

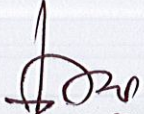

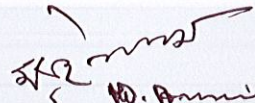
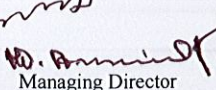
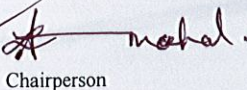
**Sea Pearl Beach Resort & Spa Limited**  
**Financial Statements (Un-Audited)**  
**As at and for the period ended on 30 September 2024**



**SEA PEARL BEACH RESORT & SPA LIMITED**  
**Statement of Financial Position (Un-Audited)**  
**As at 30 September 2024**

Particulars	Notes	Amount in Taka	
		30 Sep 2024	30 Jun 2024
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>		<b>8,091,593,175</b>	<b>8,135,353,293</b>
Property, Plant and Equipment	6	7,553,898,131	7,595,531,177
Right of Use Asset	7	34,517,394	38,828,777
Investment in Associate Company	8	459,088,470	456,904,159
Capital Work in Progress	9	44,089,180	44,089,180
<b>CURRENT ASSETS</b>		<b>557,176,656</b>	<b>626,851,844</b>
Inventories	10	102,633,593	112,315,269
Investment in Marketable Securities (Fair Value)	11	30,894,946	42,591,874
Trade and Other Receivables	12	274,215,101	290,142,941
Advances, Deposits and Prepayments	13	84,703,676	90,367,003
Cash and Cash Equivalents	14	64,729,340	91,434,757
<b>TOTAL ASSETS</b>		<b>8,648,769,831</b>	<b>8,762,205,137</b>
<b>SHAREHOLDERS' EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>		<b>2,093,453,350</b>	<b>2,232,535,506</b>
Share Capital	15	1,207,500,000	1,207,500,000
Retained Earnings	16	874,784,694	1,002,169,922
Fair Value Gain/(Loss)	17	11,168,656	22,865,584
<b>NON-CURRENT LIABILITIES</b>		<b>4,566,878,176</b>	<b>4,536,145,257</b>
Non-current Portion of Long Term Borrowings	18	5,568,585	6,982,095
Non-current Portion of SPBRSL 20% Convertible Secured Bond	18	4,350,930,790	4,297,839,060
Non-current Portion of Lease Liability	19	24,145,805	13,388,274
Deferred Tax Liabilities	20	186,232,996	217,935,828
<b>CURRENT LIABILITIES</b>		<b>1,988,438,305</b>	<b>1,993,524,374</b>
Current Portion of Long Term Borrowings	18	6,584,720	7,021,364
Current Portion of SPBRSL 20% Convertible Secured Bond	18	982,430,644	982,430,644
Current Portion of Lease Liability	19	4,500,000	18,000,000
Short Term Borrowings	21	123,893,837	108,931,089
Dividend Payable	22	3,158,629	3,181,026
Accounts and Other Payables	23	782,936,552	782,936,552
Accruals and Provisions	24	84,933,923	91,023,699
<b>TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES</b>		<b>8,648,769,831</b>	<b>8,762,205,137</b>
<b>NET ASSET VALUE PER SHARE (NAVPS)</b>	34	<b>17.34</b>	<b>18.49</b>

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

Chief Financial Officer      Company Secretary      Director      Managing Director      Chairperson

Dated, Dhaka;  
 10 November 2024



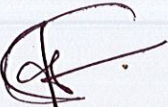


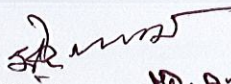
**SEA PEARL BEACH RESORT & SPA LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income(Un-Audited)**  
**For the period ended 30 September 2024**

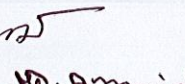
Particulars	Notes	Amount in Taka	
		01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
Operating Revenues	25	95,650,152	594,728,173
Costs of Sales	26	(34,239,176)	(135,337,027)
<b>Gross Profit</b>		<b>61,410,976</b>	<b>459,391,146</b>
Administrative and Other Expenses	27	(80,591,160)	(85,423,074)
Distribution & Selling Expenses	28	(3,655,390)	(3,274,941)
<b>Operating Profit</b>		<b>(22,835,574)</b>	<b>370,693,131</b>
Other Income/(Loss)	29	-	(8,667,260)
Net Finance Cost	30	(137,862,896)	(119,572,813)
<b>Profit/(Loss) Before Tax &amp; WPPF</b>		<b>(160,698,470)</b>	<b>242,453,058</b>
Workers Profit Participation Fund		-	(10,102,211)
Share of Profit from Associate	31	2,184,311	9,480,326
<b>Profit/(Loss) Before Tax</b>		<b>(158,514,159)</b>	<b>241,831,173</b>
Income Tax Expenses	32	31,128,931	(46,059,424)
<b>Net Profit/(Loss) for The Year</b>		<b>(127,385,228)</b>	<b>195,771,749</b>
<b>Other Comprehensive Income:</b>			
Fair Value Gain/(Loss)		(11,696,928)	30,452,419
<b>Total comprehensive Income</b>		<b>(139,082,156)</b>	<b>226,224,168</b>
<b>Basic Earnings Per Share (EPS)</b>	33	<b>(1.05)</b>	<b>1.62</b>

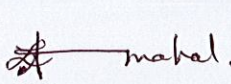
The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairperson

Dated, Dhaka;  
10 November 2024



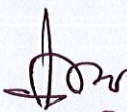
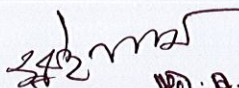
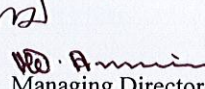
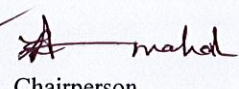


**SEA PEARL BEACH RESORT & SPA LIMITED****Statement of Changes in Equity (Un-Audited)****For the period ended 30 September 2024**

Particulars	Ordinary Share Capital	Fair Value Gain/(Loss)	Retained Earnings	Total Amount (in Tk.)
Balance at 01 July 2024	1,207,500,000	22,865,584	1,002,169,922	2,232,535,506
Net Profit for the Period	-	-	(127,385,228)	(127,385,228)
Fair Value Gain/(Loss) on Marketable Securities	-	(11,696,928)	-	(11,696,928)
Balance as at 30 September 2024	1,207,500,000	11,168,656	874,784,694	2,093,453,350

**SEA PEARL BEACH RESORT & SPA LIMITED****Statement of Changes in Equity (Un-Audited)****For the period ended 30 September 2023**

Particulars	Ordinary Share Capital	Fair Value Gain/(Loss)	Retained Earnings	Total Amount (in Tk.)
Balance at 01 July 2023	1,207,500,000	(7,586,835)	833,169,211	2,033,082,376
Net Profit for the Period	-	-	195,771,749	195,771,749
Fair Value Gain/(Loss) on Marketable Securities	-	(6,106,666)	-	(6,106,666)
Balance as at 30 September 2023	1,207,500,000	(13,693,501)	1,028,940,960	2,222,747,459

  
Chief Financial Officer  
Company Secretary  
Director  
Managing Director  
Chairperson

Dated, Dhaka;

10 November 2024





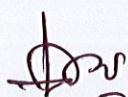
# SEA PEARL BEACH RESORT & SPA LIMITED

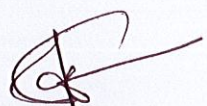
## Statement of Cash Flows (Un-Audited)

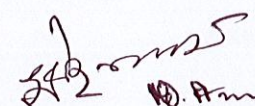
For the period ended 30 September 2024

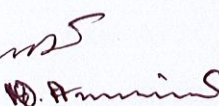
Particulars	Notes	Amount in Taka	
		01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
<b>Cash Flow from Operating Activities:</b>			
Receipts from Customers and Others	36	111,577,992	597,943,701
Payment for operating costs & other expenses	37	(63,301,045)	(150,572,877)
Income tax paid		(558,926)	(1,324,065)
<b>Net Cash (used in)/generated by operating activities</b>		<b>47,718,022</b>	<b>446,046,759</b>
<b>Cash Flow from Investing Activities</b>			
Acquisition of Property, Plant and Equipment	38	-	(101,248,544)
Capital Work in progress	39	-	(15,394,110)
Advances, Deposits and Prepayments		-	(278,075,101)
Investment in Share & Others		-	7,830,719
<b>Net Cash (used in)/generated by investing activities</b>		<b>-</b>	<b>(386,887,036)</b>
<b>Cash Flow from Financing Activities</b>			
Short Term borrowing Received/(Repaid)-Net		14,962,748	(3,257,065)
Net Finance (Cost)/Income	40	(4,771,166)	(6,816,574)
Secured Term Loans Received/(Repaid)-Net	41	(1,850,154)	(1,469,844)
SPBRSL 20% Convertible Secured Bond	42	(80,000,000)	(86,778,087)
Lease Liability Received/(Repaid)-Net		(2,742,469)	(4,770,718)
Receipt from/payment to related party		-	80,000,000
Dividend Paid		(22,398)	(66)
<b>Total Cash used in Financing Activities</b>		<b>(74,423,439)</b>	<b>(23,092,354)</b>
<b>Net changes increase /(decrease) in cash and cash equivalents</b>		<b>(26,705,417)</b>	<b>36,067,369</b>
<b>Opening cash and cash equivalents</b>		<b>91,434,757</b>	<b>50,407,878</b>
<b>Closing Cash and Cash Equivalents</b>		<b>64,729,340</b>	<b>86,475,247</b>
<b>Net Operating Cash Flows per Share (NOCFPS)</b>	35	<b>0.40</b>	<b>3.69</b>

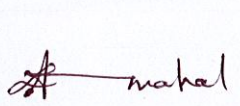
The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairperson

Dated, Dhaka;  
10 November 2024





## SEA PEARL BEACH RESORT & SPA LIMITED

### Notes to the Financial Statements

As at & for the year ended 30 September 2024

#### 1. Legal status of the Company

##### 1.1 Reporting entity

Sea Pearl Beach Resort & Spa Limited ("the Company") is a Public Limited Company by shares. The Company was incorporated on 26 May 2009 having registration no. C-77653/09/2009 under the Companies Act 1994 as a Private Limited Company in Bangladesh and subsequently the Company was converted into a Public Limited Company by special resolution dated 14 November 2017. The Company is listed with Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited.

##### 1.2 Registered office

The registered office of the company is located at 4 K. B., Ismail Road, Mymensingh.

##### 1.3 Corporate office

Corporate office of the Company is located at Advance Noorani Tower (Level-09), 01, Mohakhali C/A, Dhaka-1212

##### 1.4 Operation office

Operation office of the Company is located at Jaliapalong, Inani, Ukhia, Cox's Bazar-4750, Bangladesh.

#### 2. Nature of business activities

Sea Pearl Beach Resort & Spa Limited, a Five Star Resort & Hotel in Bangladesh, started its commercial operation from 17 September, 2015. The principal activities of the Company throughout the year were carrying on Resort & Hotel business. The Company has also commenced commercial operation of its Water Park which is at the immediate vicinity of the resort.

#### 3. Basis of preparation

##### 3.1 Statement of compliance

The financial statements have been prepared in accordance with the applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act 1994 and other applicable laws and regulations.

Applicable International Accounting Standards (IASs) are as follows:

SL. No	IAS Title	IAS No.	Compliance
1	Presentation of Financial Statements	1	Complied
2	Inventories	2	Complied
3	Statement of Cash Flows	7	Complied
4	Accounting Policies, Changes in Accounting Estimates and Errors	8	Complied
5	Events After the Reporting Period	10	Complied
6	Income Taxes	12	Complied
7	Property, Plant and Equipment	16	Complied
8	Employee Benefits	19	Complied
9	Accounting for Government Grants and Disclosure of Government Assistance	20	Not Applicable
10	The Effects of Changes in Foreign Exchange Rates	21	Complied
11	Borrowing Costs	23	Complied
12	Related Party Disclosures	24	Complied
13	Accounting and Reporting by Retirement Benefit Plans	26	Not Applicable
14	Separate Financial Statements	27	Not Applicable
15	Investments in Associates and Joint Ventures	28	Not Applicable
16	Financial Reporting in Hyperinflationary Economies	29	Not Applicable
17	Financial Instruments: Presentation	32	Complied
18	Earnings Per Share	33	Complied
19	Interim Financial Reporting	34	Not Applicable
20	Impairment of Assets	36	Complied
21	Provisions, Contingent Liabilities and Contingent Assets	37	Complied
22	Intangible Assets	38	Complied
23	Investment Property	40	Not Applicable
24	Agriculture	41	Not Applicable





Applicable International Financial Reporting Standards (IFRSs) are as follows:

SL. No	IFRS Title	IFRS No.	Compliance
1	First-time Adoption of International Financial Reporting Standards	1	Complied
2	Share-based Payment	2	Not Applicable
3	Business Combinations	3	Not Applicable
4	Insurance Contracts	4	Not Applicable
5	Non-current Assets Held for Sale and Discontinued Operations	5	Not Applicable
6	Exploration for and Evaluation of Mineral Resources	6	Not Applicable
7	Financial Instruments: Disclosures	7	Complied
8	Operating Segments	8	Not Applicable
9	Financial Instruments	9	Complied
10	Consolidated Financial Statements	10	Not Applicable
11	Joint Arrangements	11	Not Applicable
12	Disclosure of Interests in Other Entities	12	Not Applicable
13	Fair Value Measurement	13	Complied
14	Regulatory Deferral Accounts	14	Not Applicable
15	Revenue from Contracts with Customers	15	Complied
16	Leases	16	Complied

### 3.2 Other regulatory compliances

The Company is also required to comply with the following major laws and regulation in addition to the Companies Act 1994:

The Securities & Exchange Rules 1987,  
The Securities & Exchange Ordinance 1969,  
The Regulation of Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited,  
The Income Tax Ordinance 1984,  
The Income Tax Rules 1984,  
The Value Added Tax Act 1991,  
The Value Added Tax Rules 1991,  
The Customs Act 1969.

### 3.3 Structure, content and presentation of financial statements

Being the general purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1: "Presentation of Financial Statements". A complete set of financial statements comprises:

- Statement of Financial Position as at 30 September 2024,
- Statement of Profit or Loss and Other Comprehensive Income for the period ended on 30 September 2024,
- Statement of Changes in Equity for the period ended on 30 September, 2024,
- Statement of Cash Flows for the period ended on 30 September 2024,
- Notes comprising a summary of significant accounting policies and other explanatory information to the financial statements as at & for the period ended on 30 September 2024,

### 3.4 Basis of Measurement of Elements of Financial Statements

The financial statements have been prepared on the Historical Cost basis, and therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with those of the previous period/year.

### 3.5 Functional and presentation currency

These financial statements are presented in Bangladesh Taka (BDT/Taka/Tk) which is both functional and presentation currency.

### 3.6 Risk and uncertainty for use of estimates and judgments

The preparation of financial statements in conformity with International Accounting Standards and International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period/year in which the estimate is revised and in any future period/years affected as required by IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors".





### 3.7 Going concern

As per IAS-1 para 25, a company is required to make assessment at the end of each period/year to assess its capability to continue as a going concern. Management of the Company makes such assessment each period/year. The company has adequate resources to continue in operation for the foreseeable future and has wide coverage of its liabilities. For this reason, the Directors continue to adopt the going concern assumption while preparing the financial statements.

### 3.8 Accrual basis

The financial statements have been prepared, except cash flow information, using the accrual basis of accounting.

### 3.9 Reporting period

The financial statements of the company covers three months from 01 July 2024 to 30 September 2024.

## 4 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

### 4.1 Foreign currency transactions

Foreign currency transactions are recorded, on initial recognition in the functional currency at the spot exchange rate ruling at the transaction date.

At the end of each reporting period in compliance with the provision of IAS 21: The Effects of Changes in Foreign Exchange Rates.

(a) Foreign currency monetary items are translated using the closing rate.

(b) Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the transaction.

(c) Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rate at the date when the fair value is determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rate different from those at which they were translated on initial recognition during the period/year or in previous financial statements is recognized in profit or loss in the period in which they arise.

### 4.2 Property, plant and equipment

#### Initial recognition and measurement

Property, plant and equipment are capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the requirements of IAS 16: Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc.

#### Subsequent costs

The cost of replacing part of an item of property, plant and equipment's is recognized in the carrying amount of an item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the profit or loss account as 'Repair & Maintenance' when it is incurred.

#### Depreciation on fixed assets

Depreciation is provided to amortize the cost of the assets after commissioning, over the period of their expected useful lives, in accordance with the provisions of IAS 16: Property, Plant & Equipment. Depreciation is charged when the related assets are available for use as per management's intention. No depreciation is charged after the date of disposal of an asset. Depreciation is charged on all fixed assets after assessing useful life on **reducing balance method as follows:**

Particular of Assets	Rate of Depreciation
Land & Land Development	0.00%
Building & Other Civil Works	1.25%
Furniture & Fixture	10.00%
Computer Accessories & Equipment	10.00%
Machineries	5.00%
Equipments	5.00%
Vehicle	10.00%

The gain or losses on disposal or retirement of assets are included in profit or loss & Other comprehensive Income when the item is disposed off/derecognized.





#### 4.3 Capital works in-progress

Property, plant and equipment under construction or not available for use are accounted for as capital works in progress and are measured at cost until completion of construction or installation or available for use. In conformity with IAS 16: property, plant & equipment no depreciation is charged on Capital work in progress as it is not available for use.

#### 4.4 Inventories

Inventories (Stock and Stores) are measured at the lower of cost and net realizable value. The Cost of Inventory is assigned by using average cost formula. The costs of inventories consist of purchase, costs of conversion, import duties and other non-refundable taxes and other costs if any incurred in bringing the inventories to their present location and condition.

#### 4.5 Cash and cash equivalents

Cash and cash equivalents consists of cash in hand and with banks on current and deposit accounts and short-term investments which are held and available for use by the company without any restriction.

#### 4.6 Trade and other receivable

Trade and other receivable are initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectible of any amount so recognized. No impairment of trade and other receivables occurred during the period/year under review.

#### 4.7 Earnings per share (EPS)

##### Basic earnings:

Earnings per share (EPS) is calculated in accordance with International Accounting Standard IAS-33 "Earnings per Share" by dividing the profit or loss attributable to ordinary equity holder of the entity by the number of ordinary shares outstanding during the period/year. For the purpose of basic earnings per share, the amount attributable to the ordinary equity holders of the entity in respect of profit or loss from continuing operations attributable to the entity is adjusted for the after tax amount of preference dividend.

#### 4.8 Revenue

Revenue (Room rent, Sales proceeds of beverage, income from laundry, water park and shop rental & other revenues) is recognized at fair value of the consideration received or receivable in the period/year during which the services are provided. Revenue is recognized the parties to the contract have approved the contract, the entity can identify each party's rights and payment terms for the goods or services to be transferred, the contract has commercial substance, the entitled in exchange for services that will be transferred to the customer, net of value added tax, supplementary duty and service charge collectible from clients as well as rebate and discount allowed to customers in compliance with the requirements of IFRS 15: "Revenue from contracts with customers".

#### 4.9 Impairment of assets

All assets except inventory, assets arising from construction contracts and financial assets is assessed at the end of each reporting period to determine whether there is any indication that an assets may be impaired. If any such indication exists the company assesses the recoverable amount. If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the assets is reduced to its recoverable amount. The reduction is an impairment loss as per IAS 36: Impairment of Assets.

An impairment loss is recognized immediately in profit or loss, unless the asset is carried at revalued amount in accordance with another standard. Any impairment loss of a revalued asset is treated as a revaluation decrease.

No such assets have been impaired during the period/year and for this reason no provision has been made for impairment of assets.

#### 4.10 Borrowing cost

Borrowing costs are interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are recognized as a part of the qualifying assets. Other borrowing costs are recognized as an expense in the period/year in which it incurs in accordance with IAS-23 "Borrowing Cost".

The company capitalizes borrowing cost on the ratio of total rooms and rooms which are not available for use as per managements intention.





#### 4.11 Authorization date for issuing financial statements

The financial statements were authorized by the Board of Directors on 10 November 2024 for issue after completion of review.

