### Premier Cement Mills Limited Consolidated Statement of Financial Position As at 31 December 2017

		Dansel at 2017	June 2017
	Notes	December 2017	
	Notes	(Un-audited)	(Audited)
		BDT	BDT
Assets			
Property, plant and equipment	1.00	7,264,160,108	6,905,850,606
Capital work -in - progress	2.00	325,217,007	189,547,734
Total non-current assets		7,589,377,115	7,095,398,340
Inventories	3.00	1,125,677,296	995,614,178
Trade and other receivables		2,915,044,615	2,399,092,653
Advances, deposits and pre-payments	4.00	1,980,177,710	1,689,044,819
Investment in FDR	5.00	190,938,836	184,527,456
Cash and bank balances	6.00	144,458,159	109,755,023
Total current assets		6,356,296,615	5,378,034,129
Total assets		13,945,673,730	12,473,432,468
		20,0 10,010,100	20,110,100,100
Equity		4 054 500 000	¥ 054 500 000
Share capital		1,054,500,000	1,054,500,000
Revaluation reserve		655,645,091	662,540,409
Tax holiday reserve		909,754	909,754
Share Premium		441,835,000	441,835,000
Retained earnings		1,983,289,428	2,132,558,080
		4,136,179,273	4,292,343,243
Non-controlling interest	7.00	308,568,932	306,310,722
,		4,444,748,205	4,598,653,965
Liabilities			
Loan from shareholder		300,000,000	300,000,000
Deferred tax liabilities/(assets)	11.00	453,794,147	439,794,176
Long Term Loan	8.01	742,488,805	919,483,387
Defined benefit obligations (Gratuity)		126,270,357	120,092,652
Total non-current llabilities		1,622,553,309	1,779,370,215
Trade and other payables	9.00	619,840,964	390,470,587
Short term bank loan	10.00	6,311,378,868	4,752,542,474
Current portion of long term loan	8.01	522,285,575	533,529,278
Liability for other finance		73,856,217	73,820,255
Workers' Profit Participation Fund		21,799,973	30,810,287
Provision for taxation		329,210,618	314,235,407
Total current liabilities		7,878,372,215	6,095,408,288
		40.040.000	
Total equity and liabilities		13,945,673,730	12,473,432,468
Net assets value per share (NAV)		39.22	40.71

Company Secretary

**Managing Director** 

Director Chali

Chief Financial Officer

Place: Dhaka

Dated: 28 January 2018

Director

### **Premier Cement Mills Limited** Consolidated Statement of Profit or Loss and Other Comprehensive Income (Half yearly un-audited) For the period ended 31 December 2017

		06 Months Co	omparative	03 Months C	omparative
	Notes	July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
		BDT	BDT	BDT	BDT
Revenue	12.00	4,702,506,254	4,352,796,543	2,570,465,449	2,426,270,979
Cost of sales	13.00	(4,129,915,299)	(3,639,924,999)	(2,306,994,409)	(2,022,769,852)
Gross profit		572,590,955	712,871,544	263,471,040	403,501,127
Other income/(loss)	14.00	(10,511,671)	(17,883,993)	29,165,477	(18,076,429)
Administrative expenses	15.00	(58,265,068)	(60,435,643)	(25,495,712)	(26,550,870)
Selling & distribution expenses	16.00	(207,271,426)	(198,692,157)	(118,180,297)	(122,868,985)
Profit from operation		296,542,789	435,859,751	148,960,508	236,004,843
Finance costs	17.00	(206,262,067)	(163,053,565)	(116,705,966)	(78,649,001)
Contribution to WPPF		(4,311,299)	(11,890,948)	(1,287,383)	(7,064,985)
Profit before income tax		85,969,423	260,915,238	30,967,159	150,290,857
Current tax expenses		(14,975,212)	(47,195,536)	(2,566,906)	(26,137,269)
Deferred tax income/(expenses)	11.00	(13,999,971)	(12,743,079)	(9,446,848)	17,286,277
Net profit/(loss) after tax	3	56,994,240	200,976,623	18,953,404	141,439,865
Other comprehensive income		-	9	š	9
Total comprehensive income for the period	54 54	56,994,240	200,976,623	18,953,404	141,439,865
Profit attributable to					
Owners of the company		54,736,030	198,072,578	17,222,975	140,137,406
Non-controlling interest	01	2,258,210	2,904,045	1,730,429	1,302,459
Total comprehensive income for the period	34	56,994,240	200,976,623	18,953,404	141,439,865
Basic EPS (par value of Taka 10) based on weighted average no. of shares	18.00	0.52	1.88	0.16	1.33

Director

Place: Dhaka

Premier Cement Mills Limited Consolidated Statement of Changes in Equity For the period ended 31 December 2017

									Amount in Taka
	Share capital	Share Premium	Revaluatoin reserve	Tax holiday Reserve	Retained earnings	Total	Share money deposit	Non-controlling interest	Total equity
Balance at 01 July 2016	1,054,500,000	441,835,000	743,104,131	909,754	1,733,263,208	3,973,612,093	•	289,533,246	4,263,145,339
Net profit for the period	*	W	5.	ï	198,072,578	198,072,578	1	2,904,045	200,976,623
Dividend paid	8	34	{**		(158,175,000)	(158,175,000)	1	ı	(158,175,000)
Depreciation on revalued assets	•	¥C	(7,413,636)	201	7,413,636		•	¥S.	
Balance at 31 December 2016	1,054,500,000	441,835,000	735,690,495	909,754	1,780,574,422	4,013,509,671	<b>3</b> €	292,437,291	4,305,946,962
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		306,310,722	4,598,653,965
Net profit for the period		411	<u>P</u> 2	ï	54,736,030	54,736,030	ı	2,258,210	56,994,240
Dividend paid	*	*		Ŷ	(210,900,000)	(210,900,000)	•	1	(210,900,000)
Depreciation on revalued assets	4		(6,895,318)		6,895,318	•	•	•	•
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	٠	308,568,932	4,444,748,205

Company Secretary

Director original cost. The amount has been netted off for tax.

Revaluation surplus amounting to Tk.68,95,318.00 has been transfered to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets

Managing Director

Chief Financial Officer

Dated: 28 January 2018 Place: Dhaka

# Premier Cement Mills Limited Consolidated Statement of Cash Flows For the period ended 31 December 2017

		July 2017 to December	July 2016 to December
		2017	2016
		BDT	BDT
Cash	flows from operating activities		
	Receipt from customers	4,186,554,296	4,062,493,304
	Payment to employees	(198,373,541)	(187,144,225)
	Payment to suppliers	(3,364,687,899)	(3,309,862,245)
	Cash generated from operating activities	623,492,856	565,486,835
	Other Income	(10,691,947)	(3,181,117)
	Bank charge & Interest paid	(207,992,495)	(161,984,439)
	Refund of Income Tax	-	98,239,371
	Tax paid	(171,554,558)	(184,075,884)
A.	Net cash from operating activities	233,253,856	314,484,766
Cash	flows from Investing activities		
	Purchase of property, plant & equipment	(414,753,658)	(255,193,907)
	Capital work-in-progress (WIP)	(135,669,273)	(23,727,826)
	Investment in FDR	(6,411,380)	20,904,906
В.	Net cash used in investing activities	(556,834,311)	(258,016,827)
Cash	flows from financing activities		
	Receipt/(payment) from long term borrowings (Note-20)	(161,904,564)	(199,509,556)
	Receipt/(payment) from short term borrowing (Note-20)	546,485,915	288,599,828
	From other finance	35,962	(6,260)
	Repayment of lease finance	(26,333,721)	(64,992,300)
C.	Net cash from financing activities	358,283,592	24,091,712
Net i	increase in cash and bank balances (A+B+C)	34,703,137	80,559,650
Cash	and bank balances at the beginning of the period	109,755,023	208,323,198
Cash	and bank balances at the end of the period	144,458,159	288,882,848
	Net Operating Cash Flow per Share (NOCFPS)	2.21	2.98
		-	1

**Company Secretary** 

Director

Place: Dhaka

Dated: 28 January 2018

**Managing Director** 

Chief Financial Office

Chairman

### Premier Cement Mills Limited Notes to the Consolidated Statement of Financial Position For the period ended 31 December 2017

		31 Dec 2017	30 June 2017
		(Un-audited)	(Audited)
		Amount	in Taka
1.00	Property, Plant & Equipment		
	FREE-HOLD Cost & Revaluation		
	Opening balance	7,428,170,303	6,471,549,155
	Add: Addition during the period	559,408,064	956,621,148
	Less: Disposal during the period	-	-
	Closing balance	7,987,578,367	7,428,170,303
	Depreciation Constant to the c		
	Opening balance Add: Charged during the period	704,295,180	343,582,979
	Less: Disposal	188,879,002	360,712,201
	Closing balance		
		893,174,182	704,295,180
	LEASEHOLD		
	Cost		
	Opening balance	326,194,494	326,194,494
	Add: Addition during the period	320,231,131	-
	Less: Disposal during the period		
	Closing balance	326,194,494	326,194,494
	·		
	Depreciation		
	Opening balance	144,219,011	115,823,153
	Add: Charged during the period	12,219,559	28,395,858
	Closing balance	156,438,570	144,219,011
	Written down value	7,264,160,108	6,905,850,606
.00	Capital work in process		
	Godown- Mongla	5,984,444	5,984,444
	Project- Roller press	•	128,042
	Cement Silo	45,218,649	19,744,126
	Fly Ash Silo	•	130,000
	VRM Project PCML	75,422,631	56,016,257
	New automobile workshop	5,814,464	5,690,864
	Boundary wall & Fencing	52,018,529	51,648,029
	New ball Mill Installation - NCML	140,758,290 325,217,007	50,205,972 <b>189,547,734</b>
.00	Inventories	994 040 045	704 004 475
	Raw materials	881,010,915	704,861,475
	Packing materials	9,994,254	9,079,580
	Finished goods & work in process	50,696,777	4,362,750
	Stock at ghat-nowapara	5,014,710	69,254,708
	Stock at Ghat - Others	209,404	18,860
	Finished goods & work in process -Bag plant	2,254,993	5,484,450
	Raw materials stock - bag plant	86,988,881	118,977,653
	Consumable goods	89,507,362	83,574,702
		1,125,677,296	995,614,178
.00	Advance, deposit & prepayment		
	Advance		
	Advance against expenses	374,242,786	399,679,597
	Advance against Land	161,199,958	148,527,592
	Advance against salary	16,948,496	18,188,570
	LC Advance	177,479,512	161,077,085
	Advance Income Tax	934,012,881	762,458,323
	VAT Current Account	64,086,702	7,615,890
	Advance against motor cycle loan	8,826,846	6,954,309
	Advance for office space purchase	125,000,000	125,000,000
		1,861,797,181	1,629,501,366

	31 Dec 2017	30 June 2017
	(Un-audited)	(Audited)
	Amount i	n Taka
Deposit		
Power Development Board	4,629,057	4,529,057
Chittagong Port AuthorIty	150,000	150,000
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 Power Distribution Company	4,200,000	4,200,000
Mnshigonj Polly Blddut Samitee-REB	21,339,000	21,339,00
Bank gurantee margin to TGTDCL	836,050	836,050
ICAB-Advance against Office Rent	1,986,138	1,986,138
Ranks Telecom Limited	6,900	6,90
Bank gurantee margin - LC Deposit	2,221,000	2,221,000
Tender Deposit	18,439,539	15,672,978
Zela Comandent & BDP Munshigong	547,078	547,078
Deposit to TGTDCL	16,136,245	4,418,000
TGSL	10,532	10,532
	71,087,339	56,502,533
Pre-payment		
Store rent advance	50,000	50,000
BSTI licence fee	2,243,190	2,990,920
Pre-paid promotional expenses	45,000,000	
	47,293,190	3,040,920
	1,980,177,710	1,689,044,819
5.00 Investment in FDR		
The City Bank Ltd		
Standard Bank Ltd	2,236,150	2,236,150
Standard Chartered Bank	127,598,462	125,302,679
Pubali Bank Ltd	8,992,350	3,189,000
Social Islami Bank Ltd	4,789,734	4,390,530
NCC Bank Ltd.	•	2,086,957
Midland Bank	45,000,000	45,000,000
State Bank of India	2,322,140	2,322,140
	190,938,836	184,527,456
5.00 Cash & bank balance:		
Cash in hand	44,848,664	26,688,706
Cash at bank	99,609,495	83,066,317
Court at Berry	144,458,159	109,755,023
7.00 Non-controlling interest		
Opening balance	306,310,722	289,545,610
Add: 4% share of profit of PPGL	463,039	1,847,208
Add: 60% share of profit of NCML	1,795,171	14,917,904
	308,568,932	306,310,722
8.00 Long term loan		
BRAC Bank Ltd.	109,393,015	109,420,792
City Bank Ltd.	156,213,835	215,271,264
HSBC USD Loan		
	98,140,000	126,945,000
IDLC Fianace Ltd.	267,472,569	276,266,83
Dutch Bangla Bank Ltd	547,825,164	609,134,750
Jamuna Bank Ltd	12,164,434	45,432,528
Lease Finance - Jamuna Bank Ltd	22,252,060	
Lease Finance - ULC	51,313,303	70,541,500
	1,264,774,380	1,453,012,665
8.01 Allocation of long term loan		
Current portion of long term loan	522,285,575	533,529,278
Long term portion	742,488,805	919,483,387
	1,264,774,380	1,453,012,665

