

# Dhaka Bank Limited and its Subsidiary

## Consolidated Balance Sheet (Un-audited)

As at 30 June 2014

	30.06.2014 <u>Taka</u>	31.12.2013 <u>Taka</u>
<b>PROPERTY AND ASSETS</b>		
<b>Cash</b>	<b>17,781,308,289</b>	<b>11,900,762,425</b>
Cash in Hand (including foreign currencies)	1,519,301,933	1,609,002,280
Balance with Bangladesh Bank & Sonali Bank (including foreign currencies)	16,262,006,356	10,291,760,145
<b>Balance With Other Banks &amp; Financial Institutions</b>	<b>2,750,474,374</b>	<b>2,692,952,439</b>
In Bangladesh	1,912,709,354	1,927,287,468
Outside Bangladesh	837,765,020	765,664,971
<b>Money at Call and Short Notice</b>	<b>1,318,800,000</b>	<b>338,900,000</b>
<b>Investments</b>	<b>22,680,280,856</b>	<b>20,240,852,234</b>
Government	17,996,198,553	16,009,301,980
Others	4,684,082,303	4,231,550,254
<b>Loans &amp; Advances</b>	<b>102,054,995,141</b>	<b>100,364,424,555</b>
Loans, Cash Credit & Over Draft etc.	99,902,814,450	98,150,571,358
Bills Discounted and Purchased	2,152,180,691	2,213,853,197
<b>Premises and Fixed Assets</b>	<b>2,589,218,815</b>	<b>2,538,497,507</b>
<b>Other Assets</b>	<b>9,309,621,967</b>	<b>7,300,718,533</b>
<b>Non-Banking Assets</b>	<b>23,166,033</b>	<b>23,166,033</b>
<b>Total Assets</b>	<b><u>158,507,865,475</u></b>	<b><u>145,400,273,725</u></b>
<b>LIABILITIES &amp; CAPITAL</b>		
<b>Liabilities</b>		
<b>Borrowings from other banks, financial institutions and agents</b>	<b>7,732,838,972</b>	<b>3,649,917,871</b>
<b>Deposits and Other Accounts</b>	<b>123,548,072,532</b>	<b>115,981,165,413</b>
Current Accounts & Other Accounts	12,792,096,467	10,171,783,633
Bills Payable	1,191,264,218	991,276,689
Savings Bank Deposits	9,978,019,239	8,870,151,906
Term Deposits	99,586,692,608	95,947,953,185
<b>Non Convertible Subordinated Bond</b>	<b>2,000,000,000</b>	<b>2,000,000,000</b>
<b>Other Liabilities</b>	<b>13,782,763,247</b>	<b>11,724,374,595</b>
<b>Total Liabilities</b>	<b><u>147,063,674,751</u></b>	<b><u>133,355,457,879</u></b>
<b>Capital / Shareholders' Equity</b>		
Paid-up Capital	5,685,129,640	5,414,409,190
Minority Interest	21,968	21,968
Statutory Reserve	4,181,375,888	4,181,375,888
General Reserve	139,877,952	139,877,943
Asset Revaluation Reserve	648,455,000	648,455,000
Revaluation Reserve on Investment	130,461,477	311,620,853
Surplus in Profit and Loss Account	658,868,799	1,349,055,004
<b>Total Shareholders' Equity</b>	<b><u>11,444,190,724</u></b>	<b><u>12,044,815,846</u></b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b><u>158,507,865,475</u></b>	<b><u>145,400,273,725</u></b>
<b>Off Balance Sheet Items :</b>		
Acceptances and Endorsements	18,154,964,896	12,304,828,570
Letter of Credit	10,831,317,618	11,023,698,214
Letter of Guarantee	13,924,464,684	13,891,546,477
Bills for Collection	7,546,566,998	5,717,930,781
Other Contingent Liabilities	2,597,462,691	2,530,870,689
<b>TOTAL:</b>	<b><u>53,054,776,887</u></b>	<b><u>45,468,874,731</u></b>

Sd/-  
**Darashiko Khasru**  
Head of Finance

Sd/-  
**Niaz Habib**  
Managing Director

**Dhaka Bank Limited and its Subsidiary**  
**Consolidated Profit & Loss Account (Un-audited)**  
for the period ended 30 June 2014