#### 4.12 Provisions, accrued expenses and other payables

Provisions and accrued expenses are recognized in the financial statements in line with the International Accounting Standard (IAS) 37 "Provisions, Contingent Liabilities and Contingent Assets" when

- the company has a legal or constructive obligation as a result of past event.
- it is probable that an outflow of economic benefit will be required to settle the obligation.
- a reliable estimate can be made of the amount of the obligation.

Other Payables are not interest bearing and are stated at their nominal value.

#### 4.13 Financial Instruments

Non-derivative financial instruments comprise trade and other receivables, cash and cash equivalents, fixed deposit with bank, borrowings and other payables and are shown at transaction cost.

An entity recognizes a financial assets or liabilities in its statement of financial position when, and only when, the entity becomes a party to the contractual provision of the instrument.

#### 4.14 Segment Reporting

No segment reporting is applicable for the Company as required by IFRS 8: "Segment reporting".

#### 4.15 Statement of Cash Flow

The statements of cash flows has been prepared in accordance with requirements of IAS 7: Statement of cash flows. The cash generated from operating activities has been prepared using the "Direct Method" in accordance with IAS 7.

#### 4.16 Related Party Disclosures

The Company carried out transaction with related parties in the normal course of business and on arm's length basis during the reporting period. The information as required by IAS 24: "Related party Disclosure" has been disclosed in a separate notes to the financial statements.

#### 4.17 Taxation:

##### Current Tax Liability :

Current Tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period. The Provision for Current Tax on the profit for the period ended on 30 September 2024, has been made in the Financial Statements.

##### Deferred Tax:

##### Deferred Tax Liability:

Deferred Tax Liabilities is the amount of income taxes payable in future period in respect of taxable temporary difference. A deferred tax liability is recognized for all taxable temporary differences, except to the extent that the deferred tax liability arises from:

- (a) The initial recognition of goodwill; or
- (b) The initial recognition of an asset or liability in a transaction which;
  - (i) Is not a business combination; and
  - (ii) At the time of the transaction, affects neither accounting profit nor taxable profit (loss)

##### Deferred Tax Assets:

A deferred tax asset shall be recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary differences can be utilized, unless the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that:

- (a) is not a business combination; and
- (b) at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).

Deferred tax liability/assets is measured at the tax rates that are expected to apply to the period when the assets are realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

#### Unused tax losses and unused tax credits

A deferred tax assets shall be recognized for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilized.





#### 4.18 Contingent Assets and Liabilities

A contingent asset is disclosed when it is a possible asset that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A contingent liability is disclosed when it is a possible obligation that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A contingent assets is disclosed as per IAS 37, where an inflow of or economic benefits is probable. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

The company has no contingent assets or liabilities which require disclosure under IAS 37. Contingent assets and contingent liabilities are not recognized in the financial statements.

#### 4.19 Events after the reporting period

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

(a) those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and

(b) those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period)

#### 4.20 Employee Benefits

The Company has accounted for employee benefits in compliance with the provision of IAS 19: Employee Benefits.

During the period the Company has recognized Workers' Profit Participation and Welfare Funds @ 5% on net profit before tax after charging such expenses as per Bangladesh Labour Act 2006 as amended in 2013.

The Nomination and Remuneration Committee (NRC), a sub-committee of Board formed to ensure good governance in the company as per Corporate Governance Code in notification No. BSEC/CMRRCD/2006 of Bangladesh Securities and Exchange Commission reviews all post employee benefits to comply with IAS 19 Employee Benefits and the policies are under implementation which has been approved by the Board.

#### 4.21 Comparative Information

Comparative information has been disclosed in respect of the previous period/year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period/year financial statements. Previous period/year has been re-arranged/re-stated whenever considered necessary to ensure comparability with the current year presentation as per IAS-1: Presentation of Financial Statements and IAS-8: Accounting Policies, Changes in Accounting Estimates and Errors in notes wherever applicable.

#### 4.22 Implementation, Relevant Assumptions and Disclosures of IFRS 16

IFRS-16: "Leases" has come into force on 01 January 2019 as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). The Company has applied IFRS-16 as it has entered into contracts for Motor Vehicles & Office Premises that conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

##### Right-of-Use Assets

A Company recognize right of use assets at the inception date which is measured as cost, less any accumulated depreciation. Right of use assets are depreciated on a straight line basis over the lease term. The right of use assets are presented under Non-current Asset in Statement of Financial Position.

##### Lease Liability

At the commence date of the lease, the company recognizes lease liabilities measured at the present value of lease payments to be made over the lease term using the incremental borrowing rate. Lease liabilities is measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment.





## **5. Risk Exposure**

### **5.1 Interest Rate Risk**

Interest rate risk is that which the company faces due to unfavorable movements of the interest rates. Changes in the government's monetary policy, along with increased demand for loans/investments tend to increase the interest rates. Such rises in interest rates mostly affect companies having floating rate loans or companies investing in debt securities.

#### **Management Perception:**

Since the Sea Pearl Beach Resort & Spa Limited has not borrowed funds at flexible interest rate, hence, not involved in the interest rate risk. The company has been repaying borrowed funds on a continuous basis.

### **5.2 Exchange Rate Risk**

Exchange rate risk arises due to changes in exchange rates. As the Company imports equipment from abroad and also earns revenue in foreign currency, unfavorable volatility or currency fluctuation may affect the profitability of the Company. When exchange rate is increased against local currency opportunity is created for generating more profit.

#### **Management Perception:**

Sea Pearl Beach Resort & Spa Limited management changes the price of their services to cope with the change in exchange rate to mitigate the affect of unfavorable volatility in exchange rate on the company's earnings.

### **5.3 Industry Risks**

Industry risk refers to the risk of increased competition from foreign and domestic sources leading to lower prices, revenues, profit margins, market share etc. which could have an adverse impact on the business, financial condition and results of operation.

#### **Management Perception:**

The Company continuously carries out research and development (R&D) to keep pace with the customer choices and fashions.

### **5.4 Market Risks**

Market risk refers to the risk of adverse market conditions affecting the sales and profitability of the company. Mostly, the risk arises from falling demand for the product or service which would harm the performance of the company. On the other hand, strong marketing and brand management would help the company increase their customer base.

#### **Management Perception:**

The company's brand "Sea pearl Cox's Bazar" has a very strong image in the local market. Moreover, the demand for five star hotels in the country is increasing while there are very few five star hotels to meet the demand. Strong brand management and quality service has enabled the company to capture significant market share in the sector. And the company is continuously penetrating into the market and upgrading the quality of their service to minimize the risk.

### **5.5 Operational Risks**

Non-availabilities of materials/equipment/services may affect the smooth operational activities of the Company. On the other hand, the equipment may face operational and mechanical failures due to natural disasters, terrorist attacks, unforeseen events, lack of supervision and negligence, leading to severe accidents and losses.

#### **Management Perception:**

The Company is equipped with power backup and security (CCTV) systems, which reduce operational risk. Besides, the equipment is under Insurance coverage in order to get reasonable compensation for any damages. Apart from these, routine security check and proper maintenance of the equipment also reduce/eliminate the operational risk.





6 Property Plant and Equipment

A. Cost:

Opening Balance

Addition during the period/year

Closing Balance

B. Less: Accumulated Depreciation

Opening Balance

Addition during the period/year

Closing Balance

Written down value (A-B)

A detailed schedule on property, plant & equipment has been given in Annexure-A.

7 Right of Use Asset

A. Cost:

Opening Balance

Addition during the period/year

Disposal during the year

Closing Balance

B. Less: Accumulated Depreciation

Opening Balance

Addition during the period/year

Disposal during the year

Closing Balance

Written down value (A-B)

A detailed schedule on Right of Use Asset in accordance with IFRS-16 Leases has been given in Annexure-B.

8.00 Investment in Associate Company:

This is made up as under:

Opening Balance

Addition during the year

Share of Net Profit after Tax of Associate (Notes-31.00)

Total

Adjustment during the year

Cash Dividend Received from Associate

Closing Balance

The Company's investment in Associates (SPBRS) has 30.00 % equity interest in Shamim Enterprise (Pvt) Ltd. i.e 3,39,08,160 Ordinary Shares of Tk.

10 each) is accounted for the Financial Statements using the Equity Method in accordance with IAS 28: 'Investments in Associates and Joint Ventures'.

Significant influence over an Investee (Associate) is presumed to exist in accordance with IAS-28. Investment in an Associate is initially recognized at cost and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee after the date of acquisition.

The investor's share of investee's profit or loss is recognized in the investor's profit or loss.

9.00 Capital Work in Progress

Break-up of above as under :

Sl. No.	Particulars	Opening Balance as on 01-07-2024	Addition during the period	Total	Transfer to Property Plant & Equipment's	Closing Balance as on 30-09-2024
01.	Building & Other Civil Works	44,089,180	-	44,089,180	-	44,089,180
	<b>Total</b>	<b>44,089,180</b>	<b>-</b>	<b>44,089,180</b>	<b>-</b>	<b>44,089,180</b>

The above balance represents cost incurred up to the Statement of Financial Position date for property, plant and equipments (PPE), these are under progress and not available for use.

10 Inventories

This is made up as under:

Food

Beverage

General store

Total

Quantity wise breakup of Food, Beverage and General Stores has not been given as it was difficult to quantify each item separately and distinct category due to variety of items.





**11 Investment in Marketable Securities (Fair Value)**

This is made up as under:

Bangladesh Submarine Cable Company Limited
Beximco Pharmaceuticals Ltd
Orion Pharma Ltd.
Shepherd Industries Limited
Legacy Footwear Ltd
<b>Total</b>

As at 30 Sep 2024			30-Jun-24
No. of Shares	Cost Price	Market Price	Market Price
6,747	1,470,011	964,146	833,254
1,200	219,492	87,600	141,720
84,000	11,695,838	3,200,400	5,804,400
34,000	890,949	482,800	442,000
545,000	5,450,000	26,160,000	35,370,500
<b>670,947</b>	<b>19,726,290</b>	<b>30,894,946</b>	<b>42,591,874</b>

Amount in Taka	
As at 30-Sep-24	As at 30-Jun-24

**12 Trade and Other Receivables**

This is made up as under:

Trade receivable - net
<b>Total</b>

274,215,101	290,142,941
<b>274,215,101</b>	<b>290,142,941</b>

This is considered good and is falling due within one year. Classification schedule as required by schedule XI of Companies Act 1994 are as follows:

Sl. No.	Particulars	Amount in (Tk.)	Amount in (Tk.)
I	Debts considered good and in respect of which the company is fully secured.	-	-
II	Debts considered good for which the company holds no security other than the debtor personal security.	274,215,101	290,142,941
III	Debts considered doubtful or bad.	-	-
IV	Debts due by any director or other officer of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-
V	Debts due by companies under the same management to be disclosed with the names of the companies.	-	-
VI	The maximum amount due by directors or other officer of the company at the time during the period to be shown by way of a note.	-	-
<b>Total:</b>		<b>274,215,101</b>	<b>290,142,941</b>

The aging of above trade receivable is as follows:

Less than three months

Above three months but less than six months

Above six months

**Total**

51,979,481	67,907,321
123,021,410	123,021,410
99,214,210	99,214,210
<b>274,215,101</b>	<b>290,142,941</b>

**13 Advances, Deposits and Prepayments**

This is made up as under:

Advances (Note-13.1)
Security Deposits (Note-13.3)
Prepayments
<b>Total</b>

69,604,237	73,093,683
10,563,900	10,563,900
4,535,539	6,709,420
<b>84,703,676</b>	<b>90,367,003</b>

**13.1 Advances**

This is made up as under:

Advance Income Tax (Note-13.2)
Advance to Parties/ Suppliers
Advance to Employees
Advance against land
Advance to Bandarban Project
Others
<b>Total</b>

27,141,234	26,582,308
9,232,523	13,163,082
139,998	218,811
1,250,000	1,250,000
25,492,482	25,492,482
6,348,000	6,387,000
<b>69,604,237</b>	<b>73,093,683</b>

**13.2 Advance Income Tax**

This is made up as under:

Opening
Add: Income tax during the period/year
Less: Income tax paid/adjustment during the period/year
<b>Total</b>

26,582,308	18,640,983
558,926	7,941,325
-	-
<b>27,141,234</b>	<b>26,582,308</b>





**13.3 Security Deposits:**

This consists of as follows:

Security Deposit-REB

T &amp; T

Ansar Guard

Gawsia Traders

Cox's Bazar Pally Bidyut Samity

Central Depository Bangladesh Limited

**Total**

Amount in Taka	
As at 30-Sep-24	As at 30-Jun-24

9,580,000	9,580,000
3,500	3,500
455,400	455,400
10,000	10,000
15,000	15,000
500,000	500,000
<b>10,563,900</b>	<b>10,563,900</b>

**14 Cash & Cash Equivalents**

This consists of as follows:

Cash in Hand

Cash in transits

Cash at Bank

**Total**

2,903,381	4,876,532
1,458,044	1,622,022
60,367,915	84,936,203
<b>64,729,340</b>	<b>91,434,757</b>

**A. CORPORATE OFFICE**

Cash in hand

452,141	524,120
---------	---------

Cash at Bank

This is made up as under:

**Bank Name & Account Number:**

Prime Bank Ltd., A/C CD-2770 New Number-4367

Prime Bank Ltd., A/C CD-17092 New Number-8882

Prime Bank Ltd., A/C CD-8730 New Number-7978

Prime Bank Ltd., A/C CD-33826 New Number-14457

Prime Bank Ltd., A/C SND-9630

Prime Bank Ltd., A/C SND-9537

Prime Bank Ltd. - A/C-BDT-30420

Eastern Bank Ltd., A/C CD -1161360084794

Mercantile A/C CD-96205

UCB A/C CD- 0828

Islami Bank Ltd., A/C CD-306

Modhumoti Bank Ltd., A/C RCD-225

Alpha Capital Management Limited

First Security Islami Capital &amp; Investment Ltd.

AB Securities Ltd.

United Securities Limited

Remonus Investment &amp; Securities Ltd

The Premier Bank Ltd., A/C SND-3009

The Premier Bank Ltd., A/C SND-3010

The Premier Bank Ltd., A/C CD-82182

The Premier Bank Ltd., A/C CD-80357

The Premier Bank Ltd., A/C CD-82543

The Premier Bank Ltd., A/C CD-82860

The Premier Bank Ltd., A/C CD-79023

The Premier Bank Ltd., A/C SND-2959

The Premier Bank Ltd., A/C SND-2988

The Premier Bank Ltd., A/C CD-1130

The Premier Bank Ltd., A/C CD-1131

**Total**

125,412	249,408
254,120	331,325
24,565	24,565
3,156,035	3,400,839
238,966	238,966
62,753	62,753
1,802,185	1,802,185
66,894	66,894
572,143	572,143
1,440,981	3,442,589
180,378	180,378
3,415	3,415
10,149	10,149
134,155	134,155
62,665	62,665
4,963	4,963
660	660
381,298	57,470
11,078	571,423
767,851	767,851
108,166	108,166
222,342	222,342
1,996,164	2,018,561
257,261	259,434
3,189,201	437,440
2,680	2,680
309,414	309,414
280,500	280,643
<b>15,666,394</b>	<b>15,623,476</b>

**B. Cox's bazar:**

Cash in hand

2,451,240	4,352,412
-----------	-----------

Cash in transits

This is made up as under:

City Bank Ltd.

DBBL

Brac Bank Ltd.

Eastern Bank Ltd

Nagad

SSL Commerce

**Total**

327,990	488,877
72,205	120,246
189,255	190,944
398,429	571,989
-	40,000
470,165	209,966
<b>1,458,044</b>	<b>1,622,022</b>

Cash at Bank

This is made up as under:

**Bank Name & Account Number**

Prime Bank Ltd., A/C 12017 (New Number-1046)

Prime Bank Ltd., A/C 22433 (New Number-1393)

National Credit &amp; Commerce Bank Ltd., A/C 26465

Dutch Bangla Bank Ltd., A/C 32500

City Bank Ltd., A/C 4001

City Bank Ltd., Gulshan Br., A/C 3001

Bank Asia Ltd., A/C 0018

Agrani Bank Ltd., A/C 4459

The Premier Bank Ltd., A/C SND 164

**Total**

15,557,242	26,226,884
7,063,546	2,528,235
3,531,446	9,200,164
1,966,071	2,770,214
10,618,982	10,618,982
2,101,305	2,691,380
99,254	99,254
1,416,001	1,416,001
2,347,674	13,761,613
<b>44,701,521</b>	<b>69,312,727</b>
<b>48,610,805</b>	<b>75,287,161</b>
<b>64,729,340</b>	<b>91,434,757</b>

**Total : (A+B)**



15 Share Capital

A. Authorized Share Capital

200,000,000 Ordinary Shares of Tk. 10 each  
Total

Amount in Taka	
As at 30-Sep-24	As at 30-Jun-24

2,000,000,000      2,000,000,000  
2,000,000,000      2,000,000,000

B. Issued, Subscribed and paid-up capital

Ordinary shares of Tk. 10 each fully paid  
Total

1,207,500,000      1,207,500,000  
1,207,500,000      1,207,500,000

C. Shareholding position

The shareholding of each class of equity security setting out the number of holders and percentage are as follows:

Category of Shareholder	% of shares		Number of shares	
	30-09-2024	30-06-2024	30-09-2024	30-06-2024
Sponsors and Directors	46.83%	46.83%	56,550,900	56,550,621
Companies and Financial Institutions	14.26%	22.03%	17,218,449	26,595,280
Foreign Individual and Companies	2.57%	2.57%	3,100,000	3,100,000
General Public	36.34%	28.57%	43,880,651	34,504,099
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>120,750,000</b>	<b>120,750,000</b>

D. Detailed break-up of share issued:

Disclosure regarding the date of issue of shares is detailed below:

Particulars	Basis of Consideration			Total Number of Share Issued	Amount (in TK.)
	In Cash (Nos.)	Other Than Cash (Nos.)	Bonus Share (Nos.)		
Subscription to the Memorandum & Articles of Association at the time of incorporation	250,000	-	-	250,000	2,500,000
Issue as on April 27, 2014	6,000,000	-	-	6,000,000	60,000,000
Issue as on June 29, 2017	2,250,000	-	-	2,250,000	22,500,000
Issue as on August 23, 2017	48,699,949	-	-	48,699,949	486,999,490
Issue as on March 22, 2018	42,800,051	-	-	42,800,051	428,000,510
Issue as on May 23, 2019	15,000,000	-	-	15,000,000	150,000,000
Issue as on December 26, 2019	-	-	5,750,000	5,750,000	57,500,000
<b>Total</b>	<b>115,000,000</b>	<b>-</b>	<b>5,750,000</b>	<b>120,750,000</b>	<b>1,207,500,000</b>

E. Distribution schedule of each class of equity security as on 30 Sep 2024 setting out the number of holders and percentage:

Share Holding Range	30-09-2024			30-06-2024		
	Number of Shareholders	No. of Shares	Ownership (%)	Number of Shareholders	No. of Shares	Ownership (%)
0000000001-0000010000	17,037	23,550,897	19.50%	11,021	12,648,372	10.48%
0000010001-0000020000	527	7,516,006	6.22%	267	3,912,606	3.24%
0000020001-0000030000	159	3,957,688	3.28%	84	2,028,240	1.68%
0000030001-0000040000	63	2,212,169	1.83%	42	1,476,236	1.23%
0000040001-0000050000	44	2,050,980	1.70%	25	1,143,551	0.95%
0000050001-0000060000	18	963,212	0.80%	17	936,508	0.78%
0000060001-0000070000	15	980,308	0.81%	17	1,126,808	0.93%
0000070001-0000080000	13	986,452	0.82%	11	831,668	0.69%
0000080001-0000090000	9	769,309	0.63%	5	429,425	0.36%
0000090001-1000000000	51	77,762,979	64.40%	72	96,216,586	79.68%
<b>Total</b>	<b>17,936</b>	<b>120,750,000</b>	<b>100%</b>	<b>11,561</b>	<b>120,750,000</b>	<b>100%</b>

The closing share price of Sea Pearl Beach Resort & Spa Limited in Dhaka Stock Exchange was BDT 47.10 & 91.40 per share on 30th September 2024 & 30th June, 2024 respectively. Whereas the closing share price in Chittagong Stock Exchange was BDT 47.30 & 91.50 per share on 30th September 2024 & 30th June, 2024 respectively.





