limited for the period ended September 30, 2013 that there is an advance of land & land development of Tk. 88,95,028/-. Provide current status of this advances;

   Auditors Response:
   Advance against land & land development as on September 30, 2013 was Tk. 8,895,028.00 and subsequently the land has been registered in favor of Shasha textiles Limited.

7. It appears from note 5 to the financial statement of Shasha Garments Limited for the period ended September 30, 2013 that there is an investment of Tk. 1,00,00,000/- in Orient Leather Complex Limited. Provide nature, benefit received and terms & conditions of these investments;

   Auditors Response:
   Shasha Garments Limited invested in Orient Leather Complex Limited Tk. 10,000,000.00 as share money. But subsequently Orient Leather Complex Limited refunded the same on May 15, 2014 vide pay-order no. 0606332 of Trust Bank Limited.

8. Whether the consolidated financial statements are prepared in cost or equity method is not mentioned anywhere in the financial statements.

   Auditors Response:
   Consolidated financial statements are prepared under equity method and it will be incorporated in general notes from next audited financial statements.

Sd/-

Dhaka
Dated: May 18, 2014

PINAKI & COMPANY
Chartered Accountants

Third Query:

1. Current status of advance against flat purchase-Samudra Builders of Tk. 15,211,925.00 and current status & terms regarding advance against office space-Uttara of Tk. 24,745,000.00 ;

   Response to the above:
   Shasha Denims Limited has paid advance to Samudra Builders Ltd. for purchasing flats. Civil structures of these flats are almost completed. Hopefully, the said flats will be handed over very soon.

   As regards office space advance the agreement for office space has been canceled amicably due to delay in delivery. However Shasha Denims Limited has got refund of Tk. 10,000,000 by this time awaiting balance repaid in near future.

2. Going concern declaration has not been provided through separate note;

   Response to the above:
   The Company has adequate resources/opportunities to continue operation for the foreseeable future. For this reason the Directors continue to adopt going concern basis in preparing the financial statements. The Company will disclose about the "Going Concern" in the next Financial Statement.

3. It is observed from the consolidated statement of comprehensive income for the year ended December 31, 2013 that net profit after tax has been declined by 60.48% compare to previous year and EPS by Tk. 5.70. Explain the reasons behind these;

   Response to the above:
   Net profit (After Tax) and Earnings Per Share (EPS) has been declined due to non-operation of one subsidiary named Energis Power Corporation Limited for the time being. Energis Power Corporation Limited was incorporated in Bangladesh on December 28, 2008. The Company has signed power supply agreement with Bangladesh Power Development Board (BPDB) on 28 December 2008 for a term of 3 years (Usually countdown starts from the first day of commercial production) to provide 55 MW net electricity to Bangladesh Power Development Board (BPDB). Energis Power Corporation Limited started its commercial operation from 6 May, 2010 and supplied BPDB from 6 May, 2010 to 5 May, 2013 under the agreement. BPDB has extended their agreement with Energis Power Corporation Limited for further five years from 9 February 2014 to 8 February 2019 vide contract No-09932.

   Signing a power supply agreement with Bangladesh Power Development Board (BPDB) is a time consuming process. For this reason, Energis Power Corporation Limited was bound to stop its commercial operation from 6 May, 2013 to 8 February, 2014. Energis Power Corporation Limited has started its commercial production in full swing and it is generating profit.

4. It is observed from note 3.3 of the consolidated financial statements for the year ended December 31, 2013 that BAS-27 & 28 are not mentioned in the application of Bangladesh Accounting Standards (BASs);

   Response to the above:
   This is an inadvertent mistake. In future, the Company will disclose about the application of BAS 27 and BAS 28 in its policy note. However, in preparation of Financial Statements, the Company has followed these standards.

5. It is observed from note 19.0 of the consolidated financial statements for the year ended December 31, 2013 that there is a short term loan of Tk. 180,606,346.00 from others. Mention the reasons for taking such short term loan from others and also mention terms & condition and interest rate (if any) for these loan;

   Response to the above:
   Energis Power Corporation Limited is one of the subsidiaries of Shasha Denims Limited. Energis Power Corporation Limited has taken some short term loans from related shareholding persons/companies. Mention-ably, one of the loans amounting Tk. 62,000,000 from Dr. Monirul Islam Mahmud has already been repaid. All other loans will be cleared shortly.

6. Clarification/Explanation regarding note 3.15 to the financial statements of Shasha Denims Limited for the year ended December 31, 2013;

   Our clarification & Explanation:
   Energis Power Corporation Limited has allotted 4,324,000 shares in favor of Shasha Denims Limited against Share Money Deposit on 03.06.2014 vide Bangladesh Securities and Exchange Commission (BSEC) Letter No. BSEC/CI/CPLC-385/2012/296 dated 30^{th} day of April, 2014. Form Icon Limited has decided to allot 582,000 shares in favor of Shasha Denims Limited on completion of necessary legal formalities to that effect.

7. Justification of investment of Tk. 610,000,000.00 by Shasha Denims Limited in Shasha Textiles Limited and Energis Power Corporation Limited in the year 2013;

   Response to the above:
   Shasha Denims Limited has invested 83% of its total investment on Energis Power Corporation Limited which is a profit oriented concern.

   The rest amount of investment was made to Shasha Textiles Limited against which Shasha Textiles Limited has already acquired 7,155.75 decimal of land along with necessary development to that effect. Shasha Textiles Limited is awaiting for necessary GAS connection in order to plant operation in due course.

   Shasha Denims Limited is quite definite about positive feasibility of the said investment.

8. Current status of deposit for share of Tk. 692,463,568.00 by Shasha Denims Limited in different companies as shown in note 9.0 to the financial statements of Shasha Denims Limited for the year ended December 31, 2013;

   Response to the above:
   Out of the total deposit, shares equivalent to Tk. 43,24,00,000/- has already been regularized in the form of Energis Power Corporation Limited shares on 03 June, 2014 vide- Bangladesh Securities and Exchange Commission letter no. BSEC/CF/CPLC-385/2012/296 dated 30 April, 2014. Allotment of other companies shares is expected to be regularized in near future.

Sd/-
PINAKI & COMPANY
Chartered Accountants

Dhaka
Dated: August 12, 2014

PART XXIX CREDIT RATING REPORT

CREDIT RATING REPORT [SURVEILLANCE]
Shasha Denims Limited

Ref: AGL (01)/RCM/140621/2014-3694 08 July 2014

Mr. Shams Mahmud
Managing Director
Shasha Denims Limited
Mascot Plaza (10th Floor), Plot-107/A
Sonargaon Janapath, Sector-7
Uttara C/A, Dhaka-1230.

Subject: Surveillance Credit Rating – Shasha Denims Limited

Dear Sir,

We are pleased to inform you that Credit Rating Agency of Bangladesh Ltd. (CRAB) has assigned the following ratings to Shasha Denims Limited:

Particulars	Ratings	Remarks
Shasha Denims Limited	A_1	Entity
BDT 104.5 million Aggregate Long Term Outstanding (LTO)	A_1 (Lr)	Please see Appendix-1 for details which is part of this award letter
BDT 350.0 million Aggregate Cash Credit limit*	A_1 (Lr)	
BDT 2,250.0 million Aggregate Fund Based limit	ST-3	
BDT 2,509.1 million Aggregate Non Fund Based limit	ST-3	
Outlook	Stable	

Lr - Loan Rating; ST – Short Term
* Due to its revolving nature, CRAB views Cash Credit (CC) as long term facility.

The Entity rating and Long Term loan rating are valid up to 30 June 2015. The Short Term rating is valid up to limit expiry date of respective credit facilities or 30 June 2015 whichever is earlier. The ratings may be changed or revised prior to expiry, if warranted by extraordinary circumstances in the management, operations and/or performance of the entity rated.

We hope the Rating Awards will serve the intended purpose of your organization.

Yours Sincerely,

Sd/-
Hamidul Huq
Managing Director

Enclosure: Appendix-1

APPENDIX – 1: Details of Bank Loan Liability Status as of 30 June 2014 (Mil. BDT)

SL.	Banks	Facility	Term Status	Fund Status	Limit	Outstanding	Limit Expiry Date
1	Sonali Bank Limited, Local Office	Cash Credit (CC) Hypo	Short-term	Funded	350.0	362.3	30.06.2014
2		Loan Against Documentary Foreign Bills	Short-term	Funded	-	87.8	30.06.2014
3		LC Liability	Short-term	Non-funded	200.0	-	30.06.2014
4		Accepted Liability-LC	Short-term	Non-funded		-	30.06.2014
5		Bank Guarantee	Short-term	Non-funded	2.6	-	22.01.2018
6		Bank Guarantee	Short-term	Non-funded	2.7	-	30.07.2018
7	IPDC, Gulshan	Term Loan	Long-term	Funded	75.0	15.6	31.12.2014
8		Term Loan	Long-term	Funded	100.0	89.0	30.06.2017
9	Bank Asia Limited, Corporate Branch	LC Liability	Short-term	Non-funded	1,000.0	347.5	31.12.2014
10		Accepted Liability-LC	Short-term	Non-funded		410.00	31.12.2014
11		Overdraft (OD)	Short-term	Funded	200.0	207.2	31.12.2014
12		Demand Loan	Short-term	Funded	250.0	129.8	31.12.2014
13		Loan Against Documentary Foreign Bills	Short-term	Funded	750.0	350.9	31.12.2014
14		Bank Guarantee	Short-term	Non-funded	1.7	-	17.09.2017
15	Premier Bank, Uttara Branch	LC	Short-term	Non-funded	300.0	67.0	28.02.2015
16		Accepted Liability-LC	Short-term	Non-funded		112.3	28.02.2015
17		Overdraft (OD)	Short-term	Funded	250.0	260.1	28.02.2015
18		Bank Guarantee	Short-term	Non-funded	2.0	-	29.11.2015
19		LDBP	Short-term	Funded	500.0	144.6	28.02.2015
20	United Commercial Bank Ltd., Gulshan Branch	LC Liability	Short-term	Non-funded	1,000.0	34.3	31.03.2015
21		Accepted Liability-LC	Short-term	Non-funded		108.4	31.03.2015
22		LTR	Short-term	Funded	300.0	-	31.03.2015
		Total Long Term Loan (7,8)			**175.0**	**104.5**	
		Total Cash Credit Loan (1)			**350.0**	**362.3**	
		Total Funded Loan (2,11-13,17,19,22)			**2,250.0**	**1,180.4**	
		Total Non-funded Loan (3-6,9,10,14-16,18,20,21)			**2,509.1**	**1,079.6**	

■ PROFILE

Shasha Denims Limited (hereinafter referred as "SDL" or "the Company") was incorporated in 1996 as a private limited company as a manufacturer of denim fabrics of different types with weaving, dyeing and finishing facilities which was converted into a Public Limited Company later in 1997. The Company produces denim fabrics weighing from $4oz/yd^2$ to $15oz/yd^2$ for denim jeans. The Company is a deemed exporter and eventually serves the EU and Australian markets. Its factory is situated at Plot # 184-193 & 277, DEPZ (Extn), Ganak Bari, Savar, Dhaka. Based on its audited financial statements of 31 December 2012, its reported net sales was BDT 2,797.9 million and net profit after tax was BDT 123.1 million.

■ RATIONALE

Credit Rating Agency of Bangladesh Limited (CRAB) has reaffirmed **A_1** (*Pronounced as* ***Single A One***) rating in the long term to Shasha Denims Limited. CRAB has also assigned **A_1 (Lr)** rating to BDT 350.0 million aggregate cash credit limit and BDT 177.8 million Aggregate Long Term Outstanding (LTO) availed by the Company. Furthermore CRAB has reaffirmed **ST-3** rating to BDT 2,067.4 million aggregate fund based limit and BDT 1,509.1 million aggregate non fund based limit availed by the Company.
SDL belongs to woven textile industry, produces denim fabrics and is a deemed exporter to Australia and mostly EU (~90%) markets. The ratings also take into consideration the Company's preparation to extend its market to South America, putting more emphasis to Australian market in addition to the sales concentration in EU market due to the recent economic downfall in overall EU. Currently its monthly production capacity is around 2.0 million yard for regular design which varies according to the design variants. SDL's factory is situated at Ganak Bari, Savar, Dhaka with 24,000 sqm of space.

SDL ratings factor in the Company's long operating history, moderate to high revenue growth, robust order book and track record of good repayment despite moderate to high leverage risk in 2012.

Revenue growth has been in the high double digit since 2008 except negative growth in 2011, growing to BDT 2.79 billion in 2012 from BDT 1.54 billion in 2008. The Company has managed its growth and working capital requirements with moderate to high leverage, maintaining leverage (borrowed fund/EBITDA) below 4.0X in 2012 and 2011 and interest coverage (EBIT/Interest) of 1.6x for the same period.

SDL's strong order book value of US$4.0million (job in hand at one month) and booking of US$ 9.0 million at onwards give strong revenue visibility. SDL's EBITDA margins have remained above 15% since 2009, (the highest is 24.5% in 2011) marginally higher than those of its peer.

Sales growth rate slowed down to negative in 2011 and again increased to nearly 50% in 2012. In 2011 SDL engaged itself in high valued work orders (Avg. Sales Price per Yrd.: BDT 206.7 Mill. in 2011) as a consequence overall sales amount decreased but profit margin increased. However in 2012, Company engaged itself in average valued work order (Avg. Sales Price per Yrd.: BDT 187.8 Mill. in 2012) which enhanced the sales amount but pulled down profit margin which was mainly due to comparatively increased material cost especially cost of yarn. Slowdown of work orders with high margin is result of prevailing instable industry scenario. The surveillance rating takes into account the sales of SDL is estimated to grow by ~13% in 2013 assuming the similar pace of the sale by Sep'13 (BDT 2,342.7 million). Till September 2013 (9 months), domination of borrowed fund over equity is still prevailing with borrowed fund to equity ratio of 1.3x.

The reasons behind recent slow growth of RMG sector are ongoing political instability, recurring Hartals and strikes, labor unrest and devaluation of RMG Industry image due to recent fire and other accidental incidents, competitive pressure from the other low cost countries like Cambodia, Vietnam, and India etc. Though, the global market for knit items is mostly concentrated in the North America and EU, other Asian and South American markets emerge as new export destinations. Due to very competitive labor cost and shift of orders from other countries where cost of production factors are going up, Bangladeshi exporters may still be in favorable position to foreign buyers and onward. But further increase in labor and energy cost in local market and changes in cotton export policy in neighboring country may heighten the lead time and put cost pressure to the local export oriented RMG factories and their backward linkages to a large extent and continuation of current growth in EU market in the context of ongoing economic instability would be a vital issue for the sustainability of the growth for this sector.

