Premier Cement Mills Limited Consolidated Statement of Financial Position As at 30 September 2016

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		30 Sept 2016	30 June 2016
	Notes	(Un-audited)	(Audited)
		Amount i	n Taka
Assets			
Property, plant and equipment	1.00	6,281,886,462	6,338,337,519
Capital work -in - progress	2.00	56,661,326	47,202,662
Total non-current assets		6,338,547,788	6,385,540,181
Inventories	3.00	1,058,816,115	987,091,817
Trade and other receivables		2,037,087,436	1,897,552,575
Advances, deposits and pre-payments	4.00	1,293,028,646	1,158,236,505
Investment in FDR	5.00	211,061,723	206,994,499
Cash and bank balances	6.00	124,869,476	208,323,198
Total current assets		4,724,863,396	4,458,198,593
Total assets		11,063,411,184	10,843,738,774
Equity		1,054,500,000	1,054,500,000
Share capital			991,532,942
Revaluation reserve		987,826,124	
Tax holiday reserve		2,274,386	2,274,386
Share premium		441,835,000	441,835,000
Retained earnings		1,830,361,680	1,768,721,615
		4,316,797,190	4,258,863,943
Non-controlling interest	7.00	90,998,352	89,396,766
•		4,407,795,542	4,348,260,709
Liabilities			
loan from Shareholder		300,000,000	300,000,000
Deferred tax liabilities/(assets)		345,835,218	315,805,862
Long Term Loan	8.00	1,393,796,477	1,584,805,906
Defined benefit obligations (Gratuity)		106,630,831	100,636,730
Total non-current liabilities		2,146,262,526	2,301,248,498
Trade and other payables	9.00	521,911,936	520,489,331
Short term bank loan	10.00	3,223,530,801	2,899,973,914
Current portion of long term loan	8.00	458,630,793	475,062,210
Liability for other finance		72,922,183	72,922,183
Contribution to WPPF		26,893,112	41,375,905
Provision for taxation		205,464,291	184,406,024
Total current liabilities		4,509,353,115	4,194,229,567
			40.040.700.774
Total equity and liabilities		11,063,411,184	10,843,738,774
Net assets value per share (NAV)		40.94	40.39
M		(Na)	
a.		(B) M	
Company Secretary		Chief Financial Office	er
		11 11 1	

Director

Place: Dhaka

Dated: 10 November 2016

Managing Director

Premier Cement Mills Limited Consolidated Statement of Comprehensive Income For the period ended 30 September 2016

Particulars	Notes	01 July 2016 to 30 Sept 2016	01 July 2015 to 30 Sept 2015
		Un-au	dited
		Amount	in Taka
Revenue	11.00	1,926,525,564	1,707,197,091
Cost of sales	12.00	(1,617,155,147)	(1,398,377,665)
Gross profit	-	309,370,417	308,819,426
Other income / (expenses)	13.00	189,436	12,636,606
Administrative expenses	14.00	(33,884,773)	(26,287,778)
Selling & distribution expenses	15.00	(75,823,172)	(85,004,873)
Profit from operation		199,851,908	210,163,381
Finance costs	16.00	(84,403,489)	(89,283,237)
Contribution to WPPF		(4,825,963)	(5,160,856)
Profit before income tax		110,622,456	115,719,288
Current tax expenses		(21,058,267)	(19,985,180)
Deferred tax income/(expenses)		(30,029,356)	(9,120,922
Profit for the year		59,534,833	86,613,186
Other comprehensive income			
Total comprehensive income for the year	:	59,534,833	86,613,186
Profit attributable to:			
Owners of the company		57,933,247	85,554,063
Non-controlling interest	7.00	1,601,586	1,059,123
Total comprehensive income for the period		59,534,833	86,613,186

Company Secretary

Managing Director

Place: Dhaka

Dated: 10 November 2016

Chief Financial Officer

Premier Cement Mills Limited Consolidated Statement of Changes in Equity For the period ended 30 September 2016

