



ABRIDGED VERSION OF PROSPECTUS



Mozaffar Hossain Spinning Mills Limited

House # 315, Road # 04, Baridhara DOHS, Dhaka-1206, Bangladesh
Phone: +88-02-8415961-3, Fax: +88-02-8415964, E-mail: info@simgroup-bd.com
Web: www.simgroup-bd.com

Initial Public Offer of 27,500,000 Ordinary Shares of Tk. 10.00 each at an issue price of Tk. 10.00 each at par worth Tk. 275,000,000.00

SUBSCRIPTION OPENING AND CLOSING DATE

For Resident Bangladeshis:	Opening Date: November 03, 2013	Closing Date: November 07, 2013
For Non-Resident Bangladeshis:	Opening Date: November 03, 2013	Closing Date: November 16, 2013

ISSUE MANAGER	CO- ISSUE MANAGER
<p>Alpha Capital Management Limited National Scout Bhaban (5th Floor), 70/1, Inner Circular Road, Dhaka-1000 Tel: 8316540, 8313973; Fax: +88-02-8315373 E-mail: alpha.acml@gmail.com; Web: www.alphacml.com</p>	<p>AFC Capital Limited Tanaka Tower (2nd Floor), 42/1/Gha, SegunBagicha, Dhaka-1000 Tel: 7120795, 7121348 Fax: 7121348, 9550040 E-mail: capital.afc@gmail.com Web: www.afccapital.org</p>

Disclaimer:

“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, 2006. 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/CHIEF FINANCIAL OFFICER, ISSUE MANAGER, UNDERWRITER AND/OR AUDITOR”

Issue Manager:



Alpha Capital Management Ltd

Co-Issue Manager:



AFC Capital Limited



SPECIAL NOTE

Please read the Prospectus carefully which includes 'Risk Factors' before taking your investment decision. An applicant cannot submit more than two applications, one in his/her own name and the other jointly with another person.

In case an applicant makes more than two applications, all applications will be treated as invalid and will not be considered for allotment purpose. In addition, 15% (fifteen) of the application money will be forfeited by the commission and the balance amount will be refunded to the applicant.

The application shall provide with the same bank account number in the application form as it is in the BO account of the applicant.

"শেয়ার বাজারে বিনিয়োগ ঝুঁকিপূর্ণ, জেনে ও বুঝে বিনিয়োগ করুন।"

MOZAFFAR HOSSAIN SPINNING MILLS LIMITED : COMPANY PROFILE

The companies name was changed from Mozaffar Hossain Textile Mills Limited to Mozaffar Hossain Spinning Mills Limited (MHSML) on 14/11/2011. Earlier Mozaffar Hossain Textile mills Ltd was incorporated as a Private Limited Company on November 29, 2005 and subsequently converted into a Public Limited Company on 14 December, 2011 with the Registrar of Joint Stock Companies and Firms in Bangladesh (RJSC) under the Companies Act, 1994.

MHSML started its commercial operation on November 1, 2008.

NATURE OF BUSINESS

Mozaffar Hossain Spinning Mills Limited runs the business of 100% export oriented woven bricks fabrics cotton yarn.

AVAILABILITY OF PROSPECTUS

This prospectus can be obtained from the company, issue manager, underwriters and the stock exchanges having the following addresses:

NAME & ADDRESS	CONTACT PERSON	CONTACT NUMBER
ISSUER COMPANY		
MOZAFFAR HOSSAIN SPINNING MILLS LTD. House # 315, Road # 04, Baridhara DOHS, Dhaka-1206, Bangladesh	Md. Mozaffar Hossain Managing Director	+88-02-8415961-3
ISSUE MANAGER		
ALPHA CAPITAL MANAGEMENT LTD. National Scout Bhaban (5 th Floor), 70/1 Inner Circular Road, Dhaka-1000	Mr. Noor Ahamed ACA CEO & Managing Director	+88-02-8316540 +88-02-8313973
CO ISSUE MANAGER		
AFC CAPITAL LIMITED Tanaka Tower (2 nd Floor), 42/1/Gha, SegunBagicha, Dhaka-1000	Mr. Mahbub H. Mazumder FCMA Chief Executive	+88-02-7120795 +88-02-7121348

Issue Manager:



Alpha Capital Management Ltd

Co-Issue Manager:



AFC Capital Limited



ABRIDGED VERSION OF PROSPECTUS OF Mozaffar Hossain Spinning Mills Ltd.