Factors constraining ratings include increasing trend of cost structure and room for efficient management of receivables.

■ KEY RATING DRIVERS

- Negative rating triggers would include higher leverage resulting from a lengthening of the working capital cycle and/or fall in profitability.
- Conversely, if the Company manages to achieve strong growth while improving working capital management and credit metrics these may positively impact the ratings.

■ BACKGROUND

Shasha Denims Limited was incorporated in 1996 as a private limited company as a manufacturer of denim fabrics of different types with weaving, dyeing and finishing facilities which had been converted into a Public Limited Company later in 1997. The Company produces denim fabrics weighing from 4oz/yd^2 to 15oz/yd^2 for denim jeans. The Company is a deemed exporter and eventually serves the EU and Australian markets. Its factory is situated at Plot # 184-193 & 277, DEPZ (Extn.), Ganak Bari, Savar, Dhaka. Based on its audited financial statements on 31 December 2012, its reported net sales was BDT 2,797.9 million and net profit after tax was BDT 123.1 million.

Table 1

Company at a Glance	
Particulars	**Details**
Name of the Company	Shasha Denims Limited
Year of Incorporation	1996
Converted in Public Limited Company	1997
Industrial Group	Textile
Nature of Business	Deemed Exported
Business Input	Yarn (7/1 O.E, 9/1 O.E, 10/1 O.E, 12/1 O.E, 16/1 O.E, 9/1 Slub, Lycra)
Prime Suppliers	Salek Textile Ltd., Square Textile Ltd., Nishat (Chunian) Ltd.
Products	Denim Fabrics (Weight from 4oz/yd^2 to 15oz/yd^2 for denim jeans)
Serves	Australia and mostly EU market.
Paid-up Capital	BDT 400,635,000.0 (According to Audited Report 2012)
Company Address	Mascot Plaza (10th Floor), Plot-107/A, Sonargaon Janapath, Sector-7, Uttara C/A, Dhaka-1230.
Factory Address	Plot # 184-193 & 277, DEPZ (Extn.), Ganak Bari, Savar, Dhaka.

Shareholding and Board Composition

Board of Directors of SDL comprises of Mr. Anisul Islam Mahmud as Chairman, Mr. Shams Mahmud as Managing Director, two other directors and Shasha Garments Ltd. (an associate company of Shasha Denims Limited and represented by a nominee director). The paid up capital of the Company is BDT 400,635,000.0 divided into 40,063,500 ordinary shares of BDT 10 each.

Table 2

Shareholding Pattern

Name	Number of Shares Held	Designation	Percentage Holding (%)
Mr. Anisul Islam Mahmud	19,800,000	Chairman	49.42
Mr. Shams Mahmud	9,918,000	Managing Director	24.76
Mrs. Parveen Mahmud	5,409,000	Director	13.50
Ms. Zareen Mahmud	2,191,500	Director	5.47
Shasha Garments Ltd. (Mr. A. R. Jafree-Nominee Director)	2,700,000	Institutional Shareholder	6.74
Mr. A. R. Jafree	4,500	Shareholder	0.01
Mr. Syed Mayeenul Huq	4,500	Shareholder	0.01
Dr. Moinul Islam Mahmud	9,000	Shareholder	0.02
Mr. Mahmud Issa	9,000	Shareholder	0.02
Mrs. Nazneen Rahman	9,000	Shareholder	0.02
Mr. Javed Hosein	9,000	Shareholder	0.02
Total	**40,063,500**		**100.00**

■ BUSINESS, OPERATION AND FINANCIAL OVERVIEW

Operation	Industry/ Market
Management	Financial
Credit Facility	Collateral

SDL belongs to woven textile industry, produces denim fabrics and is a deemed exporter to Australia and mostly EU (~90%) markets. The Management of the Company participates in foreign fairs to develop production process and collect new orders and explore new market. According to the management, SDL is preparing to extend its market to South America, putting more emphasis to Australian market in addition to the sales concentration in EU market due to the recent economic downfall in overall EU. Currently its monthly production capacity is around 2.0 million yard for regular design which varies according to the design variants. SDL's factory is situated at Ganak Bari, Savar, Dhaka with 24,000 sqm of space.

Table 3

Present and Probable Market Distribution of SDL

Market Segment	Probable Market Distribution in Proceeding Years (Including Direct Export)_In %	Present Market Distribution (Deemed Export)-In %
EU	38%-40%	90%
Australia	40%	10%
South America	20%-30%	n/a

SUPPLIER CONCENTRATION AND RECOVERY RISK MITIGATED BY LONG TERM BUSINESS RELATIONSHIP

Shasha Denims Limited procures yarn that are stated (by SDL) to be contaminant free from specific buyers especially from Salek Textile Ltd. Moreover, the Company imports Lycra yarn from Pakistan through two other companies. The management of SDL views this short listed supply options as strategically important due to quality and safety concerns which will eventually help SDL to collect direct exporting orders from new market like South American countries. Besides, long term business relationship mitigates the recovery risk to some extent.

Table 4

Major Suppliers of SDL		
Suppliers	**Type of Yarn**	**Origin of Suppliers**
Salek Textile Ltd.	7/1 O.E, 9/1 O.E, 10/1 O.E, 12/1 O.E, 16/1 O.E, 9/1 Slub	Bangladesh
Square Textile Ltd.	NE 7/1 O.E, 9/1 O.E, 20/2 O.E.	Bangladesh
Badsha Textile Ltd.	10/1 (Color), NE 12/1 O.E, NE 16/1 O.E	Bangladesh
Nishat (Chunian) Ltd.	Lycra Yarn	Pakistan
Sapphire Textile Mills Ltd.	Lycra Yarn	Pakistan

SDL uses contemporary technologies in its operation with 178 weaving machineries; of these 38 machines are newly added. The machinery setup is mostly European originated. The Company has also added 1 finishing machine from Italy. According to the management, the Company has generators enough to generate power to support facility needs. SDL has fire insurance policy with Green Delta Insurance Company Ltd. for sum insured of BDT 1,500.2 million (up to 26 June 2014) on factory building, machineries, on stock and stock-in-process (Fabric, yarn and sizing yarn only).

Table 5

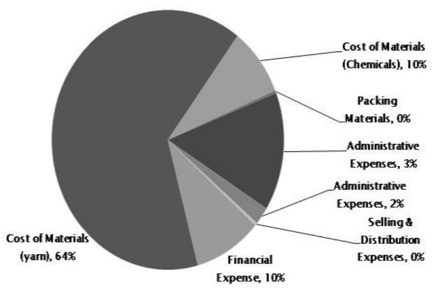
List of Major Machineries			
Particulars	**No. of Machines**	**Country of Origin**	**Brand**
Warping Machine	2	Germany	DIRECT BEAMER, BENNINGER, AGCH-9240, UZWIL
Dyeing-sizing Machine	2	Germany	Benninger Zell Dyeing & Sizing machine
Weaving Machine	140+38=178	Belgium	Airjet Looms: Picanol Omni 2P
		Belgium	Rapier Looms: Picanol Gamma 6R
		Switzerland	Projectile Looms: P 7200K
Finishing Machine	2	Germany and USA	Monforts and KTM
		Italy	Sperotto Rimer

The cost composition of the Company provided overall similar picture having cost of Yarn ~56-58% and cost of chemicals ~7-10% of total cost incurred in 2010 and in 2011. However, in 2012 the volatility of yarn put its mark in cost proportion grabbing ~64% of total cost (Cost of Material: ~74%; Chemicals: ~7%). However, the financial expense of the Company takes smaller pie than previous year registering 10% (2012: BDT 250.5) of total cost incurred.

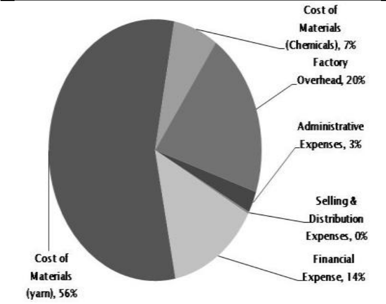
Figure 1

Major Cost Components Compare to Total Cost of SDL in 2011 and 2010

2012



2011

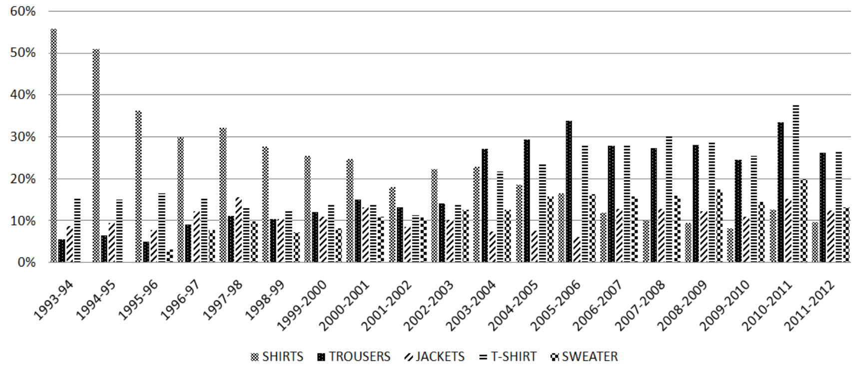


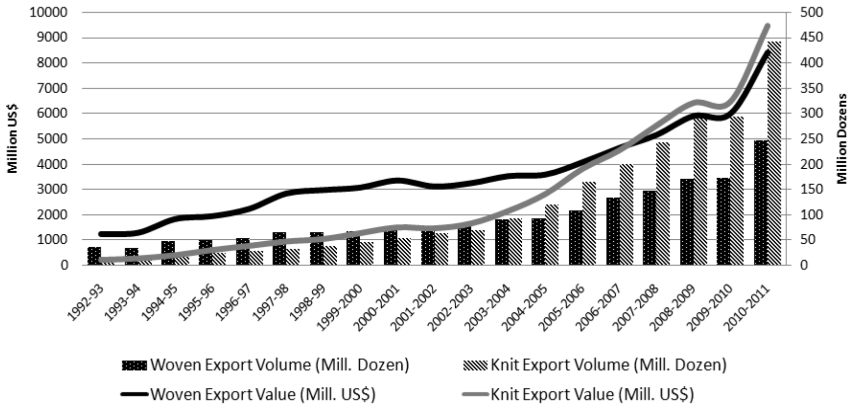
Ready Made Garments industry in Bangladesh, which includes knit and woven items along with specialized textile products, is the nation's prime exporting sector, accounted for ~79%[1] of Bangladesh's total exports where the woven wear section contributes around 50% of total RMG export. Despite global recession in 2008-2009 and slowdown in EU's economy after the recession, total RMG export of Bangladesh increased by ~43% in FY2011 amounting BDT964.39 billion[2] mostly to North America and Europe but in FY2012, total export grew by ~7%. The reasons behind recent slow growth of RMG sector are ongoing political instability, recurring Hartals and strikes, labor unrest and devaluation of RMG Industry image due to recent fire and other accidental incidents, competitive pressure from the other low cost countries like Cambodia, Vietnam, and India etc. Though, the global market for knit items is mostly concentrated in the North America and EU, other Asian and South American markets emerge as new export destinations.

Due to very competitive labor cost and shift of orders from other countries where cost of production factors are going up, Bangladeshi exporters may still be in favorable position to foreign buyers and onward. But further increase in labor and energy cost in local market and changes in cotton export policy in neighboring country may heighten the lead time and put cost pressure to the local export oriented RMG factories and their backward linkages to a large extent and continuation of current growth in EU market in the context of ongoing economic instability would be a vital issue for the sustainability of the growth for this sector.

Figure 2

RMG Item wise Export Performance of Bangladesh





Additionally, uninterrupted gas supply is a pre-requirement for knit-garments industry. However, in recent time, there has been a huge shortfall in the supply of gas, which hampers the uninterrupted production. Moreover, labour unrest in the

[1] http://www.bangladesh-bank.org/econdata/export/exp_rcpt_comodity.php
[2] http://www.bangladesh-bank.org/econdata/export/exp_rcpt_comodity.php

ready-made garments industry is a very alarming issue leading to a high migration rate among RMG workers. The International buyers have considerable bargaining power as observed recently and there is intense competition from neighbouring counties like China, Vietnam and India. The buyers are also insisting for lower prices and asking for greater compliance standards which are increasing the cost of production, thus gradually minimizing the profit margin of the garments sector. However bulk and consistent order is compensating for the lower margin. Moreover there are risks associated with foreign currency fluctuations, potential supply disruptions, monitoring of quality standards, changes in fuel & transportation prices and international trade policies.

Operation | Industry/ Market
Management | Financial
Credit Facility | Collateral

The management of SDL continuously improves the production process and human resources by conducting various R&D and on the job training programs. SDL's management is led by its chairman, managing director and the department heads, who have significant experiences in related business area, and they monitor different operations of SDL. The experience of directors in related field are stated in the table below:

Table 6

Name, age, qualification and experience of each director and nominated director

Name	Designation	Qualification	Age	Experience
Mr. Anisul Islam Mahmud	Chairman & Director	M.Sc, Bar at Law	66 yrs	22 yrs
Mr. Shams Mahmud	Managing Director & Director	LLM	34 yrs	6 yrs
Mrs. Parveen Mahmud	Director	FCA	58 yrs	22 yrs
Ms. Zareen Mahmud	Director	CPA & ACA	36 yrs	4 yrs
Mr. Aftabur Rahman Jafree	Nominee Director of SGL	MA	53 yrs	22 yrs

SDL has around 615 workers in the factory and 217 officers and staff in head office & factory. Among different fringe benefits, the Company provides residential facility, festive bonus, profit sharing and production bonus. SDL has experienced departmental heads, and there is computerized record keeping practice in SDL through ERP software implementation and other technical software.

