Statement of Financial Position As at 30 September 2018 (Un-audited)

30.09 735; Property, Plant & Equipment 732; Intrangible Assets (Software) 3, 3, 3, 3, 3, 3, 3, 3	in Taka	Amount in Taka
Property, Plant & Equipment	9.2018	30.06.2018
Property, Plant & Equipment 732, Intrangible Assets (Software) 3 Construction WIP 3 Investment Government Bond 435,2 Liventory 114, Accounts Receivable Advance, Deposits & Pre-Payments 185, Cash & Cash Equivalents Cash & Cash Equivalents 30, Total Assets: 1,170,4 Share holders' equity 1,028,5 Share Premium 130, Revaluation Reserve Retained earnings 138, Non-Current liabilities 21,5 Deferred Tax Liability 21,5 Current liabilities & provisions 119,5 Accounts Payable 3,5 Short Term Bank Loan 84,7 Provission for WPPF and welfare Fund 14,70,4 Share Application Money 5,5 Provission for Income Tax 7,7 Accrued Expenses 4,1,170,4		
Intrangible Assets (Software) Construction WIP Investment Government Bond Current assets Inventory Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: Intrangible Assets: Intrangible Assets Intrangible Assets Inventory Accounts Receivable Advance, Deposits & Pre-Payments Intrangible Assets: Intrangible Assets In	234,544	733,165,076
Construction WIP Investment Government Bond Current assets 435,7 Inventory 114, Accounts Receivable 104, Advance, Deposits & Pre-Payments 185, Cash & Cash Equivalents 185, Cash & Cash Equivalents 19, Shareholders' equity 1,028,5 Share Capital 5,5 Share Premium 130, Revaluation Reserve 103, Retained earnings 138, Non-Current liabilities 21,5 Deferred Tax Liability 21, Current liabilities & provisions 119,5 Accounts Payable 3, Short Term Bank Loan 84, Provission for WPPF and welfare Fund 14, Share Application Money 5, Provission for Income Tax Accrued Expenses 4, Total Liabilities & shareholders' equity 1,170,4	2,040,618	729,889,254
Investment Government Bond Current assets 435,2 Inventory 114, Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity 5,Share Capital 5,Share Premium 655, Share Premium 130, Revaluation Reserve 103, Retained earnings 138, Non-Current liabilities Deferred Tax Liability 21,5 Current liabilities & provisions Accounts Payable 3, Accounts Payable 3, Accounts Payable 5, Share Application Money Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses 1,170,4 Total Liabilities & shareholders' equity 1,170,4	3,193,927	3,275,822
Current assets Inventory Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity Share Capital Share Premium Revaluation Reserve Retained earnings Non-Current liabilities Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses 1,170,4 Total Liabilities & shareholders' equity 1,170,4 Total Liabilities & shareholders' equity 1,170,4 Total Liabilities & shareholders' equity 1,170,4	-	-
Current assets Inventory Accounts Receivable Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity Share Capital Share Premium Final Messerve Final		
Current assets Inventory I	<u> </u>	-
Inventory Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity Share Capital Share Premium Revaluation Reserve Retained earnings Non-Current liabilities Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses 114,4 Total Liabilities & shareholders' equity 114,4 116,4 116,4 116,4 1170,4 1170,6 1	-	-
Inventory Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity Share Capital Share Premium Revaluation Reserve Retained earnings Non-Current liabilities Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses 114,4 Total Liabilities & shareholders' equity 114,170,4 115,170,4 116,170,4 1170	228,146	435,560,863
Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity Share Capital Share Premium Revaluation Reserve Retained earnings Non-Current liabilities Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses 1,028,5 1,170,6	,673,264	113,960,544