									Amount in Taka
	100	0.000	Revaluatoin	Tax holiday	Retained earnings	Total	Share money	Non-controlling	Total equity
	Share capital	Share Prefillulli	reserve	Reserve			deposit	interest	
Ralance as on 1st luly '2015	1.054.500.000	441,835,000	351,893,242	2,274,386	1,255,410,961	3,105,913,589	210,000,000	81,930,666	3,397,844,255
Not profit for the period					85,554,063	85,554,063		1,059,123	86,613,186
Dividend Pavable					(210,900,000)	(210,900,000)	34	,	(210,900,000)
Depreciation on revalued assets			(1,183,913)		1,183,913	¥.			
Receipt against right issue						541			*
New share issued						*			
Relance at 30 Sentember 2015	1.054.500.000	441.835.000	350,709,329	2,274,386	1,131,248,937	2,980,567,652	210,000,000	82,989,789	3,273,557,441
Release as on 1st Infv '2016	1.054.500.000	441,835,000	991,532,942	2,274,386	1,768,721,615	4,258,863,943	×	89,396,767	4,348,260,710
Not profit for the period					57,933,247	57,933,247		1,601,586	59,534,833
Net promittor are period									
Dividend rayable			(3,706,818)		3,706,818	*2			9
Bocoint paginet right issue									(*)
Newshare issued									
Balance at 30 September 2016	1.054.500.000	441,835,000	987,826,124	2,274,386	1,830,361,680	4,316,797,190	G*	90,998,352	4,407,795,543

Revaluation surplus amounting to Tk. 37,06,818 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

Dated: 10 November 2016 Place: Dhaka

Premier Cement Mills Limited Consolidated Statement of Cash Flows For the period ended 30 September 2016

01 July 2016 to 30

01 July 2015 to

		01 July 2016 to 30	01 July 2015 to
		Sept 2016	30 Sept 2015
		Un-au	dited
		Amount	in Taka
Cash	flows from operating activities	4 705 000 703	1 274 052 124
	Receipt from customers	1,786,990,703	1,374,953,124
	Payment to employees	(84,871,936)	(59,086,988)
	Payment to suppliers	(1,574,416,260)	(1,052,783,080)
	Cash generated from operating activities	127,702,507	263,083,056
	Advance tax refund	98,239,371	-
	Other income	5,576,825	16,484,765
	Interest paid	(59,403,489)	(89,025,949)
	Tax paid	(73,998,862)	(39,299,660)
A.	Net cash from operating activities	98,116,352	151,242,212
Cash	flows from investing activities		
	Purchase of property, plant & equipment	(30,382,267)	(29,639,862)
	Capital work-in-progress (WIP)	(9,458,664)	(3,910,238)
	Sale of property, plant & equipment	-	-
	Increase/(decrease) in loans & others		(14,035,527)
	Investment in FDR	(4,067,224)	14,371,856
В.	Net cash used in investing activities	(43,908,155)	(33,213,771)
Cach	flows from financing activities		
Cusi	Proceeds from bank borrowing	783,461,868	1,152,917,421
	Repayment of bank borrowing	(889,104,915)	(1,253,114,542)
	Share Money Payable	-	(13,200)
	From other finance	-	(3,923,340)
	Repayment of lease finance	(32,018,872)	(14,829,703)
C.	Net cash from financing activities	(137,661,919)	(118,963,364)
Not	increase in cash and bank balances (A+B+C)	(83,453,722)	(934,923)
ivet	increase in cash and bank balances (ATOTC)	(03,433,722)	(33 1,323)
Cash	n and bank balances at the beginning of the year	208,323,198	164,121,665
Casł	and bank balances at the end of the year	124,869,476	163,186,742
	Operating cash flow per share	1.21	2.49
		/	

Company Secretary

Managing Director

Place: Dhaka

Director

Premier Cement Mills Limited Notes to the Consolidated Statement of Financial Position For the period ended 30 September 2016