		-		
			31 Dec 2017	30 June 2017
		-	(Un-audited)	(Audited)
		L	Amount	in Taka
9.00	Trade & Other Payable :			
3.00	Raw material supplier		5,915,529	8.807.933
	Packing materials		3,516,221	21,752,566
	Marketing expenses		2,939,039	3,033,923
	Liability for expenses		295,079,111	230,400,203
	Provision for Gas bill		3,565,267	230,400,203
	Payable for audit fee including VAT		546,250	521,624
	Provision for P F		1,336,610	1,310,138
	Dividend Payable		151,352,326	1,695,646
	VAT payable - others		326.864	512,242
	• •		6,989,091	
	TDS payable		• '	3,445,450
	Payable for electric bill		43,053,073	200,000
	Provision for exchange gain/loss		387,021	387,021
	Provision for stevedoring charges		869,300	654,000
	Provision for Brand & Promotional expenses		21,723,827	37,000,000
	Provision & others payable	· -	82,241,435	80,749,841
		_	619,840,964	390,470,587
10.00	Short term bank loan			
10.00	The City Bank Ltd		285,977,944	682,974,517
	Dutch Bangla Bank Ltd		491,336,005	154,098,203
	Standard Bank Ltd		354,153,822	264,714,480
	Standard Chartered Bank			
			1,347,547,836	1,218,289,618
	Honkong & Shanghi Banking Corporation		572,656,927	652,076,411
	Prime Bank Ltd		550,996,008	250 706 727
	NCC Bank Ltd		762,757,606	359,786,727
	Social Islami Bank Ltd		100,000,000	14,007,195
	Pubali Bank Ltd		1,128,370,425	902,033,240
	Jamuna Bank Ltd.		74,754,205	253,802,083
	Brac Bank Ltd	-	642,828,090	250,760,000
		=	6,311,378,868	4,752,542,474
11.00	Deferred tax liabilities			
11.00	The tax effect of temporary differences that resulted in de	ferred tax assets or liabilitie	•	
	The tax and a comparary among an arrangement and a comparary		-	
	Opening Balance		439,794,176	469,246,917
	Deferred tax expenses/(income) during the period		13,999,971	(29,452,741)
	Closing Balance		453,794,147	439,794,176
		-		
11.01	Deferred Tax Calculation as on 31 December 2017			
	Particulars	Carrying Amount	Tax Base	Tem. Diff.
	Fixed Assets			
	Cost	5,986,751,805	5,986,751,805	
	Accu. Dep.	(1,029,362,129)	(2,991,097,597)	
	Accu. Dep.	4,957,389,676	2,995,654,208	1,961,735,468
	Description for gratuity		2,333,034,206	
	Provision for gratuity Provision for bad debt	(126,270,357)		(126,270,357)
		(96,380,933)		(96,380,933)
	Total temporary difference			1,739,084,178
	Deferred tax liabilities			453,794,147
	Less : Opening deferred tax liability			439,794,176
	Less: Deferred tax attributable to revaluation surplus			.00,704,270
	Deferred tax expenses/(income)			13,999,971
	a are the angertably (moving)			

13.00 C AA G C AA G C C AA G C C AA C C C AA C C C AA C C C AA C C C C AA C	PCML NCML Cost of sales Opening stock of finished goods & WIP Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP Cost of production Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	4,182,559,855 519,946,399 4,702,506,254  73,617,457 4,112,009,329 4,185,626,786 55,711,487 4,129,915,299  3,260,832,454 234,666,528 94,018,084 3,012,500	3,886,896,910 465,899,633 <b>4,352,796,543</b> 114,542,779 3,623,862,004 <b>3,738,404,783</b> 98,479,784 <b>3,639,924,999</b> 2,818,766,322 222,886,520	2,281,355,809 289,109,640 2,570,465,449  67,536,265 2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	2,152,415,319 273,855,660 <b>2,426,270,979</b> 83,941,070 2,037,308,566 <b>2,121,249,636</b> 98,479,784 <b>2,022,769,852</b>
13.00 C A G G L 13.01 C R P S G G T T E R C O G P	PCML NCML Cost of sales Opening stock of finished goods & WIP Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP Cost of production Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	519,946,399 4,702,506,254  73,617,457 4,112,009,329 4,185,626,786 55,711,487 4,129,915,299  3,260,832,454 234,666,528 94,018,084	465,899,633 4,352,796,543 114,542,779 3,623,862,004 3,738,404,783 98,479,784 3,639,924,999	289,109,640 2,570,465,449 67,536,265 2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	273,855,660 2,426,270,979 83,941,070 2,037,308,566 2,121,249,636 98,479,784
P N N C C N N C C G P P	PCML NCML Cost of sales Opening stock of finished goods & WIP Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP Cost of production Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	519,946,399 4,702,506,254  73,617,457 4,112,009,329 4,185,626,786 55,711,487 4,129,915,299  3,260,832,454 234,666,528 94,018,084	465,899,633 4,352,796,543 114,542,779 3,623,862,004 3,738,404,783 98,479,784 3,639,924,999	289,109,640 2,570,465,449 67,536,265 2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	273,855,660 2,426,270,979 83,941,070 2,037,308,566 2,121,249,636 98,479,784
13.00 C A A G C A A C C A C C A C C C A C C C C	Cost of sales  Opening stock of finished goods & WIP Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP  Cost of production  Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	519,946,399 4,702,506,254  73,617,457 4,112,009,329 4,185,626,786 55,711,487 4,129,915,299  3,260,832,454 234,666,528 94,018,084	465,899,633 4,352,796,543 114,542,779 3,623,862,004 3,738,404,783 98,479,784 3,639,924,999	289,109,640 2,570,465,449 67,536,265 2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	273,855,660 2,426,270,979 83,941,070 2,037,308,566 2,121,249,636 98,479,784
13.00 C A A G C L 13.01 C R R P S G G E P T T E R C C M C G P	Cost of sales  Opening stock of finished goods & WIP Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP  Cost of production Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	73,617,457 4,112,009,329 4,185,626,786 55,711,487 4,129,915,299 3,260,832,454 234,666,528 94,018,084	4,352,796,543 114,542,779 3,623,862,004 3,738,404,783 98,479,784 3,639,924,999 2,818,766,322	2,570,465,449 67,536,265 2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	2,426,270,979 83,941,070 2,037,308,566 2,121,249,636 98,479,784
I3.01 C R P S G E P T T E R C M C G P	Opening stock of finished goods & WIP Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP  Cost of production Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	73,617,457 4,112,009,329 <b>4,185,626,786</b> 55,711,487 <b>4,129,915,299</b> 3,260,832,454 234,666,528 94,018,084	114,542,779 3,623,862,004 3,738,404,783 98,479,784 3,639,924,999	67,536,265 2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	83,941,070 2,037,308,566 <b>2,121,249,636</b> 98,479,784
CAAGG	Opening stock of finished goods & WIP Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP  Cost of production Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	4,112,009,329 4,185,626,786 55,711,487 4,129,915,299  3,260,832,454 234,666,528 94,018,084	3,623,862,004 3,738,404,783 98,479,784 3,639,924,999 2,818,766,322	2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	2,037,308,566 <b>2,121,249,636</b> 98,479,784
A G G G G G G G G G G G G G G G G G G G	Add: Cost of production (13.01) Goods available for sale Less: Closing stock of finished goods & WIP  Cost of production Raw materials consumption Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	4,112,009,329 4,185,626,786 55,711,487 4,129,915,299  3,260,832,454 234,666,528 94,018,084	3,623,862,004 3,738,404,783 98,479,784 3,639,924,999 2,818,766,322	2,295,169,631 2,362,705,896 55,711,487 2,306,994,409	2,037,308,566 <b>2,121,249,636</b> 98,479,784
IS.01 CR RP SS GE PP TT ER CC M CC GP	Goods available for sale Less: Closing stock of finished goods & WIP  Cost of production Raw materials consumption Packing materials consumption Salary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	4,185,626,786 55,711,487 4,129,915,299 3,260,832,454 234,666,528 94,018,084	3,738,404,783 98,479,784 3,639,924,999 2,818,766,322	2,362,705,896 55,711,487 <b>2,306,994,409</b>	<b>2,121,249,636</b> 98,479,784
I3.01 C R P S G E P T T E R C M C G P	Less: Closing stock of finished goods & WIP  Cost of production  Raw materials consumption  Packing materials consumption  Salary & wages  Gratuity  Electric charges  Paper & periodicals  Fravelling & conveyance	55,711,487 4,129,915,299 3,260,832,454 234,666,528 94,018,084	98,479,784 <b>3,639,924,999</b> 2,818,766,322	55,711,487 <b>2,306,994,409</b>	98,479,784
13.01 C R P S G E P T T T E R C C	Cost of production  Raw materials consumption Packing materials consumption Salary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	3,260,832,454 234,666,528 94,018,084	<b>3,639,924,999</b> 2,818,766,322	2,306,994,409	
R P S G E P T T T E R C C	Raw materials consumption Packing materials consumption Salary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	3,260,832,454 234,666,528 94,018,084	2,818,766,322		2,022,769,852
R P S G E P T T T E R C C	Raw materials consumption Packing materials consumption Salary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	234,666,528 94,018,084		1,844.742.608	
PPSSGGEPPTTTC	Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	234,666,528 94,018,084		1,844.742.608	
PPSSGGEPPTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT	Packing materials consumption Galary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	234,666,528 94,018,084			1,609,499,570
S G E P T T T E R C C M	Salary & wages Gratuity Electric charges Paper & periodicals Fravelling & conveyance	94,018,084	,000,020	126,903,851	124,636,374
G E P T T E R C C M C G	Gratuity Electric charges Paper & periodicals Fravelling & conveyance		90,447,269	44,422,389	41,993,696
E P T T E R C C C G P	Electric charges Paper & periodicals Fravelling & conveyance		5,512,213		2,612,213
P T T E R C M C	Paper & periodicals Fravelling & conveyance	262,348,634	246,433,121	142,139,359	133,561,829
T T E R C M C	Fravelling & conveyance	6,305	4,810	3,120	2,290
T E R C M C		1,467,376	1,168,794	879,770	515,275
E R C N C G	「elephone charges	782,348	668,386	421,365	313,453
O N C T G	Entertainment	793,619	1,385,480	473,483	739,732
N C G P	Repairs & maintenance	36,399,865	35,311,202	16,930,136	19,146,396
C G P	Contribution to PF	2,337,290	2,242,744	1,185,048	1,113,312
- G P	Medical expenses	144,912	171,018	80,637	93,019
Р	Canteen & Food Subsidy	9,181,195	7,144,813	4,139,090	3,443,997
	Gift & Presentations	32,000	121,100		
S	Postage & stamp	5,082	5,571	4,955	5,471
	Stationery	2,142,521	1,500,152	897,140	960,618
L	abour charges	10,682,568	12,565,749	5,488,377	7,616,579
N	Misc. expenses	673,052	1,169,767	244,632	113,680
Р	Pay loader expenses	4,839,956	3,376,470	1,387,465	2,975,959
L	egal & professional fee	1,920,861	1,120,438	550,411	121,000
-	Accommodation Expenses	65,803	21,514	47,428	2,614
(	Carrying Charges	222,511	62,570	137,011	62,570
G	Gas Bill	14,657,609	14,799,167	9,032,804	7,506,708
F	uel & Lubricant	3,391,838	4,114,201	274,043	2,359,734
С	Computer expenses	129,385	27,280	73,795	
	Cost of bag sale-outward	26,304,036	5,555,587	22,744,148	3,655,393
	Lab Expencess	491,556	597,946	288,859	123,377
	Internet expenses	113,577	125,142	42,584	85,658
	Donation & subscription	342,000	172,500	112,000	121,200
	Training expenses	10,000	30,000	10,000	30,000
	ire insurance	618,413	-	212,175	2
	VAT loss	926,360	360	926,360	Æ
	Ghat charge	8,500	540	8,500	¥
D	Depreciation ( 1.00 )	138,440,592	146,354,158	70,366,088	73,896,849
		4,112,009,329	3,623,862,004	2,295,169,631	2,037,308,566
4.00 O	Other income / (loss)				
	Bank interest income	4,520,719	6,204,634	4,163,708	5,721,458
	xchange gain / loss	144,276	(14,702,876)	2,140,313	(11,119,174)
	Misc income - H/O	340,664	3,000	131,113	
	Aisc. income - Factory	1,810,169	9,483,054	888,297	8,962,259
	ncome from bag plant	1,271,348	# 0 • • • •	1,271,348	
	Rental Income from GP	35,000	6,000	35,000	6,000
Ir	ncome/(loss) from carrying	(18,633,847)	(18,877,805)	20,535,698	(21,646,972)

Amount in Taka	December 2016
Audit fee       244,375       244,375       122,188         Electric charges       830,630       986,251       479,095         Canteen & Food Expenses       1,984,699       2,108,822       1,103,823         Gratuity       1,785,981       2,563,239       -         Office rent       4,754,758       4,654,104       2,377,629         Paper & periodicals       7,475       8,985       4,715         Postage & stamp       81,654       81,150       46,814         Donation & subscription       628,000       272,000       214,520         Renewal, legal & professional fee       3,711,613       4,138,277       1,623,350         Repairs & maIntenance       359,944       638,594       131,693         Salary & allowances       23,742,739       23,138,306       11,072,571	Taka
Electric charges       830,630       986,251       479,095         Canteen & Food Expenses       1,984,699       2,108,822       1,103,823         Gratuity       1,785,981       2,563,239       -         Office rent       4,754,758       4,654,104       2,377,629         Paper & periodicals       7,475       8,985       4,715         Postage & stamp       81,654       81,150       46,814         Donation & subscription       628,000       272,000       214,520         Renewal, legal & professional fee       3,711,613       4,138,277       1,623,350         Repairs & maIntenance       359,944       638,594       131,693         Salary & allowances       23,742,739       23,138,306       11,072,571	
Canteen & Food Expenses       1,984,699       2,108,822       1,103,823         Gratuity       1,785,981       2,563,239       -         Office rent       4,754,758       4,654,104       2,377,629         Paper & periodicals       7,475       8,985       4,715         Postage & stamp       81,654       81,150       46,814         Donation & subscription       628,000       272,000       214,520         Renewal, legal & professional fee       3,711,613       4,138,277       1,623,350         Repairs & maIntenance       359,944       638,594       131,693         Salary & allowances       23,742,739       23,138,306       11,072,571	122,188
Gratuity         1,785,981         2,563,239           Office rent         4,754,758         4,654,104         2,377,629           Paper & periodicals         7,475         8,985         4,715           Postage & stamp         81,654         81,150         46,814           Donation & subscription         628,000         272,000         214,520           Renewal, legal & professional fee         3,711,613         4,138,277         1,623,350           Repairs & maintenance         359,944         638,594         131,693           Salary & allowances         23,742,739         23,138,306         11,072,571	598,904
Office rent         4,754,758         4,654,104         2,377,629           Paper & periodicals         7,475         8,985         4,715           Postage & stamp         81,654         81,150         46,814           Donation & subscription         628,000         272,000         214,520           Renewal, legal & professional fee         3,711,613         4,138,277         1,623,350           Repairs & maIntenance         359,944         638,594         131,693           Salary & allowances         23,742,739         23,138,306         11,072,571	1,043,065
Paper & periodicals         7,475         8,985         4,715           Postage & stamp         81,654         81,150         46,814           Donation & subscription         628,000         272,000         214,520           Renewal, legal & professional fee         3,711,613         4,138,277         1,623,350           Repairs & maintenance         359,944         638,594         131,693           Salary & allowances         23,742,739         23,138,306         11,072,571	1,314,450
Postage & stamp         81,654         81,150         46,814           Donation & subscription         628,000         272,000         214,520           Renewal, legal & professional fee         3,711,613         4,138,277         1,623,350           Repairs & maintenance         359,944         638,594         131,693           Salary & allowances         23,742,739         23,138,306         11,072,571	2,377,179
Donation & subscription         628,000         272,000         214,520           Renewal, legal & professional fee         3,711,613         4,138,277         1,623,350           Repairs & maintenance         359,944         638,594         131,693           Salary & allowances         23,742,739         23,138,306         11,072,571	4,585
Renewal, legal & professional fee       3,711,613       4,138,277       1,623,350         Repairs & maintenance       359,944       638,594       131,693         Salary & allowances       23,742,739       23,138,306       11,072,571	45,480
Repairs & maintenance         359,944         638,594         131,693           Salary & allowances         23,742,739         23,138,306         11,072,571	94,000
Salary & allowances 23,742,739 23,138,306 11,072,571	1,631,927 587,608
	10,684,770
2/20/000 2/20/000	600,000
Stationery 1,407,540 1,382,538 1,115,814	1,050,890
Telephone Charges 499,768 611,007 253,567	278,405
Training Expenses 14,000 3,200	
Travelling & conveyance 3,699,305 3,869,951 1,913,660	2,087,932
Contribution to PF 916,376 574,878 639,584	283,176
Water charges 111,686 90,082 69,881	43,057
Medical Expenses 6,435 50,800 2,080	500
Miscellaneous Expenses 1,972,060 1,525,701 857,310	1,168,973
Guest house expenses 141,614 237,922 66,065	103,721
Office maintaince 240,744 160,496 120,372	80,248
Computer expenses 329,760 308,412 141,270	20,048
Internet expenses 292,712 341,212 112,934	181,012
BIWTA expenses 5,017,678 6,346,632	\$
Annual general meeting 209,251 113,628 209,251	113,628
Board meeting expenses 70,000 160,000 34,000	100,000
Fuel & lubricant 31,780 17,054 11,915	17,054
Advertisement 166,600 581,960 133,600	556,960
BSTI license fee 762,430 1,532,134 388,565	19,000
Gift & presentation 113,480 - 113,480	1 242 110
Depreciation 2,929,981 2,493,933 1,535,966 58,265,068 60,435,643 25,495,712	1,342,110 <b>26,550,870</b>
16.00 Selling & distribution expenses:	20,330,070
Advertisement 7,679,491 1,354,400 6,544,140	1,254,400
CSR activities 541,257 1,250,000 270,117	500,000
Car maintenance 1,998,821 1,001,528 407,500	300,000
Contribution to PF 1,277,015 1,304,541 458,834	637,770
Entertainment 324,081 203,299 209,558	140,050
Export expenses 782,821 48,764 255,760	44,893
Godown expenses 281,100 266,350 137,100	197,000
Gratuity 2,548,700 5,533,277	2,718,690
Legal & professional fee 209,198 184,460 86,556	129,380
Medical expenses 4,115 6,950 4,115	3,155
Postage & stamp 252,317 107,262 59,843	61,272
Promotional expenses 60,281,604 60,940,116 45,106,922	49,130,534
Salaries & allowances 64,015,459 54,874,795 29,692,081	26,016,725
Sample / test expenses 738,020 182,540 465,170	81,300
Stationery 294,118 144,166 116,847	120,412
Telephone charges 2,527,073 2,200,581 1,242,251	1,102,051
Travelling & conveyance 17,217,366 16,398,907 9,052,206	9,531,047
Labour charge 5,136,019 5,461,573 2,897,042	2,956,168
Internet expenses 38,597 34,931 18,746	18,034
Tender expenses 34,169 1,857,086 25,521	118,624
Computer expenses 8,400 1,000 - 102 361	1,000
Miscellaneous Expenses         446,661         748,250         193,261           Vehicle licence renewal & insurance         133.107         133.107	110,852
	27 005 629
Depreciation 40,501,917 44,587,381 20,803,620 207,271,426 198,692,157 118,180,297	27,995,628 <b>122,868,985</b>