SOURCE	ADDRESS	CONTACT PERSON	CONTACT NUMBER
Underwriters	ALPHA CAPITAL MANAGEMENT LIMITED National Scout Bhaban (5 th Floor), 70/1 Inner Circular Road, Dhaka-1000	Mr. Noor Ahamed ACA CEO & Managing Director	+88-02-8316540 +88-02-8313973
	AFC CAPITAL LIMITED Tanaka Tower (2 nd Floor), 42/1/Gha, SegunBagicha, Dhaka-1000	Mr. Mahbub H. Mazumder FCMA Chief Executive	+88-02-7120795 +88-02-7121348
	EASTERN BANK LIMITED JibanBimaBhaban (2nd Floor) 10 Dilkusha C/A, Dhaka-1000	Md. Fakhru Alam Deputy Managing Director	+88-02-7120464
	BMSL INVESTMENT LIMITED SadharanBima Tower (7 th Floor), 37/A Dilkusha C/A, Dhaka-1000	Golam Sarwar Bhuyian Managing Director	+88-02-7169428 +88-02-9570624 +88-02-9567002
	JANATA CAPITAL & INVESTMENT LIMITED 48, Motijheel C/A (3 rd Floor), Dhaka-1000,	Md Jahangir Miah Chief Executive	+88-02-7176421 +88-02-7114374
	SONALI INVESTMENT LIMITED Sara Tower (11 th Floor) 11/A, Toyenbee Circular Road Motijheel C/A, Dhaka-1000	Dr. Md Waliar Rahman Chief Executive Officer	+88-02-9568777
Stock Exchanges	Library of DHAKA STOCK EXCHANGE LIMITED 9/F Motijheel C/A, Dhaka 1000		+88-02-9564601 +88-02-7175703-11
	Library of CHITTAGONG STOCK EXCHANGE LIMITED CSE Building, 1080, Sheikh Mujib Road Agrabad, Chittagong 4100		+88-031-714632-3 +88-031-720871

Prospectus would also be available on the web sites of BSEC (www.secbd.org), DSE (www.dsebd.org), CSE (www.csebd.com), Issuer Company (www.simgroup-bd.com), the issue managers (www.alphacml.com), (www.afccapital.org) and at the Public Reference Room of the Bangladesh Securities and Exchange Commission (BSEC) for reading and studying.

AUDITOR'S INFORMATION

Name	Address	Contact No.
AHMED ZAKER & CO. Chartered Accountants	45, Shaheed Syed Nazrul Islam Road Bijoynager, Shaiham Tower (2 nd Floor), Dhaka-1000	+88-02- 8391440-3

SHORT BIO-DATA OF THE DIRECTORS:

Mrs. Rahima Hossain has passed her fifty five years with the dignity and her strong personality. She is taking care of Mozaffar Hossain Spinning Mills Ltd. as a Chairman since 2005. She is doing her job effectively which makes massive changes in Mozaffar Hossain Spinning Mills Limited.

Mr. Md. Mozaffar Hossain was born on January 01, 1957 in a renowned Muslim family in Bangladesh. He completed his B.Sc (Textile) from Tejgaon Textile College under University of Dhaka. 10 years in his early age and after that he joined in Shamsul Al-Amin Cotton Mills Limited. Currently he is holding the position of Managing Director of Mozaffar Hossain Spinning Mills Limited and Chairman of SIM Fabrics Limited from Feb 2001 to March 2004. Company enjoyed a lot of achievement only because of his contribution and this contribution gives motivation to the company employees.