Advance, Deposits & Pre-Payments Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity Share Capital Share Premium Revaluation Reserve Retained earnings Non-Current liabilities Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses 185, 30, 30, 31, 30, 30, 31, 30, 31, 30, 31, 31, 32, 33, 34, 35, 36, 37, 37, 38, 38, 38, 38, 38, 38, 38, 38, 38, 38	,483,887	105,021,568
Cash & Cash Equivalents Total Assets: 1,170,4 Shareholders' equity Share Capital Share Premium Revaluation Reserve Retained earnings Non-Current liabilities Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 1,170,4 1,170,4 1,170,4	5,873,782	187,317,815
Shareholders' equity Share Capital Share Premium Share Application Money Provission for Income Tax Accrued Expenses 1,028,5 655, 130, 842, 138, 13	,197,213	29,260,936
Shareholders' equity Share Capital Share Premium Share Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 1,170,4		
Share Capital 655, Share Premium 130, Revaluation Reserve 103, Retained earnings 138, Mon-Current liabilities 21,5 Deferred Tax Liability 21, Current liabilities & provisions 119,5 Accounts Payable 3, Short Term Bank Loan 84, Provission for WPPF and welfare Fund 14, Share Application Money 5, Provission for Income Tax Accrued Expenses 4, Total Liabilities & shareholders' equity 1,170,6	462,690	1,168,725,939
Share Capital 655, Share Premium 130, Revaluation Reserve 103, Retained earnings 138, Mon-Current liabilities 21,5 Deferred Tax Liability 21, Current liabilities & provisions 119,5 Accounts Payable 3, Short Term Bank Loan 84, Provission for WPPF and welfare Fund 14, Share Application Money 5, Provission for Income Tax Accrued Expenses 4, Total Liabilities & shareholders' equity 1,170,6	585.585	1,018,996,723
Share Premium Revaluation Reserve Retained earnings Non-Current liabilities Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 130, 103, 103, 103, 103, 103, 103, 103	5,916,800	655,916,800
Revaluation Reserve 103 Retained earnings 138 Non-Current liabilities 21,5 Deferred Tax Liability 21, Current liabilities & provisions 119,5 Accounts Payable 3, Short Term Bank Loan 84, Provission for WPPF and welfare Fund 14, Share Application Money 5, Provission for Income Tax 7, Accrued Expenses 4, Total Liabilities & shareholders' equity 1,170,4	,731,200	130,731,200
Retained earnings 138, Non-Current liabilities 21,5 Deferred Tax Liability 21, Current liabilities & provisions 119,5 Accounts Payable 3, Short Term Bank Loan 84, Provission for WPPF and welfare Fund 14, Share Application Money 5, Provission for Income Tax 7, Accrued Expenses 4, Total Liabilities & shareholders' equity 1,170,4	3,132,564	103,368,931
Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 119,5 34 84 87 87 88 77 88 77 88 78 7	3,805,021	128,979,791
Deferred Tax Liability Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 119,5 36 37 47 47 Total Liabilities & shareholders' equity		
Current liabilities & provisions Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 119,5 34,7 36,7 37,7 47,	933,981	20,338,939
Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 3, 4, 84, 84, 87, 88, 88, 89, 80, 80, 80, 80, 80, 80, 80, 80, 80, 80	1,933,981	20,338,939
Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 84 84 14 17 17 17 17 17 17 17 17 1	943,124	129,390,277
Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 14 14 7 7 17 17 17 17 17 17	3,388,679	6,020,145
Share Application Money Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 1,170,4	1,898,143	92,099,474
Provission for Income Tax Accrued Expenses Total Liabilities & shareholders' equity 1,170,4	1,298,591	14,095,510
Total Liabilities & shareholders' equity 1,170,4	5,739,018	5,739,018
Total Liabilities & shareholders' equity 1,170,4	7,034,108	7,017,089
	1,584,586	4,419,041
Net Asset Value per share	462,690	1,168,725,939
	15.68	15.54
Sd/- Sd/- Sd	d/-	Sd/-
	ector	Company Secretary

