#### **Premier Cement Mills Limited Consolidated Statement of Financial Position** As at 31 December 2018

	Notes	December 2018 (Un-audited) BDT	June 2018 (Audited) BDT
Assets		, , ,	
Property, plant and equipment	1.00	5,994,644,523	5,962,144,721
Capital work -in - progress	2.00	1,230,211,179	870,701,373
Investment in associate	3.00	77,889,813	70,000,000
Total non-current assets		7,302,745,515	6,902,846,094
Inventories	4.00	699,549,080	495,177,438
Trade and other receivables		2,598,952,302	
Advances, deposits and pre-payments	5.00	2,662,089,644	2,404,625,585
Investment in FDR	6.00	196,234,685	2,760,471,909
Current account with associates (NCML)	0.00	881,852,165	194,812,845
Cash and bank balances	7.00	170,064,882	731,812,819
Total current assets	7.00	7,208,742,758	77,432,884
Total assets		14,511,488,273	6,664,333,480 13,567,179,574
Equity			
Share capital		1,054,500,000	1,054,500,000
Revaluation reserve		505,983,615	
Share Premium		441,835,000	510,764,343
Retained earnings		2,621,951,086	441,835,000
		4,624,269,700	2,540,747,460 <b>4,547,846,803</b>
			, , , , , , , , ,
Non-controlling interest	8.00	13,807,083	13,092,504
Liabilities		4,638,076,784	4,560,939,307
Deferred tax liabilities/(assets)	12.00		
Long Term Loan	12.00	421,106,658	408,605,069
Defined benefit obligations (Gratuity)	9.01	950,123,674	86,213,888
Total non-current liabilities		136,656,147 1,507,886,479	138,135,124 632,954,081
Trade and other south to			
Trade and other payables	10.00	1,457,659,860	663,822,816
Short term bank loan	11.00	5,599,169,758	6,403,871,134
oan from Directros		510,420,000	510,420,000
Current portion of long term loan	9.01	297,196,396	374,824,188
Liability for other finance		3,332,287	3,240,690
Norkers' Profit Participation Fund		39,685,640	27,326,225
Provision for taxation		458,061,068	389,781,133
otal current liabilities		8,365,525,010	8,373,286,186
Total equity and liabilities		14,511,488,273	13,567,179,574
let assets value per share (NAV)		43.85	43.13
m		(	<i>(</i> )(
Company Secretary		Chief Finance	cial Officer
Mulani		1 /	11,1,0
1. Hoy	5	Muy	for the
Director	Managing Director		Chairman
lace: Dhaka			

# Premier Cement Mills Limited Consolidated Statement of Profit or Loss and Other Comprehensive Income (Half yearly un-audited) For the period ended 31 December 2018

		06 1	Months Comparativ	/e	03 Months Comparative		ive
	Notes	July 2018 to December 2018	July 2017 to December 2017 (Restated)	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017 (Restated)	October 2017 to December 2017
		BDT		BDT	BDT		BDT
Revenue	13.00	5,599,599,377	4,249,093,065	4,769,039,464	2,984,198,301	2,337,781,894	2,626,891,534
Cost of sales	14.00	(4,877,446,351)	(3,729,362,768)	(4,196,448,510)	(2,648,662,354)	(2,104,295,627)	(2,363,420,494)
Gross profit		722,153,026	519,730,298	572,590,954	335,535,947	233,486,267	263,471,040
Other income/(loss)	15.00	49,943,378	(1,835,103)	(10,511,671)	27,891,784	35,137,723	29,165,477
Administrative expenses	16.00	(60,760,296)	(53,076,657)	(58,265,068)	(24,436,560)	(23,348,111)	(25,495,712)
Selling & distribution expenses	17.00	(222,057,638)	(200,074,998)	(207,271,426)	(122,989,810)	(114,697,894)	(118,180,297)
Profit from operation		489,278,470	264,743,539	296,542,789	216,001,361	130,577,985	148,960,508
Finance costs	18.00	(221,439,867)	(169,912,888)	(206,262,067)	(99,388,652)	(96,779,398)	(116,705,966)
Share of profit from associate company	19.00	9,573,602			7,521,902		
Contribution to WPPF		(12,359,415)	(3,964,509)	(4,311,299)	(5,288,686)	(1,062,994)	(1,287,383)
Profit before income tax		265,052,790	90,866,143	85,969,423	118,845,925	32,735,592	30,967,159
Current tax expenses		(68,279,935)	(12,547,680)	(14,975,212)	(36,842,205)	(996,186)	(2,566,906)
Deferred tax income/(expenses)	12.00	(12,501,589)	(12,483,648)	(13,999,971)	(7,680,725)	(8,648,797)	(9,446,848)
Net profit/(loss) after tax		184,271,266	65,834,815	56,994,240	74,322,994	23,090,609	18,953,405
Other comprehensive income					•		
Total comprehensive income for the period	od _	184,271,266	65,834,815	56,994,240	74,322,994	23,090,609	18,953,405
Profit attributable to							
Owners of the company		183,556,686	65,371,776	54,736,030	73,800,106	22,631,581	17,222,976
Non-controlling interest		714,579	463,039	2,258,210	522,888	459,028	1,730,429
Total comprehensive income for the period	od _	184,271,266	65,834,815	56,994,240	74,322,994	23,090,609	18,953,405
Basic EPS (par value of taka 10) based on weighted average no. of shares	20.00	1.74	0.62	0.52	0.70	0.21	0.16

Company Compton

1. 1101

Director

(3)

Chillips of the state of the st

The state of the s

Place: Dhaka Dated: 29 January 2019

#### Premier Cement Mills Limited Consolidated Statement of Changes in Equity For the period ended 31 December 2018

			Revaluatoin	Tax holiday					Amount in Tak
	Share capital	Share Premium	reserve	Reserve	Retained earnings	Total	Share money deposit	Non-controlling interest	Total equity
Balance at 01 July 2017	1,054,500,000	441,835,000	662,540,409	909,754	2,132,558,080	4,292,343,243	черозіс		
Net profit for the period								306,310,722	4,598,653,965
Dividend paid					54,736,030	54,736,030		2,258,210	56,994,240
					(210,900,000)	(210,900,000)			(210,900,000
Depreciation on revalued assets			(6,895,318)	•	6,895,318				(==0,500,000
Balance at 31 December 2017	1,054,500,000	441,835,000	655,645,091	909,754	1,983,289,428	4,136,179,273		•	-
					2,503,203,420	4,130,179,273	•	308,568,932	4,444,748,205
Balance at 01 July 2018	1,054,500,000	441,835,000	510,764,343		2,540,747,460	A FA7 946 993			
Net profit for the period						4,547,846,803	•	13,092,504	4,560,939,307
Dividend paid					183,556,686	183,556,686		714,579	184,271,266
			-		(105,450,000)	(105,450,000)			
Opening profit/(loss) share from associate comp					(1,683,789)				(105,450,000)
Depreciation on revalued assets			(4,780,728)			(1,683,789)			(1,683,789)
Balance at 31 December 2018			(4,780,728)		4,780,728	•			_
= 2018	1,054,500,000	441,835,000	505,983,615	- L	2,621,951,086	4,624,269,700		13,807,083	4,638,076,784

Revaluation surplus amounting to Tk. 47,80,728.00 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets

**Company Secretary** 

Director

Managing Director

Chief Financial Officer

Chairman

Place: Dhaka

# Premier Cement Mills Limited Consolidated Statement of Cash Flows For the period ended 31 December 2018

			the second secon	
		July 2018 to December 2018	July 2017 to December 2017 (Restated)	July 2017 to December 2017
		BDT		BDT
Cash	flows from operating activities			
	Receipt from customers	5,405,272,660	2 907 006 177	4.406.554.004
	Payment to employees	(180,249,680)	3,807,096,177	4,186,554,296
	Payment to suppliers	(4,800,924,026)	(169,940,572)	(198,373,541)
	Cash generated from operating activities	424,098,954	(2,982,565,384) <b>654,590,221</b>	(3,364,687,899) <b>623,492,856</b>
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	034,330,221	023,492,836
	Other income	24,353,220	(13,811,906)	/10 601 047
	Bank charge & Interest paid	(221,439,867)	(171,643,316)	(10,691,947)
	Refund of Income Tax	182,662,079	(171,043,310)	(207,992,495)
	Tax paid	(224,475,977)	(152,539,459)	(171 554 550)
A. I	Net cash from operating activities	185,198,409	316,595,540	(171,554,558) <b>233,253,856</b>
Coch f	laura faran ing at san			
	lows from investing activities			
,	Purchase of property, plant & equipment	(205,355,289)	(387,712,802)	(414,753,658)
	Capital work-in-progress (WIP)	(359,509,806)	(44,622,855)	(135,669,273)
	Advance to Associate	(150,039,346)	(78,544,556)	
	Receipt from sale of motor vehicle	600,000		
	nvestment in FDR	(1,421,840)	(6,411,380)	(6,411,380)
В. Г	Net cash used in investing activities	(715,726,281)	(517,291,593)	(556,834,311)
Cash fl	ows from financing activities			
	eceipt/(payment) from long term borrowings (Note-20)	666,608,977	(127 501 107)	(454 554 554)
	deceipt/(payment) from short term borrowing (Note-20)	(163,213,721)	(127,591,187)	(161,904,564)
	rom other finance	91,597	388,971,171	546,485,915
R	epayment of lease finance		35,962	35,962
	let cash from financing activities	119,673,017	(26,333,721)	(26,333,721)
		623,159,870	235,082,225	358,283,592
E	ffect of exchange rates on cash and cash equivalents	234,453	199,579	199,579
Net inc	rease in cash and bank balances (A+B+C)	92,631,998	34,386,172	34,703,137
Cash an	nd bank balances at the beginning of the period	77,432,884	102,266,553	109,755,023
Cash an	nd bank balances at the end of the period	170,064,882	136,652,725	144,458,160
N	et Operating Cash Flow per Share (NOCFPS)	1.76	3.00	2.22
	-	1.70	3.00	2.21

**Company Secretary** 

Director

Place: Dhaka Dated: 29 January 2019 Chief Financial Officer

Managing Director

Chairman

# Premier Cement Mills Limited Notes to the Consolidated Statement of Financial Position For the period ended 31 December 2018

		31 Dec 2018	30 June 2018
		(Un-audited)	(Audited)
		Amount	in Taka
1.00	Property, Plant & Equipment FREE-HOLD		
	Cost & Revaluation		
	Opening balance	6,647,441,893	5,608,176,151
	Add: Addition during the period	205,355,289	1,046,301,116
	Less: Disposal during the period	(1,201,554)	(7,035,374)
	Closing balance	6,851,595,628	6,647,441,893
	Depreciation		
	Opening balance	800,291,069	509,173,962
	Add: Charged during the period	163,588,676	294,227,148
	Less: Disposal	(330,934)	(3,110,041)
	Closing balance	963,548,811	800,291,069
	LEASEHOLD		
	Cost		
	Opening balance	269,900,000	269,900,000
	Add: Addition during the period	-	-
	Less: Disposal during the period		_
	Closing balance	269,900,000	269,900,000
	Depreciation		
	Opening balance	154,906,103	135,193,925
	Add: Charged during the period	8,396,191	19,712,178
	Closing balance	163,302,294	154,906,103
	Written down value	5,994,644,523	5,962,144,721
100 202			
2.00	Capital work in process		
	Godown- Mongla	5,984,444	5,984,444
	Cement Silo	35,269,597	29,942,332
	Project - New	1,188,957,138	834,774,597
	·	1,230,211,179	870,701,373
3.00	Investment With Associates Company		
	Primary investment in National Cement Mills Limited	70,000,000	70,000,000
	Opening Profit/(Loss) share from associate company	(1,683,789)	
	Share of profit from associate company - during the period	9,573,602	-
	Closing balance as on 31.12.2018	77,889,813	70,000,000

	31 Dec 2018 (Un-audited)	30 June 2018 (Audited)
	Amount	
4.00 Inventories		
Raw materials	409,973,131	303,575,359
Packing materials	22,416,817	14,896,090
Finished goods & work in process	58,769,780	50,986,275
Stock at ghat-nowapara	2,593,015	3,034,684
Stock at Ghat - Others		153,759
Finished goods & work in process -Bag	7,597,537	7,597,537
Stock in transit	3,381,000	
Raw materials stock - bag plant	144,856,660	73,792,014
Consumable goods	49,961,141	41,141,720
consumusic goods	699,549,080	495,177,438
5.00 Advance, deposit & prepayment		
Advance		
Advance against expenses	738,336,066	823,836,716
Advance against Land	161,087,572	153,699,572
Advance against salary	17,152,514	14,767,096
LC Advance	319,478,234	482,037,365
Advance Income Tax	1,034,198,986	992,385,087
VAT Current Account	94,862,571	53,758,512
Advance against house rent	2,000,000	2,000,000
Advance against motor cycle Ioan	29,920,677	11,091,422
Advance for office space purchase	125,000,000	125,000,000
	2,522,036,620	2,658,575,770
Deposit		
BOC Bangladesh Ltd.	20,000	20,000
Bangladesh telecommunications company ltd.	65,800	65,800
Central Dipository BD Ltd - CDBL	500,000	500,000
Dhaka electric supply authority	9,200,000	4,200,000
Munshigonj Palli Bidyut Samity	21,339,000	21,339,000
ICAB-Advance against Office Rent	1,986,138	1,986,138
Ranks telecom Limited	6,900	6,900
Bank Guarantee margin-LC Deposit	2,285,610	2,221,000
Bank Guaranty Margin - Titas Gas - Deposit	1,065,295 7,987,170	1,065,295
Tender Deposit	4,418,000	10,792,155 4,418,000
Deposit to TGTDCL	7,666,330	836,050
Bank guarantee margin to TGTDCL Titas Gas Transmission & Distributon Co Ltd - Deposit	10,652,950	10,652,950
MANAGEMENT BOOKEN CO. T.	10,532	10,532
TGSL	67,203,725	58,113,820
Pre-payment		2 242 452
Store rent advance	2,417,308	3,348,458
BSTI licence fee	1,493,590	1,495,460
Pre-paid promotional expenses	68,938,401	38,938,401 <b>43,782,319</b>
	72,849,299	2,760,471,909
	2,662,089,644	2,700,471,303

		31 Dec 2018	30 June 2018
		(Un-audited)	(Audited)
		Amoun	t in Taka
6.00	Investment in FDR		
	Standard Bank Ltd	2,356,934	2 256 024
	Standard Chartered Bank	128,806,198	2,356,934 128,806,198
	Pubali Bank Ltd	6,141,349	5,835,007
	Social Islami Bank Ltd	5,559,788	7,619,244
	Midland Bank	50,959,454	47,784,500
	State Bank of India	2,410,962	2,410,962
		196,234,685	194,812,845
		· · · · · · · · · · · · · · · · · · ·	20 1,022,010
7.00	Cash & bank balance:		
	Cash in hand	25,296,216	14,698,994
	Cash at bank	144,768,666	62,733,890
		170,064,882	
		170,004,082	77,432,884
8.00	Non-controlling interest		
	Opening balance	13,092,504	11 065 117
	Add: 4% share of profit of PPGL	714,579	11,965,117 1,127,387
	Add: 60% share of profit of NCML	-	1,127,367
		13,807,083	12 002 504
			13,092,504
9.00	Long term loan		
	Project Loan	910,500,689	2/12 001 712
	Lease Finance	336,819,381	243,891,712
		1,247,320,070	217,146,364 <b>461,038,076</b>
			401,038,076
9.01	Allocation of long term loan		
	Current portion of long term loan	297,196,396	374,824,188
	Long term portion	950,123,674	86,213,888
		1,247,320,070	461,038,076
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
10.00	Trade & Other Payable :		
	Raw material supplier	999,096,317	1,436,020
	Packing materials	52,931	52,931
	Marketing expenses	3,773,031	2,893,744
	Liability for expenses	244,685,812	496,994,087
	Provision for Gas bill	4,185,525	15 80%
	Payable for audit fee including VAT	246,250	402,500
	Provision for P F	1,444,360	1,422,010
	Dividend Payable	107,347,612	1,897,612
	MRH Dey & Co.	79,062	e <u>.</u>
	Syful Shamul Alam & Co	52,500	e r
	VAT payable - others	204,574	-
	TDS payable	4,580,044	5,992,857
	Seacom Shipping Ltd.	110,489	-
	Payable for electroc bill	40,991,785	53,055,644
	Provision for stevedoring charges	3,782,500	3,782,500
	Provision & Other payable	47,027,068	95,892,911
		1,457,659,860	663,822,816