Raisul Hasan, a business graduate from North South University and born on sixth May 1989, is a dynamic business personality. His acumen in business and flexible manner in terms of public relations made him a role model in developing the culture of the organization.

Mr. A.S.M. Rakibul Hasan is the nominee director by SIM Fabrics Limited in Mozaffar Hossain Spinning Mills Limited, born on January 31, 1979 in Bangladesh. He is a B.B.A graduate and taking care of Mozaffar Hossain Spinning Mills Limited from the very beginning of his career.

Mr. Md. Sanwar Hossain is the nominee director by SIM Fabrics Limited in Mozaffar Hossain Spinning Mills Limited born on December 31, 1975 in Bangladesh. He is a commerce graduate and taking care of Mozaffar Husain Spinning Mills Limited from the very beginning of his career

Issue Manager:



Alpha Capital Management Ltd

Co-Issue Manager:



AFC Capital Limited



INVOLVEMENT OF DIRECTORS IN OTHER LISTED ORGANIZATION

None of the Directors are involved as Director in any listed company.

REFUND OF SUBSCRIPTION MONEY

As per BSEC Notification Dated February 9, 2010, the issuer shall refund application money to the unsuccessful applicant of the public offer by any of the following manner based on the option given by the applicant in the application form;-

- a) Through banking channel for onward deposit of the refund money into the applicant's bank account as provided in the respective application form for subscription; or
- b) Through issuance of refund warrant in the name and address of the applicant as provided in the respective application form for subscription:

Provided that, in case of deposit into the applicant's bank account, the applicant will bear the applicable service charge, if any, of the applicant's banker, and the issuer shall simultaneously issue a letter of intimation to the applicant containing, among others, the date and amount remitted with details of the bank through and to which bank such remittance has been effected.

USE OF IPO PROCEEDS

CAPITAL STRUCTURE

Particulars	Amount in Taka
Authorized Capital	
100,000,000 Ordinary Shares of Tk. 10 each	1,000,000,000
1. Issued, Subscribed & Paid Up Capital	
34,975,000 Ordinary Shares of Tk. 10 each	349,750,000
2. Initial Public Offering	
Issue of 27,500,000 Ordinary Shares of Tk. 10 each	275,000,000
Total Paid Up Capital after IPO (1+2)	624,750,000

USE OF PROCEEDS AND IMPLEMENTATION SCHEDULE

SL	Particulars	Amount	Expected Date for Accomplishment
1	Bank Loan Pay-off [Partial repayment of Long Term Loan Net Off Current Maturity amounting Tk. 261,719,552.00 (Note: 12 of the audited accounts for the period ended 31 December, 2012); Islami Bank Bangladesh Limited, Mouchak Branch, Malibagh, Dhaka.	261,495,000	Within one month after receiving IPO Fund
2	IPO Cost	13,505,000	Within one month after receiving IPO Fund
	Total	275,000,000	

* The Company did not enter into any contract for aforesaid utilization of IPO proceeds.

Sd/-
Md. Shahazul Islam ACA
CFO & CS

Sd/-
Md. Mozaffar Hossain
Managing Director





ABRIDGED VERSION OF PROSPECTUS OF Mozaffar Hossain Spinning Mills Ltd.

Bankers to the issue

Eastern Bank Limited

Motijheel Branch, Dhaka
Shamoly Branch, Dhaka
Uttara Branch, Dhaka
Bashundhara Branch, Dhaka
Moghbar Branch, Dhaka
Narayanganj Branch
Banasree Branch, Dhaka
Savar Branch, Dhaka
Mirpur Dar-us-salam Road Branch, Dhaka
UttaraGarib-E-Newaz Branch, Dhaka
Khulna Branch, Khulna
Jessore Branch, Jessore
Jubilee Road Branch, Chittagong
O. R. Nizam Road Branch, Chittagong
Changong Branch, Chittagong
Panchlaish Branch, Chittagong
Halishahar Branch, Chittagong
Rajshahi Branch, Rajshahi
Bogra Branch, Bogra
Moulvi Bazar Branch, Sylhet
Upashahar Branch, Sylhet
Chouhatta Branch, Sylhet
Mymensingh SME Branch