		30 Sept 2016	30 June 2016
		(Un-audited)	(Audited)
		Amount	
0.22			
1.00	Property, Plant & Equipment FREE-HOLD		
	Cost Opening balance	6,471,549,155	5,685,257,861
	Add: Addition during the period	35,591,842	1,019,245,881
	Less: Disposal during the period	•	(232,954,587)
	Closing balance	6,507,140,997	6,471,549,155
	Description		
	Depreclation Opening balance	343,582,976	12
	Add: Charged during the period	84,943,936	344,297,500
	Less: Disposal		(714,524)
	Closing balance	428,526,912	343,582,976
	LEASEHOLD		
	Cost		
	Opening balance	326,194,494	281,220,891
	Add: Addition during the period	3	44,973,603
	Less: Disposal during the period	326,194,494	226 104 404
	Closing balance	326,194,494	326,194,494
	Depreciation		
	Opening balance	115,823,153	87,815,828
	Add: Charged during the period	7,098,964	28,007,325
	Closing balance	122,922,117	115,823,153
	Written down value	6,281,886,462	6,338,337,520
2.00	Capital work in process	5.022.444	4 700 244
	Godown- Mongla Project- Roller press	5,923,444	4,799,244 85,836
	Boundary wall & Fencing	42,539,582	42,317,582
	Cement Silo	699,300	,
	Project cost	7,499,000	140
		56,661,326	47,202,662
3.00	Inventories	740 409 063	662 627 420
	Raw materials	740,498,963	663,627,429
	Packing materials Finished goods & work in process	12,342,470	14,832,018
	Stock at ghat-nowapara	53,660,094 25,281,784	55,762,330 55,305,149
	Stock at Ghat - Others	35,854,478	-
	Finished goods & work in process -Bag plant	7,939,404	7,939,404
	Stock in transit	4,999,192	3,475,300
	Raw materials stock - bag plant	117,300,748	132,590,896
	Consumable goods	60,938,983	53,559,291
		1,058,816,115	987,091,817
4.00	Advance describ 9 avecument		
4.00	Advance, deposit & prepayment Advance		
	Advance against expenses	241,085,954	225,520,471
	Advance against Land	70,971,079	52,636,829
	Advance against salary	18,124,720	17,014,503
	LC Advance	195,914,149	81,808,929
	Advance Income Tax	561,213,956	579,911,129
	VAT Current Account	24,717,584	20,131,344
	Advance for office space purchase	125,000,000	125,000,000
		1,237,027,442	1,102,023,205

30 Sept 2016	30 June 2016
(Un-audited)	(Audited)

	Deposit Power Development Board	4,529,057	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 Biddut Samitee-REB	21,339,000	21,339,000
	Bank gurantee margin to TGTDCL	4,418,000	836,050
	ICAB-Advance against Office Rent	1,986,138	1,805,580
	Ranks Telecom Limited	6,900	6,900
	Tender Deposit	12,509,761 547,078	11,896,511 54 7 ,078
	Zela Comandent & BDP Munshigong	836,050	4,418,000
	Deposit to TGTDCL TGSL	10,532	10,532
	TGSL	51,118,316	50,324,508
	Pre-payment Stars and America	50,000	50,000
	Store rent advance BSTI licence fee	2,990,920	30,000
	VAT on Closing Stock	1,841,968	5,838,792
	AVI OIL CIOSING SCOCK	4,882,888	5,888,792
		1,293,028,646	1,158,236,505
5.00	Investment in FDR The City Bank Ltd	26,102,311	26,102,311
	Standard Bank Ltd	2,119,906	2,119,906
	Standard Chartered Bank	123,592,433	121,071,536
	Pubali Bank Ltd	4,395,018	2,923,796
	Social Islami Bank Ltd	2,633,719	2,600,984
	NCC Bank Ltd.	4,981,746	4,939,376
	Midland Bank	45,000,000	45,000,000
	State Bank of India	2,236,590	2,236,590
		211,061,723	206,994,499
6.00	Cash & bank balance:		
	Cash in hand	33,691,768	42,902,877
	Cash at bank	91,177,708	165,420,321
		124,869,476	208,323,198
7.00	Non-acceptable to be a second		
7.00	Non-controlling interest	99 296 766	81,930,665
	Opening balance Add: 4% share of profit of PPGL	89,396,766	
	Add: 60% share of profit of NCML	445,562 1,156,024	2,531,690 4,934,411
	Add. 00% share of profit of News	90,998,352	89,396,766
	Less: Adjusted during the year		
		90,998,352	89,396,766
8 00	Long term loan		
0.00	BRAC Bank Ltd.	191,468,040	209,044,329
	City Bank Ltd. Corp TL (50 crore)	298,725,476	413,164,961
	HSBC USD Loan	164,290,462	177,940,462
	IDLC Fianace Ltd.	335,702,314	354,344,359
	Dutch Bangla Bank Ltd	696,202,166	723,050,594
	Jamuna Bank Ltd	21,586,249	65,763,291
	Lease Finance - Jamuna Bank Ltd	39,337,469	0.45
	Lease Finance - ULC	105,115,094	116,560,120
		1,852,427,270	2,059,868,116
8.01	Allocation of long term loan		
JIVA	Current portion of long term loan	458,630,793	475,062,210
	Long term portion	1,393,796,477	1,584,805,906
	·	1,852,427,270	2,059,868,116