			31 Dec 2018	30 June 2018
		L	(Un-audited)	(Un-audited)
			Amount	in Taka
11.00	Short term bank loan			
	The City Bank Ltd		791,306,698	1,494,771,457
	Dutch Bangla Bank Ltd		63,767,110	543,172,318
	Standard Bank Ltd		505,352,927	341,607,583
	Standard Chartered Bank		1,024,505,039	1,395,725,023
	Honkong & Shanghi Banking Corporate	tion	1,118,197,408	446,134,523
	Prime Bank Ltd		236,192,571	276,851,629
	NCC Bank Ltd		442,008,930	723,398,030
	Social Islami Bank Ltd		111,138,698	100,000,000
	Pubali Bank Ltd		744,038,744	302,912,784
	Jamuna Bank Ltd.		63,017,426	66,997,814
	Brac Bank Ltd		499,644,207	712,299,973
		_	5,599,169,758	6,403,871,134
			tax assets or liabilities	
	Opening Balance Deferred tax expenses/(income) durin Closing Balance	g the period	408,605,069 12,501,589 <b>421,106,658</b>	374,729,639 33,875,430 <b>408,605,069</b>
12.01	Deferred tax expenses/(income) durin Closing Balance	_	408,605,069 12,501,589	33,875,430
12.01	Deferred tax expenses/(income) durin	_	408,605,069 12,501,589	33,875,430
12.01	Deferred tax expenses/(income) durin Closing Balance Deferred Tax Calculation as on 31 Dec	======================================	408,605,069 12,501,589 <b>421,106,658</b>	33,875,430 408,605,069
12.01	Deferred tax expenses/(income) durin Closing Balance  Deferred Tax Calculation as on 31 Dec Particulars	cember 2018  Carrying Amount	408,605,069 12,501,589 <b>421,106,658</b> Tax Base	33,875,430 408,605,069
12.01	Deferred tax expenses/(income) durin Closing Balance  Deferred Tax Calculation as on 31 Dec Particulars  Fixed Assets	Cember 2018 Carrying Amount 4,810,929,569	408,605,069 12,501,589 <b>421,106,658</b> Tax Base	33,875,430 408,605,069
12.01	Deferred tax expenses/(income) durin Closing Balance  Deferred Tax Calculation as on 31 Dec Particulars  Fixed Assets Cost	Cember 2018 Carrying Amount  4,810,929,569 (1,098,081,954)	408,605,069 12,501,589 421,106,658 Tax Base 4,810,929,569 (3,015,545,667)	33,875,430 408,605,069 Tem. Diff.
12.01	Deferred tax expenses/(income) durin Closing Balance  Deferred Tax Calculation as on 31 Dec Particulars  Fixed Assets Cost	Cember 2018 Carrying Amount  4,810,929,569 (1,098,081,954) 3,712,847,615	408,605,069 12,501,589 <b>421,106,658</b> Tax Base	33,875,430 408,605,069 Tem. Diff.
12.01	Deferred tax expenses/(income) durin Closing Balance  Deferred Tax Calculation as on 31 Dec Particulars  Fixed Assets Cost Accu. Dep.	4,810,929,569 (1,098,081,954) 3,712,847,615 (136,656,147)	408,605,069 12,501,589 421,106,658 Tax Base 4,810,929,569 (3,015,545,667)	33,875,430 408,605,069 Tem. Diff. 1,917,463,712 (136,656,147)
12.01	Deferred tax expenses/(income) during Closing Balance  Deferred Tax Calculation as on 31 December Particulars  Fixed Assets Cost Accu. Dep.  Provision for gratuity	Cember 2018 Carrying Amount  4,810,929,569 (1,098,081,954) 3,712,847,615	408,605,069 12,501,589 421,106,658 Tax Base 4,810,929,569 (3,015,545,667)	33,875,430 408,605,069 Tem. Diff. 1,917,463,712 (136,656,147) (96,380,933)
12.01	Deferred tax expenses/(income) durin Closing Balance  Deferred Tax Calculation as on 31 December Particulars  Fixed Assets Cost Accu. Dep.  Provision for gratuity Provision for bad debt Total temporary difference	4,810,929,569 (1,098,081,954) 3,712,847,615 (136,656,147)	408,605,069 12,501,589 421,106,658 Tax Base 4,810,929,569 (3,015,545,667)	33,875,430 408,605,069 Tem. Diff. 1,917,463,712 (136,656,147)
12.01	Deferred tax expenses/(income) during Closing Balance  Deferred Tax Calculation as on 31 December Particulars  Fixed Assets Cost Accu. Dep.  Provision for gratuity Provision for bad debt Total temporary difference  Deferred tax liabilities	4,810,929,569 (1,098,081,954) 3,712,847,615 (136,656,147)	408,605,069 12,501,589 421,106,658 Tax Base 4,810,929,569 (3,015,545,667)	33,875,430 408,605,069 Tem. Diff. 1,917,463,712 (136,656,147) (96,380,933)
12.01	Deferred tax expenses/(income) durin Closing Balance  Deferred Tax Calculation as on 31 December Particulars  Fixed Assets Cost Accu. Dep.  Provision for gratuity Provision for bad debt Total temporary difference  Deferred tax liabilities Less: Opening deferred tax liability	4,810,929,569 (1,098,081,954) 3,712,847,615 (136,656,147) (96,380,933)	408,605,069 12,501,589 421,106,658 Tax Base 4,810,929,569 (3,015,545,667)	33,875,430 408,605,069 Tem. Diff. 1,917,463,712 (136,656,147) (96,380,933) 1,684,426,632
12.01	Deferred tax expenses/(income) during Closing Balance  Deferred Tax Calculation as on 31 December Particulars  Fixed Assets Cost Accu. Dep.  Provision for gratuity Provision for bad debt Total temporary difference  Deferred tax liabilities	4,810,929,569 (1,098,081,954) 3,712,847,615 (136,656,147) (96,380,933)	408,605,069 12,501,589 421,106,658 Tax Base 4,810,929,569 (3,015,545,667)	33,875,430 408,605,069 Tem. Diff. 1,917,463,712 (136,656,147) (96,380,933) 1,684,426,632 421,106,658

		July 2018 to December 2018	July 2017 to December 2017 (Reststed)	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017 (Restated)	October 2017 to December 2017
			Amount in Taka			Amount in Taka	
13.	00 Revenue						
	PCML	E E00 E00 277	1 240 000 005				
	NCML	5,599,599,377	4,249,093,065	4,249,093,065	2,984,198,301	2,337,781,894	2,337,781,894
		5,599,599,377	4,249,093,065	519,946,399 4,769,039,464	2,984,198,301	2,337,781,894	289,109,640
14.	O Cost of sales		1,213,033,003	4,703,033,404	2,364,138,301	2,337,781,894	2,626,891,534
	Opening stock of finished goods & WIP	54,020,959	73,617,457	72 617 457	F2 456 527	67.506.665	
	Add : Cost of production (13.01)	4,888,169,187	3,709,414,021	73,617,457 4,178,542,540	53,456,537	67,536,265	67,536,265
	Goods available for sale	4,942,190,146	3,783,031,478	4,252,159,997	2,659,949,612 2,713,406,149	2,090,428,072	2,351,595,716
	Less : Closing stock of finished goods & WIP	64,743,795	53,668,710	55,711,487	64,743,795	2,157,964,337	2,419,131,981
		4,877,446,351	3,729,362,768	4,196,448,510	2,648,662,354	53,668,710 2,104,295,627	55,711,487 2,363,420,494
14.0	1 Cost of production					-,,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Raw materials consumption	2.000 744 200	20117174				
	Packing materials consumption	3,866,741,390	2,944,745,060	3,260,832,454	2,182,252,318	1,668,140,286	1,844,742,608
	Salary & wages	222,543,633 78,128,838	203,775,247	234,666,528	114,544,339	109,622,326	126,903,851
	Gratuity	/0,120,038	75,527,481 3,012,500	94,018,084	31,268,466	33,919,521	44,422,389
	Electric charges	224,474,695	214,167,674	3,012,500 262,348,634	84,915,701	114,268,929	440 400 5
	Paper & periodicals	9,408	4,575	6,305			142,139,359
	Travelling & conveyance	977,482	1,251,276	1,467,376	3,293	2,250	3,120
	Telephone charges	753,526	644,984	782,348	465,252 383,508	698,410	879,770
	Entertainment	1,641,362	629,869	793,619	244,172	333,173	421,365
	Repairs & maintenance	35,803,354	33,148,189	36,399,865	7,473,401	385,803 14,894,265	473,483
	Cost of cement from Anwer Cement Factory	39,333,628	6,482,098	6,482,098	14,699,368	14,094,205	16,930,136
	Cost of cement from Mongla Cement Factory	203,890,323	60,051,112	60,051,112	104,407,150	56,426,085	56,426,085
	Contribution to PF	2,278,398	2,337,290	2,337,290	1,118,482	1,185,048	1,185,048
	Medical expenses	273,845	138,456	144,912	174,688	75,802	
	Canteen & Food Subsidy	8,455,331	8,163,143	9,181,195	4,269,928	3,836,913	80,637 4,139,090
	Gift & Presentations	31,416	32,000	32,000	4,203,328	3,830,913	4,139,090
	Postage & stamp	5,528	2,860	5,082	5,528	2,860	4,955
	Stationery	4,018,342	2,085,746	2,142,521	1,399,330	869,245	897,140
	Labour charges	8,764,637	8,063,111	10,682,568	4,643,295	3,909,478	5,488,377
	Misc. expenses	1,679,690	568,052	673,052	555,500	189,632	244,632
	Pay loader expenses	1,821,830	3,304,261	4,839,956	967,500	857,081	1,387,465
	Legal & professional fee	2,120,000	1,356,650	1,920,861	500,000	037,001	550,411
	Accommodation Expenses		-	65,803	-		47,428
	Carrying Charges			222,511			137,011
	Gas Bill	16,351,380	14,657,609	14,657,609	8,867,597	9,032,804	9,032,804
	Fuel & Lubricant	4,780,246	3,391,838	3,391,838	3,995,390	274,043	274,043
	Computer expenses	278,859	129,385	129,385	65,830	73,795	73,795
	Cost of bag sale-outward	64,981,318	26,304,036	26,304,036	38,997,965	22,744,148	22,744,148
	Lab Expencess	1,109,399	277,906	491,556	133,780	229,911	288,859
	Internet expenses	124,672	113,577	113,577	91,580	42,584	42,584
	Donation & subscription	272,200	342,000	342,000	222,700	112,000	112,000
	Training expenses	17,403	10,000	10,000	1,380	10,000	10,000
	Fire insurance	1,421,350	618,413	618,413	327,850	212,175	212,175
	VAT loss	-	-	926,360	-		926,360
	Ghat charge	359	\$ <b>=</b> 7	8,500	-	-	8,500
	Depreciation ( 1.00 )	95,085,704	94,077,623	138,440,592	52,954,321	48,079,505	70,366,088
15.00	Other income / (loss)	4,888,169,187	3,709,414,021	4,178,542,540	2,659,949,612	2,090,428,072	2,351,595,716
19.UL	other income / (1055)						
	Bank interest income	5,444,302	4,520,687	4,520,719	4,088,693	4,163,676	4,163,708
	Exchange gain / loss	(14,858,364)	144,276	144,276	(10,635,731)	2,140,313	2,140,313
	Misc income - H/O	76,787	340,664	340,664	34,022	131,113	131,113
	Misc. income - Factory	7,126,672	1,772,169	1,810,169	6,210,679	886,297	888,297
	Income from raw material sales	(2,500,530)	1,271,348	1,271,348	(9,057)	1,271,348	1,271,348
	Interest charged to NCML		11,832,527	-	11,340,854	6,256,207	-
	Rental Income from GP	•	•	35,000	₹		35,000
	Profit/ Loss on sales of Motor Vehicle	(261,620)		-	(261,620)	-	-
	Income/(loss) from carrying	32,088,123	(21,716,774)	(18,633,847)	17,123,944	20,288,769	20,535,698
		49,943,378	(1,835,103)	(10,511,671)	27,891,784	35,137,723	29,165,477