IFIC Bank Limited

Federation Branch, Dhaka
Dhanmondi Branch, Dhaka
Moakhali Branch, Dhaka
Banani Branch, Dhaka
Elephant Road Branch, Dhaka
Shantinagar Branch, Dhaka
Karwan Bazar Branch, Dhaka
Islampur Branch, Dhaka
Uttara Branch, Dhaka
NayaPalton Branch, Dhaka
Pallabi Branch, Dhaka
Malibagh Branch, Dhaka
North Brook Hall Road Branch, Dhaka
Stock Exchange Branch, Dhaka
PragatiSarani Branch, Dhaka
Mirpur Branch, Dhaka
Narayanganj Branch, Narayanganj
Narsingdi Branch, Narsingdi
Faridpur Branch, Faridpur
Mymensingh Branch, Mymensingh
Agrabad Branch, Chittagong
CDA Avenue Branch, Chittagong
Madam Bibir Hat Branch, Chittagong
Sheikh Mujib Road Branch, Chittagong
Alanker More Branch, Chittagong
Cox's Bazar Branch, Cox's Bazar
Comilla Branch, Comilla
Brahmanbaria Branch, Brahmanbaria
Choumuhani Branch, Noakhali
Feni Branch, Feni
Rajshahi Branch, Rajshahi
Rangpur Branch, Rangpur
Bogra Branch, Bogra
Pabna Branch, Pabna
Dinajpur Branch, Dinajpur
Khulna Branch, Khulna
Bora Bazar Branch, Khulna
Jessore Branch, Jessore
Kushtia Branch, Kushtia
Barisal Branch, Barisal
Moulvi Bazar Branch, Moulvi Bazar
Sylhet Branch, Sylhet
Uposohor Branch, Sylhet
Tultiker Branch, Sylhet

Jamuna Bank Limited

Mohakhali Branch, Dhaka
Sonargong Road Branch, Dhaka
Dilkhusha Branch, Dhaka
Shantinagar Branch, Dhaka
Gulshan Branch, Dhaka
Dhanmondi Branch, Dhaka
Islampur Branch, Dhaka
Moulvi Bazar Branch, Dhaka
Ring Road Branch, Dhaka
Kustia Branch, Kustia
Motijheel Branch, Dhaka
Dhokkhal Branch, Dhaka
Banani Branch, Dhaka
Uttara Branch, Dhaka
Mirpur Branch, Dhaka
Malibagh Branch, Dhaka
Narayanganj Branch, Narayanganj
Agrabad Branch, Chittagong
Rajshahi Branch, Rajshahi
Bogra Branch, Bogra
Jubilee Road Branch, Chittagong
Khatungonj Branch, Chittagong
Comilla Branch, Comilla
Feni Branch, Feni
Jessore Branch, Jessore
Barisal Branch, Barisal
Sylhet Branch, Sylhet
Savar Branch, Dhaka
Konabari Branch, Gazipur
Rangpur Branch, Rangpur

National Bank Limited

Agrabad Branch, Chittagong
Anderkilla Branch, Chittagong
Asadgate Branch, Dhaka
Babubazar Branch, Dhaka
Banani Branch, Dhaka
Bangshal Road Branch, Dhaka
Barisal Branch, Barisal
Beani Bazar Branch, Sylhet
Batiary Branch, Chittagong
Bogra Branch, Bogra
CDA Avenue Branch, Chittagong
Chaktai Branch, Chittagong
ChandpurNaton Bazar Branch, Chandpur
Chawk Bazar Branch, Chittagong
Chowmuhani Branch, Noakhali
Khatungonj Branch, Chittagong
Khulna Branch, Khulna
Lake Circus Branch, Dhaka
Madhupur Branch, Tangail
Malibagh Branch, Dhaka
Mirassari Branch, Chittagong
Mirpur Branch, Dhaka
Moakhali Branch, Dhaka
Mohammadpur Branch, Dhaka
Motijheel Branch, Dhaka
Muradpur Branch, Chittagong
Mymensingh Branch, Mymensingh
Narayanganj Branch, Narayanganj
Narsingdi Branch, Narsingdi
Netaiganj Branch, Narayanganj
Comilla Branch, Comilla
Dhanmondi Branch, Dhaka
Dilkhusha Branch, Dhaka
Elephant Road Branch, Dhaka
Faridpur Branch, Faridpur
Feni Branch, Feni
Foreign Exchange Branch, Dhaka
Gazipur Branch, Gazipur
Godagari Branch, Rajshahi
Gulshan Branch, Dhaka
Rajshahi Branch, Rajshahi
Rifles Square Branch, Dhaka
RokeyaSaraniBranch, Dhaka
S.K. Mojib Road Branch