Amount	in Taka
(Un-audited)	(Audited)
30 Sept 2016	30 June 2016

9.00	Trade & Other Payable :		
3,00	Raw material supplier	3.657.428	9,409,378
	Packing materials	24.042.571	14,492,224
	Marketing expenses	1,858,460	1,552,304
	Liability for expenses	245,317,619	301,617,264
	Provision for Gas bill	2,191,375	3,892,418
	Provision for C & F charge	36,000	36,000
	Payable for audit fee including VAT	503,125	448,312
	Provision for P F	2,403,853	1,194,162
	Dividend Payable	1,959,913	1,962,333
	Provision for utility		350,000
	VAT payable - others	75,521	240,721
	AIT Payable	(iii)	86,447
	TDS payable	417,321	1,237,568
	Seacom Shipping Ltd.	110,489	-
	EMS Bangladesh (Pvt) Ltd.	771,192	-
	Payable for electroc bill	30,165,381	•
	Provision for exchange gain/loss	387,021	387,021
	Provision for stevedoring charges	426,000	426,000
	Provision for body making -motor vehicle	•	3,270,000
	Provision for Brand & Promotional expenses	97,000,000	97,000,000
	Provision & others payable	110,588,668	82,887,179
		521,911,937	520,489,331
10.00	Short term bank loan		
	The City Bank Ltd	231,902,213	276,729,976
	Dutch Bangla Bank Ltd	582,442,060	506,824,001
	Standard Bank Ltd	146,102,500	269,224,488
	Standard Chartered Bank	1,183,267,253	1,117,295,700
	Honkong & Shanghi Banking Corporation	405,572,605	322,304,752
	Prime Bank Ltd	184,338,287	302,523,769
	NCC Bank Ltd	154,526	49,578,910
	Social Islami Bank Ltd	2,427,546	726,282
	Pubali Bank Ltd	154,264,811	42,798,470
	Jamuna Bank Ltd.	332,985,000	-
	Trust Bank Ltd	74,000	-
	Brac Bank Ltd		11,967,566
		3,223,530,801	2,899,973,914

		01 July 2016 to 30	01 July 2015 to 30
		Sept 2016	Sept 2015
		Un-au	dited
			in Taka
11.00	Revenue		
	PCML	1,734,481,591	1,559,498,268
	NCML	192,043,973	147,698,823
	NCIVIC	1,926,525,564	1,707,197,091
		2,320,323,307	
12.00	Cost of sales		
	Opening stock of finished goods & WIP	114,542,779	158,243,906
	Add : Cost of production (12.01)	1,586,553,438	1,385,698,256
	Goods available for sale	1,701,096,217	1,543,942,162
	Less : Closing stock of finished goods & WIP	83,941,070 1,617,155,147	145,564,497 1,398,377,665
		1,017,133,147	1,336,377,003
12.01	Cost of production		
	Raw materials consumption	1,209,266,752	1,065,720,174
	Packing materials consumption	100,150,339	87,555,286
	Salary & wages	48,453,573	35,021,476
	Gratuity	2,900,000	2,950,480
	Electric charges	112,871,292	80,465,673
	Paper & periodicals	2,520	1,730
	Travelling & conveyance	653,519	479,921
	Telephone charges	354,933	315,223
	Entertainment	645,748	•
	Repairs & maintenance		586,595
	Contribution to PF	16,164,806	14,709,452
	Medical expenses	1,129,432 77,999	728,393
	•		261,761
	Canteen & food subsidy	3,700,816	4,304,009
	Gift & presentations	121,100	29,000
	Stationery	539,534	526,400
	Labour charges	4,949,170	7,089,388
	Misc. expenses	1,056,087	691,212
	Pay loader expenses	400,511	1,587,323
	Legal & professional fee	999,438	1,037,993
	Accommodation expenses	18,900	20,400
	Carrying charges	-	39,900
	Gas charge	7,292,459	4,143,313
	Fuel & lubricant	1,754,467	2,113,470
	Lab expenses	474,569	149,789
	Computer expenses	27,280	79,470
	Internet expenses	39,484	8,018
	Donation & subscription	51,300	292,900
	Training expenses	-	16,100
	Postage & stamp	100	460
	Depreciation	72,457,310	74,772,947
		1,586,553,438	1,385,698,256
13.00	Other Income / (loss)		
	Bank interest income	483,176	5,039,764
	Exchange gain / loss	(3,583,702)	(13,325,687)
	Misc income - H/O		1,200
	Misc. income - Factory	520,795	946,340
	Income from Bag Plant	•	1,230,605
	Income/(loss) from carrying	2,769,167	18,744,384
	· · ·	189,436	12,636,606
			,000,000