Amount in Table				July 2018 to December 2018	July 2017 to December 2017 (Restated)	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017	October 2017 to December 2017
Aulit fee 201,250 201,250 301,350 304,375 100,625 122,188 Elentre charges 686,027 303,680 306,030 40,000 479,005 479,005 Granters 7 600 Elentre charges 1,547,617 1,304,080 305,030 40,000 479,005 479,005 Granters 7 600 Elentre charges 1,547,617 1,304,080 1,304,080 807,337 1,002,148 1,103,430 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,080 1,304,090 1,30	16.00	) Administrative a						(Restated) Amount in Taka	
Electric charges	10.00	Administrative expenses						7.7	· · · · · · · · · · · · · · · · · · ·
Cartern & Foot Depress		Audit fee		201,250	201.250	244 375	100 625	100 525	
Gratury (1.547,651   1.904,989   1.785,981				10,000,000		Annual Control			
Circlium				1,547,651					
Page							007,587	1,002,108	1,103,823
Page				4,825,883	4,754,758		2.284.059	2 377 629	2 277 620
Positings & Hamp    115,748   77,454   81,654   23,180   44,764   46,914   Positions for all subscription   30,400   62,000   50,000   30,000   214,530   214,530   Reprint & anitatherance   239,355   39,544   319,401   10,100,228   131,609   31				20,761	7,475		00-F00-000-000-000-000-000-000-00-00-00-		
Department autority   100,000   22,000   22,000   23,000   21,000   21,000   21,000   21,000   21,000   21,000   21,000   20,00		10.7		115,748	77,454				
Reginis R mainternance				30,400	628,000	628,000			
Salary & allowances   238,935   359,944   359,944   149,087   131,683   13				1,513,093	3,541,053	3,711,613	1,206,228		
Directors Remumeration 1,200,000 1,200,000 1,000,000 6				238,935	359,944	359,944	149,087		
Sationary   1,394,640   1,300,000   1,200,000   600,00				22,646,930	19,952,646	23,742,739	10,446,078		
1,134,640   1,380,223   1,407,540   1,031,770   1,104,0714   1,115,815   1,115,815   1,1				1,200,000	1,200,000	1,200,000	600,000		
Training Expenses		And the second s			1,380,823	1,407,540	1,031,770	1,104,014	
Travelling & conveyance (3,348,574 (3,348,57					443,733	499,768	244,911	225,185	
Contribution to PF 576,187 9,531,003 9,599,405 2,310,825 1,842,997 1,913,860 1,935,84 893,848 Medical Expanses 146,999 111,666 111,666 87,716 69,881 69,881 69,881 11,866 111,666 87,716 69,881 69,881 69,881 11,916 6,485 6,485 7,16 69,881 69,						14,000	10,874		
Water charges         346,989         111,686         317,16         639,584         639,584         69,881         69,882         69,871         60,805         60,805         60,805         60,805         66,605         66,605         66,005         66,005         70,000         114,170         114,1270         114,1270         114,1270         114,1270         114,1270         114,1270         114,1294         114,1294         114,1294         114,1294         114,1294         114,1294         114,1294         114,1294         114,1294         112,293         114,1294         112,293         209,251         109,251         109,251         109,251         109,252         109,252         109,252         109,252         109,252         109,252         109,252 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>3,699,305</td><td>2,310,825</td><td>1,842,997</td><td>1,913,660</td></t<>						3,699,305	2,310,825	1,842,997	1,913,660
Microlaneous Expenses 3,373 6,455 6,058 1,							293,046	639,584	639,584
Miscellaneous Expenses   2,002,855   6,435							87,716	69,881	69,881
Guest house expenses								2,080	2,080
Office maintaince  240,744  240,748  24				2,202,555			361,096	694,330	857,310
Computer expenses				240 744			-	Appropriate Communication	66,065
Internet expenses 183,452 292,712 392,712 114,184 111,294 112,70   BIWTA expenses 11,163,710 5,017,678 5,017,678 5,017,678 1,000,799 29,251 209,251   Board meeting 561,163 209,251 5,017,678 5,017,678 5,000,799 29,251 209,251   Board meeting 80,000 70,000 70,000 80,000 34,000 34,000   Fiel & Lubricant 20,345 31,780 31,780 5,561 11,915 11,915   Advertisement 251,100 166,600 166,600 219,100 133,600 133,600   BTI license fee 1,243,256 762,430 762,430 76,430 596,995 388,565   BTI license fee 1,243,256 762,430 762,430 76,430 596,995 388,565 388,565   BTI license fee 1,243,256 762,430 762,430 762,430 113,480 113,480   Depreciation 4,112,777 2,867,506 2,929,981 2,305,518 1,503,991 1,153,560   Depreciation 4,112,777 2,867,506 2,929,981 2,305,518 1,503,991 1,153,560   BTI license fee 1,243,256 762,430 762									120,372
BIMTA expenses									100 to 10
Annual general meeting         561,163         209,251         209,251         300,779         209,251         209,251           Board meeting expenses         80,000         70,000         70,000         80,000         34,000         34,000           Fuel & lubricant         20,345         31,780         13,780         5,561         11,915         11,915           Advertisement         251,100         166,600         166,600         219,100         133,600         133,600           BSTI license fee         1,243,256         762,430         762,430         596,95         388,565         388,565           GIff & presentation         4,412,777         2,867,506         2,929,981         2,305,518         1,503,991         1,535,966           17.00         Selling & distribution expenses:         10,624,000         7,679,491         7,679,491         4,990,700         6,544,140         6,544,140           CSR activities         43,346         541,257         541,257         22,805         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117         270,117<						2 2	114,184	112,934	112,934
Board meeting expenses   80,000   70,000   80,000   34,		Annual general meeting					200 770		
Fuel & lubricant   20,345   31,780   31,780   3,180		Board meeting expenses							7.7mmmm1*um714mm
Advertisement 251,100 166,600 165,600 219,100 133,600		Fuel & lubricant		77.700 T. C.				•	
BSTI license fee 1,243,256 762,430 762,430 596,935 388,565 388,565 (36) 68 (36) 68 (36) 68 (36) 69 (36		Advertisement		100150000					
Ciff & presentation   13,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   113,480   1503,931   1,535,966   1,000		BSTI license fee		-50000000000000					
Depreciation		Gift & presentation		9			330,333		
Advertisement   10,624,000   7,679,491   7,679,491   4,990,700   6,544,140		Depreciation		4,412,777			2 305 518		
Advertisement 10,624,000 7,679,491 7,679,491 4,990,700 6,544,140 6,544,140 CSR activities 43,346 541,257 541,257 22,805 270,117 270,117 Car maintenance 1,062,665 1,998,821 1,998,821 1,062,665 407,500 407,500 Contribution to PF 1,583,767 1,277,015 1,277,015 785,278 458,834 458,834 Entertainment 345,875 324,081 324,081 53,761 209,558 209,558 Export expenses 534,805 782,821 782,821 94,659 255,760 255,760 Godown expenses 668,000 281,100 281,100 482,000 137,100 137,100 Gratuity - 2,548,700 2,548,700 - 1 17,000 137,100 137,100 Gratuity - 2,548,700 2,548,700 - 1 17,000 137,100 137,100 Gratuity - 2,548,700 2,548,700 8,556 86,556 Medical expenses 10,625 4,115 4,115 7,050 4,115 4,115 Postage & stamp 378,570 252,317 252,317 91,960 59,843 59,843 Promotional expenses 59,760,462 59,844,808 60,281,604 44,665,985 45,095,277 45,106,922 Salaries & allowances 65,070,923 60,482,643 60,281,604 44,665,985 45,095,277 45,106,922 Salaries & allowances 245,170 738,020 738,020 230,670 465,170 465,170 Stationery 226,947 249,152 294,118 143,518 88,361 116,847 Telephone charges 245,676 16,064,464 17,217,366 9,142,703 8,762,514 9,052,206 Labour charge 4,618,389 3,577,401 5,136,019 2,354,782 18,84,748 2,897,042 Internet expenses 10,800 8,400 8,400 5,999 - 1 124,251 Computer expenses 10,800 8,400 8,400 5,999 - 1 18,746 Internet expenses 10,800 8,400 8,400 5,999 - 1 133,107 Computer expenses 55,400,455 40,043,442 40,501,917 27,878,761 20,771,585 20,803,620 Depreciation 54,904,555 40,903,442 40,501,917 27,878,761 20,771,585 20,803,620 Depreciation 54,904,555 40,403,442 40,501,917			_	60,760,296	53,076,657		The second secon		
CSR activities 43,346 54,1257 541,257 22,805 270,117 270,117 Car maintenance 1,062,665 1,998,821 1,998,821 1,062,665 407,500 407,500 Contribution to PF 1,583,767 1,277,015 1,277,015 785,278 458,834 458,834 Export expenses 534,805 782,821 782,821 94,659 255,760 255,760 Godown expenses 608,000 281,100 281,100 48,200 137,100 137,100 Gratuity - 2,548,700 2,548,700 - 1,77,005 4,115 4,115 Postage & stamp 378,570 252,317 252,317 91,960 59,843 59,843 Promotional expenses 59,760,462 59,844,808 60,281,604 44,665,985 45,095,277 45,106,922 Salaries & allowances 56,070,923 60,482,643 60,281,604 44,665,985 45,095,277 45,106,922 Salaries & allowances 56,070,923 60,482,643 64,015,459 29,833,004 27,857,561 29,620,801 Travelling & conveyance 18,540,616 16,064,464 17,217,366 9,142,703 8,762,614 9,052,206 Travelling & conveyance 18,540,616 16,064,464 17,217,366 9,142,703 8,762,614 9,052,206 Computer expenses 10,800 8,400 8,400 5,999 - 1,187,466 18,746 Tender expenses 10,800 8,400 8,400 5,999 - 1,255,210 Computer expenses 10,800 8,400 8,400 5,999 - 1,255,210 Computer expenses 10,800 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 5,999 - 1,255,210 Computer expenses 10,800 8,400 8,400 5,999 - 1,255,210 Computer expenses 10,800 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 8,400 5,999 - 1,233,007 Computer expenses 10,800 8,400 8,400 8,400 8,400 8,400 8,400 8,400 8,400 8,400 8,400 8,4	17.00	Selling & distribution expenses:							
CSR activities		Advertisement		10,624,000	7.679.491	7 679 491	4 990 700	6 544 140	6.544.440
Car maintenance         1,062,665         1,998,821         1,998,821         1,062,665         407,500         407,500           Contribution to PF         1,583,767         1,277,015         1,277,015         785,278         458,834         458,834           Export expenses         345,875         324,081         324,081         53,761         209,558         209,558           Godown expenses         608,000         281,100         281,100         482,00         137,100         137,100           Gratuity         -         2,548,700         -         -         -         -           Legal & professional fee         276,248         209,198         65,000         86,556         86,556           Medical expenses         10,625         4,115         4,115         7,050         4,115         4,115           Postage & stamp         378,570         252,317         252,317         91,960         59,843         59,843           Promotional expenses         59,760,462         59,844,808         60,281,604         44,665,985         45,095,277         45,106,922           Salaries & allowances         65,070,923         60,482,643         64,015,459         29,833,024         27,857,881         29,692,081           Sample /		CSR activities			Ø				
Contribution to PF		Car maintenance							
Entertainment 345,875 324,081 324,081 53,761 209,558 209,558 Export expenses 534,805 782,821 782,821 94,659 255,760 255,760 Godown expenses 608,000 281,100 281,100 48,200 137,100 137,100 137,100 Legal & professional fee 276,248 209,198 209,198 65,000 86,556 86,556 Medical expenses 10,625 4,115 4,115 7,050 4,115 4,115 Postage & stamp 378,570 252,317 252,317 91,960 59,843 59,843 Fromotional expenses 59,760,462 59,844,808 60,281,604 44,665,985 45,095,277 45,106,922 60,482,643 64,015,459 29,833,024 27,857,581 29,692,081 Sample / test expenses 245,170 738,020 738,020 230,670 465,170 465,170 Stationery 226,947 249,152 294,118 143,518 88,361 116,847 Telephone charges 2,446,825 2,252,325 2,527,073 1,270,487 1,101,507 1,242,251 Travelling & conveyance 18,540,616 16,064,464 17,217,366 9,142,703 8,762,614 9,052,206 Labour charge 4,618,389 3,577,401 5,136,019 2,354,782 1,884,748 2,887,042 Internet expenses 510,800 8,400 8,400 5,999 - 18,764 18,746 Tender expenses 510,800 8,400 8,400 5,999 - 18,764 193,261 Vehicle licence renewal & insurance 542,904,455 40,439,442 40,501,917 27,878,761 20,771,585 20,803,620 Depreciation 543,904,455 40,439,442 40,501,917 27,878,761 20,771,585 20,803,620		Contribution to PF		1,583,767					
Export expenses 534,805 782,821 782,821 94,659 255,760 255,760 Godown expenses 608,000 281,100 281,100 48,200 137,100 137,100 Gratuity - 2,548,700 - 2		Entertainment		345,875				-	
Godown expenses         608,000         281,100         281,100         48,200         137,100         137,100           Gratuity         -         2,548,700         2,548,700         -         -         137,100         137,100           Legal & professional fee         276,248         209,198         209,198         65,000         86,556         86,556           Medical expenses         10,625         4,115         4,115         7,050         4,115         4,115           Postage & stamp         378,570         252,317         252,317         91,960         59,843         59,843           Promotional expenses         59,760,462         59,844,808         60,281,604         44,665,985         45,095,277         45,106,922           Salaries & allowances         65,070,923         60,482,643         64,015,459         29,833,024         27,857,581         29,692,081           Sample / test expenses         245,170         738,020         738,020         230,670         465,170         465,170           Stationery         226,947         249,152         294,118         143,518         88,361         116,847           Telephone charges         2,446,825         2,252,325         2,527,073         1,270,487         1,01,507		Export expenses		534,805					
Gratuity         2,548,700         2,548,700         2,548,700         2,548,700         86,556         86,556           Medical expenses         10,625         4,115         4,115         7,050         4,115         4,115           Postage & stamp         378,570         252,317         252,317         91,960         59,843         59,843           Promotional expenses         59,760,462         59,844,808         60,281,604         44,665,985         45,095,277         45,106,922           Salaries & allowances         65,070,923         60,482,643         64,015,459         29,833,024         27,857,581         29,692,081           Sample / test expenses         245,170         738,020         738,020         230,670         465,170         465,170           Stationery         226,947         249,152         294,118         143,518         88,361         116,847           Telephone charges         2,446,825         2,252,325         2,527,073         1,270,487         1,101,507         1,242,251           Travelling & conveyance         18,540,616         16,064,464         17,217,366         9,142,703         8,762,614         9,052,206           Labour charge         4,618,389         3,577,401         5,136,019         2,354,782				608,000	281,100				
Medical expenses         10,625         4,115         7,050         4,115         4,115           Postage & stamp         378,570         252,317         252,317         91,960         59,843         59,843           Promotional expenses         59,760,462         59,844,808         60,281,604         44,665,985         45,095,277         45,106,922           Salaries & allowances         65,070,923         60,482,643         64,015,459         29,833,024         27,857,581         29,692,081           Sample / test expenses         245,170         738,020         738,020         230,670         465,170         465,170           Stationery         226,947         249,152         294,118         143,518         88,361         116,847           Telephone charges         2,446,825         2,252,325         2,527,073         1,270,487         1,01,507         1,242,251           Travelling & conveyance         18,540,616         16,064,464         17,217,366         9,142,703         8,762,614         9,052,206           Labour charge         4,618,389         35,777,401         5,136,019         2,354,782         1,884,748         2,897,042           Internet expenses         2         38,597         -         18,746         18,746					2,548,700		=	-	-
Medical expenses         10,625         4,115         4,115         7,050         4,115         4,115           Postage & stamp         378,570         252,317         252,317         91,960         59,843         59,843           Promotional expenses         59,760,462         59,844,808         60,281,604         44,665,985         45,095,277         45,106,922           Salaries & allowances         65,070,923         60,482,643         64,015,459         29,833,024         27,857,581         29,692,081           Sample / test expenses         245,170         738,020         738,020         230,670         465,170         465,170           Stationery         226,947         249,152         294,118         143,518         88,361         116,847           Telephone charges         2,446,825         2,252,325         2,527,073         1,270,487         1,101,507         1,242,251           Travelling & conveyance         18,540,616         16,064,464         17,217,366         9,142,703         8,762,614         9,052,206           Labour charge         4,618,389         3,577,401         5,136,019         2,354,782         1,884,748         2,897,042           Internet expenses         213,873         34,169         34,169         114,865				276,248	209,198	209,198	65,000	86,556	86.556
Promotional expenses 59,760,462 59,844,808 60,281,604 44,665,985 45,095,277 45,106,922 Salaries & allowances 65,070,923 60,482,643 64,015,459 29,833,024 27,857,581 29,692,081 Sample / test expenses 245,170 738,020 738,020 230,670 465,170 465,170 Stationery 226,947 249,152 294,118 143,518 88,361 116,847 Telephone charges 2,446,825 2,252,325 2,527,073 1,270,487 1,101,507 1,242,251 Travelling & conveyance 18,540,616 16,064,464 17,217,366 9,142,703 8,762,614 9,052,206 Labour charge 4,618,389 3,577,401 5,136,019 2,354,782 1,884,748 2,897,042 Internet expenses 213,873 34,169 34,169 114,865 25,521 Computer expenses 10,800 8,400 8,400 5,999 -				10,625	4,115	4,115	7,050		
Salaries & allowances         65,070,923         60,482,643         64,015,459         29,833,024         27,857,581         29,692,081           Sample / test expenses         245,170         738,020         738,020         230,670         465,170         465,170           Stationery         226,947         249,152         294,118         143,518         88,361         116,847           Telephone charges         2,446,825         2,252,325         2,527,073         1,270,487         1,101,507         1,242,251           Travelling & conveyance         18,540,616         16,064,464         17,217,366         9,142,703         8,762,614         9,052,206           Labour charge         4,618,389         3,577,401         5,136,019         2,354,782         1,884,748         2,897,042           Internet expenses         213,873         34,169         34,169         114,865         25,521         25,521           Computer expenses         10,800         8,400         8,400         5,999         -         -           Miscellaneous Expenses         551,277         446,661         446,661         126,938         193,261         193,261           Vehicle licence renewal & insurance         54,904,455         40,439,442         40,501,917         27,878,7				378,570	252,317	252,317	91,960	59,843	
Salaries & allowances         65,070,923         60,482,643         64,015,459         29,833,024         27,857,581         29,692,081           Sample / test expenses         245,170         738,020         738,020         230,670         465,170         465,170           Stationery         226,947         249,152         294,118         143,518         88,361         116,847           Telephone charges         2,446,825         2,252,325         2,527,073         1,270,487         1,101,507         1,242,251           Travelling & conveyance         18,540,616         16,064,464         17,217,366         9,142,703         8,762,614         9,052,206           Labour charge         4,618,389         3,577,401         5,136,019         2,354,782         1,884,748         2,897,042           Internet expenses         -         38,597         38,597         -         18,746         18,746           Tender expenses         213,873         34,169         34,169         114,865         25,521         25,521           Computer expenses         10,800         8,400         8,400         5,999         -         -           Miscellaneous Expenses         551,277         446,661         446,661         126,938         193,261         193				59,760,462	59,844,808	60,281,604	44,665,985	45,095,277	45,106,922
Stationery         226,947         249,152         294,118         143,518         88,361         116,847           Telephone charges         2,446,825         2,252,325         2,527,073         1,270,487         1,101,507         1,242,251           Travelling & conveyance         18,540,616         16,064,464         17,217,366         9,142,703         8,762,614         9,052,206           Labour charge         4,618,389         3,577,401         5,136,019         2,354,782         1,884,748         2,897,042           Internet expenses         -         38,597         38,597         -         18,746         18,746           Tender expenses         213,873         34,169         34,169         114,865         25,521         25,521           Computer expenses         10,800         8,400         8,400         5,999         -         -           Miscellaneous Expenses         551,277         446,661         446,661         126,938         193,261         193,261           Vehicle licence renewal & insurance         -         133,107         -         -         133,107           Depreciation         54,904,455         40,439,442         40,501,917         27,878,761         20,771,585         20,803,620						64,015,459	29,833,024	27,857,581	29,692,081
Telephone charges 2,446,825 2,252,325 2,527,037 1,270,487 1,101,507 1,242,251 Travelling & conveyance 18,540,616 16,064,464 17,217,366 9,142,703 8,762,614 9,052,206 Labour charge 4,618,389 3,577,401 5,136,019 2,354,782 1,884,748 2,897,042 Internet expenses - 38,597 38,597 - 18,746 18,746 Tender expenses 213,873 34,169 34,169 114,865 25,521 25,521 Computer expenses 10,800 8,400 8,400 5,999 - 5 Computer expenses 10,800 8,400 5,999 - 1 S,521 Vehicle licence renewal & insurance 133,107 - 133,107 Depreciation 54,904,455 40,439,442 40,501,917 27,878,761 20,771,585 20,803,620					738,020	738,020	230,670	465,170	465,170
Travelling & conveyance         18,540,616         16,064,464         17,217,366         9,142,703         8,762,614         9,052,206           Labour charge         4,618,389         3,577,401         5,136,019         2,354,782         1,884,748         2,897,042           Internet expenses         -         38,597         38,597         -         18,746         18,746           Tender expenses         213,873         34,169         34,169         114,865         25,521         25,521           Computer expenses         10,800         8,400         8,400         5,999         -         -         -           Miscellaneous Expenses         551,277         446,661         446,661         126,938         193,261         193,261           Vehicle licence renewal & insurance         -         133,107         -         -         133,107           Depreciation         54,904,455         40,439,442         40,501,917         27,878,761         20,771,585         20,803,620		•				294,118	143,518	88,361	116,847
Labour charge 4,618,389 3,577,401 5,136,019 2,354,782 1,884,748 2,897,042 Internet expenses - 38,597 38,597 - 18,746 18,746 Tender expenses 213,873 34,169 34,169 114,865 25,521 25,521 Computer expenses 10,800 8,400 8,400 5,999 - 2. Miscellaneous Expenses 551,277 446,661 446,661 126,938 193,261 193,261 Vehicle licence renewal & insurance - 133,107 - 133,107 Depreciation 54,904,455 40,439,442 40,501,917 27,878,761 20,771,585 20,803,620								1,101,507	1,242,251
Internet expenses - 38,597 38,597 - 18,746 18,746 Tender expenses 213,873 34,169 34,169 114,865 25,521 25,521 Computer expenses 10,800 8,400 8,400 5,999 - 2 Miscellaneous Expenses 551,277 446,661 446,661 126,938 193,261 193,261 Vehicle licence renewal & insurance 133,107 Depreciation 54,904,455 40,439,442 40,501,917 27,878,761 20,771,585 20,803,620								8,762,614	9,052,206
Tender expenses 213,873 34,169 34,169 114,865 25,521 25,521 Computer expenses 10,800 8,400 8,400 5,999		-		4,618,389			2,354,782		2,897,042
Computer expenses 10,800 8,400 8,400 5,999 133,107 133,107 133,107 133,107 133,107								The same of the sa	18,746
Miscellaneous Expenses         551,277         446,661         446,661         126,938         193,261         193,261           Vehicle licence renewal & insurance         -         133,107         -         -         133,107           Depreciation         54,904,455         40,439,442         40,501,917         27,878,761         20,771,585         20,803,620								25,521	25,521
Vehicle licence renewal & insurance     133,107     125,353     135,261     193,261       Depreciation     54,904,455     40,439,442     40,501,917     27,878,761     20,771,585     20,803,620								(m)	
Depreciation 54,904,455 40,439,442 40,501,917 27,878,761 20,771,585 20,803,620				551,2//	446,661		126,938	193,261	
233,077,030				54 004 4EE	40 420 442			-	
201,211,426 122,989,810 114,697,894 118,180,297			· ·						
			-	222,037,030	200,074,998	201,211,426	122,989,810	114,697,894	118,180,297

