

Please find below the provisional & un-audited 3rd Quarter Financial Statements for the period ended 31 March 2022 as per SEC Notification No.BSEC/CMRRCD/2006-158/207/Admin/80 dated June 03,2018 & BSEC/CMRRCD/2006-158/208/Admin/81 dated June 20, 2018.

Statement of Financial Position as at 31 March 2022 (Un-Audited)

		(Amount in Taka)	
Particulars	Notes	31 March 2022	30 June 2021
ASSETS			
Non Current Assets (A)			
Property, Plant and Equipment	3.00	3,823,138,777	3,827,769,387
Other Assets		-	-
Total		3,823,138,777	3,827,769,387
CURRENT ASSETS (B)			
Inventories	4.00	156,969,628	182,794,709
Trade and Other Receivables		131,006,938	129,164,479
Advance, Deposit & Prepayments		670,037,448	676,728,349
Cash & Cash Equivalents	5.00	224,600,719	210,067,530
Total Current Assets		1,182,614,733	1,198,755,067
Total Assets (A+B)		5,005,753,510	5,026,524,454
EQUITY & LIABILITIES			
SHARE HOLDERS EQUITY (A)			
Share Capital		331,271,080	331,271,080
Share Premium		158,182,500	158,182,500
General Reserve		18,000,000	18,000,000
Revaluation reserve		3,633,447,806	3,633,643,613
Capital Reserve		5,215,219	5,215,219
Retained Earnings		42,732,817	84,921,615
Total Shareholders Equity		4,188,849,422	4,231,234,027
NON CURRENT LIABILITY (B)			
Long Term Loan		2,184,296	2,184,296
Obligatory Employee Retirement Benefit (Gratuity)		100,141,585	100,222,676
Deferred Tax Liability	6.00	152,484,498	152,678,807
Total Non Current Liabilities		254,810,379	255,085,779
CURRENT LIABILITIES (C)			
Trade and Other Payables		184,493,766	163,050,116
Unpaid Dividend		57,999,001	58,775,364
Provision for Taxation		319,600,942	318,379,168
Total Current Liabilities		562,093,709	540,204,648
TOTAL EQUITY & LIABILITIES (A+B+C)		5,005,753,510	5,026,524,454
Net Assets Value (NAV) (Tk.)		4,188,849,422	4,231,234,027
Net Assets Value (NAV) per share	7.00	126	128

Statement of Profit or Loss and other Comprehensive Income (Un-Audited) for the period ended 31 March 2022

		(Amount in Taka)			
Particulars	Notes	For the period July 21 to March 22	Comparative period July 20 to March 21	For the Period Jan. 22 to March 22	Comparative Period Jan. 21 to March 21
Net Sales	8.00	195,584,607	88,494,003	73,576,567	23,109,427
Less: Cost of Sales		(203,113,608)	(124,537,413)	(73,829,916)	(31,750,111)
Gross Profit/(Loss)		(7,529,001)	(36,043,410)	(253,349)	(8,640,684)
Less: Admin, Selling & Distribution & Financial Exp.		(41,872,553)	(46,612,055)	(12,727,279)	(14,836,905)
Operating Income/(Loss)		(49,401,554)	(82,655,465)	(12,980,628)	(23,477,589)
Add: Non-Operating Income		8,044,415	13,613,979	1,279,694	2,404,512
Less: Profit cont. to W.P.P.F.		-	-	-	-
Net profit/(Loss) before Tax		(41,357,139)	(69,041,486)	(11,700,934)	(21,073,077)
Less: Income Tax Expenses		(1,084,313)	(724,672)	(398,226)	(191,827)
Current	9.00	1,221,774	612,648	449,138	153,084
Deferred	6.00	(137,461)	112,024	(50,912)	38,743
Net Profit/(Loss) after tax for the period		(42,441,452)	(69,766,158)	(12,099,160)	(21,264,904)
Earning per Share (EPS)	10.00	(1.28)	(2.11)	(0.37)	(0.64)

Statement of Cash Flows (Un-Audited) for the period ended 31 March 2022

		(Amount in Taka)	
Particulars	Notes	31-Mar-22	31-Mar-21
CASH FLOW FROM OPERATING ACTIVITIES			
Collection from Turnover and other Income		225,807,598	99,067,471
Payment for Expenses		(187,073,287)	(134,396,301)
Income Tax & VAT paid and deducted at Source		(23,229,659)	(16,939,825)
Net cash provided/(used) by operating activities		15,504,652	(52,268,655)
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Fixed Assets		(195,100)	(32,922,243)
Disposal of Fixed Assets		-	-
Net cash used by investing activities		(195,100)	(32,922,243)
CASH FLOW FROM FINANCING ACTIVITIES			
Loan Repaid		-	-
Dividend Paid		(776,363)	(15,702,290)
Net cash used by financing activities		(776,363)	(15,702,290)
Net Cash inflows/(outflows) for the period		14,533,189	(100,893,188)
Opening Cash and Bank Balances		210,067,530	366,113,604
Closing Cash and Bank Balances		224,600,719	265,220,416
Net Operating Cash Flow Per Share (NOCFPS) (Tk.)	11.00	0.47	(1.58)

Statement of changes in Equity (Un-Audited) for the period ended 31 March 2022

		(Amount in Taka)					
Particulars	Share Capital	Capital Reserve	General Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance at 1st July 2021	331,271,080	5,215,219	18,000,000	158,182,500	3,633,643,613	84,921,615	4,231,234,027
Net profit/(Loss) after Tax for the period	-	-	-	-	-	(42,441,452)	(42,441,452)
Revaluation reserve transfer for dep.	-	-	-	-	(252,654)	252,654	-
Adjustment for deferred tax	-	-	-	-	56,847	-	56,847
Less/Add: Prior year's Exp./ Income	-	-	-	-	-	-	-
Bonus Share (2020-2021)	-	-	-	-	-	-	-
Cash Dividend (2020-2021)	-	-	-	-	-	-	-
Balance as at 31 March 2022	331,271,080	5,215,219	18,000,000	158,182,500	3,633,447,806	42,732,817	4,188,849,422

Statement of changes in Equity (Un-Audited) for the comparative period ended 31 March 2021

		(Amount in Taka)					
Particulars	Share Capital	Capital Reserve	General Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance at 1st July 2020	331,271,080	5,215,219	18,000,000	158,182,500	3,633,845,507	203,281,336	4,349,795,642
Net profit/(Loss) after Tax for the period	-	-	-	-	-	(69,766,158)	(69,766,158)
Revaluation reserve transfer for dep.	-	-	-	-	(317,894)	317,894	-
Adjustment for deferred tax	-	-	-	-	79,473	-	79,473
Less/Add: Prior year's Exp./ Income	-	-	-	-	-	-	-
Bonus Share (2019-2020)	-	-	-	-	-	-	-
Cash Dividend (2019-2020)	-	-	-	-	-	(16,563,554)	(16,563,554)
Balance as at 31 March 2021	331,271,080	5,215,219	18,000,000	158,182,500	3,633,607,086	117,269,518	4,263,545,403

Sd /-
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MD (Addl.Charge)

Sd /-
(Anwar Hossain)
Director

Sd /-
(Md. Abdul Wahad)
Director