

Walton Hi-Tech Industries Limited

Plot No.: 1088, Block No.: I, Road No.: Sabrina Sobhan, 5th Avenue, Bashundhara, Vatara, Dhaka-1229. Tel: +8809606-555555, Fax: +8809606-555550, E-mail: cswhil@waltonbd.com, Website: www.waltonbil.com

ABRIDGED VERSION OF PROSPECTUS



Amount, type and offering price of the securities on a per unit and aggregate basis of securities being issued;

Initial Public Offer (IPO) for 29,28,343 ordinary shares, from which 13,79,367 ordinary shares are reserved for Eligible Investors (EIs) at their own bid price and quantity on highest to lowest bid basis in a descending order of individual bid price till exhaustion of the quota for EI category above the cut-off price Tk. 315.00 and remaining 15,48,976 ordinary shares at a 20% discounted price from the cut-off price i.e Tk. 252.00 per share for General Public including NRBs totaling Tk. 1,000,000,000.00 approximately.

Opening date of subscription: August 09, 2020

Closing date of subscription: August 16, 2020

Manager to the Issue

AAA FINANCE& **NVESTMENT LTD.**

AAA Finance & Investment Limited

Amin Court, 4th Floor (Suite # 403-405)

31, Bir Uttam Shahid Ashfaqueus Samad Road, Motijheel C/A, Dhaka-1000.