July 2018 to December 2018	July 2017 to December 2017 (Restated)	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017 (Restated)	October 2017 to December 2017
	Amount in Taka			Amount in Taka	
3,980,783	2,063,411	2,296,936	2,361,056	1,831,333	2,031,682
200 415 042	148 876 640	184 992 294	95 950 194	94 221 240	102 047 460

#### 18.00 Financial expenses

	221,439,867	169,912,888	206,262,067	99,388,652	96,779,398	116,705,966
Interest on Leasing Finance	17,044,042	18,972,837	18,972,837	11,077,412	10,726,816	10,726,816
Bank loan interest	200,415,042	148,876,640	184,992,294	85,950,184	84,221,249	103,947,468
Bank charge	3,980,783	2,063,411	2,296,936	2,361,056	1,831,333	2,031,682

#### 19.00 Share of profit from associate company

Premier Cement Mills Ltd (PCML) owns 40% equity shares of National Cement Mills Ltd (NCML) therefore, investments in NCML meet the criteria of Investments in Associates and Joint Ventures under IAS-28. As per IAS-28 para 16 this investment is to be accounted for under equity method and accordingly equity method has been applied to prepare this financial statement.

#### 20.00 Basic earnings per share (EPS)

- Dasic carrings per snare (par value of 1k. 10)	1.74	0.62	0.52	0.70	0.21	0.16
Basic earnings per share (par value of Tk. 10)	1.74	0.62	0.53	0.70	0.24	0.46
during the period	105,450,000	105,450,000	105,450,000	105,450,000	105,450,000	105,450,000
Weighted average number of shares outstanding	105 450 000	105 450 000	105 450 000	405 450 000	405 450 000	
Earnings attributable to the ordinary	183,556,686	65,371,776	54,736,030	73,800,106	22,631,581	17,222,976
The computation of EPS is given below						

No diluted EPS was required to be calculated for the year since there was no scope for dilution of share during the year under review.

20.01 Due to increse of cement & empty bag sales compare to previous period EPS has been incresed during the current period significantly.

#### 21.00 Key Management Personnel Compensation:

Catagories of key management compensation:

a) Short term employee benefits

Directors' remuneration

b) Post-employment benefit

c) Other long term benefit

d) Share-based payment

1,200,000	1,200,000	1,200,000	600,000	600,000	600,000
Nil		Nil	Nil		Nil
Nil		Nil	Nil		Nil
Nil		Nil	Nil		Nil

# 22.00 Related party disclosure

During the year the Company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their total value have been set out in accordance with the provisions of BAS-24: Related Party Disclosures.

Name of related party	Nature of relationship	Nature of transaction	Outsatanding as on 01.07.2018	Transaction during the year (net)	Outstanding as on 31.12.2018 Taka	Terms and conditions
Premier Power Generation Limited	Subsidiary	Investment in share	48,000,000		48,000,000	Arm length transaction
Asia Insurance Ltd.	Common directorship	Providing insurance	(3,140,326)		(3,140,326)	Arm length transaction
Seacom Shipping Ltd	Common directorship	C&F	734,600	200,000	934,600	Arm length transaction
Aryan Stevedore Ltd.	Common directorship	Stevedoring service	5,213,176	(19,909,892)	(14,696,716)	Arm length transaction
G P H Ispat Ltd.	Common directorship	Materials supply	(8,738,736)	8,741,016	2,280	Arm length transaction
National Cement Mills Limited	Associate	Loan to meet operational expenses	731,812,819	150,039,346	881,852,165	Arm length/Mutual Understanding
National Cement Mills Limited	Associate	Investment in share	70,000,000	7,889,813	77,889,813	Arm length transaction
M I Cement Factory Ltd.	Common directorship	Materials supply	4,271,181	(3,959,658)	311,523	Arm length transaction
Samuda Chemical Complex Ltd.	Common directorship	Materials supply	280,695		280,695	Arm length transaction
Rupsha Tank Terminal & Refinery Ltd	Common directorship	Loan taken to meet short term finance	(39,997,600)	55,107,420	15,109,820	Arm length transaction
National Cement Mills Limited	Associate	Investment in share	70,000,000	9,573,602	79,573,602	Arm length transaction
Delta Agrofood Industries Ltd	Common directorship	Loan given to meet short term finance	12,945,385	19,771,549	32,716,934	Arm length transaction

Note: Figures in bracket at closing date represent payables.

#### Premier Cement Mills Limited Statement of Financial Position As at 31 December 2018

		December 2018	June 2018
	Notes	(Un-audited)	(Audited)
		BDT	BDT
Assets			501
Property, plant and equipment	1.00	5,855,488,944	5,820,951,529
Capital work -in - progress	2.00	1,230,211,179	870,701,373
Investment in subsidiary	3.00	48,000,000	48,000,000
Investment in associate	3.00	77,889,813	70,000,000
Total non-current assets		7,211,589,936	6,809,652,902
Inventories	4.00	699,549,080	495,177,438
Trade and other receivables		2,598,952,302	2,404,625,585
Advances, deposits and pre-payments	5.00	2,649,513,058	2,754,725,601
Investment in FDR	6.00	196,234,685	194,812,845
Current account with associate	7.00	881,852,165	731,812,819
Cash and bank balances	8.00	169,616,358	77,187,761
Total current assets		7,195,717,648	6,658,342,049
Total assets		14,407,307,584	13,467,994,951
Equity	_		
Share capital	Г	1,054,500,000	1 054 500 000
Revaluation reserve			1,054,500,000
Share Premium		493,591,474	497,966,674
Retained earnings		441,835,000	441,835,000
Total equity	L	2,346,588,631 4,336,515,105	2,282,940,440 4,277,242,114
Link Ulat		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4,2,7,242,114
Liabilities	_		
Deferred tax liabilities/(assets)	12.00	421,106,658	408,605,069
Long Term Loan	9.01	950,123,674	86,213,888
Defined benefit obligations (Gratuity)		136,656,147	138,135,125
Total non-current liabilities		1,507,886,479	632,954,082
Trade and other payables	10.00	1,453,117,365	661,152,352
Short term bank loan	11.00	5,599,169,758	6,403,871,134
Loan from Director		510,420,000	510,420,000
Current portion of long term loan	9.01	297,196,396	374,824,188
Liability for other finance		3,332,287	3,240,690
Workers' Profit Participation Fund		39,685,640	27,326,225
Current account with subsidiary	7.00	201,923,485	187,183,033
Provision for taxation		458,061,068	389,781,133
Total current liabilities	_	8,562,906,000	8,557,798,755
Total liabilities	<u>-</u>	10,070,792,479	9,190,752,837
Total equity and liabilities	<u> </u>	14,407,307,584	13,467,994,951
Net assets value per share (NAV)	<u> </u>	41.12	40.56
,	-	41.12	40.56
an		(A	dungs
Company Secretary		Chief Financial	Officer
		ΛΛ.	0

**Managing Director** 

Director

Place: Dhaka

Dated: 29 January 2019

0 0

# Premier Cement Mills Limited Statement of Profit or Loss and Other Comprehensive Income (Half yearly un-audited) For the period ended 31 December 2018

		06 Months C	Comparative	03 Months Comparative		
	Notes	July 2018 to December 2018	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017	
		BDT	BDT	BDT	BDT	
Revenue	13.00	5,599,599,377	4,249,093,065	2,984,198,301	2,337,781,894	
Cost of sales	14.00	(4,898,873,184)	(3,743,964,725)	(2,663,146,493)		
Gross profit		700,726,193	505,128,340	321,051,808	(2,117,181,292 220,600,602	
Other income/(loss)	15.00	49,943,378	(1,835,103)	27,891,784	35,137,723	
Administrative expenses	16.00	(57,861,667)	(50,052,510)	(23,030,119)	(21,938,841)	
Selling & distribution expenses	17.00	(222,057,638)	(200,074,998)	(122,989,810)	(114,697,894)	
Profit from operation		470,750,265	253,165,728	202,923,663	119,101,590	
Finance costs	18.00	(220,776,149)	(169,911,048)	(99,383,152)	(96,778,708)	
Share of profit from associate company	19.00	9,573,602		7,521,902	(50),70,700)	
Contribution to WPPF		(12,359,415)	(3,964,509)	(5,288,686)	(1,062,994)	
Profit before income tax		247,188,304	79,290,172	105,773,727	21,259,888	
Current tax expenses		(68,279,935)	(12,547,680)	(36,842,205)	(996,186)	
Deferred tax income/(expenses)	12.01	(12,501,589)	(12,483,648)	(7,680,725)	(8,648,797)	
Net profit/(loss) after tax		166,406,779	54,258,844	61,250,797	11,614,905	
Other comprehensive income						
Total comprehensive income for the year		166,406,779	54,258,844	61,250,797	11,614,905	
Basic EPS (par value of taka 10) based on weighted average no. of shares	20.00	1.58	0.51	0.58	0.11	

Company Secretary

D!----

Place: Dhaka

Dated: 29 January 2019

Chief Financial Officer

Managing Director

Chairman

### Premier Cement Mills Limited Statement of Changes in Equity For the period ended 31 December 2018

Amount in Taka

Chief Financial Officer

Particulars	Share capital	Share premium	Revaluation reserve	Retained earnings	Total equity
Balance at 01 July 2017	1,054,500,000	441,835,000	507,388,777	2,074,167,159	4,077,890,936
Net profit for the period		-		54,258,844	54,258,844
Depreciation on revalued assets			(4,711,051)	4,711,051	
Dividend paid	•	-		(210,900,000)	(210,900,000
Balance at 31 December 2017	1,054,500,000	441,835,000	502,677,726	1,922,237,054	3,921,249,780
Balance at 01 July 2018	1,054,500,000	441,835,000	497,966,675	2,282,940,440	4,277,242,115
Net profit for the period				166,406,779	166,406,779
Depreciation on revalued assets			(4,375,201)	4,375,201	
Opening profit/(loss) share from associate compar		-		(1,683,789)	
Dividend paid			-	(105,450,000)	(105,450,000
Balance at 31 December 2018	1,054,500,000	441,835,000	493,591,474	2,346,588,631	4,338,198,894

Revaluation surplus amounting to Tk.43,75,201.00 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost. The amount has been netted off for tax.