Particulars	Jan-14 to June 30 2014	Jan-13 to June 30 2013	Apr-14 to June 30 2014	Apr-13 to June 30 2013
	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>
<b>Operating Income</b>				
Interest Income / Profit Received	7,162,682,992	7,863,473,011	3,577,581,842	3,983,861,166
Interest / Profit paid on Deposits & Borrowings	(5,722,453,755)	(5,930,176,987)	(2,814,393,659)	(3,004,059,498)
<b>Net Interest Income</b>	<b>1,440,229,237</b>	<b>1,933,296,024</b>	<b>763,188,183</b>	<b>979,801,668</b>
Income from Investment	1,493,115,283	772,740,262	681,227,564	413,933,820
Commission / Fees, Exchange Earnings & Brokerage	560,507,999	556,646,794	296,145,120	297,298,927
Other Operating Income	196,683,176	192,320,156	139,429,033	137,196,012
<b>TOTAL OPERATING INCOME ( A )</b>	<b>3,690,535,695</b>	<b>3,455,003,236</b>	<b>1,879,989,900</b>	<b>1,828,230,427</b>
<b>Operating Expenses</b>				
Salary & Allowances:	735,653,936	685,588,868	378,645,439	340,369,895
Rent, Taxes, Insurance, Lighting etc.	200,814,741	170,173,303	108,465,664	96,349,561
Legal & Professional Expenses	11,725,604	5,981,259	10,291,925	3,840,959
Postage, Stamp, Telecommunication etc.	28,878,829	25,022,702	14,173,880	12,020,164
Stationery, Printing, Advertisement etc.	90,801,121	53,980,967	47,806,318	27,863,321
Chief Executive's salary & allowances	2,166,600	5,070,000	673,767	2,535,000
Directors' Fee & Meeting Expenses	2,579,420	2,068,392	1,409,389	1,271,485
Audit Fees	60,000	60,000	60,000	30,000
Depreciation of Bank's Assets	89,189,696	75,389,896	45,812,697	38,738,435
Repair & Maintenance of Bank's Assets	42,260,021	38,063,270	25,115,483	20,102,349
Other Expenses	202,672,659	182,607,850	102,351,183	93,856,513
<b>TOTAL OPERATING EXPENSES ( B )</b>	<b>1,406,802,627</b>	<b>1,244,006,507</b>	<b>734,805,745</b>	<b>636,977,682</b>
<b>Profit / (Loss) Before Provision ( C ) = ( A - B )</b>	<b>2,283,733,068</b>	<b>2,210,996,729</b>	<b>1,145,184,155</b>	<b>1,191,252,745</b>
Provision for loan	726,503,297	908,929,357	446,503,297	592,865,614
Provision for Off Balance Sheet Exposure	55,436,078	36,601,035	1,702,778	(19,540,880)
Provision for diminution in value of investments	42,224,867	142,700,000	(10,249,042)	-
Other Provisions	85,000,000	25,995,720	50,000,000	12,880,155
<b>Total Provision ( D )</b>	<b>909,164,242</b>	<b>1,114,226,112</b>	<b>487,957,033</b>	<b>586,204,889</b>
<b>Total Profit / (Loss) before Tax ( C - D )</b>	<b>1,374,568,826</b>	<b>1,096,770,617</b>	<b>657,227,122</b>	<b>605,047,856</b>
Provision for Current Tax	873,585,009	695,322,414	438,298,069	401,830,453
Provision for Deferred Tax	-	-	-	-
<b>Net Profit / (Loss) after Tax :</b>	<b>500,983,817</b>	<b>401,448,203</b>	<b>218,929,053</b>	<b>203,217,403</b>
Retained Surplus brought forward from previous year	1,349,055,004	516,515,831	-	-
	<b>1,850,038,821</b>	<b>917,964,034</b>	<b>218,929,053</b>	<b>203,217,403</b>
<b>Distribution :</b>				
Statutory Reserve	-	-	-	-
General Reserve	9	-	9	-
Minority Interest	-	2,364	-	-
Dividend	1,191,170,013	413,443,614	-	-
<b>Retained surplus</b>	<b>658,868,799</b>	<b>504,518,056</b>	<b>218,929,044</b>	<b>203,217,403</b>
<b>Consolidated Earning per Share (CEPS) (Restated)</b>	<b>0.88</b>	<b>0.71</b>	<b>0.39</b>	<b>0.36</b>