	ephone numbers, web address uer, issue manager and under		Comparative financial statements a operation, which is shorter:	and NAV, EPS, an	d financial ratio	s for the last fi	ve years or fro	m comm
ime and Address	Contact person	Contact Address	1. Statement of Assets and liabilities:	30 June 2019	30 June 2018	30 June 2017	30 June 2016	30 Jun
lton Hi-Tech Industries Limited		Tel:+8809606-555555	ASSETS			Amount in Taka		
t No.: 1088, Block No.: I, d No.: Sabrina Sobhan 5th Avenue,	Partha Protim Das FCS Company Secretary	Fax: +8809606-555550 E-mail: cswhil@waltonbd.com	Non-Current Assets	60,230,346,433	58,696,298,063	23,273,823,672	14,211,488,479	8,643,1
hundhara, Vatara, Dhaka-1229.	Company Secretary	Website: www.waltonbil.com	Property, Plant and Equipment Intangible Assets	57,575,574,816 29,332,788	54,862,816,863 39,844,314	18,623,423,060 44,016,640	9,464,360,715 23,464,087	7,317,4 25,2
nager to The Issue			Investments	494,171,979	793,862,675	280,000,000	100,000,000	100,0
A Finance & Investment Ltd.		Tel:+8802-9559602	Other Non-Current Assets Deferred Tax Assets	2,131,266,850	2,999,774,211	4,326,383,972	4,618,248,733 5,414,944	1,200,4
n Court, 4th Floor (Suite 403-405)	Mohammad Obaydur Rahman FCS, FCGA	Fax:+8802-9558330	Current Assets	43,197,763,333	23,665,691,884	29,637,013,951	19,061,475,692	11,658,6
Bir Uttam Shahid Ashfaqueus Samad d, Motijheel C/A, Dhaka-1000.	Managing Director & CEO	E-mail: info@aaafinancebd.com Website: www.aaafinancebd.com	Inventories	13,530,290,768	12,304,993,861	16,075,153,633	9,184,915,305	4,410,7
lerwriters			Trade and Other Receivables	24,479,836,553	8,376,550,686	8,913,997,928	4,358,471,782	2,796,0
Finance & Investment Ltd.		Tel:+8802-9559602	Advances, Deposits and Prepayments Short Term Investment	3,574,831,967 582,901,194	940,843,187 901,717,714	1,611,833,003 1,318,307,645	3,911,688,926 827,294,811	2,757,5 952,0
n Court, 4th Floor (Suite 403-405)	Mohammad Obaydur Rahman FCS, FCGA	Fax: +8802-9558330 Email: info@aaafinancebd.com	Cash and Cash Equivalents	1,029,902,851	1,141,586,436	1,717,721,742	779,104,868	742,2
ir Uttam Shahid Ashfaqueus Samad I, Motijheel C/A, Dhaka-1000.	Managing Director & CEO	Web: www.aaafinancebd.com	TOTAL ASSETS	103,428,109,766	82,361,989,947	52,910,837,623	33,272,964,171	20,301,7
Investments Limited		Tel:+88 02 47111096,47111867	EQUITY AND LIABILITIES Capital and Reserves	72,978,067,368	59,216,928,765	24,274,097,681	16,929,279,305	10,714,6
lotijheel C/A, Dhaka-1000.	Tahid Ahmed Chowdhury FCCA	Fax: +88 02 47111218	Share Capital	3,000,000,000	3,000,000,000	100,000,000	100,000,000	100.0
pladesh	Managing Director	Email: info@eblinvestments.com Web: www.eblinvestments.com	Retained Earnings	38,587,504,162	24,797,308,063	24,174,097,681	16,829,279,305	10,614,6
			Revaluation Reserves Liabilities	31,390,563,206	31,419,620,702		_	
	ice of the securities on α per ι	init and aggregate basis	Non-Current Liabilities	7,078,903,507	10,024,196,097	4,865,799,177	2,396,208,315	748,8
ecurities being issued:			Long Term Loans, Net of Current Portion	6,194,630,678	9,372,083,072	4,756,626,163	2,345,832,800	696,7
nount : BD	T 1,000,000,000 (One Hundred Crore	Approx.)	UNDP Fund	95,004,333 789,268,496	19,625,000 632,488,025	44,812,757 64,360,257	50,375,515	52,0
	dinary Share		Deferred Tax Liability Current Liabilities	23,371,138,891	13,120,865,085	23,770,940,765	13,947,476,551	8,838,3
fer Price : Eli	gible Investors : Bid price of each El ab	ove cut-off price BDT 315	Trade and Other Payables	876,557,103	361,418,639	481,141,872	528,479,787	261,9
	eneral Public: At a 20% discount from	the cut-off price i.e. BDT 252	Short Term Loans	16,370,583,014	8,220,973,654	20,015,287,276	11,084,895,809	7,106,8
mper of Share to be issued : 2,9	928,343		Long Term Loan - Current Portion Provisions and Accruals	2,837,393,300 3,286,605,474	3,043,923,730	1,328,461,436 1,945,895,381	709,678,396 1,621,679,227	340,4 1,127,5
Opening	and closing date of subscripti	on:	Other Current Liabilities	0,200,000,474	1,494,549,062	154,800	2,743,332	1,127,5
pening Date of Subscription :	August 09, 2020		Total Liabilities	30,450,042,398	23,145,061,182	28,636,739,942	16,343,684,866	9,587,1
losing Date of Subscription :	August 16, 2020		TOTAL EQUITY AND LIABILITIES	103,428,109,766	82,361,989,947	52,910,837,623	33,272,964,171	20,301,7
g	,		Net Assets Value (NAV) Per Share without revaluation		92.52	80.77	56.35	
	ailability of full prospectus:		Net Assets Value (NAV) Per Share with revaluation	243.16	197.26	80.77	56.35	
ollowing addresses:	rospectus in hard and soft forms of the	Company shall be obtained from	2. Statement of Operating Result:	30 June 2019	30 June 2018	30 June 2017	30 June 2016	30 Ju
ne and Address er	Contact person	Contact Address		30 Julie 2019		Amount in Taka		30 Ju
ton Hi-Tech Industries Limited	Partha Prating Day ECC	Tel:+8809606-555555	Revenue, net	51,773,237,116	27,329,731,164	31,931,044,073	26,566,298,951	20,995,
No.: 1088, Block No.: I, d No.: Sabrina Sobhan 5th Avenue,	Partha Protim Das FCS Company Secretary	Fax:+8809606-555550 E-mail:cswhil@waltonbd.com	Cost of Sales Gross profit	20,967,608,708	(19,322,738,209) 8,006,992,955	(20,584,695,551) 11,346,348,522	(17,376,435,126) 9,189,863,825	6,904,
undhara, Vatara, Dhaka-1229.	company secretary	Website: www.waltonhil.com						
e Manager			Administrative Expenses Selling & Distribution Expenses	(828,966,191) (3,238,601,690)	(677,328,535) (1,437,524,352)	(685,292,171) (1,110,269,978)	(639,624,590) (899,553,301)	(523,9 (467,5
Finance & Investment Ltd.		Tel:+8802-9559602	Coming a Distribution Experiesco	(4,067,567,881)	(2,114,852,887)	(1,795,562,149)	(1,539,177,891)	(991,4
n Court, 4 th Floor (Suite 403-405) Bir Uttam Shahid Ashfaqueus Samad	H. A. Mamun Manager	Fax: +8802-9558330 E-mail: info@aaafinancebd.com	Operating Profit before Financial Expenses	16,900,040,827	5,892,140,068	9,550,786,373	7,650,685,934	5,913,
d, Motijheel C/A, Dhaka-1000.	Manager	Website: www.aaafinancebd.com	Finance Costs	(1,493,855,820)	(1,929,374,572)	(1,462,372,055)	(877,881,092)	(501,4
istrar to the Issue			Profit from Operations Other Income	15,406,185,007 98,188,942	3,962,765,496 40,268,392	8,088,414,318 149,257,973	6,772,804,842 138,902,379	5,411 , 182,
ne Bank Investment Limited		Tel: +8802 48810316	Profit before WPP	15,504,373,948	4.003,033,888	8,237,672,291	6,911,707,221	5,594,2
var Center (5th Floor) House# 34, d # 19/A, Banani, Dhaka-1213.	Md.Tabarak Hossain Bhuiyan Managing Director & CEO	Fax:+8802 49910314 Email:info@pbil.com.bd	Workers' Profit Participation & welfare fund	(738,303,521)	(190,620,661)	(392,270,109)	(329,128,915)	(266,3
J # 15/M, Dallalli, DildKd-1213.	Managing Director & CEO	Web: www.pbil.com.bd	Profit before Tax	14,766,070,427	3,812,413,227	7,845,402,182	6,582,578,306	5,327,
ctus is also available on the websites of W	alton Hi-Tech Industries Limited (www.waltonhil		Income Tax Expenses Current Tax Expense	(848,151,353)	(217,688,463)	(430,808,606)	(373,359,775)	(302,2
aaafinancebd.com), Prime Bank Investn	ent Limited (www.pbil.com.bd), BSEC (www.	sec.gov.bd), DSE (www.dsebd.org), CSE	Deferred Tax Expense	(156,780,471)	(71,514,381)	(69,775,201)	5,114,944	, ,
csebd.com) and Public Reference room of	the Bangladesh Securities and Exchange Commi	ssion (BSEC) for reading and studying.		(1,004,931,824)	(289,202,844)	(500,583,807)	(368,244,831)	(302,2
Name of the credit rating Comp	oany (if any) along with rating assig	ned with date of validity:	Profit after Tax Other Comprehensive Income	13,761,138,603	3,523,210,383	7,344,818,375	6,214,333,475	5,025,
-	CREDIT RATING STATUS		Other Comprehensive Income Items that will not be reclassified					
iculars Entit	y Rating Date of Rating	Validity of Rating	subsequently to profit or loss: Gain on revaluation of property	I	31,916,234,089	-	_	
	AAA December 18, 201		Related Tax		(496,613,387)			
	T-1 December 18, 201	December 17, 2020	Items that may be reclassified subsequently to profit or loss:		31,419,620,702	_	_	
-	RATING ASSIGNED BY		Total Comprehensive Income for the Year	13,761,138,603	34 043 034 005		6,214,333,475	
		80 2 986 0911, +880 2986 0897	Total Comprehensive Income for the Year	13,701,138,003	34,942,831,085	7,344,818,375	0,214,333,475	5,025,5
erging Credit Rating Limited	Tel:+88					24.48	20.71	
ms Rangs, House 104, k Road, Level-A1, A2 & A5	N K A Mobin FCA, FCS, CFC Managing Director & CEO Tel: +88 Fax: +8 Email: i	80 2 986 0828 nfo@emergingrating.com	Earnings Per Share (EPS)	45.87	11.74	24140		
ms Rangs, House 104, k Road, Level-A1, A2 & A5 idhara, Dhaka-1212.	N K A Mobin FCA, FCS, CFC Managing Director & CEO Tel: +8t Fax: +8 Email: i Web: w	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com	Earnings Per Share (EPS) 3. Statement of Cash Flows:	45.87 30 June 20		8 30 June 2017	30 June 2016	30 Ju
ms Rangs, House 104, k Road, Level-A1, A2 & A5 dhara, Dhaka-1212. Names of	N K A Mobin FCA, FCS, CFC Managing Director & CEO Tel: +88 Fax: +8 Email: i	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com	3. Statement of Cash Flows:					30 Ju
ıms Rangs, House 104, k Road, Level-A1, A2 & A5 idhara, Dhaka-1212. Names of	NKA Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit	80 2 986 0828 nfo@emergingrating.com www.emergingrating.com	Statement of Cash Flows: A. Cash Flows from Operating Activities	30 June 20	19 30 June 201	8 30 June 2017 Amount in Taka		30 Ju
ms Rangs, House 104, k Road, Level-A1, A2 & A5 dhara, Dhaka-1212. Names of Jer man Rahman Hug (KPMG)	NKA Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com	Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers	30 June 20 36,482,207,3	30 June 201	8 30 June 2017 Amount in Taka 5 27,372,670,892	25,007,644,368	18,966,
ms Rāngs, House 104, Road, Level-A1, A2 & A5 idhara, Dhaka-1212. Names of ier man Rahman Huq (KPMG) rtered Accountants ohakhali Commercial Area	NKA Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit All Ashfaq FCA Partner	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com iors: 	Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Other Income	30 June 20 36,482,207,3 84,925,7 2,282,4	19 30 June 201 57 27,872,282,636 36 66,281,62* 41 787,00	8 30 June 2017 Amount in Taka 6 27,372,670,892 1 84,312,949 2,727,265	25,007,644,368 128,292,665 6,922,107	18,966, 114,