Operation | Industry/ Market
Management | **Financial**
Credit Facility | Collateral

Revenue has increased from BDT 1,862.1million in year 2011 to BDT 2,797.9 million in 2012. Sales growth rate slowed down to negative in 2011 and again increased to nearly 50% in 2012. In 2011 SDL engaged itself in high valued work orders (Avg. Sales Price per Yrd.: BDT 206.7 Mill.) as a consequence overall sales amount decreased but profit margin increased. However in 2012, Company engaged itself in average valued work order (Avg. Sales Price per Yrd.: BDT 187.8 Mill.) which enhanced the sales amount but pulled down profit margin which was mainly due to comparatively increased material cost especially cost of yarn. Gross profit margin of SDL was ~17% in 2012. The operating expenses is comparatively low which was nearly 2.5% of total sales. Such operational efficiency is offset by the increasing financial expenses which pulled down the bottom line profitability measures to less than 5% over the years.

Table 7

Avg. Sales amount per Yard Fabric Produced

2012			2011		
Production (Mill. Yrd.)	**Sales (Mill.Yrd.)**	**Sales (Mill. BDT)**	**Production (Mill. Yrd.)**	**Sales (Mill.Yrd.)**	**Sales (Mill. BDT)**
14.69	14.90	2,797.9	8.11	9.01	1,862.1
Avg. Sales Price per Yrd. (Mill. BDT)		187.8	**Avg. Sales Price per Yrd.**		206.7
Production Capacity (Mill. Yrd.)		18.0			
Capacity Utilization (%)		81.6			

SDL's current asset was marginally sufficient to cover current liabilities. Over the year Company maintained current ratio of around 1.2x. On the other hand net working capital requirement remained consistent over the horizon. Both receivable collection period and payable payment period increased from previous year. Decreasing cash conversion cycle and operating cycle indicates overall improvement in Company's liquidity position.

Company's capital structure was dominated by debt financing as borrowed fund to equity remained consistent to ~1.6x over the year. Total borrowed fund increased to BDT 1,943.1 million in 2012 from BDT 1,756.2 million in 2011 and BDT 1,740.9 million in 2010. Company's funds flow from operation decreased to BDT 124.9 million from BDT 200 million in 2011. Cash flow from operation increased from BDT 53.1 million in 2011 to BDT 70.1 million in 2012. Such cash flow position is favorable for Company's current capital structure.

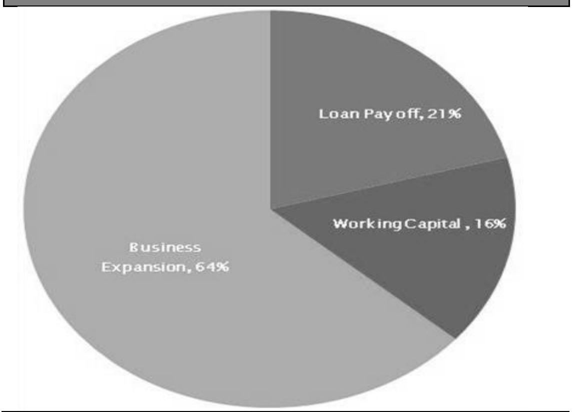
Company's coverage position was marginally favorable for debt servicing in 2012. EBIT to interest ratio remained consistent at 1.6x. However, Company's positive funds flow from operation and operating cash flow supports existing interest burden.

PROPOSE IPO

SDL is planning to go for IPO for BDT 50.0 million ordinary shares. The Company

Figure 3

Use of The Net Proceeds From IPO



estimated the use of IPO proceeds of which 64% is to be utilized to expand business. However, CRAB did not receive any 'Estimated Future CAPEX Plan', and 'Detailed Breakdown of Estimated Usage of IPO Proceeds'.

Table 8

Financial Highlights

	~ Year Ended December 31 ~		
(Mil. BDT)	**2013**	**2012**	**2011**
(Months)	**(9)**	**(12)**	**(12)**
Net Sales	2,342.7	2,797.9	1,862.1
COGS as % of Net Sales	80.2	82.9	*85.3*
Net Profit after Tax	146.2	123.1	113.8
Net Profit Margin (%)	6.2	4.4	6.1
Borrowed Fund	1,720.1	1,943.1	1,756.2
Equity	1,372.8	1,226.5	1,102.9
Borrowed Fund to Equity (x)	1.3	1.6	1.6
EBIT/Interest (x)	1.8	1.6	1.6
Account Receivable	913.8	1,021.5	565.9
Inventory	702.3	811.1	728.0

The sales of SDL is estimated to grow by ~13% in 2013 assuming the similar pace of the sale by Sep'13 (BDT 2,342.7 million). Till September 2013 (9 months), domination of borrowed fun over equity is still prevailing with borrowed fund to equity ratio 1.3x.

Operation | Industry/ Market | Management | Financial | **Credit Facility** | Collateral

BANK FACILITIES

Shasha Denims Limited has banking relationship with Sonali Bank Limited, Local Office (since 1996); IPDC, Head Office (since 2000); Bank Asia Limited, Corporate Branch (since 2005); Premier Bank, Uttara Branch (since 2009). SDL has a satisfactory banking relationship with its banks and the Company always keeps its payment timely. During last one year, SDL has no record of dishonoring of checks as reported by lenders. Details of loan facilities are given in Appendix–1.

–END OF REPORT–

APPENDIX – 1: Details of Bank Loan Liability Status of RL as of 30 September 2013 (Mil. BDT)

Table 9

SL.	Banks	Facility	Term Status	Fund Status	Limit	Outstanding	Limit Expiry Date
1	Sonali Bank Limited, Local Office	Cash Credit (CC) Hypo	Short-term	Funded	350.0	364.5	30.06.2014
2		LC Liability	Short-term	Non-funded	200.0	47.9	30.06.2014
3		Accepted Liability-LC	Short-term	Non-funded		65.2	30.06.2014
4		Bank Guarantee	Short-term	Non-funded	2.6	2.6	22.01.2018
5		Bank Guarantee	Short-term	Non-funded	2.7	2.7	30.07.2018
6	IPDC, Gulshan	Term Loan	Long-term	Funded	75.0	39.7	28.11.2014
7	Bank Asia Limited, Corporate Br.	LC Liability	Short-term	Non-funded	1,000.0	403.0	31.12.2013
8		Accepted Liability-LC	Short-term	Non-funded		444.0	31.12.2013
9		Overdraft (OD)	Short-term	Funded	200.0	207.8	31.12.2013
10		Demand Loan	Short-term	Funded	250.0	106.9	31.12.2013
11		Demand Loan (One Time)	Short-term	Funded	117.4	117.8	23.12.2013
12		Loan Against Documentary Foreign Bills	Short-term	Funded	750.0	341.8	31.12.2013
13		Term Loan	Long-term	Funded	191.1	138.1	31.12.2013
14		Bank Guarantee	Short-term	Non-funded	1.7	1.7	17.09.2017
15	Premier Bank, Uttara Br.	LC	Short-term	Non-funded	300.0	64.7	28.02.2014
16		Accepted Liability-LC	Short-term	Non-funded			28.02.2014
17		Overdraft (OD)	Short-term	Funded	250.0	261.1	28.02.2014
18		Bank Guarantee	Short-term	Non-funded	2.0	2.0	29.11.2015
19		LDBP	Short-term	Funded	500.0	49.4	28.02.2014
		Total Cash Credit (1)			**350.0**	**364.5**	
		Total Long Term Loan (6,13)			**266.1**	**177.8**	
		Total Funded Loan (9,10,11,12,17,19)			**2,067.4**	**1,084.7**	
		Total Non-Funded Loan (2,3,4,5,7,8,14,15,16,18)			**1,509.1**	**524.6**	

APPENDIX – 2: Credit Rating History

Initial Rating
Date of Rating: 13 September 2012
Table 10

Previous Rating		
Particulars	**Ratings**	**Remarks**
Shasha Denims Limited	A_1	Entity
BDT 300.0 million Aggregate Cash Credit limit*	A_1 (Lr)	
BDT 129.5 million Aggregate Long Term Outstanding (LTO)	A_1 (Lr)	
BDT 1,600.0 million Aggregate Fund Based limit	ST-3	
BDT 1,507.0 million Aggregate Non Fund Based limit	ST-3	
Outlook	Stable	

APPENDIX 3: KEY FINANCIAL VARIABLES OF SHASHA DENIMS LIMITED

Table 11

Key Financial Variables

Categories	(Mil. BDT)	2012	2011	2010	2009	2008
		~ Year Ended December 31 ~				
Earnings and Stability	Net Sales	2,797.9	1,862.1	2,174.5	1,807.1	1,543.0
	Net Sales Growth	50.3	(14.4)	20.3	17.1	n/a
	COGS as % of Net Sales	82.9	76.7	83.9	85.3	89.7
	EBITDA	494.2	456.4	378.3	307.9	206.1
	EBITDA Growth (%)	8.3	20.7	22.9	49.4	n/a
	EBITDA Margin (%)	17.7	24.5	17.4	17.0	13.4
	Financial Expenses	250.5	228.8	207.7	170.2	104.7
	Net Profit after Tax	123.1	113.8	81.2	41.3	5.8
	Net Profit after Tax Growth (%)	8.2	40.2	96.7	616.1	n/a
	CAGR of Net Sales (2008 to 2012) (%)	16.0				
	CAGR of COGS (2008 to 2012) (%)	13.8				
	CAGR of EBITDA (2008 to 2012) (%)	24.4				
	CAGR of Net Profit (2008 to 2012) (%)	115.0				
	(%)	**2012**	**2011**	**2010**	**2009**	**2008**
Profitability	Gross Profit Margin	17.1	23.3	16.1	14.7	10.3
	Operating Profit Margin	14.7	20.7	13.6	11.7	7.2
	Net Profit Margin	4.4	6.1	3.7	2.3	0.4
	Return on Asset (ROA)	3.1	3.6	2.3	1.3	0.2
	Return on Equity (ROE)	10.0	10.3	7.8	4.3	0.6
	Return on Capital Employed (ROCE)	3.9	4.0	2.9	1.6	0.3
	(x)	**2012**	**2011**	**2010**	**2009**	**2008**
Liquidity and Working Capital management	Current Ratio	1.1	1.2	1.1	1.3	1.3
	Quick Ratio	0.8	0.8	0.7	0.9	0.8
	Cash Ratio	0.0	0.1	0.1	0.1	0.1
	Net Working Capital to Total Assets	0.1	0.1	0.1	0.2	0.1
	Accounts Receivable Turnover Ratio	2.7	3.3	3.2	3.5	3.3
	Receivable Collection Period (Days)	134.0	111.0	113.0	106.0	110.0
	Inventory Turnover Ratio	2.9	2.0	1.8	2.1	2.1
	Inventory Processing Period (Days)	128.0	186.0	204.0	174.0	172.0
	Accounts Payable Turnover Ratio	3.2	6.8	2.3	3.2	2.6
	Payable Payment Period (Days)	114.0	54.0	156.0	116.0	143.0
	Operating Cycle (Days)	262.0	297.0	317.0	280.0	282.0
	Cash Conversion Cycle (Days)	148.0	243.0	161.0	164.0	139.0
	(Mil. BDT)	**2012**	**2011**	**2010**	**2009**	**2008**
Leverage and Capital Structure	Equity	1,226.5	1,102.9	1,046.9	965.7	924.5
	Total Asset	4,020.3	3,182.2	3,593.1	3,158.0	2,469.1
	Total Liabilities	2,793.8	2,079.3	2,546.2	2,192.3	1,544.6
	Borrowed Fund	1,943.1	1,756.2	1,740.9	1,679.1	990.6
	EBITDA	494.2	456.4	378.3	307.9	206.1
	Fund Flow from Operations (FFO)	206.2	200.9	162.8	137.7	101.5
	Cash Flow from Operations (CFO)	151.3	53.1	14.1	(77.8)	0.0
	Retained Cash Flow (RCF)	151.3	53.1	14.1	(77.8)	0.0
	Free Cash Flow (FCF)	(381.8)	22.2	(38.6)	(657.4)	0.0
	Borrowed Fund to Equity (x)	1.6	1.6	1.7	1.7	1.1
	Borrowed Fund to EBITDA (x)	3.9	3.8	4.6	5.5	4.8
	FFO/Borrowed Fund (%)	10.6	11.4	9.4	8.2	10.2
	CFO/Borrowed Fund (%)	7.8	3.0	0.8	(4.6)	n/a
	RCF/Borrowed Fund (%)	7.8	3.0	0.8	(4.6)	n/a
	FCF/Borrowed Fund (%)	(19.7)	1.3	(2.2)	(39.2)	n/a
	(x)	**2012**	**2011**	**2010**	**2009**	**2008**
Coverage	EBIT/Interest (x)	1.6	1.6	1.4	1.2	1.1
	FCF/Interest (x)	(1.5)	0.1	(0.2)	(3.9)	0.0
	(EBITDA-Capex)/ Interest (x)	1.1	1.9	1.1	1.7	1.8

Note: Calculation Considerations-

- Borrowed Fund = Long Term Loan + Current Portion of Long Term Loan + Short Term Loan.

CRAB RATING SCALES AND DEFINITIONS –Long Term (Corporate)

Long Term Rating	Definition
AAA Triple A	Companies rated in this category have extremely strong capacity to meet financial commitments. These companies are judged to be of the highest quality, with minimal credit risk.
AA_1, AA_2, AA_3* Double A	Companies rated in this category have very strong capacity to meet financial commitments. These companies are judged to be of very high quality, subject to very low credit risk.
A_1, A_2, A_3 Single A	Companies rated in this category have strong capacity to meet financial commitments, but are susceptible to the adverse effects of changes in circumstances and economic conditions. These companies are judged to be of high quality, subject to low credit risk.
BBB_1, BBB_2, BBB_3 Triple B	Companies rated in this category have adequate capacity to meet financial commitments but more susceptible to adverse economic conditions or changing circumstances. These companies are subject to moderate credit risk. Such companies possess certain speculative characteristics.
BB_1, BB_2, BB_3 Double B	Companies rated in this category have inadequate capacity to meet financial commitments. Have major ongoing uncertainties and exposure to adverse business, financial, or economic conditions. These companies have speculative elements, subject to substantial credit risk.
B_1, B_2, B_3 Single B	Companies rated in this category have weak capacity to meet financial commitments. These companies have speculative elements, subject to high credit risk.
CCC_1, CCC_2, CCC_3 Triple C	Companies rated in this category have very weak capacity to meet financial obligations. These companies have very weak standing and are subject to very high credit risk.
CC Double C	Companies rated in this category have extremely weak capacity to meet financial obligations. These companies are highly speculative and are likely in, or very near, default, with some prospect of recovery of principal and interest.
C Single C	Companies rated in this category are highly vulnerable to non-payment, have payment arrearages allowed by the terms of the documents, or subject of bankruptcy petition, but have not experienced a payment default. Payments may have been suspended in accordance with the instrument's terms. These companies are typically in default, with little prospect for recovery of principal or interest.
D (Default)	D rating will also be used upon the filing of a bankruptcy petition or similar action if payments on an obligation are jeopardized.