	July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
	Amount i	n Taka	Amount	in Taka
17.00 Financial expenses				
Bank charge	2,296,936	1,274,784	2,031,682	1,105,103
Bank loan interest	184,992,294	123,589,400	103,947,468	56,948,451
Interest on Leasing Finance	18,972,837	38,189,381	10,726,816	20,595,447
	206,262,067	163,053,565	116,705,966	78,649,001
18.00 Basic earnings per share (EPS)				
The computation of EPS is given below Earnings attributable to the ordinary	54,736,030	198.072,578	17.222.975	140,137,406
Weighted average number of shares outstandi during the period		105,450,000	105,450,000	105,450,000
Basic earnings per share (per value of Tk. 10)	0.52	1.88	0.16	1.33

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.

#### 19.00 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	600,000	600,000
NII	NII	NII	NII
NII	NII	NII	Nii
NII	NH	NII	NII

<sup>20.00</sup> Cash flows from financing activities has been rearranged during the period July 2016 to December 2016 due to netted off receipt and (payment) the amount 6,576,938,924 & (6,487,848,652) under the head Receipt/(payment) from long term borrowings & Receipt/(payment) from short term borrowings respectively.

### Premier Cement Mills Limited Statement of Financial Position As at 31 December 2017

		December 2017	June 2017
	Notes	(Un-audited)	(Audited)
		BDT	BDT
Assets			
Property, plant and equipment	1.00	5,483,135,519	5,113,886,138
Capital work -in - progress	2.00	126,625,724	82,002,869
Investment in subsidiary	3.00	48,000,000	48,000,000
Investment in associate	3.00	70,000,000	70,000,000
Total non-current assets		5,727,761,243	5,313,889,007
Inventories	4.00	983,393,527	899,312,614
Trade and other receivables		2,534,499,055	2,117,932,451
Advances, deposits and pre-payments	5.00	1,656,109,449	1,383,617,839
Investment in FDR	6.00	190,938,836	184,527,456
Current account with associate	7.00	456,248,399	377,703,843
Cash and bank balances	8.00	136,404,892	102,016,880
Total current assets		5,957,594,157	5,065,111,083
Total assets		11,685,355,400	10,379,000,089
Equity		4 054 500 000	1 054 500 000
Share capital		1,054,500,000	1,054,500,000
Revaluation reserve		502,677,726	507,388,777
Share Premium		441,835,000	441,835,000
Retained earnings		1,922,237,054	2,074,167,159
Total equity		3,921,249,780	4,077,890,936
Liabilities			1
Deferred tax liabilities/(assets)	12.00	387,213,287	374,729,639
Long Term Loan	9.00	278,547,593	408,559,455
Defined benefit obligations (Gratuity)		126,270,357	120,092,653
Total non-current liabilities		792,031,237	903,381,747
Trade and other payables	10.00	551,425,299	348,248,374
Short term bank loan	11.00	5,489,014,939	4,087,693,289
Current portion of long term loan	9.00	371,024,499	394,937,545
Liability for other finance		73,856,217	73,820,255
Workers' Profit Participation Fund		19,189,209	28,546,313
Current account with subsidiary	7.00	167,633,300	177,098,390
Provision for taxation		299,930,920	287,383,240
Total current liabilities		6,972,074,382	5,397,727,406
Total liabilities		7,764,105,619	6,301,109,153
Total equity and liabilities		11,685,355,400	10,379,000,089
Net assets value per share (NAV)		37.19	38.67
			(

**Managing Director** 

**Company Secretary** 

Director

Place: Dhaka

Dated: 28 January 2018

Chief Financial Officer

luffer Haid

Chairman

### Premier Cement Mills Limited Statement of Profit or Loss and Other Comprehensive Income (Half yearly un-audited) For the period ended 31 December 2017

			Comparative	03 Months Comparative	
	Notes	July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
		BDT	BDT	BDT	BDT
Revenue	13.00	4,182,559,855	3,886,896,910	2,281,355,809	2,152,415,319
Cost of sales	14.00	(3,677,431,515)	(3,239,414,650)	(2,060,755,207)	(1,787,542,162)
Gross profit		505,128,340	647,482,260	220,600,602	364,873,157
Other income/(loss)	15.00	(1,835,103)	(23,161,434)	35,137,723	(18,778,016)
Administrative expenses	16.00	(50,052,510)	(50,660,767)	(21,938,841)	(21,640,522)
Selling & distribution expenses	17.00	(200,074,998)	(190,665,095)	(114,697,894)	(117,803,741)
Profit from operation		253,165,728	382,994,964	119,101,590	206,650,877
Finance costs	18.00	(169,911,048)	(141,904,049)	(96,778,708)	(66,905,179)
Contribution to WPPF		(3,964,509)	(11,480,520)	(1,062,995)	(6,654,557)
Profit before income tax		79,290,172	229,610,395	21,259,887	133,091,141
Current tax expenses		(12,547,680)	(44,322,538)	(996,186)	(24,301,728)
Deferred tax income/(expenses)	-	(12,483,648)	(10,707,834)	(8,648,797)	19,321,522
Net profit/(loss) after tax		54,258,844	174,580,023	11,614,905	128,110,935
Other comprehensive income			(æ)		(*)
Total comprehensive income for the year		54,258,844	174,580,023	11,614,905	128,110,935
Basic EPS (par value of Taka 10) based on we average no. of shares	lghted	0.51	1.66	0.11	1.21

**Company Secretary** 

Director

**Chief Financial Officer** 

Managing Director

Place: Dhaka

### Premier Cement Mills Limited Statement of Changes in Equity For the period ended 31 December 2017

Amount in Taka

Chief Financial Officer

Particulars	Share capital	Share premium	Revaluation reserve	Retained earnings	Total equity
Balance at 01 July 2016	1,054,500,000	441,835,000	585,861,552	1,731,229,138	3,813,425,690
Net profit for the period		٠	3	174,580,023	174,580,023
Depreciation on revalued assets	2	.	(5,073,545)	5,073,545	
Dividend paid		-		(158,175,000)	(158,175,000)
Balance at 31 December 2016	1,054,500,000	441,835,000	580,788,007	1,752,707,706	3,829,830,713
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

Revaluation surplus amounting to Tk.47,11,051.00 has been transfered 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 2017

	July 2017 to December 2017	July 2016 to December 2016
	BDT	BDT
Cash flows from operating activities		
Receipt from customers	3,765,993,252	3,559,214,013
Payment to employees	(166,502,586)	(154,200,712)
Payment to suppliers & others	(2,961,489,526)	(2,857,501,469)
Cash generated from operating activities	638,001,140	547,511,832
Other income	(13,811,906)	(8,458,558)
Interest paid	(171,641,476)	(140,834,923)
Refund of Income Tax	3 <b>4</b> 3	98,239,371
Tax paid	(152,539,459)	(170,877,735)
A. Net cash from operating activities	300,008,299	325,579,987
Cash flows from investing activities		
Purchase of property, plant & equipment	(361,658,631)	(162,894,760)
Capital work-in-progress (WIP)	(44,622,855)	(22,116,326)
Payment to Subsidiary	(9,465,090)	21,193,224
Advance to Associate	(78,544,556)	(34,561,495)
Investment in FDR	(6,411,380)	20,765,110
B. Net cash used in investing activities	(500,702,512)	(177,614,247)
Cash flows from financing activities		
Receipt/(payment) from long term borrowings (Note-21)	(127,591,187)	(199,509,556)
Receipt/(payment) from short term borrowing (Note-21)	388,971,171	199,557,391
From other finance	35,962	(6,260)
Repayment of Leasing Finance	(26,333,721)	(64,992,300)
C. Net cash from financing activities	235,082,225	(64,950,725)
Net Increase in cash and bank balances	34,388,012	83,015,015
Cash and bank balances at the beginning of the period	102,016,880	194,348,218
Cash and bank balances at the end of the period	136,404,892	277,363,233
	-	
Net Operating Cash Flow per Share (NOCFPS)	2.85	3.09
CM	/	1

**Company Secretary** 

**Managing Director** 

ng Director Chairn

Place: Dhaka

Dated: 28 January 2018

Director

### Premier Cement Mills Limited Notes to the Statement of Financial Position For the period ended 31 December 2017

	For the period ended 31 December 2017		
		At 31 Dec 2017	At 30 June 2017
			in Taka
		Un-audited	Audited
1.00	Property, Plant & Equipment		
	FREE HOLD		
	Cost & Revaluation		
	Opening balance	5,472,481,857	4,674,609,083
	Add: Addition during the period:	518,145,564	797,872,774
	Less: Disposal during the period		
	Closing balance	5,990,627,421	5,472,481,857
	Depreciation		
	Opening balance	493,301,795	236,451,221
	Add: Charged during the period	139,040,094	256,850,574
	Less: Disposal during the period		
	Closing balance	632,341,888	493,301,795
	LEASEHOLD		
	Cost		
	Opening balance	269,900,000	269,900,000
	Add: Addition during the period:	9*0	
	Less: Disposal during the period		
	Closing balance	269,900,000	269,900,000
	Depreciation		
	Opening balance	135,193,925	112,050,224
	Add: Charged during the period	9,856,089	23,143,701
	Closing balance	145,050,014	135,193,925
	Written Down Value	5,483,135,519	5,113,886,138
2.00	Capital work in process		
		5,984,444	5,984,444
	Godown- Mongla	3,304,444	128,042
	Project- Roller press	AE 310 640	
	Cement Silo	45,218,649	19,744,126
	Fly Ash Silo	75 400 504	130,000
	VRM Project New	75,422,631	56,016,257
		126,625,724	82,002,869
3.00	Investment With Associates & Subsidiary		
	Associates		== === ===
	National Cement Mills Limited	70,000,000	70,000,000
	Subsidiary		
	Premier Power Generation Limited	48,000,000	48,000,000
		118,000,000	118,000,000
4.00	Inventories		
	Raw materials	779,174,084	649,548,168
	Packing materials	8,388,436	5,386,482
	Finished goods & work in process	48,654,000	4,362,750
	Finished goods & WIP -Bag plant	2,254,993	5,484,450
	Stock at ghat-Nowapara	5,014,710	69,254,707
	Stock - Other	209,404	18,860
	Raw materials stock - bag plant	86,988,881	118,977,653
	Consumable goods	52,709,019	46,279,544
	constituence Books	983,393,527	899,312,614
		303,33,35	

