

Sea Pearl Beach Resort & Spa Limited
Financial Statements (Un-Audited)
As at and for the period ended on 30 September 2023

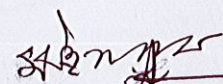
SEA PEARL BEACH RESORT & SPA LIMITED
Statement of Financial Position (Un-Audited)
As at 30 September 2023

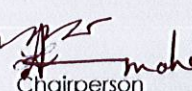
Particulars	Notes	Amount in Taka	
		30 Sep. 2023	30 Jun 2023
ASSETS			
NON-CURRENT ASSETS		7,267,121,551	7,169,113,851
Property, Plant and Equipment	6	6,349,664,154	6,284,336,219
Right of Use Asset	7	15,260,216	20,147,749
Investment in Associate Company	8	425,500,174	416,019,848
Capital Work in Progress	9	476,697,007	448,610,035
CURRENT ASSETS		1,045,616,117	772,662,161
Inventories	10	107,809,846	119,961,752
Investment in Marketable Securities (Fair Value)	11	73,363,568	87,300,953
Trade and Other Receivables	12	274,542,141	286,424,929
Advances, Deposits and Prepayments	13	503,425,315	228,566,649
Cash and Cash Equivalents	14	86,475,247	50,407,878
TOTAL ASSETS		8,312,737,668	7,941,776,012
SHAREHOLDERS' EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY		2,220,693,439	2,031,028,356
Share Capital	15	1,207,500,000	1,207,500,000
Retained Earnings	16	1,026,886,940	831,115,191
Fair Value Gain/(Loss)	17	(13,693,501)	(7,586,835)
NON-CURRENT LIABILITIES		4,229,099,271	4,150,607,047
Non-current Portion of Long Term Borrowings	18	10,621,958	12,091,802
Non-current Portion of SPBRL 20% Convertible Secured Bond	18	4,021,197,522	3,982,823,985
Non-current Portion of Lease Liability	19	2,100,039	3,002,563
Deferred Tax Liabilities	20	195,179,752	152,688,697
CURRENT LIABILITIES		1,862,944,958	1,760,140,609
Current Portion of Long Term Borrowings	18	8,613,768	8,613,768
Current Portion of SPBRL 20% Convertible Secured Bond	18	982,430,644	982,430,644
Current Portion of Lease Liability	19	7,340,815	10,911,532
Short Term Borrowings	21	115,317,006	118,574,071
Dividend Payable	22	1,166,539	1,166,605
Accounts and Other Payables	23	625,300,550	543,007,650
Accruals and Provisions	24	122,775,636	95,436,339
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		8,312,737,668	7,941,776,012
NET ASSET VALUE PER SHARE (NAVPS)	25	18.39	16.82

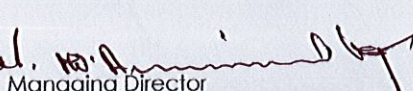
The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.


Chief Financial Officer


Company Secretary


Director


Chairperson


Managing Director

Dated, Dhaka;
28 September 2023



SEA PEARL BEACH RESORT & SPA LIMITED
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended 30 September 2023

Particulars	Notes	Amount in Taka	
		01 July 2023 to 30 September 2023	01 July 2022 to 30 September 2022
Operating Revenues	26	594,728,173	429,837,099
Costs of Sales	27	(135,337,027)	(67,880,781)
Gross Profit		459,391,146	361,956,318
Administrative and Other Expenses	28	(85,423,074)	(58,754,428)
Distribution & Selling Expenses	29	(3,274,941)	(2,739,431)
Operating Profit		370,693,131	300,462,459
Other Income/(Loss)		(8,667,260)	-
Net Finance Cost	30	(119,572,813)	(98,792,186)
Profit/(Loss) Before Tax & WPPF		242,453,058	201,670,273
Workers Profit Participation Fund		(10,102,211)	(9,603,346)
Share of Profit from Associate	31	9,480,326	-
Profit/(Loss) Before Tax		241,831,173	192,066,927
Income Tax Expenses	32	(46,059,424)	(38,413,385)
Net Profit/(Loss) for The Year		195,771,749	153,653,541
Other Comprehensive Income:			
Fair Value Gain/(Loss)		(6,106,666)	(3,157,459)
Total comprehensive Income		189,665,083	153,653,541
Basic Earnings Per Share (EPS)	33	1.62	1.27

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Chief Financial Officer Company Secretary Director Chairperson Managing Director

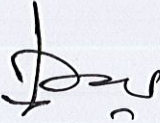
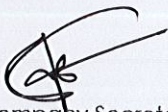
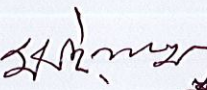
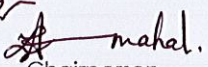
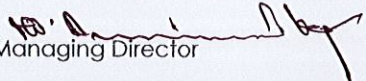
Dated, Dhaka;
 28 September 2023

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

Statement of Changes in Equity (Un-Audited)
For the period ended 30 September 2022

Particulars	Ordinary Share Capital	Fair Value Gain/(Loss)	Retained Earnings	Total Amount (in Tk.)
Balance at 01 July 2022	1,207,500,000	(12,960,174)	226,252,116	1,420,791,942
Net Profit for the Period	-	-	153,653,541	153,653,541
Fair Value Gain/(Loss) on Marketable Securities	-	(3,157,459)	-	(3,157,459)
Balance as at 30 September 2022	1,207,500,000	(16,117,633)	379,905,657	1,571,288,024