***Note:** CRAB appends numerical modifiers 1, 2, and 3 to each generic rating classification from AA through* CCC. *The modifier 1 indicates that the obligation ranks in the higher end of its generic rating category; the modifier 2 indicates a mid-range ranking; and the modifier 3 indicates a ranking in the lower end of that generic rating category.*

LONG-TERM RATING: LOANS/FACILITIES FROM BANKS/FIS

(All loans/facilities with original maturity exceeding one year)

RATINGS	DEFINITION
AAA (Lr) **(Triple A)** **Highest Safety**	Loans/facilities rated **AAA (Lr)** are judged to offer the highest degree of safety, with regard to timely payment of financial obligations. Any adverse changes in circumstances are unlikely to affect the payments on the loan facility.
AA (Lr)* **(Double A)** **High Safety**	Loans/facilities rated **AA (Lr)** are judged to offer a high degree of safety, with regard to timely payment of financial obligations. They differ only marginally in safety from AAA (Lr) rated facilities.
A (Lr) **Adequate Safety**	Loan/facilities rated **A (Lr)** are judged to offer an adequate degree of safety, with regard to timely payment of financial obligations. However, changes in circumstances can adversely affect such issues more than those in the higher rating categories.
BBB (Lr) **(Triple B)** **Moderate Safety**	Loans/facilities rated **BBB (Lr)** are judged to offer moderate safety, with regard to timely payment of financial obligations for the present; however, changing circumstances are more likely to lead to a weakened capacity to pay interest and repay principal than for issues in higher rating categories.
BB (Lr) **(Double B)** **Inadequate Safety**	Loans/facilities rated **BB (Lr)** are judged to carry inadequate safety, with regard to timely payment of financial obligations; they are less likely to default in the immediate future than instruments in lower rating categories, but an adverse change in circumstances could lead to inadequate capacity to make payment on financial obligations.
B (Lr) **High Risk**	Loans/facilities rated **B (Lr)** are judged to have high risk of default; while currently financial obligations are met, adverse business or economic conditions would lead to lack of ability or willingness to pay interest or principal.
CCC (Lr) **Very High Risk**	Loans/facilities rated **CCC (Lr)** are judged to have factors present that make them very highly vulnerable to default; timely payment of financial obligations is possible only if favorable circumstances continue.
CC (Lr) **Extremely High Risk**	Loans/facilities rated **CC (Lr)** are judged to be extremely vulnerable to default; timely payment of financial obligations is possible only through external support.
C (Lr) **Near to Default**	Loans/facilities rated **C (Lr)** are currently highly vulnerable to non-payment, having obligations with payment arrearages allowed by the terms of the documents, or obligations that are subject of a bankruptcy petition or similar action but have not experienced a payment default. C is typically in default, with little prospect for recovery of principal or interest. C (Lr) are typically in default, with little prospect for recovery of principal or interest.
D (Lr) **Default**	Loans/facilities rated **D (Lr)** are in default or are expected to default on scheduled payment dates.

***Note:** *CRAB appends numerical modifiers 1, 2, and 3 to each generic rating classification from AA through* CCC. *The modifier 1 indicates that the obligation ranks in the higher end of its generic rating category; the modifier 2 indicates a mid-range ranking; and the modifier 3 indicates a ranking in the lower end of that generic rating category.*

SHORT-TERM CREDIT RATING: LOANS/FACILITIES OF BANKS/FIS

(All loans/facilities with original maturity within one year)

	DEFINITION
ST-1 Highest Grade	This rating indicates that the degree of safety regarding timely payment on the loans/facilities is very strong.
ST-2 High Grade	This rating indicates that the degree of safety regarding timely payment on the loans/facilities is strong; however, the relative degree of safety is lower than that for issues rated higher.
ST-3 Adequate Grade	This rating indicates that the degree of safety regarding timely payment on the loans/facilities is adequate; however, the issues are more vulnerable to the adverse effects of changing circumstances than issues rated in the two higher categories.
ST-4 Marginal	This rating indicates that the degree of safety regarding timely payment on the loans/facilities is marginal; and the issues are quite vulnerable to the adverse effects of changing circumstances.
ST-5 Inadequate Grade	This rating indicates that the degree of safety regarding timely payment on the loans/facilities is minimal, and it is likely to be adversely affected by short-term adversity or less favorable conditions.
ST-6 Lowest Grade	This rating indicates that the loans/facilities are expected to be in default on maturity or is in default.

PART XXX INFORMATION INCLUDED AS PER SEC'S NOTIFICATION NO. SEC/CMRRCD/2008/115/ADMIN/30 DATED OCTOBER 05, 2011

1. Earnings per Share (EPS) on fully diluted basis (The total existing no. of shares):

Particulars	Amount in Taka
Net profit after Tax	149,241,826
No. of shares before IPO (as on June 30, 2014)	48,076,200
Earnings per Share (EPS)	**3.10**

2. Net profit excluding Extra-ordinary income or non-recurring income coming from other than core operations:

Particulars	Amount in Taka
Net profit before Tax	192,775,131
Less: Other Income	-
Net profit before tax except other income	**192,775,131**
Less: Provision for Taxation	28,916,270
Net profit after tax except other income	**163,858,861**

3. Earnings per shares excluding extra-ordinary income or non-recurring income coming from other than core operations:

Particulars	Amount in Taka
Net profit before Tax	192,775,131
Less: Other Income	-
Net profit before tax except other income	**192,775,131**
Less: Provision for Taxation	28,916,270
Net profit after tax except other income	**163,858,861**
No. of shares before IPO (as on June 30, 2014)	48,076,200
Earnings per Share (EPS)	**3.41**

4. Net Asset Value per Share:

Net Asset Value (without Revaluation Reserve):

Particulars	Amount in Taka
Paid-up Capital	400,635,000
Retained Earnings	1,720,747,672
Total Shareholders' Equity (without Revaluation Reserve)	**2,121,382,672**
No. of shares before IPO (as on June 30, 2014)	48,076,200
Net Assets Value (NAV) at BDT 10.00 per share (without Revaluation Reserve)	**44.13**

PART XXXI APPLICATION FORMS & NEW IPO APPLICATION PROCESS

APPLICATION FORMS

"শেয়ার বাজারে বিনিয়োগ ঝুঁকিপূর্ণ, জেনে ও বুঝে বিনিয়োগ করুন।"

SHASHA DENIMS LTD.

"INTERESTED PERSONS ARE ENTITLED TO A PROSPECTUS, IF THEY SO DESIRE, AND THAT COPIES OF PROSPECTUS MAY BE OBTAINED FROM THE ISSUER AND THE ISSUE MANAGER"

APPLICATION FOR SHARES BY INVESTORS OTHER THAN NON-RESIDENT BANGLADESHI(S)

Warning: Please read the instructions on the back of this form. Incorrectly filled applications or application failing to comply with any instructions therein may be rejected.

The Managing Director
SHASHA DENIMS LTD.
Mascot Plaza (10th Floor), Plot – 107/A, Sonargaon Janapath,
Sector–7, Uttara, Dhaka-1230.

Banker's Sl. No.

Dear Sir,

I/we apply for and request you to allot me/us ………… numbers of Shares and I/we agree to accept the same or any smaller number that may be allotted to me / us upon the terms of the Company's Prospectus approved by the BangladeshSecurities and Exchange Commission subject to the Memorandum and Articles of Association of the Company. Further, I/we authorize you to place my /our name (s) on the Register of Member (s) of the Company and deposit the said ordinary Shares in my / our Beneficiary Owner (BO) Account; I/we further authorize you to send a Crossed (A/C Payee Only) Cheque in respect of any application money refundable to me/us by post/courier at my/our risk to the first applicant's address stated bellow:

1. No. of ordinary shares ………… of **Tk. 35/-** each including a premium of **Tk. 25/-** per share.
2. Amount of Tk. (in figure)……………………Taka (in words) …………………………………………………only deposited vide Cash/Cheque/Draft/Pay Order No………..………………………………….... Dated……………………………………………….....…........... On..………....……………………………...Bank ……..…………………………………Branch.

3. Beneficiary Owner (BO) Account No.																

(If you do not mention your valid BO account no., your application will be treated as invalid)

4. I/we agree to fully abide by the instructions given herein.

5. Particulars of Applicant(s):

a) Sole/First Applicant:

Name:		
Father's /Husband's Name:		
Mother's Name:		
Postal Address:		
Occupation:	Nationality: BANGLADESHI	Telephone No. (If any):
For Refund Warrant: (Application will not be treated as valid if anyone uses a non-scheduled bank. To avoid this complication, investors are requested not to use the name of any non-scheduled bank) Please write the correct and full name of bank and branch.		
For refund purpose: I/We want refund through □ Bank Account* □ Hand Delivery/Courier (Please put tick mark in which refund will be made).**The Applicant shall provide with the same Bank Account number in the application form as it is in the BO account of the applicant. Otherwise the application will be considered invalid and the subscription money may be forfited**		
Applicant's Bank A/C No.:		
Name of the Bank:		**Branch:**

b) Second Applicant:

Name:		
Father's /Husband's Name:		
Mother's Name:		
Postal Address:		
Occupation:-	Nationality: BANGLADESHI	Telephone No. (If any):

06. I/we hereby declare that I/We have read the Prospectus of **Shasha Denims Ltd.** and have willingly subscribed for………………No. of Ordinary Shares of **Tk. 35/-** each including a premium of **Tk. 25/-** per share.

07. Specimen Signature(s):

1st Applicant: Name(in Block Letters)		Signature:
2st Applicant: Name(in Block Letters)		Signature:

*In case of deposit in to the applicants Bank Account, the applicant will bear the applicable service charge, if any, of the applicants banker and the issuer shall simultaneously issue a letter of intimation to the applicant containing, among others, the date and the amount remitted with details of the bank through and to which bank such remittance has been effected.

………

BANKER'S ACKNOWLEDGEMENT

Certified that this Bank has received Tk. (in figure)……………………… (in word)………………………..only from Mr./ Mrs./Ms………..………… being the Application Money for……………………… Nos. Ordinary Shares of **Shasha Denims Ltd.**

Banker's Sl. No. Seal and Date Authorized Signature
(Name & Designation)

INSTRUCTIONS

1. As per provision of Depository Act, 1999 and regulations made there under shares will only be issued in dematerialized condition. Please mention your BO (Beneficiary Owner) Account number in the application form. If you do not mention your valid BO (Beneficiary Owner) Account, your application will be treated as invalid.

2. All information must be typed or written in full (in Block letters) in English or in Bengali and must not be abbreviated.

3. Application must be made on the Company's printed form/photocopy or on typed copy/hand written form thereof.

4. Application must not be for less than **200** Ordinary Shares and must be for a multiple of **200** Ordinary Shares. Any Application not meeting these criterions will not be considered for allotment purpose.

5. Remittance for the full amount of the Shares must accompany each Application and must be forwarded to any of the Bankers to the Issue. Remittance should be in the form of Cash/ Cheque/ Bank Draft/ Pay Order payable to one of the Bankers to the Issue favoring **"SHASHA DENIMS LTD."** and crossed **"A/C Payee only"** and must be drawn on a Bank in the same town as the Bank to which the Application Form has been sent.

6. In the case of Joint Application Form, the Allotment Letter will be dispatched to the person whose name appears first on this Application Form and where any amount is refundable in whole or in part the same will be refunded by Account Payee Cheque by post/courier service to the person named first on this Application Form in the manner prescribed in the Prospectus.

7. Joint Application form for more than two persons will not be accepted. In case of joint Application, each party must sign the Application Form.

8. Application must be in full name of individuals or companies or societies or trusts and not in the name of firms, minors or persons of unsound mind. Application from financial and market intermediary companies must be accompanied by Memorandum and Articles of Association and Certificate of Incorporation.

9. **An applicant cannot submit more than two applications, one in his/her own name and another jointly with another person. In case an applicant makes more than two applications, all applications will be treated as invalid and will not be considered for allotment purpose. In addition, 15% (fifteen) of the application money will be forfeited by the Commission and the balance amount will be refunded to the application.**

10. No receipt will be issued for the payment made with Application, but the bankers will issue a provisional acknowledgment to the Issue for Application lodged with them.

11. In the case of non-allotment of securities, if the applicants' bank accounts as mentioned in their IPO Application Forms are maintained with the Bankers to the Issue, refund amount of those applicants will be directly credited into the respective bank accounts as mentioned in their IPO Application Forms. Otherwise, refund will be made only through "Account Payee" cheque(s) showing bank account number and the name of bank and branch as mentioned in the application payable at Dhaka or Chittagong, as the case may be.

12. Allotment shall be made solely in accordance with the instructions of the Bangladesh Securities and Exchange Commission (BSEC).

13. Making of any false statement in the application or supplying of incorrect information therein or suppressing any relevant information in the application shall make the application liable to rejection and subject to forfeiture of 25% of application money and/or forfeiture of share (unit) before or after issuance of the same by the issuer. The said forfeited application money or share (unit) will be deposited in account of the Bangladesh Securities and Exchange Commission (BSEC). This is in addition to any other penalties as may be provided for by the law.

14. Applications, which do not meet the above requirements, or Applications, which are incomplete, shall not be considered for allotment purpose.

15. The Banker's to the Issue shall be obliged to receive the A/C Payee Cheque(s) on the closing day of the subscription of the IPO.