16 Retained Earnings

This is made up as under:

Opening Balance as per Audited Financial Statement  
Add: Net profit during the period/year  
Less: Cash Dividend  
Total

Amount in Taka	
As at 30-Sep-24	As at 30-Jun-24
1,002,169,922	831,115,191
(127,385,228)	280,193,201
-	(109,138,470)
<b>874,784,694</b>	<b>1,002,169,922</b>

17 Fair Value Gain/(Loss)

This is made up as under:

Opening Balance  
Change in Fair Value  
Total

22,865,584	(7,586,835)
(11,696,928)	30,452,419
<b>11,168,656</b>	<b>22,865,584</b>

18 Long term borrowings

This is made up as under:

IPDC Finance Limited

Non-current portion of long term borrowings  
Current portion of long term borrowings  
Sub-Total (B)

5,568,585	6,982,095
6,374,112	6,374,112
<b>11,942,697</b>	<b>13,356,207</b>

The Premier Bank Limited

Non-current portion of long term borrowings  
Current portion of long term borrowings  
Sub-Total (C)

-	-
210,608	647,252
<b>210,608</b>	<b>647,252</b>

SPBRS 20% Convertible Secured Bond

Non-current Portion of SPBRS 20% Convertible Secured Bond  
Current Portion of SPBRS 20% Convertible Secured Bond  
Sub-Total (D)

4,350,930,790	4,297,839,060
982,430,644	982,430,644
<b>5,333,361,434</b>	<b>5,280,269,704</b>

Total (A+B+C+D)

<b>5,345,514,739</b>	<b>5,294,273,163</b>
----------------------	----------------------

Main features of SPBRS 20% Convertible Secured Bond is as follows:

Particulars	Details
Nature:	SPBRS 20% Convertible Secured Bond
Face Value:	Tk. 10,000,000 per unit
Purpose:	To refinance the existing debts, as well as to finance completion of the SEA PEARL BEACH RESORT & SPA, COX'S BAZAR of Sea Pearl Beach Resort & Spa Ltd.
Tenure:	8 Years from the date of issue, including 2 years moratorium period for both principal and interest payment (From 31.10.2017).
Repayment:	The bond will be redeemed semi-annually, at the end of 30th, 36th, 42nd, 48th, 54th, 60th, 66th, 72nd, 78th, 84th, 90th and 96th month from the date of Issue (From 31.10.2017).
Coupon Rate:	10.00% p.a.
Trustee:	Green Delta Insurance Company Ltd.
Investors:	Investment Corporation of Bangladesh
Security:	First right registered mortgage of Hotel properties, i.e. floor space, proportionate land and machinery & equipment of SEA PEARL BEACH RESORT & SPA, COX'S BAZAR

Main features of finance from The Premier Bank Limited is as under:

Particulars	Details
Nature:	Term finance
Purpose:	For vehicle purpose
Tenure:	Four years
Repayment:	From Hotel Revenue
Rate of Interest:	15% p.a.
Security:	Personal guarantee of Directors & ownership of the vehicles.

Main features of finance from IPDC Finance Limited is as under:

Particulars	Details
Nature:	Term finance
Purpose:	Business Expansion
Tenure:	Five years
Repayment:	From Hotel Revenue
Rate of Interest:	15% p.a.
Security:	Personal guarantee of Directors





		Amount in Taka				
		As at 30-Sep-24	As at 30-Jun-24			
19	Lease Liability					
	This is made up as under:					
	Lease Liability-Office Space	(Note: 19.1)				
	Total	28,645,805	31,388,274			
		28,645,805	31,388,274			
	Current/Non-current Portion Classification:					
	Non-current portion of Lease Liability	24,145,805	13,388,274			
	Current portion of Lease Liability	4,500,000	18,000,000			
	Total	28,645,805	31,388,274			
		28,645,805	31,388,274			
19.1	Lease Liability-Office/Hotel Space					
	This is made up as under:					
	Office Space-Corporate Office	1,502,636	2,241,783			
	Hotel Space-La Villa Western	27,143,169	29,146,491			
	Total	28,645,805	31,388,274			
		28,645,805	31,388,274			
20	Deferred Tax Liabilities					
	This has been arrived as under:					
	30-Sep-24					
	Particulars	Carrying Amount	Tax Base	Taxable / (Deductible) Temporary Difference	Tax Rate	Deferred Tax (Assets)/Liabilities
	Property, Plant and Equipment	6,924,671,170	4,910,220,106	2,014,451,064	20.00%	402,890,213
	Unused tax loss (Note-32.1)	-	1,083,286,084	(1,083,286,084)	20.00%	(216,657,217)
	Deferred Tax (Assets)/Liability at the end of the period					186,232,996
	30-Jun-24					
	Particulars	Carrying Amount	Tax Base	Taxable / (Deductible) Temporary Difference	Tax Rate	Deferred Tax (Asset)/Liability
	Property, Plant and Equipment	6,966,304,216	5,049,420,286	1,916,883,930	20.00%	383,376,786
	Unused tax loss (Note-32.1)	-	827,204,791	(827,204,791)	20.00%	(165,440,958)
	Deferred Tax (Assets)/Liability at the end of the year					217,935,828
	Deferred Tax Expenses/(Benefit) during the period:					
	Closing Deferred Tax (Assets)/Liabilities					186,232,996
	Opening Deferred Tax (Assets)/Liabilities					217,935,828
	Deferred Tax Expenses/(Benefit)					(31,702,832)
						65,247,131
21	Short term borrowings					
	This consists of as follows:					
	Premier Bank Ltd. Banani Branch, SOD Account No. 2018					123,893,837
	Total					123,893,837
						108,931,089
						108,931,089





**22 Dividend Payable**

This consists of as follows:

Opening Balance

Add: Approved during the period/year

Less: Paid during the period/year

**Total**

Amount in Taka	
As at 30-Sep-24	As at 30-Jun-24
3,181,026	1,166,605
-	109,138,470
3,181,026	110,305,075
22,398	107,124,049
3,158,629	3,181,026

Detail of dividend payable:

Financial Year	Amount in Tk.	Amount in Tk.
2019-2020	110,721	110,721
2020-2021	785,658	785,658
2021-2022	270,160	270,160
2022-2023	1,992,090	2,014,487
<b>Total</b>	<b>3,158,629</b>	<b>3,181,026</b>

The above dividend payable amount represents for which dividend warrant issued to respective shareholders but not yet presented it to our bank account.

**23 Accounts and other Payables**

This consists of as follows:

Payable for goods and services

Md. Aminul Haque

Mr. Ekramul Hoque

Mrs. Lucy Akhtary Mahal

Shamim Enterprise (Pvt.) Ltd.

**Total**

4,252,514	4,252,514
145,728,000	145,728,000
144,998,400	144,998,400
48,355,200	48,355,200
439,602,438	439,602,438
782,936,552	782,936,552

**24 Accruals and Provisions**

This consists of as follows:

TDS, VAT, Duty &amp; Service charge Payable

Provision for income tax (Note-24.1)

Workers Profit Participation Fund (Note-24.2)

Accrued Expenses and Liabilities

Statutory Audit Fee

CG Certification Fee

Others

**Total**

5,553,071	8,402,887
48,170,013	47,596,112
15,732,590	15,732,590
15,370,810	18,885,921
93,750	375,000
12,500	30,000
1,189	1,189
84,933,923	91,023,699

**24.1 Provision for income tax**

This consists of as follows:

Opening Balance

Add: provided during the period/year

Less: Paid / Adjusted during the period/year

**Total**

47,596,112	37,500,330
573,901	10,095,782
48,170,013	47,596,112
-	-
48,170,013	47,596,112

**24.2 Workers Profit Participation Fund**

This consists of as follows:

Opening Balance

Add: provided during the period/year

Less: Paid during the period/year

**Total**

15,732,590	35,234,497
-	15,732,590
15,732,590	50,967,087
-	(35,234,497)
15,732,590	15,732,590





		Amount in Taka	
		01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
<b>25 Operating Revenues</b>			
This consists of as follows:			
Room Revenue		38,618,651	93,950,539
Food & Beverage Revenue-AC		31,716,173	77,075,138
Food & Beverage Revenue (Non-AC)		4,563,894	176,848,853
Minor Operating Department Revenue		2,988,020	1,849,650
Space Rent and Other Revenue		2,877,394	9,156,919
Cruise Ship Revenue		-	35,799,037
Water Park Revenue		14,886,020	200,048,037
<b>Total</b>		<b>95,650,152</b>	<b>594,728,173</b>
<b>26 Costs of Sales</b>			
This consists of as follows:			
Salary & wages		17,115,624	18,526,141
Cost of materials & other related expenses		10,143,726	78,358,503
Operating and guest supplies		1,924,879	4,291,898
Laundry, dry cleaning and uniforms		1,779,911	4,269,492
Kitchen fuel & Gas		1,637,347	4,694,349
Complementary guest services		342,141	1,205,415
Linen, china, glass & silver		55,157	1,289,271
In-house TV, video, movies, music		148,500	460,142
Travel agents' commission		167,833	749,800
Travelling and communication		76,982	2,907,265
Pest control		240,681	754,842
Postage		120,065	39,368
Spa Cost		64,512	128,436
Cruise Ship Expenses		-	10,023,730
Cleaning Supplies- Water Park		237,034	6,803,854
Others		184,784	834,521
<b>Total</b>		<b>34,239,176</b>	<b>135,337,027</b>
<b>27 Administrative and Other Expenses</b>			
This consist of the followings:			
Administrative and general expenses Note- (27.1)		57,087,824	58,372,185
Repairs & maintenance and property operation Note- (27.2)		23,503,336	27,050,889
<b>Total</b>		<b>80,591,160</b>	<b>85,423,074</b>
<b>27.1 Administrative and General Expenses</b>			
This consist of the followings;			
Salaries, wages, bonus & benefits		7,206,578	11,326,148
Postage		120,065	339,368
Travel & communication		177,042	518,770
Entertainment		203,905	216,992
Security services		206,448	362,780
Internet Expenses		225,141	390,819
Licenses & Taxes		696,447	733,966
Donation		377,341	596,934
Telephone Expenses		440,612	249,886
Credit card commission		790,729	1,764,293
Statutory Audit Fee		93,750	93,750
CG Certification Fee		12,500	7,500
Legal & Profession Fees		270,000	240,000
Trustee fee		151,233	151,233
Depreciation		45,944,429	40,808,142
Other expenses		171,604	571,604
<b>Total</b>		<b>57,087,824</b>	<b>58,372,185</b>
<b>27.2 Repairs &amp; Maintenance and Property Operation</b>			
This consist of the followings;			
Salaries, wages, bonus & benefits		3,002,741	3,250,200
Travel & communication		52,832	76,381
Electricity expenses		12,894,095	14,521,696
Fuel - Oil		3,411,666	3,946,114
Repair & maintenance		3,807,829	4,147,035
Laundry equipment's		128,849	603,048
Water treatment		152,401	255,161
Other expenses		52,923	251,254
<b>Total</b>		<b>23,503,336</b>	<b>27,050,889</b>





		Amount in Taka	
		01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
<b>28 Distribution &amp; Selling Expenses</b>			
This consist of the followings;			
Salaries, wages, bonus & benefits			
Rent & Service Charge		2,702,467	1,482,670
Advertising & Promotion		252,343	242,612
Signs, events & functions		655,170	1,264,247
<b>Total</b>		<b>45,410</b>	<b>285,412</b>
		<b>3,655,390</b>	<b>3,274,941</b>
<b>29 Other Income/(Loss)</b>			
This consist of the followings;			
Realized Gain/(loss) on Marketable Securities		-	(8,667,260)
<b>Total</b>		<b>-</b>	<b>(8,667,260)</b>
<b>30 Net Finance Cost</b>			
This consist of the followings:			
Bank Charges & Commission		7,154	10,783
Interest on short and long term secured borrowings		137,480,679	119,125,538
Interest Expenses on Vehicle Lease		-	139,015
Interest Expenses on Office/Hotel Space		375,063	297,477
<b>Total</b>		<b>137,862,896</b>	<b>119,572,813</b>
<b>31 Share of Profit from Associate:</b>			
This consist of the followings:			
Net profit attributable to the Shareholders of Associate		7,281,038	31,601,085
Percentage of Holding		30%	30%
<b>Share of net profit after tax of Associate</b>		<b>2,184,311</b>	<b>9,480,326</b>
<b>32 Income Tax Expenses/(Benefit)</b>			
This has been arrived as under:			
Current Tax Expenses (Note: 32.1)		573,901	3,568,369
Deferred Tax Expenses/(Benefit)		(31,702,832)	42,491,055
<b>Total</b>		<b>(31,128,931)</b>	<b>46,059,424</b>
<b>32.1 Current Tax Expenses</b>			
This has been arrived as under:			
Net Profit/(Loss) before Tax		(158,514,159)	241,831,173
Other Income		-	8,667,260
Workers Profit Participation Fund		-	(9,480,326)
Add: Accounting Depreciation		41,633,046	35,920,609
Less: Tax Depreciation		(139,200,180)	(126,355,594)
<b>Taxable Current Profit/(Loss)</b>		<b>(256,081,293)</b>	<b>150,583,122</b>
<b>Income Tax Rate</b>		<b>20.00%</b>	<b>20.00%</b>
<b>Current Tax Expenses</b>		<b>-</b>	<b>-</b>
<b>But Minimum tax@ 0.6% on gross receipts</b>		<b>573,901</b>	<b>3,568,369</b>
Unused Tax (Profit)/Loss-Opening Balance		827,204,791	695,006,271
Unused Tax (Profit)/Loss-during the period		256,081,293	(150,583,122)
<b>Unused Tax Loss Carry forwarded to next period</b>		<b>1,083,286,084</b>	<b>544,423,149</b>
<b>33 Earnings per Share (EPS)</b>			
The Computation of EPS is given below:			
Earning attributable to the Shareholders (net profit after tax)		(127,385,228)	195,771,749
Weighted average number of shares		120,750,000	120,750,000
<b>Basic Earning per Share (EPS)</b>		<b>(1.05)</b>	<b>1.62</b>
(Face Value per Share Tk. 10/=)			





**34 Net Asset Value Per Share (NAVPS):**

This has been arrived as under:

Total Assets

Total Liabilities

Net Asset Value

Number of Share

**Net Asset Value Per Share (NAVPS)**

Amount in Taka	
01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023

8,648,769,831	8,762,205,137
6,555,316,481	6,529,669,631
<b>2,093,453,350</b>	<b>2,232,535,506</b>
<b>120,750,000</b>	<b>120,750,000</b>
<b>17.34</b>	<b>18.49</b>

**35 Net Operating Cash Flows Per Share (NOCFPS)**

This has been arrived as under:

Net Cash Generated from Operating Activities

Weighted average number of shares (Note: )

**Net Operating Cash Flows Per Share (NOCFPS)**

47,718,022	446,046,759
120,750,000	120,750,000
<b>0.40</b>	<b>3.69</b>

**36 Receipts from Customers and Others:**

This has been arrived as under:

Revenue

Accounts Receivable Opening

Accounts Receivable Closing

Other receipt

**Total**

95,650,152	594,728,173
290,142,941	286,424,929
(274,215,101)	(274,542,141)
-	(8,667,260)
<b>111,577,992</b>	<b>597,943,701</b>

**37 Payment to Creditors, Suppliers, Employees & Others**

This has been arrived as under:

Costs of sales

Administrative and Other Expenses

Distribution &amp; Selling Expenses

Adjustment for Depreciation

(Increase)/Decrease in inventory

Adjustment for advance

(Increase)/Decreases in Trade and Other Payables except payable for Property, Plant &amp; Equipment's and Payable to related party

(Increase )/Decreases in Liabilities for expense except Provision for Income Tax and WPPF

**Total**

(34,239,176)	(135,337,027)
(80,591,160)	(85,423,074)
(3,655,390)	(3,274,941)
45,944,429	40,808,142
9,681,677	12,151,906
6,222,253	4,540,500
-	2,292,900
(6,663,677)	13,668,717
<b>(63,301,045)</b>	<b>(150,572,877)</b>

**38 Property, Plant and Equipment**

This has been arrived as under:

Property, Plant and Equipment purchased

Increased advanced of assets

Transfer from CWIP

**Total**

-	(101,248,544)
-	-
-	-
<b>-</b>	<b>(101,248,544)</b>

**39 Capital Work in progress**

This has been arrived as under:

Addition during the period/year

(Increased)/Decreased Inventory of Construction Material

Adjustment for bond interest payable

**Total**

-	(28,086,972)
-	-
-	12,692,862
<b>-</b>	<b>(15,394,110)</b>





		Amount in Taka	
		01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
<b>40 Finance Cost</b>			
This has been arrived as under:			
Net Finance Cost		(137,862,896)	(119,572,813)
Adjustment for Interest payable on Convertible Bond		133,091,730	112,458,762
Adjustment for Interest from lease		-	297,477
<b>Total</b>		<b>(4,771,166)</b>	<b>(6,816,574)</b>
<b>41 Secured Term Loans Received/(Repaid)-Net</b>			
This has been arrived as under:			
Increased /(Decreased) Long term secured loan		(1,850,154)	(1,469,844)
<b>Total</b>		<b>(1,850,154)</b>	<b>(1,469,844)</b>
<b>42 SPBRSL 20% Convertible Secured Bond</b>			
This has been arrived as under:			
Increased /(Decreased) Convertible Bond		53,091,730	38,373,537
Adjustment for Interest payable on Convertible Bond		(133,091,730)	(125,151,624)
<b>Total</b>		<b>(80,000,000)</b>	<b>(86,778,087)</b>
<b>43 Reconciliation of Net profit with cash flow from operating activities</b>			
This has been arrived as under:			
Net Profit Before Tax and WPPF		(160,698,470)	242,453,058
Accounts Receivable Opening		290,142,941	286,424,929
Accounts Receivable Closing		(274,215,101)	(274,542,141)
Adjustment for Depreciation		45,944,429	40,808,142
(Increase)/Decrease in Inventory		9,681,677	12,151,906
(Increase)/Decrease in Advances Deposits Prepayments		6,222,253	4,540,500
Increase/(Decrease) Trade and other payable		-	2,292,900
Increase/(Decrease) Liabilities for Expenses		(6,663,677)	13,668,717
Payment of WPPF		-	-
Adjustment of Finance Cost shown in Financeing activities		137,862,896	119,572,813
Income Tax Paid		-	(1,324,065)
<b>Cash flow from operating activities</b>		<b>48,276,948</b>	<b>446,046,759</b>
<b>44 Additional Disclosure</b>			
<b>44.1 Deviation on NAVPS:</b>			
NAVPS of the Company as on 30 September, 2024 is tk. 17.34 which has been decreased by Tk.1.15 per share from the financial position as on 30th June, 2024. Thus NAVPS of the company has been decreased as the company achieved Net Profit of Taka (127,385,228) during the reporting period.			
<b>44.2 Deviation on EPS:</b>			
The company has made a net profit of Tk. (127,385,228) during the reporting period from 01 July 2024 to 30 September 2024 whereas the net profit during the previous period was Tk. 195,771,748. Thus Earning per Share (EPS) of the Company has decreased by Tk. (2.67) from the period ended on 30 September 2024. This EPS has been decreased due to political turmoil and National Calamity etc., which has resulted lower foot rest of travelers at Cox's bazar. The same has impacted negatively in the cruise ship business at Khulna as well in the reporting period.			
<b>44.3 Deviation on NOCFPS:</b>			
Net cash generated by operating activities of the company for the period ended on 30 September 2024 is Tk. 47,718,021 which has decreased by Tk. 398,328,737 from the corresponding period ended on 30 September 2023. So, the Net Operating Cash Inflow per Share (NOCFPS) has been decreased by Tk. 3.29 due to the decrease in revenue.			





#### 45 Related Party Disclosure

During the period the Company carried out transactions with related parties on an arm's length basis. Name of those related parties, nature of those transactions and their total value has been shown in below table in accordance with the provisions of IAS-24- "Related Party Disclosure".