Chief Financial Officer Company Secretary Director Chairperson Managing Director

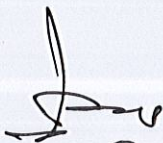
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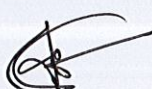


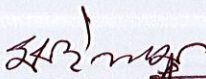
SEA PEARL BEACH RESORT & SPA LIMITED
Statement of Cash Flows (Un-Audited)
For the period ended 30 September 2023

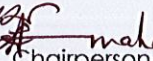
Particulars	Notes	Amount in Taka	
		01 July 2023 to 30 September 2023	01 July 2022 to 30 September 2022
Cash Flow from Operating Activities:			
Receipts from Customers and Others	34	597,943,701	385,455,968
Payment for operating costs & other expenses	35	(150,572,877)	(129,446,639)
Income tax paid	36	(1,324,065)	37,749,223
Net Cash (used in)/generated by operating activities		446,046,759	293,758,552
Cash Flow from Investing Activities			
Acquisition of Property, Plant and Equipment	37	(101,248,544)	(16,164,711)
Right of Use Asset		-	(3,852,999)
Capital Work in progress	38	(15,394,110)	(143,849,490)
Advances, Deposits and Prepayments	39	(278,075,101)	-
Investment in Share & Others		7,830,719	(200,000,000)
Net Cash (used in)/generated by investing activities		(386,887,036)	(363,867,200)
Cash Flow from Financing Activities			
Short Term borrowing Received/(Repaid)-Net		(3,257,065)	(40,187,182)
Net Finance (Cost)/Income	40	(6,816,574)	(196,063)
Secured Term Loans Received/(Repaid)-Net	41	(1,469,844)	(1,412,331)
SPBRS 20% Convertible Secured Bond	42	(86,778,087)	119,262,889
Lease Liability Received/(Repaid)-Net		(4,770,718)	(3,852,999)
Receipt from/payment to related party		80,000,000	-
Dividend Paid		(66)	-
Total Cash used in Financing Activities		(23,092,354)	73,614,314
Net changes increase /(decrease) in cash and cash equivalents		36,067,369	3,505,666
Opening cash and cash equivalents		50,407,878	68,743,695
Closing Cash and Cash Equivalents		86,475,247	72,249,361
Net Operating Cash Flows per Share (NOCFPS)	43	3.69	2.43

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


Chairperson


Managing Director

Dated, Dhaka;
28 September 2023



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 2023,
- Statement of Profit or Loss and Other Comprehensive Income for the period ended on 30 September 2023,
- Statement of Changes in Equity for the period ended on 30 September, 2023,
- Statement of Cash Flows for the period ended on 30 September 2023,
- 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 2023,

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.

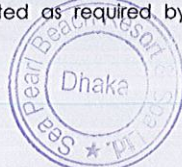
3.5 Functional and presentation currency

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 2023 to 30 September 2023.

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 unallocated 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 28 October 2023 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 2023, 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 "Royal Tulip Cox's Bazar" has a very strong image in the local and international market. GT Investments BV also have the reputation of providing quality hotel management services. 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
Disposal during the year
Closing Balance

Amount in Taka	
As at 30-Sep-23	As at 30-Jun-23
6,820,901,436	5,443,191,160
101,248,544	1,442,222,664
-	(64,512,388)
6,922,149,980	6,820,901,436

B. Less: Accumulated Depreciation

Opening Balance
Addition during the period/year
Disposal during the year
Closing Balance

536,565,217	449,127,513
35,920,609	126,089,572
-	(38,651,868)
572,485,826	536,565,217

Written down value (A-B)

6,349,664,154	6,284,336,219
----------------------	----------------------

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

51,537,514	42,850,052
-	14,417,622
-	(5,730,160)
51,537,514	51,537,514

B. Less: Accumulated Depreciation

Opening Balance
Addition during the period/year
Disposal during the year
Closing Balance

31,389,765	18,977,344
4,887,533	18,142,581
-	(5,730,160)
36,277,298	31,389,765

Written down value (A-B)

15,260,216	20,147,749
-------------------	-------------------

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

This is made up as under:

Opening Balance
Addition during the year
Share of Net Profit after Tax of Associate (Notes-31.00)
Total

416,019,848	-
-	339,081,600
9,480,326	76,938,248
425,500,174	416,019,848

Adjustment during the year
Cash Dividend Received from Associate
Closing Balance

-	-
425,500,174	416,019,848

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 01-07-2023	Addition during the period	Total	Transfer to Property Plant & Equipment's	Closing Balance as on 30-09-2023
01.	Building & Other Civil Works	444,760,035	28,086,972	472,847,007	-	472,847,007
02.	Equipments	3,850,000	-	3,850,000	-	3,850,000
	Total	448,610,035	28,086,972	476,697,007	-	476,697,007

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

29,541,541	24,541,241
37,561,254	42,124,141
40,707,051	53,296,370
107,809,846	119,961,752

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:

JMI Syringes & Medical Devices Ltd.
British American Tobacco Bangladesh Company Ltd.
Bangladesh Submarine Cable Company Limited
Beximco Pharmaceuticals Ltd
Navana Pharmaceuticals Limited
Bashundhara Paper Mills Limited
Shepherd Industries Limited
Oimex Electrode Limited
Al-Haj Textile Mills Limited
Emerald Oil Industries Ltd.
Oryza Agro Industries Ltd
Orion Pharma Ltd.
Total