16. **No sale of securities shall be made nor shall any money be taken from any person, in connection with such sale until 25(twenty five) days after the prospectus has been published.**

17. **The applicants who have applied for more than two applications using same bank account, their application will not be considered for lottery and the Commission will forfeit 15% of their subscription money too.**

BANKERS TO THE ISSUE

National Bank Limited				
Agrabad Br., Ctg Anderkilla Br., Ctg Babubazar Br., Dhaka Banani Br., Dhaka Asadgate Br., Dhaka Bangsal Road Br., Dhaka Barisal Br., Barisal Bogra Br., Bogra CDA Avenue Br., Ctg Chowmohoni Br., Noakhali Chawk Bazar Br.,Ctg Comilla Br., Comilla	Dhanmondi Br., Dhaka Dilkusha Br., Dhaka Elephant Road Br., Dhaka Faridpur Br., Faridpur Feni Br., Feni Foreign Ex. Br., Dhaka Gazipur Br., Gazipur Gulshan Br., Dhaka Halishahar Br.,Ctg Imamgonj Br., Dhaka Islampur Br., Dhaka	Jatrabari Br., Dhaka Jubilee Road Br., Ctg Kawran Bazar Br., Dhaka Khatungonj Br., Ctg Khulna Br., Khulna Lake Circus Br., Dhaka Malibagh Br., Dhaka Mirpur Br., Dhaka Mohakhali Br., Dhaka Mohammadpur Br., Dhaka Motijheel Br., Dhaka	Moulvibazar Br., Moulvibazar Muradpur Br., Chittagong Narayangonj Br.,Narayangonj Narshingdi Br., Narshingdi Netaigonj Br., Narayangonj New Eskaton Br., Dhaka North brookHall Br., Dhaka Pagla Bazar Br., Narayanganj Pahartoli Br.,Ctg Pragati Sarani Br., Dhaka	Rajshahi Br., Rajshahi Rifles Square Br., Dhaka Rokeya Sarani Br., Dhaka S.K. Mujib Road Br., Ctg. Savar Bazar Br., Savar Sunamgonj Br., Sunamgon Sylhet Br., Sylhet Tangail Br., Tangail Tongi Br., Gazipur Uttara Br., Dhaka Z. H. Sikder M.C. Br.,Dhaka
Eastern Bank Limited				
Motijheel Br., Dhaka Shamoly Br., Dhaka Uttara Br., Dhaka Bashundhara Br., Dhaka Moghbazar Br., Dhaka	Narayangonj Br. Banasree Br., Dhaka Savar Br., Dhaka Jubilee Road Br., Chittagong Chandgaon Br., Chittagong	Khulna Br., Khulna Jessore Br., Jessore Upashahar Br., Sylhet O. R. Nizam Road Br, Chittagong Uttara Garib-E-Newaz Br., Dhaka	Panchlaish Br., Chittagong Halishahar Br., Chittagong Rajshahi Br., Rajshahi Bogra Br., Bogra Moulvi Bazar Br., Sylhet	Mirpur Dar-us-salam Road Br., Dhaka Chouhatta Br., Sylhet Mymensingh SME Br.
Investment Corporation Of Bangladesh (ICB)				
Principlal Branch, Dhaka Sylhet Branch, Sylhet	Agrabad Branch, Chittagong Bogra Branch, Bogra	Rajshahi Branch, Rajshahi Local Office, Dhaka	Khulna Branch, Khulna	Barisal Branch, Brisal
Bank Asia				
Agrabad Br., Ctg. Anderkilla Br., Ctg. Shyamoli Br., Dhaka. Bashundhara Br., Dhaka Bogra Br., Bogra CDA Avenue Br., Ctg. Corporate Br., Dhaka	Dhanmondi Br., Dhaka Gulshan Br., Dhaka Jessore Br., Ctg. Kamal Bazar Br., Ctg. Khatunganj Br., Ctg. Khulna Br., Khulna MCB Banani Br., Dhaka	MCB Dilkusha Br., Dhaka MCB Sk. Mujib Road Br., Ctg. Mirpur Br., Dhaka Mitford Br., Dhaka Moghbazar Br., Dhaka Mohakhali Br., Dhaka Tarail Br., Tarail, Kishorgonj	Sylhet Uposhahar Br. Paltan Br., Dhaka Principal Office Br., Dhaka Progoti Sarani Br., Dhaka Rajshahi Br., Rajshahi Scotia Br., Dhaka Shantinagar Br., Dhaka	Bahadderhat Br., Ctg Station Road Br., Ctg. Strand Road Br., Ctg Sylhet Main Br., Sylhet North South Road Br., Dhaka Uttara Br., Dhaka
One Bank Limited				
Principal Br., Dhaka Motijheel Br., Dhaka Kawran Bazar Br., Dhaka Gulshan Br., Dhaka Mirpur Br.., Dhaka Uttara Br., Dhaka Dhanmondi Br.., Dhaka Banani Br., Dhaka Kakrail Br., Dhaka Pragati Sarani Br., Dhaka Elephant Road Br., Dhaka Jatrabari Br., Dhaka Nawabgonj Br., Dhaka	Bangshal Br., Dhaka Khulna Br., Khulna Imamganj Br., Dhaka. Narayongonj Br., Narayangonj Joypara Br., Dohar, Dhaka Agrabad Br., Chittagong Khatungonj Br., Ctg. CDA Avenue Br., Ctg. Nanupur Bazar Br., Ctg. Cox's Bazar Br., Cox's Bazar Jubille Road Br., Ctg.	Chowmuhuni Br., Noakhali Chandragonj Br., Lakshmipur. Feni Br., Feni. Raipur Br., Laxmipur. Dagon Bhuiyan Br., Feni. Sylhet Br., Sylhet Sherpur Br., Moulvi Bazar Islampur Br., Sylhet Jessore Br., Jessore Bogra Br., Bogra Sirajgonj Br., Sirajgonj Laksham Br., Comilla	Ramganj Br., Laxmipur Maijdee Court Br., Noakhali Banasree Br., Dhaka Rajshahi Br., Rajshahi Shahjadpur SME/Agriculture Br., Sirajgonj Jagannathpur Br., Dhaka Tongi SME/Agriculture Br., Dhaka Comilla Br., Comilla Bashabo Br., Dhaka Satkhira Br., Satkhira. Madhabdi Br., Narsingdi. Rangamati Br., Rangamati.	Sitakunda Br., Sitakunda, Ctg Moghbazar Br., Dhaka Laldighirpar Br., Sylhet. Rangpur Br., Rangpur. Ganakbari (EPZ) Br., Savar, Dhaka Ring Road Br., Shamoli, Dhaka Boalkhali Br., Boalkhali, Ctg Raozan Br., Raozan, Ctg Ranirhat Br., Rangunia, Ctg Chandgaon Br.Ctg Brahmanbaria Br., Brahmanbaria.
South East Bank Limited				
Principal Br., Dhaka Corporate Br., Dhaka. Imamgonj Br.., Dhaka Dhanmondi Br.., Dhaka Uttara Br..Dhaka New Elephant Road Br..,Dhaka Gulshan Br., Dhaka Kakrail Br.., Dhaka Banani Br.., Dhaka Bangshal Br.., Dhaka New Eskaton Br., Dhaka. Pragati Sarani Br..., Dhaka Agargaon Br., Dhaka. Chapainawabganj Br., Chbganj	Shaymoli Br., Dhaka. Aganagar Br., Dhaka. Karwan Bazar Br., Dhaka Madhabdi Br. (Rural), Narshingdi. Ashulia Br. (Rural), Dhaka. Narayangonj Br., Narayangonj Rokeya Sarani Br., Dhaka. Savar Brance, Dhaka Mouchak Br., Dhaka Konabari Br., (Rural),Gazipur Tongi Br., Gazipur Bashundhara Br., Dhaka Mohammadpur Br., Dhaka	Bandar Bazar Br., Sylhet. Moulvibazar Br., Moulvibazar. Satkhira SME Br., Satkhira. Narsingdi SME Br., Narsingdi Islampur Br., Islampur. Kotwail Br., Dhaka. Madambibir Hat Br.,Chittagong Comilla Br..Comilla Munshigonj Br., Munshigonj Chouhatta Br., Sylhet. Laldighirpaar Br., Sylhet Shahjalal Uposhahar Br.,Sylhet. Khulna Br., Khulna	Pathantula Br., Sylhet Agrabad Br., Ctg. Khatungonj Br., Chittagong Jubille Road Br., Chittagong Halishahar Br., Chittagong Motijheel Br., Dhaka Chowmuhuni Br., Noakhal. CDA Avenue Br., Chittagong Cox's Bazar Br., Cox's Bazar Chhagalnaiya Br., Feni. Feni Br., Feni. Pahartali Br., Chittagong Bashurhat Br.(Rural), Noakhali	Momin Road Br., Chittagong. Rangpur Br.., Rangpur. Bogra Br.., Bogra Jessore SME Br., Jessore. Barisal Br., Barisal. Dhania Br. (Rural). Naogaon Br., Naogaon. Rajshahi Br.., Rajshahi Tangail SME Br., Tangail. Sat Mashjid Road Br., Dhaka. Dinajpur Br., Dinajpur. Hemayetpur Br. (Rural) Joydebpur Br., (Rural)
Islami Bank Bangladesh Limited				
Local Office, Dhaka (Controlling Br.) Khulna Br., Khulna. Agrabad Br., Chittagong. Kushtia Br., Kushtia. Barisal Br., Barisal. Mirpur Br., Dhaka. Bogra Br., Bogra.	Motijheel Br., Dhaka Chawk Mugaltuly Br., Dhaka Mouchak Br., Dhaka. Chowmuhoni Br., Noakhali. Moulvi Bazar Br., Moulvi Bazar. Comilla Brnach, Comilla. Narayangonj Br., Narayangonj.	Cox's Bazar Br., Cox's Bazar. Nawabpur Road Br., Dhaka. Dinajpur Br., Dinajpur. New Market Br., Dhaka. Farmgate Br., Dhaka. Pabna Br., Pabna.	Feni Br., Feni. Patia Br., Chittagong Foreign Ex. Br., Dhaka. Rajshahi Br., Rajshahi. Gulshan Br., Gulshan, Dhaka. Shyamoli Br., Dhaka.	Jatrabari Br., Dhaka. Sunamganj Br., Sunamganj. Jessore Br., Jessore. Sylhet Br., Sylhet. Khatungonj Br., Chittagong. Uttara Br., Uttara, Dhaka.
Mutual Trust Bank Limited				
Agrabad Branch, Chittagong Alankar Mour Branch, Chittagong Aman Bazar Branch, Chittagong Babu Bazar Branch, Dhaka Banani Branch, Dhaka Baridhara Branch, Dhaka Bashundhara Branch, Dhaka Bogra Branch, Bogra Brahmanbaria Branch, Brahmanbaria C D A Avenue Branch, Chittagong Chandra Branch, Dhaka Chawk Moghaltuli Branch, Dhaka Chokoria Branch, Chittagong Comilla Branch, Comilla	Cox's Bazar Branch, Cox's Bazar Dagonbhuiyan Branch, Feni Dhanmondi Branch, Dhaka Dholaikhal Branch, Dhaka Dilkusha Branch, Dhaka Dinajpur Branch, Dinajpur Elephant Road Branch, Dhaka Feni Branch, Feni Fulbaria Branch, Dhaka Gobindaganj Branch, Gobindaganj Gournadi Branch, Barisal Gulshan Branch, Dhaka	Habigonj Branch, Habigonj Ishwardi Branch, Ishwardi Jessore Branch, Jessore Joypurhat Branch, Joypurhat Jubilee Road Branch, Chittagong Kakrail Branch, Dhaka Kamrangir Char Branch, Dhaka Kapasia Branch, Gazipur, Dhaka Khatungonj Branch, Chittagong Khilpara Branch, Chatkhil, Noakhali Kushtia Branch, Kushtia Mohammadpur Branch, Dhaka Moulvi Bazar Branch, Sylhet MTB Corporate Center Branch, Dhaka	Mymensingh Branch, Mymensingh Naogaon Branch, Naogaon Narayangonj Branch, Narayangonj Nazirhat Branch, Chittagong Noria Branch, Shariyatpur Oxygen Mor Branch, Chittagong Pabna Branch, Pabna Pallabi Branch, Dhaka Panthapath Branch, Dhaka Principal Branch, Dhaka Progati Sarani Branch, Dhaka Raipur Branch, Laxmipur Rajshahi Branch, Rajshahi	Rangpur Branch, Rangpur Sarulia Bazar Branch, Dhaka Savar Branch, Dhaka Shah Mokhdum Avenue Branch, Dhaka Shahparan Gate Branch, Sylhet Shanir Akhra Branch, Dhaka Sonargaon Branch, Dhaka Sreenagar Branch, Dhaka Syedpur Branch, Sunamganj Sylhet Branch, Sylhet Thakurgaon Branch, Thakurgaon Tongi Branch, Dhaka Uttara Model Town Branch, Dhaka

"শেয়ার বাজারে বিনিয়োগ ঝুঁকিপূর্ণ, জেনে ও বুঝে বিনিয়োগ করুন।"

SHASHA DENIMS LTD.

"INTERESTED PERSONS ARE ENTITLED TO A PROSPECTUS, IF THEY SO DESIRE, AND THAT COPIES OF PROSPECTUS MAY BE OBTAINED FROM THE ISSUER AND THE ISSUE MANAGER"

APPLICATION FOR SHARES BY NON-RESIDENT BANGLADESHI(S)
(To be sent to the Company's Head Office)

Warning: **Please read the instructions on the back of this form. Incorrectly filled applications or application failing to comply with any instructions therein may be rejected.**

The Managing Director
SHASHA DENIMS LTD.
Mascot Plaza (10th Floor), Plot – 107/A, Sonargaon Janapath,
Sector–7, Uttara, Dhaka-1230.

Dear Sir,

I/we apply for and request you to allot me/us ………………. numbers of Shares and I/we agree to accept the same or any smaller number that may be allotted to me/us upon terms of the Company's Prospectus approved by the BangladeshSecurities and Exchange Commission subject to the Memorandum and Articles of Association of the Company. Further, I/we authorize you to place my/our name(s) on the Register of Member(s) of the Company and deposit the said ordinary shares in my Beneficiary Owner ("BO") account; I/we further authorize you to send a crossed(Account Payee only) cheque in respect of any Application money refundable to me/us by post/courier at my/our risk to the first applicant'saddress stated below:

1. No. of ordinary shares **…………** of **Tk. 35/-** each including a premium of **Tk. 25/-** per share.
2.Total subscription money of the Amount of TK. (in figure) ……………………… Taka (in words) ……………………………………………………………….. only convertible into US Dollar 1.00 = Tk. .... /UK Pound Sterling 1.00=Tk……………………../ Euro 1.00 = Tk. ....
3. Payment by Draft/Cheque No.......................................date..........................for US Dollar/UK Pound Sterling/Euro BDT……………………… drawn on...Bank.......................................Branch.