Amount in Taka

Name of the Party	Relationship	Nature of Transaction	Balance as on 30 September 2024		
			Opening Balance Cr.	Transaction during the period (Dr.)/Cr.	Closing Balance
Shamim Enterprise ( Pvt.) Limited	Common Management	Inter company	439,602,438	-	439,602,438
Lucy Akthary Mahal	Chairman	Investment	145,728,000	-	145,728,000
Md. Aminul Haque	Managing Director	Investment	144,998,400	-	144,998,400
Md. Ekramul Hoque	Director	Investment	48,355,200	-	48,355,200
Bengal Vacation Club Limited	Common Management	Inter company	-	-	-
Lucy Akthary Mahal	Chairman	Board Fee	-	-	-
Md. Aminul Haque	Managing Director	Board Fee	-	-	-
Md. Ekramul Hoque	Director	Board Fee	-	-	-
Mrs.Nasima Akter Mila Nominated by Seaparl Sundarban Eco Resort Ltd	Director	Board Fee	-	-	-
Md. Rafiqul Islam	Independent Director	Board Fee	-	-	-
Md. Golam Rabbani	Independent Director	Board Fee	-	-	-
Dr. Mohammad Shoeb-ur- Rahman	Independent Director	Board Fee	-	-	-
<b>Total</b>			<b>778,684,038</b>	<b>-</b>	<b>778,684,038</b>

#### Key Management Compensation:

During the period, the amount of compensation paid to Key Management Personnel including Board of Directors is as under (As Para 17 of IAS 24)

Particulars	Amount in Taka	
	01 July 2024 to 30 September 2024	01 July 2023 to 30 September 2023
Short-Term Employee Benefits	5,458,998	1,667,114
Post-Employment Benefits	-	-
Other Long-Term Benefits	-	-
Termination Benefits	-	-
Share-Based Payment	-	-

#### 46 Attendance Status of Board Meeting of Directors:

During the period ended on 30 September 2024 No Board of Directors' Meeting were held. The attendance status of all the meetings is as follows:

Name of the Directors	Designation	Meeting held	Attendance
Lucy Akthary Mahal	Chairman	-	-
Md. Aminul Haque	Managing Director	-	-
Md. Ekramul Hoque	Director	-	-
Mrs.Nasima Akter Mila Nominated by Seaparl Sundarban Eco Resort Ltd	Director	-	-
Md. Rafiqul Islam	Independent Director	-	-
Md. Golam Rabbani	Independent Director	-	-
Dr. Muhammad Shoeb-ur- Rahman	Independent Director	-	-

#### 47 Disclosure as per requirement of schedule XI, Part-II of companies Act. 1994

##### 47.1 Commission, Brokerage or Discount against sales:

- (a) There was no brokerage or discount against sales during the period.  
(b) No commission was paid to sales against during the period.





**47.2 Disclosure as per requirement of Schedule XI, Part II, Para 4:**

As per Company Act, 1994 part-II, Schedule-XI (4) the profit and loss account will give by way of a note detailed information, showing separately the following payments provided or made during the financial period/year to the directors, including managing director, the managing agents or manager, if any, by the company, subsidiaries of the company and any other person.

**Discloser on other payment as per Schedule XI, Part II, Para 4:**

No.	Particulars	Value in Tk.
(a)	Managerial Remuneration paid or payable during the period/year from 1 July 2024 to 30 September 2024 to the directors, including managing directors, a managing agent or manager.	Nil
(b)	Net cash inflow/(outflow) for the period (A+B+C)	Nil
(c)	Commission or Remuneration payable separately to a managing agent or his associate	Nil
(d)	Cash and Cash Equivalents at the end of the period	Nil
(e)	The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial period.	Nil
(f)	Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable.	Nil
(g)	Other allowances and commission including guarantee commission	Nil
(h)	Pensions etc.	Nil
	(i) Pensions	Nil
	(ii) Gratuities	Nil
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
(i)	Share Based payments	Nil

**48 Service (Production) capacity & Utilization:**

As per the nature of the industry, production quantity of service with the course of the period produce on the basis of service design as per market demand. Therefore, installed capacity in terms of multiple and frequently changeable service mix is not constant factor. During the period under review, actual service, the installed capacity in terms of the counts produced and the utilization rate is presented below: (for the period from 1 July 2024 to 30 September 2024)

Description	Available rooms	Utilize rooms	% of capacity utilization
Guest Rooms	45,356	7,000	15.43%

**49 Subsequent Disclosure of Events after the Balance Sheet Date- Under IAS 10:**

i) The financial statements were authorized for issue on 10th November 2024 by the Board of Directors who had the power to amend the financial statements after issue. There is no other significant event that has occurred between the Financial Position date and the date when the financial statements were authorized for issue by the Board of Directors of the company.

ii) The Board of Directors recommended cash dividend @ 07% for all shareholders of the Company in its board meeting held on 27th October 2024. Such dividend approved by the shareholders at the 15th AGM held on 27th December, 2024.





**50 Un-availed Credit Facilities:**

There are no credit facilities available to the Company under any contract (other than credit available in ordinary course of business) at the Statement of Financial Position date.

**51 Value of Import at CIF basis:**

Import during the period from 1 July 2024 to 30 september 2024.

**Particulars:****Amount Tk.****52 Percentage of materials consumed to the total consumed:**

Material consumed	Amount	Percentage
N/A	-	

**53 Payment in foreign currency:**

Description	Foreign Currency (USD)
N/A	-

**54 Number of Employees**

All the employees receive salary /wages in excess of Tk. 6,000 per month

Number of permanent staff	498
---------------------------	-----

Number of permanent workers	-
-----------------------------	---

Number of temporary staff/worker	-
----------------------------------	---

<b>Total</b>	<b>498</b>
--------------	------------

**55 General****55.1 Directors Responsibility Statements**

The Board of Directors takes the responsibility for the preparation and presentation of these financial statements.

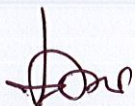
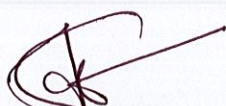
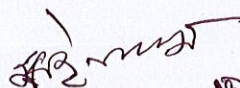
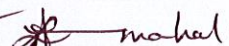
**55.2 Employee Details:**

i) Total number of employees at the end of the period was 498. Out of total employees, 390 numbers of employees employed throughout the period and rest numbers of employees employed for a part of the period. None of the employees were in receipt of remuneration which in aggregate was less than Tk. 6,000 per month.

ii) At the end of the reporting period, there were 465 employees in the company.

**55.3 Rounding off**

Amounts appearing in these financial statements have been rounded off to the nearest Taka and wherever considered necessary.

**Chief Financial Officer****Company Secretary****Director****Managing Director****Chairperson**

Dated, Dhaka;  
10 November 2024





**Sea Pearl Beach Resort & Spa Limited**  
Schedule of Property, Plant, Equipment  
As at 30 September 2024

Sl. No.	Assets	Amount in Taka					Depreciation			Written Down Value as on 30.09.2024
		Balance as at 01.07.2024	Additions during the period	Disposal during the period	Balance as at 30.09.2024	Dep. Rate (%)	Balance as at 01.07.2024	Charged during the period	Accumulated Depreciation for Disposal	Balance as at 30.09.2024
1	Land & Land Development	629,226,961	-	-	629,226,961	0%	-	-	-	-
2	Building & Other Civil Works	5,934,425,473	-	-	5,934,425,473	1.25%	280,660,526	17,668,015	-	298,328,541
3	Furniture & Fixture	561,327,694	-	-	561,327,694	10%	131,103,792	10,755,598	-	141,859,390
4	Computer Accessories & Equipment	28,709,851	-	-	28,709,851	10%	4,206,884	612,574	-	4,819,458
5	Machineries	672,221,600	-	-	672,221,600	5%	171,412,123	6,260,118	-	177,672,241
6	Equipments	324,747,222	-	-	324,747,222	5%	50,667,878	3,425,992	-	54,093,870
7	Vehicle	27,145,000	-	-	27,145,000	10%	11,234,166	397,771	-	11,631,937
8	Cruise Ship	101,645,156	-	-	101,645,156	15%	34,632,411	2,512,978	-	37,145,389
	<b>Total as at 30 September 2024</b>	<b>8,279,448,957</b>	<b>-</b>	<b>-</b>	<b>8,279,448,957</b>		<b>683,917,780</b>	<b>41,633,046</b>	<b>-</b>	<b>725,550,826</b>
	<b>Total as at 30 June 2024</b>	<b>6,820,901,436</b>	<b>1,458,547,521</b>	<b>-</b>	<b>8,279,448,957</b>		<b>536,565,217</b>	<b>147,352,563</b>	<b>-</b>	<b>683,917,780</b>
										<b>6,966,304,216</b>

**Sea Pearl Beach Resort & Spa Limited**  
Schedule of Right of Use Asset  
As at 30 September 2024

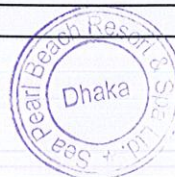
Sl. No.	Assets	Amount in Taka					Depreciation			Written Down Value as on 30.09.2024
		Balance as at 01.07.2024	Additions during the period	Disposal during the period	Balance as at 30.09.2024	Dep. Rate (%)	Balance as at 01.07.2024	Charged during the period	Accumulated Depreciation for Disposal	Balance as at 30.09.2024
1	Vehicle	11,812,742	-	-	11,812,742	10%	4,354,922	186,446	-	4,541,368
2	Office Space	51,063,737	-	-	51,063,737		19,692,780	4,124,937	-	23,817,717
	<b>Total as at 30 September 2024</b>	<b>62,876,479</b>	<b>-</b>	<b>-</b>	<b>62,876,479</b>		<b>24,047,702</b>	<b>4,311,383</b>	<b>-</b>	<b>28,359,085</b>
	<b>Total as at 30 June 2023</b>	<b>51,537,514</b>	<b>36,158,118</b>	<b>24,819,153</b>	<b>62,876,479</b>		<b>31,389,765</b>	<b>17,477,090</b>	<b>24,819,153</b>	<b>24,047,702</b>
										<b>38,828,777</b>





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

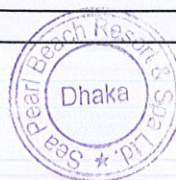
Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
1	1580037621130	Md Kale Bhuya	44.63
2	3210028190156	Md Harunur Rashid	44.63
3	1510045737532	Saiyada Rasheda Sult	44.63
4	4060028865318	Ten Stars Pvt Ltd	313.28
5	3330067136483	Mohammad Hossain	1.02
6	2140000014006	Shah Alam Babu	10.63
7	3000021444255	Md Anower Hossain	637.50
8	4520068126220	K H B Securities Ltd	100.71
9	4450062621367	Peoples Insurance Co	149.20
10	2640068149071	Fin Eq Man Ltd Emp P	167.85
11	1500027527473	Mohammad Saifur Rahm	425.00
12	3680066897343	Idlc Aml Employees G	158.53
13	4820035927541	Joynal Abidin	19.30
14	4820035927566	Joynal Abidin	14.28
15	2150032625777	Yasmin Begum	44.63
16	3040001049476	Mohammad Abdul Malek	1.70
17	1580031509336	Sofia Khatun	44.63
18	1960026123875	Dulruba Akter	44.63
19	2200014843101	Md Elias Hossain	44.63
20	3490062662478	Mohammad Abul Ahsan	850.00
21	1820028591104	Jinnath Ara	85.00
22	2400016049334	Md Firoz Akter	30.35
23	3550022812151	Md Woali Ullah	5.61
24	1950061458329	Reaz Khan	1.79
25	2700021899208	Khandaker Abul Hasna	5.10
26	2700021899216	Khandaker Abul Hasna	5.10
27	3620058573160	Shahbaj Talat	850.09
28	3680065698381	Idlc Aml Employees P	158.53
29	1730022076732	Sakina Ak	44.63
30	1590021197329	Md Mokter Hossain	44.63
31	3460045124837	Nilofa Akter Khanam	44.63
32	4970059148019	Ahamed Firoz	44.63
33	1510001884653	Md Mainoddin Dhali	44.63
34	1580004578003	Abul Hossain	44.63
35	1560045044086	Md Shamsul Alam	2.13
36	1710025335545	Md Rafiqul Islam	1.02
37	3320027808811	Quazi Mohsinuzzaman	44.63
38	4030062589114	Expo Holdings Bd Ltd	167.85
39	4030062589122	Cargo Center Limited	167.85
40	4030062589130	Wctt Limited Employe	167.85
41	4030062589149	Fcasl Employees Prov	167.85
42	3050065585740	Md Tazul Islam Khan	2.13
43	3050066898481	Mst Sukhi	2.13
44	1510065648227	Tamal Ahmed Shuva	44.63
45	3190018288950	Priyanka Saha	44.63
46	3330031272998	Mohammed Ahasna	44.63
47	2090021579759	Md Amanat Ali H	42.50
48	2280021897656	Abdur Rauf	44.63
49	1740055936932	Md Harunur Rashid	158.53
50	2680063353524	Md Alauddin Sabiz	0.85
51	3710038346840	Nazem Uddin	12.75
52	4050028393438	Fahima Farhana	2.13





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
53	1720000042017	Imtiaz Ahmed	0.85
54	3630027589714	Md Harun Or Rashid	7.82
55	2160049120662	Bimol Debnath	0.26
56	4050042321993	Md Rahat Khan	2.13
57	4050055835688	Md Shefat	2.13
58	4050055436348	Nazma Khatun Lata	2.13
59	1950004204624	Khalada Parvin	2.13
60	1960045646507	Abdul Wahed	47.25
61	2310005475521	Mrs Neli Dey	44.63
62	2350036330114	Kabita Rani Biswas	44.63
63	2850049248891	Sharmin Ara Monia	44.63
64	2850051259673	Md Raful Islam	44.63
65	3140023923456	Tapan Datta	44.63
66	3210057718537	Selina Akter	44.63
67	3220005477173	Md Johirul Islam	44.63
68	3430008083066	Mohd Yousuf	44.63
69	3470028138729	Dr Dipti Rani Barua	44.63
70	3970026963129	Golam Mostofa	44.63
71	4070035686465	Md Ali	44.63
72	4070044377444	Md Jashim Uddin Bala	44.63
73	4480017724476	Md Safiqur Rahman Mo	212.50
74	4820034926618	Sarmi Akter	10.63
75	4820035488649	Repon Miah	2.13
76	5670021072684	Md Shafiqur Rahman	416.50
77	4320022011331	Abu Taher Talukder	44.63
78	1510016963492	Mrs Shila	44.63
79	1640020438460	Nasima Akther	19.13
80	1910006743681	Sharif Ahmed	10.20
81	1910006743770	Sharif Ahmed	13.60
82	2240022631922	Md Nazim Uddin Bhuiy	44.63
83	3020054005297	Abdul Wahab Khandaka	44.63
84	1580021509731	Rokshana Parvin	44.63
85	2400022382387	Abu Syed	44.63
86	3330032514937	Md Zakir Hossain	2.13
87	1590030883501	Anup Kumar Rudra	44.63
88	2020054688986	Sahanaz Parvin	44.63
89	2450043575881	Kazi Alal Hossain	34.00
90	1560008006791	Wahida Mutahhara	44.63
91	1580022808606	Md Rezaul Karim	2.13
92	1580025549754	Fatema Khatun	44.63
93	1580034180010	Rokeya Begum	2.13
94	1590058156312	Mst Habiba Zahan	0.85
95	1820050165139	Md Nasir Uddin	44.63
96	2020022958847	Muhammad Alamgir Hos	8.50
97	2200000381981	Nilufa Ferdous Ara	44.63
98	2240061454834	Md Tareker Rahaman	0.85
99	2380027360422	Md Abdur Rashid	51.00
100	2400016880232	Muhammad Golam Sarwa	17.00
101	2400026723885	Md Rofiqul Islam	0.85
102	2410016490294	Mohd Alam Sarder	0.17
103	2550052680689	Ayesha Begum	287.39
104	2610053244211	Rakiba Begum	44.63





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
105	2610053467838	Happy Akter	44.63
106	2640004037812	Mr Mohammad Shohail	850.60
107	2700040136231	Md Abul Kashem Bhuiy	170.00
108	2830058266637	Mazboh Uddin	0.26
109	2980011873992	Rizwan Eunus	1,296.00
110	3010019437511	Md Yousuf Ali	66.73
111	3230027270616	Chungya Chakma	44.63
112	3230031483483	Md Shahjahan	44.63
113	3330040511501	Nazma Begum	44.63
114	3330065356449	Md Jamal Uddin	44.63
115	3330065358391	Jahanara Begum	44.63
116	3330065358504	Shanti Bikash	44.63
117	3330065627873	Md Shafi	44.63
118	3330065634438	Mohammad Nurul Abcha	44.63
119	3330066687702	Nabi Hossain	44.63
120	3490067569507	Md Abdul Jabbar	977.50
121	3570037671881	Anamul Hasan	7.65
122	3570040849956	Md Alim Shake	44.63
123	3570048280716	Md Ibrahim	2.13
124	3620045107092	Md Rezaul Karim	594.92
125	3670043550103	Umme Tahmina Siddiqu	44.63
126	3810028679407	Anower Hossain	35.28
127	5000004180639	Md Nazmos Shahadat	289.00
128	5550050583139	Md Shahazul Islam	510.00
129	5720057780515	Selim Bhuiyan	425.00
130	4570065481071	Mdshfiqulislamnia	2.13
131	4020056921372	Mdmostafa	2.13
132	3880037916667	Kazimohammadbadrul	44.63
133	1590052108124	Arindamjoydhar	44.63
134	4240049858342	Mstrabeabegum	44.63
135	3910051627784	Mstmalakabegum	44.63
136	4910056694705	Sirishusilmandal	44.63
137	5020046139863	Khadijaakter	44.63
138	2790000057638	Aminulmislam	44.63
139	3490063393954	Abualammdshahidk	450.00
140	5950062535294	Nrb Commercial Bank L	158.53
141	1510051833119	Morjina Khatun	44.63
142	3000040588553	Mdmohammadalisard	603.50
143	3000056299663	Mdalamgirhossain	639.00
144	5550061246713	Mdabdulmannan	25,875.00
145	4800033663562	M A Karim	8,500.00
146	1580024250691	Komelabegum	2.13
147	2400020963904	Md Milton Kabir	184.45
148	1510023880310	Md Harunur Rashid Kh	44.63
149	2400024937247	Abdus Salam Molla Du	44.63
150	1890022191283	Dr Morshedul Alam	44.63
151	3150008753126	Suruj Meah	44.63
152	3150008665394	Alamgir	44.63
153	1580042014070	Md Asaduzzaman	2.13
154	3680058602648	Sree Krishna Paul	44.63
155	1740000210297	Prime Insurance Comp	626.48
156	2200001101631	Md Azizul Islam	59.50





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
157	1940027061236	Md Tanbir Hasan	44.63
158	3050066897568	Razia Khatun	2.13
159	3050066898538	Mst Sukhi	2.13
160	1480046696556	H M Ezaz Mahmud	2,889.83
161	5550047499471	Mohammad Zulker Naim	27,000.90
162	2700019305847	Shahidul Hoque Bhuiy	5.10
163	2700019881341	Shelina Sultana	5.10
164	3140038148149	Md Abul Khair	44.63
165	1590067270601	Md Ridon Ali	44.63
166	1640037684625	Abu Bakkor Siddique	59.50
167	1830060287731	Ashim Komar Saha	2.13
168	2830046474852	Md Enamul Haqueenam	88.40
169	2930029291643	Sabita Mondal	44.63
170	3010019290573	Md Mahfuzur Rahman B	76.50
171	3490040342070	Khurshida Begum	29.75
172	3550057241504	Surman Ali	0.09
173	3550058777886	Jusna Choudhury	0.09
174	3620015236869	Shahideshirin Sharmi	578.17
175	3970068042697	Jafar Ahmed	44.63
176	4100029791518	Mohammad Ishaque Ali	44.63
177	4970060315502	Mohammad Abdus Shakk	44.63
178	5670040365325	Pulin Das Mondal	174.51
179	5670063227974	Tarikul Islam	42.50
180	4280035170157	Selina Akther	44.63
181	1830063235830	Nuria Begum	44.63
182	1730047879645	Milon Biswas	44.63
183	1730063616016	Md Mamun Miah	44.63
184	3210066608535	Md Ziaur Rahman	0.85
185	1590044112970	Al Rahman	10.63
186	1740026113918	Meher Muktadir	133.20
187	1850036875221	Md Afraz Miah	44.63
188	2880015600492	Sonar Bangla Ins Ltd	313.28
189	3260026753322	Asma Akter	44.63
190	3520067909441	Bin Daud Hardware Co	149.20
191	4030064716723	Lankabangla Finance	149.20
192	3330043846883	Nurul Islam	44.63
193	3970059834276	Prohely Chicham	44.63
194	4970047608270	Md Iqbal Hossain	8.93
195	1580043891084	Md Faruk Hossen	44.63
196	3110042758769	Sayed Dalwer Hussain	0.09
197	3490062949128	Abdul Khalek Milon	270.00
198	3880062571723	Rafeza Khanom	135.00
199	1780006801859	Ms Rahana Akhter	44.63
200	1930017078515	Nazrana Mahjabeen	712.30
201	4970067154355	Md Abdullah Hel Kafi	2.13
202	2800033124669	Md Abdul Gaffer	44.63
203	4570028294711	Md Nurul Islam	44.63
204	2800038873606	Md Latif Hossain	44.63
205	2020008545297	Md Mohsin Sarker	44.63
206	3210032302510	Tapan Kumar Shaha	2.13
207	3610061089355	Shahadat Hosan	0.51
208	3610061088904	Md Ahiduzzaman	0.51