As at 30 September 2023			30-Jun-23
No. of Shares	Cost Price	Market Price	Market Price
50,957	14,433,181	13,019,514	13,019,514
980	640,812	508,326	5,129,943
6,747	1,470,011	1,476,918	1,476,918
1,200	219,492	175,440	175,440
-	-	-	57,668,482
-	-	-	1,987,776
34,000	890,950	816,000	816,000
-	-	-	340,480
675	118,964	119,070	-
360,000	56,060,803	49,248,000	-
93,850	1,527,018	1,313,900	-
84,000	11,695,838	6,686,400	6,686,400
632,409	87,057,069	73,363,568	87,300,953

12 Trade and Other Receivables

This is made up as under:

Trade receivable - net

Total

Amount in Taka	
As at 30-Sep-23	As at 30-Jun-23

274,542,141	286,424,929
274,542,141	286,424,929

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.	274,542,141	286,424,929
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.	-	-
Total:		274,542,141	286,424,929

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

75,072,517	87,560,575
187,054,214	135,080,920
12,415,410	63,783,434
274,542,141	286,424,929

13 Advances, Deposits and Prepayments

This is made up as under:

Advances (Note-13.1)

Security Deposits (Note-13.3)

Prepayments

Total

485,281,759	207,051,951
10,563,900	10,563,900
7,579,656	10,950,798
503,425,315	228,566,649

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

Total

19,965,048	18,640,983
447,146,533	170,414,787
312,350	138,353
6,450,000	6,450,000
3,977,551	3,977,551
7,430,277	7,430,277
485,281,759	207,051,951

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

Total

18,640,983	8,290,062
1,324,065	10,350,921
-	-
19,965,048	18,640,983

13.3 Security Deposits:

This consists of as follows:

Security Deposit-REB

T & T

Ansar Guard

Gawsia Traders

Cox's Bazar Pally Bidyut Samity

Central Depository Bangladesh Limited

Total

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
10,563,900	10,563,900



14 Cash & Cash Equivalents

This consists of as follows:

Cash in Hand
Cash in transits
Cash at Bank
Total

Amount in Taka	
As at 30-Sep-23	As at 30-Jun-23
4,776,287	2,576,553
4,314,502	1,469,584
77,384,458	46,361,741
86,475,247	50,407,878

A. CORPORATE OFFICE

Cash in hand

52,614	251,412
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Cash at Bank

This is made up as under:

Bank Name & Account Number:

Prime Bank Ltd., A/C CD-2770
Prime Bank Ltd., A/C CD-17092
Prime Bank Ltd., A/C CD-8730
Prime Bank Ltd., A/C CD-33826
Prime Bank Ltd., A/C SND-9630
Prime Bank Ltd., A/C SND-9537
Prime Bank Ltd.-IPO 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 & Investment Ltd.
AB Securities Ltd.
United Securities Limited
Remonus Investment & 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-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

22,630	22,630
194,680	202,537
25,255	25,255
3,224,606	1,889,040
239,369	239,369
63,650	63,650
1,799,588	1,799,588
67,044	67,044
574,253	574,253
3,317,006	408,326
181,218	181,218
4,105	4,105
10,149	11,049
134,605	134,605
62,215	62,215
4,963	5,413
1,383	838,380
738,302	19,659
901,598	18,396
769,041	769,041
109,006	109,006
274,355	274,421
260,274	260,274
49,062	422,337
3,756	3,756
642	19,342
5,388	358,955
13,038,143	8,783,864

B. Cox's bazar:

Cash in hand

4,723,673	2,325,141
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Cash in transits

This is made up as under:

City Bank Ltd.
DBBL
Brac Bank Ltd.
SSI Commerce
Total

515,511	151,846
1,169,879	282,996
1,444,200	355,956
1,184,912	678,786
4,314,502	1,469,584

Cash at Bank

This is made up as under:

Bank Name & Account Number

Prime Bank Ltd., A/C 12017
Prime Bank Ltd., A/C 22433
National Credit & 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

27,214,212	5,947,538
1,362,619	1,223,803
11,935,810	5,831,651
4,570,101	1,132,011
10,653,468	10,367,017
6,676,760	890,919
96,401	98,695
1,419,921	1,419,921
417,023	10,666,322
64,346,315	37,577,877
73,384,490	41,372,602
86,475,247	50,407,878

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-23	As at 30-Jun-23

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	
	30-09-2023	30-06-2023	30-09-2023	30-06-2023
Sponsors and Directors	46.83%	46.83%	56,550,900	56,551,250
Companies and Financial Institutions	24.39%	25.25%	29,449,583	30,497,423
Foreign Individual and Companies	-	-	-	-
General Public	28.78%	27.91%	34,749,517	33,701,327
Total	100%	100%	120,750,000	120,750,000

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
Total	115,000,000	-	5,750,000	120,750,000	1,207,500,000

E. Distribution schedule of each class of equity security as on 30 September 2023 setting out the number of holders and percentage:

Share Holding Range	30-09-2023			30-06-2023		
	Number of Shareholders	No. of Shares	Ownership (%)	Number of Shareholders	No. of Shares	Ownership (%)
0000000001-0000010000	6,064	6,761,207	5.60%	5,766	5,652,274	4.68%
0000010001-0000020000	180	2,596,490	2.15%	163	2,419,549	2.00%
0000020001-0000030000	67	1,660,717	1.38%	48	1,173,950	0.97%
0000030001-0000040000	38	1,352,795	1.12%	40	1,389,506	1.15%
0000040001-0000050000	29	1,318,432	1.09%	26	1,185,350	0.98%
0000050001-0000060000	28	1,551,241	1.29%	20	1,084,976	0.90%
0000060001-0000070000	11	722,001	0.60%	9	607,978	0.50%
0000070001-0000080000	7	518,492	0.43%	9	668,780	0.55%
0000080001-0000090000	12	1,009,494	0.84%	8	689,938	0.57%
0000090001-1000000000	101	103,259,131	85.52%	104	105,877,699	87.68%
Total	6,537	120,750,000	100%	6,193	120,750,000	100%

The closing share price of Sea Pearl Beach Resort & Spa Limited in Dhaka Stock Exchange was BDT 187.90 & 211.10 per share on 27th September 2023 & 26th June, 2023 respectively. Whereas the closing share price in Chittagong Stock Exchange was BDT 188.00 & 212.10 per share on 27th September 2023 & 26th June, 2023 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-23	As at 30-Jun-23
831,115,191	226,252,116
195,771,749	701,161,725
-	(96,298,650)
1,026,886,940	831,115,191

17 Fair Value Gain/(Loss)

This is made up as under:

Opening Balance
Change in Fair Value
Total

(7,586,835)	(12,960,174)
(6,106,666)	5,373,339
(13,693,501)	(7,586,835)

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)

5,022,863,892	4,985,960,199
----------------------	----------------------

10,478,432	11,636,987
6,374,112	6,374,112
16,852,544	18,011,099

The Premier Bank Limited

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

143,526	454,815
2,239,656	2,239,656
2,383,182	2,694,471

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)

4,021,197,522	3,982,823,985
982,430,644	982,430,644
5,003,628,166	4,965,254,629

Total (A+B+C+D)

5,022,863,892	4,985,960,199
----------------------	----------------------

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:	9% 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:	10% p.a.
Security:	Personal guarantee of Directors

19 Lease Liability

This is made up as under:

Lease Liability-Vehicle
Lease Liability-Office Space
Total

(Note: 19.1)
(Note: 19.2)

340,815	611,532
9,100,039	13,302,563
9,440,854	13,914,095

Current/Non-current Portion Classification:

Non-current portion of Lease Liability
Current portion of Lease Liability
Total

2,100,039	3,002,563
7,340,815	10,911,532
9,440,854	13,914,095



19.1 Lease Liability-Vehicle
This is made up as under:

IPDC Finance Limited
Total

Amount in Taka	
As at 30-Sep-23	As at 30-Jun-23
340,815	611,532
340,815	611,532

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

Particulars	Details
Nature:	Lease Finance
Purpose:	For procure vehicle for business purpose
Tenure:	Four years
Repayment:	From Hotel Revenue
Rate of Interest:	15.00% p.a.
Security:	Personal guarantee of Directors & ownership of the leased vehicles.

19.2 Lease Liability-Office/Hotel Space
This is made up as under:

Office Space-Corporate Office
Hotel Space-La Villa Western
Total

5,937,514	7,046,234
3,162,525	6,256,329
9,100,039	13,302,563

20 Deferred Tax Liabilities
This has been arrived as under:

30-Sep-23

Particulars	Carrying Amount	Tax Base	Taxable / (Deductible) Temporary Difference	Tax Rate	Deferred Tax (Assets)/Liabilities
Property, Plant and Equipment	5,924,733,319	4,404,411,408	1,520,321,911	20.00%	304,064,382
Unused tax loss (Note-32.1)	-	544,423,149	(544,423,149)	20.00%	(108,884,630)
Deferred Tax (Assets)/Liability at the end of the period					195,179,752

30-Jun-23

Particulars	Carrying Amount	Tax Base	Taxable / (Deductible) Temporary Difference	Tax Rate	Deferred Tax (Asset)/Liability
Property, Plant and Equipment	5,859,405,384	4,400,955,627	1,458,449,757	20.00%	291,689,951
Unused tax loss (Note-32.1)	-	695,006,271	(695,006,271)	20.00%	(139,001,254)
Deferred Tax (Assets)/Liability at the end of the year					152,688,697

Deferred Tax Expenses/(Benefit) during the period:

Closing Deferred Tax (Assets)/Liabilities
Opening Deferred Tax (Assets)/Liabilities
Deferred Tax Expenses/(Benefit)

195,179,752	152,688,697
152,688,697	85,180,230
42,491,055	67,508,467

21 Short term borrowings
This consists of as follows:

Premier Bank Ltd. Banani Branch, SOD Account No. 2018
Total

115,317,006	118,574,071
115,317,006	118,574,071

Main features of SOD loan of Premier Bank Ltd. Banani Branch, Account No. 2018 is as follows:

Particulars	Details
Nature:	Short term loan
Purpose:	Working capital Investment.
Tenure:	One year
Repayment:	From Hotel revenue
Rate of Interest:	9.00% p.a.
Security:	Corporate Guarantee & 28,98 sft. flat at Gulshan, Dhaka.