Savar Bazar Branch, Savar, Dhaka
Sunamgonj Branch, Sunamgonj
Sylhet Branch, Sylhet
Tangail Branch, Tangail
Tongi Branch, Gazipur
Uttara Branch, Dhaka
Z.H. Sikder M.C Branch, Dhaka
Zindabazar Bazar, Sylhet
Halishahar Branch, Chittagong
Imanganj Branch, Dhaka
Islampur Branch, Dhaka
Jatrabari Branch, Dhaka
Jessore Branch, Jessore
Jubilee Road Branch, Chittagong
Kodomtoli Branch, Sylhet
Karwan Bazar Branch, Dhaka
KDA Branch, Khulna
New Eskaton Branch, Dhaka
North Book Hall Branch, Dhaka
Pabna Branch, Pabna
Pagla Bazar Branch, Narayanganj
PahartaliBranch, Chittagong
Patiya Branch, Chittagong
PragatiSarani Branch, Dhaka

Trust Bank Limited

Principial Branch, Dhaka
Dilkhusha Corp. Branch, Dhaka
Radisson Water Garden Hotel Br. Dhaka
Mirpur Branch, Dhaka
Karwan Bazar Branch, Dhaka
Uttara Corporate Branch, Dhaka
Narayanganj Branch, Narayanganj
Elephant Road Branch, Dhaka
Dhanmondi Branch, Dhaka
Narsingdi Branch, Narsingdi
Tongi Branch, Gazipur
Joydebpur Branch, Gazipur
Ashulia Branch, Dhaka
Momenshahi Cantonment Branch
Savar Cantonment Branch, Dhaka
S.S Cantonment Branch, Tangail
Halishahar Branch, Chittagong
Kadamtali Branch, Chittagong
Comilla Cantonment Branch, Comilla
Feni Branch, Feni
Chowmuhani Branch, Noakhali
Comilla Branch, Comilla
Ashugonj Branch, Brahmanbaria
Khulna Branch, Khulna
Jalalabad Cantonment Branch, Sylhet
Rangpur Cantonment Branch, Rangpur
Bogra Cantonment Branch, Bogra
KhawajaYounusali Medical College & Hospital Branch, Sirajgonj
Jessore Cantonment Branch, Jessore
ShahjalalUposohor Branch, Sylhet
Rajshahi Branch, Rajshahi
Barisal Branch, Barisal
Joypara Branch, Dhaka

ShahjalalIslami Bank Ltd.

Dhaka Main Branch, Dhaka
Dhanmondi Branch, Dhaka
Gulshan Branch, Dhaka
Foreign Exchange Branch, Dhaka
Kawran Bazar branch, Dhaka
Motijheel Branch, Dhaka Bijoynagar Branch, Dhaka
Banani Branch, Dhaka
Eskaton Branch, Dhaka
Panthapath Branch, Dhaka
Agrabad Branch, Chittagong
Khatunganj Branch, Chittagong
Jubilee Road Branch, Chittagong
Sylhet Branch, Sylhet

Satmasjid Road Branch, Dhaka
Uttara Branch, Dhaka
Mirpur Branch, Dhaka
Gulshan South Avenue Branch, Dhaka
JoydebpurChowrasta Branch, Gazipur
Narayanganj Branch, Narayanganj