ums Rangs, House 104, k Road, Level-A1, A2 & A5 idhara, Dhaka-1212. Names of User Land Rahman Huq (KPMG) ricred Accountants ohakhali Commercial Area	NKA Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit All Ashfaq FCA Partner	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com cors: 	Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Interest Received	36,482,207,3 84,925,7 2,282,4 34,655,2	30 June 201 57 27,872,282,638 36 66,281,62* 11 787,000 24 27,844,036	8 30 June 2017 Amount in Taka 6 27,372,670,892 1 84,312,949 2,727,265 6 39,511,988	25,007,644,368 128,292,665 6,922,107 19,382,132	18,966, 114, 11, 6,
ms Rangs, House 104, k Road, Level-A1, A2 & A5 idhara, Dhaka-1212. Names of Jer man Rahman Huq (KPMG) rtered Accountants ohakhali Commercial Area & 12" Floor), Dhaka-1212.	NKA Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit All Ashfaq FCA Partner	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com iors: 	Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Other Income Receipts from Dividend and Investment Income	36,482,207,3 84,925,7 2,282,4 34,655,2 36,604,070,8	19 30 June 201 57 27,872,282,633 66 66,281,62' 41 787,000 24 27,844,034 08 27,967,195,293	8 30 June 2017 Amount in Taka 6 27,372,670,892 84,312,949 2,727,265 6 39,511,988 3 27,499,223,094	25,007,644,368 128,292,665 6,922,107 19,382,132 25,162,241,272	18,966, 114, 11, 6, 19,098,
ms Rangs, House 104, c Road, Level-A1, A2 & A5 dhara, Dhaka-1212. Names of the man Rahman Huq (KPMG) rered Accountants ohakhali Commercial Area & 12° Floor), Dhaka-1212. Itors Ifel Huq & Co.	N K A Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit Ali Ashfaq FCA Partner Tel:+88 Fax:+88 F	80 2 986 0828 info@emergingrating.com ww.emergingrating.com iors: in:+88029886450-2 ix:+8802-9886449 inali:dhaka@kpmg.com eb::www.kpmg.com/bd	A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Dividend and Investment Income Receipts from Dividend and Investment Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee	30 June 20 36,482,207,3 84,925,7 2,282,4 34,655,2 36,604,070,6 (31,546,920,4 (2,920,272,4	19 30 June 201 57 27,872,282,636 66,281,62: 11 787,00 24 27,844,036 08 27,967,195,295 00 (12,463,695,951 199) (2,938,102,114	8 30 June 2017 Amount in Taka 6 27,372,670,892 8 43,312,394 0 2,727,265 3 39,511,988 3 27,499,223,094 1) (23,271,016,163) 4) (2,377,498,009)	25,007,644,368 128,292,665 6,922,107 19,382,132 25,162,241,272 (20,489,927,204)	18,966 114 11 6 19,098 (14,667,
ms Rangs, House 104, k Road, Level-A1, A2 & A5 idhara, Dhaka-1212. Names of iter man Rahman Huq (KPMG) rtered Accountants ohakhali Commercial Area & 12° Floor), Dhaka-1212. litors ifel Huq & Co. rtered Accountants	N K A Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit Ali Ashfaq FCA Partner Md. Abu Kaiser FCA Fa	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com iors: l:+88029886450-2 x:+8802-9886449 mail: dhaka@kpmg.com eb: www.kpmg.com/bd l:+88-02-9581786, 9553143 x:+88-02-9571005	A. Cash Flows from Operating Activities Receipts from Outsomers Interest Received Receipts from Other Income Receipts from Other Income Receipts from Other Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee Payment for Director's Remunaration	30 June 20 36,482,207,3 84,925,7 2,282,4 34,655,2 36,604,070,8 (31,546,920,4 (2,920,272,4 (92,400,0	30 June 201 27,872,282,633 66,281,62* 787,000 27,844,03 08 27,967,195,293 00) (12,463,695,95* (2,938,10,21) 00) (107,400,000	8 30 June 2017 Amount in Taka 5 27,372,670,892 6 84,312,949 7 2,727,265 6 39,511,988 8 27,499,223,094 1) (23,271,016,163) (23,271,016,163) (108,000,000)	25,007,644,368 128,292,665 6,922,107 19,382,132 25,162,241,272 (20,489,927,204) (2,242,337,655) (108,000,000)	18,966, 114, 11, 6, 19,098, (14,667,6 (1,340,1
ms Rangs, House 104, (Road, Level-A1, A2 & A5 dhara, Dhaka-1212. Names of ter man Rahman Huq (KPMG) tered Accountants obakhali Commercial Area & 12° Floor), Dhaka-1212. itors fel Huq & Co. tered Accountants Tower (4° Floor) 34, Topkhana Roa	N K A Mobin FCA, FCS, CFC Managing Director & CEO Tel:+88 Fax:+8	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com si:+88029886450-2 xx:+8802-9886449 nail: dhaka@kpmg.com eb: www.kpmg.com/bd i:+88-02-9571005 nail: abukase@mahfelhuq.com	A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Dividend and Investment Income Receipts from Dividend and Investment Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee Payment for Director's Remunaration Payment for WPPF	30 June 20 36,482,207,3 84,925,7 2,282,4 34,685,2 36,604,070,3 (31,546,920,4 (2,240,272,4 (92,400,0 (190,620,6	19 30 June 201 27,872,282,633 36 66,281,52: 787,000 24 27,844,034 08 27,967,195,290 (12,436,985,951 (2,938,102,114 00) (107,400,000 1) 392,270,105	8 30 June 2017 Amount in Taka 6 27,372,670,892 8 4,312,949 2,727,265 6 39,511,988 3 27,499,223,094 10 (23,271,016,163) 10 (23,77,498,009) 10 (30,000,000) 10 (30,000,000)	25,007,644,368 128,292,665 6,922,107 19,382,132 25,162,241,272 (20,489,927,204) (2,242,337,655) (108,000,000) (266,390,629)	18,966, 114, 11, 6, 19,098, (14,667,6 (1,340,1 (81,0
ms Rangs, House 104, k Road, Level-A1, A2 & A5 dhara, Dhaka-1212. Names of the man Rahman Huq (KPMG) retered Accountants ohakhali Commercial Area & 12° Floor), Dhaka-1212. litors ofel Huq & Co. retered Accountants Tower (4° Floor) 34, Topkhana Roaka-1000, Bangladesh.	N K A Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit Ali Ashfaq FCA Partner Md. Abu Kaiser FCA Partner Tel:+88 Fax:+88 Fax:+	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com icors: al:+88029886450-2 ix:+8802-9886449 nail: dhaka@kpmg.com eb: www.kpmg.com/bd it:+88-02-9581786, 9553143 ix:+88-02-9571005 nail: abukaiser@mahfelhuq.com eb: www.mahfelhuq.com	A. Cash Flows from Operating Activities Receipts from Outsomers Interest Received Receipts from Other Income Receipts from Other Income Receipts from Other Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee Payment for Director's Remunaration	30 June 20 36,482,207,3 84,925,7 2,282,4 34,655,2 36,604,070,8 (31,546,920,4 (2,920,272,4 (92,400,0	19 30 June 201 27,872,282,634 66,281,62* 11 787,000 60 27,967,195,295 00) (12,463,695,95† 90) (2,938,102,114,000) (107,400,000) 1382,270,105 14,065,727,118	8 30 June 2017 Amount in Taka 6 27,372,670,892 8 4,312,949 2 7,272,255 6 39,511,983 3 27,499,223,094 1 (23,277,161,683,00) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000)	25,007,644,368 128,292,665 6,922,107 19,382,132 25,162,241,272 (20,489,927,204) (2,242,337,655) (108,000,000) (266,390,629) 2,055,585,783	18,966, 114, 11, 6, 19,098, (14,667,6 (1,340,1 (81,0 3,010,
ms Rangs, House 104, k Road, Level-A1, A2 & A5 idhara, Dhaka-1212. Names of Jer man Rahman Huq (KPMG) rtered Accountants ohakhali Commercial Area & 12° Floor), Dhaka-1212. litors fiel Huq & Co. rtered Accountants Countered Accountants.	N K A Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit Ali Ashfaq FCA Partner Md. Abu Kaiser FCA Partner Md. Abu Kaiser FCA En	80 2 986 0828 nfo@emergingrating.com www.emergingrating.com www.emergingrating.com sorted with the second sorted sorted with the second s	A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Dividend and Investment Income Receipts from Dividend and Investment Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee Payment for Directors' Remunaration Payment for WPPF Cash Generated from Operations Finance Expense Paid Payments against acquisition Property, Plant and Equ	30 June 20 36,482,207,3 84,925,7 2,282,4 34,655,2 36,604,070,(31,546,920,4 (2,920,272,4 (92,400,01),(190,620,6 1,853,857,1	19 30 June 201 27,872,282,633 36 66,281,52: 787,000 24 27,844,034 08 27,967,195,290 (12,436,985,951 (2,938,102,114 00) (107,400,000 1) 392,270,105	8 30 June 2017 Amount in Taka 6 27,372,670,892 8 4,312,949 2 7,272,255 6 39,511,983 3 27,499,223,094 1 (23,277,161,683,00) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000) 1 (108,000,000)	25,007,644,368 128,292,665 6,922,107 19,382,132 25,162,241,272 (20,489,927,204) (2,242,337,655) (108,000,000) (266,390,629)	18,966, 114, 11, 6, 19,098, (14,667,6 (1,340,1 (81,0 3,010, (355,4
uer Iman Rahman Huq (KPMG) Intered Accountants Ohakhali Commercial Area Se 12° Floor), Dhaka-1212. ditors Intered Accountants C Tower (4° Floor) 34, Topkhana Roa aka-1000, Bangladesh. Intered Accountants Or Tower (4° Floor) 34, Topkhana Roa aka-1000, Bangladesh. Interested to get a prospect you have any query about this doc SENT OF THE BANGLADESH SECURTI	N K A Mobin FCA, FCS, CFC Managing Director & CEO the valuer, if any and the audit Ali Ashfaq FCA Partner Md. Abu Kaiser FCA Partner Tel:+88 Fax:+88 Fax:+	80 2 986 0828 nfo@emergingrating.com ww.emergingrating.com icors: al:+88029886450-2 ix:+8802-9886449 nail: dhaka@kpmg.com eb: www.kpmg.com/bd it:+88-02-9571005 nail: abukaiser@mahfelhuq.com eb: www.mahfelhuq.com eb: www.mahfelhuq.com be issue managers. ue manager and underwriter" N OBTAINED TO THE ISSUE/OFFER	A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Other Income Receipts from Other Income Receipts from Dividend and Investment Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee Payment for Director's Remunaration Payment for WPPF Cash Generated from Operations Finance Expense Paid	30 June 20 36,482,207,3 84,925,7 2,282,4 34,655,2 36,604,070,(31,546,920,4 (2,920,272,4 (92,400,01),(190,620,6 1,853,857,1	19 30 June 201 57 27,872,282,634 56 65,281,52* 11 787,000 12,463,695,95* 500) (12,463,695,95*) 90) (2,938,102,114 100) (107,400,000 11) 392,270,100 11,994,858,705*	8 30 June 2017 Amount in Taka 50 27,372,670,892 1 84,312,949 2 7,272,265 5 39,511,983 3 27,499,223,094 1 (23,271,016,183) 1 (23,271,016,183) 1 (23,271,016,183) 1 (108,000,000) 1 (108,000,000) 1 (32,9128,915) 1 ,141,38,003 5) (948,227,475)	25,007,644,368 128,292,665 6,922,107 19,382,132 25,162,241,272 (20,489,927,204) (2,242,337,655) (108,000,000) (266,390,629) 2,055,585,783	18,966, 114, 11, 6, 19,098, (14,667,6 (1,340,1 (81,0 3,010,