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-23

As at 30-Jun-23

1,166,605

-

1,166,605

66

1,166,539

896,379

96,298,650

97,195,029

96,028,424

1,166,605

Detail of dividend payable:

Financial Year

Amount in Tk.

Amount in Tk.

2019-2020

2020-2021

2021-2022

Total

110,721

785,658

270,160

1,166,539

110,721

785,658

270,226

1,166,605

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

8,041,512

145,728,000

144,998,400

48,355,200

278,177,438

625,300,550

5,748,612

145,728,000

144,998,400

48,355,200

198,177,438

543,007,650

24

Accruals and Provisions

This consists of as follows:

TDS, VAT , Duty & 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

19,658,298

41,068,699

45,336,708

16,609,528

93,750

7,500

1,153

122,775,636

6,631,315

37,500,330

35,234,497

15,664,012

375,000

30,000

1,185

95,436,339

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

37,500,330

3,568,369

41,068,699

41,068,699

24,542,329

12,958,001

37,500,330

37,500,330

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

35,234,497

10,102,211

45,336,708

45,336,708

10,001,174

35,234,497

45,235,671

(10,001,174)

35,234,497

25

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)

8,312,737,668

6,092,044,229

2,220,693,439

120,750,000

18.39

7,941,776,012

5,910,747,656

2,031,028,356

120,750,000

16.82



		Amount in Taka	
		01 July 2023 to 30 September 2023	01 July 2022 to 30 September 2022
26 Operating Revenues			
This consists of as follows:			
Room Revenue		93,950,539	66,930,862
Food & Beverage Revenue-AC		77,075,138	53,910,378
Food & Beverage Revenue (Non-AC)		176,848,853	87,567,262
Minor Operating Department Revenue		1,849,650	3,013,103
Space Rent and Other Revenue		9,156,919	10,649,399
Cruise Ship Revenue		35,799,037	73,769,045
Water Park Revenue		200,048,037	133,997,050
Total		594,728,173	429,837,099
27 Costs of Sales			
This consists of as follows:			
Salary & wages		18,526,141	17,952,638
Cost of materials & other related expenses		78,358,503	28,514,510
Operating and guest supplies		4,291,898	5,208,974
Laundry, dry cleaning and uniforms		4,269,492	2,828,041
Kitchen fuel & Gas		4,694,349	2,993,525
Complementary guest services		1,205,415	625,507
Linen, china, glass & silver		1,289,271	1,052,419
In-house TV, video, movies, music		460,142	199,800
Travel agents' commission		749,800	443,560
Travelling and communication		2,907,265	1,835,263
Pest control		754,842	402,000
Postage		39,368	43,214
Spa Cost		128,436	112,315
Cruise Ship Expenses		10,023,730	1,328,953
Cleaning Supplies- Water Park		6,803,854	3,803,716
Others		834,521	536,346
Total		135,337,027	67,880,781
28 Administrative and Other Expenses			
This consist of the followings:			
Administrative and general expenses Note- (28.1)		58,372,185	41,091,957
Repairs & maintenance and property operation Note- (28.2)		27,050,889	17,662,471
Total		85,423,074	58,754,428
28.1 Administrative and General Expenses			
This consist of the followings;			
Salaries, wages, bonus & benefits		11,326,148	5,368,323
Postage		339,368	218,425
Travel & communication		518,770	491,038
Entertainment		216,992	104,297
Security services		362,780	269,168
Internet Expenses		390,819	252,541
Licenses & Taxes		733,966	740,907
Donation		596,934	367,046
Telephone Expenses		249,886	266,163
Credit card commission		1,764,293	1,496,792
Statutory Audit Fee		93,750	93,750
CG Certification Fee		7,500	7,500
Legal & Profession Fees		240,000	140,000
Board Meeting fees		-	42,000
Trustee fee		151,233	150,000
Depreciation		40,808,142	30,439,748
Other expenses		571,604	644,259
Total		58,372,185	41,091,957
28.2 Repairs & Maintenance and Property Operation			
This consist of the followings;			
Salaries, wages, bonus & benefits		3,250,200	1,330,558
Travel & communication		76,381	36,901
Electricity expenses		14,521,696	10,365,878
Fuel - Oil		3,946,114	2,674,365
Repair & maintenance		4,147,035	2,416,325
Laundry equipment's		603,048	551,677
Water treatment		255,161	191,102
Other expenses		251,254	95,665
Total		27,050,889	17,662,471