One Bank Limited

Principal Branch, Dhaka
Motijheel Branch, Dhaka
Karwan Bazar Branch, Dhaka
Gulshan Branch, Dhaka
Mirpur Branch, Dhaka
Uttara Branch, Dhaka
Dhanmondi Branch, Dhaka
Banani Branch, Dhaka
Kakrail Branch, Dhaka
ProgotiSarani Branch, Dhaka
Elephant Road Branch, Dhaka
Jatrabari Branch, Dhaka
Nawabgonj Branch, Dhaka
Bangshal Branch, Dhaka
Ganakbari (EPZ) Branch, Dhaka
Imanganj Branch, Dhaka
Narayanganj Branch, Narayanganj
Joypara Branch, Dhaka
Khatunganj Branch, Chittagong
CDA Avenue Branch, Chittagong
Nanupur Bazar Branch, Chittagong
Agrabad Branch, Chittagong
Cox's Bazar Branch, Cox's Bazar
Jubilee Road Branch, Chittagong
Khulna Branch, Khulna
Ring Road Branch, Dhaka
Chowmuhani Branch, Noakhali
Chandragonj Branch, Lakshmpur
Feni Branch, Feni
Raipur Branch, Lakshmpur
Dagon Bhuiyan Branch, Feni
Sylhet Branch, Sylhet
Sherpur Branch, Moulvi Bazar
Islampur Branch, Sylhet
Jessore Branch, Jessore
Bogra Branch, Bogra
Sirajgonj Branch, Sirajgonj
Laksham Branch, Comilla
Ranganj Branch, Laximpur
Majidee Court Branch, Comilla
Banasree Branch, Dhaka
Rajshahi Branch, Rajshahi
Shahjadpur Branch, Dhaka
Jagannathpur Branch, Dhaka
Tongi Branch, Gazipur
Comilla Branch, Comilla
Basabo Branch, Dhaka
Satkhira Branch, Satkhira
Madhabdi Branch, Narsingdi
Rangamati Branch, Rangamati
Sitakunda Branch, Chittagong
Moghbar Branch, Dhaka
Laldighirpar Branch, Sylhet
Rangpur Branch, Rangpur

Investment Corporation of Bangladesh(ICB)

Head Office Dhaka
Chittagong Branch, Chittagong
Rajshahi Branch, Rajshahi
Khulna Branch, Khulna
Barisal Branch, Barisal
Sylhet Branch, Sylhet
Bogra, Branch, Bogra
Local Office, Dhaka





ABRIDGED VERSION OF PROSPECTUS OF Mozaffar Hossain Spinning Mills Ltd.

AUDITORS' REPORT UNDER SECTION -135 (1) AND PARA-24(1) OF PART-II OF SCHEDULE -III OF THE COMPANIES ACT, 1994

We as the auditors having examined the Financial statements of Mozaffar Hossain Spinning Mills Limited For the period December 31, 2012 and the Year Ended June 30, 2012, 2011, 2010, 2009, 2008 and in pursuance of section -135(1) and Para-24(1) of Part-II of Schedule -III Of the Companies Act, 1994 report that:

A) Statement Of Assets And liabilities of the company as under :