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

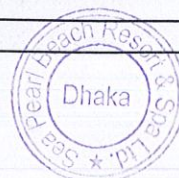
Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
157	1940027061236	Md Tanbir Hasan	44.63
158	3050066897568	Razia Khatun	2.13
159	3050066898538	Mst Sukhi	2.13
160	1480046696556	H M Ezaz Mahmud	2,889.83
161	5550047499471	Mohammad Zulker Naim	27,000.90
162	2700019305847	Shahidul Hoque Bhuiy	5.10
163	2700019881341	Shelina Sultana	5.10
164	3140038148149	Md Abul Khair	44.63
165	1590067270601	Md Ridon Ali	44.63
166	1640037684625	Abu Bakkor Siddique	59.50
167	1830060287731	Ashim Komar Saha	2.13
168	2830046474852	Md Enamul Haqueenam	88.40
169	2930029291643	Sabita Mondal	44.63
170	3010019290573	Md Mahfuzur Rahman B	76.50
171	3490040342070	Khurshida Begum	29.75
172	3550057241504	Surman Ali	0.09
173	3550058777886	Jusna Choudhury	0.09
174	3620015236869	Shahideshirin Sharmi	578.17
175	3970068042697	Jafar Ahmed	44.63
176	4100029791518	Mohammad Ishaque Ali	44.63
177	4970060315502	Mohammad Abdus Shakk	44.63
178	5670040365325	Pulin Das Mondal	174.51
179	5670063227974	Tarikul Islam	42.50
180	4280035170157	Selina Akther	44.63
181	1830063235830	Nuria Begum	44.63
182	1730047879645	Milon Biswas	44.63
183	1730063616016	Md Mamun Miah	44.63
184	3210066608535	Md Ziaur Rahman	0.85
185	1590044112970	Al Rahman	10.63
186	1740026113918	Meher Muktedir	133.20
187	1850036875221	Md Afraz Miah	44.63
188	2880015600492	Sonar Bangla Ins Ltd	313.28
189	3260026753322	Asma Akter	44.63
190	3520067909441	Bin Daud Hardware Co	149.20
191	4030064716723	Lankabangla Finance	149.20
192	3330043846883	Nurul Islam	44.63
193	3970059834276	Prohely Chicham	44.63
194	4970047608270	Md Iqbal Hossain	8.93
195	1580043891084	Md Faruk Hossen	44.63
196	3110042758769	Sayed Dalwer Hussain	0.09
197	3490062949128	Abdul Khalek Milon	270.00
198	3880062571723	Rafeza Khanom	135.00
199	1780006801859	Ms Rahana Akhter	44.63
200	1930017078515	Nazrana Mahjabeen	712.30
201	4970067154355	Md Abdullah Hel Kafi	2.13
202	2800033124669	Md Abdul Gaffer	44.63
203	4570028294711	Md Nurul Islam	44.63
204	2800038873606	Md Latif Hossain	44.63
205	2020008545297	Md Mohsin Sarker	44.63
206	3210032302510	Tapan Kumar Shaha	2.13
207	3610061089355	Shahadat Hosan	0.51
208	3610061088904	Md Ahiduzzaman	0.51





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
209	3610059600252	Abdul Karim	0.51
210	3610061089339	Shahadat Hosan	0.51
211	1950064975845	Digi World Ltd Emplo	167.85
212	1840004535101	Tayabun Nahar	44.63
213	2160045005940	Mohammad Mizano	34.00
214	2400016641399	Md Nuruzzaman Mia	8.50
215	3610059600426	Abdul Karim	0.51
216	1910053946845	Usecpf	167.85
217	2150007124093	Md Mahbulul Alam	44.63
218	1960045088787	Pcml Employees Provi	158.53
219	1890068066432	Md Zubaer Alam	4.25
220	5700068912746	Md Nurealam	85.00
221	3210022121051	Sarker Md Sayed Hoss	0.85
222	5720067993169	Golden Bangla Agro L	158.53
223	5880068193378	Shafiquzzaman Mollic	2,073.24
224	3620035932338	Kazi Sobuz	6.21
225	3300048537739	Mst Khadiza Khatun J	44.63
226	2760016710551	Md Arifuzzaman	44.63
227	4570050145530	Md Shipon Howlader	44.63
228	1700055400654	Md Shohidul Islam	68.26
229	3860063206370	Farzana Begum	2.13
230	3610049297203	Mdneyamatullah	2.38
231	2880061607582	Mdkazimafizuddin	27.63
232	4220049699124	Mdwakifulhoque	44.63
233	4040054019862	Mdnazrulislambado	44.63
234	2370016960009	Auzufabegum	44.63
235	1510055260958	Md Anowar Hossain	2.13
236	1580039584352	Md Arif Hossain	44.63
237	1600028383406	Md Rahim	44.63
238	2580024946241	Md Samsur Rahman	44.63
239	2640032978090	Md Rafikul Islam	44.63
240	2640037734341	Md Bablu	44.63
241	2980035348241	Hasina Begum	44.63
242	2980049356816	Md Ashaid Mia	44.63
243	2980053062584	Md Harun Or Rasid	44.63
244	2980053341147	Eleas Miah	44.63
245	3020042989077	Rahima Begum	44.63
246	3150022079141	Mohammad Abdul Alim	44.63
247	3330038525477	Mijanur Rahman	44.63
248	3340037983937	Saju Aktar	44.63
249	3460045759370	Suraya Begum	44.63
250	3530026956861	Md Omor Faruk	44.63
251	3530040879907	Md Rasu Shorker	44.63
252	3530042181400	Mr Md Razu Sarker	44.63
253	3570046178113	Nurul Alam	44.63
254	3690067255792	Md Abu Sayem	45.00
255	3760063477092	Md Shariful Islam	2.13
256	3860051817578	Imtiaj Ahmed	44.63
257	3970041816810	Abdullah Al Mamun	44.63
258	4040028104215	Md Abul Hossain	2.13
259	4050038681773	Bijoy Chandra Deb	2.13
260	4070022604777	Farhana Sultana	44.63





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
261	4140043995953	Selim Mridha	44.63
262	4200034196660	Mossammad Parveen Ak	2.13
263	4430026773758	Mst Khodeza Begum	44.63
264	4430043964103	Md Nasim Mia	2.13
265	5030068818814	Golam Sarwar	85.00
266	5210050229257	Md Oli Ahad Khan	2.81
267	5670061168541	Md Rasel Ahmed	42.50
268	5670061168622	Md Rasel Ahmed	42.50
269	3610059600054	Mst Shalma Begum	0.51
270	3610061088998	Md Ahiduzzaman	0.51
271	3610059599587	Mst Shalma Begum	0.34
272	1580031563621	Md Rashiduz Zaman	44.63
273	2630017786112	Md Abdul Malek	8.50
274	1830061594960	Monwara Begum	2.13
275	2420054618835	Md Jewel	44.63
276	4570059104723	Mobarak Hossain Bhui	2.13
277	4570059199186	Nasima Begum	44.63
278	3600011489454	Afroza Begum	44.63
279	5210045505055	Md Yamin Bhuiyan	0.43
280	1880061453179	Asif Reza Khan	119.00
281	2950019587777	Md Abu Said Gazi	44.63
282	1580004298489	Golam Mostafa Kamal	44.63
283	3190015857123	Md Masud	44.63
284	3220063130470	Ishtiaque Mohammad B	1.70
285	4570049200711	Md Kamruzzaman	2.13
286	1940061959174	Md Tuhin Raza	2.13
287	2250006290676	Mizanur Rahman	85.00
288	2840058731194	Mst.Sobi Akter	2.13
289	3310054161518	Sharwar Hossain Manik	44.63
290	3390057060531	Sk. Md. Ali Hossain	44.63
291	3490068864135	Md. Ashraf Hossain	10,620.00
292	3610059254442	Nargis Akter	0.43
293	3610059254913	Nargis Akter	0.43
294	3610059255222	Samsun Nahar Begum	0.43
295	3610059255969	Samsun Nahar Begum	0.51
296	3610059908482	Bacchu Madbor	0.51
297	3610059908506	Bacchu Madbor	0.51
298	3610059908704	Mst.Begum	0.51
299	3610059908988	Mst.Begum	0.51
300	3610062344835	Md.Abdul Kuddus	0.51
301	3610062345037	Md.Abdul Kuddus	0.51
302	3610062345623	Md.Abdul Karim	0.51
303	3610062346231	Md.Abdul Karim	0.51
304	3610062346727	Mst.Akhi	0.51
305	3610062347531	Mst.Akhi	0.51
306	4590043490224	Shirin Ahmed	19.30
307	4590046017055	Nasrin Akter	136.00
308	4590046017501	Nasrin Akter	161.50
309	4590061809447	Md. Anisur Rahman	170.00
310	4590066429628	Mst. Shamsunnaher	93.50
311	4590067313771	Mrs.Shova Khanam	24.23
312	1730044232042	Mohd.Billal Hossain	2.13





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
313	1730044490293	Emran Hossain	0.85
314	2120044164941	Mokbul Hossain	2.13
315	2120044423823	Dulal Mia	2.13
316	2350040902022	Mr. Azim	44.63
317	2350042738250	Abdul Malek	44.63
318	2350048445289	Md. Shimul Hossain	44.63
319	2350049201377	Mohammad Lakot Ali	44.63
320	2350059011137	Monzu Miah	44.63
321	2400025862956	Md. Mahafujur Rahman	2.55
322	2400059344085	Mohd. Ashraful Haque	2.13
323	2490016459237	Mr Monir	44.63
324	2800062719097	Mohammed Kazal	2.13
325	2800062730213	Dider	2.13
326	2800062774593	Abdul Jalil	2.13
327	2800062774633	Abdus Salam Miah	2.13
328	2800062807953	Mohammed Jamer	2.13
329	2800062808010	Kawsar	2.13
330	2800062811870	Monir Hossain	2.13
331	2840062355240	Mohammad Alamgir	2.13
332	2840064760250	Mamun Miah	2.13
333	2930035670211	Anowar Hossain	2.13
334	2930043026921	Inoddin Mia	2.13
335	2930043317531	Tota Mia	2.13
336	2930047938447	Md Sazzad Hossain Madani	2.13
337	2930068015798	Julekha Begum	2.13
338	2950033444971	Faridul Hoque Bhuiyan	2.13
339	2950042263722	Ipsit Binte Habib	44.63
340	2950042903930	Abu Toyab	2.13
341	2950044609716	Ashraf Ali	44.63
342	2950048390784	Mukbul Ahamed	2.13
343	2950048968119	Eunus Howlader	44.63
344	2950056804857	Moazzam Hossain	2.13
345	2950061306281	Tofaul Ahamed	2.13
346	2950061971726	Md. Tanbir Alam	2.13
347	2950062408648	Mohammed Elias	2.13
348	2950063724789	Mr. Apu	8.93
349	2950064784254	Mohammad Solaiman Molla	2.13
350	3010062927895	Mohammad Dulal Mia Mondal	2.13
351	3010062933399	Mohammed Abdul Hai	2.13
352	3010064188764	Mohamad Chan Miah	2.13
353	3010064188804	Mohammad Hanif Pramanik.	2.13
354	3010064227611	Aslam Ali	2.13
355	3150067224051	Md Suzun Rana	44.63
356	3150067224654	Mr Karim	44.63
357	3190008110825	Luthfor Rahman Halder	2.13
358	3210062391621	Mohammad Akbar Ali	44.63
359	3210062391798	Mustafa Kamal	44.63
360	3360023250614	Uttam Kumer Mazumder	44.63
361	3360041378419	Abul Hossen	44.63
362	3360042085771	Md Halim	2.13
363	3360044343931	Jabed Ali	44.63
364	3360044386843	Rony Ahammed	44.63





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2019-2020**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
365	3360044503188	Mizanur Rahman	44.63
366	3360044530351	Niaz Mahmood Beg	44.63
367	3360049290011	Sumon Sarkar	44.63
368	3360049312589	Mizanur Moral	44.63
369	3360066634159	Kakul Ahmed	2.13
370	3490068156107	Sagor Das	1,529.91
371	3620042422073	Md. Monir Hossain	42.50
372	3760018136175	Akter Kamal	44.63
373	3830063812877	Shamim	44.63
374	4250061854151	Md.Faisal Ahmed	2.13
375	4250061854997	Kamal Bhuiyan	2.13
376	4250063634640	Idon Miah	2.13
377	4250063952770	Siraj Kah	44.63
378	4250063952837	Shaidul Islam Shapon	44.63
379	4250063953949	Mohammad Riajul Islam Cht	44.63
380	4250064501471	Mohammad Shahdot	2.13
381	4250064502268	Titu Mia	2.13
382	4250064753737	Kamrul Islam	2.13
383	4250064755313	Sumi Begum	2.13
384	4250064755404	Sadjad Hossen	2.13
385	4250064755455	Anis Bhuiyan	2.13
386	4250064757794	Mohammad Nurul Hoque	2.13
387	4250064806789	Abu Raihan	2.13
388	4250065415663	Abu Kaoser	2.13
389	4250065415837	Sakil	2.13
390	4250065697676	Mahabub Milon Kazi	2.13
391	4250066856698	Molla Jahangir Islam	2.13
392	4570008104869	Abdul Malek	2.25
393	4570033301807	Mr. Wadud	44.63
394	4570042223295	Saiful Islam	44.63
395	4570054099654	Jahirul Hoque	2.13
396	4570059750295	Mr. Zakir	2.13
397	4660041918674	Kamal Mizi	44.63
398	5030021799081	Md Jakir Hossain	382.50
399	5200030546455	Md Shafiqul Islam	44.63
400	5200030672551	Tara Miah	44.63
401	5890064775200	Md. Abu Sayed Miah	8.93
402	3870061483494	Polus Global Fund	313.28
403	3870063717940	Poseidon Opportunities Fund L	313.28
404	3870063717991	Actinium Investments Fund Ltd	313.28
405	3870063718078	Polyxo Global Limited	313.28
406	5550068177877	Spbrsl (Ipo Suspense A/C)	2.13
407	16057700	Betaone Investments Limited	307.89
408	41800	Be Rich Limited	4,013.09
<b>Total</b>			<b>110,721.48</b>





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C Amount
1	4180065650070	Mst Firdosi Begum	2.13
2	1950064124018	Md Kowsar Hossain Ak	170.00
3	3880072610505	Kamal Hossin	9.35
4	3880072610703	Kamal Hossin	9.35
5	2880045373745	M Shahjahan	73.95
6	3190018288950	Priyanka Saha	42.50
7	1900062266040	Mahjabinkhanom	2.13
8	1900062299129	Mufasselahmed	2.13
9	4180061901578	Masud Rana	0.85
10	2020054688986	Sahanaz Parvin	44.63
11	1780006801859	Ms Rahana Akhter	44.63
12	2020044486954	Sharmin Zaman	450.00
13	5010062879897	Khandker Golam	55.25
14	2270071964667	Mir Sharif Hasan	170.00
15	4240053793297	Himangshu Ranjan Das	17.00
16	4180057436705	Fowjia Sultana	2.13
17	4180057484365	Md Anwar Hossain	2.13
18	4250018895279	Farjana Rahman	28.73
19	3330067136483	Mohammad Hossain	1.02
20	1560023529459	Mia Masud Karim	152.58
21	2140000014006	Shah Alam Babu	10.63
22	5670063423593	Nazoa Imam	8,670.00
23	3000021444255	Md Anower Hossain	637.50
24	3550067888899	Bikash Chandra Chakr	68.00
25	1950061458329	Reaz Khan	1.79
26	3050066322194	Rina Rni Mazi	42.50
27	4180032200435	Md Safiqul Islam	212.50
28	3260072646456	Saifur Rahman	85.00
29	3960000182721	Sobir Ahamed	229.50
30	1890073549391	Mohammad Rahman	8.50
31	1890073748418	Ahmed Fahim Faisal	6.04
32	3280010335058	Md Towhidl Islam	34.00
33	2400016049334	Md Firoz Akter	30.35
34	2150032625777	Yasmin Begum	44.63
35	2600036613403	Md Aminul Islam	28.05
36	1580013402134	Mst Hosnay Ara Akter	48.45
37	3040001049476	Mohammad Abdul Malek	1.70
38	5820069312168	Md Nazrul Islam	900.00
39	3600043483793	Pabitra Chandra Hawl	85.00
40	1690009333386	Mst Khadija Khanam	450.00
41	1590073753182	Mm Kamruzzaman	5.78
42	3550035436825	Md Abdul Munayem	25.50
43	2890025394131	Md Shafiqul Hasan	85.00
44	2170043701382	Md Abu Sufian	90.00
45	3900065607373	Mafoza Akhter	85.00
46	1960068895463	Md Mizanur Rahaman	510.00
47	3680054949270	Md Mostafizur Rahama	42.50
48	2470040749224	Mushtanjida Pervin	85.00
49	2820005091491	Md Mahboob Hoss	19.13
50	1580015793500	Mrs Luthfa Begu	25.50
51	3000043346842	Mdbadrulislam	25.93
52	4040017626356	Tapan Kumar Dha	89.25





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

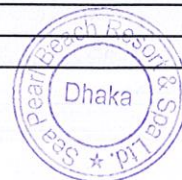
Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
53	4090025475572	Zehad Pervez	19.30
54	5820021379502	Dr Anil Kumar B	1,232.50
55	1910006743770	Sharif Ahmed	13.60
56	1910006743681	Sharif Ahmed	10.20
57	4050028393438	Fahima Farhana	2.13
58	3490062611351	Farjana Akter	1,105.00
59	2020044792921	Umme Kulsum	85.00
60	2050004855006	Mr Md Alamgir	85.00
61	1580000333205	Mr A N M Shamsul Isl	170.00
62	3260026753322	Asma Akter	44.63
63	3680040436158	Muhammed Mahbubul Al	1,284.78
64	5590073624280	Md Nurul Azim	42.50
65	4180060516943	Md Uzzal	2.13
66	1580017554925	Mezbah Uddin Ahmed	42.50
67	3490073936189	Md Mizanur Rahman	180.00
68	1510065648227	Tamal Ahmed Shuva	44.63
69	2700004162494	Nilufa Akter	170.00
70	4730068827983	Muhammad Nazmul Huda	45.00
71	2950043732402	Abul Kalam Joy	71.40
72	4180061815537	Md Norul Alam	40.38
73	4180061815545	Md Norul Alam	40.80
74	4180065171550	Tasmin Jahan	29.75
75	3630027589714	Md Harun Or Rashid	7.82
76	2160049120662	Bimol Debnath	0.26
77	3710064810837	Muhammad Ahasun Uddi	20,250.00
78	4050042321993	Md Rahat Khan	2.13
79	3530035511195	Md Moslim Uddin	21.25
80	4050055436348	Nazma Khatun Lata	2.13
81	4050055835688	Md Shefat	2.13
82	2440000542363	Bangladesh Shilpa Ba	1,200.00
83	2550003905376	Shirin Akter	97.75
84	3190011714732	Taslim Morshed	85.00
85	1750001830137	Chitta Ronjon Karmok	127.50
86	1880064459561	Yasmin Akter	595.00
87	1720012477385	Md Ramzan Ali	340.00
88	1860014970524	Md Nazrul Islam	340.00
89	5820044382390	Mala Basak	297.50
90	3720039786953	Shafali Akter	850.00
91	2240022631922	Md Nazim Uddin Bhuiy	44.63
92	4910043864466	A S M Mainuddin	1,080.00
93	2870000059348	Azizul Kabir	85.00
94	2640049824286	Mohammad Aminul Isla	595.94
95	3360016425170	Md Ismail Hossain	76.50
96	1600020215001	Anup Roy	510.00
97	3020054005297	Abdul Wahab Khandaka	44.63
98	1510001884653	Md Mainoddin Dhali	44.63
99	3330032514937	Md Zakir Hossain	2.13
100	4320022011331	Abu Taher Talukder	44.63
101	4970059148019	Ahamed Firoz	44.63
102	1590030883501	Anup Kumar Rudra	44.63
103	5720057780515	Selim Bhuiyan	425.00
104	2580020343560	Syed Tofazzul Hossai	127.50