		Amount in Taka	
		01 July 2023 to 30 September 2023	01 July 2022 to 30 September 2022
29 Distribution & Selling Expenses			
This consist of the followings;			
Salaries, wages, bonus & benefits		1,482,670	1,889,651
Rent & Service Charge		242,612	335,854
Advertising & Promotion		1,264,247	378,184
Signs, events & functions		285,412	135,742
Total		3,274,941	2,739,431
30 Net Finance Cost			
This consist of the followings:			
Bank Charges & Commission		10,783	11,645
Interest on short and long term secured borrowings		119,125,538	98,596,123
Interest Expenses on Vehicle Lease		139,015	116,307
Interest Expenses on Office/Hotel Space		297,477	233,010
		119,572,813	98,957,085
Less: Bank Interest		-	(164,899)
Total		119,572,813	98,792,186
31 Share of Profit from Associate:			
This consist of the followings:			
Net profit attributable to the Shareholders of Associate		31,601,085	-
Percentage of Holding		30%	30%
Share of net profit after tax of Associate		9,480,326	-
32 Income Tax Expenses/(Benefit)			
This has been arrived as under:			
Current Tax Expenses (Note: 32.1)		3,568,369	23,852,842
Prior periods short provision		-	-
Tax on Other Income		-	-
Deferred Tax Expenses/(Benefit)		42,491,055	43,652,128
Total		46,059,424	67,504,969
32.1 Current Tax Expenses			
This has been arrived as under:			
Net Profit/(Loss) before Tax		241,831,173	192,066,927
Other Income		8,667,260	-
Workers Profit Participation Fund		(9,480,326)	-
Add: Accounting Depreciation		35,920,609	30,439,748
Less: Tax Depreciation		(126,355,594)	(103,242,467)
Taxable Current Profit/(Loss)		150,583,122	119,264,208
Income Tax Rate		20.00%	20.00%
Current Tax Expenses		-	23,852,842
But Minimum tax@ 0.6% on gross receipts		3,568,369	5,832,956
Unused Tax (Profit)/Loss-Opening Balance		695,006,271	1,091,423,479
Unused Tax (Profit)/Loss-during the period		(150,583,122)	(119,264,208)
Unused Tax Loss Carry forwarded to next period		544,423,149	972,159,271
33 Earnings per Share (EPS)			
The Computation of EPS is given below:			
Earning attributable to the Shareholders (net profit after tax)		195,771,749	153,653,541
Weighted average number of shares (Note: 33.01)		120,750,000	120,750,000
Basic Earning per Share (EPS)		1.62	1.27
(Face Value per Share Tk.10/=)			
33.01 Calculation of weighted average number of shares:			
This is made up as follows:			
Number of Shares at the ending of the period		120,750,000	120,750,000
Total Weighted Average Number of Shares		120,750,000	120,750,000



34 Receipts from Customers and Others:

This has been arrived as under:

Revenue	594,728,173	429,837,099
Accounts Receivable Opening	286,424,929	71,763,624
Accounts Receivable Closing	(274,542,141)	(116,144,755)
Other receipt	(8,667,260)	-
Total	597,943,701	385,455,968

35 Payment to Creditors, Suppliers, Employees & Others

This has been arrived as under:

Costs of sales	(135,337,027)	(67,880,781)
Administrative and Other Expenses	(85,423,074)	(58,754,428)
Distribution & Selling Expenses	(3,274,941)	(2,739,431)
Adjustment for Depreciation	40,808,142	30,439,748
(Increase)/Decrease in inventory	12,151,906	(38,850,313)
Adjustment for advance	4,540,500	44,046,254
(Increase)/Decreases in Trade and Other Payables except payable for Property, Plant & Equipment's and Payable to related party	2,292,900	(23,159,086)
Payment from WPPF	-	-
(Increase)/Decreases in Liabilities for expense except Provision for Income Tax and WPPF	13,668,717	(12,548,602)
Total	(150,572,877)	(129,446,639)

36 Income Tax paid

This has been arrived as under:

Opening advance income tax	18,640,983	8,290,062
Closing advance income tax	(19,965,048)	(8,954,224)
Closing provision for income tax	41,068,699	62,955,714
Opening provision for income tax	(37,500,330)	(24,542,329)
Current tax during the period	(3,568,369)	-
Total	(1,324,065)	37,749,223

37 Property, Plant and Equipment

This has been arrived as under:

Property, Plant and Equipment purchased	(101,248,544)	(16,164,711)
Increased advanced of assets	-	-
Total	(101,248,544)	(16,164,711)

38 Capital Work in progress

This has been arrived as under:

Addition during the period/year	(28,086,972)	(81,376,402)
(Increased)/Decreased Inventory of Construction Material	-	-
Adjustment for Accounts Payable for PPE	-	-
Adjustment for bond interest payable	12,692,862	23,534,251
Adjustment for Advance	-	(86,007,339)
Total	(15,394,110)	(143,849,490)

39 Advances, Deposits and Prepayments

This has been arrived as under:

Advances except income tax	(278,075,101)	-
Security Deposits	-	-
Prepayments	-	-
Total	(278,075,101)	-



40 Finance Cost

This has been arrived as under:

Net Finance Cost
 Adjustment for Interest payable on Convertible Bond
 Adjustment for Interest from lease
 FDR Interest receivable (increased)/decreased
Total

(119,572,813)	(98,792,186)
112,458,762	98,596,123
297,477	-
-	-
(6,816,574)	(196,063)

41 Secured Term Loans Received/(Repaid)-Net

This has been arrived as under:

Increased /(Decreased) Long term secured loan
Total

(1,469,844)	(1,412,331)
(1,469,844)	(1,412,331)

42 SPBRSI, 20% Convertible Secured Bond

This has been arrived as under:

Increased /(Decreased) Convertible Bond
 Adjustment for Interest payable on Convertible Bond
Total

38,373,537	119,262,889
(125,151,624)	-
(86,778,087)	119,262,889

43 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)

446,046,759	293,758,552
120,750,000	120,750,000
3.69	2.43

44 Reconciliation of Net profit with cash flow from operating activities

This has been arrived as under:

Net Profit Before Tax and WPPF
 Accounts Receivable Opening
 Accounts Receivable Closing
 Unrealized/Realized Gain/(Losses) on Investment
 Adjustment for Depreciation
 (Increase)/Decrease in Inventory
 (Increase)/Decrease in Advances Deposits Prepayments
 Increase/(Decrease) Trade and other payable
 Increase/(Decrease) Liabilities for Expenses
 Payment of WPPF
 Adjustment of Finance Cost shown in Financing activities
 Income Tax Paid
Cash flow from operating activities

