



DESH GARMENTS LIMITED

Head Office : Awal Centre (7th Floor),
34, Kemal Ataturk Avenue, Banani, C/A.,
Dhaka-1213

Auditors Qualified Opinion on 30th June, 2023

The Auditors of the company have given the 'Qualified Opinion' in the Auditors' Report for the year ended on 30 June, 2023. Basis for qualified opinion Reference to Note # 40: An amount of BDT.7,867,632 has been shown under the head of Workers Profit Participation and Welfare Fund. As per section 234 (b) of the Bangladesh Labor Act 2006 and as amended, every company is required to pay to the Workers Participation Fund, Welfare Fund and Bangladesh Workers' Welfare Foundation Fund an amount equivalent to five percent of its yearly net profit in the ratio of 80:10:10. Desh Garments Limited did not yet contribute any fund to the Bangladesh Workers' Welfare Foundation Fund although a sum of BDT.582,500 has been paid to the workers in the name of Workers Profit Participation Fund against which no details were produced to us for our verification.

By Order of the Board

Sd/-

Dr. K. Moulic
Company Secretary

Dated : 30 October, 2023
Dhaka