APPLICATION FOR FUND:	Amount in Taka					
	31-Dec-12	30-Jun-12	30-Jun-11	30-Jun-10	30-Jun-09	30-Jun-08
Non-Current Assets (A)	673,817,133	694,018,230	482,095,676	361,385,740	284,262,893	166,585
Property, Plant and Equipment	673,817,133	694,018,230	482,095,676	359,701,620	284,262,893	31,700
Investment in share	-	-	-	1,684,120	-	-
Preliminary Expenses	-	-	-	-	-	134,885
Current Assets (B)	602,327,542	496,414,984	428,276,750	302,298,065	152,005,592	833,415
Inventories	250,827,813	212,525,076	177,230,593	116,341,936	43,253,127	-
Accounts Receivable	257,887,630	200,000,463	150,835,086	131,493,758	84,110,764	-
Fixed Deposits with Bank	-	-	10,000,000	-	-	-
Other Receivable	-	-	604,869	-	-	-
Intercompany current account	-	-	13,851,783	8,071,182	3,008,550	-
Advance, Deposits & Pre-payments	90,374,070	82,237,793	74,834,113	43,952,042	20,592,558	-
Cash & bank Balance	3,238,029	1,651,652	920,306	2,439,147	1,040,593	833,415
Total Assets (C) = (A+B)	1,276,144,675	1,190,433,214	910,372,426	663,683,805	436,268,485	1,000,000
SOURCES OF FUND						
Shareholder's Equity (D)	684,277,448	658,598,098	355,960,049	162,766,981	17,841,187	1,000,000
Share Capital	349,750,000	349,750,000	99,750,000	99,750,000	1,000,000	1,000,000
Revaluation Reserve	130,314,640	130,314,640	130,314,640	-	-	-
Tax Holiday Reserve	62,413,547	57,743,696	42,856,878	25,206,793	6,736,475	-
Retained Earnings	141,799,261	120,789,762	83,038,531	37,810,188	10,104,712	-
Long Term Liability (E)	277,821,115	224,722,298	252,603,952	248,426,117	290,995,700	-
LONG TERM LIABILITY	261,719,552	208,508,815	252,603,952	248,426,117	290,995,700	-
Deferred Tax Liability	16,101,563	162,134,833	-	-	-	-
Current Liabilities (F)	314,046,112	307,112,818	301,808,425	252,490,707	127,431,598	-
Accounts Payable	15,087,496	10,460,459	19,151,858	14,061,823	-	-
Workers profit participation fund	10,740,840	9,339,885	5,618,181	2,308,790	-	-
Current portion of long term loan	18,767,345	79,602,320	36,339,400	62,540,203	33,062,800	-
Sort term Bank loan	235,719,463	189,437,202	231,382,616	171,065,720	51,074,558	-
Provision for Tax	11,343,619	8,891,948	3,309,391	-	-	-
Accrued Expenses	22,387,349	9,381,004	6,006,979	2,514,171	43,294,240	-
Total Equity & Liabilities (G) = (D+E+F)	1,276,144,675	1,190,433,214	910,372,426	663,683,805	436,268,485	1,000,000
Net Asset Value Per Share (NAVPs)	19.56	18.83	10.18	16.32	178.41	10.00

Note: Local Bill Purchase (MDB) is net off with accounts receivable and has been re-arranged with the previous financial years





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B) The Statements of operating results of the company is as follows:

PARTICULARS	Amount in Taka					
	31-Dec-12	30-Jun-12	30-Jun-11	30-Jun-10	30-Jun-09	30-Jun-08
Revenue:						
Turnover	390,042,096	738,494,616	638,921,387	442,588,794	184,637,739	-
Less: Cost of Goods Sold	290,395,556	558,078,030	488,294,678	345,393,446	144,918,215	-
Gross Profit	99,646,540	180,416,586	150,626,709	97,195,348	39,719,524	-
Other Income	8	241,067	608,592	-	-	-
Operating Expenses:	5,638,879	9,725,660	8,100,554	4,164,486	5,614,975	-
Administrative Expenses	3,731,148	6,500,981	4,358,609	3,635,392	5,133,520	-
Marketing and Distribution Expenses	1,907,731	3,224,679	3,741,945	529,094	481,455	-
Profit from Operation	94,007,669	170,931,993	143,134,747	93,030,862	34,104,549	-
Less: Financial Expenses	64,587,613	92,776,200	73,637,537	44,546,278	17,263,362	-
Net Profit before WPPF	29,420,056	78,155,793	69,497,210	48,484,584	16,841,187	-
Less: Workers profit participation fund 5%	1,400,955	3,721,704	3,309,391	2,308,790	-	-
Net Profit after WPPF	28,019,101	74,434,089	66,187,819	46,175,794	16,841,187	-
Income Tax Expenses:	2,339,751	6,816,176	3,309,391	-	-	-
Current tax	2,451,671	5,582,557	3,309,391	-	-	-
Deferred tax	(111,920)	1,233,619	-	-	-	-
Net Profit after Tax Transferred to Equity	25,679,350	67,617,913	62,878,428	46,175,794	16,841,187	-
Less: Tax Holiday Reserve	-	-	-	-	6,736,475	-
Net profit after Tax holiday Reserve	25,679,350	67,617,913	62,878,428	46,175,794	10,104,712	-
Less: Deferred tax	-	-	-	-	-	-
Profit after Tax	25,679,350	67,617,913	62,878,428	46,175,794	10,104,712	-
Earnings Per Share (EPS)	0.73	2.78	6.30	4.63	55.78	-