01 July 2016 to 30 01 July 2015 to 30 Sept 2016 Sept 2015

Un-audited Amount in Taka

14.00	Administrative	expenses
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	122 107	122 107
Audit fee	122,187	122,187
Electric charges	387,347	1,107,532
Canteen & food expenses	1,065,757	581,246
Gratuity	1,248,789	1,120,370
Office rent	2,276,925	2,293,011
Paper & periodicals	4,400	4,320
Postage & stamp	35,670	7,305
Donation & subscription	178,000	624,000
Renewal, legal & professional fee	2,506,350	1,548,861
Repairs & maintenance	50,986	82,271
Salary & allowances	12,453,536	10,292,149
Directors' remuneration	600,000	600,000
Stationery	331,648	198,883
Telephone charges	332,602	268,609
Training expenses	3,200	37,253
Travelling & conveyance	1,772,619	941,741
Contribution to PF	291,702	255,465
Fuel , Oil & lubricant	9,400	2
Water charges	47,025	54,639
Miscellaneous expenses	356,728	434,216
Computer expenses	288,364	68,040
Internet expenses	160,200	103,736
BIWTA expenses	6,346,632	4,225,178
Gest house expenses	67,899	133,769
Office maintenance	80,248	133,106
Board meeting expenses	60,000	57,500
BSTI licence fee	1,513,134	50
Advertisement	25,000	2
Guest house expenses	66,302	-
Medical expenses	50,300	-
Depreciation	1,151,823	992,391
	33,884,773	26,287,778

15.00 Selling & distribution expenses:

Advertisement 100,000 2,060,720 Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,887 2,780,912 Postage & stamp 45,990 100,488 Promotional expenses 11,809,582 30,725,400 Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 17,38,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 750,000 - Computer expenses 750,000 - Computer expenses 3,795 <th></th> <th></th> <th></th>			
Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Postage & stamp 45,990 100,488 Promotional expenses 11,809,582 30,725,400 Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753	Advertisement	100,000	2,060,720
Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Postage & stamp 45,990 100,488 Promotional expenses 11,809,582 30,725,400 Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 11,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Car maintenance	1,001,528	
Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Postage & stamp 45,990 100,488 Promotional expenses 11,809,582 30,725,400 Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Contribution to PF	666,771	447,888
Gratuity 2,814,587 2,780,912 Postage & stamp 45,990 100,488 Promotional expenses 11,809,582 30,725,400 Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Entertainment	63,249	33,937
Postage & stamp 45,990 100,488 Promotional expenses 11,809,582 30,725,400 Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 17,38,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Godown expenses	69,350	171,000
Promotional expenses 11,809,582 30,725,400 Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Gratuity	2,814,587	2,780,912
Salaries & allowances 28,858,070 23,671,520 Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Postage & stamp	45,990	100,488
Sample / test expenses 101,240 152,440 Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Promotional expenses	11,809,582	30,725,400
Printing & Stationery 23,754 29,405 Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Salaries & allowances	28,858,070	23,671,520
Telephone charges 1,098,530 967,562 Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Sample / test expenses	101,240	152,440
Travelling & conveyance 6,867,860 7,699,667 Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Printing & Stationery	23,754	29,405
Labour charges 2,505,405 505,909 Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Telephone charges	1,098,530	967,562
Tender expenses 1,738,462 761,185 Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Travelling & conveyance	6,867,860	7,699,667
Internet expenses 16,897 34,705 Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Labour charges	2,505,405	505,909
Legal & professional fee 55,080 129,625 Export expenses 3,871 280,505 Computer expenses 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Tender expenses	1,738,462	761,185
Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Internet expenses	16,897	34,705
Computer expenses 29,430 CSR activities 750,000 Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Legal & professional fee	55,080	129,625
CSR activities 750,000 Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Export expenses	3,871	280,505
Medical expenses 3,795 34,014 Miscellaneous expenses 637,398 - Depreciation 16,591,753 14,388,561	Computer expenses		29,430
Miscellaneous expenses 637,398 Depreciation 16,591,753 14,388,561	CSR activities	750,000	
Depreciation 16,591,753 14,388,561	Medical expenses	3,795	34,014
	Miscellaneous expenses	637,398	
75,823,172 85,004,873	Depreciation	16,591,753	14,388,561
		75,823,172	85,004,873