4. Beneficiary Owner (BO) Account No.																

(If you do not mention your valid BO account no., your application will be treated as invalid)

5. I/we agree to fully abide by the instruction given herein.

6. Particulars of Applicant(s):
a) Sole/First Applicant:

Name:		
Father's /Husband's Name:		
Mother's Name:		
Postal Address:		
Occupation:	Nationality: BANGLADESHI	Telephone No. (If any):
Passport No.:	Valid up to:	Date of Birth:
For Refunds: Please write the correct and full name of bank and branch (Application will not be treated as valid if any one uses a nonscheduled bank. Applicants are requested not to use the name of any non-scheduled bank).		
Applicant's Bank A/C No.:		
Name of the Bank:		**Branch:**

b) Second Applicant:

Name:		
Father's /Husband's Name:		
Mother's Name:		
Postal Address:		
Occupation:	Nationality: BANGLADESHI	Telephone No. (If any):
Passport No.:	Valid up to:	Date of Birth:

Nominee's Name:
Mailing Address:

07. I/we hereby declare that I/we have read the Prospectus of **Shasha Denims Ltd.** and have willingly subscribed for……………. No. of Ordinary Shares of **Tk. 35/-** each including a premium of **Tk. 25/-** per share.

08. Specimen Signature(s):

1st Applicant: Name(in Block Letters)		Signature:
2st Applicant: Name(in Block Letters)		Signature:
Nominee's Name: (in Block Letters)		Signature:

***Please see the instructions in paragraphs 14 & 15 for the evidence required to establish Non-Resident Bangladeshis Status**

INSTRUCTIONS

1. As per provision of the Depository Act, 1999 and regulations made there under shares will only be issued in dematerialized condition. Please mention your BO (Beneficiary Owner) account number in the Application Form. If you do not mention your valid BO (Beneficiary Owner) account, your application will be treated as invalid.

2. All information must be written or typed in block letters in English and must not be abbreviated.

3. An application must not be for less than **200** Ordinary Shares and must be for a multiple of **200** ordinary shares. Any application not meeting this criterion will not be considered for allotment purpose.

4. An application must be accompanied by a foreign demand draft drawn on a bank payable at Dhaka or cheque drawn out of foreign currency deposit account maintained in Bangladesh for the full value of shares favoring **"SHASHA DENIMS LTD."** and crossed **"Account Payee only".**

5. An application shall be sent by the applicant directly to the Company within **December 21, 2014** so as to reach the Company within **December 30, 2014**. Any Application sent after **December 21, 2014** or received by the Company after **December 30, 2014** will not be considered for allotment purpose.

6. Refund against over-subscription shall be made in the currency in which the value of shares was paid for by the applicant at the same rate as stated on the application form through Account Payee cheque payable at Dhaka with bank account number, Bank's name and Branch as indicated in the securities application form.

7. In case of over-subscription, allotment shall be made by lottery solely in accordance with the instructions by BSEC.

8. Money receipt on clearance of draft or cheque, as the case may be, shall be sent by post to the applicant by the Company.

9. **Joint application by two persons will be acceptable. In such a case, allotment or refund shall be made to the first applicant. Note that a non-resident Bangladeshi (NRB) applicant cannot submit more than two applications, one in his/her own name and another jointly with another person by one cheque/DD/PO by USD/GBP/EURO/BDT (supported by foreign currency encasement certificate, ORIGINAL). More than two applications by one cheque/DD/PO by USD/GBP/EURO/BDT (supported by foreign currency encasement certificate) will not be allowed.**

10. Application must be made by an individual, a corporation or company, a trust or a society and not by a firm, minor or persons of unsound mind.

11. Making of any false statement in the application or supplying of incorrect information therein or suppressing any relevant information in the application shall make the application liable to rejection and subject to forfeiture of 25% of application money and/or forfeiture of share (unit) before or after issuance of the same by the issuer. The said forfeited application money or share (unit) will be deposited in account of the Bangladesh Securities and Exchange Commission (BSEC). This is in addition to any other penalties as may be provided for by the law.

12. The intending NRB applicants shall deposit share money by US Dollar/UK Pound Sterling/EUROdemand draft drawn on any Bank and payable in Dhaka, Bangladesh, or through a nominee by paying out of foreign currency deposit account maintained in Bangladesh or in Taka, supported by foreign currency encashment certificate issued by the concerned bank, for the value of securities applied for through crossed bank cheque marking "Account Payee only". Such that the issuer's collecting bank can clear the proceeds and deposit the same into issuer bank's account in time.

13. The spot buying rate (TT Clean) in US Dollar, UK Pound Sterling and EURO of Sonali Bank as prevalent at the day of subscription opening will be applicable for the Non Resident Bangladeshi (NRB) applicants.

14. **The applicant shall furnish photocopies of relevant pages of valid passport(s) in support of his/her being a NRB, dual citizenship or of the foreign passport bearing an endorsement from the concerned Bangladeshi Embassy to the effect that no visa is required for him / her to travel to Bangladesh.**

15. In case of joint NRB application, joint applicants shall also submit supporting papers /documents in support of their being a NRB as mentioned in para-14 (above).
16. **An applicant cannot submit more than two applications, one in his/her own name and another jointly with another person. In case an applicant makes more than two applications, all applications will be treated as invalid and will not be considered for allotment purpose. In addition, 15% (fifteen) of the application money will be forfeited by the Commission and the balance amount will be refunded to the applicant.**
17. **No sale of securities shall be made nor shall any money be taken from any person, in connection with such sale until 25 (twenty five) days after the prospectus have been published.**
18. In case of non-allotment of ordinary shares, if the applicants' bank accounts as mentioned in their Application Forms are maintained with any of the Bankers to the Issue, the refunded amount to those applicants will be directly credited into their respective bank accounts as mentioned in their Application Forms. Otherwise, refunds will be made only through "Account Payee" cheque(s) with bank account number and name of bank branch as mentioned in the application form, payable at Dhaka or Chittagong, Khulna, Barishal, Rajshahi, Sylhet or Bogra as the case may be.
19. **The applicants who have applied for more than two applications using same bank account, their application will not be considered for lottery and the Commission will forfeit 15% of their subscription money too.**

THE NRB APPLICATION ALONG WITH THE FOREIGN CURRENCY DRAFT, AS ABOVE, IS TO BE SUBMITTED TO THE COMPANY'S HEAD OFFICE DIRECTLY WITHIN THE STIPULATED TIME MENTIONED IN PARA 5.

"শেয়ার বাজারে বিনিয়োগ ঝুঁকিপূর্ণ, জেনে ও বুঝে বিনিয়োগ করুন।"

SHASHA DENIMS LTD.

"INTERESTED PERSONS ARE ENTITLED TO A PROSPECTUS, IF THEY SO DESIRE, AND THAT COPIES OF PROSPECTUS MAY BE OBTAINED FROM THE ISSUER AND THE ISSUE MANAGER"

APPLICATION FOR SHARES BY AFFECTED SMALL INVESTORS (ক্ষতিগ্রস্থ ক্ষুদ্র বিনিয়োগকারী)

Warning: Please read the instructions on the back of this form. Incorrectly filled applications or application failing to comply with any instructions therein may be rejected.

The Managing Director
SHASHA DENIMS LTD.
Mascot Plaza (10th Floor), Plot – 107/A, Sonargaon Janapath,
Sector–7, Uttara, Dhaka-1230.

Banker's Sl. No.

Dear Sir,

I/we apply for and request you to allot me/us **…………** numbers of Shares and I/we agree to accept the same or any smaller number that may be allotted to me / us upon the terms of the Company's Prospectus approved by the BangladeshSecurities and Exchange Commission subject to the Memorandum and Articles of Association of the Company. Further, I/we authorize you to place my /our name (s) on the Register of Member (s) of the Company and deposit the said ordinary Shares in my / our Beneficiary Owner (BO) Account; I/we further authorize you to send a Crossed (A/C Payee Only) Cheque in respect of any application money refundable to me/us by post/courier at my/our risk to the first applicant's address stated bellow:

1. No. of ordinary shares **…………** of **Tk. 35/-** each including a premium of **Tk. 25/-** per share.
2. Amount of Tk. (in figure)……………………Taka (in words) ……………………………………………………only deposited vide Cash/Cheque/Draft/Pay Order No………...……..…………………………….….... Dated……………..……………………………….....…............ On..………...……………………………....Bank ……...….…………………………….Branch.

3. Beneficiary Owner (BO) Account No.																

(If you do not mention your valid BO account no., your application will be treated as invalid)

4. I/we agree to fully abide by the instructions given herein.

5. Particulars of Applicant(s):

a) Sole/First Applicant:

Name:		
Father's /Husband's Name:		
Mother's Name:		
Postal Address:		
Occupation:	Nationality:	Telephone No. (If any):
For Refund Warrant: (Application will not be treated as valid if anyone uses a non-scheduled bank. To avoid this complication, investors are requested not to use the name of any non-scheduled bank) Please write the correct and full name of bank and branch.		
For refund purpose: I/We want refund through □ Bank Account* □ Hand Delivery/Courier (Please put tick mark in which refund will be made).**The Applicant shall provide with the same Bank Account number in the application form as it is in the BO account of the applicant. Otherwise the application will be considered invalid and the subscription money may be forfited**		
Applicant's Bank A/C No.:		
Name of the Bank:	**Branch:**	

b) Second Applicant:

Name:		
Father's /Husband's Name:		
Mother's Name:		
Postal Address:		
Occupation:-	Nationality:	Telephone No. (If any):

06. I/we hereby declare that I/We have read the Prospectus of **Shasha Denims Ltd.** and have willingly subscribed for………………No. of Ordinary Shares of **Tk. 35/-** each including a premium of **Tk. 25/-** per share.

07. Specimen Signature(s):

1st Applicant: Name(in Block Letters)		Signature:
2st Applicant: Name(in Block Letters)		Signature:

*In case of deposit in to the applicants Bank Account, the applicant will bear the applicable service charge, if any, of the applicants banker and the issuer shall simultaneously issue a letter of intimation to the applicant containing, among others, the date and the amount remitted with details of the bank through and to which bank such remittance has been effected.

………

BANKER'S ACKNOWLEDGEMENT

Certified that this Bank has received Tk. (in figure)……………………… (in word)………………………..only from Mr./ Mrs./Ms………...………. being the Application Money for……………………… Nos. Ordinary Shares of **Shasha Denims Ltd.**

Banker's Sl. No. Seal and Date Authorized Signature
(Name & Designation)

INSTRUCTIONS

1. As per provision of Depository Act, 1999 and regulations made there under shares will only be issued in dematerialized condition. Please mention your BO (Beneficiary Owner) Account number in the application form. If you do not mention your valid BO (Beneficiary Owner) Account, your application will be treated as invalid.

2. All information must be typed or written in full (in Block letters) in English or in Bengali and must not be abbreviated.

3. Application must be made on the Company's printed form/photocopy or on typed copy/hand written form thereof.

4. Application must not be for less than **200** Ordinary Shares and must be for a multiple of **200** Ordinary Shares. Any Application not meeting these criterions will not be considered for allotment purpose.

5. Remittance for the full amount of the Shares must accompany each Application and must be forwarded to any of the Bankers to the Issue. Remittance should be in the form of Cash/ Cheque/ Bank Draft/ Pay Order payable to one of the Bankers to the Issue favoring **"SHASHA DENIMS LTD."** and crossed **"A/C Payee only"** and must be drawn on a Bank in the same town as the Bank to which the Application Form has been sent.

6. In the case of Joint Application Form, the Allotment Letter will be dispatched to the person whose name appears first on this Application Form and where any amount is refundable in whole or in part the same will be refunded by Account Payee Cheque by post/courier service to the person named first on this Application Form in the manner prescribed in the Prospectus.

7. Joint Application form for more than two persons will not be accepted. In case of joint Application, each party must sign the Application Form.

8. Application must be in full name of individuals or companies or societies or trusts and not in the name of firms, minors or persons of unsound mind. Application from financial and market intermediary companies must be accompanied by Memorandum and Articles of Association and Certificate of Incorporation.

9. **An applicant cannot submit more than two applications, one in his/her own name and another jointly with another person. In case an applicant makes more than two applications, all applications will be treated as invalid and will not be considered for allotment purpose. In addition, 15% (fifteen) of the application money will be forfeited by the Commission and the balance amount will be refunded to the application.**

10. No receipt will be issued for the payment made with Application, but the bankers will issue a provisional acknowledgment to the Issue for Application lodged with them.

11. In the case of non-allotment of securities, if the applicants' bank accounts as mentioned in their IPO Application Forms are maintained with the Bankers to the Issue, refund amount of those applicants will be directly credited into the respective bank accounts as mentioned in their IPO Application Forms. Otherwise, refund will be made only through "Account Payee" cheque(s) showing bank account number and the name of bank and branch as mentioned in the application payable at Dhaka or Chittagong, as the case may be.

12. Allotment shall be made solely in accordance with the instructions of the Bangladesh Securities and Exchange Commission (BSEC).

13. Making of any false statement in the application or supplying of incorrect information therein or suppressing any relevant information in the application shall make the application liable to rejection and subject to forfeiture of 25% of application money and/or forfeiture of share (unit) before or after issuance of the same by the issuer. The said forfeited application money or share (unit) will be deposited in account of the Bangladesh Securities and Exchange Commission (BSEC). This is in addition to any other penalties as may be provided for by the law.

14. Applications, which do not meet the above requirements, or Applications, which are incomplete, shall not be considered for allotment purpose.

15. The Banker's to the Issue shall be obliged to receive the A/C Payee Cheque(s) on the closing day of the subscription of the IPO.

16. **No sale of securities shall be made nor shall any money be taken from any person, in connection with such sale until 25 (twenty five) days after the prospectus has been published.**

17. **The applicants who have applied for more than two applications using same bank account, their application will not be considered for lottery and the Commission will forfeit 15% of their subscription money too.**

18. তালিকাভুক্ত ক্ষতিগ্রস্থ ক্ষুদ্র বিনিয়োগকারীগণ সকল পাবলিক ইস্যুতে একক অথবা যৌথ হিসাবের যে কোনটি অথবা উভয়টি হতে সংরক্ষিত ২০% কোটায় আবেদন করতে পারবেন । তবে তারা ইচছা করলে ক্ষতিগ্রস্থ সংরক্ষিত ২০% কোটায় আবেদন না করে সাধারন বিনিয়োগকারীদের জন্য নির্ধারিত কোটায়ও আবেদন করতে পারবেন ।"

NEW IPO APPLICATION PROCESS

1. In addition to the existing IPO application process, applicants can also apply through their Stockbroker/Merchant Bankers in the following process:

Step-1 (Applicant)

a. Applicants other than Non-resident Bangladeshi (NRB) and Foreign applicants for public issue of securities shall submit application/instruction, within the subscription period, to the Stockbroker/ Merchant Banker where the applicant maintains BO account.

b. The application/instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BO Account Number, Number of Securities applied for, Total Amount and Category of the Applicant. At the same time the applicant shall make the application money available in respective customer account maintained with the Stockbroker/Merchant Banker. No margin facility, advance or deferred payment is permissible for this purpose. Application/instructions shall be preserved by the same Stockbroker/Merchant Banker up to 6 months from listing of the securities with exchange.