Sd/-  
**Darashiko Khasru**  
Head of Finance

Sd/-  
**Niaz Habib**  
Managing Director

**Dhaka Bank Limited and its Subsidiary**  
**Consolidated Cash Flow Statement (Un-audited)**  
for the period ended 30 June 2014

Particulars	Jan-14 to June 30 2014	Jan-13 to June 31 2013
	<u>Taka</u>	<u>Taka</u>
<b>Cash Flow From Operating Activities</b>		
Interest / Profit receipts	6,947,806,797	7,772,464,459
Interest / Profit payments	(5,739,052,079)	(5,916,319,187)
Dividend receipts	60,727,980	18,298,315
Fee and commission receipts	462,991,516	464,591,799
Payments to employees	(721,122,606)	(671,463,578)
Payments to suppliers	(130,431,221)	(84,103,412)
Income taxes paid	(1,033,353,248)	(357,444,187)
Receipts from other operating activities	302,940,790	197,689,598
Payments for other operating activities	(466,059,104)	(413,049,621)
<b>Operating profit before changes in current assets &amp; liabilities</b>	<b>(315,551,175)</b>	<b>1,010,664,186</b>
<b>Increase / Decrease in operating assets and liabilities:</b>		
Purchase / Sale of trading securities	(2,399,974,951)	(3,347,595,976)
Loans and advances to customers	(1,599,570,588)	(5,441,076,092)
Other assets	(540,170,489)	(1,544,517,631)
Deposits from other banks	(236,501,098)	(113,706,220)
Deposits from customers	7,803,408,217	7,548,986,795
Other liabilities account of customers	(38,732,510)	55,877,751
Other liabilities	280,970,235	675,966,231
<b>Net cash flow from operating activities (A)</b>	<b>2,953,877,641</b>	<b>(1,155,400,956)</b>
<b>Cash Flow From Investing Activities</b>		
Proceeds from sale of securities	1,312,244,766	711,732,318
Purchase of securities	(221,819,446)	141,668,598
Purchase of property, plant & equipment	(139,911,004)	(137,239,233)
Sale of property, plant & equipment	9,500	700,000
Purchase / sale of subsidiary	(249,999,940)	-
<b>Net cash used in investing activities (B)</b>	<b>700,523,876</b>	<b>716,861,683</b>
<b>Cash Flow From Financing Activities</b>		
Borrowing from other banks	4,082,921,101	897,595,863
Dividends paid	(920,449,563)	-
<b>Net cash flow from financing activities (C)</b>	<b>3,162,471,538</b>	<b>897,595,863</b>
<b>Net increase / (Decrease) in cash (A+B+C)</b>	<b>6,816,873,055</b>	<b>459,056,590</b>
Effects of exchange rate changes on cash & cash equivalent	99,888,344	85,985,553
Opening cash & cash equivalent as at 1 January	14,938,036,964	16,527,392,841
<b>Closing cash &amp; cash equivalent as at 30 June</b>	<b>21,854,798,363</b>	<b>17,072,434,984</b>
<b>Closing cash &amp; cash equivalents</b>		
Cash in Hand	1,519,301,933	1,380,963,023
Balance with Bangladesh Bank & Sonali Bank	16,262,006,356	12,217,407,751
Balance with other banks & Financial Institutions	2,750,474,374	3,450,196,710
Money at call & Short Notice	1,318,800,000	19,100,000
Prize Bond	4,215,700	4,767,500
<b>Total</b>	<b>21,854,798,363</b>	<b>17,072,434,984</b>
<b>Net Operating Cash Flow per Share</b>	<b>5.29</b>	<b>-2.03</b>

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**Darashiko Khasru**  
Head of Finance

Sd/-  
**Niaz Habib**  
Managing Director

**Dhaka Bank Limited and its Subsidiary**  
**Consolidated Statement of Changes in Equity (Un-audited)**  
for the period ended 30 June 2014