01 July 2016 to 30	01 July 2015 to 30
Sept 2016	Sept 2015
Un-au	
Amount	in Taka
168,606	298,853
66,640,949	74,376,984
17,593,934	14,607,400
84,403,489	89,283,237

17 Basic semings per share (EPS)

16.00 Financial expenses

Bank charges

Bank loan interest
Interest on leasing finance

The computation of EPS is given below: Earnings attributable to the ordinary Number of shares outstanding during the year

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

57,933,247 85,554,063 105,450,000 105,450,000

0.55 0.81

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.

Company Secretary

Director

Managing Director

Place: Dhaka

Dated: 10 November 2016

Chief Financial Office

Premier Cement Mills Limited Statement of Financial Position As at 30 September 2016

	None	30 Sept 2016	30 June 2016
	Notes	(Un-audited)	(Audited)
Assets		Amount	in Taka
Assets			
Property, plant and equipment	1.00	4,551,027,124	4,596,007,640
Capital work -in - progress	2.00	14,121,744	4,885,080
Investment in subsidiary	3.00	48,000,000	48,000,000
Investment in associate	3.00	350,000,000	350,000,000
Total non-current assets		4,963,148,868	4,998,892,720
Inventories	4.00	874,349,817	825,535,471
Trade and other receivables		1,783,470,631	1,659,672,321
Advances, deposits and pre-payments	5.00	1,100,792,268	997,566,548
Investment in FDR	6.00	207,723,723	205,115,703
Current account with associate	7.00	150,735,767	160,618,360
Cash and bank balances	8.00	117,664,085	194,348,218
Total current assets		4,234,736,291	4,042,856,621
Total assets		9,197,885,159	9,041,749,341
Equity Share capital		1,054,500,000	1,054,500,000
Revaluation reserve		583,324,780	585,861,552
Share premium		441,835,000	441,835,000
Retained earnings		1,804,854,323	1,755,848,464
Total equity		3,884,514,103	3,838,045,016
		3,004,314,103	3,030,043,010
Liabilities Defend to the libition (Consets)			
Deferred tax liabilities/(assets)		345,835,218	315,805,862
Long term loan	9.00	773,653,396	932,760,337
Defined benefit obligations (Gratuity)		106,630,831	100,636,731
Total non-current liabilities		1,226,119,446	1,349,202,930
Trade and other payables	10.00	399,033,794	398,789,287
Short term bank loan	11.00	2,925,887,792	2,687,303,822
Current portion of long term loan	9.00	332,930,806	351,508,511
Current account with subsidiary	7.00	136,161,436	129,200,009
Liability for other finance		72,922,183	72,922,183
Contribution to WPPF		26,893,112	41,375,905
Provision for taxation		193,422,488	173,401,678
Total current liabilities		4,087,251,610	3,854,501,395
Total liabilities		E 212 271 0F6	F 303 704 33F
Total Tabilities		5,313,371,056	5,203,704,325
Total equity and liabilities		9,197,885,159	9,041,749,341
Net assets value per share (NAV)		36.84	36.40
X (65)			
Chr		(An)	U F