Mary	National Poposit & Pre-Payment:   Advance against expenses			At 31 Dec 2017	At 30 June 2017
Section   Sect	Advance   Adva				
Advance against expenses         255, 206, 704         277, 426, 517           Advance against Land         113, 36, 95, 925         130, 669, 925           LC Advance         170, 873, 826         16, 88, 170           LC Advance against Lincome Tax         778, 1931, 333         627, 737, 171           VAT Current Account         50,005, 364         6,378, 921           Advance against motor cycle loan         8,826, 846         65,493, 921           Advance against motor cycle loan         1,826, 700, 000         125,000,000           Advance against motor cycle loan         3,826, 846         65,549, 000           Advance against motor cycle loan         3,826, 846         65,549, 000           BOC Bangladesh LTO         20,000         20,000           Bord Bangladesh LTO         20,000         50,000           Bord Bangladesh Telecommunications Company Ltd.         65,800         50,000           Certral Dipository BO Ltd. *COBL         50,000         50,000           Certral Dipository BO Ltd. *COBL         21,339,000         21,339,000           Mushingony Polli Bidduth Samity         21,339,000         22,210,000           CLAB-Advance against Office Rent         1,96,138         1,986,138           Rank Guarantee margin- Ldeposit         2,210,000         22,210,000	Advance against Land	5.00	Advance, Deposit & Pre- Payment:		
Advance against Land	Advance against salary		Advance		
1,531,306	15,31,3096   16,848,170   10,000,000   16,848,170   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,000,000   10,000,00		Advance against expenses	256,206,704	275,426,517
Advance against income Tax	Advance against income Tax		Advance against Land	143,241,958	130,669,592
Advance against income Tax	Advance against income Tax         778, 293, 233         625,773,774           VAT Current Account         5,000,546         6,378,309           Advance for office space purchase         125,000,000         125,000,000           Boposit         1,547,776,077         1,334,007,487           BCS Bangladesh LTD         20,000         50,000           Box Bangladesh Telecommunications Company Ltd.         65,800         50,000           Central Dipository BD Ltd - CDBL         500,000         2,030           Central Dipository BD Ltd - CDBL         500,000         2,230,000           Daka Power Distribution Company         4,200,000         4,200,000           Mushilgoni Polli Bidduth Samity         2,139,000         2,213,000           ICASh-Advance against Office Rent         1,996,138         1,986,138           Rank Telecom Limited         6,500         6,500           Bank Guarante margin- to deposit         12,212,000         2,221,000           Tela Commante margin- to deposit         13,495,393         15,672,978           Zela Commante margin- to deposit         12,321,000         2,221,000           Tisas Gas Transmission & Distribution Co Ltd.         11,718,245         5,000           Tisas Gas Transmission & Distribution Co Ltd.         11,522,300         2,000     <		Advance against salary	15,313,096	16,848,170
VAT Current Account         50,006,364         6,378,231           Advance against motor cycle loan         8,826,864         6,554,30           Advance for office space purchase         125,000,000         125,000,000           Deposit         20,000         20,000           Bengladesh LTD         500,000         50,000           Bengladesh Felecommunications Company Ltd.         500,000         500,000           Dhaka Power Distribution Company         4,200,000         1,000           Munshigon [Polii Bidduch Samity         2,1339,000         22,339,000           Munshigon [Polii Bidduch Samity         2,339,000         22,210,000           Munshigon [Polii Bidduch Samity         2,321,000         2,221,000           Bank Guarantee margin- Lc deposit         8,439,539         15,672,978           Tele Comadent & BDP Munshigong         547,078         15,727,978           Tels Comadent & BDP Munshigong         547,078         15,052,932           Tels Commadent & BDP Munshigong         50,000         50,000           Tists Gas Transmission & Distribution Co Ltd.         11,718,245         1,053           Tels Commandent & BDP Munshigong         50,000         50,000           Store rent advance         50,000         50,000           BSTI licence fee <th>  VAT Current Account</th> <th></th> <th>LC Advance</th> <th>170,873,826</th> <th>146,976,210</th>	VAT Current Account		LC Advance	170,873,826	146,976,210
Advance against motor cycle loan         8,826,846         6,954,300           Advance for office space purchase         125,000,000         125,000,000           Poposit         1,547,762,027         1,334,007,493           BOC Bangladesh LTD         20,000         65,800         65,800           Central Diposition yB Dtd - COBL         500,000         65,800         65,800           Contral Diposition yB Dtd - COBL         500,000         4,200,000         4,200,000         4,200,000         4,200,000         1,986,138 <th< th=""><th>  Advance against motor cycle loan   125,000,000   125,000</th><th></th><th>Advance against Income Tax</th><th>778,293,233</th><th></th></th<>	Advance against motor cycle loan   125,000,000   125,000		Advance against Income Tax	778,293,233	
Persist	Depoit   D				
Deposit	Depoit   BOC Bangladesh LTD		- · · · · · · · · · · · · · · · · · · ·		
Deposit         20,000         20,000           BOC Bangladesh Telecommunications Company Ltd.         65,800         65,800           Central Dipository BD Ltd - COBL         500,000         500,000           Dhaka Power Distribution Company         4,200,000         4,200,000           Munshigonj Polli Bidduth Samity         21,339,000         21,339,000           ICAB Advance against Office Rent         1,965,138         1,965,138           Ranks Telecom Limited         6,500         6,500           Bank Guarantee margin- Lc deposit         2,221,000         2,221,000           Tender Deposit         18,439,539         15,672,978           Zela Comandent & BDP Munshigong         547,078         547,078           Tiss Cas Transmission & Distribution Co Ltd.         11,718,245         -           TGSL         10,532         10,532           Pre-payment         50,000         50,000           BSTI licence fee         2,243,190         2,990,900           Pre-paid promotional expenses         50,000,000         -           Standard Chartered Bank         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,236,150         2,345,190	Deposit		Advance for office space purchase		
BOC Bangladesh ITD         20,000         20,000           Bangladesh Telecommunications Company Ltd.         65,800         65,800           Central Dipository BD Ltd - CDBL         500,000         4,000,000           Dhaka Power Distribution Company         4,200,000         4,200,000           Mushisping Polli Bidduth Samity         21,339,000         21,339,000           ICAB-Advance against Office Rent         1,986,138         1,986,138           Rank S Telecom Limited         6,900         6,900           Bank Guarantee margin- Le deposit         2,21,000         2,221,000           Tender Deposit         18,439,539         15,727,878           Zela Comandent & BDP Munshigong         547,078         547,078           Titas Gas Transmission & Distribution Co Ltd.         11,718,245         175           TOSL         1,505,20         1,505           Fe-payment         50,000         50,000           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,990,320           Pre-paid promotional expenses         45,000,000         1,383,617,839           Store rent advance         50,000         50,000           Standard Chartered Bank         127,598,462         125,302,679 <th>  BOC Bangladesh ITD</th> <th></th> <th>Proveth</th> <th>1,547,762,027</th> <th>1,334,007,493</th>	BOC Bangladesh ITD		Proveth	1,547,762,027	1,334,007,493
Bangladesh Telecommunications Company Ltd.         65,800         65,800           Central Dipository BD Ltd - CBM2         500,000         500,000           Dhaka Power Distribution Company         4,200,000         4,200,000           Munshigonj Polli Bidduth 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         2,212,000         2,221,000           Tender Deposit         18,439,539         15,672,078           Tender Deposit         11,718,243         547,078           Tiss Cass Transmission & Distribution Co Ltd.         11,718,243         45,569,426           Test         61,054,232         46,569,426           Pe-payment         50,000         50,000           Store rent advance         50,000         50,000           BSTI Il Cence fee         2,243,130         2,999,220           Store rent advance         50,000         5,000,000           BSTI Il Cence fee         2,243,130         3,940,920           Standard Chartered Bank         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679 <th>Bangladesh Telecommunications Company Ltd.         55,800         65,800           Central Dipository BD Ltd - COBL         500,000         200,000           Dhaka Power Distribution Company         4,200,000         4,200,000           Munshigonj Polli Bidduth Samity         12,339,000         22,339,000           ICAB-Advance against Office Rent         1,986,138         1,986,138           Ranks Telecom Limited         6,900         6,900           Bank Guarantee margin- Lc deposit         18,439,539         15,672,978           Zela Comandent &amp; BDP Munshigong         547,078         547,078           Zela Comandent &amp; BDP Munshigong         540,002         10,532           TISS Gas Transmission &amp; Distribution Co Ltd.         11,718,245         -           TGSL         10,532         10,532           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,999,920           Pre-paid promotional expenses         45,000,000         -           Standard Chartered Bank         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,235,150         2,236,150           Social islami Bank Ltd         4,789,734</th> <th></th> <th></th> <th>20,000</th> <th>20,000</th>	Bangladesh Telecommunications Company Ltd.         55,800         65,800           Central Dipository BD Ltd - COBL         500,000         200,000           Dhaka Power Distribution Company         4,200,000         4,200,000           Munshigonj Polli Bidduth Samity         12,339,000         22,339,000           ICAB-Advance against Office Rent         1,986,138         1,986,138           Ranks Telecom Limited         6,900         6,900           Bank Guarantee margin- Lc deposit         18,439,539         15,672,978           Zela Comandent & BDP Munshigong         547,078         547,078           Zela Comandent & BDP Munshigong         540,002         10,532           TISS Gas Transmission & Distribution Co Ltd.         11,718,245         -           TGSL         10,532         10,532           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,999,920           Pre-paid promotional expenses         45,000,000         -           Standard Chartered Bank         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,235,150         2,236,150           Social islami Bank Ltd         4,789,734			20,000	20,000
Central Dipository BD Ltd - CDBL         500,000         A00,000         B00,000         A00,000         A00,000 <t< th=""><th>Central Dipository BD Ltd - CDBL         500,000         500,000           Dhaka Power Stribution Company         4,200,000         4,200,000           Munshigoni Polil Bidduth 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           Bark Guarantee margin- Lt deposit         2,221,000         2,221,000           Tender Deposit         18,439,539         15,672,978           Zela Commandent &amp; BDP Munshigong         547,078         547,078           Titls Gas Transmission &amp; Distribution Co Ltd.         11,718,245         -5.77           Titls Gas Transmission &amp; Distribution Co Ltd.         11,718,245         -5.92           Total Commander &amp; Book Munshigong         50,000         50,000           BSTI licence fee         2,243,190         2,990,902           Pre-payment         50,000         50,000           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000         47,293,190         3,040,926           Standard Chartered Bank         127,598,462         125,302,679         53,002,000         50,002</th></t<> <th></th> <th>-</th> <th></th> <th>•</th>	Central Dipository BD Ltd - CDBL         500,000         500,000           Dhaka Power Stribution Company         4,200,000         4,200,000           Munshigoni Polil Bidduth 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           Bark Guarantee margin- Lt deposit         2,221,000         2,221,000           Tender Deposit         18,439,539         15,672,978           Zela Commandent & BDP Munshigong         547,078         547,078           Titls Gas Transmission & Distribution Co Ltd.         11,718,245         -5.77           Titls Gas Transmission & Distribution Co Ltd.         11,718,245         -5.92           Total Commander & Book Munshigong         50,000         50,000           BSTI licence fee         2,243,190         2,990,902           Pre-payment         50,000         50,000           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000         47,293,190         3,040,926           Standard Chartered Bank         127,598,462         125,302,679         53,002,000         50,002		-		•
Dhaka Power Distribution Company         4,00,000         4,00,000           Munshigonj Polli Bidduth 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         2,221,000         2,221,000           Tender Deposit         18,439,539         15,672,978           Zela Comandent & BDP Munshigong         547,078         547,078           Titas Gas Transmission & Distribution Co Ltd.         11,718,245         -           ToSU         10,532         10,532         10,532           Pre-payment         50,000         50,000         50,000           BSTI licence fee         50,000         50,000         50,000           BSTI licence fee         45,000,000         47,293,190         2,990,920           Pre-paid promotional expenses         45,000,000         47,293,190         3,040,920           BST licence fee         2,243,199         3,940,920         47,293,190         3,040,920           Fre-paid promotional expenses         45,000,000         47,293,190         2,932,140         3,932,367           BST addraf Chartered Bank         127,598,462         127,598,462	Dhaka Power Distribution Company				
Munshigon   Polli Bidduth Samity	Munshigonj Polli Bidduth Samity         21,339,000         21,339,000           ICAB-Advance against Office Rent         1,986,138         1,986,138           Bank S Guarantee margin- Lc deposit         2,221,000         2,221,000           Tender Deposit         18,439,539         15,672,978           Zela Comandent & BDP Munshigong         547,078         547,078           TItas Gas Transmission & Distribution Co Ltd.         11,718,45         -           TGSL         10,532         10,532           Pre-payment         50,000         50,000           SSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000         -           5.00         1,656,109,449         1,383,617,839           5.00         Investment in FDR         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,232,140         4,389,535           State Bank of India         2,322,140         4,389,535           State Bank of India         2,322,140         4,389,535           State Bank Ltd.         19,0338,836         184,527,456           7.00         Lurrent Account With Associates & Subsidiary         19,038,635		· · · · · · · · · · · · · · · · · · ·	- •	
ICAB-Advance against Office Rent   1,986,138   1,986,138   Ranks Telecom Limited   6,900   6,900   6,900   6,900   6,900   7	CAB-Advance against Office Rent				
Ranks Telecom Limited         6,900         6,900           Bank Guarantee margin- Lc deposit         2,221,000         2,221,000           Tender Deposit         18,495,599         15,672,978           Zela Comandent & BDP Munshigong         547,078         547,078           Titus Gas Transmission & Distribution Co Ltd.         11,718,245         10,532         10,532           TGSL         1,0532         10,532         10,532         10,532         10,532         10,502 <t< th=""><th>Ranks Telecom Umitted         6,900         6,900           Bank Guarantee margin- Lc deposit         2,221,000         2,221,007           Tender Deposit         18,439,539         15,672,878           Zela Comandent &amp; BDP Munshigong         547,078         547,078           Titas Gas Transmission &amp; Distribution Co Ltd.         11,718,245         -1.52           TGSL         10,532         10,532           Pre-payment         50,000         50,000           BSTI licence fee         2,043,190         2,990,202           Pre-paid promotional expenses         45,000,000         -1.000           BSTI licence fee         2,243,190         3,040,920           1,055,109,493         13,83,617,839         3,040,920           Pre-paid promotional expenses         45,000,000         -1.000           Standard Chartered Bank         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,992,350         3,189,000           Social Islami Bank Ltd         4,789,174         4,330,530           State Bank of India         2,321,160         2,321,160           NC Bank Ltd.         190,338,836         184,527,456           7.00         <t< th=""><th></th><th></th><th>1,986,138</th><th>1,986,138</th></t<></th></t<>	Ranks Telecom Umitted         6,900         6,900           Bank Guarantee margin- Lc deposit         2,221,000         2,221,007           Tender Deposit         18,439,539         15,672,878           Zela Comandent & BDP Munshigong         547,078         547,078           Titas Gas Transmission & Distribution Co Ltd.         11,718,245         -1.52           TGSL         10,532         10,532           Pre-payment         50,000         50,000           BSTI licence fee         2,043,190         2,990,202           Pre-paid promotional expenses         45,000,000         -1.000           BSTI licence fee         2,243,190         3,040,920           1,055,109,493         13,83,617,839         3,040,920           Pre-paid promotional expenses         45,000,000         -1.000           Standard Chartered Bank         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,992,350         3,189,000           Social Islami Bank Ltd         4,789,174         4,330,530           State Bank of India         2,321,160         2,321,160           NC Bank Ltd.         190,338,836         184,527,456           7.00 <t< th=""><th></th><th></th><th>1,986,138</th><th>1,986,138</th></t<>			1,986,138	1,986,138
Tender Deposit	Tender Deposit		-	6,900	6,900
Titas Gas Transmission & Distribution Co Ltd.	Zela Comandent & BDP Munshigong         547,078         711x8,024         11,718,245         10,532         10,532         10,532         10,532         10,532         10,532         10,532         21,0532         46,569,426         26,426         26,426         26,000         50,000         50,000         50,000         50,000         50,000         20,000         50,000         50,000         20,000         60,000		Bank Guarantee margin- Lc deposit	2,221,000	2,221,000
Titas Gas Transmission & Distribution Co Ltd.         11,718,245         10,532	Titas Gas Transmission & Distribution Co Ltd.         11,718,245           TCSL         10,532         10,532           Fre-payment         50,000         50,000           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000         -           Pre-paid promotional expenses         45,000,000         -           Standard Chartered Bank         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,398,836         184,527,456           7.00         Current Account With Associates & Subsidiary         30,300,200           Associates         4         150,33,300         177,098,390           8.00         Cash & bank balance:         150,300,300         177,098,390           Cash in		Tender Deposit	18,439,539	15,672,978
Pre-payment   Store rent advance   S0,000   S0	TGSL         10,532         10,532           Pre-payment         61,054,223         46,569,426           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000		Zela Comandent & BDP Munshigong	547,078	547,078
Pre-payment         50,000         50,000           Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000	Pre-payment         50,000         50,000           BSTI licence fee         50,000         50,000           BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000         -           Fre-paid promotional expenses         47,293,190         3,040,920           6.00 Investment in FDR         1,656,109,449         1,283,617,838           5.00 Investment in FDR         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary         384,527,456           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         177,098,390         177,098,390           Premier Power Generation Limited         167,633,300         177,098,390           Cash in		Titas Gas Transmission & Distribution Co Ltd.	11,718,245	-
Pre-payment   Store rent advance   \$0,000   \$0	Pre-payment         50,000         50,000           BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000		TGSL	10,532	
Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,999,020           Pre-paid promotional expenses         45,000,000	Store rent advance         50,000         50,000           BSTI licence fee         2,243,190         2,990,202           Pre-paid promotional expenses         45,000,000         -           47,293,190         3,040,920           47,293,190         1,383,617,839           6.00 Investment in FDR         127,598,462         125,302,679           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         2,236,150         2,236,150           Puball Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Mildland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary         190,938,836         134,527,456           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         2         23,063,240           Cash & bank balance:         136,404,892         102,016,888           Subsidiary			61,054,232	46,569,426
BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000         2,000,000           47,293,190         3,040,920           4,656,109,449         1,383,617,839           6.00         Investment in FDR         127,598,462         125,302,679           Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         4,789,734         4,390,530           NCC Bank Ltd.         2,086,957           NCC Bank Ltd.         190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         3,777,03,843           Associates         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,394           Premier Power Generation Limited         456,248,399         377,703,843           Subsidiary         2         3,063,240           Premier Power Generation Limited         167,633,300         177,098,394           8.00         2,384,854         4,386,248,399         377,703,843           9,08         4,080,249,240         4,080,249,24	BSTI licence fee         2,243,190         2,990,920           Pre-paid promotional expenses         45,000,000		Pre-payment Pre-payment		
Pre-paid promotional expenses         45,000,000	Pre-paid promotional expenses         45,000,000           47,293,190         3,040,920           1,656,109,449         1,3836,17,839           6.00         Investment in FDR           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,208,597           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         9,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         377,703,843           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         9remier Power Generation Limited         167,633,300         177,098,390           8.00         Cash & bank balance:         2         136,404,892         130,933,615         49,953,683           9.00         Long term loan         136,404,892         102,016,880         190,933,015         109,420,792         100,168,880         100,000         100,000         100,000         100,000         100,000         100,000				
1,000   1,00	1,293,190   3,040,920   1,656,109,449   1,383,617,839   1,656,109,449   1,383,617,839   1,253,016,769   1,253,016,769   1,253,016,769   1,275,98,462   125,301,676   1,275,98,462   125,301,676   1,275,98,462   1,253,016,016   1,275,98,462   1,253,016,016   1,275,98,462   1,253,016,016   1,275,98,462   1,253,016,016   1,275,98,462   1,253,016,016   1,275,98,462   1,233,016,016   1,230,016,016   1,230,016   1,230,016   1,230,016   1,230,016   1,230,016   1,230,016   1,230,016   1,230,016   1,230,016   1,230,016,186   1,23				2,990,920
6.00 Investment in FDR         1,555,109,449         1,383,617,839           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         9,0938,836         184,527,456           7.00 Current Account With Associates & Subsidiary         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary         377,703,843         377,703,843           Subsidiary         167,633,300         177,098,390         377,703,843           Subsidiary         167,633,300         177,098,390         377,703,843           8.00 Cash & bank balance:         2         23,063,240           Cash a bank         95,088,653         78,953,640           5.00 Long term loan         136,404,892         102,016,800           9.00 Long term loan         109,393,015         109,420,792           City Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.	6.00 Investment in FDR         1,656,109,449         1,383,617,839           Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         8,992,354         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,326,150         45,000,000           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary           8.00 Current Account With Associates & Subsidiary           Premier Power Generation Limited         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         136,404,892         102,016,880           9.00 Long term loan         136,404,892         102,016,880           9.00 Long term loan         136,404,892         102,016,880           9.00 Long term loan         198,400,000         126,945,000           10LC Finance Ltd.         121,2259,879         251,960,860		Pre-paid promotional expenses		3 040 030
6.00 Investment in FDR         Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary         377,703,843           Associates         377,703,843           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         377,703,843         377,703,843           Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         2         23,063,240           Cash at bank         95,088,653         78,953,640           9.00 Long term loan         313,604,892         102,016,880           9.00 Long term loan         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000 <t< th=""><td>                                     </td><th></th><th></th><td></td><td></td></t<>					
Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,790,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         2         23,063,240           Cash at bank         95,088,653         78,953,640           5.00 be term loan         95,088,653         78,953,640           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         22,252,060         29,375,584           Lease finance - J	Standard Chartered Bank         127,598,462         125,302,679           Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         -         2,086,957           7.00 Current Account With Associates & Subsidiary           Associates           National Cement Millis Limited         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           8.00 Cash & bank balance:         167,633,300         177,098,390           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           9.00 Long term loan         109,393,015         109,420,792           City Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         22,252,060         29,357,584 <th></th> <th>formation of the EDD</th> <th>1,030,109,449</th> <th>1,363,617,635</th>		formation of the EDD	1,030,109,449	1,363,617,635
Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         -         2,086,957           190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00         Cash & bank balance:         -         2,063,240           Cash at bank         95,088,653         78,953,640           25,000         136,404,892         102,016,880           9.00         Long term loan         109,393,015         109,420,792           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,337,584	Standard Bank Ltd.         2,236,150         2,236,150           Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary           Associates         38,300         377,703,843           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         2         23,063,240           Cash at bank         95,088,653         78,953,640           9.00 Long term loan         136,404,892         102,016,880           9.00 Long term loan         100,9393,015         109,420,792           City Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,833         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.	6.00		127 509 462	125 302 679
Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         377,703,843           Associates         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           Premier Power Generation Limited         167,633,300         177,098,390           8.00         Cash & bank balance:         23,063,240           Cash at bank         95,088,653         78,953,640           Cash at bank         95,088,653         78,953,640           9.00         Long term loan         109,393,015         109,407,922           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         <	Pubali Bank Ltd         8,992,350         3,189,000           Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         - 2,086,957           7.00 Current Account With Associates & Subsidiary         190,938,836         184,527,456           7.00 Current Account Mills Limited         456,248,399         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         2         23,063,240           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           BRAC Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500           9.01 Allocation of long term loan         371,024,499         394,937,545           Long term portion <th></th> <th></th> <th></th> <th></th>				
Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         2,086,957           7.00         190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         377,703,843           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00         Cash & bank balance:         23,063,240           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           9.00         Long term loan         136,404,892         102,016,880           9.00         Long term loan         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)	Social Islami Bank Ltd         4,789,734         4,390,530           State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         190,938,836         184,527,456           7.00         Associates         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00         Cash & bank balance:         23,063,240           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           9.00         Long term loan         136,404,892         102,016,880           9.00         Long term loan         109,393,015         109,420,792           City Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease fi				
State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         Total Cement Mills Limited         456,248,399         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00         Cash & bank balance:         23,063,240           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           95.00         Long term loan         136,404,892         102,016,880           9.00         Long term loan         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500	State Bank of India         2,322,140         2,322,140           Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         190,938,836         184,527,456           7.00 Current Account With Associates & Subsidiary           Associates           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:              Cash In hand              41,316,239              23,063,240                 Cash at bank              95,088,653              78,953,640                 9.00 Long term loan              8RAC Bank Ltd.              109,393,015              109,420,792                 City Bank Ltd.              156,213,835              215,271,264                 Honkong & Shanghi Banking Corporation              98,140,000              126,945,000                  IDLC Finance Ltd.               212,259,879               251,960,860          Lease finance - Jamuna Bank Ltd.               22,752,060               29,357,584                  Lease finance - (United Leasing CompanyLtd.)               51,313,303               70,541,500                  9.01 Allocation of long term loan </th <th></th> <th></th> <th></th> <th></th>				
Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         2,086,957           7.00         Current Account With Associates & Subsidiary         377,703,843           Associates         377,703,843           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           8.00         Cash & bank balance:         32,063,240           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           9.00         Long term loan         109,393,015         109,420,792           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,337,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500	Midland Bank         45,000,000         45,000,000           NCC Bank Ltd.         2,086,957           190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00         Cash & bank balance:         23,063,240           Cash at bank         95,088,653         78,953,640           2.00         Long term loan         109,393,015         109,420,792           Selection of Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         21,2259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500           9.01         Allocation of long term loan         371,024,499         394,937,545           Long term portion         278,547,593         408,559,455			• • •	
NCC Bank Ltd.         2,086,957           7.00         Current Account With Associates & Subsidiary           Associates         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           8.00         Cash & bank balance:         2           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           9.00         Long term loan         109,393,015         109,420,792           Eity Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500	NCC Bank Ltd.         2,086,957           190,938,836         184,527,456           7.00         Current Account With Associates & Subsidiary         Subsidiary           National Cement Mills Limited         456,248,399         377,703,843           Subsidiary         167,633,300         177,098,390           8.00         Cash & bank balance:         23,063,240           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           9.00         Long term loan         109,393,015         109,420,792           City Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,679         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500           9.01         Allocation of long term loan         371,024,499         394,937,545           Long term portion         278,547,593         408,559,455				
7.00 Current Account With Associates & Subsidiary Associates National Cement Mills Limited Subsidiary Premier Power Generation Limited 8.00 Cash & bank balance: Cash in hand Cash at bank Cash at bank Cash at bank  95,088,653 78,953,640 136,404,892 102,016,880  9.00 Long term loan BRAC Bank Ltd. City Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation iDLC Finance Ltd. Lease finance - Jamuna Bank Ltd. Lease finance - (United Leasing CompanyLtd.) 51,313,303 70,541,500 649,572,092 803,497,000	7.00 Current Account With Associates & Subsidiary			140	2,086,957
Associates         National Cement Mills Limited       456,248,399       377,703,843         Subsidiary         Premiler Power Generation Limited       167,633,300       177,098,390         8.00 Cash & bank balance:         Cash in hand       41,316,239       23,063,240         Cash at bank       95,088,653       78,953,640         102,016,880       102,016,880         9.00 Long term loan       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         iDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500	Associates         National Cement Mills Limited       456,248,399       377,703,843         Subsidiary       167,633,300       177,098,390         8.00       Cash & bank balance:       23,063,240         Cash in hand       41,316,239       23,063,240         Cash at bank       95,088,653       78,953,640         136,404,892       102,016,880         9.00       Long term loan       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         9.01       Allocation of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455			190,938,836	184,527,456
National Cement Mills Limited       456,248,399       377,703,843         Subsidiary       Premier Power Generation Limited       167,633,300       177,098,390         8.00       Cash & bank balance:       Cash in hand       41,316,239       23,063,240         Cash at bank       95,088,653       78,953,640         136,404,892       102,016,880         9.00       Long term loan       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation iDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500	National Cement Mills Limited       456,248,399       377,703,843         Subsidiary         Premier Power Generation Limited       167,633,300       177,098,390         8.00 Cash & bank balance:         Cash in hand       41,316,239       23,063,240         Cash at bank       95,088,653       78,953,640         BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         9.01 Allocation of long term loan         Current portion of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455	7.00	Current Account With Associates & Subsidiary		
Subsidiary           Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         41,316,239         23,063,240           Cash in hand         95,088,653         78,953,640           Cash at bank         95,088,653         78,953,640           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           iDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500	Subsidiary         Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           9.00 Long term loan         BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500           9.01 Allocation of long term loan         371,024,499         394,937,545           Long term portion         278,547,593         408,559,455		Associates		
Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         41,316,239         23,063,240           Cash In hand         95,088,653         78,953,640           Cash at bank         95,088,653         78,953,640           9.00 Long term loan           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           IDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500	Premier Power Generation Limited         167,633,300         177,098,390           8.00 Cash & bank balance:         23,063,240           Cash in hand         41,316,239         23,063,240           Cash at bank         95,088,653         78,953,640           136,404,892         102,016,880           9.00 Long term loan           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           iDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500           9.01 Allocation of long term loan         371,024,499         394,937,545           Long term portion         278,547,593         408,559,455		National Cement Mills Limited	456,248,399	377,703,843
8.00 Cash & bank balance:         Cash in hand       41,316,239       23,063,240         Cash at bank       95,088,653       78,953,640         136,404,892       102,016,880         9.00 Long term loan         BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         iDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500	8.00 Cash & bank balance:         Cash in hand		Subsidiary		
Cash in hand       41,316,239       23,063,240         Cash at bank       95,088,653       78,953,640         136,404,892       102,016,880         9.00 Long term loan         BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         iDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500	Cash in hand       41,316,239       23,063,240         Cash at bank       95,088,653       78,953,640         136,404,892       102,016,880         9.00 Long term loan         BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         9.01 Allocation of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455		Premier Power Generation Limited	167,633,300	177,098,390
Cash at bank         95,088,653         78,953,640           9.00 Long term loan           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           iDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500	Cash at bank         95,088,653         78,953,640           3,00 Long term loan           BRAC Bank Ltd.         109,393,015         109,420,792           City Bank Ltd.         156,213,835         215,271,264           Honkong & Shanghi Banking Corporation         98,140,000         126,945,000           iDLC Finance Ltd.         212,259,879         251,960,860           Lease finance - Jamuna Bank Ltd.         22,252,060         29,357,584           Lease finance - (United Leasing CompanyLtd.)         51,313,303         70,541,500           9.01 Allocation of long term loan         371,024,499         394,937,545           Long term portion         278,547,593         408,559,455	8.00	Cash & bank balance:		
136,404,892   102,016,880     9.00   Long term loan	9.00 Long term loan  BRAC Bank Ltd. 109,393,015 109,420,792 City Bank Ltd. 156,213,835 215,271,264 Honkong & Shanghi Banking Corporation 98,140,000 126,945,000 IDLC Finance Ltd. 212,259,879 251,960,860 Lease finance - Jamuna Bank Ltd. 22,252,060 29,357,584 Lease finance - (United Leasing CompanyLtd.) 51,313,303 70,541,500  9.01 Allocation of long term loan Current portion of long term loan Long term portion 278,547,593 408,559,455		Cash in hand	41,316,239	23,063,240
9.00 Long term loan         BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         649,572,092       803,497,000	9.00 Long term loan         BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         9.01 Allocation of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455		Cash at bank	95,088,653	78,953,640
BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         649,572,092       803,497,000	BRAC Bank Ltd.       109,393,015       109,420,792         City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         9.01 Allocation of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455			136,404,892	102,016,880
City Bank Ltd.       156,213,835       215,271,264         Honkong & Shanghi Banking Corporation       98,140,000       126,945,000         IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         649,572,092       803,497,000	City Bank Ltd. 156,213,835 215,271,264 Honkong & Shanghi Banking Corporation 98,140,000 126,945,000 IDLC Finance Ltd. 212,259,879 251,960,860 Lease finance - Jamuna Bank Ltd. 22,252,060 29,357,584 Lease finance - (United Leasing CompanyLtd.) 51,313,303 70,541,500 649,572,092 803,497,000  9.01 Allocation of long term loan Current portion of long term loan 371,024,499 394,937,545 Long term portion 278,547,593 408,559,455	9.00			
Honkong & Shanghi Banking Corporation 98,140,000 126,945,000 IDLC Finance Ltd. 212,259,879 251,960,860 Lease finance - Jamuna Bank Ltd. 22,252,060 29,357,584 Lease finance - (United Leasing CompanyLtd.) 51,313,303 70,541,500 649,572,092 803,497,000	Honkong & Shanghi Banking Corporation 98,140,000 126,945,000 IDLC Finance Ltd. 212,259,879 251,960,860 Lease finance - Jamuna Bank Ltd. 22,252,060 29,357,584 Lease finance - (United Leasing CompanyLtd.) 51,313,303 70,541,500 649,572,092 803,497,000 9.01 Allocation of long term loan 271,024,499 394,937,545 Long term portion 278,547,593 408,559,455		Long term loan		
IDLC Finance Ltd.       212,259,879       251,960,860         Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         649,572,092       803,497,000	IDLC Finance Ltd.   212,259,879   251,960,860   Lease finance - Jamuna Bank Ltd.   22,252,060   29,357,584   Lease finance - (United Leasing CompanyLtd.)   51,313,303   70,541,500   649,572,092   803,497,000     9.01   Allocation of long term loan   371,024,499   394,937,545   Long term portion   278,547,593   408,559,455			109,393,015	109,420,792
Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         649,572,092       803,497,000	Lease finance - Jamuna Bank Ltd.       22,252,060       29,357,584         Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         649,572,092       803,497,000         9.01 Allocation of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455		BRAC Bank Ltd.	156,213,835	215,271,264
Lease finance - (United Leasing CompanyLtd.) 51,313,303 70,541,500 649,572,092 803,497,000	Lease finance - (United Leasing CompanyLtd.)       51,313,303       70,541,500         649,572,092       803,497,000         9.01 Allocation of long term loan         Current portion of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455		BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation	156,213,835 98,140,000	215,271,264 126,945,000
649,572,092 803,497,000	9.01 Allocation of long term loan Current portion of long term loan Long term portion 278,547,593 408,559,455		BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation	156,213,835 98,140,000 212,259,879	215,271,264 126,945,000 251,960,860
	9.01 Allocation of long term loan       371,024,499       394,937,545         Current portion       278,547,593       408,559,455		BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation IDLC Finance Ltd.	156,213,835 98,140,000 212,259,879 22,252,060	215,271,264 126,945,000 251,960,860 29,357,584
9.01 Allocation of long term loan	Current portion of long term loan       371,024,499       394,937,545         Long term portion       278,547,593       408,559,455		BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation IDLC Finance Ltd. Lease finance - Jamuna Bank Ltd.	156,213,835 98,140,000 212,259,879 22,252,060 51,313,303	215,271,264 126,945,000 251,960,860 29,357,584 70,541,500
004 007 545	Long term portion 278,547,593 408,559,455		BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation IDLC Finance Ltd. Lease finance - Jamuna Bank Ltd. Lease finance - (United Leasing CompanyLtd.)	156,213,835 98,140,000 212,259,879 22,252,060 51,313,303	215,271,264 126,945,000 251,960,860 29,357,584 70,541,500
400 550 455		9.01	BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation IDLC Finance Ltd. Lease finance - Jamuna Bank Ltd. Lease finance - (United Leasing CompanyLtd.)  Allocation of long term loan	156,213,835 98,140,000 212,259,879 22,252,060 51,313,303 649,572,092	215,271,264 126,945,000 251,960,860 29,357,584 70,541,500 803,497,000
		9.01	BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation IDLC Finance Ltd. Lease finance - Jamuna Bank Ltd. Lease finance - (United Leasing CompanyLtd.)  Allocation of long term loan Current portion of long term loan	156,213,835 98,140,000 212,259,879 22,252,060 51,313,303 <b>649,572,092</b> 371,024,499	215,271,264 126,945,000 251,960,860 29,357,584 70,541,500 803,497,000
049.572.U3Z 25U.57C.U3Z	649,572,092 803,497,000	9.01	BRAC Bank Ltd. City Bank Ltd. Honkong & Shanghi Banking Corporation IDLC Finance Ltd. Lease finance - Jamuna Bank Ltd. Lease finance - (United Leasing CompanyLtd.)  Allocation of long term loan Current portion of long term loan	156,213,835 98,140,000 212,259,879 22,252,060 51,313,303 <b>649,572,092</b> 371,024,499 278,547,593	215,271,264 126,945,000 251,960,860 29,357,584 70,541,500 <b>803,497,000</b> 394,937,545 408,559,455