Particulars	Paid up capital	Minority Interest	Statutory Reserve	General Reserve	Asset Revaluation Reserve	Revaluation Reserve on Investment	Profit and Loss Account	Total
Balance as at 1 January 2014	5,414,409,190	21,968	4,181,375,888	139,877,943	648,455,000	311,620,853	1,349,055,004	12,044,815,846
Changes in accounting policy	-	-	-	-	-	-	-	-
<b>Restated balance</b>	<b>5,414,409,190</b>	<b>21,968</b>	<b>4,181,375,888</b>	<b>139,877,943</b>	<b>648,455,000</b>	<b>311,620,853</b>	<b>1,349,055,004</b>	<b>12,044,815,846</b>
Surplus/deficit on account of revaluation of properties	-	-	-	-	-	-	-	-
Surplus/deficit on account of revaluation of investments	-	-	-	-	-	(181,159,376)	-	(181,159,376)
Currency transaction differences	-	-	-	-	-	-	-	-
<b>Net gains and losses not recognized in the income statement</b>	-	-	-	-	-	<b>130,461,477</b>	-	-
Share Capital of subsidiary company	-	-	-	-	-	-	-	-
Adjustment with retained earnings	-	-	-	-	-	-	-	-
Net Profit for the period	-	-	-	-	-	-	500,983,817	500,983,817
Stock dividend paid during the period	-	-	-	-	-	-	(270,720,450)	(270,720,450)
Cash dividend paid during the period	-	-	-	-	-	-	(920,449,563)	(920,449,563)
Stock dividend paid by subsidiary company	-	-	-	-	-	-	-	-
Changes in reserve	-	-	-	9	-	-	(9)	-
Issuance of Bonus Shares	270,720,450	-	-	-	-	-	-	270,720,450
Minority Interest	-	-	-	-	-	-	-	-
<b>Balance as at 30 June 2014</b>	<b>5,685,129,640</b>	<b>21,968</b>	<b>4,181,375,888</b>	<b>139,877,952</b>	<b>648,455,000</b>	<b>130,461,477</b>	<b>658,868,799</b>	<b>11,444,190,724</b>
<b>Balance as at 30 June 2013</b>	<b>5,414,409,190</b>	<b>18,850</b>	<b>3,572,572,204</b>	<b>13,174,718</b>	<b>648,455,000</b>	<b>81,997,461</b>	<b>504,518,056</b>	<b>10,235,145,479</b>

Sd/-  
**Darashiko Khasru**  
Head of Finance

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**Niaz Habib**  
Managing Director