Company Secretary

Managing Director

Place: Dhaka

## Premier Cement Mills Limited Statement of Cash Flows For the period ended 31 December 2018

		July 2018 to December 2018	July 2017 to December 2017
Cash flows from o	perating activities	BDT	BDT
Receipt from			
Payment to e		5,405,272,660	3,765,993,252
		(176,697,613)	(166,502,586)
	uppliers & others	(4,807,643,212)	(2,961,489,526)
Cash general	ed from operating activities	420,931,835	638,001,140
Other income		24,353,220	(13,811,906)
Interest paid		(220,776,149)	(171,641,476)
Refund of Inc	ome Tax	182,662,079	-
Tax paid		(224,475,977)	(152,539,459)
A. Net cash from	n operating activities	182,695,008	300,008,299
Cash flows from in	vesting activities		
Purchase of p	roperty, plant & equipment	(203,055,289)	(361,658,631)
Capital work-	n-progress (WIP)	(359,509,806)	(44,622,855)
Payment fron	n/(to) Subsidiary	-	(9,465,090)
Advance to As	ssociate	(150,039,346)	(78,544,556)
Receipt from	sale of motor vehicle	600,000	(10,011,000)
Investment in	FDR	(1,421,840)	(6,411,380)
B. Net cash used	in investing activities	(713,426,281)	(500,702,512)
Cash flows from fin	ancing activities		
	nent) from long term borrowings	666,608,977	(127,591,187)
Receipt/(payn	nent) from short term borrowing	(163,213,721)	388,971,171
From other fir	nance	91,597	35,962
Repayment/re	ceived from Leasing Finance	119,673,017	(26,333,721)
	financing activities	623,159,870	235,082,225
Effect of exch	ange rates on cash and cash equivalents	234,453	199,579
Net Increase i	n cash and bank balances	92,428,597	34,388,012
Cash and bank bala	nces at the beginning of the period	77,187,761	102,016,880
Cash and bank bala	nces at the end of the period	169,616,358	136,404,892
	• 1 <b>=</b> 1		
Net Operating	Cash Flow per Share (NOCFPS)	1.73	2.85

**Company Secretary** 

Director

**Managing Director** 

Chief Financial Officer

Chairman

Place: Dhaka

# Premier Cement Mills Limited Notes to the Statement of Financial Position For the period ended 31 December 2018

		At 31 Dec 2018	At 30 June 2018
		Amount	
1 00	Dropouts Diant & Francisco	Un-audited	Audited
1.00	Property, Plant & Equipment FREE HOLD		
	Cost & Revaluation		
	Opening balance	5 404 047 455	
	Add: Addition during the period:	6,481,817,165	5,472,481,857
	Less: Disposal during the period:	203,055,289	1,016,370,682
	Closing balance	(1,201,554)	(7,035,374)
	Closing balance	6,683,670,900	6,481,817,165
	Depreciation		
	Opening balance	775 050 522	400 004 707
	Add: Charged during the period	775,859,533	493,301,795
	Less: Disposal during the period	159,251,063	285,667,779
	Closing balance	(330,934)	(3,110,041)
	closing balance	934,779,662	775,859,533
	LEASEHOLD		
	Cost		
	Opening balance	260 000 000	360 000 000
	Add: Addition during the period:	269,900,000	269,900,000
	Less: Disposal during the period	-	-
	Closing balance	360 000 000	200 000 000
	Depreciation Depreciation	269,900,000	269,900,000
	Opening balance	154 006 103	125 102 025
	Add: Charged during the period	154,906,103	135,193,925
	Closing balance	8,396,191	19,712,178
	Written Down Value	163,302,294 5,855,488,944	154,906,103
	Witten Down Value	=======================================	5,820,951,529
2.00	Capital work in process		
	Godown- Mongla	5,984,444	5,984,444
	Cement Silo	35,269,597	29,942,332
	Project New	1,188,957,138	834,774,597
		1,230,211,179	870,701,373
3.00	Investment With Associates & Subsidiary		
	Associates		
	Primary investment in National Cement Mills Limited	70,000,000	70,000,000
	Opening Profit/(Loss) share from associate company	(1,683,789)	-
	Share of profit from associate company - during the period	9,573,602	-
	Closing balance as on 31.12.2018	77,889,813	70,000,000
	C. Hatding .		
	Subsidiary		
	Subsidiary Premier Power Generation Limited	48,000,000	48,000,000
	60 (September 1990)	48,000,000	48,000,000
4.00	60 (September 1990)		
4.00	Premier Power Generation Limited		
4.00	Premier Power Generation Limited  Inventories Raw materials	48,000,000 409,973,131	<b>48,000,000</b> 303,575,359
4.00	Premier Power Generation Limited  Inventories Raw materials Packing materials	48,000,000	48,000,000 303,575,359 14,896,090
4.00	Premier Power Generation Limited  Inventories Raw materials Packing materials Finished goods & work in process	48,000,000 409,973,131 22,416,817 58,769,780	48,000,000 303,575,359 14,896,090 50,986,275
4.00	Premier Power Generation Limited  Inventories Raw materials Packing materials Finished goods & work in process Finished goods & WIP -Bag plant	48,000,000 409,973,131 22,416,817 58,769,780 7,597,537	48,000,000 303,575,359 14,896,090 50,986,275 7,597,537
4.00	Inventories Raw materials Packing materials Finished goods & work in process Finished goods & WIP -Bag plant Stock at ghat-Nowapara	48,000,000 409,973,131 22,416,817 58,769,780 7,597,537 2,593,015	48,000,000 303,575,359 14,896,090 50,986,275
	Inventories Raw materials Packing materials Finished goods & work in process Finished goods & WIP -Bag plant Stock at ghat-Nowapara Stock in transit	48,000,000 409,973,131 22,416,817 58,769,780 7,597,537	48,000,000 303,575,359 14,896,090 50,986,275 7,597,537 3,034,684
	Premier Power Generation Limited  Inventories Raw materials Packing materials Finished goods & work in process Finished goods & WIP -Bag plant Stock at ghat-Nowapara Stock in transit Stock - Other	48,000,000 409,973,131 22,416,817 58,769,780 7,597,537 2,593,015 3,381,000	48,000,000 303,575,359 14,896,090 50,986,275 7,597,537 3,034,684 - 153,759
	Premier Power Generation Limited  Inventories Raw materials Packing materials Finished goods & work in process Finished goods & WIP -Bag plant Stock at ghat-Nowapara Stock in transit Stock - Other Raw materials stock - bag plant	48,000,000 409,973,131 22,416,817 58,769,780 7,597,537 2,593,015 3,381,000	48,000,000 303,575,359 14,896,090 50,986,275 7,597,537 3,034,684 - 153,759 73,792,014
	Premier Power Generation Limited  Inventories Raw materials Packing materials Finished goods & work in process Finished goods & WIP -Bag plant Stock at ghat-Nowapara Stock in transit Stock - Other	48,000,000 409,973,131 22,416,817 58,769,780 7,597,537 2,593,015 3,381,000	48,000,000 303,575,359 14,896,090 50,986,275 7,597,537 3,034,684 - 153,759

		At 31 Dec 2018	At 30 June 2018
			in Taka
5.00	Advance, Deposit & Pre- Payment:	Un-audited	Audited
3.00	Advance		
	Advance against expenses	720 225 055	022 025 745
	Advance against Expenses Advance against Land	738,336,066	823,836,716
	Advance against salary	161,087,572 17,152,514	153,699,572
	LC Advance	319,478,234	14,767,096 482,037,365
	Advance against Income Tax	1,033,707,756	991,893,857
	VAT Current Account	94,861,544	53,757,485
	Advance against motor cycle loan	29,920,677	11,091,422
	House rent advance	2,000,000	2,000,000
	Advance for office space purchase	125,000,000	125,000,000
		2,521,544,363	2,658,083,513
	Deposit		W
	Bank Guarantee Margin- Lc	2,285,610	2,221,000
	Bank Guaranty Margin For Tender	1,433,432	1,604,517
	Bank Guaranty Margin - Titas Gas	1,065,295	1,065,295
	BOC Bangladesh LTD.	20,000	20,000
	Bangladesh Telecommunication Ltd.	65,800	65,800
	Central Depository Bangladesh Ltd.	500,000	500,000
	Dhaka Power Distribution Company Ltd.	9,200,000	4,200,000
	ICAB - Advance Against Office Rent	1,986,138	1,986,138
	Munshigonj Polly Bidduth Samitee	21,339,000	21,339,000
	Ranks Telecom Limited	6,900	6,900
	Tender Deposit	6,553,738	9,187,638
	TGSL- Deposit	10,532	10,532
	Titas Gas Transmission & Distributon Co Ltd .	10,652,950	10,652,950
	-	55,119,395	52,859,770
	Pre-payment		
	Store rent advance	2,417,308	3,348,458
	BSTI licence fee	1,493,590	1,495,460
	Pre-paid promotional expenses	68,938,401	38,938,401
		72,849,299 2,649,513,057	43,782,319 2,754,725,602
6 00	Investment in FDR	2,049,313,037	2,734,723,002
0.00	Sttandard Chartered Bank.	128,806,198	128,806,198
	Strandard Bank.	2,356,934	2,356,934
	Pubali Bank Ltd.	6,141,349	5,835,007
	Social Islami Bank Ltd.	5,559,788	7,619,244
	State Bank of India	2,410,962	2,410,962
	Midland Bank	50,959,454	47,784,500
		196,234,685	194,812,845
7.00	Current Account With Associates & Subsidiary		
	Associates		
	National Cement Mills Limited	881,852,165	731,812,819
	Subsidiary		
	Premier Power Generation Limited	(201,923,485)	(187,183,033)
	· · · · · · · · · · · · · · · · · · ·	679,928,680	544,629,786
8.00	Cash & bank balance:		
	Cash in hand	25,296,216	14,698,994
	Cash at bank	144,320,142	62,488,767
		169,616,358	77,187,761
9.00	Long term loan		
	Project Loan	910,500,689	243,891,712
	Lease Finance	336,819,381	217,146,364
	The state of the s	1,247,320,070	461,038,076
20 100			
9.01	Allocation of long term loan	207 402 222	274.024.425
	Current portion of long term loan	297,196,396	374,824,188
	Long term portion	950,123,674	86,213,888 461,038,076
	=	1,247,320,070	401,030,076

				At 31 Dec 2018	At 30 June 2018
					in Taka
10.0	70 Trade & other payable :			Un-audited	Audited
	Raw material supplier			222 223	
	Packing materials supplier			999,096,315	1,436,020
	Marketing expenses			52,931	52,931
	Liability for expenses			3,773,031	2,893,744
	Provision for stevedoring charge			244,685,812	496,804,535
	Payable for electric bill			3,782,500	3,782,500
	Payable for audit fee including VAT			40,991,785	53,055,644
	Provision for P F			217,500	345,000
	Dividend payable			1,444,360	1,422,010
	VAT payable			107,347,612	1,897,612
	TDS payable			204,574	
	Provision & others payable			4,493,877	5,992,857
	Provision & others payable			47,027,068	93,469,498
11.00	Short town bout 1			1,453,117,365	661,152,351
11.00	Short term bank loan				,,
	The City Bank Ltd			791,306,698	1,494,771,456
	Dutch Bangla Bank Ltd			63,767,110	543,172,318
	Standard Bank Ltd			505,352,927	
	Standard Chartered Bank			1,024,505,039	341,607,583
	Honkong & Shanghi Banking Corporation			1,118,197,408	1,395,725,023
	Prime Bank Ltd				446,134,523
	NCC Bank Ltd			236,192,571	276,851,629
	Social Islami Bank Ltd.			442,008,930	723,398,031
	Jamuna Bank Ltd.			111,138,698	100,000,000
	Pubali Bank Ltd			63,017,426	66,997,814
	Brac Bank Ltd			744,038,744	302,912,784
			-	499,644,207	712,299,973
				5,599,169,758	6,403,871,134
12.00	Deferred tax liabilities				
	The tax effect of temporary differences that resulted in de	£1.	**************************************		
	Opening Balance	rerred tax asset	s or liabilities		
	Deferred tax expenses/(income) during the period			408,605,069	374,729,639
	Closing Balance		_	12,501,589	33,875,430
	Closing balance			421,106,658	408,605,069
			_		
12.01	D. ( ) =				
12.01	Deferred Tax Calculation as on 31 December 2018				
8	Particulars	(	Carrying Amount	Tax Base	Tem. Diff.
		_			Tem. Diri.
	Fixed Assets				
	Cost		4,810,929,569	4,810,929,569	
	Accu. Dep.		(1,098,081,954)	(3,015,545,667)	
		<del>-</del>	3,712,847,615	1,795,383,902	1 017 462 712
	Provision for gratuity		(136,656,147)	1,755,565,502	1,917,463,712
	Provision for bad debt		(96,380,933)		(136,656,147)
50	Total temporary difference		(70,360,333)		(96,380,933)
					1,684,426,632
	Deferred tax liabilities @ 25%				421 10C CEC
	Less: Opening deferred tax liability				421,106,658
	Less: Deferred tax attributable to revaluation surplus				408,605,069
					-
	Deferred tax expenses/(income)				12,501,589

	Particulars	July 2018 to	July 2017 to	October 2018 to	October 2017 to
-		December 2018	December 2017	December 2018	December 2017
l	Revenue from local sales	Amount		Amount	
		5,311,926,200	4,009,501,755	2,829,973,294	2,184,901,58
	Revenue from export	204,744,407	210,016,400	103,255,407	127,800,40
	Other	5,516,670,607	4,219,518,155	2,933,228,701	2,312,701,98
	Other revenue				
	Revenue from empty bag sales	82,928,770	29,574,910	50,969,600	25,079,91
		82,928,770	29,574,910	50,969,600	25,079,91
		5,599,599,377	4,249,093,065	2,984,198,301	2,337,781,894
	Cost of sales				
1	Opening stock of finished goods & WIP	54,020,959	73,617,457	53,456,537	67,536,26
	Add : Cost of production (14.01)	4,909,596,020	3,724,015,978	2,674,433,751	2,103,313,73
-	Goods available for sale	4,963,616,979	3,797,633,435	2,727,890,288	2,170,850,00
1	Less : Closing stock of finished goods, WIP & in transit	64,743,795	53,668,710	64,743,795	53,668,71
		4,898,873,184	3,743,964,725	2,663,146,493	2,117,181,29
. (	Cost of production		-	W .	
1	Raw materials consumption	3,866,741,390	2,944,745,060	2,182,252,318	1,668,140,28
1	Packing materials consumption	222,543,633	203,775,247	114,544,339	109,622,32
9	Salary & wages	76,955,838	74,375,013	30,680,466	33,355,53
(	Gratuity	( <del>*</del>	3,012,500	1.0	
8	Electric charges	272,037,220	255,270,599	111,345,926	142,535,75
F	Paper & periodicals	9,408	4,575	3,293	2,25
7	Fravelling & conveyance	667,703	1,020,845	271,510	580,45
7	Telephone charges	753,526	634,349	383,508	328,07
E	Entertainment	1,475,199	492,995	160,185	314,17
F	Repairs & maintenance	32,008,532	27,175,053	7,454,671	11,822,36
(	Cost of cement from Anwer Cement Factory*	39,333,628	6,482,098	14,699,368	-
(	Cost of cement from Mongla Cement Factory*	203,890,323	60,051,112	104,407,150	56,426,08
(	Contribution to PF	2,278,398	2,337,290	1,118,482	1,185,04
١	Medical expenses	273,845	138,456	174,688	75,80
(	Canteen & Food Subsidy	8,455,331	8,163,143	4,269,928	3,836,91
	Gift & Presentations	31,416	32,000		-
F	Postage & stamp	5,528	2,860	5,528	2,86
	itationery	3,976,441	2,065,603	1,373,218	859,66
	abour charges	8,764,637	8,063,111	4,643,295	3,909,47
	Aisc. expenses	1,679,690	568,052	555,500	189,63
	Pay loader expenses	1,821,830	3,304,261	967,500	857,08
	egal & professional fee	2,120,000	1,356,650	500,000	-
	Computer expenses	278,859	129,385	65,830	73,79
	Cost of bag sale-outward	64,981,318	26,304,036	38,997,965	22,744,14
	ab expenses	1,109,399	277,906	133,780	229,91
	raining expenses	17,403	10,000	1,380	10,00
	ruel Oil & lubricant	4,780,246	3,391,838	3,995,390	274,04
	nternet Expenses	114,938	113,577	86,739	42,58
	ire insurance	1,421,350	618,413	327,850	212,17
	Onation & Subscription	272,200	342,000	222,700	112,000
			89,757,952		
L	Depreciation	90,796,792	3,724,015,978	50,791,244 <b>2,674,433,751</b>	45,571,303 2,103,313,73

<sup>\*\*</sup> Cost of cement form anwer cement factory & cost of cement from mongla Cement Fatory has been shown separately which was netted off with revenue in the earlier period.