			At 31 Dec 2017	At 30 June 2017
			Un-audited	t in Taka Audited
10.00	Trade & other payable :		On-audited	Audited
10.00	Raw material supplier		E 01E E20	0 007 033
	**		5,915,529	8,807,933
	Packing materials supplier		3,516,221	21,752,567
	Marketing expenses		2,939,039	3,033,924
	Liability for expenses		249,367,190	210,195,736
	Provision for brand & promotional expenses		21,723,827	37,000,000
	Provision for stevedoring charge		869,300	654,000
	Provision for exchange gain/loss		387,021	387,021
	Payable for electric bill		43,053,073	200,000
	Payable for audit fee including VAT		517,500	345,000
	Provision for P F		1,336,610	1,310,138
	Dividend payable		151,352,326	1,695,646
	VAT payable		326,864	474,742
	TDS payable		6,989,091	2,425,134
	Provision & others payable		63,131,708	59,966,533
			551,425,299	348,248,374
11.00	Short term bank loan			
	The City Bank Ltd		260,413,838	682,974,517
	Dutch Bangla Bank Ltd		276,066,973	45,105,693
	Standard Bank Ltd		354,153,822	264,714,480
	Standard Chartered Bank		1,347,547,836	1,218,289,618
	Honkong & Shanghi Banking Corporation		572,656,927	652,076,411
	Prime Bank Ltd		550,996,008	-
	NCC Bank Ltd		695,343,064	359,786,727
	Social Islami Bank Ltd.		100,000,000	14,007,195
	Jamuna Bank Ltd.		74,754,205	253,802,083
	Pubali Bank Ltd		614,254,176	346,176,565
	Brac Bank Ltd		642,828,090	250,760,000
			5,489,014,939	4,087,693,289
12.00	Deferred tax llabilities			
	The tax effect of temporary differences that resulte	d in deferred tax assets or liab	ilities	
	Opening Balance	o derented tax dosets or has	374,729,639	408,750,872
	Deferred tax expenses/(income) during the period		12,483,648	
	Closing Balance	63		(34,021,233)
12.01	Deferred Tax Calculation as on 31 December 2017	(1)	387,213,287	374,729,639
12.01				T 7100
	Particulars Particulars	Carrying Amount	Tax Base	Tem. Diff.
	The days a			
	Fixed Assets			
	Cost	4,435,803,717	4,435,803,717	
	Accu. Dep.	(777,391,902)	(2,548,896,341)	
		3,658,411,815	1,886,907,376	1,771,504,438
	Provision for gratuity	(126,270,357)	-	(126,270,357)
	Provision for bad debt	(96,380,933)	-	(96,380,933)
	Total temporary difference			1,548,853,148
	Deferred tax liabilities @ 25%			387,213,287
	Less: Opening deferred tax liability			374,729,639
	Less: Deferred tax attributable to revaluation surplus			
	Deferred tax expenses/(income)		3	12,483,648
	•			