Company Secretary

Director

Managing Director

Chairman

Place: Dhaka

Premier Cement Mills Limited Statement of Comprehensive Income (Un-audited) For the period ended 30 September 2016

		01 July 2016 to 30 Sept 2016	01 July 2015 to 30 Sept 2015
	Notes	Un-au	dited
		Amount	in Taka
Revenue	12.00	1,734,481,591	1,559,498,268
Cost of sales	13.00	(1,451,872,487)	(1,274,821,114)
Gross profit		282,609,104	284,677,154
Other income/(loss)	14.00	(4,383,418)	1,080,657
Administrative expenses	15.00	(29,020,245)	(22,100,243)
Selling & distribution expenses	16.00	(72,861,354)	(81,085,420)
Profit from operation		176,344,087	182,572,148
_			
Finance costs	17.00	(74,998,870)	(74,194,170)
Contribution to WPPF		(4,825,963)	(5,160,856)
Profit before income tax		96,519,254	103,217,122
Current tax expenses		(20,020,810)	(19,495,871)
Deferred tax income/(expenses)		(30,029,356)	(9,120,922)
Net profit/(loss) after tax		46,469,088	74,600,329
Other comprehensive income		-	÷
Total comprehensive income for the period		46,469,088	74,600,329
Basic EPS (par value of Taka 10)		0.44	0.71

Managing Director

Company Secretary

Director

Place: Dhaka

Dated: 10 November 2016

Chief Financial Officer

Chairman

Premier Cement Mills Limited Statement of Changes in Equity (Un-audited) For the period ended 30 September 2016

Amount in Taka

Particulars	Share capital	Share premium	Revaluation reserve	Retained earnings	Total equity
Balance at 01 July 2015	1,054,500,000	441,835,000	351,893,241	1,299,131,032	3,147,359,273
Net profit after tax for the year				74,600,329	74,600,329
Depreciation on revalued assets	2		(1,183,913)	1,183,913	
Issue of new share	-	190			(#)
Dividend paid	*	•		(210,900,000)	(210,900,000
Balance at 30 September 2015	1,054,500,000	441,835,000	350,709,328	1,164,015,274	3,011,059,602
Balance at 01 July 2016	1,054,500,000	441,835,000	585,861,552	1,755,848,463	3,838,045,015
Net profit for the period	-			46,469,088	46,469,088
Dividend payable	-				
Depreciation on revalued assets	*		(2,536,772)	2,536,772	
Balance at 30 September 2016	1,054,500,000	441,835,000	583,324,780	1,804,854,323	3,884,514,103

Revaluation surplus amounting to Tk.25,36,772 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.

Managing Director

Company Secretary

Place: Dhaka Dated: 10 November 2016 Chief Financial Officer

Premier Cement Mills Limited Statement of Cash Flows For the period ended 30 September 2016

	01 July 2016 to 30	01 July 2015 to
	Sept 2016	30 Sept 2015
	(Un-au	dited)
	Amount	in Taka
Cash flows from operating activities		
Receipt from customers	1,610,683,281	1,284,967,429
Payment to employees	(83,225,938)	(57,810,568)
Payment to suppliers & others	(1,352,577,132)	(924,680,091)
Cash generated from operating activities	174,880,211	302,476,770
Other income	1,003,971	1,080,657
Interest paid	(49,998,870)	(73,936,882)
Advance tax refund	98,239,371	*
Tax paid	(72,961,405)	(32,713,418)
A. Net cash from operating activities	151,163,278	196,907,127
Cash flows from investing activities		
Purchase of property, plant & equipment	(20,202,925)	(8,013,043)
Sale of property, plant & equipment		*
Capital work-in-progress (WIP)	(9,236,664)	(1,848,300)
Advance from subsidiary	6,961,427	14,723,153
Increase/(decrease) in loans & others	(9,882,593)	(14,035,527)
Investment in FDR	(2,608,020)	2,844,564
B. Net cash used in investing activities	(34,968,775)	(6,329,153)
Cash flows from financing activities		
Proceeds against Share money payable	-	(13,200)
Proceeds from bank borrowing	698,488,951	724,858,780
Repayment of bank borrowing	(859,348,715)	(898,659,487)
From other finance	-	(3,923,340)
Repayment of lease finance	(32,018,872)	(14,829,703)
C. Net cash from financing activities	(192,878,636)	(192,566,950)
Net Increase in cash and bank balances	(76,684,133)	(1,988,976)
Cash and bank balances at the beginning of the year	194,348,218	155,427,059
Cash and bank balances at the end of the year	117,664,085	153,438,083