Statement of Comprehensive Income For the period from 01 July 2018 to 30 September 2018 (Un-audited)

		Jul to Sept. 2018	Jul to Sept. 2017
		<u> </u>	
Net Sales Revenue		138,930,944	140,042,714
Cost of Goods Sold		(106,850,134)	(109,045,100)
Gross profit		32,080,810	30,997,614
Operating expenses		(17,187,796)	(14,923,771)
Office & Administrative Expenses		(8,155,282)	(7,280,787)
Marketing & Distribution Expenses		(9,032,514)	(7,642,983)
Profit from operation		14,893,014	16,073,843
Financial Expenses		(3,132,045)	(2,047,391)
Non Operating Income		-	97,631
, -		11,760,969	14,124,083
Contribution to WPPF and Welfare Fund		(560,046)	(672,575)
Net Profit before income tax		11,200,923	13,451,508
Income Tax Expenses		(1,612,061)	(1,797,726)
Net profit after income tax		9,588,862	11,653,782
Earning per share (Basic)		0.15	0.20
Earning per share (Diluted)		0.14	0.17
Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	Director	Director	Company Secretary
& Acting Chairman	Director	Director	Company Secretary

Statement of Changes in Equity As at 30 September 2018 (Un-audited)

Particulars	Share Capital	Share Premium	Revaluation	Retained	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2018	655,916,800	130,731,200	103,368,931	128,979,791	1,018,996,723
Dividend paid for the Year	=	-	=	-	-
Net profit after income tax	-	-	-	9,588,862	9,588,862
Depreciation Charged on revalued	d amount	-	(236,368)	236,368	-
Balance as at 30 September 2	655,916,800	130,731,200	103,132,563	138,805,021	1,028,585,585
				_	
Balance as at 01 July 2017	596,288,000	130,731,200	104,343,644	161,946,652	993,309,496
Prior year adjustment	-	-	-	(6,161,263)	(6,161,263)
Restated opening Balance	596,288,000	130,731,200	104,343,644	161,946,652	993,309,496
Dividend paid for the Year	59,628,800	-	-	(59,628,800)	-
Net profit after income tax		-	-	25,687,227	25,687,227
Depreciation Charged on revalued	d amount	-	(974,712)	974,712	<u> </u>
Balance as at 30 June 2018	655,916,800	130,731,200	103,368,931	128,979,791	1,018,996,723

Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	Director	Director	Company Secretary
& Acting Chairman			

Statement of Cash Flows
For the period from 01 July to 30 September 2018
(Un-audited)

		Amount in Taka	Amount in Taka
		Jul to Sep. 2018	Jul to Sep. 2017
Cash Flow from Operating Activities:			
Receipts from customers		139,468,625	139,010,126
Receipts from non operating income		-	97,631
Payment to suppliers, employees & others		(117,363,017)	(120,991,178)
Income Tax Paid		-	(1,008,275)
Net Cash Provided by Operating Activities:	(A)	22,105,608	17,108,304
Cash Flow from Investing Activities:			
Acquisition of Property, Plant & Equipment		(13,968,000)	(21,916,240)
Acquisition of Intangible Assets		-	-
Net Cash Used by Investing Activities: (B)		(13,968,000)	(21,916,240)
Cash Flow from Financing Activities:			
Share Application Money refund		-	-
Proceeds from short term loan		(7,201,331)	(3,944,637)
Net Cash Used by Financing Activities: (C))	(7,201,331)	(3,944,637)
Net Cash inflow/ outflow(A+B+C)		936,277	(8,752,573)
Cash & Cash equivalents at the beginning of the	e year	29,260,936	30,807,950
Closing Cash & Cash equivalents at the en	d of the year	30,197,213	22,055,377
Net Operating Cash Flow per share		0.34	0.29
Sd/-	Sd/-	Sd/-	Sd/-
Managing Director	Director	Director	Company Secretary
& Acting Chairman			•