1. The Company was incorporation on November 29, 2005;
2. The Company has started its operation from November 1, 2008 so the statement of operating results and cash flow statement have been given from June 30, 2009;
3. The company did not declare any dividend in the aforesaid years;
4. The company has no subsidiary;
5. No proceeds or parts of proceeds of the issue of share were applied directly to the company in the purchase of any business.

Dhaka
Dated: March 07, 2013

Sd/-
AHMED ZAKER & CO.
Chartered Accountants

Issue Manager:



Alpha Capital Management Ltd

Co-Issue Manager:



AFC Capital Limited



ABRIDGED VERSION OF PROSPECTUS OF **Mozaffar Hossain Spinning Mills Ltd.**

AUDITOR'S CERTIFICATE REGARDING CALCULATION OF EPS AND RATIOS

This is to certify that Mozaffar Hossain Spinning Mills Limited Has maintained the following ratios as computed on the basis of the audited financial statements for the period December 31, 2012 and the Year Ended June 30, 2012, 2011, 2010, 2009, 2008

Particulars		31-Dec-12	30-Jun-12	30-Jun-11	30-Jun-10	30-Jun-09	30-Jun-08
1. Liquidity Ratios:							
Current Ratio	Current assets / Current liabilities	1.92	1.43	1.29	1.14	1.14	-
Quick Ratio	(Current assets-Inventories-Adv & Deposit) / Current liabilities	0.83	0.95	0.88	0.82	0.89	-
Times Interest Earned Ratio	PBIT / Interest Expense	1.46	1.84	1.94	2.09	1.98	-
Debt to Equity Ratio	Total debt / Total equity	0.39	0.81	1.74	3.27	21.65	-
2. Operating Ratios:							
Accounts Receivable Turnover Ratio	Average net receivable/Net credit sales	-	2.37	2.41	2.38	1.44	-
Inventory Turnover Ratio	Cost of sales / Average inventory	-	2.86	3.33	4.33	3.35	-
Asset Turnover Ratio	Turnover / Capital employed (TA-CL)	-	0.62	0.70	0.70	0.77	-
3. Profitability Ratios:							
Gross Margin Ratio	Gross profit / Turnover	26%	24.43%	23.58%	21.96%	21.51%	-
Operating Income Ratio	Operating profit / Turnover	23.33%	23.15%	22.40%	21.02%	18.47%	-
Net Income Ratio (before tax)	PBIT/ Turnover	7%	10.08%	9.84%	10.43%	5.47%	-
Net Income Ratio (after tax)	Net profit after tax / Turnover	7%	9.16%	9.84%	10.43%	5.47%	-
Return on Assets Ratio	Net profit after tax / Average total assets	-	13.51%	14.99%	14.45%	11.37%	-
Return on Equity Ratio	Net profit after tax / Total equity	-	10.18%	6.90%	7.35%	4.20%	-
Earnings Per Share (EPS)	Net profit after tax / ordinary shares outstanding	0.73	2.78	6.30	4.63	55.78	-

Dhaka
Dated: March 07, 2013

Sd/-
Ahmed Zaker & Co.
Chartered Accountants

Issue Manager:



Alpha Capital Management Ltd

Co-Issue Manager:



AFC Capital Limited