Step-2 (Intermediary)

a. The Stockbroker/Merchant Banker shall maintain separate bank account only for this purpose namely "Public Issue Application Account". The Stockbroker/Merchant Banker shall verify the availability of fund and if find in order, block the customer account for an amount equivalent to the application money, accumulate all the application/instructions received up to the subscription closing date, deposit the amount in the "Public Issue Application Account" maintained with its bank, instruct the banker to block the account for an amount equivalent to the aggregate application money and to issue a certificate in this regard. In case of application submitted by the Stock-dealer or the Merchant Banker's own portfolio, the application amount should also be transferred to the "Public Issue Application Account".

b. Banker of the Stockbroker/Merchant Banker shall block the account(s) as requested for, issue a certificate confirming the same and provide it to the respective Stockbroker/Merchant Banker. The Stockbroker/Merchant Banker shall prepare category wise lists of the applicants containing Customer ID, Name, BO Account Number and Number of Securities applied for, and within 03 (three) working days from the subscription closing date, send it to the issuer both in electronic (text format with tilde '~' separator) and printed format along with the certificate issued by its banker.

Step-3 (Issuer)

a. The issuer shall prepare consolidated list of the applications and send the applicants' BOIDs in electronic (text format with tilde '~' separator) format in a CDROM to CDBL for verification. CDBL shall verify the BOIDs as to whether the BO accounts of the applicants are active or not. Along with the verification report, CDBL shall provide the issuer with an updated database of the applicants containing BO Account Number, Name, Addresses, Parents' Name, Joint Account Information and Bank Account Information. After receiving verification report and information from CDBL, the issuer shall scrutinize the applications, prepare category wise consolidated lists of the valid and invalid applications, submit status reports of subscription to the Commission and the stock exchanges and conduct lottery in line with the conditions of the consent letter.

b. Within 02 (two) working days of conducting lottery, the issuer shall:
   i. send the lists of the successful and unsuccessful applicants (other than NRB and foreign) in electronic (text format with tilde '~' separator) and printed format to the Stockbroker/Merchant Banker, request them to unblock the amount blocked earlier and remit the amount of successful applicants to the issuers respective Escrow Account opened for subscription purpose.

   ii. issue allotment letters in the names of successful applicants in electronic format with digital signatures and send those to respective Stockbroker/Merchant Bankers. To credit the allotted shares to the respective BO accounts, the issuer shall send consolidated allotment data (BOID and number of securities) in text format in a CDROM to CDBL.

Step-4 (Intermediary)

a. On the next working day of receiving the documents from the issuer and issue manager, the stockbroker/Merchant Banker shall request its banker to release the amount blocked earlier and remit the aggregate amount of successful applicants deducting service charge to the 'Escrow' account of the issuer opened for the subscription purpose.

b. On the next working day of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount blocked in the account(s) and remit the amount as requested for to the issuer's 'Escrow' account. Simultaneously, the stockbrokers/Merchant Bankers shall unblock the customer accounts; inform the successful applicants about allotment of securities and the unsuccessful applicants about releasing their blocked amounts. The unblocked amounts of unsuccessful applicants shall be placed as per their instructions.

Miscellaneous:

a. The issuer and Issue Manager(s) shall jointly ensure compliance of the above.

b. The Stockbroker/Merchant Banker shall be entitled to service charge at a rate of 0.05% on the total amount of application money received by them. The service charge shall be paid by the issuer and deducted by the Stockbroker/Merchant Banker from the amount of successful applicants while remitting to the issuer. In case of shortage of the service charge, the Stockbroker/Merchant Banker shall send a bill to the issuer and the issuer shall pay it within 02 (two) working days. The Stockbroker/Merchant Banker shall provide the issuer with a statement of the remittance amount and the processing fee.

2. The above application process is a pilot project and optional for investors, i.e. investors can apply either following new process through stockbroker/merchant banker or in existing process through banker to the issue.

3. List of the Stockbroker/Merchant Bankers participating in the pilot project is given below. Only the applicants maintaining accounts with the Stockbroker/Merchant Bankers name contained in the list can apply through the new process.

List of the Stockbroker/Merchant Bankers to receive IPO applications

DSE Stockbrokers

Sl. No.	Name of TREC Holder	TREC No.
1	A. K. Khan Securities Ltd.	6
2	International Leasing Securities Limited	9
3	Brac epl stock brokerage ltd.	11
4	MAH Securities Limited	13
5	Adil Securities Ltd.	17
6	Greenland Equities Ltd.	18
7	Royal Capital Ltd.	21
8	Vision Capital Management Ltd.	24
9	ETBL Securities & Exchange Ltd.	31
10	Daulatunnessa Equities Limited	37
11	Haji Ahmad Brothers Securities Ltd.	41
12	Rapid Securities Limited	42
13	AB & Company Limited	43
14	M-Securities Ltd.	44
15	SAHCO Securities Limited	46
16	Imtiyaz Husain Securities Limited	50
17	Mian Abdur Rashid Securities Ltd.	53
18	Shahjahan Securities Limited	64
19	ASENZ Securities Ltd.	65
20	Popular Equities Ltd.	68
21	Mohammad Talha & Co Ltd.	69
22	HAC Securities Limited	74
23	Asia Securities Ltd.	88

24	Uniroyal Securities Ltd.	89
25	Md. Fakhrul Islam Securities Ltd.	90
26	SIBL Securities Ltd.	94
27	Salta Capital Limited	95
28	Jamal Ahmed Securities Ltd.	97
29	Howlader Equity Services Limited	102
30	Islami Bank Securities Limited	107
31	Ettihad Securities Ltd.	110
32	A N F Management Company Limited	117
33	K-Securities and Consultants Ltd.	122
34	Rose Securities Ltd.	125
35	Dynamic Securities Consultants Ltd.	126
36	LankaBangla Securities Ltd.	132
37	Moshihor Securities Ltd.	134
38	Cosmopolitan Traders (Pvt.) Ltd.	146
39	Joytun Securities Intl. Ltd.	148
40	Shakil Rizvi Stock Ltd.	149
41	EMES Securities Ltd.	155
42	Standard Bank Securities Ltd.	156
43	Trustee Securities Ltd.	162
44	Mona Finan. Consultancy & Sec. Ltd.	164
45	Tobarrak Securities Ltd.	172
46	T. A. Khan Securities Co. Ltd.	174
47	BLI Securities Limited	175
48	Peoples Equities Ltd.	176
49	Commerce Bank Securities and Investment Ltd.	180
50	UCB Capital Management Limited	181
51	Razzak Securities Ltd.	184
52	Delta Capital Limited	185
53	G M F Securities Ltd.	186
54	Globe Securities Limited	189
55	Eminent Securities Ltd.	191
56	DBL Securities Limited	193
57	Parkway Securities Ltd.	194
58	MTB Securities Ltd.	197
59	AD Holdings Limited	213
60	Pubali Bank Securities Ltd.	214
61	Mika Securities Ltd.	215
62	BRB Securities Limited	220
63	Modern Securities Ltd.	229
64	IIDFC Securities Limited	238
65	A N W Securities Ltd.	240
66	One Securities Ltd.	241
67	Apex Investments Limited	7
68	Alpha Equities Ltd.	56
69	IDLC Securities Ltd.	58
70	Square Securities Management Ltd.	76
71	R. N. Trading Limited	78
72	Alhaj Securities & Stocks Limited	93
73	Remons Investment & Securities Ltd.	108
74	Midway Securities Ltd.	142
75	Investment Promotion Services Limited	158
76	Oshadhi Securities Ltd.	208
77	United Financial Trading Co. Ltd.	227
78	Expo Traders Ltd.	230
79	Popular Life Insurance Company Ltd.	232
80	Dhaka Securities Ltd.	239
81	NLI Securities Ltd.	244
82	Shyamol Equity Management Limited	3

83	Phoenix Securities Limited	4
84	Crest Securities Ltd.	8
85	Khwaja Equity Services Limited	10
86	Pasha Capital Ltd.	12
87	ACE Capital Management Service Ltd.	16
88	Azam Securities Limited	19
89	BDBL Securities Ltd.	20
90	Ershad Securities Limited	23
91	Arena Securities Ltd.	25
92	EBL Securities Limited	26
93	SAR Securities Ltd.	27
94	Sadeque Finance Management Ltd.	28
95	Kazi Firoz Rashid Securities Limited	29
96	Ibrahim Securities Limited	33
97	B & B Enterprise Limited	34
98	Rashid Investment Services Limited	35
99	Quayum Securities Limited	38
100	Aries Securities Ltd.	48
101	S. B. Securities Limited	51
102	M. Zubair Securities Limited	52
103	UGC Securities Limited	54
104	Global Securities Ltd.	60
105	NCCB Securities & Financial Services Ltd.	61
106	E-Securities Ltd.	66
107	Sinha Securities Limited	67
108	First Capital Securities Ltd.	70
109	Multi Securities & Services Limited	75
110	Md. Sahidullah Securities Limited	91
111	Dhanmondi Securities Ltd.	98
112	Island Securities Ltd.	106
113	Unique Share Management Ltd.	109
114	Nouvelle Securities Ltd.	112
115	CMSL Securities Limited	113
116	Ahmed Iqbal Hasan Securities Ltd.	114
117	Nabiul Karim Securities Limited	115
118	Murshed Securities Limited	116
119	Saad Securities Ltd.	118
120	Dragon Securities Limited	119
121	Sheltech Brokerage Limited	120
122	SCL Securities Limited	121
123	Shahed Securities Ltd	123
124	ICB Securities Trading Company Limited	129
125	Thea Securities Ltd.	130
126	Harpoon Securities Ltd.	131
127	Kazi Equities Ltd.	135
128	Securities Broking & Management Services Ltd.	136
129	Al-Haja Jahanara Securities Ltd.	138
130	K.H.B. Securities Ltd.	143
131	City Brokerage Limited	145
132	Indicate Securities Consultants Ltd.	154
133	Anwar Securities Ltd.	160
134	Haji Mohammad Ali Securities Ltd.	165
135	Subvalley Securities Ltd.	168
136	Merchant Securites Limited	169
137	Shah Mohammad Sagir & Co. Ltd.	171
138	Hazrat Amanat Shah Securities Ltd.	173
139	Anchor Securities Ltd.	177
140	JKC Securities Ltd.	179
141	Nur-E-Alam Siddique & Company Ltd.	182

142	C-Maart Securities Limited	183
143	Jahan Securities Ltd.	195
144	Stock & Bond Limited	199
145	Total Communication Ltd.	200
146	AB Securities Ltd.	201
147	Prilink Securities Ltd.	202
148	Modern Equity Limited	206
149	United Enterprises & Co. Ltd.	207
150	Mondol Securities Ltd.	209
151	Wifang Securities Ltd.	210
152	Sharp Securities Limited	216
153	Rasti Securities Consultant Ltd.	217
154	A. L. Securities Ltd.	222
155	Mercantile Bank Securities Limited	224
156	Shohrab Securities & Trade Ltd.	225
157	FAREAST Stocks & Bonds Ltd.	226
158	Akij Securities Ltd.	231
159	Shahjalal Islami Bank Securities Ltd.	233
160	AIBL Capital Market Services Ltd.	234
161	PHP Stock & Securities Ltd.	235
162	Premier Bank Securities Ltd.	236
163	Bank Asia Securities Limited	237
164	Trust Bank Securities Ltd.	242
165	BD Sunlife Securities Ltd.	248
166	Sterling Stocks & Securities Ltd.	249
167	S & H Equities Limited	2
168	Federal Securities And Investment Limited	45
169	H R Securities & Investments Limited	72
170	Prime Islami Securities Ltd.	104
171	PFI Securities Limited	79
172	Ali Securities Co. Limited	105
173	R N I Securities Ltd.	128
174	Aloco Securities Ltd.	139

CSE Stockbrokers

Sl. No.	Name of the TREC Holder	TREC Holders No.
01	Alpha Securities Ltd.	CSE 001
02	ISPI Securities Limited	CSE 002
03	Meenhar Securities Limited	CSE 003
04	South Asia Securities Limited	CSE 004
05	Island Securities Ltd.	CSE 005
06	Chittagong Capital Ltd.	CSE 006
07	Saya Securities Ltd.	CSE 010
08	First Capital Securities Limited.	CSE 011
09	BREC EPL Stock Brokerage Ltd.	CSE 013
10	UCB Capital Management Ltd.	CSE 015
11	Adams Securities Limited	CSE 016
12	North West Securities Ltd.	CSE 019
13	EBL Securities Ltd.	CSE 021
14	Salta Capital Limited	CSE 022
15	Uttara Exchange And Securities Limited	CSE 024
16	Be Rich Limited	CSE 027
17	RAK Capital Ltd.	CSE 028
18	PHP Stocks & Securities Ltd.	CSE 031
19	Sylnet Securities Ltd.	CSE 033
20	Pioneer Shares & Securities Ltd.	CSE 034
21	Hillcity Securities Ltd.	CSE 037
22	S.R.Capital Ltd.	CSE 038
23	Remons Investment & Securities Ltd.	CSE 042
24	United Financial Trading Company Ltd.	CSE 043