A person interested to get a prospectus may obtained from the issuer and the issue managers.
"If you have any query about this document, you may consult the issuer, issue manager and underwriter"
CONSENT OF THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION HAS BEEN OBTAINED TO THE ISSUE/OFFER
OF THESE SECURITIES UNDER THE SECURITIES AND EXCHANGE ORDINANCE, 1969, AND THE BANGLADESH
SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE) RULES, 2015. IT MUST BE DISTINCTLY UNDERSTOOD THAT
IN GIVING THIS CONSENT THE COMMISSION DOES NOT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL SOUNDNESS
OF THE ISSUER COMPANY, ANY OF ITS PROJECTS OR THE ISSUE PRICE OF ITS SECURITIES OR FOR THE CORRECTNESS
OF ANY OF THE STATEMENTS MADE OR OPINION EXPRESSED WITH REGARD TO THEM. SUCH RESPONSIBILITY LIES
WITH THE ISSUER, ITS DIRECTORS, CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR/CHIEF FINANCIAL OFFICER,
COMPANY SECRETARY, ISSUE MANAGER, ISSUE MANAGER'S CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR,
UNDERWRITERS, AUDITOR(S) AND/OR VALUER, CREDIT RATING COMPANY (IF ANY);
"পুঁজিবাজারে বিনিয়োগ ঝুঁকিপুর্ণ। জেনে ও বুঝে বিনিয়োগ করুন।"
ווייד דיווגטויודו וויטב כיויטוסט וויג דווב ויווגטויודו וגטווסודיווג

"Investment in capital market involves certain degree of risks. The investors are required to read the prospectus and risk factors carefully, assess their own financial conditions and risk taking ability before making their investment decisions"; Summary of use of proceeds of the offer:

Walton Hi-Tech Industries Limited will raise capital from the general public and institutions through Initial Public

Loan Repayment BMRE (Balancing, Modernization, Rehabilitation, and Expansion) of Existing Projects

Estimated IPO Expenses

Watton HI-lech industries Limited will raise capital from the general public and institutions through initial Public Offering (IPO) for its existing BMBE (Balancing, Modernization, Rehabilitation and Expansion) projects along with adaptation of new technology. A portion of fund will be utilized to make payment the import documents of Machineries & Equipment or adjusted/adjustable amount against Machineries & Equipment for the BMBE of existing project of Walton Hi-Tech Industries Limited. The company shall also utilize the fund to repay a portion of its existing long-term interest-bearing debt. Details of the use of IPO fund is given in the following table: Required Amount in BDT

			Schedule of Implementation					
SL	Utilization of Fund	Progress So Far Made	Approximate date of Completion	Projected Date of Commercial Operation				
1.	Land Acquisition	There will be no land acquisition from the IPO proceeds.	N/A	N/A				
2.	Civil Works	There will be no civil works from the IPO proceeds but the company expands its civil work, details of which are given in the project plan.	N/A	N/A				
3.	Machineries	The process of importing machineries will start after receiving the IPO funds.	Within 2 years of after listing with exchanges	After installation of Machineries				
4.	Loan Repayment	Loan Shall be paid after receiving the IPO fund	Immediately after listing with exchanges	N/A				
5.	IPO Expenses	On turnkey basis	N/A	N/A				

					man ononangoo							
5.	IPO Expenses	On turnkey basis			N/A	N/A						
		Brief Corporate	e [Directory o	of the Issuer:							
Comp	any Name		:	Walton Hi-	Tech Industries Limite	d						
Regis	tered Office		:	Plot No.: 1088, Block No.: I, Road No.: Sabrina Sobhan 5th Avenue Bashundhara, Vatara, Dhaka-1229.								
Manu	facturing Plant (Factor	ry)	:	Walton Hi-Tech Industries Limited Chandra, Kaliakoir, Gazipur, Bangladesh								
Incor	poration & Registrat	tion No	:	C-61272(328	31)/06							
Type	of Company		:	Public Limite	ed Company							
Com	mercial Production		:	April 02, 200	18							
Audit	or		:	Mahfel Hud Chartered Acc	q & Co. countants							
Mana	ger to the Issue		:	AAA FINA	AAA FINANCE& INVESTMENT LTD.							
Lead	Banker for IPO		:	Prime Bank Limited								
Comp	oany Secretary		:	Partha Protim Das FCS								
Produ	ucts		:	Refrigerators & Freezers, Air Conditioners, Compressors, Television Electrical Appliances, and Home Appliances								
Upco	ming Products		:	Lift & Elevate	or							
Paid-	Up Capital		:	300 Crore								
Net Asset Value Per Share				138.53 (Without Revaluation) 243.16 (With Revaluation) (As per audited financial statements for the year ended June 30, 2019)								
Size o	f the Board of Director	rs	:	Ten (10) Directors								
Rema	rks		:	First Complete Manufacturing & Innovative Bangladeshi Compan Strong & Modern R&D Facilities. Strong Marketing & Distribution Network Reliable & Efficient After Sales Services Competent Technical Know-how High Capital-Intensive Setup Competitive Price Offering & Superior Quality Products Market Pioneer & Leader in the Industry Brand — WALTON & MARCEL are the Trusted & Prestigious Brands								

	Location of the project:
A plant (Factory): Chandra, Kaliakoir, Gaz	ripur.