Exchange gain / loss			July 2018 to December 2018	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017
Bank Interest Income   S,444,302   4,520,687   4,088,693   4, Exchange gain / loss   (14,858,364)   144,276   (10,635,731)   2, Interest charged to NCML   22,828,008   11,832,527   11,340,854   6, Misc income - H/O   76,787   340,664   34,022   1,727,169   6,210,679   2, Income - Factory   7,126,672   1,777,169   6,210,679   2, Income from raw material sales   (25,00,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (9,057)   1, Income from raw material sales   (25,500,530)   1,271,348   (3,550)   1, Income from raw material sales   (25,500,530)   1,271,348   (3,550)   1, Income from raw material sales   (25,500,530)   1,271,348   (25,500)   1, Income from raw material sales   (25,500,530)   1,271,348   (25,500)   1, Income from raw material sales   (25,500,530)   1,271,348   (25,500)   1, Incom			Un-au	dited	Un-au	dited
Bank interest income   5,444,302   4,520,687   4,088,693   4, Exchange gain / loss   (14,858,364)   144,276   (10,635,731)   2, 2, interest charged to NCML   22,828,008   11,832,527   11,340,854   6, Misc income - H/O   76,787   340,664   34,022   1,772,169   6,210,679   1, 340,000   1,725,000   1,727,169   6,210,679   1, 340,000   1,727,169   1,723,944   20, 340,000   1,727,149   1,723,944   20, 340,000   1,727,149   1,723,944   20, 340,000   3,00			Amount	in Taka	Amount	in Taka
Exchange gain / loss (14,858,364) 144,76 (10,655,731) 2, 2, interest charged to NCML (22,88,008 11,832,527 11,340,854 6, Misc income - H/O 76,787 340,664 34,022 1, 340,000 1,	15.00	Other income / (loss)				
Exchange gain / Joss		Bank interest income	5,444,302	4,520,687	4.088.693	4,163,676
Interest charged to NCML		Exchange gain / loss	(14,858,364)	144,276	1,000	2,140,313
Misc income - H/O         76,787         340,664         34,022           Misc. income - Factory         7,126,672         1,772,169         6,210,679         1           Income/(loss) from carrying         32,088,123         (21,716,774)         17,123,944         20,771,123,944         35,171		Interest charged to NCML	22,828,008		State American supering the season	6,256,207
Misc. income - Factory         7,126,672         1,772,169         6,210,679         1           Income/(loss) from carrying         32,088,123         (21,716,774)         17,123,944         20,1           Profit/ Loss on sales of Motor Vehicle         (261,620)         - (261,620)         - (261,620)           Income from raw material sales         (2,500,530)         1,271,348         (9,057)         1,2           49,943,378         (1,835,103)         27,891,784         35,1           16.00         Administrative expenses         1         172,500         86,250           Electric charges         686,027         830,630         404,095         4           Canteen & Food Expenses         1,547,651         1,904,989         887,387         1,0           Gratuity         - 1,785,981          - 1,785,981            Office rent         4,545,883         4,747,758         2,144,059         2,2           Paper & periodicals         20,761         7,475         4,589           Postage & stamp         115,748         77,454         23,180           Donation & subscription         30,400         628,000         30,400         2           Repairs & maintenance         239,335         359,944		Misc income - H/O	76,787			131,113
Income/(lioss) from carrying   32,088,123   (21,716,774)   17,123,944   20,0     Profit/ Loss on sales of Motor Vehicle   (261,620)   .		Misc. income - Factory	7,126,672	1,772,169		886,297
Profit/ Loss on sales of Motor Vehicle Income from raw material sales (2,500,530) 1,271,348 (9,057) 1,3 (49,943,378 (1,835,103) 27,891,784 35,1 16.00 Administrative expenses  Audit fee 172,500 172,500 86,250 Electric charges (86,027 830,630 404,095 4,6 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7		Income/(loss) from carrying	32,088,123	(21,716,774)		20,288,769
Income from raw material sales   (2,500,530)   1,271,348   (9,057)   1,271,348   35,278   35,278   37,278   38,278   3		Profit/ Loss on sales of Motor Vehicle	(261,620)			
Administrative expenses   172,500   172,500   86,250   Electric charges   686,027   830,630   404,095   405,000   405,000   404,095   405,000   404,005   405,000		Income from raw material sales	(2,500,530)	1.271.348		1,271,348
Audit fee 172,500 172,500 86,250 Electric charges 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,630 404,095 4 686,027 830,02						35,137,723
Electric charges	16.00	Administrative expenses	•			
Electric charges 686,027 830,630 404,095 4 Canteen & Food Expenses 1,547,651 1,904,989 887,387 1,0 Gratuity - 1,785,981 - Office rent 4,545,883 4,474,758 2,144,059 2,2 Paper & periodicals 20,761 7,475 4,589 Postage & stamp 1115,748 77,454 23,180 Donation & subscription 30,400 628,000 30,400 2 Renewal, legal & professional fee 1,426,478 3,316,376 1,206,228 1,6 Repairs & maintenance 238,935 359,944 149,087 1 Salary & allowances 20,267,863 17,667,128 9,255,591 8,2 Directors' Remuneration 1,200,000 1,200,000 600,000 6 Stationery 1,329,602 1,378,098 1,028,756 1,1 Telephone Charges 484,698 443,733 244,911 2 Training Expenses 69,118 14,000 10,874 Travelling & conveyance 4,277,916 3,407,911 2,310,825 1,7 Contribution to PF 576,187 916,376 293,046 6 Fuel ,Oil & lubricant 20,345 31,780 5,361 Water charges 146,898 111,686 87,716 Medical Expenses 2,202,553 1,305,880 361,096 66 Computer expenses 411,250 329,760 184,070 10 Internet expenses 183,432 292,712 114,184 11 Annual general meeting expenses 561,163 209,251 300,779 20 Board meeting expenses 80,000 70,000 80,000 1 BSTI license fee 1,243,256 762,430 596,995 336 Gift & presentation - 113,480 - 113,480 - 115		Audit fee	172 500	172 500	86 350	86,250
Canteen & Food Expenses 1,547,651 1,904,989 887,387 1,0 Gratuity - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,981 - 1,785,988		Electric charges		0.000.000	50,000 \$ 500 MODEL	479,095
Gratuity						0.000 (0.000 0.000
Office rent 4,545,883 4,474,758 2,144,059 2,2 Paper & periodicals 20,761 7,475 4,589 Postage & stamp 115,748 77,454 23,180 Donation & subscription 30,400 628,000 30,400 2 Renewal, legal & professional fee 1,426,478 3,316,376 1,206,228 1,6 Repairs & maintenance 238,935 359,944 149,087 1 Salary & allowances 20,267,863 17,667,128 9,255,591 8,2 Directors' Remuneration 1,200,000 1,200,000 600,000 6 Stationery 1,329,602 1,378,098 1,028,756 1,1 Telephone Charges 484,698 443,733 244,911 2 Training Expenses 69,118 14,000 10,874 Travelling & conveyance 4,277,916 3,407,911 2,310,825 1,7 Contribution to PF 576,187 916,376 293,046 6 Fuel , Oil & lubricant 20,345 31,780 5,361 Water charges 146,898 111,686 87,716 Medical Expenses 3,373 6,435 - Miscellaneous Expenses 2,202,553 1,305,880 361,096 60 Computer expenses 411,250 329,760 184,070 1 Internet expenses 183,432 292,712 114,184 11 Annual general meeting expenses 80,000 70,000 80,000 1 Office maintenance 240,744 240,744 120,372 12 BIWTA expenses 11,163,710 5,017,678 - Advertisement 251,100 166,600 219,100 13 BSTI license fee 1,243,256 762,430 596,995 33 Gift & presentation - 113,480 - 12			1,547,051		007,307	1,062,168
Paper & periodicals 20,761 7,475 4,589 Postage & stamp 115,748 77,454 23,180 Donation & subscription 30,400 628,000 30,400 2 Renewal, legal & professional fee 1,426,478 3,316,376 1,206,228 1,6 Repairs & maintenance 238,935 35,944 149,087 1 Salary & allowances 20,267,863 17,667,128 9,255,591 8,2 Directors' Remuneration 1,200,000 1,200,000 600,000 6 Stationery 1,329,602 1,378,098 1,028,756 1,1 Telephone Charges 484,698 443,733 244,911 2 Training Expenses 69,118 14,000 10,874 Travelling & conveyance 4,277,916 3,407,911 2,310,825 1,7 Contribution to PF 576,187 916,376 293,046 6 Fuel , Oil & lubricant 20,345 31,780 5,361 Water charges 146,898 111,686 87,716 Medical Expenses 2,202,553 1,305,880 361,096 66 Computer expenses 411,250 329,760 184,070 14 Internet expenses 411,250 329,760 184,070 14 Internet expenses 80,000 70,000 80,000 Office maintenance 240,744 240,744 120,372 12 BIWTA expenses 11,163,710 5,017,678 - Advertisement 251,100 166,600 219,100 13 BSTI license fee 1,243,256 762,430 596,995 38 Gift & presentation - 113,480 - 12		or containment, recursion. ■ 1	A 5A5 882		2 144 050	- 227 620
Postage & stamp  Donation & subscription  Renewal, legal & professional fee  1,426,478  Renewal, legal & professional fee  Repairs & maintenance  238,935  Salary & allowances  Directors' Remuneration  Lipanone Charges  Training Expenses  69,118  Travelling & conveyance  4,277,916  Fuel , Oil & lubricant  Water charges  Miscellaneous Expenses  Miscellaneous Expenses  183,432  Annual general meeting expenses  Board meeting expenses  10,000  Renewal, legal & professional fee  1,426,478  3,316,376  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,6  1,206,228  1,200,000  1,200,000  600,00						2,237,629
Donation & subscription         30,400         628,000         30,400         2           Renewal, legal & professional fee         1,426,478         3,316,376         1,206,228         1,6           Repairs & maintenance         238,935         359,944         149,087         1           Salary & allowances         20,267,863         17,667,128         9,255,591         8,2           Directors' Remuneration         1,200,000         1,200,000         600,000         6           Stationery         1,329,602         1,378,098         1,028,756         1,1           Telephone Charges         484,698         443,733         244,911         2           Travelling Expenses         69,118         14,000         10,874           Travelling & conveyance         4,277,916         3,407,911         2,310,825         1,7           Contribution to PF         576,187         916,376         293,046         6           Fuel , Oil & lubricant         20,345         31,780         5,361           Water charges         146,898         111,686         87,716           Medical Expenses         2,202,553         1,305,880         361,096         60           Computer expenses         411,250         329,760         18					2010/08/2017 (1990)	4,715
Renewal, legal & professional fee         1,426,478         3,316,376         1,206,228         1,6           Repairs & maintenance         238,935         359,944         149,087         1           Salary & allowances         20,267,863         17,667,128         9,255,591         8,2           Directors' Remuneration         1,200,000         1,200,000         600,000         6           Stationery         1,329,602         1,378,098         1,028,756         1,1           Telephone Charges         484,698         443,733         244,911         2           Training Expenses         69,118         14,000         10,874           Travelling & conveyance         4,277,916         3,407,911         2,310,825         1,7           Contribution to PF         576,187         916,376         293,046         6           Fuel , Oil & lubricant         20,345         31,780         5,361           Water charges         146,898         111,686         87,716           Medical Expenses         2,202,553         1,305,880         361,096         60           Computer expenses         411,250         329,760         184,070         10           Internet expenses         183,432         292,712         114,184					5000 MED 11 MED 11	44,764
Repairs & maintenance       238,935       359,944       149,087       1         Salary & allowances       20,267,863       17,667,128       9,255,591       8,2         Directors' Remuneration       1,200,000       1,200,000       600,000       6         Stationery       1,329,602       1,378,098       1,028,756       1,1         Telephone Charges       484,698       443,733       244,911       2         Training Expenses       69,118       14,000       10,874         Travelling & conveyance       4,277,916       3,407,911       2,310,825       1,7         Contribution to PF       576,187       916,376       293,046       6         Fuel , Oil & lubricant       20,345       31,780       5,361         Water charges       146,898       111,686       87,716         Medical Expenses       3,373       6,435       -         Miscellaneous Expenses       2,202,553       1,305,880       361,096       60         Computer expenses       411,250       329,760       184,070       10         Internet expenses       561,163       209,251       300,779       20         Board meeting expenses       80,000       70,000       80,000       30		and the state of t	W			214,520
Salary & allowances       20,267,863       17,667,128       9,255,591       8,2         Directors' Remuneration       1,200,000       1,200,000       600,000       6         Stationery       1,329,602       1,378,098       1,028,756       1,1         Telephone Charges       484,698       443,733       244,911       2         Training Expenses       69,118       14,000       10,874         Travelling & conveyance       4,277,916       3,407,911       2,310,825       1,7         Contribution to PF       576,187       916,376       293,046       6         Fuel , Oil & lubricant       20,345       31,780       5,361         Water charges       146,898       111,686       87,716         Medical Expenses       3,373       6,435       -         Miscellaneous Expenses       2,202,553       1,305,880       361,096       66         Computer expenses       411,250       329,760       184,070       1         Internet expenses       183,432       292,712       114,184       1         Annual general meeting expenses       561,163       209,251       300,779       20         Board meeting expenses       80,000       70,000       80,000       3<						1,606,060
Directors' Remuneration         1,200,000         1,200,000         600,000         6           Stationery         1,329,602         1,378,098         1,028,756         1,1           Telephone Charges         484,698         443,733         244,911         2           Training Expenses         69,118         14,000         10,874           Travelling & conveyance         4,277,916         3,407,911         2,310,825         1,7           Contribution to PF         576,187         916,376         293,046         6           Fuel , Oil & lubricant         20,345         31,780         5,361           Water charges         146,898         111,686         87,716           Medical Expenses         3,373         6,435         -           Miscellaneous Expenses         2,202,553         1,305,880         361,096         66           Computer expenses         411,250         329,760         184,070         1           Internet expenses         183,432         292,712         114,184         1           Annual general meeting expenses         561,163         209,251         300,779         20           Board meeting expenses         80,000         70,000         80,000         3		54(C. 4.) (1.) 4(C. 4.) 4(C. 4.) 5(C. 4.) 5(C. 4.) 5(C. 4.) 6(C. 4.) 5(C. 4				131,693
Stationery         1,329,602         1,378,098         1,028,756         1,1           Telephone Charges         484,698         443,733         244,911         2           Training Expenses         69,118         14,000         10,874           Travelling & conveyance         4,277,916         3,407,911         2,310,825         1,7           Contribution to PF         576,187         916,376         293,046         6           Fuel , Oil & lubricant         20,345         31,780         5,361           Water charges         146,898         111,686         87,716           Medical Expenses         3,373         6,435         -           Computer expenses         2,202,553         1,305,880         361,096         66           Computer expenses         411,250         329,760         184,070         14           Internet expenses         183,432         292,712         114,184         11           Annual general meeting expenses         561,163         209,251         300,779         20           Board meeting expenses         80,000         70,000         80,000         30           Office maintenance         240,744         240,744         120,372         11           BI						8,226,915
Telephone Charges 484,698 443,733 244,911 2 Training Expenses 69,118 14,000 10,874 Travelling & conveyance 4,277,916 3,407,911 2,310,825 1,7 Contribution to PF 576,187 916,376 293,046 6 Fuel , Oil & lubricant 20,345 31,780 5,361 Water charges 146,898 111,686 87,716 Medical Expenses 3,373 6,435 - Miscellaneous Expenses 2,202,553 1,305,880 361,096 60 Computer expenses 411,250 329,760 184,070 10 Internet expenses 183,432 292,712 114,184 10 Annual general meeting expenses 561,163 209,251 300,779 20 Board meeting expenses 80,000 70,000 80,000 0 Office maintenance 240,744 240,744 120,372 13 BIWTA expenses 11,163,710 5,017,678 - Advertisement 251,100 166,600 219,100 13 BSTI license fee 1,243,256 762,430 596,995 33 Gift & presentation 1 113,480 - 113						600,000
Training Expenses         69,118         14,000         10,874           Travelling & conveyance         4,277,916         3,407,911         2,310,825         1,7           Contribution to PF         576,187         916,376         293,046         6           Fuel , Oil & lubricant         20,345         31,780         5,361           Water charges         146,898         111,686         87,716           Medical Expenses         3,373         6,435         -           Miscellaneous Expenses         2,202,553         1,305,880         361,096         66           Computer expenses         411,250         329,760         184,070         1           Internet expenses         183,432         292,712         114,184         1           Annual general meeting expenses         561,163         209,251         300,779         20           Board meeting expenses         80,000         70,000         80,000         3           Office maintenance         240,744         240,744         120,372         1           BIWTA expenses         11,163,710         5,017,678         -           Advertisement         251,100         166,600         219,100         13           BSTI license fee						1,102,536
Travelling & conveyance         4,277,916         3,407,911         2,310,825         1,7           Contribution to PF         576,187         916,376         293,046         6           Fuel , Oil & lubricant         20,345         31,780         5,361           Water charges         146,898         111,686         87,716           Medical Expenses         3,373         6,435         -           Miscellaneous Expenses         2,202,553         1,305,880         361,096         66           Computer expenses         411,250         329,760         184,070         1,00           Internet expenses         183,432         292,712         114,184         11           Annual general meeting expenses         561,163         209,251         300,779         20           Board meeting expenses         80,000         70,000         80,000         3           Office maintenance         240,744         240,744         120,372         11           BIWTA expenses         11,163,710         5,017,678         -           Advertisement         251,100         166,600         219,100         13           BSTI license fee         1,243,256         762,430         596,995         38 <td< td=""><td></td><td></td><td></td><td></td><td>and the second second</td><td>225,185</td></td<>					and the second second	225,185
Contribution to PF         576,187         916,376         293,046         6           Fuel , Oil & lubricant         20,345         31,780         5,361           Water charges         146,898         111,686         87,716           Medical Expenses         3,373         6,435         -           Miscellaneous Expenses         2,202,553         1,305,880         361,096         66           Computer expenses         411,250         329,760         184,070         1           Internet expenses         183,432         292,712         114,184         1           Annual general meeting expenses         561,163         209,251         300,779         20           Board meeting expenses         80,000         70,000         80,000         3           Office maintenance         240,744         240,744         120,372         13           BIWTA expenses         11,163,710         5,017,678         -           Advertisement         251,100         166,600         219,100         13           BSTI license fee         1,243,256         762,430         596,995         38           Gift & presentation         -         113,480         -         13		AND THE PROPERTY OF THE PROPER				1,771,510
Fuel , Oil & lubricant       20,345       31,780       5,361         Water charges       146,898       111,686       87,716         Medical Expenses       3,373       6,435       -         Miscellaneous Expenses       2,202,553       1,305,880       361,096       60         Computer expenses       411,250       329,760       184,070       10         Internet expenses       183,432       292,712       114,184       11         Annual general meeting expenses       561,163       209,251       300,779       20         Board meeting expenses       80,000       70,000       80,000       3         Office maintenance       240,744       240,744       120,372       12         BIWTA expenses       11,163,710       5,017,678       -         Advertisement       251,100       166,600       219,100       13         BSTI license fee       1,243,256       762,430       596,995       38         Gift & presentation       -       113,480       -       13						639,584
Water charges       146,898       111,686       87,716         Medical Expenses       3,373       6,435       -         Miscellaneous Expenses       2,202,553       1,305,880       361,096       66         Computer expenses       411,250       329,760       184,070       1         Internet expenses       183,432       292,712       114,184       1         Annual general meeting expenses       561,163       209,251       300,779       20         Board meeting expenses       80,000       70,000       80,000       3         Office maintenance       240,744       240,744       120,372       1         BIWTA expenses       11,163,710       5,017,678       -         Advertisement       251,100       166,600       219,100       13         BSTI license fee       1,243,256       762,430       596,995       38         Gift & presentation       -       113,480       -       13		Fuel , Oil & lubricant		100010000 E1001000 000	3.4	11,915
Medical Expenses       3,373       6,435       -         Miscellaneous Expenses       2,202,553       1,305,880       361,096       66         Computer expenses       411,250       329,760       184,070       1         Internet expenses       183,432       292,712       114,184       1         Annual general meeting expenses       561,163       209,251       300,779       20         Board meeting expenses       80,000       70,000       80,000       3         Office maintenance       240,744       240,744       120,372       13         BIWTA expenses       11,163,710       5,017,678       -         Advertisement       251,100       166,600       219,100       13         BSTI license fee       1,243,256       762,430       596,995       38         Gift & presentation       -       113,480       -       13		Water charges				69,881
Miscellaneous Expenses       2,202,553       1,305,880       361,096       66         Computer expenses       411,250       329,760       184,070       1         Internet expenses       183,432       292,712       114,184       1         Annual general meeting expenses       561,163       209,251       300,779       20         Board meeting expenses       80,000       70,000       80,000       3         Office maintenance       240,744       240,744       120,372       1         BIWTA expenses       11,163,710       5,017,678       -         Advertisement       251,100       166,600       219,100       13         BSTI license fee       1,243,256       762,430       596,995       38         Gift & presentation       -       113,480       -       13		and the process of the contract of the contrac			57,710	2,080
Computer expenses         411,250         329,760         184,070         1.0           Internet expenses         183,432         292,712         114,184         1.1           Annual general meeting expenses         561,163         209,251         300,779         20           Board meeting expenses         80,000         70,000         80,000         3           Office maintenance         240,744         240,744         120,372         1.2           BIWTA expenses         11,163,710         5,017,678         -           Advertisement         251,100         166,600         219,100         13           BSTI license fee         1,243,256         762,430         596,995         38           Gift & presentation         -         113,480         -         13		100			361.096	694,330
Internet expenses         183,432         292,712         114,184         11           Annual general meeting expenses         561,163         209,251         300,779         20           Board meeting expenses         80,000         70,000         80,000         3           Office maintenance         240,744         240,744         120,372         12           BIWTA expenses         11,163,710         5,017,678         -           Advertisement         251,100         166,600         219,100         13           BSTI license fee         1,243,256         762,430         596,995         38           Gift & presentation         -         113,480         -         13						141,270
Annual general meeting expenses 561,163 209,251 300,779 20 Board meeting expenses 80,000 70,000 80,000 3  Office maintenance 240,744 240,744 120,372 12  BIWTA expenses 11,163,710 5,017,678 -  Advertisement 251,100 166,600 219,100 13  BSTI license fee 1,243,256 762,430 596,995 33  Gift & presentation - 113,480 - 13				(		112,934
Board meeting expenses         80,000         70,000         80,000         30,000						209,251
Office maintenance         240,744         240,744         120,372         17           BIWTA expenses         11,163,710         5,017,678         -           Advertisement         251,100         166,600         219,100         13           BSTI license fee         1,243,256         762,430         596,995         38           Gift & presentation         -         113,480         -         13				1000-0000000000000000000000000000000000		34,000
BIWTA expenses 11,163,710 5,017,678 - Advertisement 251,100 166,600 219,100 13 BSTI license fee 1,243,256 762,430 596,995 38 Gift & presentation - 113,480 - 13			5-54-5- <b>-</b> 2003-0-0-0	30300300030303000	10000 B 100000000	north Addition becomes
Advertisement 251,100 166,600 219,100 13 BSTI license fee 1,243,256 762,430 596,995 38 Gift & presentation - 113,480 - 13					120,372	120,372
BSTI license fee 1,243,256 762,430 596,995 38 Gift & presentation - 113,480 - 11		\$265.000.000.000.00 <del>.</del> 555.0000.0000	5.0000 • Here Con • 100 Here		210 100	122.000
Gift & presentation - 113,480 - 11				2.06/01/25/03/05/05	100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 100000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 10000000 - 100000000	133,600
			1,243,230	san salikon mana	כצב,סבכ	388,565
4,304,070 2,808,721 2,281,168 1,47		2000 DBA 0 FA	4 264 076	1000000	2 204 400	113,480
57,861,667 50,052,510 23,030,119 21,93		- coation				1,474,539 <b>21,938,841</b>