**Dhaka Bank Limited**  
**Balance Sheet (Un-audited)**  
As at 30 June 2014

	30.06.2014 Taka	31.12.2013 Taka
<b>PROPERTY AND ASSETS</b>		
<b>Cash</b>	<b>17,781,308,289</b>	<b>11,900,627,925</b>
Cash in Hand (including foreign currencies)	1,519,301,933	1,608,867,780
Balance with Bangladesh Bank & Sonali Bank (including foreign currencies)	16,262,006,356	10,291,760,145
<b>Balance With Other Banks &amp; Financial Institutions</b>	<b>2,590,800,235</b>	<b>2,464,187,135</b>
In Bangladesh	1,753,035,215	1,698,522,164
Outside Bangladesh	837,765,020	765,664,971
<b>Money at Call and Short Notice</b>	<b>1,318,800,000</b>	<b>338,900,000</b>
<b>Investments</b>	<b>20,965,655,967</b>	<b>18,756,939,948</b>
Government	17,996,198,553	16,009,301,980
Others	2,969,457,414	2,747,637,968
<b>Loans &amp; Advances</b>	<b>101,173,481,623</b>	<b>99,595,883,469</b>
Loans, Cash Credit & Over Draft etc.	99,021,300,932	97,382,030,272
Bills Discounted and Purchased	2,152,180,691	2,213,853,197
<b>Premises and Fixed Assets</b>	<b>2,571,873,613</b>	<b>2,518,488,968</b>
<b>Other Assets</b>	<b>10,832,700,414</b>	<b>8,810,436,943</b>
<b>Non-Banking Assets</b>	<b>23,166,033</b>	<b>23,166,033</b>
<b>Total Assets</b>	<b>157,257,786,174</b>	<b>144,408,630,421</b>
<b>LIABILITIES &amp; CAPITAL</b>		
<b>Liabilities</b>		
<b>Borrowings from other banks, financial institutions and agents</b>	<b>7,732,838,972</b>	<b>3,649,917,871</b>
<b>Deposits and Other Accounts</b>	<b>123,548,072,532</b>	<b>115,981,165,413</b>
Current Accounts & Other Accounts	12,792,096,467	10,171,783,633
Bills Payable	1,191,264,218	991,276,689
Savings Bank Deposits	9,978,019,239	8,870,151,906
Term Deposits	99,586,692,608	95,947,953,185
<b>Non Convertible Subordinated Bond</b>	<b>2,000,000,000</b>	<b>2,000,000,000</b>
<b>Other Liabilities</b>	<b>12,722,095,332</b>	<b>10,890,638,241</b>
<b>Total Liabilities</b>	<b>146,003,006,836</b>	<b>132,521,721,525</b>
<b>Capital / Shareholders' Equity</b>		
Paid-up Capital	5,685,129,640	5,414,409,190
Statutory Reserve	4,181,375,888	4,181,375,888
General Reserve	139,877,952	139,877,943
Assets Revaluation Reserve	648,455,000	648,455,000
Revaluation Reserve on Investment	130,461,477	311,620,853
Surplus in Profit and Loss Account	469,479,381	1,191,170,022
<b>Total Shareholders' Equity</b>	<b>11,254,779,338</b>	<b>11,886,908,896</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>157,257,786,174</b>	<b>144,408,630,421</b>
<b>Off Balance Sheet Items :</b>		
Acceptances and Endorsements	18,154,964,896	12,304,828,570
Letter of Credit	10,831,317,618	11,023,698,214
Letter of Guarantee	13,924,464,684	13,891,546,477
Bills for Collection	7,546,566,998	5,717,930,781
Other Contingent Liabilities	2,597,462,691	2,530,870,689
<b>TOTAL:</b>	<b>53,054,776,887</b>	<b>45,468,874,731</b>