25	Kishwar Securities Investment Ltd.	CSE 047
26	Impel Shares & Securities Ltd.	CSE 049
27	Mirpur Securities Limited	CSE 050
28	E-Securities Limited	CSE 052
29	Royal Capital Limited	CSE 053
30	Prime Financial Consultants & Equities Limited	CSE 055
31	Kabir Securities Limited	CSE 056
32	Eastern Shares & Securities Ltd.	CSE 058
33	Reliance Securities Consultant Ltd.	CSE 059
34	CMSL Securities Limited	CSE 061
35	Prudential Capital Ltd.	CSE 062
36	Associated Capital Securities Ltd.	CSE 063
37	Platinum Securities Limited	CSE 064
38	T.K. Shares & Securities Ltd.	CSE 069
39	Ahmed Securities Services Ltd.	CSE 070
40	Sohel Securities Ltd.	CSE 076
41	International Leasing Securities Limited	CSE 080
42	DBL Securities Limited	CSE 081
43	Skys Securities Limited	CSE 084
44	Purabi Securities Ltd.	CSE 087
45	D. N. Securities Ltd.	CSE 089
46	LankaBangla Securities limited	CSE 091
47	Square Securities Management Ltd.	CSE 092
48	Holy City Securities Ltd.	CSE 093
49	Inter Continental Securities Ltd.	CSE 094
50	PFI Securities Limited	CSE 095
51	International Securities Co. Ltd.	CSE 096
52	Multi Securities & Services Limited	CSE 097
53	Mona Financial Consultancy and Securities Ltd.	CSE 103
54	Pubali Bank Securities Ltd.	CSE 105
55	NC Securities Limited	CSE 107
56	Cordial Securities Limited	CSE 113
57	Hassan Shares & Securities Ltd.	CSE 114
58	Hallmark Securities Ltd.	CSE 117
59	IDLC Securities Ltd.	CSE 119
60	Western Securities Investment Management Ltd.	CSE 120
61	Far East Shares & Securities Ltd.	CSE 123
62	Amin Securities & Consultants Ltd.	CSE 128
63	Phoenix Securities Limited	CSE 131
64	NCCB Securities and Financial Services Ltd.	CSE 132
65	City Brokerage Ltd.	CSE 133
66	Shahjalal Islami Bank Securities Limited	CSE 134
67	Popular Life Insurance Company Ltd.	CSE 135
68	Premier Leasing Securities Ltd.	CSE 136
69	Fareast Stocks & Bonds Limited.	CSE 138
70	AIBL Capital Market Services Ltd.	CSE 139
71	SIBL Securities Limited	CSE 142
72	Islami Bank Securities Ltd.	CSE 146
73	ONE Securities Limited	CSE 148
74	British Bengal Securities Limited	CSE 008
75	Chittagong Shares & Securities Ltd.	CSE 060
76	Finvest Services Limited	CSE 066
77	SES Company Limited	CSE 082
78	Ten Stars (pvt.) Ltd.	CSE 100
79	Vantage Securities Ltd.	CSE 115
80	Green Delta Securities Ltd.	CSE 130

Merchant Bankers

Sl. No.	Name of the Merchant Bankers
1	ICB Capital Management Ltd.
2	IDLC Investments Ltd.
3	EXIM Islami Investment Ltd.
4	Imperial Capital Limited
5	AFC Capital Ltd.
6	Prime Finance Capital Management Ltd.
7	FAS Capital Management Ltd.
8	Trust Bank Investment Limited
9	City Bank Capital Resources Ltd.
10	UniCap Investments Limited
11	SBL Capital Management Ltd.
12	Jamuna Bank Capital Management Ltd.
13	LankaBangla Investments Ltd.
14	EC Securities Limited
15	BLI Capital Limited
16	Prime Bank Investment Ltd.
17	AIBL Capital Management Ltd.
18	BRAC EPL Investments Limited
19	MTB Capital Ltd.
20	BMSL Investment Ltd.
21	EBL Investments Ltd.
22.	AAA Finance & Investment Limited.
23	PLFS Investments Ltd.
24.	Sonali Investment Ltd.
25.	IIDFC Capital Ltd.
26.	IL Capital Ltd.
27.	Grameen Capital Management Ltd.
28	Alpha Capital Management Ltd.
29	Rupali Investment Ltd.
30	Uttara Finance and Investment Ltd.
31	Green Delta Capital Ltd.
32	First Securities Services Ltd.
33	Southeast Bank Capital Services Ltd.
34	Janata Capital and Investment Ltd.
35	First Security Islami Capital & Investment Ltd.
36	Swadesh Investment Management Ltd.
37	BD Finance Capital Holdings Ltd.

PART XXXII MANAGEMENT DISCLOSURE

1. Shasha Denims Limited has been incorporated in 28th October, 1996 but started its commercial operation in July, 2000. Explain the reason for starting commercial operation after 4 (Four) years of its incorporation and include the same in the draft prospectus;

   Our Response:
   SDL is situated in DEPZ. After incorporating in 1996, it took a long time for getting plot in DEPZ. Moreover, we needed time for building our factory building and installing machineries. Especially, getting an allocated plot is time consuming. That is the reason for starting commercial operation after 4 (Four) years of its incorporation.

2. It appears form the statement of financial position of Shasha Textiles Limited that there is an item named revaluation surplus of Tk. 87,76,68,095/- under the head of share capital & reserve but no disclosure has given regarding revaluation of assets including its historical cost. But after analyzing land deeds of Shasha Textiles Limited it is revealed that the Company has 7,156 decimals of land the cost price of which is only Tk. 3,36,80,000/-. As such it seems that the said asset was revalued @ 2700% of its historical cost. Provide justification regarding this high valuation including the basis of revaluation, mouza of the land at the time revaluation and also include summary of the revaluation report as additional disclosure;

   Our Response:
   Shasha Textiles Limited made revaluation of its land and land developments following the Current Cost method.

   Summary of Revaluation of Fixed Assets: ***Amount in Taka***

Particulars	Name of the Valuer	Qualification of the Valuer	Date of Revaluation	Carrying amount of Assets	Value of Assets after revaluation	Revaluation Surplus
Land & Land Development	M. M. RAHMAN & CO.	Chartered Accountants	30 June, 2012	72,878,305	950,546,400	877,668,095
Total				**72,878,305**	**950,546,400**	**877,668,095**

   However, without the revaluation surplus the price of the said share is justified.

3. Preliminary Expenses and Pre-Operating Expenses as Assets:

   Our Response:
   Preliminary expenses and pre-operating expenses were incurred for our subsidiary company named Energies Power Corporation Limited and Shasha Textiles Limited. Our management has taken a policy for amortizing the amounts over the next 5 years for Energies Power Corporation Limited and full amount of Shasha Textiles Limited will be amortized in the next financial statement.

4. Noncompliance of Para 64 of BAS 33 "Earnings per share" in case of calculation of EPS of the Company:

   Our Response:
   We will comply with paragraph 64 of BAS 33 from the next financial statement.

5. Accounting policy for recognition of depreciation on addition of fixed asset:

   Our Response:
   We will comply with the paragraph 55 of BAS 16 and paragraph 18 of BAS 1 from next financial statement.

6. Analytical review of Net Profit Margin of Shasha Denims Limited:

   Our Response:
   Net profit has been declined due to non-operation of one of the subsidiaries named Energis Power Corporation Limited for the time being. Energies Power Corporation Limited was incorporated in Bangladesh on December 28, 2008. The Company has signed power supply agreement with Bangladesh Power Development Board (BPDB) on 28 December 2008 for a term of 3 years (Usually countdown starts from the first day of commercial production) to provide 55 MW net electricity to Bangladesh Power Development Board (BPDB). Energis Power Corporation Limited started its commercial operation from 06 May, 2010 and supplied BPDB from 06 May, 2010 to 05 May, 2013 under the agreement. BPDB has extended their agreement with Energis Power Corporation Limited for further five years from 9 February 2014 to 8 February 2019 vide contract No-09932.

Signing a power supply agreement with Bangladesh Power Development Board (BPDB) is a time consuming process and policy matter of Government of Bangladesh. For this reason, Energis Power Corporation Limited was bound to stop its commercial operation from 06 May, 2013 to 08 February, 2014. For this reason consolidated income declined in the year 2013.

We would like to mention that, Energies Power Corporation Limited has already restarted its commercial operation.

7. Analytical review of Net Profit Margin of Energis Power Corporation Limited:

Our Response:
Net profit has been declined due to non-operation of one the subsidiaries named Energis Power Corporation Limited for the time being. Energies Power Corporation Limited was incorporated in Bangladesh on December 28, 2008. The Company has signed power supply agreement with Bangladesh Power Development Board (BPDB) on 28 December 2008 for a term of 3 years (Usually countdown starts from the first day of commercial production) to provide 55 MW net electricity to Bangladesh Power Development Board (BPDB). Energis Power Corporation Limited started its commercial operation from 06 May, 2010 and supplied BPDB from 06 May, 2010 to 05 May, 2013 under the agreement. BPDB has extended their agreement with Energis Power Corporation Limited for further five years from 9 February 2014 to 8 February 2019 vide contract No-09932.

Signing a power supply agreement with Bangladesh Power Development Board (BPDB) is a time consuming process. For this reason, Energis Power Corporation Limited was bound to stop its commercial operation from 06 May, 2013 to 08 February, 2014. For this reason Net Profit Margin of Energies Power Corporation Limited was decreased in the year 2013.

8. Analytical review of Total Asset Turnover:

Our Response:
In the financial year 2013, our subsidiary, Energies Power Corporation Limited was not in operation for full year, that's why its turnover decreased. Decreased turnover caused such reduction in Total Asset Turnover.

9. Non-movement of Revaluation Surplus of 1k. 877, 668,095.00:

Our Response:
Revaluation surplus has been derived from the revaluation of land. So no depreciation has been charged against revenue and no effect observed in Retained Earnings and revaluation surplus.

10. Unusual reduction in Net Operating Cash Flow Per Share:

Our Response:
Net Operating Cash Flow Per Share (NOCFPS) of Shasha Denims Limited and its subsidiaries were Tk. (8.51) for 2012 and Tk. 17.33 for 2013. As we mentioned earlier in our draft prospectus, Shasha Textiles Limited is not in operation that's why NOCFPS is negative.

11. Presentation of EPS on the face of Income Statement:

Our Response:
We will comply with the paragraph 66 of BAS 33 from the next financial statement.

12. Net Loss of Energis Power Corporation Limited:

Our Response:
Net profit (After Tax) and Earnings Per Share (EPS) has been declined due to non-operation of one of the subsidiaries named Energis Power Corporation Limited for the time being. Energis Power Corporation Limited was incorporated in Bangladesh on December 28, 2008. The Company has signed power supply agreement with Bangladesh Power Development Board (BPDB) on 28 December 2008 for a term of 3 years (Usually countdown starts from the first day of commercial production) to provide 55 MW net electricity to Bangladesh Power Development Board (BPDB). Energis Power Corporation Limited started its commercial operation from 6 May, 2010 and supplied BPDB from 6 May, 2010 to 5 May, 2013 under the agreement. BPDB has extended their agreement with Energis Power Corporation Limited for further five years from 9 February 2014 to 8 February 2019 vide contract No-09932.

Signing a power supply agreement with Bangladesh Power Development Board (BPDB) is a time consuming process. For this reason, Energis Power Corporation Limited was bound to stop its commercial operation from 6 May, 2013 to 8 February, 2014. Energis Power Corporation Limited has restarted its commercial production.

13. Long-term loan amounting to Tk. 786,364,894.00:

Our Response:
Energies Power Corporation Limited, is a subsidiary of Shasha Denims Limited. Energies Power Corporation Limited had a long term loan amounting to Tk. 786,364,894.00. We will comply with paragraph 60 and 61 of BAS 1 from the subsequent financial years.

14. Regarding presentation of financial statements:

Our Response:
We will comply as per paragraph 10 of BAS 1 from the subsequent financial statement.

15. Investment in Associates:

Our Response:
Investment and deposit for share by Shasha Denims Limited in its associates and subsidiaries are as follows:

Sl.	***Related Parties***	***Investment for the ended December 31, 2013***	***Share Money Deposit***	***Total Tk.***	***Remarks***
1	*Energis Power Corporation Limited.*	*551,000,000*	*592,432,518*	*1,143,432,518*	*In operation*
2	*Shasha Garments Limited*	*15,000,000*	*3,076,920*	*18,076,920*	
3	*Cider Education Services Limited*	*9,990,000*	*6,579,960*	*16,569,960*	
4	*Form Icon Limited*	*-*	*58,233,670*	*58,233,670*	*Not in operation*
5	*Superior Footwear Co. Limited*	*15,939,189*	*-*	*15,939,189*	
6	*Trade Matrix Bangladesh Limited*	*300,000*	*-*	*300,000*	
7	*Energis Ventures Limited*	*300,000*	*-*	*300,000*	
8	*Energis Holdings Limited*	*350,000*	*-*	*350,000*	
9	*Shasha Textiles Limited*	*69,700,000*	*31,622,590*	*101,322,590*	
10	*Shasha Apparels Limited*	*600,000*	*154,250*	*754,250*	
11	*Shasha Spinning Limited*	*25,000*	*363,660*	*388,660*	
12	*Telstar Communication Limited*	*300,000*	*-*	*300,000*	
	Total	***663,504,189***	***692,463,568***	***1,355,967,757***	

SDL has invested Tk. 135.60 crore in above mentioned 12 companies out of which three companies are in operation that is 86.88% of the total mentioned investment and all of them are profitable concern. It is mentioned that the balance of Tk. 17.79 crore SDL has invested in 9 non-operating companies of which Tk. 10.13 crore is invested in Shasha Textiles Limited and Tk. 5.82 crore in Form Icon Limited. The operation of Shasha textiles Limited is delayed due to Gas connection and Form Icon Limited will start their operation in near future.

16. Feasibility report for expansion:

Our Response:
IPO proceeds will be used for business expansion i.e. expansion of present capacity. We will not use IPO proceed for a new business project.

17. Way of distribution of products:

Our Response:
On receiving the orders from its customers, Shasha Denims Limited manufactures the products and supplies them to the customers' destination as per their requirements. Since the export of the Company is deemed export, it supplies the products to the local destinations.

18. Competitive condition of business:

Our Response:
The comparative outlook of our company within textile industry is given below**:**

Sl. No.	Name	Market share of the competitors
1	Partex Denims Ltd.	17.03%
2	Chittagong Denim Mills Ltd.	9.93%
3	Mahmud Denims Ltd.	4.23%
4	Pacific Denims Ltd.	3.50%
5	Argon Denims Limited	7.80%
6	Envoy Denim Limited	12.86%
7	Shasha Denims Limited	14.96%

(Calculated by BTMA Year-2012)

19. Status of the Company:

Our Response:
Shasha Denims Limited's sale its product to 100% export oriented garments manufacturer and exporter. Garments manufacturer sells their product to the foreign customers. So, we are considering our company as a deemed exporter. Though, our customers are direct exporters.

Sd/-
Shams Mahmud
Managing Director