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
105	4180061790539	Md Morsadul Islam	40.80
106	5700043758281	Md Nazrul Islam	85.00
107	1960069280032	Rashmi Akthar	170.00
108	4180069391401	Gias Uddin	68.00
109	1580022808606	Md Rezaul Karim	257.13
110	3570048280716	Md Ibrahim	2.13
111	1560008610922	Rubya Rahman	85.00
112	1560008610914	Rubya Rahman	85.00
113	3330041364381	Jabed Mahmud	17.00
114	1960041729877	Md Hasnain Ahmad	340.00
115	3490004701182	Amir Hossain	106.25
116	1560008610949	Naznin Morshed	85.00
117	2410016490294	Mohd Alam Sarder	0.17
118	2400024895130	Md Mijanur Rahman	85.00
119	1590058156312	Mst Habiba Zahan	0.85
120	1560008610930	Naznin Morshed	85.00
121	2450034833048	Md Alauddin Khan Pri	85.00
122	3810028679407	Anower Hossain	35.28
123	3970063602963	Md Jalal Uddin	8.50
124	1590034579953	Asma Begum	47.60
125	3140043541161	Md Sirajul Islam	110.50
126	1960067069608	Mominur Rahman	5.36
127	3330040511501	Nazma Begum	44.63
128	3680038314427	Md Hafizur Rahman	246.50
129	1580004362119	Md Saidur Rahman	127.50
130	2400040279493	Md Mahmudul Hassan	12.75
131	4960036587955	Shahana Banu	425.00
132	5000004180639	Md Nazmos Shahadat	289.00
133	1600029329832	Md Faridul Alam	170.00
134	1960073752171	Md Bodiul Islam	42.50
135	3110033474998	Shahadat Hossain	170.00
136	3620045107092	Md Rezaul Karim	594.92
137	1580018081330	Md Latiful Islam	34.00
138	1820050165139	Md Nasir Uddin	44.63
139	1470017903971	Rowshon Ara	552.50
140	1590073589093	Md Rasel Ahmed	2.04
141	2980007958357	Abdul Halim Khan	51.00
142	3570040849956	Md Alim Shake	44.63
143	2400026723885	Md Rofiqul Islam	0.85
144	3360048153243	Mis Koli	4.25
145	3180012347842	Md Shahidul Islam Mo	1.70
146	3140042749361	G M Amirul Islam	739.50
147	1870020372295	Md Mosharraf Husain	102.00
148	3970035186135	Meshbahulhossain	42.50
149	2830058266637	Mazboh Uddin	0.26
150	1580034180010	Rokeya Begum	2.13
151	5670033789568	Mostafa Kamal	425.00
152	3960020761148	Md Zahidul Islam	340.00
153	1580004307126	Md Saidur Rahman	68.00
154	4180065264189	Amran Hosen	42.50
155	3230031483483	Md Shahjahan	44.63
156	1940012224436	Mahbub Al Mahdi	16.15





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

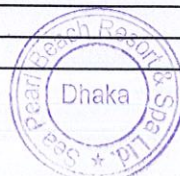
Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
157	4570065777426	Md Hafizur Rahman	90.00
158	3690023973543	Abul Hashem	17.00
159	3230027270616	Chungya Chakma	44.63
160	2240061454834	Md Tareker Rahaman	0.85
161	3190020223736	Md Harun	42.50
162	1580044607211	Josna Akter	467.50
163	4390025256061	Md Abdul Alim	38.25
164	3670043550103	Umme Tahmina Siddiqu	44.63
165	3680063445819	Md Zahidul Islam	85.00
166	4570051082569	S M Ruhul Amin	187.00
167	2400016880232	Muhammad Golam Sarwa	17.00
168	4820040064461	Md Abdul Kader Mize	488.75
169	3000037851429	Md Sohel Rana	85.00
170	2400045701608	Md Mahmudul Hassan	25.50
171	3520042336969	Imam Husen	119.00
172	2550024618147	Razwan Ahmed Qurashi	284.75
173	1720054888311	Md Abul Bashir	170.00
174	3860018434466	Mahabubul Karim Chow	680.00
175	3050065585740	Md Tazul Islam Khan	1.28
176	3300017257754	Ferduos Rashed Rumon	2.25
177	2400001840631	Naheda Akther	44.63
178	4430026773758	Mst Khodeza Begum	44.63
179	3040068930203	Md Shamsuddin Alam	85.00
180	3110062131513	Jbcml N3889	1,275.00
181	4890073035497	Ambia Khatun	25.50
182	1580045010423	Salahuddin Ahmed	85.00
183	1960045646507	Abdul Wahed	47.25
184	2350036330114	Kabita Rani Biswas	44.63
185	2850049248891	Sharmin Ara Monia	44.63
186	2850051259673	Md Raful Islam	44.63
187	3470028138729	Dr Dipti Rani Barua	44.63
188	3210007860734	Mohd Noor Mahmud	59.50
189	3970026963129	Golam Mostofa	44.63
190	1580029648579	Mohammad Rafiqul Isl	42.50
191	4820034926618	Sarmi Akter	10.63
192	3210057718537	Selina Akter	44.63
193	2310005475521	Mrs Neli Dey	44.63
194	1950004204624	Khalada Parvin	2.13
195	1510033829999	Dilafroj	17.00
196	1580024250691	Komelabegum	2.13
197	4090039431391	Mohammad Minhaz Uddi	174.25
198	1590052108124	Arindamjoydhar	44.63
199	4240049858342	Mstrabeabegum	44.63
200	3910051627784	Mstmalakabegum	44.63
201	4910056694705	Sirishusilmandal	44.63
202	4570065481071	Mdshfiqulislamnia	1.28
203	4180055187538	Touhidunnaser	4.25
204	3940018412601	Mdzakirhossaintal	23.80
205	2840011344997	Mdreazulhoque	42.50
206	2840020210165	Nazma Begum	42.50
207	2400028171967	Likhan Kumar Saha	17.00
208	2300000220781	Md Zakir Hossain Nay	1,700.00





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

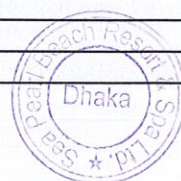
Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
209	1740000210297	Prime Insurance Comp	626.48
210	1830073928817	Mohammad Younus	207.00
211	1560014585067	Farhana Akhter	85.00
212	2840020210181	Tahamina Kabir	85.00
213	1560015535723	Md Shiful Haque	85.00
214	2200001101631	Md Azizul Islam	59.50
215	2840044199143	Rasheda Akter	42.50
216	4280026184891	Sumitkumardatta	127.50
217	3210017289490	Mohammad Azharul Isl	425.00
218	3140038148149	Md Abul Khair	44.63
219	3270016483919	Shammi Sultana	306.00
220	4800033663562	M A Karim	850.00
221	1960000703505	Shamimul Islam	765.00
222	3280004305657	Abdul Wadud Bhuiyan	272.17
223	4570025643552	Nasrin Begum	102.00
224	2010034567443	Md Azadul Islam	85.00
225	2240006942714	Magdalen Dessai	50.15
226	3150008665394	Alamgir	44.63
227	1580004578003	Abul Hossain	44.63
228	3150008753126	Suruj Meah	44.63
229	1940043565692	A K M Tarekul Alam	42.50
230	4180065641340	Mst Raosanara	2.13
231	4180065669143	Mst Aduri Begum	2.13
232	4180065672818	Mst Khaleda Khatun	2.13
233	4180065666835	Mst Choiron Begum	2.13
234	4180065666008	Mst Monaifa Aktar Ru	2.13
235	4180065640091	Mst Monnuja Khatun	2.13
236	2450043575881	Kazi Alal Hossain	34.00
237	3490062949128	Abdul Khalek Milon	270.00
238	3620059831264	Md Rashed Mahmud	450.50
239	3880062571723	Rafeza Khanom	306.00
240	3940021713549	Md Mozaffor Ali	85.00
241	4970067154355	Md Abdullah Hel Kafi	2.13
242	3110042758769	Sayed Dalwer Hussain	0.09
243	4180024115401	Md Jahirul Islam	225.00
244	3940027840196	Muhammad Saiful Isla	96.90
245	1880073808273	Nafisa Nafiun	85.00
246	3680043362319	Md Shahidul Islam	297.67
247	1590072509259	Hashim Reja	9.00
248	1880061453179	Asif Reza Khan	119.00
249	1560035575882	Md Abdul Aziz	29.75
250	1880031858561	Md Manzurul Haque	21.25
251	1880040438272	A K M Ahasan Farid	42.50
252	3970073234936	Md Saiful Islam	59.50
253	1880045972793	Md Naser Arafat	510.00
254	2950019587777	Md Abu Said Gazi	44.63
255	2240063417709	Rojina Akter	85.00
256	2150007124093	Md Mahbubul Alam	44.63
257	4310040270369	Md Nurul Hoque	178.50
258	1890056615546	Baishakhi Ladies Tai	160.00
259	4820034659390	Md Ali Akbar	0.17
260	1890068066432	Md Zubaer Alam	46.75





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

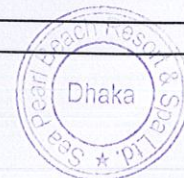
Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
261	4410026147728	Noor Zahan	170.00
262	2630019728387	Mosharrof Hossain Bh	85.00
263	5750073759768	Abul Kashem	783.00
264	2550062748897	Bazlur Rahman	195.50
265	3550064667150	Mst Fulesa Begum	97.07
266	5700073416341	Mohammad Akter Hossa	85.00
267	3330036554644	Samsun Nahar	75.23
268	3970059834276	Prohely Chicham	44.63
269	2400067999083	Ajoy Kumar Datta	157.68
270	1740000751355	Kashem Humayun	425.00
271	4520028635153	Mohammed Munir Mia	153.00
272	3330043846883	Nurul Islam	44.63
273	2540001088221	Serina Begum	104.55
274	2580024776659	Dr Md Shahid Ullah	32.30
275	2980066034628	Rumman Siddique	73.10
276	2980065950103	Rumman Siddique	56.10
277	2010069284643	Md Ashrafuzzaman Cho	900.00
278	4200021546041	Joydatta Barua	42.50
279	4570050145530	Md Shipon Howlader	44.63
280	3860049570109	Mosammet Shaheda Akt	170.00
281	2760016710551	Md Arifuzzaman	44.63
282	1820046187986	Rabeyabegum	85.00
283	3110045155131	Md Obaidul Haque Bhu	425.00
284	1840004535101	Tayabun Nahar	44.63
285	2170012855418	Mohammad Mohibur Rah	63.00
286	4060039449534	Humayun Kabir	119.00
287	3880037916667	Kazimohammadbadrul	44.63
288	1890073276835	Monjurroksana	12.33
289	5780004052434	Meghna Life Insuranc	1,120.00
290	1740026113918	Meher Muktadir	133.20
291	1850036875221	Md Afraz Miah	44.63
292	3810024920842	Abdul Motalab Mintu	29.75
293	3900031512307	K M Iqbal	170.00
294	3300037268592	Most Moneka Parvin	34.00
295	1900051518801	Md Badiuzzaman Khan	19.98
296	3310045945610	Mohammad Jamir Uddin	17.00
297	1730062859579	Md Jewel	17.00
298	2830042809067	Alhaz Md Abdul Kuddu	697.00
299	6050016577386	Mr Md Golam Ullah	93.50
300	2020008545297	Md Mohsin Sarker	44.63
301	1730062859354	Kalam	42.50
302	3690026053252	Mrs Mahuda Jesmin	42.50
303	3000008592348	Mohammadanisuddin	0.09
304	3680058602648	Sree Krishna Paul	44.63
305	1730062859560	Md Jewel	17.00
306	3210032302510	Tapan Kumar Shaha	2.13
307	1730062859298	Md Rubel	1.53
308	1580013249724	Md Khalilur Rahman	0.85
309	3610061088904	Md Ahiduzzaman	0.51
310	2620008619013	Most Nahida Akhter	13.60
311	3050065143384	Binot Chandra Roy	37.40
312	3850002957883	Momtaaz Begum	1,102.11





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
313	2900064197823	Md Babul Sarder	102.00
314	1830063235830	Nuria Begum	44.63
315	2010071485625	Billkiss Akter	54.00
316	4870053145932	Nasrin Akter	30.35
317	4870053184854	Shahanaz Begum	29.33
318	4870054597032	Hafez Ahmed	25.50
319	1870040396158	Md Sahab Uddin	170.00
320	2200049621799	Bilkis Begum	68.00
321	3210066608535	Md Ziaur Rahman	0.85
322	2090006275045	Mohammad Main Uddin	425.00
323	1840063895638	Syed Md Fazlul Hoque	2,790.00
324	2720067951071	Mehedy Hasan Sajiv	59.42
325	4100029791518	Mohammad Ishaque Ali	44.63
326	5200062875674	Nanda Dulal Biswas	1,350.00
327	2750074042002	Al Mamun	425.00
328	3730069116591	Rasheda Akter	48.45
329	4970060315502	Mohammad Abdus Shakk	44.63
330	3620015236869	Shahideshirin Sharmi	578.17
331	5670040365325	Pulin Das Mondal	174.51
332	3680043674118	Most Minoti Rahman	9.00
333	3490040342070	Khurshida Begum	29.75
334	3010019290573	Md Mahfuzur Rahman B	107.95
335	2830045192921	Sajib Kumar Das	42.50
336	3680012244168	Md Kamrul Hassan	425.00
337	3970068042697	Jafar Ahmed	44.63
338	4090025704776	Md Faruk Hossain	4.68
339	1890033811341	Uttam Bardhan	12.75
340	2170044874936	Tofayel Ahmed Mazumd	85.00
341	1480046696556	H M Ezaz Mahmud	2,464.83
342	1590073799210	Joyanta Dutta	1.80
343	3860063206370	Farzana Begum	2.13
344	4290073805641	Eshad Mahamud Abir	85.00
345	4820058760405	Md Maruf Hossain	34.00
346	1590055596784	Md Masum Mojumder	2.13
347	1500058333164	Md Saiful Islam	42.50
348	1880073497501	Jannatul Ferdous	17.00
349	1590073228821	Mrs Sumia Akter Lipa	42.50
350	2540024682266	A K M Zakir Hossain	76.50
351	2060073286428	Mohammad Ibrahim Kha	33.15
352	3570069335538	Abdur Rahim	42.50
353	2430037904082	Md Rowshan Ali	57.80
354	3490073789869	Ringid Bd Ltd	8,000.00
355	2880061607582	Mdkazimafizuddin	27.63
356	3700055613885	Mstsazidakhnomsh	38.25
357	3700059718889	Mstsazidakhnomsh	40.80
358	2370016960009	Auzufabegum	44.63
359	3650043819510	Mdruhulamin	85.00
360	3610061088998	Md Ahiduzzaman	0.51
361	3610059599587	Mst Shalma Begum	0.34
362	3610061089339	Shahadat Hosan	0.51
363	3610061089355	Shahadat Hosan	0.51
364	3610059600426	Abdul Karim	0.51





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
365	3610059600252	Abdul Karim	0.51
366	1590069377014	Rubel Kanti Nath	8.50
367	4180011503650	Mohammad Anamul Huq	45.00
368	4200034196660	Mossammad Parveen Ak	2.13
369	4930049717618	Mst Fahima Begum	85.00
370	4030059996652	Hamidur Rahman	85.00
371	2980035348241	Hasina Begum	43.86
372	3020042989077	Rahima Begum	44.63
373	3970041816810	Abdullah Al Mamun	44.63
374	4050038681773	Bijoy Chandra Deb	2.13
375	4490073620033	Md Kausar Alam Molla	51.00
376	1500050780961	Md Rony Miah	17.00
377	1500050780978	Md Rony Miah	17.00
378	4180046613835	Tinku Rani Dey	22.95
379	3140030985700	Naru Gopal Saha	33.15
380	4140043995953	Selim Mridha	44.63
381	4430043964103	Md Nasim Mia	2.13
382	3150022079141	Mohammad Abdul Alim	44.63
383	3570046178113	Nurul Alam	44.63
384	3680069752608	Md Shahadat Hossain	85.00
385	4250060272999	Md Rubel Hossen	32.64
386	4250060274433	Md Rubel Hossen	12.41
387	2580064675504	Md Lokman Hossen	1,275.00
388	3530026956861	Md Omor Faruk	44.63
389	3530040879907	Md Rasu Shorker	44.63
390	3530042181400	Mr Md Razu Sarker	44.63
391	4570049200711	Md Kamruzzaman	2.13
392	1960022132035	Md Rafiqul Islam	17.00
393	2420054618835	Md Jewel	44.63
394	4180061715378	Merina Kanti Biswas	2.13
395	4180061716380	Md Gulam Faruk	2.13
396	4570059104723	Mobarak Hossain Bhui	2.13
397	2630017786112	Md Abdul Malek	8.50
398	1890072221264	Md Majibur Rahaman K	8.50
399	2010058433430	Sakhawat Ali Chowdhu	17.00
400	1580039143635	Proshanta Shikder	44.63
401	3490073144003	Mst Shahida Khatun	39.53
402	1700000368691	Md Abdul Quddus	170.00
403	1930046212300	Md Jahid Hossain	46.75
404	2840058731190	Mst Sobi Akter	2.13
405	3140001427584	Md Abdul Alim	42.50
406	3390057060531	Sk Md Ali Hossain	44.63
407	3490068864135	Md Ashraf Hossain	10,620.00
408	3610059255222	Samsun Nahar Begum	0.43
409	3610059255969	Samsun Nahar Begum	0.51
410	3610059908482	Bacchu Madbor	0.51
411	3610059908506	Bacchu Madbor	0.51
412	3610059908704	Mst Begum	0.51
413	3610059908988	Mst Begum	0.51
414	3610062344835	Md Abdul Kuddus	0.51
415	3610062345037	Md Abdul Kuddus	0.51
416	3610062347531	Mst Akhi	0.51





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
417	4240062881657	H M Zareef Akbar Talukder	253.30
418	4590061809447	Md Anisur Rahman	170.00
419	4590066429628	Mst Shamsunnaher	93.50
420	4590071423060	Mohammad Al Amin	1,104.75
421	5550064784875	Sabir Limited	252,000.00
422	1730044490293	Emran Hossain	0.85
423	1780007602328	Golam Rabbani	1,020.00
424	1840048437588	Mohammed Musa Reza	17.00
425	2120044164941	Mokbul Hossain	2.13
426	2350040902022	Mr. Azim	44.63
427	2350042738250	Abdul Malek	44.63
428	2350048445289	Md. Shimul Hossain	44.63
429	2350049201377	Mohammad Lakot Ali	44.63
430	2350059011137	Monzu Miah	44.63
431	2400025862956	Md. Mahafujur Rahman	2.55
432	2400059344085	Mohd. Ashraful Haque	2.13
433	2490016459237	Mr Monir	44.63
434	2800062719097	Mohammed Kazal	2.13
435	2800062730213	Dider	2.13
436	2800062774593	Abdul Jalil	2.13
437	2800062774633	Abdus Salam Miah	2.13
438	2800062807953	Mohammed Jamer	2.13
439	2800062808013	Kawsar	2.13
440	2800062811870	Monir Hossain	2.13
441	2840052559973	Sujan Miah	144.50
442	2840053316793	Easin	85.00
443	2840056353398	Suman	59.50
444	2840062531906	Md. Khayrul Bashir Palash	76.50
445	2840064760251	Mamun Miah	2.13
446	2950033444971	Faridul Hoque Bhuiyan	2.13
447	2950042903930	Abu Toyab	2.13
448	2950048390784	Mukbul Ahamed	2.13
449	2950056804857	Moazzam Hossain	2.13
450	2950061306281	Tofaul Ahamed	2.13
451	2950061971726	Md. Tanbir Alam	2.13
452	2950062408648	Mohammed Elias	2.13
453	2950064784254	Mohammad Solaiman Molla	2.13
454	2950064819094	Md. Fahim Ahmed	42.50
455	2950064819101	Muktar Miah	42.50
456	2950064819241	Mohammad Noor Ahammad	42.50
457	2950068982233	Mr Asan	42.50
458	2950068982276	Mr Asan	42.50
459	2950068982324	Md. Khokan Miah	42.50
460	2950068982375	Md. Khokan Miah	42.50
461	2950068982423	Mohammed Naiem	42.50
462	2950068982458	Mohammed Naiem	42.50
463	2950068982490	Abdul Motin	42.50
464	2950068982530	Abdul Motin	42.50
465	2950068982573	Md. Sumon Ali	42.50
466	2950068982631	Md. Sumon Ali	42.50
467	2950070545173	Shah Alam	42.50
468	2950070546060	Delwar Hossain	42.50