Sd/-  
**Darashiko Khasru**  
Head of Finance

Sd/-  
**Niaz Habib**  
Managing Director

**Dhaka Bank Limited**  
**Profit & Loss Account (Un-audited)**  
for the period ended 30 June 2014

Particulars	Jan-14 to June 30 2014	Jan-13 to June 30 2013	Apr-14 to June 30 2014	Apr-13 to June 30 2013
	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>
<b>Operating Income</b>				
Interest Income / Profit Received	7,150,414,884	7,833,632,380	3,569,719,211	3,975,307,971
Interest / Profit paid on Deposits & Borrowings	(5,722,453,755)	(5,930,176,987)	(2,814,393,659)	(3,004,059,498)
<b>Net Interest Income</b>	<b>1,427,961,129</b>	<b>1,903,455,393</b>	<b>755,325,552</b>	<b>971,248,473</b>
Income from Investment	1,384,476,308	742,797,979	608,813,190	393,382,275
Commission / Fees and Exchange Earnings	511,752,270	519,244,812	275,570,675	273,667,118
Other Operating Income	193,425,716	190,046,593	136,454,227	136,727,404
<b>TOTAL OPERATING INCOME ( A )</b>	<b>3,517,615,423</b>	<b>3,355,544,777</b>	<b>1,776,163,644</b>	<b>1,775,025,270</b>
<b>Operating Expenses</b>				
Salary & Allowances:	721,122,606	671,463,578	370,376,023	333,275,777
Rent, Taxes, Insurance, Lighting etc.	193,514,379	163,527,524	104,755,878	92,925,655
Legal & Professional Expenses	11,531,504	5,913,134	10,097,825	3,772,834
Postage, Stamp, Telecommunication etc.	28,599,830	24,752,171	14,023,024	11,874,698
Stationery, Printing, Advertisement etc.	90,299,887	53,438,107	47,662,112	27,490,139
Chief Executive's salary & allowances	2,166,600	5,070,000	673,767	2,535,000
Directors' Fee & Meeting Expenses	1,906,565	1,981,192	1,022,534	1,234,285
Audit Fees	-	-	-	-
Depreciation of Bank's Assets	86,279,359	72,531,210	44,354,229	37,301,029
Repair & Maintenance of Bank's Assets	38,425,109	34,467,142	23,183,179	18,175,264
Other Expenses	200,125,961	179,260,796	100,983,936	92,395,710
<b>TOTAL OPERATING EXPENSES ( B )</b>	<b>1,373,971,800</b>	<b>1,212,404,854</b>	<b>717,132,507</b>	<b>620,980,391</b>
<b>Profit / (Loss) Before Provision ( C ) = ( A - B )</b>	<b>2,143,643,623</b>	<b>2,143,139,923</b>	<b>1,059,031,137</b>	<b>1,154,044,879</b>
Provision for loan	726,503,297	908,929,357	446,503,297	592,865,614
Provision for Off Balance Sheet Exposure	55,436,078	36,601,035	1,702,778	(19,540,880)
Provision for diminution in value of investments	42,224,867	142,700,000	(10,249,042)	-
Other Provisions	-	-	-	-
<b>Total Provision ( D )</b>	<b>824,164,242</b>	<b>1,088,230,392</b>	<b>437,957,033</b>	<b>573,324,734</b>
<b>Total Profit / (Loss) before Tax ( C - D )</b>	<b>1,319,479,381</b>	<b>1,054,909,531</b>	<b>621,074,104</b>	<b>580,720,145</b>
Provision for Current Tax	850,000,000	677,100,000	425,000,000	392,100,000
Provision for Deferred Tax	-	-	-	-
<b>Net Profit / (Loss) after Tax :</b>	<b>469,479,381</b>	<b>377,809,531</b>	<b>196,074,104</b>	<b>188,620,145</b>
Retained Surplus brought forward from previous year	<b>1,191,170,022</b>	<b>413,443,614</b>	<b>-</b>	<b>-</b>
	<b>1,660,649,403</b>	<b>791,253,145</b>	<b>196,074,104</b>	<b>188,620,145</b>
<b>Distribution :</b>				
Statutory Reserve	-	-	-	-
General Reserve	9	-	9	-
Dividend	1,191,170,013	413,443,614	-	-
<b>Retained surplus</b>	<b>469,479,381</b>	<b>377,809,531</b>	<b>196,074,095</b>	<b>188,620,145</b>
<b>Earning per Share (EPS) (Restated)</b>	<b>0.83</b>	<b>0.66</b>	<b>0.34</b>	<b>0.33</b>