	Principal products or services of	of the issuer:
SI.	Principal Product Name	Sample Picture of the Product
01.	Refrigerator & Freezer	STUDIES STATES
02.	Air Conditioner	Andrew Control
03.	Compressor	COMPRESSOR
04.	Television	
05.	Electrical Appliances (LED Blub, Switch Sockets, Ceiling Fan & Table Fan)	
06.	Home Appliances (Blender, Gas Stove, Rice Cooker, Washing Machine etc.)	Distriction of the second

ı		
	Names of associates, subsidiary/related and hold	ding of issuer company:
	realized of addiction, substanting, related and flore	aning or issuer company.

realized or abbotilates, substanting, related and relating or issuer company	•
The issuer has no business associates, nor does the company has any subsidiary, also WHIL belong to a holding company.	does no

ASSETS Non-Current Assets Property, Plant and Equipment Intangible Assets Investments	60,230,346,433				
Property, Plant and Equipment Intangible Assets Investments		58,696,298,063	23,273,823,672	14,211,488,479	8,643,123,01
Intangible Assets Investments	57,575,574,816	54,862,816,863	18,623,423,060	9,464,360,715	7,317,456,59
	29,332,788	39,844,314	44,016,640	23,464,087	25,256,36
	494,171,979	793,862,675	280,000,000	100,000,000	100,000,00
Other Non-Current Assets	2,131,266,850	2,999,774,211	4,326,383,972	4,618,248,733	1,200,410,06
Deferred Tax Assets	40 407 700 000			5,414,944	44.050.004.44
Current Assets	43,197,763,333	23,665,691,884	29,637,013,951	19,061,475,692	11,658,624,14
Inventories Trade and Other Receivables	13,530,290,768 24,479,836,553	12,304,993,861 8,376,550,686	16,075,153,633 8,913,997,928	9,184,915,305 4,358,471,782	4,410,789,22 2,796,029,00
Advances, Deposits and Prepayments	3,574,831,967	940,843,187	1,611,833,003	3,911,688,926	2,757,512,57
Short Term Investment	582,901,194	901,717,714	1,318,307,645	827,294,811	952,089,56
Cash and Cash Equivalents	1,029,902,851	1,141,586,436	1,717,721,742	779,104,868	742,203,77
TOTAL ASSETS	103,428,109,766	82,361,989,947	52,910,837,623	33,272,964,171	20,301,747,16
EQUITY AND LIABILITIES					
Capital and Reserves	72,978,067,368	59,216,928,765	24,274,097,681	16,929,279,305	10,714,645,83
Share Capital	3,000,000,000	3,000,000,000	100,000,000	100,000,000	100,000,00
Retained Earnings Revaluation Reserves	38,587,504,162 31,390,563,206	24,797,308,063 31,419,620,702	24,174,097,681	16,829,279,305	10,614,645,83
Liabilities	01,000,000,200	01,410,020,702			
Non-Current Liabilities	7,078,903,507	10,024,196,097	4,865,799,177	2,396,208,315	748,801,26
ong Term Loans, Net of Current Portion	6,194,630,678	9,372,083,072	4,756,626,163	2,345,832,800	696,787,99
JNDP Fund	95,004,333	19,625,000	44,812,757	50,375,515	52,013,27
Deferred Tax Liability	789,268,496	632,488,025	64,360,257		
Current Liabilities	23,371,138,891	13,120,865,085	23,770,940,765	13,947,476,551	8,838,300,06
Trade and Other Payables	876,557,103	361,418,639	481,141,872	528,479,787	261,979,30
Short Term Loans	16,370,583,014	8,220,973,654	20,015,287,276	11,084,895,809	7,106,849,02
Long Term Loan - Current Portion Provisions and Accruals	2,837,393,300 3,286,605,474	3,043,923,730 1,494,549,062	1,328,461,436 1,945,895,381	709,678,396 1,621,679,227	340,470,32 1,127,542,23
Other Current Liabilities	3,200,003,474	1,404,048,002	154,800	2,743,332	1,127,542,23
Total Liabilities	30,450,042,398	23,145,061,182	28,636,739,942	16,343,684,866	9,587,101,33
TOTAL EQUITY AND LIABILITIES	103,428,109,766	82,361,989,947	52,910,837,623	33,272,964,171	20,301,747,16
Net Assets Value (NAV) Per Share without revaluation		92.52	80.77	56.35	35.6
,					
let Assets Value (NAV) Per Share with revaluation	243.16	197.26	80.77	56.35	35.6
Statement of Operation Beauty					
2. Statement of Operating Result:	30 June 2019	30 June 2018	30 June 2017	30 June 2016	30 June 201
	30 Julie 2019	30 Julie 2016	Amount in Taka	30 Julie 2010	30 Julie 20
Revenue, net	51,773,237,116	27,329,731,164	31,931,044,073	26,566,298,951	20,995,870,00
Cost of Sales	(30,805,628,408)	(19,322,738,209)	(20,584,695,551)	(17,376,435,126)	(14,091,364,46
Gross profit	20,967,608,708	8,006,992,955	11,346,348,522	9,189,863,825	6,904,505,54
Administrative Expenses	(828,966,191)	(677,328,535)	(685,292,171)	(639,624,590)	(523,926,45
Selling & Distribution Expenses	(3,238,601,690)	(1,437,524,352)	(1,110,269,978)	(899,553,301)	(467,503,84
,	(4,067,567,881)	(2,114,852,887)	(1,795,562,149)	(1,539,177,891)	(991,430,30
Operating Profit before Financial Expenses	16,900,040,827	5.892,140,068	9,550,786,373	7,650,685,934	5,913,075,23
Finance Costs	(1,493,855,820)	(1,929,374,572)	(1,462,372,055)	(877,881,092)	(501,481,97
Profit from Operations	15,406,185,007	3,962,765,496	8,088,414,318	6,772,804,842	5,411,593,25
Other Income	98,188,942	40,268,392	149,257,973	138,902,379	182,609,95
Profit before WPP	15,504,373,948	4,003,033,888	8,237,672,291	6,911,707,221	5,594,203,21
Workers' Profit Participation & welfare fund	(738,303,521)	(190,620,661)	(392,270,109)	(329,128,915)	(266,390,62
Profit before Tax	14,766,070,427	3,812,413,227	7,845,402,182	6,582,578,306	5,327,812,58
Income Tax Expenses	(848,151,353)	(047 000 400)			
		(217,688,463)		(272 250 775)	/202 244 04
Current Tax Expense			(430,808,606)	(373,359,775)	(302,241,01
Current Tax Expense	(156,780,471)	(71,514,381)	(69,775,201)	5,114,944	-
Current Tax Expense Deferred Tax Expense	(156,780,471) (1,004,931,824)	(71,514,381) (289,202,844)	(69,775,201) (500,583,807)	5,114,944 (368,244,831)	(302,241,01
Current Tax Expense Deferred Tax Expense Profit after Tax	(156,780,471)	(71,514,381)	(69,775,201)	5,114,944	-
Current Tax Expense Deferred Tax Expense Profit after Tax Other Comprehensive Income Items that will not be reclassified	(156,780,471) (1,004,931,824)	(71,514,381) (289,202,844)	(69,775,201) (500,583,807)	5,114,944 (368,244,831)	(302,241,01
Current Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income Items that will not be reclassified subsequently to profit or loss:	(156,780,471) (1,004,931,824)	(71,514,381) (289,202,844) 3,523,210,383	(69,775,201) (500,583,807)	5,114,944 (368,244,831)	(302,241,01
Current Tax Expense Deferred Tax Expense Profit after Tax Diher Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property	(156,780,471) (1,004,931,824)	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089	(69,775,201) (500,583,807)	5,114,944 (368,244,831)	(302,241,01
Current Tax Expense Deferred Tax Expense Profit after Tax Uther Comprehensive Income tens that will not be reclassified subsequently to profit or loss: Jain on revaluation of property	(156,780,471) (1,004,931,824)	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387)	(69,775,201) (500,583,807)	5,114,944 (368,244,831)	(302,241,01
Durrent Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income tems that will not be reclassified subsequently to profit or loss: Gain on revaluation of property related Tax	(156,780,471) (1,004,931,824)	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089	(69,775,201) (500,583,807)	5,114,944 (368,244,831)	(302,241,01
Durrent Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income tems that will not be reclassified subsequently to profit or loss: alin or revaluation of property Related Tax tems that may be reclassified subsequently to profit or loss:	(156,780,471) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475	(302,241,01) 5,025,571,57
Current Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income Items that will not be reclassified upon the profit or loss: Sain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss:	(156,780,471) (1,004,931,824)	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387)	(69,775,201) (500,583,807)	5,114,944 (368,244,831)	(302,241,01
Current Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revalluation of property Related Tax tems that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year	(156,780,471) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475	(302,241,01) 5,025,571,57
Current Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revalluation of property Related Tax tems that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year	(156,780,471) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 — 34,942,831,085	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 — — 6,214,333,475	(302,241,01: 5,025,571,57
Current Tax Expense Deferred Tax Expense Profit after Tax Cliter Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS)	(156,780,471) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 — 34,942,831,085	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 — — 6,214,333,475	(302,241,01: 5,025,571,57
Current Tax Expense Deferred Tax Expense Profit after Tax Cliter Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS)	(156,780,471) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 34,942,831,085	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 — — 6,214,333,475	(302,241,01: 5,025,571,57
Current Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Jain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS)	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 34,942,831,085	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,01 5,025,571,57 ————————————————————————————————————
Durrent Tax Expense Deferred Tax Deferred Tax Sain on revaluation of property Related Tax tems that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) Deferred Tax Statement of Cash Flows: Leash Flows from Operating Activities	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 34,942,831,085 11.74	(69,775,201) (500,583,807) 7,344,818,375 ————————————————————————————————————	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,01) 5,025,571,57 ————————————————————————————————————
Durrent Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income tems that will not be reclassified subsequently to profit or loss: Sain on revaluation of property Related Tax tems that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) . Statement of Cash Flows: L Cash Flows from Operating Activities teceipts from Customers	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375 ————————————————————————————————————	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,01 5,025,571,57 5,025,571,57 5,025,571,57 16.7 30 June 201
Durrent Tax Expense Deferred Tax	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375 - 7,344,818,375 24.48 18 30 June 2017 Amount in Taka	5,114,944 (368,244,831) 6,214,333,475 	(302,241,01) 5,025,571,57 5,025,571,57 16.7 30 June 201
Durrent Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income tems that will not be reclassified subsequently to profit or loss: Gain on revaluation of property telated Tax tems that may be reclassified subsequently to profit or loss: Fotal Comprehensive Income for the Year Earnings Per Share (EPS) I. Statement of Cash Flows: L Cash Flows from Operating Activities teceipts from Customers teress Received teceipts from Other Income	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,565,14
Durrent Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income tems that will not be reclassified subsequently to profit or loss: Gain on revaluation of property telated Tax tems that may be reclassified subsequently to profit or loss: Fotal Comprehensive Income for the Year Earnings Per Share (EPS) I. Statement of Cash Flows: L Cash Flows from Operating Activities teceipts from Customers teress Received teceipts from Other Income	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,585,14 6,716,65
Durrent Tax Expense Deferred Tax Deferred Tax Expense Deferred Tax Deferre	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 36 27,372,670,892 21 84,312,949 30 2,727,265 39,511,988 30 27,499,223,094	5,114,944 (368,244,831) 6,214,333,475 	(302,241,01 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,585,14 6,716,65 19,088,867,55
Durrent Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income tems that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax tems that may be reclassified subsequently to profit or loss: Fotal Comprehensive Income for the Year Earnings Per Share (EPS) I. Statement of Cash Flows: L. Cash Flows from Operating Activities teceipts from Customers terest Received teceipts from Dividend and Investment Income leaveipts from Dividend and Investment Income leavement to Suppliers, Employees & Others	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375 	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,565,14 6,716,85 19,098,867,507
Durrent Tax Expense Deferred Tax Deferred Tax Learn Index Index Index Index Index Learn Index Index Index Index Learn Index Index Index Learn Index Index Index Learn Index Index Learn Index Index Learn In	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 66 27,372,670,892 21 84,312,949 02,772,265 66 39,511,988 30 27,499,223,094 (2,377,498,009) 41 (2,377,498,009)	5,114,944 (368,244,831) 6,214,333,475 6,214,333,475 20.71 30 June 2016 25,007,844,388 122,22,685 6,922,107 19,382,132 25,162,241,272 (20,489,927,204) (2242,337,655)	(302,241,01 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,565,14 6,716,16 6,760,760,760 (1,340,140,17,80)
Durrent Tax Expense Deferred Tax De	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,565,14 6,716,85 19,098,867,507
Durrent Tax Expense Deferred Tax Deferre	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 66 27,372,670,892 21 84,312,949 201 2,727,265 38,312,949 21,106,163) 21,277,498,009 21,277,498,009 21,277,498,009 21,277,498,009 21,277,498,009 21,277,498,009 21,277,498,009 21,277,498,009 21,277,498,009 21,277,498,009 21,281,515	5,114,944 (368,244,831) 6,214,333,475 6,214,333,475 20.71 30 June 2016 25,007,844,388 122,22,685 6,922,107 19,382,132 25,162,241,272 (20,489,927,204) (2242,337,655)	(302,241,01 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,565,14 6,716,16 6,760,760,760 (1,340,140,17,80)
Current Tax Expense Deferred Tax Expense Profit after Tax Other Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) 5. Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Dividend and Investment Income Payment to Suppliers, Employees & Others Payment for Dividend Formulation Payment for Dividend Payments to Employee Payment for Dividend Poperations Interest Received Payment for Dividend Poperations Payment for MPPF Pash Generated from Operations Intence Expense Paid	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 ————————————————————————————————————	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 66 27,372,670,892 01 2,727,265 39,511,988 30 27,492,23,094 10 (2,377,488,009) 10 (108,000,000) 10 (329,128,915) 10 (329,128,915) 11 (413,550,008	5,114,944 (368,244,831) 6,214,333,475 	(302,241,011 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,585,14 6,716,65 19,098,867,56 (1,467,507,507,607 (1,340,140,012 (81,000,000
Current Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Dither Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) B. Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Receipts from Dividend and Investment Income Receipts from Dividend and Investment Income Payment to Suppliers, Employees & Others Payment to Suppliers, Employees & Others Payment for Directors' Remunaration Payment for WPPF Dash Generated from Operations Finance Expenses Paid Jewment for WPPF Dash Generated from Operations Finance Expenses Paid Jewment for Operations Jewent for Operations Je	(156,780,471) (1,004,931,824) 13,761,138,603 ————————————————————————————————————	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 — 34,942,831,085 11.74 019 30 June 20 11.74 019 27,844,33 019 27,844,33 019 27,844,33 019 (2,938,102,11) (10,400,00) 010 (107,400,00) 010 (107	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 66 27,372,670,892 01 2,727,265 39,511,988 30 27,492,23,094 10 (2,377,488,009) 10 (108,000,000) 10 (329,128,915) 10 (329,128,915) 11 (413,550,008	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	302,241,01 5,025,571,57 5,025,571,57 16.7 30 June 201 18,966,059,19 114,526,57 11,585,14 6,716,65 19,088,867,55 (1,4667,607,60) (1,340,140,011 (81,000,000
Current Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Other Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) B. Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Other Income Receipts from Other Income Receipts from Other Income Payment to Suppliers, Employees & Others Payment for Director's Remunaration Payment for WPPF Lash Generated from Operations Inance Expense Paid Payment Is Cannaration Payment for WPPF Payment for WPPF Payment for WPPF Payment for Income Repress Paid Payment for Income Repress Paid Payment for Income Repress Paid Payment for WPPF Payment for MPPF Payment for WPPF Pay	(156,780,471) (1,004,931,824) 13,761,138,603 	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 	(69,775,201) (500,583,807) 7,344,818,375	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 16.7 30 June 201 18,966,059,19 114,526,57 11,565,14 6,716,65 (14,667,607,607 (1,340,140,012 (81,000,012 (8
Current Tax Expense Deferred Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Other Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) 3. Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Other Income Receipts from Other Income Payment to Suppliers, Employees & Others Payment for Directors Payment against acquisition Property, Plant and Equal Payment against Tax and VAT	(1,446,237, i (1,004,931,824) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 34,942,831,085 11.74 019 30 June 20 27,872,282,63 66,281,62 66,281,62 66,281,62 66,01 61,244,63,95,95 68,01 61,244,63,95,95 68,01 61,244,63,95,95 61,01 61,0	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 66 27,372,670,892 21 84,312,949 00 2,727,265 39,511,988 33 27,499,223,094 10 (23,77,106,163) 11 (23,271,106,163) 12 (23,77,498,009) 19 (32,92,23,934) 14 (23,77,498,009) 19 (32,92,23,934) 19 (34,92,23,934)	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 16.7 18,966,059,19 114,526,57 11,565,14 6,716,65 19,098,867,50 (1,340,140,01) (81,000,000 3,010,119,94 (355,451,366 3,163,324,03,24,03,24,03,324,034,034,034,034,034,034,034,034,034,03
Current Tax Expense Deferred Tax Expense Deferred Tax Expense Deferred Tax Expense Deferred Tax Cother Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) 3. Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Receipts from Customers Receipts from Dividend and Investment Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee Payment for Directors' Remunaration Payment for WPPF Death Generaled from Operations Finance Expenses Paid Payments against Tax and VAT Vet Cash (used in)! Generated by Operating Activ	(1,446,237, i (1,004,931,824) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 34,942,831,085 11.74 019 30 June 20 27,872,282,63 66,281,62 66,281,62 66,281,62 66,01 61,244,63,95,95 68,01 61,244,63,95,95 68,01 61,244,63,95,95 61,01 61,0	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 66 27,372,670,892 21 84,312,949 00 2,727,265 39,511,988 33 27,499,223,094 10 (23,77,106,163) 11 (23,271,106,163) 12 (23,77,498,009) 19 (32,92,23,934) 14 (23,77,498,009) 19 (32,92,23,934) 19 (34,92,23,934)	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 16.7 30 June 201 18,966,059,19 114,526,57 11,565,14 6,716,65 (14,667,607,607 (1,340,140,012 (81,000,012 (8
Current Tax Expense Deferred Tax Expense Deferred Tax Expense Profit after Tax Other Comprehensive Income Items that will not be reclassified subsequently to profit or loss: Gain on revaluation of property Related Tax Items that may be reclassified subsequently to profit or loss: Total Comprehensive Income for the Year Earnings Per Share (EPS) 3. Statement of Cash Flows: A. Cash Flows from Operating Activities Receipts from Customers Interest Received Receipts from Other Income Payment to Suppliers, Employees & Others Payroll and Other Payments to Employee Payment for Directors Payment against acquisition Property, Plant and Eq Payment against Tax and VAT	(1,446,237, i (1,004,931,824) (1,004,931,824) 13,761,138,603	(71,514,381) (289,202,844) 3,523,210,383 31,916,234,089 (496,613,387) 31,419,620,702 34,942,831,085 11.74 019 30 June 20 27,872,282,63 66,281,62 66,281,62 66,281,62 66,01 61,244,63,95,95 68,01 61,244,63,95,95 68,01 61,244,63,95,95 61,01 61,0	(69,775,201) (500,583,807) 7,344,818,375 7,344,818,375 24.48 18 30 June 2017 Amount in Taka 66 27,372,670,892 21 84,312,949 00 2,727,265 39,511,988 33 27,499,223,094 10 (23,77,106,163) 11 (23,271,106,163) 12 (23,77,498,009) 19 (32,92,23,934) 14 (23,77,498,009) 19 (32,92,23,934) 19 (34,92,23,934)	5,114,944 (368,244,831) 6,214,333,475 ————————————————————————————————————	(302,241,011 5,025,571,57 5,025,571,57 16.7 16.7 18,966,059,19 114,526,57 11,565,14 6,716,65 19,098,867,50 (1,340,140,01) (81,000,000 3,010,119,94 (355,451,366 3,163,324,03,24,03,24,03,324,034,034,034,034,034,034,034,034,034,03