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
469	2950070546285	Zahir Miah	42.50
470	2950070547022	Mazibur Rahman	42.50
471	2950070547389	Abdullah Al Mamun	42.50
472	2950070548217	Mohammad Jakir Hossain Sikder	42.50
473	2950070548581	Mr Faruk	42.50
474	3010062927895	Mohammad Dulal Mia Mondal	2.13
475	3010062933399	Mohammed Abdul Hai	2.13
476	3010064188764	Mohamad Chan Miah	2.13
477	3010064188804	Mohammad Hanif Pramanik.	2.13
478	3010064227611	Aslam Ali	2.13
479	3110046127436	Kutubul Abtar Md. Yahia	58.65
480	3150067224654	Mr Karim	44.63
481	3210062391621	Mohammad Akbar Ali	44.63
482	3210062391798	Mustafa Kamal	44.63
483	3360041378419	Abul Hossen	44.63
484	3360044343931	Jabed Ali	44.63
485	3360044386843	Rony Ahammed	44.63
486	3360044503188	Mizanur Rahman	44.63
487	3360049290011	Sumon Sarkar	44.63
488	3360049312589	Mizanur Moral	44.63
489	3360066634159	Kakul Ahmed	2.13
490	3490068156107	Sagor Das	1,971.00
491	3680015626111	Abul Kashem Azad	85.00
492	3760018136175	Akter Kamal	44.63
493	3850023291254	Ahmad Saraf Uddin	8,410.84
494	3850028798443	Safinaz Ahmad	6,285.24
495	3970044197219	Selina Khan	44.63
496	4250063952770	Siraj Kah	43.01
497	4250063952837	Shaidul Islam Shapon	42.50
498	4250063953949	Mohammad Riajul Islam Cht	43.01
499	4250064501471	Mohammad Shahdot	2.13
500	4250064502268	Titu Mia	2.13
501	4250064753737	Kamrul Islam	2.13
502	4250064755313	Sumi Begum	2.13
503	4250064755404	Sadjad Hossen	2.13
504	4250064755455	Anis Bhuiyan	2.13
505	4250064757794	Mohammad Nurul Hoque	2.13
506	4250064806789	Abu Raihan	2.13
507	4250065697676	Mahabub Milon Kazi	2.13
508	4500062744706	Mohammad Mahfuzur Rahman	85.00
509	4570008104869	Abdul Malek	2.25
510	4570033301807	Mr. Wadud	44.63
511	4570042223295	Saiful Islam	44.63
512	4570054099654	Jahirul Hoque	1.36
513	4570059750295	Mr. Zakir	1.19
514	4660041918674	Kamal Mizi	44.63
515	4670051919420	Farhana Hassan	17.00
516	4670061348791	S. M. Kamal Hossain	42.50
517	4670061348807	S. M. Kamal Hossain	42.50
518	4670061348815	Lavle Begum	42.50
519	5200030546455	Md Shafiqul Islam	44.63
520	5200030672551	Tara Miah	44.63





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2020-2021**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
521	5890064775200	Md. Abu Sayed Miah	8.93
522	5260058573160	Shahbaj Talat	306.09
523	5260073621137	Mohammad Rashedul Alam	450.00
524	5260073721130	Md. Shohel Rana	270.00
525	5290064963707	Nasrat Ahmed Khan	425.00
526	5550050784695	Enter It (Bd) Ltd.	8.00
527	5550053765278	Rojina Akter	87.75
528	5550058134418	Md. Mijanur Rahman	1,800.00
529	5550061674266	Md. Saroar Hossain	2,125.00
530	5550062401761	And Equities Ltd.	640.00
531	5550062564612	Zaker Ahmed	900.00
532	5550062649997	Sm Assets Ltd.	20,000.00
533	5550062993863	Chowdhury Farkandah Shah	9,000.00
534	5550064808689	Venus Builders Ltd.	352,800.00
535	5550068177877	Spbrsl (Ipo Suspense A/C)	2.13
536	6060068951400	Moksadul Alam	85.00
537	6060069203956	Nurunnahar	270.00
538	16027700	Abaci Investments Limited	410.62
539	16049400	Bmsl Investment Limited	7,887.70
540	16050700	Mtb Capital Ltd	1,439.30
541	16055300	Southeast Bank Capital Services L	1,333.03
542	16055700	Banco Finance & Investment Ltd.	2,384.09
543	16057400	Unicap Investments Ltd.	495.00
544	16057600	Nrb Equity Management Limited	595.00
545	16057700	Betaone Investments Limited	530.00
<b>Total</b>			<b>785,657.79</b>





**Sea Pearl Beach Resort & Spa Limited**

**List of Dividend Payable**

**for the year 2021-2022**

**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
01	1980036600073	Bina Rani Saha	127.50
02	2410004611921	Md. Nurul Amin	2.55
03	2550043071741	Rumana Islam	17.85
04	3010064188764	Mohamad Chan Miah	31.88
05	3010064188804	Mohammad Hanif Pramanik.	31.88
06	3010064227611	Aslam Ali	31.88
07	3150067224654	Mr Karim	669.38
08	3260008363228	Md. Imran	6,750.00
09	3360038808715	Babul Khan	127.50
10	4250064501471	Mohammad Shahdot	31.88
11	4250064502268	Titu Mia	31.88
12	4250064753737	Kamrul Islam	31.88
13	4250064755313	Sumi Begum	31.88
14	4250064755404	Sadjad Hossen	31.88
15	4250064755455	Anis Bhuiyan	31.88
16	4250064806789	Abu Raihan	31.88
17	4570042223295	Saiful Islam	669.38
18	4570054099654	Jahirul Hoque	6.38
19	6040075095708	Rezwana Akhtar	12.75
20	1590033008725	Monorama Majumder	609.45
21	2400025862956	Md. Mahafujur Rahman	38.25
22	2800062730213	Dider	21.68
23	2840064760251	Mamun Miah	31.88
24	3010062927895	Mohammad Dulal Mia Mondal	31.88
25	3010062933399	Mohammed Abdul Hai	31.88
26	3210062391621	Mohammad Akbar Ali	669.38
27	3210062391798	Mustafa Kamal	669.38
28	3760018136175	Akter Kamal	669.38
29	3810028679407	Anower Hossain	529.13
30	4250064757794	Mohammad Nurul Hoque	31.88
31	5200030546455	Md Shafiqul Islam	669.38
32	5200030672551	Tara Miah	669.38
33	4180065641340	Mst Raosanara	31.88
34	4180065650070	Mst Firdosi B	31.88
35	4180065666835	Mst Choiron B	31.88
36	4180065666008	Mst Monaifa A	31.88
37	4180065669143	Mst Aduri Beg	31.88
38	4180065672818	Mst Khaleda K	31.88
39	4180065640091	Mst Monnuja K	31.88
40	3180062561552	Md Sahjahan K	508.73
41	4000028996813	Md Faisal Rez	1,496.85
42	1510057217651	Parmita Halde	31.88
43	1900029215959	Md Rasel Hera	127.50
44	1900062266040	Mahjabinkhano	31.88
45	1900062299129	Mufasselahmed	31.88
46	4180061715378	Merina Kanti	31.88
47	4180061716380	Md Gulam Faru	31.88
48	4490053726969	Md Anwar Hoss	467.93
49	3000021444255	Md Anower Hos	1,912.50
50	3040001049476	Mohammad Abdu	25.50
51	2400016049334	Md Firoz Akte	455.18
52	3900065607373	Mafoza Akhte	1,275.00
53	3260062457179	Dilshad Ahmed	89.25
54	3680054949270	Md Mostafizur	510.00
55	4500075703883	Md Mostafizur	351.00
56	2400074422765	Tasnim Farhat	297.00
57	3260058596292	Md Mahmuduzza	89.25
58	2150032625777	Yasmin Begum	669.38
59	2750007437938	M Zaman Monir	3,187.50
60	3140042891213	Aleya Hossain	768.83
61	2550002464150	Salma Banu	67.50
62	1590030883501	Anup Kumar Ru	669.38
63	2550003905376	Shirin Akter	739.50
64	3020054005297	Abdul Wahab K	669.38
65	2240022631922	Md Nazim Uddi	669.38





**Sea Pearl Beach Resort & Spa Limited**

**List of Dividend Payable**

**for the year 2021-2022**

**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
66	4320022011331	Abu Taher Tal	669.38
67	1900015162628	Humayun Kabir	1,141.13
68	4780064899852	Md Shajjad Al	420.75
69	2430006269493	Shamima Sulta	3,315.00
70	3790018305671	S M Zahir Udd	382.50
71	1960064041553	Java Dev	127.50
72	4050042321993	Md Rahat Khan	31.88
73	4090044973520	Abdus Shahid	163.20
74	3530035455255	Md Abdul Mozi	1.28
75	4050055436348	Nazma Khatun	31.88
76	4050055835688	Md Shefat	31.88
77	2350036330114	Kabita Rani B	669.38
78	3210057718537	Selina Akter	669.38
79	1960045646507	Abdul Wahed	708.75
80	2810018330421	A B M Rafiq U	255.00
81	3490040981232	Mohammad Hela	1,657.50
82	4820036557217	Md Fajur Raha	26.78
83	4570033301807	Mr Wadud	510.00
84	4050028393438	Fahima Farha	31.88
85	2830058266637	Mazboh Uddin	3.83
86	4220034930428	Md Monsur Ahm	31.88
87	1580018081330	Md Latiful Is	127.50
88	4820052502263	Md Shahadat H	8,925.00
89	2950008425628	Md Mojibur Ra	2,103.75
90	1940012224436	Mahbub Al Mah	242.25
91	2400026723885	Md Rofiqul Is	12.75
92	3670043550103	Umme Tahmina	669.38
93	3680039741025	Abul Hasan	1,976.25
94	2410016490294	Mohd Alam Sar	2.55
95	3210015372467	Md Abdul Hali	1,338.75
96	2550039769374	Sanjit Das	1,350.00
97	4200034196660	Mossammad Par	31.88
98	2640059891061	Rebeka Sultan	646.43
99	3110042758769	Sayed Dalwer H	1.28
100	3000040030983	Nazmaakter	4,845.00
101	3680058602648	Sree Krishna	669.38
102	1700075659907	Shirinakhatun	637.50
103	1890074693371	Mstjesminbe	12.75
104	1890074719538	Majifabegum	12.75
105	4320072837517	Salma	25.50
106	3000043346842	Mdbadrulisl	388.88
107	4570071861220	Md Monirul Is	1,428.00
108	2150007124093	Md Mahbulul A	669.38
109	3280004305657	Abdul Wadud B	4,082.55
110	3150008665394	Alamgir	669.38
111	3150008753126	Suruj Meah	669.38
112	5660064960422	Md Shamim Shor	1,080.00
113	1740026113918	Meher Muktadi	851.70
114	1030012666182	Shakil Chowdh	127.50
115	1850036875221	Md Afraz Miah	637.50
116	3490073489298	Monizachoudh	10,200.00
117	3330043846883	Nurul Islam	669.38
118	3970059834276	Prohely Chich	669.38
119	2450034041991	Md Younus Ali	95.63
120	1830002667277	Nargis Akther	637.50
121	3310033861410	Mohammad Haso	6,375.00
122	3610061088904	Md Ahiduzzama	7.65
123	3610061089339	Shahadat Hosa	7.65
124	3610061088998	Md Ahiduzzama	7.65
125	3610061089355	Shahadat Hosa	7.65
126	3610059600252	Abdul Karim	7.65
127	3610059600426	Abdul Karim	7.65
128	3610059599587	Mst Shalma Be	5.10
129	3220075585669	Md Atikur Roh	135.00
130	1700011911305	Mir Md Amzad	1.35





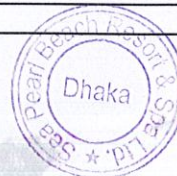
**Sea Pearl Beach Resort & Spa Limited**

**List of Dividend Payable**

**for the year 2021-2022**

**As on 30 September 2024**

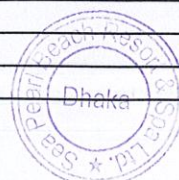
Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
131	3820040431262	Miah Md Mainu	787.95
132	1840004535101	Tayabun Nahar	669.38
133	4030043286805	Rita Das	31,882.65
134	1480046696556	H M Ezaz Mahm	5,622.75
135	2140000014006	Shah Alam Bab	31.88
136	1820075737982	Umme Kulsum	540.00
137	2200011532136	Md Abaydur Ra	114.75
138	2200016896047	Shahida Hasan	637.50
139	2200025780361	Jahir Alam	637.50
140	2200032250251	Selim Sharif	637.50
141	2200032274551	Zaman Chowdhu	637.50
142	1590074471253	Al Amin	12.75
143	4970060315502	Mohammad Abdu	31.88
144	3490040342070	Khurshida Beg	446.25
145	3270042327792	Md Foage Mia	191.25
146	4570065481071	Mdshfiquis	5.10
147	3910051627784	Mstmalakabe	669.38
148	1590052108124	Arindamjoydh	669.38
149	2760016710551	Sea Pearl Beach	669.38
150	2400000746160	Md Abdullah A	11.48
151	2400001840704	Mohammad Fais	11.48
152	2400001834036	Mohammad Fais	7.65
153	2400003349015	Naznin Zahan	14.03
154	2400003349191	Badrul Alam	12.75
155	2400001841254	Khosh Jahan B	12.75
156	2400001840631	Naheda Akther	11.48
157	2400003954616	Mukhlesur Rah	395.25
158	3050065585740	Md Tazul Isla	19.13
159	1590074836971	Md Mahabub Kh	12.75
160	2400003958531	Rehana Akther	459.00
161	2400016511227	Badrul Alam	14.03
162	2600000093358	Md Shohagh	70.20
163	2400003958541	Mizanur Rahma	327.68
164	1590055596784	Md Masum Moju	31.88
165	3260063342101	Binoy Bishwas	31.88
166	2980035348241	Hasina Begum	648.98
167	3020042989077	Rahima Begum	669.38
168	3970041816810	Abdullah Al M	669.38
169	4050038681773	Bijoy Chandra	31.88
170	1630021642906	Md Nazmul Hos	12,240.00
171	4430043964103	Md Nasim Mia	31.88
172	3000075449961	Md Biplob Hos	561.00
173	3570046178113	Nurul Alam	669.38
174	6420075501887	Masum Billah	68.85
175	2150033195699	Bancosecurit	2,238.00
176	4570059104723	Mobarak Hossa	31.88
177	4780068956090	Md Mohiuddin	15,390.00
178	1910074069266	Md Upal Mahmu	1,912.50
179	4240033793830	Krishna Pada R	33,762.15
180	4050051575961	Sea Pearl Beach	669.38
181	2550048753542	Md Nazmul Abe	2,167.50
182	1880040934280	Md Saiful Isl	31.88
183	2400003958523	Rehana Akther	12.75
184	3600011489454	Afroza Begum	669.38
185	1930046212456	Mst. Afroza Begum	204.00
186	2840058731194	Mst.Sobi Akter	31.88
187	3490073903555	Southern Business Initiatives	55,496.40
188	3610062344835	Md Abdul Kuddus	7.65
189	3610062345037	Md Abdul Kuddus	7.65
190	3610062347531	Mst.Akhi	7.65
191	4590064955958	Md. Asaduzzaman Titu	2,836.88
<b>Total</b>			<b>270,160.45</b>





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2022-2023**  
**As on 30 September 2024**

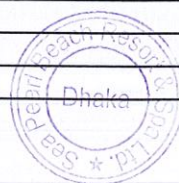
Sl. No.	BO ID.	Name of Shareholders	Annexure-D
			Amount
1	03020054005297	Abdul Wahab Khandaka	758.63
2	02760007700539	Md Kamal Hossain	49.13
3	03040040453697	Md Sharif Uddin	830.88
4	02550002464150	Salma Banu	91.80
5	02550026782030	Rehana Parvin	192.19
6	02640016531743	Shamim Ahmed	151.73
7	01590030883501	Anup Kumar Rudra	758.63
8	02240022631922	Md Nazim Uddin Bhuiy	758.63
9	05780000241151	Mrs Zakia Sultana	722.50
10	02170015794810	Bilqu Tarafdar	43.35
11	05220054774727	Md Serajul Islam	803.25
12	04200034196660	Mossammad Parveen Ak	36.13
13	05200075796914	Mohammad Forhad Most	306.00
14	03260063342101	Binoy Bishwas	36.13
15	02980035348241	Hasina Begum	731.17
16	03970041816810	Abdullah Al Mamun	758.63
17	04050038681773	Bijoy Chandra Deb	36.13
18	02020020242206	Provash Chandra Roy	722.50
19	03050029514658	Md Joynal Abedin	119.94
20	04970060315502	Mohammad Abdus Shakk	36.13
21	02350059755204	A B Imtiaz Ahmed Khi	1.45
22	03800037077611	Sonya Islam	7,427.30
23	02580059555697	Almahmud	72.25
24	01830066555379	Muhammad Monower Hos	1.45
25	03500010885127	Mohammad Emran Hoosa	52.02
26	05890015612241	Md Momen Uddin	578.00
27	02020028168581	Sujoy Kumar Saha	27.46
28	01830072249115	Sayed Mohammed Jobay	14.45
29	02550074604352	Mohammad Bashir Uddi	166.18
30	02630037436521	Muhammad Shafaeat Ho	534.65
31	03490040342070	Khurshida Begum	505.75
32	05670071392775	Mohammad Tareqe Hass	3,618.45
33	03530019477444	Halema Akter Munni	459.00
34	02200011532136	Md Abaydur Rahman	105.49
35	02200016896047	Shahida Hasan	677.71
36	02200025780361	Jahir Alam	677.71
37	02200032250251	Selim Sharif	722.50
38	02200032274551	Zaman Chowdhury	651.70
39	01830062371247	Syed Badrul Alam	7.65
40	03820040431262	Miah Md Mainuddin	6,314.65
41	03050065585740	Md Tazul Islam Khan	21.68
42	02400056539695	Mst Alina Parvin	14.45
43	03260058596276	Md Enayet Hossain	501.42
44	03260058596284	Md Enayet Hossain	426.28
45	03360015216409	Mr Debakor Nath	231.20
46	05590068946267	Md Rashedul Karim Ch	57.80
47	06540075528112	Shushmita Mahmud	9,180.00
48	03700044833263	Kazi Nazrul Islam	28.90
49	01820052579207	Md Abidur Rahman Tal	3,060.00
50	02400001841104	Lutful Haider Chowdh	50.58
51	05410018300497	Plfs Investments Lim	5,440.00
52	03110065766756	Saiful Islam	794.75





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2022-2023**  
**As on 30 September 2024**