### 13.00 Revenue

Particulars	July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
		in Taka	Amount	
Revenue from local sales	3,942,968,545	3,798,652,510	2,128,475,499	2,106,250,919
Revenue from export	210,016,400	80,964,400	127,800,400	41,374,400
T.1	4,152,984,945	3,879,616,910	2,256,275,899	2,147,625,319
Other revenue	20 574 010	7 200 000	25 070 010	4 700 000
Revenue from empty bag sales	29,574,910	7,280,000	25,079,910	4,790,000
	29,574,910 4,182,559,855	7,280,000 3,886,896,910	25,079,910 2,281,355,809	4,790,000 2,152,415,319
Cost of sales				
Opening stock of finished goods & WIP	73,617,457	80,254,329	67,536,265	52,780,976
Add : Cost of production (14.01 )	3,657,482,768	3,250,116,205	2,046,887,652	1,825,717,070
Goods available for sale	3,731,100,225	3,330,370,534	2,114,423,917	1,878,498,046
Less : Closing stock of finished goods, WIP & in transit	53,668,710	90,955,884	53,668,710	90,955,884
	3,677,431,515	3,239,414,650	2,060,755,207	1,787,542,162
Cost of production				
Raw materials consumption	2,944,745,060	2,557,300,410	1,668,140,286	1,458,443,665
Packing materials consumption	203,775,247	195,837,692	109,622,326	108,567,749
Salary & wages	74,375,013	71,614,914	33,355,531	33,380,306
Gratuity	3,012,500	5,512,213		2,612,213
Electric charges	255,270,599	259,288,791	142,535,754	139,996,859
Paper & periodicals	4,575	4,000	2,250	1,740
Travelling & conveyance	1,020,845	659,938	580,457	269,78
Telephone charges	634,349	517,532	328,072	228,42
Entertainment	492,995	812,637	314,176	610,97
Repairs & maintenance	27,175,053	28,324,878	11,822,360	14,449,774
Contribution to PF	2,337,290	2,242,744	1,185,048	1,113,312
Medical expenses	138,456	141,698	75,802	65,393
Canteen & Food Subsidy	8,163,143	6,600,140	3,836,913	3,132,955
Gift & Presentations	32,000	121,100	#3	140
Postage & stamp	2,860	3,523	2,860	3,523
Stationery	2,065,603	1,419,109	859,668	912,22
Labour charges	8,063,111	9,303,285	3,909,478	5,319,26
Misc. expenses	568,052	1,059,121	189,632	111,680
Pay loader expenses	3,304,261	2,031,630	857,081	1,699,397
Legal & professional fee	1,356,650	965,238	**	44,000
Computer expenses	129,385	27,280	73,795	2.40
Cost of bag sale-outward	26,304,036	5,555,587	22,744,148	3,655,393
Lab expenses	277,906	417,296	229,911	123,377
Training expenses	10,000	30,000	10,000	30,000
Fuel Oil & lubricant	3,391,838	4,114,201	274,043	2,359,734
Internet Expenses	113,577	125,142	42,584	85,658
Fire insurance	618,413	( <del>1</del> )	212,175	œ.
Donation & Subscription	342,000	172,500	112,000	121,200
Depreciation	89,757,952	95,913,606	45,571,302	48,378,469
	3,657,482,768	3,250,116,205	2,046,887,652	1,825,717,070
Other Income / (loss)				
Bank interest income	4,520,687	6,156,337	4,163,676	5,673,161
Exchange gain / loss	144,276	(14,702,876)	2,140,313	(11,119,174
Interest charged to NCML*	11,832,527		6,256,207	. , ,
Misc income - H/O	340,664		131,113	-
Misc. income - Factory	1,772,169	9,483,054	886,297	8,962,259
Income/(loss) from carrying	(21,716,774)	(24,097,949)	20,288,769	(22,294,262
Income from raw material sales	1,271,348	(= /55.15.5)	1,271,348	,,,
			-,,,-	

 $<sup>{}^{*}</sup>$ Note: Interest on NCML has been charged during the period as per management decision.