Sd/-  
**Darashiko Khasru**  
Head of Finance

Sd/-  
**Niaz Habib**  
Managing Director

**Dhaka Bank Limited**  
**Cash Flow Statement (Un-audited)**  
for the period ended 30 June 2014

Particulars	Jan-14 to June 30 2014	Jan-13 to June 30 2013
	<u>Taka</u>	<u>Taka</u>
<b>Cash Flow From Operating Activities</b>		
Interest / Profit receipts	6,935,538,689	7,742,623,828
Interest / Profit payments	(5,739,052,079)	(5,916,319,187)
Dividend receipts	60,727,980	18,298,315
Fee and commission receipts	410,978,327	424,916,254
Payments to employees	(721,122,606)	(671,463,578)
Payments to suppliers	(130,431,221)	(84,103,412)
Income taxes paid	(1,033,353,248)	(357,444,187)
Receipts from other operating activities	194,301,815	197,689,598
Payments for other operating activities	(436,138,614)	(384,306,654)
<b>Operating profit before changes in current assets &amp; liabilities</b>	<b>(458,550,957)</b>	<b>969,890,977</b>
<b>Increase / Decrease in operating assets and liabilities:</b>		
Purchase / Sale of trading securities	(2,169,262,349)	(3,347,595,976)
Loans and advances to customers	(1,577,598,154)	(5,441,076,092)
Other assets	(512,530,526)	(1,366,302,729)
Deposits from other banks	(236,501,098)	(113,706,220)
Deposits from customers	7,803,408,217	7,548,986,795
Other liabilities account of customers	(38,732,510)	55,877,751
Other liabilities	212,623,683	398,039,984
<b>Net cash flow from operating activities (A)</b>	<b>3,022,856,306</b>	<b>(1,295,885,510)</b>
<b>Cash Flow From Investing Activities</b>		
Proceeds from sale of securities	1,312,244,766	711,732,318
Purchase of securities	(221,819,446)	141,668,598
Purchase of property, plant & equipment	(139,664,004)	(137,239,233)
Sale of property, plant & equipment	9,500	700,000
Purchase / sale of subsidiary	(249,999,940)	-
<b>Net cash used in investing activities (B)</b>	<b>700,770,876</b>	<b>716,861,683</b>
<b>Cash Flow From Financing Activities</b>		
Borrowing from other banks	4,082,921,101	897,595,863
Dividends paid	(920,449,563)	-
<b>Net cash flow from financing activities (C)</b>	<b>3,162,471,538</b>	<b>897,595,863</b>
<b>Net increase / (Decrease) in cash (A+B+C)</b>	<b>6,886,098,720</b>	<b>318,572,036</b>
Effects of exchange rate changes on cash & cash equivalent	99,888,344	85,985,553
Opening cash & cash equivalent as at 1 January	14,709,137,160	16,434,813,389
<b>Closing cash &amp; cash equivalent as at 30 June</b>	<b>21,695,124,224</b>	<b>16,839,370,978</b>
<b>Closing cash &amp; cash equivalents</b>		
Cash in Hand	1,519,301,933	1,380,844,294
Balance with Bangladesh Bank & Sonali Bank	16,262,006,356	12,217,407,751
Balance with other banks & Financial Institutions	2,590,800,235	3,217,251,433
Money at call & Short Notice	1,318,800,000	19,100,000
Prize Bond	4,215,700	4,767,500
<b>Total</b>	<b>21,695,124,224</b>	<b>16,839,370,978</b>
<b>Net Operating Cash Flow per Share</b>	<b>5.41</b>	<b>2.28</b>

Sd/-  
**Darashiko Khasru**  
Head of Finance

Sd/-  
**Niaz Habib**  
Managing Director

**Dhaka Bank Limited**  
**Statement of Changes in Equity (Un-audited)**  
for the period ended 30 June 2014

Particulars	Paid up capital	Statutory Reserve	General Reserve	Asset Revaluation Reserve	Revaluation Reserve on Investment	Profit and Loss Account	Total
Balance as at 1 January 2014	5,414,409,190	4,181,375,888	139,877,943	648,455,000	311,620,853	1,191,170,022	11,886,908,896
Changes in accounting policy	-	-	-	-	-	-	-
<b>Restated balance</b>	<b>5,414,409,190</b>	<b>4,181,375,888</b>	<b>139,877,943</b>	<b>648,455,000</b>	<b>311,620,853</b>	<b>1,191,170,022</b>	<b>11,886,908,896</b>
Surplus/deficit on account of revaluation of properties	-	-	-	-	-	-	-
Surplus/deficit on account of revaluation of investments	-	-	-	-	(181,159,376)	-	(181,159,376)
Currency transaction differences	-	-	-	-	-	-	-
<b>Net gains and losses not recognized in the income statement</b>	-	-	-	-	<b>130,461,477</b>	-	-
Net Profit for the period	-	-	-	-	-	469,479,381	469,479,381
Stock dividend paid during the period	-	-	-	-	-	(270,720,450)	(270,720,450)
Cash dividend paid during the period	-	-	-	-	-	(920,449,563)	(920,449,563)
Changes in reserve	-	-	9	-	-	(9)	-
Issuance of Bonus Shares	270,720,450	-	-	-	-	-	270,720,450
<b>Balance as at 30 June 2014</b>	<b>5,685,129,640</b>	<b>4,181,375,888</b>	<b>139,877,952</b>	<b>648,455,000</b>	<b>130,461,477</b>	<b>469,479,381</b>	<b>11,254,779,338</b>
<b>Balance as at 30 June 2013</b>	<b>5,414,409,190</b>	<b>3,572,572,204</b>	<b>13,174,718</b>	<b>648,455,000</b>	<b>81,997,461</b>	<b>377,809,531</b>	<b>10,108,418,104</b>

Sd/-  
**Darashiko Khasru**  
Head of Finance

Sd/-  
**Niaz Habib**  
Managing Director