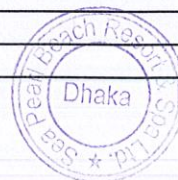
			<b>Annexure-D</b>
Sl. No.	BO ID.	Name of Shareholders	Amount
53	04280050778083	Khandaker Suman	36.13
54	01630055289854	Mst Rina Akter	115.60
55	03450025854626	Sadman Sakib Chowdh	433.50
56	01510051006352	Mst Dali	144.50
57	01880021461842	Md Aminur Rahman Aka	4,590.00
58	03530015298109	Khorshed Alam	238.68
59	03270033001891	Rezaul Karim	289.00
60	03610009172846	Anjuman Ara Apee	758.63
61	04970075473031	Md Sha Alam	72.25
62	05660050582557	Jashim Uddin Ahmed	301,410.00
63	02760043540221	Ratan Kumar Agarwala	556.33
64	01590059314075	Mst Jannatul Feroous	433.50
65	01590051214505	Md Mijanur Rahman	498.53
66	04430058561734	Md Raihan Uddin	21.68
67	02140021332940	Md Amjad Hossain Kha	1.53
68	02400003350584	Faqrul Bari Rizvi	27.46
69	04780065376518	Saif Ush Shahereen	18,062.50
70	05590062480981	Md Habibullah	612.00
71	01780071930806	Md Ekramul Haq Shikd	241.32
72	03060056703543	Mrs Shahina Yesmin	145.95
73	03110062851505	Mohammed Zillur Rahm	1,530.00
74	01810000080603	Md Golam Haider	3,060.00
75	02370004173600	Swapon Kumar Guha	803.25
76	02400000746179	Badrul Haider Chowdh	27.54
77	02400003349312	Mr Badrul Haider Cho	26.01
78	02600000077964	Mr Md Mohiuddin Sham	75.14
79	03630074074707	Md Nurul Alam	80.92
80	04490075937583	Md Jakerul Abedin	1,422.90
81	03210073523116	Shirin Sultana	11,343.25
82	04290022533639	Md Golam Rahman	722.50
83	03210008113738	Mohammad Mominul Isl	765.00
84	02410072189211	Mohammad Burhan Uddi	872.10
85	02410072189509	Mohammad Burhan Uddi	887.40
86	02650062954264	Md Khayer Uddin	578.00
87	02400007180487	Dr M Younus Ali	23,842.50
88	02850061480431	Reaz Uddin Ahmed	4,335.00
89	03490016176189	Imam Rasul Mohammed	15,300.00
90	01590008998125	Md Iftakharul Hayat	722.50
91	05590021209350	Shaheda Akhter	26.01
92	01960064041553	Java Dev	144.50
93	02550021497429	Md Fayezul Islam	2,601.00
94	05590021635910	Md Mustayen Billah	219.64
95	02030045401666	Tania Akter	260.10
96	03060026248777	Md Saiful Islam	1,445.00
97	03690058565874	Abdullah Hil Rakib	722.50
98	04050042321993	Md Rahat Khan	36.13
99	03490055187331	Mr Irshadur Rahman	2,716.60
100	03880045120989	Md Mehedy Masum Pipl	153.00
101	03530014249718	S M Rafiqur Rahman	997.05
102	03680075397890	Md Apu Molla	21,164.49
103	02600008541041	Abdul Ahad	1.45
104	03530035455255	Md Abdul Mozid Molla	1.45





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2022-2023**  
**As on 30 September 2024**

			<b>Annexure-D</b>
<b>Sl. No.</b>	<b>BO ID.</b>	<b>Name of Shareholders</b>	<b>Amount</b>
105	02600065475378	Sheikh Daud Nesar	325.13
106	04050055436348	Nazma Khatun Lata	36.13
107	04050055835688	Md Shefat	36.13
108	03310033861410	Mohammad Hason	6,791.50
109	05980069519421	Md Konar Ahemed	57.80
110	02550075930961	Mohammad Shahadat Ho	14,883.50
111	03610059599587	Mst Shalma Begum	5.78
112	03610059600252	Abdul Karim	8.67
113	03610059600426	Abdul Karim	8.67
114	03610061088904	Md Ahiduzzaman	8.67
115	03610061088998	Md Ahiduzzaman	8.67
116	03610061089339	Shahadat Hosan	8.67
117	03610061089355	Shahadat Hosan	8.67
118	03790018305671	S M Zahir Uddin Baba	11.56
119	02400059344085	Mohd Ashraful Haque	36.13
120	04570008104869	Abdul Malek	38.25
121	05660064960422	Md Shamim Shorif	1,453.50
122	05070000085079	Akm Saif Ullah Kowch	1,445.00
123	02140062986463	Fatima Khatun	24.57
124	03000043346842	Md Badrul Islam	440.73
125	03000040836350	Md Nazmul Hoque	125.72
126	03010062927895	Mohammad Dulal Mia M	36.13
127	03010062933399	Mohammed Abdul Hai	36.13
128	03010064188764	Mohamad Chan Miah	36.13
129	03010064188804	Mohammad Hanif Prama	36.13
130	03010064227611	Aslam Ali	36.13
131	03210062391621	Mohammad Akbar Ali	758.63
132	03210062391798	Mustafa Kamal	758.63
133	05200030546455	Md Shafiqul Islam	735.51
134	05200030672551	Tara Miah	758.63
135	01580007833305	Sumaiya Tabassum	28.90
136	01830076111980	Md Abu Hossain	38.25
137	01820075968472	Khandker Shamim	306.00
138	03390074060800	Lusine Fashion Ltd	21,760.00
139	03490050951951	M A Wahab	3,612.50
140	01890073907735	Md Nurnoby Khokon	472.52
141	01890075839696	Nur Mohammed	137.28
142	03970043642853	Nitai Pada Paul	72.25
143	03970046889980	Urmila Rani Paul	274.55
144	05590075898842	Farjana Yesmin	6,019.87
145	02030041571960	Md Nurnabi Emon	3,612.50
146	02180055986947	Dewan Monayem Dad Kh	690.71
147	02150032625777	Yasmin Begum	758.63
148	03490074027407	Mampy Sarker	1.45
149	03040001049476	Mohammad Abdul Malek	28.90
150	01830075880188	Redwan Mustafiz	24.48
151	01890075122129	Md Rakib Uddin	596.70
152	06430075585859	Amina Akter Choudhur	21.68
153	03260075480051	Advocate Mohammad Mo	9.18
154	02400016049334	Md Firoz Akter	515.87
155	03550033576353	Md Abdul Munayem	144.50
156	01830006682530	Md Shafiqul Islam	765.00





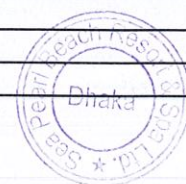
**Sea Pearl Beach Resort & Spa Limited**

**List of Dividend Payable**

**for the year 2022-2023**

**As on 30 September 2024**

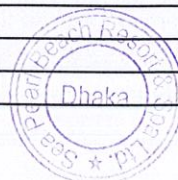
			<b>Annexure-D</b>
<b>Sl. No.</b>	<b>BO ID.</b>	<b>Name of Shareholders</b>	<b>Amount</b>
157	02840044796762	Mia Md Sayeduzzaman	144.50
158	01630045045840	Rasel Ali Khan	245.65
159	01960060608461	Jahan Ara Begum	86.70
160	01960060608577	Hasina Akther	50.58
161	02850040401378	Mr Syed Foysol Ahmed	722.50
162	01730039497036	Md Abu Taher Shikder	3.06
163	02650035943736	Khandakar Rezwanur R	289.00
164	01840004535101	Tayabun Nahar	758.63
165	02600076052865	Nafiz Imtiaz	52.02
166	02880006059499	Nantu Sarkar	130.05
167	05550050784695	Enter It Bd Ltd	136.00
168	02190075834693	Shahdib Safi	244.80
169	01590052108124	Arindam Joydhar	758.63
170	01960076047555	Sayed Akber	158.95
171	02150033195699	Banco Securities Ltd	2,536.40
172	02140062872421	Md Rabiul Islam	14.45
173	03050011934560	Dil Naz Kabir	332.35
174	04570065481071	Md Shfiqul Islam Mia	5.78
175	05640057257592	Md Mannan	190.74
176	03910051627784	Mst Malaka Begum	748.51
177	04140060615696	Md Fantu Shek	5.78
178	05640056772748	Md Zulfiker	115.60
179	05640056772780	Md Tazim Miah	144.50
180	05640056772804	Md Abdul Khalik	161.84
181	01960026105746	Munsurul Hoque Chowd	115.60
182	03340036403666	Md Syfur Rahman	38.25
183	04000040425651	Md Ishak	643.03
184	02410016490294	Mohd Alam Sarder	2.89
185	03810028679407	Anower Hossain	599.68
186	01580018081330	Md Latiful Islam	144.50
187	01940012224436	Mahbub Al Mahdi	274.55
188	02930050980410	Md Jahurul Islam	274.55
189	02050036989750	Hasina Begum	2,832.20
190	05040076066611	Tamanna Sorkar	289.00
191	02660039055689	Anowar Hossain	36.13
192	03670043550103	Umme Tahmina Siddiqu	758.63
193	01880028551940	Shahid Aziz	1,445.00
194	04050051575961	Rabea Begum	758.63
195	02760016710551	Md Arifuzzaman	758.63
196	02840064760251	Mamun Miah	36.13
197	02760021111216	Mr Jakir	102.60
198	02760021111224	Dalim Miah	170.51
199	02760021111232	Dalim Miah	221.09
200	02760021111240	Monir Ahammed	190.74
201	02760021111259	Monir Ahammed	66.47
202	02760025367629	Mr Shahidul	14.45
203	02760025371348	Belayet Hossain	13.01
204	02760025371356	Belayet Hossain	14.45
205	02760025373869	Mohammed Rafiqul Isl	157.51
206	04570054099654	Jahirul Hoque	7.23
207	03210057718537	Selina Akter	758.63
208	02490016828088	Mr Minto	664.70





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2022-2023**  
**As on 30 September 2024**

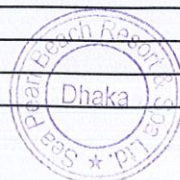
			<b>Annexure-D</b>
<b>Sl. No.</b>	<b>BO ID.</b>	<b>Name of Shareholders</b>	<b>Amount</b>
209	02490017112461	Sorhab Miah	664.70
210	02490017112478	Sorhab Miah	664.70
211	05890061168250	Shahinur Miah	466.74
212	05890061168269	Abdur Rahman	375.70
213	05890061168285	Abdul Mannan	656.03
214	05890061168309	Abdul Mannan	656.03
215	05890061196684	Munser Sarker	679.15
216	05890061196708	Mr Shurhab	614.13
217	05890061196716	Mr Surhab	599.68
218	05890061196732	Tota Miah	599.68
219	05890061196740	Harun Or Rashid	693.60
220	05890061231317	Mobaruk Hossen	569.33
221	05890061231333	Zakir Miah	599.68
222	05890061231351	Badsha Ali	559.22
223	05890061231566	Zakir Miah	569.33
224	05890061236526	Bejoy Hazari	549.10
225	05890061236550	Abdul Kader	556.33
226	05890061236569	Abdul Kader	544.77
227	05890061236577	Mr Arif	512.98
228	05890061236585	Mr Arif	556.33
229	05890061246921	Suruj Bhuiyan	512.98
230	05890061247073	Mr Hossain	693.60
231	05890061295881	Md Robel	736.95
232	05890061295891	Saeed Ali	72.25
233	05890061295905	Saeed Ali	606.90
234	05890061296040	Abu Bakar Siddiki	566.44
235	05890061296059	Abu Bakar Siddiki	650.25
236	05890061296067	Md Robel	580.89
237	05890061375631	Mr Sukur	767.30
238	05890061533317	Mr Shahid	705.16
239	05890061533657	Kismat Ali	736.95
240	05890061585925	Shahidul Islam	541.88
241	05890061585951	Mr Mento	632.91
242	05890061586515	Mr Mento	635.80
243	05890061586523	Mr Sharful	13.01
244	05890061604131	Mr Zobayer	671.93
245	05890061731770	Mosharof Hossain	599.68
246	05890061731797	Malek Khan	650.25
247	05890061731901	Mozno Miah	751.40
248	05890061731936	Mozon Miah	744.18
249	05890061731952	Shamim Miah	757.18
250	05890061732012	Md Jowel Miah	670.48
251	05890061732063	Foni Miah	433.50
252	05890061732071	Jalu Miah	433.50
253	05890061732081	Jalu Miah	482.63
254	05890061732098	Ferdous Miah	430.61
255	05890061732103	Ferdhus Miah	445.06
256	05890061889651	Aminur Islam	904.57
257	05890061889851	Sokur Mamud	563.55
258	05890062170162	Ashiq Ali	693.60
259	05890062170461	Lal Miah	325.13
260	05890062174856	Monir Hossain	549.10





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2022-2023**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-D
			Amount
261	05890062174864	Mohammad Habib	534.65
262	05890062174872	Mohammad Habib	563.55
263	05890062175130	Mr Aminur	563.55
264	05890065692657	Mizanur Patwry	349.69
265	05890072062905	Solaiman Hossain	517.31
266	05890072063123	Mr Mohidul	673.37
267	05890072063331	Md Harun Mia	517.31
268	05890072063439	Amdadul Haque	481.19
269	05890072063554	Amdadul Haque	677.71
270	05890072064334	Abu Zaher	512.98
271	05890072064567	Ismail Bhuiya	512.98
272	05890072065992	Mir Lutfor Rahman	453.73
273	05890072066135	Mir Lutfor Rahaman	606.90
274	05890072066911	Nazrul Hassan	606.90
275	05890072070325	Md Salah Uddin	267.33
276	05890072070721	Abdul Hamid	267.33
277	05890072077161	Pronay Mondol	153.17
278	05890072077279	Abul Kalam	315.01
279	05890072105869	Mohammad Ashraf Ali	407.49
280	05890072106756	Mr Jamal	335.24
281	05890072107148	Mr Rahim	426.28
282	05890072191550	Md Ashraful Alam	541.88
283	05890072194083	Jamal Sheikh	635.80
284	05890072270373	Md Badsha Alomgir	722.50
285	05890072270421	Mohammad Zakir Hosen	489.86
286	02270002193743	Md Khairul Alam	375.70
287	02810018330421	A B M Rafiq Uddowlah	289.00
288	02350036330114	Kabita Rani Biswas	758.63
289	03330064042606	Fahima Sarmeen	216.75
290	03680058602648	Sree Krishna Paul	758.63
291	01820075737982	Umme Kulsum	3,572.55
292	03210063890247	Md Sirajul Islam	1.45
293	04820067131520	Md Monna Khan	14.45
294	01530015531428	Md Ripon Miah	1.45
295	03680075712040	Mst Najmun Naher	32,305.95
296	02550048753542	Md Nazmul Abedin	2,745.50
297	03980016741317	Abu Hasnat Sarker	108.38
298	01560034805532	Md Anwar Sadat	105.49
299	03250018466649	Andrew Sowrav Biswas	144.50
300	04030072381981	Md Rayhanul Islam	424.83
301	01880029829188	Md Rafiqul Islam	722.50
302	01880034857546	Biplob Kumer Saha	289.00
303	01880042222689	Md Rezaull Islam	1,538.93
304	04500076253302	Arafat Hossen Bulbul	1.53
305	03530019815893	Syed Ziaul Haque	1,071.00
306	03150008665394	Alamgir	758.63
307	03150008753126	Suruj Meah	758.63
308	03280004305657	Abdul Wadud Bhuiyan	4,626.89
309	03680075735204	Eshrat Jahan	72.25
310	01580011935771	A K M Quayyum	106.93
311	03330042892713	Mymuna Akter	758.63
312	04180045648332	Syed Md Ziauddin	274.55





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2022-2023**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-D
			Amount
313	04180061715378	Merina Kanti Biswas	28.90
314	04180061716380	Md Gulam Faruk	36.13
315	04570059104723	Mobarak Hossain Bhui	36.13
316	01980000058766	Md Habibur Rahman	3,213.00
317	03210001751357	Md Aminur Rahaman	5,202.00
318	03970059834276	Proheli Chicham	758.63
319	03330043846883	Nurul Islam	758.63
320	02600013128863	Md Nurul Amin	79.48
321	01700074069175	Md Mokhlesur Rahman	773.08
322	01590033008725	Monorama Majumder	690.71
323	04180065640091	Mst Monnuja Khatun	36.13
324	04180065641340	Mst Raosanara	36.13
325	04180065650070	Mst Firdosi Begum	36.13
326	04180065666008	Mst Monaifa Aktar Ru	36.13
327	04180065666835	Mst Choiron Begum	36.13
328	04180065669143	Mst Aduri Begum	36.13
329	04180065672818	Mst Khaleda Khatun	36.13
330	05950005963117	Kazi Mizanur Rahman	13.77
331	01930075354376	Md Kamruzzaman	2,050.20
332	02150007124093	Md Mahbulul Alam	758.63
333	05010062455335	Md Zahangir Alom Sha	1,264.38
334	01470015938780	Kazi Hafizur Rahman	43.35
335	02490006930544	Shahadat Hossain	664.70
336	02490014405501	Salam Miah	664.70
337	02490016592048	Ilias Miah	664.70
338	02490016828144	Mahabub Khan	664.70
339	02490016948522	Abul Hashem	664.70
340	02490020320281	Millat Khan	664.70
341	02490020594047	Mr Dipok	576.56
342	02490020627019	Abdul Ali Miah	541.88
343	02490022913117	Mr Nazim	635.80
344	02490022913125	Mr Nazim	534.65
345	02490022913141	Mr Delowar	693.60
346	02490022913168	Mr Delowar	693.60
347	02490022913176	Zamil Miah	693.60
348	02490022913216	Zamil Miah	693.60
349	02490022913232	Mr Lebu	693.60
350	02490022913259	Mr Lebu	693.60
351	05890062123541	Abdur Rahim	825.10
352	05890062124924	Joynal Haque	216.75
353	05890062205960	Mohammed Jamal Uddin	671.93
354	05890063383336	Mr Salim	1,069.30
355	05890074698265	Siddiqu Hossain	578.00
356	05890074701055	Md Refatul Islam	166.18
357	05590075921610	Md Riad Mahmud Rasel	994.50
358	05690062538544	Md Delwar Hossain	108.38
359	05550061476458	Hwawell Tex Portfoli	9,520.00
360	04970075570460	Mst Lukcy Khatun	236.98
361	06440073689021	Mohammed Khorshed Al	12,282.50
362	01480046696556	H M Ezaz Mahmud	10,115.00
363	03110076098655	Farhana Zaman	382.50
364	03620014960444	Centex Fashions Limi	2,720.00





**Sea Pearl Beach Resort & Spa Limited**  
**List of Dividend Payable**  
**for the year 2022-2023**  
**As on 30 September 2024**

Sl. No.	BO ID.	Name of Shareholders	Annexure-D
			Amount
365	03680023888234	Liakat Ali Bhuiyan	765.00
366	03680042376510	Farhan Hadi	459.00
367	05590075852739	A N Md Mahtabuddin M	1,445.00
368	03260008363228	Md Imran	37,485.00
369	01900076095397	Tanzima Shahreen	7,191.00
370	02140000014006	Shah Alam Babu	36.13
371	02850071040249	Mufakharul Islam	118.49
372	03110042758769	Sayed Dalwer Hussain	1.45
373	01900062266040	Mahjabin Khanom	36.13
374	01900062299129	Mufassel Ahmed	36.13
375	03680075463190	Mehrubul Haque	216.75
376	03000040027937	Adnan Sayeed	144.50
377	01910061566545	Md Ahsan Ullah Khan	27,267.15
378	04330074372725	Md Ahsan Ulla Khan T	29,044.50
379	01900062446821	Farhana Yesmin	69.36
380	03680075835283	Rakib Mahbub Shishir	1,530.00
381	05750075873531	Ahfsanul Haque Chy	176.29
382	04780073557405	L Usine Fashion Ltd	353,226.00
383	02400003349191	Badrul Alam	33.24
384	02400016511227	Badrul Alam	27.46
385	03600011489454	Afroza Begum	758.63
386	2840058731194	Mst Sobi Akter	36.13
387	03610062344835	Md Abdul Kuddus	8.67
388	03610062345037	Md Abdul Kuddus	8.67
389	03610062347531	Mst Akhi	8.67
390	1605550068177877	Spbrsl (Ipo Suspense A/C)	36.13
391	0000000016051800	Sonali Investment Limited	802,119.93
392	0000000016054100	Plfs Investments Limited	2,420.39
393	0000000016057600	Nrb Equity Management Limited	1,445.00
394	1202550043071741	Rumana Islam	200.86
395	1204040075445179	Nosrat Jahan	57.80
Total:			<b>1,992,089.88</b>