		July 2018 to December 2018	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017
		Un-au	dited	Un-au	dited
		Amount	in Taka	Amount	
17.00	Selling & distribution expenses:				
	Advertisement	10,624,000	7,679,491	4,990,700	6,544,140
	CSR Acivities	43,346	541,257	22,805	270,117
	Car maintenance	1,062,665	1,998,821	1,062,665	407,500
	Contribution to PF	1,583,767	1,277,015	785,278	458,834
	Entertainment	345,875	324,081	53,761	209,558
	Export expenses	534,805	782,821	94,659	255,760
	Godown expenses	608,000	281,100	48,200	137,100
	Gratuity		2,548,700	.0,200	157,100
	Legal & professional fee	276,248	209,198	65,000	86,556
	Medical expenses	10,625	4,115	7,050	4,115
	Postage & stamp	378,570	252,317	91,960	59,843
	Promotional expenses	59,760,462	59,844,808	44,665,985	45,095,277
	Salaries & allowances	65,070,923	60,482,643	29,833,024	27,857,581
	Sample / test expenses	245,170	738,020	230,670	465,170
	Stationery	226,947	249,152	143,518	88,361
	Telephone charges	2,446,825	2,252,325	1,270,487	1,101,507
	Travelling & conveyance	18,540,616	16,064,464	9,142,703	8,762,614
	Internet expenses		38,597	-	18,746
	Tender expenses	213,873	34,169	114,865	25,521
	Computer expenses	10,800	8,400	5,999	20,021
	Labour charge	4,618,389	3,577,401	2,354,782	1,884,748
	Miscellaneous expenses	551,277	446,661	126,938	193,261
	Depreciation	54,904,455	40,439,442	27,878,761	20,771,585
		222,057,638	200,074,998	122,989,810	114,697,894
18.00	Financial expenses				
	Bank charge	3,317,065	2,061,571	2,355,556	1,830,643
	Bank loan interest	200,415,042	148,876,640	85,950,184	84,221,249
	Interest on Leasing Finance	17,044,042	18,972,837	11,077,412	10,726,816
		220,776,149	169,911,048	99,383,152	96,778,708

#### 19.00 Share of profit from associate company

Premier Cement Mills Ltd (PCML) owns 40% equity shares of National Cement Mills Ltd (NCML) therefore, investments in NCML meet the criteria of Investments in Associates and Joint Ventures under IAS-28. As per IAS-28 para 16 this investment is to be accounted for under equity method and accordingly equity method has been applied to prepare this financial statement.

#### 20.00 Basic earnings per share (EPS)

The computation of EPS is given below Earnings attributable to the ordinary shareholders (NPAT) Weighted average number of shares outstanding during the period

#### Basic earnings per share (par value of Tk. 10)

No diluted EPS was required to be calculated for the year since there was no scope for dilution of share during the period under review.

20.01 Due to increse of cement & empty bag sales compare to previous period EPS has been incresed during the current period significantly.

#### 21.00 Key Management personnel Compensation:

Catagories of key management compensation:

a) Short term empolee benefits

b) Post-

c) Othe d) Share

Directors remuneration	1,200,000	1,200,000	600,000	600,00
t-employment benefit	Nil	Nil	Nil	Nil
ner long term benefit	Nil	Nil	Nil	Nil
re-based payment	Nil	Nil	Nil	Nil

#### 22.00 Related Party Disclosure

During the year the Company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their total value have been set out in accordance with the provisions of BAS-24: Related Party Disclosures.

Name of related party	Nature of relationship	Nature of transaction	Outstanding as on 01.07.2018 Taka	Transaction during the year (net)	Outstanding as on 31.12.2018 Taka	Terms and conditions
Premier Power Generation Limited	Subsidiary	Loan to meet operational expenses	(187,183,033)	(14,740,452)	(201,923,485)	Mutual Understanding
Premier Power Generation Limited	Subsidiary	Investment in share	48,000,000	· ·	48,000,000	Arm length transaction
Asia Insurance Ltd.	Common directorship	Providing insurance	(3,140,326)		(3,140,326)	Arm length transaction
Seacom Shipping Ltd	Common directorship	C & F	734,600	200,000	934,600	Arm length transaction
T K Oil Refinery Ltd.	Common directorship	Utility service	-	-	-	Arm length transaction
Aryan Stevedore Ltd.	Common directorship	Stevedoring service	5,213,176	(19,909,892)	(14,696,716)	Arm length transaction
G P H Ispat Ltd.	Common directorship	Materials supply	(8,738,736)	8,741,016	2,280	Arm length transaction
National Cement Mills Limited	Associate	Loan to meet operational expenses	731,812,819	150,039,346	881,852,165	Arm length transaction/Mut ual
National Cement Mills Limited	Associate	Investment in share	70,000,000	7,889,813	77,889,813	Arm length transaction
M I Cement Factory Ltd.	Common directorship	Materials supply	4,271,181	(3,959,658)	311,523	Arm length transaction
Samuda Chemical Complex Ltd.	Common directorship	Materials supply	280,695	5	280,695	Arm length transaction
Rupsha Tank Terminal & Refinery Ltd	Common directorship	Loan taken to meet short term finance	(39,997,600)	55,107,420	15,109,820	Arm length transaction
Delta Agrofood Industries Ltd	Common directorship	Loan given to meet short term finance	12,945,385	19,771,549	32,716,934	Arm length transaction

Note: Figures in bracket at closing date represent payables.

### Premier Power Generation Limited Statement of Financial Position As at 31 December 2018

	Notes	December 2018 (Un-audited)	June 2018 (Audited)
		BDT	BDT
Assets			
Property, plant and equipment	1.00	139,155,577	141,193,192
Total non-current assets		139,155,577	141,193,192
Current account with holding company	]	201,923,485	187,183,033
Advances, deposits and pre-payments	2.00	12,576,587	5,746,307
Cash and Bank balances	3.00	448,524	245,123
Total current assets		214,948,596	193,174,463
Total assets		354,104,173	334,367,655
Equity			
Share Capital	]	50,000,000	50,000,000
Revaluation reserve		12,999,745	13,405,272
Retained earnings		286,561,933	268,291,919
Total equity		349,561,678	331,697,191
Trade and other payable	4.00	4,542,494	2,670,464
Total current liabilities		4,542,494	2,670,464
Total equity and liabilities		354,104,173	334,367,655
Net assets value per share (NAV)	•	699	663

Company Secretary

Chairman

**Chief Financial Officer** 

Place: Dhaka

Dated: 29 January 2019

Director

# Premier Power Generation Limited Statement of Profit or Loss and Other Comprehensive Income (Half yearly un-audited) For the period ended 31 December 2018

		06 Months C	omparative	03 Months	Comparative
	Notes	July 2018 to December 2018	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017
		BDT	BDT	BDT	BDT
Revenue					
5 9 7 7 7 7 7		47,562,525	41,102,925	26,430,225	28,266,825
Cost of sales	5.00	(26,135,692)	(26,500,967)	(11,946,086)	(15,381,160)
Gross profit	_	21,426,833	14,601,958	14,484,139	12,885,665
Administrative expenses	6.00	(2,898,629)	(3,024,147)	(1,406,442)	(1,409,270)
Profit from operation		18,528,205	11,577,811	13,077,698	11,476,395
Finance costs	7.00	(663,718)	(1,840)	(5,500)	(690)
Profit before income tax	_	17,864,487	11,575,971	13,072,198	11,475,705
Current tax expenses	_	•	-	-	
Net profit/(loss) after tax	_	17,864,487	11,575,971	13,072,198	11,475,705
Other comprehensive income	_	2	8		
Total comprehensive income	_	17,864,487	11,575,971	13,072,198	11,475,705
Basic EPS (par value of taka 100) based on weighted average no. of shares	_	35.73	23.15	26.14	22.95

**Company Secretary** 

Director

() () Managing Director

Chairman

Chief Financial Officer

Place: Dhaka

### Premier Power Generation Limited Statement of Changes in Equity For the period ended 31 December 2018

#### **Amount in Taka**

Particulars	Share capital	Revaluation reserve	Retained earnings	Total equity
Balance at 01 July 2017	50,000,000	14,269,362	235,496,379	299,765,741
Net profit for the period			11,575,971	11,575,971
Depreciation on revalued assets	-	(432,045)	432,045	11,5/5,5/1
Balance at 31 December 2017	50,000,000	13,837,317	247,504,395	311,341,712
Balance at 01 July 2018	50,000,000	13,405,272	268,291,919	331,697,191
Net profit for the period			17,864,487	17,864,487
Depreciation on revalued assets		(405,527)	405,527	17,004,487
Balance at 31 December 2018	50,000,000	12,999,745	286,561,933	349,561,678

Revaluation surplus amounting to Tk.4,05,527.00 has been transferred to retained earnings for the difference between deprecibased on the revalued carrying amount of the asset and depreciation based on the assets original cost.