242,453,058	201,670,273
286,424,929	71,763,624
(274,542,141)	(116,144,755)
-	-
40,808,142	34,431,082
12,151,906	(38,850,313)
4,540,500	(69,773,843)
2,292,900	23,159,086
13,668,717	50,961,988
-	-
119,572,813	98,792,186
(1,324,065)	37,749,223
446,046,759	293,758,552

45 Additional Disclosure**45.1 Deviation on NAVPS:**

NAVPS of the Company as on 30 September, 2023 is tk. 18.39 which has been increased by Tk.1.57 per share from the financial position as on 30th June, 2023. Thus NAVPS of the company has been increased as the company achieved Net Profit of Taka 42,118,208 during the reporting period.

45.2 Deviation on EPS:

The company has made a net profit of Tk. 195,771,749 during the reporting period from 01 July 2023 to 30 September 2023 whereas the net profit during the previous period was Tk. 153,653,541. Thus Earning Per Share (EPS) of the Company has increased by Tk. 0.35 from the period ended on 30 September 2023. This EPS has been increased for improvement of COVID situation, achieved increased revenue due to higher utilization of hotel guest room, full phased operation of water park, cruise ship revenue, comparative better revenue performance of Non-AC Restaurant, Share of Profit from Associate and other activities.

45.3 Deviation on NOCFPS:

Net cash generated by operating activities of the company for the period ended on on 30 September 2023 is Tk. 446,046,759, which has increased by Tk. 152,288,207 from the corresponding period ended on on 30 September 2022. So, the Net Operating Cash Inflow Per Share (NOCFPS) has been increased by Tk. 1.26 due to the increase in revenue.



46 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".

Name of the Party	Relationship	Nature of Transaction	Amount in Taka Balance as on 30 September 2023		
			Opening Balance Cr.	Transaction during the period (Dr.)/Cr.	Closing Balance
Shamim Enterprise (Pvt.) Limited	Common Management	Inter company transaction	198,177,438	80,000,000	278,177,438
Bengal Vacation Club Limited	Common Management	Inter company transaction	-	-	-
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	-	-	-
Total			198,177,438	80,000,000	278,177,438

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 2023 to 30 September 2023	01 July 2022 to 30 September 2022
Short-Term Employee Benefits	4,050,000	1,667,114
Post-Employment Benefits	-	-
Other Long-Term Benefits	-	-
Termination Benefits	-	-
Share-Based Payment	-	-

47 Attendance Status of Board Meeting of Directors:

During the period ended on 30 September 2023 four 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	0	0
Md. Aminul Haque	Managing Director	0	0
Md. Ekramul Hoque	Director	0	0
Mrs.Nasima Akter Mila Nominated by Seaparl Sundarban Eco Resort Ltd	Director	0	0
Md. Rafiqul Islam	Independent Director	0	0
Md. Golam Rabbani	Independent Director	0	0

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

48.1 Commission, Brokerage or Discount against sales:

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



48.2 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 2021 to 31 December 2021 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

49 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 2023 to 30 September 2023)

Description	Available rooms	Utilize rooms	% of capacity utilization
Guest Rooms	40,756	32,141	78.86%

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

i) The financial statements were authorized for issue on 28st october 2023 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 @ 17% for all shareholders other than the Directors of the Company in its board meeting held on 26th Octobert'2023. Such dividend will be approved by the shareholders at the 14th AGM held on 26th December, 2023.



51 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.

52 Value of Import at CIF basis:

Import during the period from 1 July 2023 to 30 September 2023.

Particulars:

Amount Tk.

53 Percentage of materials consumed to the total consumed:

Material consumed	Amount	Percentage	Amount (BDT)	Percentage
N/A	-	-	-	-

54 Payment in foreign currency:

Description

Foreign Currency
(USD)

N/A

55 Number of Employees

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

Number of permanent staff

504

Number of permanent workers

-

Number of temporary staff/worker

-

Total

504

56 General**56.1 Directors Responsibility Statements**

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

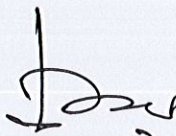
56.2 Employee Details:

i) Total number of employees at the end of the period was 504. 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 504 employees in the company.

56.3 Rounding off

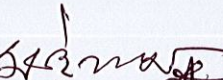
Amounts appearing in these financial statements have been rounded off to the nearest Taka and wherever considered necessary.