SL	Particulars	30 June 2019	30 June 2018	30 June 2018 30 June 2017			30 June 2016		30 June 2015		
ю		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Rati
)	Liquidity Ratios :										
Ť	Current Ratio (Times) =	43,197,763,333	1.85	23,665,691,884	4.00	29,637,013,951	1.25	19,061,475,692	1.37	11,658,624,141	1.3
	(Current Assets / Current liability)*	23,371,138,891	1.60	13,120,865,085	1.80	23,770,940,765	1.25	13,947,476,551	1.3/	8,838,300,068	7 1.5
	*Quick Ratio (Times) =	26,092,640,598	4.40	10,419,854,836	0.70	11,950,027,315	0.50	5,964,871,461	0.40	4,490,322,342	1
	(Current Assets-Inventory- Adv payment) /(Current liability)*	23,371,138,891	1.12	13,120,865,085	0.79	23,770,940,765	0.50	13,947,476,551	0.43	8,838,300,068	0.8
)	Operating Efficiency Ratios :										_
_	"Accounts Receivable turnover Ratio (Times) =	51,773,237,116		27,329,731,164		31,931,044,073		26,566,298,951		20,995,870,005	Τ
	(Net Sales/Average Accounts Receivable)"	16,428,193,620	3.15	8,645,274,307	3.16	6.636.234.855	4.81	3,577,250,395	7.43	1,770,541,357	11.
	Inventory Turnover Ratio= (Cost of Sales/	30,805,628,408		19,322,738,209		20,584,695,551		17,376,435,126		14,091,364,464	1
	Average inventory)	12,917,642,315	2.38	14,190,073,747	1.36	12.630.034.469	1.63	6.797.852.265	2.56	4,357,117,348	3.2
į.	"Assets Tumover Ratio"	51,773,237,116		27.329.731,164		31,931,044,073		26.566,298,951	0.99	20.995.870.005	1
	(Net Sales/Average Total Assets)"	92,895,049,856	0.56	67,636,413,785	0.40	43,091,900,897	0.74	26,787,355,666	0.99	16.048.961.082	- 1.3
1	Profitability Ratios :	32,030,040,000		01,000,410,100		40,001,000,001		20,101,000,000		10,070,001,002	_
_	"Gross Margin Ratio (%) =	20,967,608,708		8,006,992,955		11,346,348,522		9,189,863,825		6,904,505,541	
	(Gross profit/Net Sales)*	51,773,237,116	40.50%	27.329.731.164	29.30%	31,931,044,073	35.53%	26.566.298.951	34.59%	20.995.870.005	32.89
	*Operating Profit Ratio (%) =	15,406,185,007		3,962,765,496		8,088,414,318		6,772,804,842		5,411,593,259	
	(Profit from operation/Net Sales)"	51,773,237,116	29.76%	27,329,731,164	14.50%	31,931,044,073	25.33%	26,566,298,951	25.49%	20.995.870.005	25.77
Ĺ.	"Net Profit Ratio (%) =	13,761,138,603	26.6%	3,523,210,383	12.9%	7,344,818,375	23.0%	6,214,333,475	23.4%	5,025,571,575	23.9
_	(Profit after tax/Net Sales)*	51,773,237,116		27,329,731,164		31,931,044,073		26,566,298,951		20,995,870,005	
ľ.	"Return on Assets Ratio (%) =	13,761,138,603	14.81%	3,523,210,383	5.21%	7,344,818,375	17.04%	6,214,333,475	23.20%	5,025,571,575	31.31
_	(Profit after tax/Average Total Assets)*	92,895,049,856		67,636,413,785		43,091,900,897		26,787,355,666		16,048,961,082	
	"Return on Equity Ratio (%) =	13,761,138,603	18.86%	3,523,210,383	5.95%	7,344,818,375	30.26%	6,214,333,475	36.71%	5,025,571,575	46.90
	(Profit after tax/Share holders equity)*	72,978,067,368	10.0070	59,216,928,765	0.0070	24,274,097,681	******	16,929,279,305	00	10,714,645,830	
İ.	"Earnings Per Share (Taka) =	13,761,138,603	45.87	3,523,210,383	11.74	7,344,818,375	734.48	6,214,333,475	621.43	5,025,571,575	502.5
	(Profit after tax/No of Share)*	300,000,000	40.01	300,000,000		10,000,000	101.10	10,000,000	061740	10,000,000	OUL.
í.	Earnings before interest, taxes, depreciation and	18,348,106,326	35.44%	7,628,490,234	27.91%	10,723,668,607	33.58%	8,867,516,773	33.38%	6,951,694,453	33.11
	amortization (EBITDA) Margin = (EBITDA/Net Sales)	51,773,237,116	30.4476	27,329,731,164	2130170	31,931,044,073	33.30 /8	26,566,298,951	33.30 %	20,995,870,005	33.11
)	Solvency Ratios :										
	"Debt to Total Assets Ratio (Times) =	25,402,606,992	0.25	20,636,980,456	0.25	26,100,374,875	0.49	14.140,407,005	0.42	8,144,107,340	0.4
	(Total Interest bearing Debt/Total Assets)*	103,428,109,766	0.25	82,361,989,947	0.25	52,910,837,623	0.49	33,272,964,171	0.42	20,301,747,160	0.4
	"Debt to Equity Ratio (Times) =	25,402,606,992	0.05	20,636,980,456	0.05	26,100,374,875	4.00	14,140,407,005		8,144,107,340	
	(Total Interest bearing Debt/Total Shareholders' Equity)"	72,978,067,368	0.35	59.216.928.765	0.35	24,274,097,681	1.08	16.929,279,305	0.84	10,714,645,830	0.7
ī	*Time Interest Earned Ratio (Times) =	15,406,185,007		3.962.765,496		8,088,414,318		6,772,804,842		5,411,593,259	
	(Profit from Operation / Net Interest Expenses)*	1,360,521,621	11.32	1,475,279,879	2.69	987.572.572	8.19	758.722.381	8.93	494.554.500	10.9
ı.	*Debt service Coverage Ratio =	18,348,106,326		7,628,490,234		10.723.668.607		8,867,516,773		6.951,694,453	
	(EBITDA/Total Debt Service)*	4,197,914,921	4.37	4.519.203.609	1.69	2.316.034.008	4.63	1.468.400.777	6.04	835.024.828	8.3
ī	Cash Flow Ratios :	7,107,017,061		4,010,000,000		2,010,007,000		1,100,100,111		000,027,020	
-	Net Operating Cash Flows Per Share (NOCFPS) =	407,619,479		9,757,919,852		119,107,242		608,413,064		5,571,060,614	
	(Net Operating cash flow/No. Ordinary Shares)	300,000,000	1.36	300,000,000	32.53	10.000,000	11.91	10,000,000	60.84	10,000,014	557.1
	Net Operating Cash Flows Per Share (NOCFPS) to EPS Rati			32,53		11,91		60.84		557,11	
	(Net Operating cash flow per Share (NOCFPS) to EPS Nati	45.87	0.03	32.53	2.77	734.48	0.02	621.43	0.10	502.56	1.1
	(Net Operating Cash Tow per Sharerers)	18.64		11./4		134.48		021.43		JUZ.55	

318,816,520

(30,486,470)

(3,990,314,970)

(1.402.662.630)

(5,993,968,794) 26,783,651,327

(10,762,340,286)

(918,149,998) 38,538,130,573

11,581,849,91

165,540,221

(6,587,436,636)

(849,517,426) 25,165,824,558

6,015,924,665

(825,557,863)

(5,706,096,368)

(811,411,148)

(826,714,876)

(961,750,630) 1,703,954,404 742,203,774

(82,454,382) (263,764,170)

(99,754,613) (407,248,664)

(4,870,668,396)

(2,001,265,258) 34,917,482,097

(46,876,062,499)

(5,627,661,198)

S M Nurul Alam Rezvi, Chairman

Address: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

S M Nurul Alam Rezvi, the founder Chairman of Walton Hi-Tech Industries Limited, was born on 5th April, 1958 in a renowned business family. Mr. Rezvi studied in science and applied his knowledge throughout the business from which Bangladesh is being benefited. He always tries to convey technical know-how to the engineers to make better and sustainable development of Bangladesh. Dynamism, leadership, commitment, sincerity, vision and farsightedness of Mr. Rezvi have placed Walton in largest Electrical & Electronics Brand in Bangladesh.

Mr. Rezvi is not only a true dreamer but also a person full of knowledge, wisdom and proficiency in innovating new technologies. He believes that "the dream is not only a dream when you perceive in sleep; the real dream is when you can't sleep for it". He is the person who dreams one day nobody in Bangladesh would be unemployed and no talent would be migrated to abroad.

Agant from these, Mr. Rezvi is social and kind-hearted man for the society. He is passionate in his social and communal responsibilities. He has obtained the membership of:

- Shavar Golf Club (GGC)

- Savar Golf Club (SGC)

- Federation of Bangladesh Chamber of Commerce & Industries (FBCCI)

Federation of Bangladesh Chamber of Commerce & Industries (FBCCI)

Plant and Equipmen

Term Investment

625,000,000

1,000,000,000

Other Non-Current Assets Encashment of/ payment for Short

Encashment from Long Term Investments

Net Cash (used in)/generated by Investing Activities C. Cash Flows from Financing Activities

D. Net increase in Cash and Cash Equivalents (A+B+C)
 E. Cash and Cash Equivalents at the Beginning of the Year

E. Cash and Cash Equivalents at the End of the Year (D+E)

Net Operating Cash Flow per Share-reported

let Cash (used in)/ generated by Financing Activities 3,471,011,905

Payment for Long Term Investments

Payment for Intangible Assets

Bangladesh Refrigerator Manufacturers Association (BRMA)

Bangladesh Refrigerator Manufacturers Association (BRMA)

Bangladesh Motorcycle Manufacturers & Exporters Association (BMMEA)

Achievements and Accreditation

S M Nurul Alam Rezvi has been selected as a Commercially Important Person (CIP) by the Government of People's Republic of Bangladesh for the year 2013 (CIP Export No. E – 125-61).

Winner in Supper Senior category of 3rd Walton Cup Golf Tournament-2016

Winner in Supper Senior category of 3rd Walton Cup Golf Tournament-2016

S M Shamsul Alam, Vice-Chairman

Addrass: Walton House, Pol-728, Road-11, Block-I, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

S M Shamsul Alam, is the founding Managing Director of Walton Hi-Tech industries Limited, was born on 17th August, 1963. He has completed his graduation in Business Administration and applied his knowledge throughout his business from which Bangladesh is his being benefited. He joined in his family business Electrical & Electronics sector with a visionary dream to thrive Bangladesh forward in the field of engineering & technology and making products that require cutting edge technologies with skilled manpower.