		July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
		Un-au	dited	Un-au	dited
		Amount	In Take	Amount	in Taka
16.00	Administrative expenses				
	Audit fee	172,500	172,500	86,250	86,25
	Electric charges	830,630	986,251	479,095	598,90
	Canteen & Food Expenses	1,904,989	1,898,721	1,062,168	918,69
	Gratuity	1,785,981	2,563,239	-,,	1,314,45
	Office rent	4,474,758	4,374,104	2.237.629	2,237,17
	Paper & periodicals	7,475	8,985	4,715	4,58
	Postage & stamp	77,454	78,350	44,764	43,45
	Donation & subscription	628,000	272,000	214,520	94,00
	Renewal, legal & professional fee	3,316,376	2,159,177	1,606,060	935,05
	Repairs & maintenance	359,944	638,594	131,693	587,60
	Salary & allowances	17,667,128	16,592,476	8,226,915	7,208,85
	Directors' Remuneration	1,200,000	1,200,000	600,000	600,00
	Stationery	1,378,098	1,370,041	1,102,536	1,047,54
	Telephone Charges	443,733	558,983	225,185	246,23
	Training Expenses	14,000		223,103	240,23
	Travelling & conveyance	3,407,911	3,200	1 771 510	
	Contribution to PF		3,693,355	1,771,510	1,996,47
	Fuel , Oil & lubricant	916,376	574,878	639,584	283,17
	Water charges	31,780	17,054	11,915	17,05
	Medical Expenses	111,686	90,082	69,881	43,05
	'	6,435	50,800	2,080	50
	Miscellaneous Expenses	1,305,880	1,361,761	694,330	1,007,53
	Computer expenses	329,760	308,412	141,270	20,04
	Internet expenses	292,712	341,212	112,934	181,01
	Annual general meeting expenses	209,251	113,628	209,251	113,62
	Board meeting expenses	70,000	160,000	34,000	100,00
	Office maintenance	240,744	160,496	120,372	80,24
	BIWTA expenses	5,017,678	6,346,632		-
	Advertisement	166,600	581,960	133,600	556,96
	BSTI license fee	762,430	1,532,134	388,565	19,00
	Guest House expenses	3#3	90,302		24,00
	Gift & presentation	113,480		113,480	¥
	Depreciation	2,808,721	2,361,440	1,474,539	1,275,00
		50,052,510	50,660,767	21,938,841	21,640,52
7.00	Selling & distribution expenses:	50,052,510	50,660,767	21,938,841	21,640,52
7.00	,				3 3
7.00	Advertisement	7,679,491	1,354,400	6,544,140	1,254,40
7.00	Advertisement CSR Acivities	7,679,491 541,257	1,354,400 1,250,000	6,544,140 270,117	1,254,40
7.00	Advertisement CSR Acivities Car maintenance	7,679,491 541,257 1,998,821	1,354,400 1,250,000 1,001,528	6,544,140 270,117 407,500	1,254,40 500,00 -
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF	7,679,491 541,257 1,998,821 1,277,015	1,354,400 1,250,000 1,001,528 1,304,541	6,544,140 270,117 407,500 458,834	1,254,40 500,00 - 637,77
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment	7,679,491 541,257 1,998,821 1,277,015 324,081	1,354,400 1,250,000 1,001,528 1,304,541 203,299	6,544,140 270,117 407,500 458,834 209,558	1,254,40 500,00 - 637,77 140,05
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764	6,544,140 270,117 407,500 458,834 209,558 255,760	1,254,40 500,00 - 637,77 140,05 44,89
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350	6,544,140 270,117 407,500 458,834 209,558	1,254,40 500,00 - 637,77 140,05 44,89 197,00
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38
7.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27:
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15 61,27 48,944,44
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15 61,27 48,944,44 23,481,46
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27: 48,944,44 23,481,46( 81,30(
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27 48,944,44 23,481,46 81,30 65,61:
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27 48,944,44 23,481,46 81,30 65,61: 964,76
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15 61,27 48,944,44 23,481,46 81,30 65,61: 964,76 8,336,94
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27: 48,944,44 23,481,46 81,30 65,61: 964,76 8,336,94: 18,03
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27: 48,944,44 23,481,46 81,30 65,61: 964,76 8,336,94 18,03 118,62
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Tender expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27 48,944,44 23,481,46 81,30 65,61: 964,76 8,336,94 18,03 118,62 1,00
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Computer expenses Labour charge	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400 3,577,401	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000 3,875,362	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521 -	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27 48,944,44 23,481,46 81,30 65,61: 964,76 8,336,94 18,03 118,62 1,000 2,030,046
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Labour charge Miscellaneous expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400 3,577,401 446,661	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000 3,875,362 748,250	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521 - 1,884,748 193,261	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27: 48,944,44 23,481,46 81,30 65,61: 964,76: 8,336,94 18,03 118,62 1,000 2,030,044 110,85:
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Computer expenses Labour charge	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400 3,577,401	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000 3,875,362	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521 -	1,254,400 500,000 - 637,77/ 140,05( 44,89: 197,000 2,718,69( 129,38( 3,15: 61,27: 48,944,44: 23,481,46( 81,30( 65,61: 964,76: 8,336,94; 18,032 118,622 1,000 2,030,04( 110,85: 27,964,036
	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Labour charge Miscellaneous expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400 3,577,401 446,661 40,439,442	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000 3,875,362 748,250 44,525,910	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521 - 1,884,748 193,261 20,771,585	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27; 48,944,44 23,481,46 81,30 65,61: 964,76; 8,336,94; 18,03 118,62 1,000 2,030,044 110,85; 27,964,03;
00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Computer expenses Labour charge Miscellaneous expenses Depreciation Financial expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400 3,577,401 446,661 40,439,442 200,074,998	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000 3,875,362 748,250 44,525,910	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521 1,884,748 193,261 20,771,585 114,697,894	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15 61,27 48,944,44 23,481,46 81,30 65,61 964,76 8,336,94 18,03 118,62 1,000 2,030,04 110,85 27,964,03
000	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Computer expenses Labour charge Miscellaneous expenses Depreciation Financial expenses Bank charge	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400 3,577,401 446,661 40,439,442 200,074,998	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000 3,875,362 748,250 44,525,910 190,665,095	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521 - 1,884,748 193,261 20,771,585 114,697,894	1,254,40 500,00 - 637,77 140,05 44,89 197,00 2,718,69 129,38 3,15: 61,27 48,944,44 23,481,46 81,30 65,61: 964,76 8,336,94: 18,03 118,62 1,000 2,030,044 110,85: 27,964,03: 117,803,74:
.00	Advertisement CSR Acivities Car maintenance Contribution to PF Entertainment Export expenses Godown expenses Gratuity Legal & professional fee Medical expenses Postage & stamp Promotional expenses Salaries & allowances Sample / test expenses Stationery Telephone charges Travelling & conveyance Internet expenses Computer expenses Labour charge Miscellaneous expenses Depreciation Financial expenses	7,679,491 541,257 1,998,821 1,277,015 324,081 782,821 281,100 2,548,700 209,198 4,115 252,317 59,844,808 60,482,643 738,020 249,152 2,252,325 16,064,464 38,597 34,169 8,400 3,577,401 446,661 40,439,442 200,074,998	1,354,400 1,250,000 1,001,528 1,304,541 203,299 48,764 266,350 5,533,277 184,460 6,950 107,262 60,714,829 50,571,931 182,540 86,866 1,928,130 14,877,429 34,931 1,857,086 1,000 3,875,362 748,250 44,525,910	6,544,140 270,117 407,500 458,834 209,558 255,760 137,100 - 86,556 4,115 59,843 45,095,277 27,857,581 465,170 88,361 1,101,507 8,762,614 18,746 25,521 1,884,748 193,261 20,771,585 114,697,894	21,640,522 1,254,400 500,000 - 637,776 140,056 44,893 197,000 2,718,690 129,380 61,277 48,944,447 23,481,466 81,300 65,612 964,767 8,336,945 18,624 1,000 2,030,046 110,857 27,964,038 117,803,741

Un-audited Amount in Taka		Un-audited Amount in Take		
December 2017	December 2016	December 2017	December 2016	
July 2017 to	July 2016 to	October 2017 to	October 2016 to	

#### 19.00 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

Besic earnings per share (per value of Tk. 10)

54,258,844	174,580,023	11,614,905	128,110,935
105,450,000	105,450,000	105,450,000	105,450,000
0.51	1.66	0.11	1.21

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.

### 20.00 Key Management personnel Compensation ;

Catagories of key management compensation:

a) Short term empoles benefits

Directors' remuneration

- b) Post-employment benefit
- c) Other long term benefit
- d) Share-based payment

1,200,000	1,200,000	600,000	600,000
Mil	NA	NII	NII
NB	NH	NH	NII
NII	NII	NII	NII

23.00 Cash flows from financing activities has been rearranged during the period July 2016 to December 2016 due to netted off receipt and (payment) the amount 6,487,896,487 & (6,487,848,652) under the head Receipt/(payment) from long term borrowings & Receipt/(payment) from short term borrowings respectively.

### Premier Power Generation Limited Statement of Financial Position As at 31 December 2017

	Notes	December 2017 (Un-audited) BDT	June 2017 (Audited) BDT
Assets			
Property, plant and equipment	1.00	141,497,840	119,822,126
Total non-current assets		141,497,840	119,822,126
Current account with holding company		167,633,300	177,098,390
Advances, deposits and pre-payments	2.00	5,746,307	5,746,307
Cash and Bank balances	3.00	247,833	249,673
Total current assets	j.	173,627,440	183,094,370
Total assets	24	315,125,280	302,916,496
Equity		h-	
Share Capital		50,000,000	50,000,000
Revaluation reserve		13,837,316	14,269,362
Retained earnings		247,504,395	235,496,379
Total equity	3	311,341,711	299,765,741
Trade and other payable	4.00	3,783,568	3,150,755
Total current liabilities		3,783,568	3,150,755
Total equity and liabilities		315,125,280	302,916,496
Net assets value per share (NAV)		623	600

**Company Secretary** 

Director

Managing Director

Chairman

Place: Dhaka

## Premier Power Generation Limited Statement of Profit or Loss and Other Comprehensive Income (Half yearly un-audited) For the period ended 31 December 2017

		06 Months Co	omparative	03 Months Comparative	
	Notes	July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
	į	BDT	BDT	BDT	BDT
Revenue		41,102,925	52,008,375	28,266,825	27,817,125
Cost of sales	5.00	(26,500,967)	(26,073,741)	(15,381,160)	(14,436,715)
Gross profit		14,601,958	25,934,634	12,885,665	13,380,410
Administrative expenses	6.00	(3,024,147)	(2,837,282)	(1,409,270)	(1,422,096)
Profit from operation		11,577,811	23,097,352	11,476,395	11,958,314
	,				
Finance costs	7.00	(1,840)	(1,075)	(690)	(1,075)
Profit before income tax	_	11,575,971	23,096,277	11,475,705	11,957,239
Current tax expenses		. 21	•		
Net profit/(loss) after tax		11,575,971	23,096,277	11,475,705	11,957,239
Other comprehensive income		(4)		-	i i
Total comprehensive income		11,575,971	23,096,277	11,475,705	11,957,239
Basic EPS (par value of Taka 100) based on weighted average no. of shares		23.15	46.19	22.95	23.91

**Company Secretary** 

Director

Managing Director

Chairman

Chief Financial Officer

### Premier Power Generation Limited Statement of Changes in Equity For the period ended 31 December 2017

#### **Amount In Taka**

Particulars	Share capital	Revaluation reserve	Retained earnings	Total equity
Balance at 01 July 2016	50,000,000	14,880,996	188,704,538	253,585,534
Net profit for the period	*	-	23,096,277	23,096,277
Depreciation on revalued assets	-	(460,367)	460,367	
Balance at 31 December 2016	50,000,000	14,420,629	212,261,182	276,681,811
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	-
Balance at 31 December 2017	50,000,000	13,837,317	247,504,395	311,341,712

Revaluation surplus amounting to Tk.4,32,045.00 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.

**Company Secretary** 

Director

Chief Financial Officer

Chairman

Place: Dhaka

### Premier Power Generation Limited Statement of Cash Flows As at 31 December 2017

	July 2017 to December 2017 BDT	July 2016 to December 2016 BDT
Cash flows from operating activities	· ·	
Receipt from customers	41,102,925	52,008,375
Payment to employees	(3,437,986)	(3,299,150)
Payment to suppliers & others	(11,610,768)	(43,499,650)
Cash generated from operating activities	26,054,171	5,209,575
Bank charges & interest	(1,840)	(1,075)
A. Net cash from operating activities	26,052,331	5,208,500
Cash flows from investing activities		
Sales/(Purchase) of property, plant & equipment	(26,054,171)	(5,209,575)
B. Net cash used in investing activities	(26,054,171)	(5,209,575)
Cash flows from financing activities		
Proceeds from Bank Borrowing	-	
Repayment of Bank Borrowing	•	-
C. Net cash provided from financing activities	-	
Net increase/(decrease) In cash and bank balances	(1,840)	(1,075)
Cash and bank balances at the beginning of the period	249,673	245,227
Cash and bank balances at the end of the period	247,833	244,152
Net Operating Cash Flow per Share (NOCFPS)	52.10	10.42

**Company Secretary** 

Director

Managing Director

Chairman

Place: Dhaka

		At 31 Dec 2017	At 30 June 2017
		(Un-audited)	(Audited)
		Amount	in Taka
1.00	Property. Plant & Eqipment FREE HOLD Cost & Revaluation		11
	Opening balance	135,694,293	130,484,719
	Add: Addition during the period	26,054,171	5,209,574
	Less: Disposal during the period		-
	Closing balance	161,748,464	135,694,293
	Depreciation		
	Opening balance	15,872,168	8,015,318
	Add: Charge during the period	4,378,456	7,856,849
		20,250,624 141,497,840	15,872,167 119,822,126
		141,437,640	119,022,120
2.00	Advances, deposits & pre-payments:		
	Deposits:		
	Deposit to TGTDCL	4,418,000	4,418,000
	Bank guarantee margin to TGTDCL	836,050	836,050
	Advance income tax	491,230	491,230
	VAT current account	1,027	1,027
		5,746,307	5,746,307
		5,746,307	5,746,307
3.00	Cash and bank balances:		
	Cash in hand	-	=
	Cash at bank (Note 3.01)	247,833	249,673
		247,833	249,673
3.01	Cash at bank :		
	Dutch Bangla Bank Ltd Agr Br. # 16116	242,437	243,127
	Standard Bank Ltd. Ktg Br. # 8998	5,396	6,546
		247,833	249,673
4.00	Trade & other payables		
	Payable for Audit Fee	28,750	57,500
	Seacom Shipping Ltd.	110,489	110,489
	Provision for Gas Bill	3,565,267	2,920,267
	TDS payable		25,000
	VDS payable		37,500
	MRH Dey & Co.	79,062	<u> </u>
		3,783,568	3,150,756

Un-audited Amount in Taka		Un-audited Amount in Taka		
July 2017 to July 2016 to		October 2017 to	October 2016 to	

### 5.00 Cost of sales

Gas BIII
Salary & Wages
Conveyance & Travelling
Entertainment
Repairs & Maintenance
Printing & stationery
Telephone & Internet bil
Depreciation

	26,500,967	26,073,741	15,381,160	14,436,715
1.00	4,319,671	4,078,460	2,508,203	2,151,529
	10,635	4,769	5,101	3,561
	20,143	10,148	9,577	5,148
	5,973,136	5,778,065	3,071,905	4,067,622
	136,874	101,248	71,627	51,248
	230,431	258,974	117,953	128,487
	1,152,468	1,042,910	563,990	522,412
	14,657,609	14,799,167	9,032,804	7,506,708

### 6.00 Administrative expenses

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

-	3,024,147	2,837,282	1,409,270	1,422,096
1.00	58,785	71,022	29,392	35,511
	2,725	1,890	1,478	890
	224,677	79,900	7,280	41,100
	28,750	28,750	14,375	14,375
	280,000	280,000	140,000	140,000
	143,692	119,480	71,487	59,480
	2,285,518	2,256,240	1,145,258	1,130,740