Chief Financial Officer



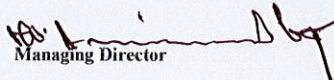
Company Secretary



Director



Chairperson



Managing Director

Dated, Dhaka;
28 October, 2023



Sea Pearl Beach Resort & Spa Limited
Schedule of Property, Plant, Equipment (Un-Audited)
As at 30 September 2023

Sl. No.	Assets	Cost				Dep. Rate (%)	Depreciation				Amount in Taka Written Down Value as on 30.09.2023
		Balance as at 01.07.2023	Additions during the period	Disposal during the period	Balance as at 30.09.2023		Balance as at 01.07.2023	Charged during the period	Accumulated Depreciation for Disposal	Balance as at 30.09.2023	
1	Land & Land Development	424,930,835	-	-	424,930,835	0%	-	-	-	-	424,930,835
2	Building & Other Civil Works	4,991,885,766	70,215,121	-	5,062,100,887	1.25%	219,301,378	15,280,030	-	234,581,408	4,827,519,479
3	Furniture & Fixture	411,493,344	-	-	411,493,344	10%	95,787,332	7,892,650	-	103,679,982	307,813,362
4	Computer Accessories & Equipment	22,798,256	486,470	-	23,284,726	10%	1,967,956	541,028	-	2,508,984	20,775,742
5	Machineries	570,564,894	23,215,412	-	593,780,306	5%	148,862,851	5,754,930	-	154,617,781	439,162,525
6	Equipments	270,438,185	7,331,541	-	277,769,726	5%	38,372,773	3,053,558	-	41,426,331	236,343,395
7	Vehicle	27,145,000	-	-	27,145,000	10%	9,466,295	441,968	-	9,908,263	17,236,737
8	Cruise Ship	101,645,156	-	-	101,645,156	15%	22,806,632	2,956,445	-	25,763,077	75,882,079
Total as at 30 September 2023		6,820,901,436	101,248,544	-	6,922,149,980	-	536,565,217	35,920,609	-	572,485,826	6,349,664,154
Total as at 30 June 2023		544,319,160	1,442,222,664	64,512,388	6,820,901,436	-	449,127,513	126,089,572	38,651,868	536,565,217	6,284,336,219

Sea Pearl Beach Resort & Spa Limited
Schedule of Right of Use Asset (Un-Audited)
As at 30 September 2023

Sl. No.	Assets	Cost				Dep. Rate (%)	Depreciation				Amount in Taka Written Down Value as on 30.09.2023
		Balance as at 01.07.2023	Additions during the period	Disposal during the period	Balance as at 30.09.2023		Balance as at 01.07.2023	Charged during the period	Accumulated Depreciation for Disposal	Balance as at 30.09.2023	
1	Vehicle	11,812,742	-	-	11,812,742	10%	3,526,275	230,180	-	3,756,455	8,056,287
2	Office Space	39,724,772	-	-	39,724,772	-	27,863,490	4,657,353	-	32,520,843	7,203,929
Total as at 30 September 2023		51,537,514	-	-	51,537,514	-	31,389,765	4,887,533	-	36,277,298	15,260,216
Total as at 30 June 2023		42,850,052	14,417,622	5,730,160	51,537,514	-	18,977,344	18,142,581	5,730,160	31,489,765	20,147,749



Sea Pearl Beach Resort & Spa Limited
List of Dividend Payable
for the year 2019-2020
As at 30 September 2023

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	Wett 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
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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
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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 Siddiqui	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	Mdshfiquislamnia	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



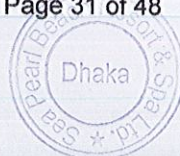
Sea Pearl Beach Resort & Spa Limited
List of Dividend Payable
for the year 2019-2020
As at 30 September 2023

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



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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 Mahbubul 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



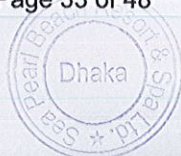
Sea Pearl Beach Resort & Spa Limited
List of Dividend Payable
for the year 2019-2020
As at 30 September 2023

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. Shamsunnaheer	93.50
311	4590067313771	Mrs.Shova Khanam	24.23
312	1730044232042	Mohd.Billal Hossain	2.13



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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



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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 Shafiquil 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
Total			110,721.48



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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	Mafroza 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
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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



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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



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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 Bashar	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	Mstrabcabegum	44.63
200	3910051627784	Mstmalakabegum	44.63
201	4910056694705	Sirishusilmandal	44.63
202	4570065481071	Mdshfiqulislammi	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



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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



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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	Proheli 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 Muktedir	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



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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	Mstsazidakhanomsh	38.25
357	3700059718889	Mstsazidakhanomsh	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



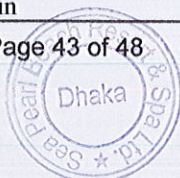
Sea Pearl Beach Resort & Spa Limited
List of Dividend Payable
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Sl. No.	BO ID.	Name of Shareholders	Annexure-C
			Amount
365	3610059600252	Abdul Karim	0.51
366	1590069377014	Rubel Kanti Nath	8.50
367	4180011503650	Mohammad Anamul Huq	45.00
368	4200034196660	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 Chowdhur	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



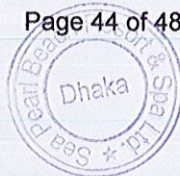
Sea Pearl Beach Resort & Spa Limited
List of Dividend Payable
for the year 2020-2021
As at 30 September 2023

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 Shamsunnaheer	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 at 30 September 2023

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



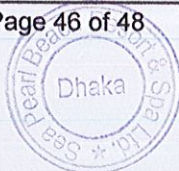
Sea Pearl Beach Resort & Spa Limited
List of Dividend Payable
for the year 2020-2021
As at 30 September 2023

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
Total			785,657.79



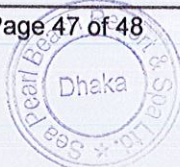
Sea Pearl Beach Resort & Spa Limited
List of Dividend Payable
for the year 2021-2022
As at 30 September 2023

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 Monaiifa 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 at 30 September 2023

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 Mahbubul 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 Yunus 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 at 30 September 2023

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
Total			270,160.45