A few numbers of businessman have reached the level of success that S M Shamsul Alam has achieved with his impressive strategies and outlook towards business. His overarching business principles include but are not limited to emphasizing quality, growth, main st-taking and transcending bottlenecks. He is unique in the fact that collides with a hard-to-reach balance of achieving incredible success for the organizations without ever compromising with morals.

S M Shamsul Alam joined in their family business at early age of life and became one of the most remarkable and boom success stories of Bangladesh. He was widely successful with his Electrical & Electronics business. In his inspirational Walton has established the biggest & finest Electrical Appliances industry in our country. He always focuses on high speed, automatic and technically sophisticated equipment to rapidly expanded manufacturing facilities. Besides from that he is also meticulous to ensure high quality raw materials and environmental safety.

S M Shamsul Alam is social and kind-hearted man for the society. He is passionate in his social and communal responsibilities. He has obtained the membership of:

Forcation of Bangladesh Chamber of Commerce & Industries (FOCC)*

**Forcation of Bangladesh Chamber of Commerce & Industries (FOCC

the membership of:

Federation of Bangladesh Chamber of Commerce & Industries (FBCCI)

Bangladesh Chamber of Industries (BCI)

Bangladesh Chamber of Industries (BCI)

Bangladesh Motorcycle Manufacturers & Exporters Association (BMMEA)

Savar Golf Club (SGC).

S M Ashraful Alam, Managing Director
Address: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

S M Ashraful Alam such a person who believes & determine the changes always. Peoples believe that some meritorious forwarders lead the country, they bring the ultimate success through great efforts and creativity. A meritorious, working hard, creative and imaginary man, S M Ashraful Alam, who is leading the foundation of the today's fast-growing Electrical & Electronics manufacturing sector in Bangladesh. His passion is to play with technology. S M Ashraful Alam, one of the visionary lounder Director of Walton H-Tech Industries Limited and its incumbent Managing Director, was born on 2nd July, 1965. He has completed graduation from the University of Rashaphin in 1986. 1987 respectively and their joined in its family business of Electronics Sustaining a stabilished along with his brothers, the country's first-ever Refrigerator manufacturing plant in 2006. Since then he is instrumental in achieving self-sufficiency in Refrigerator production with strong emphasis on qualify improvements on meet the international standards required for both domestic and export to drive wider introduction of Bangladesh Electrical & Electronics products in the global market. His business Strategy and endeavor to expent various vertical integrations have legisty diversified the business of Bectrical's Electronics products resulting in Walton as one of the largest revenue generalsd organizations in Bengladesh. Si Ashraful Alam played a key role in popularing the use of Refrigerators in Bangladesh through the story and productive manufacturing industry with the state-of-the-art technologies in Bangladesh are Atomitioner I/G) in 2011 by establishing self-testing facilities with well-equipped air entitiety population from the control of the state-of-the-art technologies in Bangladesh as the 8th country in the honorary list of Compressor manufacturing industry with the state-of-the-art technologies in Bangladesh

Present or bangladesh Reingerator Manufacturers Association (BRMA)

Bangladesh Chamber of Idoshies (BCI)

Bangladesh Motorcycle Manufacturers & Exporters Association (BMMEA)

S M Mahbubul Alam, Director

Address: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh Chamber of Commerce & Industries (DCCI)

Aldress: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh Chamber of Commerce & Industries Limited, was born on 9th December, 1967. He has completed graduation & post-graduation in 1987 and 1988 respectively from the University of Rajshahi. He is the visionary leader of Electrical & Electronics business that made possible for Walton Brand to attain its multi-national status.

S M Mahbubul Alam has got an opportunity to learn the basics of business from a very early age which facilitated him in the endeavors for being complete businessman. His approach to illé has always been drearning with hard working. Presently Walton has got beyond the botters and the company's products are being exported in various countries around the world. S M Mahbubul Alam has sis orgent interest and patients and the employ sproducts of being sorgeness or a dream and executive that dream properly. S M Mahbubul Alam has also great interest and patients at a manufacturer of the exportance of the exportanc

Bangladesh Computer Samity (BCS)

S M Monjurul Alam Ovee, Director

Address: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

S M Monjurul Alam Ovee, Director

Address: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

S M Monjurul Alam Ovee, one of the young & dynamic Director of Walton Hi-Tech Industries Limited, was born on 01st November, 1990, After completion graduation in business administration from a reputed University, Mr. Ovee joined the family business with his anneastors. As a young & dynamic Director of the organization he is playing a vital role for maintaining the trend to build a sustainable development for the profile digitalization in Bangladesh to the very even dares to do so. Being a young & engeletic, he is always ahead to alatin the objectives rapidly for making Bangladesh that nobody even dares to do so. Being a young & engeletic, he is always ahead to alatin the objectives rapidly for making Bangladesh digitalized. Presently he is the pioneer and only one leader of comprehensive Cellular Phone manufacturing industry in our country.

Once upon a time the Cellular Phone business was fully import oriented but he has changed this trend. Now Walton Brand is recorded country's name as an exporter of Electrical & Electronics sector. Oue to outstanding quality and affordable price the Cellular Phone 'Made in Bangladesh' labeled successively achieve the trustworthness of mass people.

Apart from these, S M Monjurul Alam Ovee has obtained the membership of:
Bangladesh Refrigerator Manufacturers Association (BRMA)

Tahmina Afrose Tanna, Director

Baingladesh Refrigerator Manufacturers Association (BRMA)

Tahmina Afrose Tanna, Director

Address: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

Tahmina Afrose Tanna, Director

Address: Walton House, Plot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

Tahmina Afrose Tanna, one of the youngest Director of Walton Hi-Tech Industries Limited, was bom on 17th February, 1994. After completing graduation in business administration from a reguled university, Tahmina Afrose Tanna joined their family business of Electrical & Electronics products. She is visionary dreamer for making peoples lifestyle to much cestier in hectic schedule by introducing from & Kitchen Appliances of the county. In the past time Home & Kitchen Appliances business was tally import oriented but she has shaped this tend. She played skey role in popularizing the use of Home & Kitchen Appliances of the county. In the past time Home & Kitchen Appliances business was tally import oriented but she has shaped this tend. She played skey role in popularizing the use of Home & Kitchen Appliances of the county in the past time Home & Kitchen Appliances business was tally import oriented but she has shaped this tend. She played skey role in popularizing the use of Home & Kitchen Appliances of the county in the past time Home & Kitchen Appliances of the control or the leadership of Mrs. Tanna, has a control or the state of the second oriented the county in the past time the master or the second oriented the county in the past time the master or the second oriented the second oriented the second oriented the second oriented the past time the child oriented the second ori

*Bangladesh Refrigerator Manufacturers Association (BRMA)

Raisa Sigma Hima, Director

Address: Walton House, Pfot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

Address: Walton House, Pfot-728, Road-11, Block-I, Bashundhara R/A, Dhaka-1229, Bangladesh.

Raisa Sigma Hima, the youngest Director of Walton Hi-Tech Industries Limited, was born on 02nd April, 1994. After completing graduation in business administration from North South University, Raisa Sigma Hima joined their family business of Electrical & Electronics products. She has intended to realize herself that in Bangladesh there is huge business opportunities of chemical sector. Having the opportunity in this sector she is getting developed herself as a pioneer entrepreneur. Thus, she desires to capture this sector by establishing manufacturing facilities in Bangladesh.

After pining family business, Ms. Hima has emphasized on research & development (R&D) of chemical sector. She has significant contribution in the advancement of manufacturing of his sector in the country. At present, the chemical sector is fully dependent on import but her dream is to be self-reliant on this sector by producing all hypes of chemicals within the short span of time.

As dreamer in technology-based products, Ms. Hima also has great interest in photography, travelling, games & sports, social awareness program, technical education & cultural activities.

Apart from these, Raisa Sigma Hima has obtained the membership of:

Bangladesh Refigerator Manufacturers Association (BRIMA)

Dr. Ahsan H. Mansur. Independent Director

- Bangladesh Refrigerator Manufacturers Association (BRMA)

PA Ahsan H. Mansur, Independent Director

Arthasan H. Mansur, Independent Director

Arthasan H. Mansur, Independent Director

Dr. Ahsan H. Mansur, Independent Director

Dr. Mansur started his career as a Lecturer, Department of Economics, University of Dhaka in 1976. Dr. Mansur joined the International Monetary Fund under its Economist Program in 1981, and threafter completed his PhD in Economics, (on general equilibrium analysis) from the University of Western Ontario, Canada in 1982. During his long career at the IMF, Dr. Mansur has worked on Middle Eastern, Asia, African and Central American countries. He worked in important inuctional departments is Programments and area departments, (Middle East and Asian departments) of the IMF. He also served as the IMF Senior Resident Representative to Pakistan during 1998-01 and as the Fiscal Advisor to the Minister of Finance, Government of Bangladesh (1994). During his assignment in Bangladesh, Mr. Mansur was primarily 1998-01 and as the Fiscal Advisor to the Minister of Finance, Government of Bangladesh (1994). During his assignment in Bangladesh, Mr. Mansur was primarily 1998-01 and as the Fiscal Advisor to the Minister of Finance, Government of Bangladesh in 1991. In his last IMF assignment, he served as the Division Chief of the Middle East and Central Asia Department. After taking early relierment from the IMF, with a view to establishing an institute aimed at policy analysis, in coordination with other professionals, Dr. Mansur joined the Policy Research Institute of Bangladesh as its founder Director and Executive Director in 2009. In the menatine, PRI has established by East and Central Asia Department. Dr. Mansur joined the Policy Research Institute of Bangladesh as its founder Director and Executive Director in 2009. In the menatine, PRI has established by Covernment on major fiscal, financial, trade policy, and planning issues. Dr. Mansur professional trade policy, and planning issues. Dr. Mansur

Dows of special countility to the Courthers of the Gulf Cooperation Council, published by Palgrave Macmillan in its Finance and Capital Markets Series, November 2008.

Mr. Marisur writes extensively on contemporary economic and socioeconomic issues in leading newspapers and appears regularly in TV programs in Bangladesh.