**Company Secretary** 

Managing Direct

**Chief Financial Officer** 

Chairman

Place: Dhaka

# Premier Power Generation Limited Statement of Cash Flows As at 31 December 2018

Payment to suppliers & others  Cash generated from operating activities  Bank charges & interest A. Net cash from operating activities  Cash flows from investing activities  Sales/(Purchase) of property, plant & equipment  B. Net cash used in investing activities  Cash flows from financing activities			
Receipt from customers Payment to employees Cash generated from operating activities  BDT BDT BDT BDT BDT BDT BDT BDT BDT BD			July 2017 to
Receipt from customers Payment to employees Payment to suppliers & others Cash generated from operating activities  Bank charges & interest A. Net cash from operating activities  Cash flows from investing activities  Sales/(Purchase) of property, plant & equipment  Cash flows from financing activities			December 2017
Receipt from customers Payment to employees Payment to suppliers & others Cash generated from operating activities  Bank charges & interest A. Net cash from operating activities  Cash flows from investing activities  Sales/(Purchase) of property, plant & equipment  Cash flows from financing activities  (2,300,000)  (26,054,171)  Cash flows from financing activities	Cash flows from operating patients	BDT	BDT
Payment to employees       47,562,525       41,102,925         Payment to suppliers & others       (3,552,067)       (3,437,986         Cash generated from operating activities       (40,843,339)       (11,610,768         Bank charges & interest       (663,718)       (1,840         A. Net cash from operating activities       2,503,401       26,052,331         Cash flows from investing activities       (2,300,000)       (26,054,171         B. Net cash used in investing activities       (2,300,000)       (26,054,171)         Cash flows from financing activities       (2,300,000)       (26,054,171)	operating activities		
Payment to employees       47,562,525       41,102,925         Payment to suppliers & others       (3,552,067)       (3,437,986         Cash generated from operating activities       (40,843,339)       (11,610,768         Bank charges & interest       (663,718)       (1,840         A. Net cash from operating activities       2,503,401       26,052,331         Cash flows from investing activities       (2,300,000)       (26,054,171         B. Net cash used in investing activities       (2,300,000)       (26,054,171)         Cash flows from financing activities       (2,300,000)       (26,054,171)	Receipt from customers		
Payment to suppliers & others  Cash generated from operating activities  Bank charges & interest A. Net cash from operating activities  Cash flows from investing activities  Sales/(Purchase) of property, plant & equipment  B. Net cash used in investing activities  Cash flows from financing activities		47,562,525	41,102,925
Cash generated from operating activities  Bank charges & interest A. Net cash from operating activities  Cash flows from investing activities  Sales/(Purchase) of property, plant & equipment  Cash flows from financing activities		(3,552,067)	(3,437,986)
Bank charges & interest  A. Net cash from operating activities  Cash flows from investing activities  Sales/(Purchase) of property, plant & equipment  B. Net cash used in investing activities  Cash flows from financing activities  (2,300,000) (26,054,171)  Cash flows from financing activities		(40,843,339)	(11,610,768)
A. Net cash from operating activities (2,503,401 26,052,331 26,052	generated from operating activities	3,167,119	26,054,171
A. Net cash from operating activities (2,503,401 26,052,331 26,052	Bank charges & interest		
Cash flows from investing activities  Sales/(Purchase) of property, plant & equipment  E. Net cash used in investing activities  Cash flows from financing activities  Cash flows from financing activities  2,503,401 26,052,331 (2,300,000) (26,054,171)		(663,718)	(1,840)
Sales/(Purchase) of property, plant & equipment (2,300,000) (26,054,171  B. Net cash used in investing activities (2,300,000) (26,054,171)  Cash flows from financing activities		2,503,401	26,052,331
B. Net cash used in investing activities  (2,300,000)  (26,054,171)  (26,054,171)  (26,054,171)			
B. Net cash used in investing activities  (2,300,000)  (26,054,171)  (26,054,171)  (26,054,171)	Sales/(Purchase) of property, plant & equipment	(2 200 000)	
Cash flows from financing activities (26,054,171)	D. W	(2,300,000)	(26,054,171)
Cash flows from financing activities	B. Net cash used in investing activities	(2,300,000)	(26.054.171)
Proceeds from Bank Borrowing	Cash flows from financing activities	,	( ), - , - , - ,
	Proceeds from Bank Borrowing		
Repayment of Bank Borrowing			
•	-	-	-
C. Net cash provided from financing activities	c. Net cash provided from financing activities		
Net increase/(decrease) in cash and bank balances	Net increase/(decrease) in cash and bank balances		
203,401 (1,840)		203,401	(1,840)
Cash and bank balances at the beginning of the period 245,123 249,673	Cash and bank balances at the beginning of the period	245 123	240.672
Cash and bank balances at the end of the period	Cash and bank balances at the end of the nexted	243,123	249,673
448,524 247,833	=	448,524	247,833
Net Operating Cash Flow per Share (NOCFPS) 5.01 52.10	Net Operating Cash Flow per Share (NOCFPS)	5.01	F2 10
52.10	-	5.01	52.10

Company Secretary

V 0 . \_.

Chair

**Chief Financial Officer** 

Place: Dhaka

Cun-audited   Caudited   Caudit			At 31 Dec 2018	At 30 June 2018
1.00   Property. Plant & Eqipment   FREE HOLD			(Un-audited)	(Audited)
FREE HOLD Cost & Revaluation Opening balance Add: Addition during the period Less: Disposal during the period Closing balance  Depreciation Opening balance Opening balance  Depreciation Opening balance Add: Charge during the period Add: Charge during the period  Depreciation Opening balance Add: Charge during the period Add: Charge during the period Add: Charge during the period Advances, deposits & pre-payments:  Deposits: Deposit to TGTDCL Bank guarantee margin to TGTDCL Advance income tax VAT current account VAT current account  Cash in hand Cash at bank (Note 3.01)  Cash at bank (Note 3.01)  Cash at bank (Note 3.01)  Cash at bank tid. Ktg Br. # 8998  Advance base base base base base base base bas			Amount	in Taka
Opening balance Add: Addition during the period Less: Disposal during the period Closing balance         165,624,728         135,694,294           Depreciation Opening balance Add: Charge during the period Closing balance         24,431,538         15,872,168           Add: Charge during the period Advances, deposits & pre-payments:         24,431,538         15,872,168           Deposits: Deposits: Deposits: Deposits & pre-payments:         VATCUTENTIAL ADDITIONAL ADDITION	1.00	FREE HOLD		
Add: Addition during the period Less: Disposal during the period Closing balance  Depreciation Opening balance  Add: Charge during the period Add: Charge during the period  Deposits:  Deposits: Deposits to TGTDCL Bank guarantee margin to TGTDCL Advance income tax VAT current account  VAT current account  Cash and bank balances:  Cash in hand Cash at bank (Note 3.01)  Cash at bank (Note 3.01)  Cash at bank Ltd Agr Br. # 16116 Standard Bank Ltd. Ktg Br. # 8998  Advance in Spayable Seacom Shipping Ltd. Provision Foas Bill TDS payable Syful Shamul Alam & Co MRH Dey & Co.  MISS 16,300,000  167,924,728  17,924,728  17,924,721  17,924,721  18,927  18,927  18,927  18,927  18,927  18,927  18,927  18,928			165.624.728	135,694,294
Depreciation				
Depreciation   Qpening balance   24,431,538   15,872,168   Add: Charge during the period   4,337,613   8,559,368   28,769,151   24,431,536   139,155,577   141,193,192			1. 45cm 125	<u> </u>
Opening balance Add: Charge during the period         24,431,538 (4,337,613)         15,872,168 (8,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,157)         24,11,93,192           Deposits:           Deposit to TGTDCL         4,418,000         4,418,000         4,418,000         836,050           Advance income tax         491,230 <t< th=""><th></th><th>Closing balance</th><th>167,924,728</th><th>165,624,728</th></t<>		Closing balance	167,924,728	165,624,728
Opening balance Add: Charge during the period         24,431,538 (4,337,613)         15,872,168 (8,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,151)         24,931,536 (24,769,157)         24,11,93,192           Deposits:           Deposit to TGTDCL         4,418,000         4,418,000         4,418,000         836,050           Advance income tax         491,230 <t< th=""><th></th><th>Depreciation</th><th></th><th></th></t<>		Depreciation		
Add: Charge during the period			24.431.538	15,872,168
28,769,151   24,431,536   139,155,577   141,193,192				- 17
Deposits   Deposits   Deposits   Topposits   Deposits   Deposits   Deposit to TGTDCL   Topposits   Topposits   Deposit to TGTDCL   Topposits   Toppo		_		
Deposits:   Deposit to TGTDCL		-	139,155,577	141,193,192
Deposit to TGTDCL	2.00			
Bank guarantee margin to TGTDCL 7,666,330 836,050 Advance income tax 491,230 491,230 VAT current account 1,027 1,027 1,027 1,027 12,576,587 5,746,307 12,576,587			4 418 000	4 418 000
Advance income tax VAT current account  1,027 1,		A CONTRACTOR OF THE PROPERTY O	8 %	
VAT current account   1,027   1,027   1,027   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   12,576,5		And the state of t		11 - 11
12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307   12,576,587   5,746,307     3.00   Cash and bank balances:   Cash in hand				
12,576,587   5,746,307		VAT current account		
3.00 Cash and bank balances:  Cash in hand Cash at bank (Note 3.01)  3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116 Standard Bank Ltd. Ktg Br. # 8998  4.00 Trade & other payables  Payable for Audit Fee Seacom Shipping Ltd. Provision for Gas Bill TDS payable Syful Shamul Alam & Co MRH Dey & Co.  245,123  448,524 245,123  448,524 245,123  241,827 240,849 241,827 240,675 3,296 248,524 245,123  245,123		-		
Cash in hand Cash at bank (Note 3.01)  3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116 Standard Bank Ltd. Ktg Br. # 8998  448,524  245,123  3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116  240,849 241,827 3,296 448,524  245,123  4.00 Trade & other payables  Payable for Audit Fee Seacom Shipping Ltd. Provision for Gas Bill TDS payable Syful Shamul Alam & Co MRH Dey & Co.  79,062  79,062		-	12,370,387	3,740,307
Cash in hand Cash at bank (Note 3.01)  3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116 Standard Bank Ltd. Ktg Br. # 8998  448,524  245,123  3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116  240,849 241,827 3,296 448,524  245,123  4.00 Trade & other payables  Payable for Audit Fee Seacom Shipping Ltd. Provision for Gas Bill TDS payable Syful Shamul Alam & Co MRH Dey & Co.  79,062  79,062	3.00	Cash and bank balances:		
Cash at bank (Note 3.01)  448,524 245,123  3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116 240,849 241,827 Standard Bank Ltd. Ktg Br. # 8998 207,675 3,296 448,524 245,123  4.00 Trade & other payables  Payable for Audit Fee Seacom Shipping Ltd. Provision for Gas Bill TDS payable Syful Shamul Alam & Co MRH Dey & Co.  240,849 241,827 240,675 3,296 2448,524 245,123  245,123  241,827 245,123  245,123  241,827 245,123  245,123  241,827 245,123	975 F 8 T 8 T 8 T 8	Cash in hand	-	
3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116 240,849 241,827 Standard Bank Ltd. Ktg Br. # 8998 207,675 3,296  4.00 Trade & other payables  Payable for Audit Fee 28,750 57,500 Seacom Shipping Ltd. 110,489 110,489 Provision for Gas Bill 4,185,525 2,423,413 TDS payable 86,167 - Syful Shamul Alam & Co 52,500 - MRH Dey & Co. 79,062 79,062			448.524	245.123
3.01 Cash at bank:  Dutch Bangla Bank Ltd Agr Br. # 16116 240,849 241,827 Standard Bank Ltd. Ktg Br. # 8998 207,675 3,296  4.00 Trade & other payables Payable for Audit Fee 28,750 57,500 Seacom Shipping Ltd. 110,489 110,489 Provision for Gas Bill 4,185,525 2,423,413 TDS payable 86,167 - Syful Shamul Alam & Co 52,500 - MRH Dey & Co. 79,062 79,062		Cash at bank (Note 5.01)		
Dutch Bangla Bank Ltd Agr Br. # 16116       240,849       241,827         Standard Bank Ltd. Ktg Br. # 8998       207,675       3,296         448,524       245,123         4.00 Trade & other payables       28,750       57,500         Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062		, <del>-</del>	440,324	240,220
Dutch Bangla Bank Ltd Agr Br. # 16116       240,849       241,827         Standard Bank Ltd. Ktg Br. # 8998       207,675       3,296         448,524       245,123         4.00 Trade & other payables       28,750       57,500         Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062	3 01	Cach at hank :		
Standard Bank Ltd. Ktg Br. # 8998       207,675       3,296         4.00 Trade & other payables         Payable for Audit Fee       28,750       57,500         Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062	3.01		240.849	241.827
448,524       245,123         4.00 Trade & other payables         Payable for Audit Fee       28,750       57,500         Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062		AND		
4.00 Trade & other payables         Payable for Audit Fee       28,750       57,500         Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062		Standard Bank Etd. Rtg Br. # 0330		
Payable for Audit Fee       28,750       57,500         Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062		-	440,324	240,220
Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062	4.00	Trade & other payables		
Seacom Shipping Ltd.       110,489       110,489         Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062		Payable for Audit Fee	28,750	57,500
Provision for Gas Bill       4,185,525       2,423,413         TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062				110,489
TDS payable       86,167       -         Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062			2	94 9499 1404 130
Syful Shamul Alam & Co       52,500       -         MRH Dey & Co.       79,062       79,062		35.00		-
MRH Dey & Co. 79,062 79,062		A SALAN DE CONTRACTOR DE CONTR		_
				79.062
2,010,404		Living Dey & Co.		
			4,542,433	2,0,0,404

Amount in Taka		Amount in Taka		
Un-audited		Un-audited		
July 2018 to December 2018	July 2017 to December 2017	October 2018 to December 2018	October 2017 to December 2017	

#### 5.00 Cost of sales

Gas Bill
Salary & Wages
Conveyance & Travelling
Entertainment
Repairs & Maintenance
Printing & stationery
Telephone & Internet bill
Depreciation

-	26,135,692	26,500,967	11,946,086	15,381,160
1.00	4,288,913	4,319,671	2,163,077	2,508,203
1.00	9,734	10,635	4,841	5,101
- 1	41,901	20,143	26,112	9,577
	3,794,822	5,973,136	18,730	3,071,905
	166,163	136,874	83,987	71,627
	309,779	230,431	193,742	117,953
	1,173,000	1,152,468	588,000	563,990
- 1	16,351,380	14,657,609	8,867,597	9,032,804

### 6.00 Administrative expenses

Salary & Allowance Travelling & Conveyance Office Rent Audit Fee including VAT Legal & Professional fee Printing & Stationery Depreciation

	2,898,629	3,024,147	1,406,442	1,409,270
1.00	48,701	58,785	24,351	29,392
1 00	5,038	2,725	3,014	1,478
	86,615	224,677	34,215	7,280
	28,750	28,750	14,375	14,375
	280,000	280,000	140,000	140,000
	70,458	143,692	-	71,487
	2,379,067	2,285,518	1,190,487	1,145,258

#### 7.00 Finance costs

Bank charges & interest

663,718	1,640	5,500	690
663,718	1,840	F F00	