### 7.00 Finance costs

Bank charges & interest

1,840	1,075	690	1,075
 1,840	1,075	690	1,075

### National Cement Mills Limited Statement of Financial Position As at 31 December 2017

As a	t 31 December 2017		
	Notes	December 2017 (Un-audited)	June 2017 (Audited)
		BDT	BDT
Assets			
Property, plant and equipment	1.00	1,806,971,918	1,827,754,984
Capital work -in - progress	2.00	198,591,283	107,544,865
Total non-current assets		2,005,563,201	1,935,299,849
Inventories	3.00	142,283,769	96,301,564
Trade and other receivables		380,545,558	281,160,203
Advances, deposits and pre-payments	4.00	318,321,954	299,680,676
Cash and bank balances	5.00	7,805,434	7,488,470
Total current assets		848,956,715	684,630,913
Total assets		2,854,519,916	2,619,930,762
Equity			
Share capital		175,000,000	175,000,000
Tax holiday reserve		2,274,386	2,274,386
Revaluation reserve		351,880,383	353,632,605
Retained earnings (loss)		(31,552,889)	(36,297,063)
		497,601,880	494,609,928
Total Equity		497,601,880	494,609,928
Liabilities			
Loan from Shareholders		300,000,000	580,000,000
Long Term Loan	6.01	463,941,212	510,923,932
Deferred Tax Liabilities/(Assets)	9.00	66,580,861	65,064,538
Total non-current liabilities		830,522,073	1,155,988,470
Trade and other payables	7.00	64,632,096	39,071,463
Provision for taxation	7.00	29,279,699	26,852,166
Current portion of long term loan	6.01	151,261,076	138,591,733
Short term bank loan	8.00	822,363,929	664,849,185
Workers' Profit Participation Fund		2,610,764	2,263,974
Current account with holding company		456,248,399	97,703,843
Total current liabilities		1,526,395,963	969,332,364
Total liabilities		2,356,918,037	2,125,320,834
Total equity and liabilities		2,854,519,916	2,619,930,762
		ii.	
Net assets value per share (NAV)		28.43	28.26
		1 1	
Xis		(M)	n
Company Secretary		Chief Financial	Officer

Managing Director

10

Chittagong January 25, 2018

### National Cement Mills Limited Statement of Profit or Loss and Other Comprehensive Income (Half yearly un-audited) For the period ended 31 December 2017

	[	06 Months Co	omparative	03 Months Co	omparative
	Notes	July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
	į	BDT	BDT	BDT	BDT
Revenue		519,946,399	465,899,633	289,109,640	273,855,660
Cost of sales	10.00	(467,085,742)	(426,444,983)	(259,124,867)	(248,608,099)
Gross profit		52,860,657	39,454,650	29,984,773	25,247,561
Other Income	11.00	3,155,959	5,277,441	283,961	704,587
Administrative expenses	12.00	(5,188,411)	(6,937,594)	(2,147,601)	(3,488,252)
Selling & distribution expenses	13.00	(7,196,428)	(8,027,062)	(3,482,403)	(5,065,244)
Profit from operation		43,631,777	29,767,435	24,638,730	17,398,652
Finance costs	14.00	(36,349,179)	(21,148,441)	(19,926,568)	(11,743,822)
Contribution to WPPF		(346,790)	(410,428)	(224,388)	(410,428)
Profit before Income tax		6,935,808	8,208,566	4,487,774	5,244,402
Current tax expenses		(2,427,533)	(2,872,998)	(1,570,721)	(1,835,541)
Deffered tax income/(expenses)	9.00	(1,516,323)	(2,035,244)	(798,051)	(2,035,244)
Net profit after tax		2,991,952	3,300,324	2,119,002	1,373,617
Other comprehensive income		(#)	1772		-
Total comprehensive income for the period		2,991,952	3,300,324	2,119,002	1,373,617
Basic EPS (per Value of Taka 10) bases on weighted average no of shares		0.17	0.19	0.12	0.08

Company Secretary

Director

Manager Disease

Chairman

Chittagong January 25, 2018

# For the period ended 31 December 2017 **National Cement Mills Limited** Statement of Changes in Equity

Amount in Taka

	Share capital	Revaluation reserve	Tax holiday reserve	Retained earnings	Share money deposit	Total equity
Balance at 01 July 2016	175,000,000	357,392,054	2,274,386	(64,919,686)		469,746,754
Net profit after tax for the period	*		1	3,300,323	*	3,300,323
Share money deposit	,		31	4	9	
Depreciation on revaluation reserve	,	(1,879,724)		1,879,724		
Balance at 31 December 2016	175,000,000	355,512,330	2,274,386	(59,739,639)	*	473,047,077
Balance at 01 July 2017 17	175,000,000	353,632,605	2,274,386	(36,297,063)	()	494,609,928
Depreciation on revaluation reserve	*	(1,752,222)	10	1,752,222	*	•
Net profit after tax for the period	.1	3	(1	2,991,952	Ą.	2,991,952
Deferred tax attributable on revaluation surplus	: 0 :		21	The state of the s	*1	
Balance at 31 December 2017 17	175,000,000	351,880,383	2,274,386	(31,552,889)	٠	497,601,880

Revaluation surplus amounting to Tk.17,52,222.00 has been transfered 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

Chief Financial Officer

Hunfingh Haisburg

January 25, 2018 Chittagong

### **National Cement Mills Limited Statement of Cash Flow** For the period ended 31 December 2017

	July 2017 to	July 2016 to
	December 2017	December 2016
	BDT	BDT
Cash flows from operating activities		
Receipt from customers	420,561,044	451,270,916
Payment to employees	(28,432,969)	(29,644,363)
Payment to suppliers	(423,225,441)	(360,931,360)
Bank Interest & charges	(36,349,179)	(21,148,441)
Tax Paid	(19,015,099)	(13,198,149)
Income from other sources	3,119,959	5,277,441
Cash generated from operating activities	(83,341,685)	31,626,044
Cash flows from investing activities		
Purchase of property, plant & equipment	(27,040,856)	(87,089,572)
Investment on FDR	-	139,796
Capital work-in-progress (CWIP)	(91,046,418)	(1,611,500)
B. Net cash used in investing activities	(118,087,274)	(88,561,276)
Cash flows from financing activities		
Long term bank loan & interest	(34,313,377)	89,042,437
Short term bank loan & interest	157,514,744	541
Current Account with Premier Cement Mills Ltd	78,544,556	(34,561,495)
C. Net cash from financing activities	201,745,923	54,480,942
Net Increase in cash and bank balances	316,964	(2,454,290)
Cash and bank balances at the beginning of the period	7,488,470	13,729,753
Cash and bank balances at the end of the period	7,805,434	11,275,463
Net Operating Cash Flow per Share (NOCFPS)	(4.76)	1.81

**Company Secretary** 

Director

**Managing Director** 

Chief Financial Officer

Multiple Haider

Chairman

Chittagong January 25, 2018

1.00	Property, Plant & Equipment	December 2017	June 2017
	FREEHOLD	Un-audited	Audited
	Cost & Revaluation		
	Opening balance	1,975,606,794	1,822,067,996
	Add: Addition during the period	27,040,856	153,538,798
	Less: Disposal during the year		
	Closing balance	2,002,647,650	1,975,606,794
	Depreciation		
	Opening balance	195,121,218	99,116,439
	Add: Addition during the period	45,460,452	96,004,779
	Less: Disposal during the period	Em :	*
	Closing balance	240,581,670	195,121,218
	LEASEHOLD		
	Cost		
	Opening balance	56,294,494	56,294,494
	Add: Addition during the period:	i.e.	-
	Less: Disposal during the period		2
	Closing balance	56,294,494	56,294,494
	Depreciation		
	Opening balance	9,025,086	3,772,929
	Add: Charged during the period	2,363,470	5,252,157
	Less: Disposal during the year	44 200 555	
	Closing balance Written Down Value	11,388,556	9,025,086
	Autren opan Agine	1,806,971,918	1,827,754,984
2.00	Capital work-in-progress		
	Boundary Wall & Fencing	52,018,529	51,648,029
	New Automobile Workshop	5,814,464	5,690,864
	New Ball Mill Installation	140,758,290	50,205,972
		198,591,283	107,544,865
3.00	Inventories		
	Raw Materials	101,836,831	55,313,307
	Packing material	1,605,818	3,693,099
	Finished goods & work in progress	2,042,777	
	Consumable stores	36,798,343	37,295,158
		142,283,769	96,301,564
4.00	Advances, deposits & prepayments: Advances		
	Advance against expenses	118,036,082	124,103,899
	Advance against Land	17,958,000	17,858,000
	Advance against salary	1,635,400	1,448,400
	LC Advance	6,605,686	14,142,059
	Advance Income Tax	155,228,418	136,213,319
	VAT Current Account	14,079,311	1,235,942
	Deposits	313,542,897	295,001,619
	Power Development Board	4,629,057	4,529,057
	Chittagong Port Authority	150,000	150,000
		4,779,057	4,679,057
	Grand total	318,321,954	299,680,676
5.00	Cash and Bank balances:		
	Cash in hand	3,532,425	3,625,466
	Cash at bank	4,273,009	3,863,004
		7,805,434	7,488,470

6.00	Long term loan		
	Dutch-Bangla Bank Limited	547,825,164	609,134,750
	Jamuna Bank Limited	12,164,434	16,074,944
	IDLC Vehicle lease finance	55,212,690	24,305,971
		615,202,288	649,515,665
6.01	Allocation of long term loan		
	Long term portion	463,941,212	510,923,932
	Current portion	151,261,076	138,591,733
		615,202,288	649,515,665
7.00	Trade & other payable Liability for expenses Provision & other payable	45,522,369 19,109,727	20,213,106 18.858.357
	Transfer a solid paymore	64,632,096	39.071.463
8.00	Short term bank loan		
	Dutch Bangla Bank Ltd	215,269,032	207,132,955
	Pubali Bank Ltd	514,116,249	457,716,230
	City Bank Ltd.	25,564,106	1, 10
	National Credit & Commerce Bank Ltd.	67,414,542	
		822,363,929	664,849,185

### 9.00 Deferred Tax Calculation as on 31 December, 2017

Carrying Amount	Tax Base	Tem. DWf.
1,550,948,088	1,550,948,088	
(251,970,226)	(442,201,256)	
1,298,977,862	1,108,746,832	190,231,029
		190,231,029
	_	66,580,860
		65,064,537
on surplus		
		1,516,323
	1,550,948,088 (251,970,226) 1,298,977,862	1,550,948,088 1,550,948,088 (251,970,226) (442,201,256) 1,298,977,862 1,108,746,832

		July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016
		Un-au	dited	Un-aud	dited
10.00	Cost of sales	Amount	in Taka	Amount	in Taka
			24 200 450		21 150 004
	Opening stock of finished goods & WIP	-	34,288,450	200 407 044	31,160,094
	Add : Cost of production	469,128,519	399,680,433	261,167,644	224,971,905
	Goods available for sale	469,128,519	433,968,883	261,167,644	256,131,999
	Less : Closing stock of finished goods & WIP	2,042,777 <b>467,085,742</b>	7,523,900 <b>426,444.983</b>	2,042,777	7,523,900 <b>248,608,099</b>
		407,083,742	420,444,363	253,124,007	240,000,033
10.01	Cost of production				
	Raw materials consumption	316,087,394	261,465,912	176,602,322	151,055,905
	Packing materials consumption	30,891,281	27,048,828	17,281,525	16,068,625
	Repairs & Maintance	3,251,676	1,208,259	2,035,871	629,000
	Accommodation Expenses	65,803	21,514	47,428	2,614
	Carrying Charges	222,511	62,570	137,011	62,570
	Conveyance & Travelling	216,100	249,882	181,360	117,002
	Electricity Charges	48,180,960	39,152,705	27,870,430	21,382,095
	Entertainment	163,750	471,595	87,680	77,511
	Fooding Expenses	1,018,052	544,673	302,177	311,042
	Payloader expenses	1,535,695	1,344,840	530,384	1,276,562
	Lab Expencess	213,650	180,650	58,948	-
	Labour Charges	2,619,457	3,262,464	1,578,899	2,297,317
	Legal, Renewal & Professional Fee	564,211	155,200	550,411	77,000
	Medical Expenses	6,456	29,320	4,835	27,626
	Miscellaneous Expencess	105,000	110,646	55,000	2,000
	Printing & Stationary	56,775	70,895	27,895	43,245
	Paper & Periodicals	1,730	810	870	550
	Salary & Allowances	18,490,603	17,789,445	10,502,868	8,090,978
	Telephone , mobile & Interent	137,364	146,085	88,192	81,465
	Postage & stamp	2,222	2,048	2,095	1,948
	VAT loss	926,360		926,360	1:2
	Ghat charge	8,500	¥	8,500	
	Depreciation	44,362,969	46,362,092	22,286,583	23,366,850
		469,128,519	399,680,433	261,167,644	224,971,905
11.00	Other Income				
	Carrying Income/ (Loss)	3,082,927	5,220,144	246,929	647,290
	FDR Interest income	32	48,297	32	48,297
	Rental Income from GP	35,000	6,000	35,000	6,000
	Miscellaneous Income	38,000	3,000	2,000	3,000
		3,155,959	5,277,441	283,961	704,587

		July 2017 to December 2017	July 2016 to December 2016	October 2017 to December 2017	October 2016 to December 2016	
		Un-au	Un-audited Un-audited		Un-audited	
		Amount	Amount in Taka Amount		in Taka	
12.00	Administrative expenses					
	Audit Fee	43,125	43,125	21,563	21,563	
	Conveyance & Travelling	147,702	57,116	70,663	31,974	
	Entertainment	5,835	15,025	4,860	4,650	
	Fooding Expenses(Head Office)	73,875	195,076	36,795	119,716	
	Guest House Expense	141,614	147,620	66,065	79,721	
	Legal, Renewal & Professonal Fee	170,560	1,899,200	10,010	655,770	
	Misc Expenses	666,180	163,940	162,980	161,440	
	Printing & Stationary	26,717	10,607	11,800	2,453	
	Salary & Allowances	3,790,093	4,289,590	1,700,398	2,345,175	
	Telephone, Mobile, Fax & Internet	56,035	52,024	28,382	32,170	
	Postage & Stamp	4,200	2,800	2,050	2,030	
	Depreciation	62,475	61,471	32,035	31,590	
		5,188,411	6,937,594	2,147,601	3,488,252	
13.00	Selling & distribution expenses:					
	Telephone, Mobile, Fax & Internet	274,748	272,451	140,744	137,284	
	Conveyance & Travelling	1,152,902	1,521,478	289,592	1,194,102	
	Salary & Allowance	3,532,816	4,302,864	1,834,500	2,535,259	
	Printing & Stationary	44,966	57,300	28,486	54,800	
	Labour charge	1,558,618	1,586,211	1,012,294	926,122	
	Promotional expenses	436,796	225,287	11,645	186,087	
	Vehicle licence renewal & Insurance	133,107		133,107	T.	
	Depreciation	62,475	61,471	32,035	31,590	
		7,196,428	8,027,062	3,482,403	5,065,244	
14.00	Financial expenses					
	Bank charge	233,525	204,583	200,349	182,807	
	Bank loan interest	36,115,654	20,943,858	19,726,219	11,561,015	
		36,349,179	21,148,441	19,926,568	11,743,822	