Presently, Dr. Mansur is performing as an independent Director in Walton Hi-Tech Industries Limited.

Md. Samsul Alam Mallick FCA, Independent Director Director

Address: House # 01, Road # 104 Apt. 4-7, Gulshan-2, Darka - 1212

Md. Samsul Alam Mallick FCA, was born in February 3, 1959. He is an Independent Director of Walton Hi-Tech Industries Limited. A prominent Chartered Accountant and the founding Managing Director of New Zealand Dairy Products Bangladesh Ltd. (NZDPBL).

Mr. Mallick achieved professional MBA degree from the London School of Technology and Research. He completed his M. Com in Accounting from Rajshahi University.

Mr. Mallick achieved professional MBA degree from the London School of Technology and Research. He completed his M. Com in Accounting from Rajshahi University.

Company Ltd, the largest international joint venture in Bangladesh and gaffered experience of over 15 years by working in various important high positions there.
Apart from this, Mr. Mallick is member of different monorant positions of The Institute of Chartered Accountants of Bangladesh (ICAB) He is the current president of Intellectual Property Association of Bangladesh (ICAB).

Public issue application process: Public issue application process:

Step-1 (Applicant)

1. An applicant for public issue of securities shall submit application how instruction to the Stockbroker/ Merchant Banker where the applicant maintains customer account, within the cut-off data (i.e., the subscription closing date), which shall be the 25° (twenty fifth) working day from the date of publication of abridged version of prospectus.

2. The application buy instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BD Account Number, Number of Securities applied for, fold almount and capital policy of the Applicant, All the same time.

a. Other than non-resident Bangladeshi (NRB) and Foreign applicants shall make the application money and service charge available in respective customer account maintained with the Stockbroker/Merchal Banker, No manyin facility, advance or deferred perment is permissible for this purpose, in case the application is made through a margin account, the application money shall be deposited separately and the Stockbroker/Merchal Banker shall keep the amount segregated from the margin account, with shall be refundable to the application from some unsuccessful.

b. Non-resident Bangladeshi (NRB) and Foreign applicants shall submit bank drafts (FDD), issued in favor of the Issuer for an amount equivalent to the application money with their application made by humber, i.e. one in histories/Merchal Banker. A Non-resident Bangladeshi (NRB) and Foreign application and a shalle draft against (Qf)wol applications made by humber, i.e. one in histories/Merchal Banker. A Non-resident Bangladeshi (NRB) and Foreign application who also submit a shalle draft against (Qf)wol applications made by humber, i.e. one in histories/Merchal Banker. A Non-resident Bangladeshi (NRB) and Foreign application who also submit the certificate with their/histories and a certificate mentioning the FC account number which has been debted to issue the FDD. The applicant shall also submit the certificate with their/histories available

Spockhover/Medipter Banker.

Step-2 (Intermediar)

3. The Shockhover/Merchant Banker shall maintain a separate hank account only for this purpose namely "Public Issue Application Account". The Shockhover/Merchant Banker shall:
a) post the amount and separately in the useforms account (other than NRB and Foreign applicants), and upon availability of fund, block the amount equivalent to the application money by accompliating and the application shorty instructions preceived up to the cut-off date, deposit the amount in the "Public Issue Application Account" maintained with its bank within the last bearing and of next cut-off and got of the cut-off date, deposit the amount in the "Public Issue Application Account" maintained with its bank within the last bearing the last public the service of the Shockhover/Merchant Banker shall block the account as requested for, issue a certificate continuing the same and handover it to the respective Shockhover/Merchant Banker.

5. For Non-resident Banker (FDD) information against the respective substantial services and the service and the services and the services are sufficient to the services and the services and the services are serviced as a service an

For Non-resident Bangladesh (NHs) and noregin applicants, part assubuncement uses now popular of surface and Number and Number of Securities applied and producting the product of the pro certificates in their custody.

Are projected in their custody.

The projections are the preserved by the Stockbrokers Merchant Bankers up to 6 months from listing of the securities with the exchanges.

Step-3 (Issuer)

Step-3 (Issuer)

7 The Issuer shall proper consolidated list of the applications and send the applicants' BOIDs in electronic (text) format in a CDROM to CDBL for verification. The Issuer shall post the consolidated list of applicants on its website and websites of the Exchanges. CDBL shall verif the BOIDs as to whether the BO accounts of the applicants are active or not. In On the next working day, CDB, shall provide the lessuer with an updated distables of the applicants containing BO Account Number, Name, Addressées, Parents' Name, John Account and Bank Abcount information along with the verification report.

1 After repeiving verification report and information from CDBL, the Issuer shall southinze the applications, prepare category wise consolidated lists of valid and invalid applications and submit report of final status of subscription to the Commission and the Exchanges within 10 (ten) working days from the date of receiving information from the Exchanges.

11. After receiving vermication report and international norm countries and process and submit report of final status of subscription to the Commission and the Exchanges and submit report of final status of subscription to the Commission and the Exchanges.

12. The Issuer and the sissue manager shall conduct category wise lottery with the valid applications within 03 (three) working days from the date of reporting to the Commission and the Exchanges and the Exchanges and the Exchanges and the Exchanges are dissue manager shall arrange posting the lottery result on their websites within 05 (six) hours and on the websites of the Commission and Exchanges within 12 (twelve) hours of lottery.

14. Within 12 (two) working days of conducting lottery, the Issuer shall:

a) send category wise lists of the successful and unsuccessful applicants in electronic (lext format with tible "separator) format to the respective Exchange.

b) send category wise lists of unsuccessful and unsuccessful applicants in electronic (lext format with tible "separator) format to the respective Exchange.

b) send category wise lists of unsuccessful applicants who are subject to penal provisions as per conditions of the Consent Letter issued by the Commission in electronic (lext format with tible "separator) format to the respective Exchange in electronic form.

c) issue allotment letters in the names of successful applicants in electronic format with distingtive and send those to the respective Exchange in electronic form.

c) send consolidated additional data (BDI and number of securities) in electronic format with distingtive and send the allotted shares to the respective EX accounts.

Step-4 (Intermediary)

C) Issue allotment letters in the names of successful applicants in electronic former wire requirements of successful applicants of securities of electronic text format in a CDROM to CDBL to credit the allotted shares to the respective BO accounts.

Step-4 (Intermediary)

1. On the next working day, the Exchanges shall distribute the information and allotment letters to the Stockbroken/Rechant Bankers concerned in electronic format and instruct them to:

1. Intermediary

1. On the next working day are exchanges shall distribute the information and allotment letters to the Stockbroken/Rechant Bankers concerned in electronic format and instruct them to:

1. Intermediary

1. On the next working day of receiving the documents from the Exchanges, the Stockbrokers/Merchant Banker shall request its banker to:

1. Intermediary

1. On the next working day of receiving the documents from the Exchanges, the Stockbrokers/Merchant Banker shall request its banker to:

1. Intermediary

1. On the next working day of receiving properties of the penalty amount of unsuccessful applicants and the penalty amount of unsuccessful applicants subscription purpose.

1. On the next working day of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount in sensective Escrow accounts of the issuer of penalty amount of unsuccessful applicants subscription purpose.

1. On the next working day of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount in securities and the unsuccessful applicants south releasing their blocked amounts and send documents to the Exchange evidencing deals of the remittances made to the respective Escrow accounts of the issuer. The unblocked amounts and send documents to the Exchange evidencing deals of the remittances made to the respective Escrow accounts of the issuer. The unblocked amounts and send documents to the Exchange evidencing deals of the remittances made to the respective Escrow accounts of the issuer. The unblocked amo

19. Aud utals (PUD) standard year of the registral transfer or the aspect selective Science Science (FC account which has been debited to apply by NRB or foreign applicants) through concerned slocktroker or frenthal banker or transfer to the applicants bank account (FC account which has been debited to apply by NRB or foreign applicants) through banking channel within 10 (ten) working days from the debt of lottery.

10. The Issuer, Issue Manager(s), Stockbrokers, Merchant Bankers and the exchanges shall ensure compliance of the above.

12. Amount deposited and blocked in the "Public Issue Application Account" shall not be withdrawn or transferred during the blocking period. Amount deposited by the applicants shall not be used by the Stockbrokers/Nethoral Bankers for any purpose other than public issue application and the shall not be used by the Stockbrokers/Nethoral Bankers for any public issue applicants shall not be used by the Stockbrokers/Nethoral Bankers had provide that a service change of Th.5.00 (tild after) only or application irrespective of the amount or category. The service change is a spill of the provided the provided that the service change is the part of but the provided the provided that the service change is the part of but the provided the penalty amount recovered and send if to the Commission through a bank draft/payment order issued in favor of the Bangladesh Securities and but the provided by the applicant of the public issue application process with introduction of any provision of the public issue application process with introduct to settle any complaints and take necessary actions against any Stockbroker/Merchant Banker in case of violation of any provision of the public issue application process with introduct to settle any complaints and take necessary actions against any Stockbroker/Merchant Banker in case of violation of any provision of the public issue application process with introduct to settle any complaints and take necessary actions against any Stockbroker/Merchant Banker

All eligible Stock Brokers and Merchant Bankers shall receive the IPO subscription Others

SL#	Account bearing number	Account title	Currency			
For Resid	dent Bangladeshis					
01.	2104315031152	Walton Hi-Tech Industries Limited	BDT			
For Non-	resident Bangladeshis					
02.	2104519031153	Walton Hi-Tech Industries Limited	USD			
03.	2104518031154	Walton Hi-Tech Industries Limited	EUR			
04.	2104517031155	Walton Hi-Tech Industries Limited	GBP			

For Non-residen	it Banglade:	shis															
02.	2104519031153					Walton Hi-Tech Industries Limited							USD				
03.	2104518031154					Walton Hi-Tech Industries Limited						EUR					
04.	21045170	031155				Walte	on Hi	-Tech	Indus	tries L	imited	i			GBP		
Date:		А	PPLI	CAT	ION	I FO	R PI	JBLI	CIS	SUE							
Name of applicant	:																
Client Code	:																
BO ID No.	:																
Category of applica	ant :																
Name of the Comp	any :																
Number of Shares	:																
Total amount in Tk	. :																
Amount in word	:																

Applicant

Authorized Officer ■■■■■ www.waltonhil.com