Company Secretary

Director

Managing Director

Place: Dhaka

Premier Cement Mills Limited Notes to the Statement of Financial Position For the period ended 30 September 2016

		At 30 Sept '2016	At 30 June'2016
		Amount in Taka	
		Un-audited	Audited
1.00	Property, Plant & Equipment FREE HOLD		
	Cost		
	Opening balance	4,674,609,083	4,159,090,717
	Add: Addition during the period:	20,202,925	534,479,633
	Less: Disposal during the period		(18,961,267)
	Closing balance	4,694,812,008	4,674,609,083
	Depreciation	205 454 200	
	Opening balance	236,451,220	227 165 744
	Add: Charged during the period	59,397,514	237,165,744
	Less: Disposal during the period	295,848,734	(714,524) 236,451,220
	Closing balance	233,040,734	230,431,220
	LEASEHOLD		
	Cost		
	Opening balance	269,900,000	249,680,000
	Add: Addition during the period:	-	20,220,000
	Less: Disposal during the period	250,000,000	250 000 000
	Closing balance	269,900,000	269,900,000
	Depreciation	442.050.224	07.045.030
	Opening balance	112,050,224	87,815,828
	Add: Charged during the period	5,785,925	24,234,396
	Closing balance	4,551,027,124	4,596,007,639
	Written Down Value	4,331,027,124	4,390,007,033
2.00	Capital work in process		
	Godown- Mongla	5,923,444	4,799,244
	Project- Roller press	::•:	85,836
	Cement Silo	699,300	•
	Project cost	7,499,000	
		14,121,744	4,885,080
3.00	Investment With Associates & Subsidiary Associates		
	National Cement Mills Limited	350,000,000	350,000,000
	Subsidiary	330,000,000	330,000,000
	Premier Power Generation Limited	48,000,000	48,000,000
		398,000,000	398,000,000
4.00	Inventories		
	Raw materials	611,417,708	558,736,808
	Packing materials	10,404,424	14,265,769
	Finished goods & work in process	22,500,000	21,473,880
	Finished goods & work in process -Bag plant	7,939,404	7,939,404
	Stock at ghat-Nowapara	25,281,784	55,305,149
	Stock at Ghat- Others	35,854,478	-
	Stock in transit	4,999,192	3,475,300
	Raw materials stock - bag plant	117,300,748	132,590,896
	Consumable goods	38,652,080	31,748,265
		874,349,817	825,535,471

		At 30 Sept '2016	At 30 June'2016
			t In Taka
F 00	Adumes Dancelt 9 Des Boursonts	Un-audited	Audited
5.00	Advance, Deposit & Pre- Payment: Advance		
	Advance against expenses	222,882,970	206,239,239
	Advance against Land	35,508,829	35,508,829
	Advance against salary	17,110,670	16,232,103
	LC Advance	185,157,967	74,323,394
	Advance against Income Tax	451,395,426	476,823,392
	VAT Current Account	17,668,309	17,159,398
	Advance for office space purchase	125,000,000	125,000,000
	Deposit	1,054,724,171	951,286,355
	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
	Munshigonj Polli Bidduth Samity	21,339,000	21,339,000
	ICAB-Advance against Office Rent	1,986,138	1,805,580
	Ranks Telecom Limited	6,900	6,900
	Tender Deposit Zela Comandent & BDP Munshigong	12,509,761	11,896,511
	TGSL	547,078 10.532	547,078 10,532
	1032	41,185,209	40,391,401
	Pre-payment Pre-payment	42,203,203	40,331,401
	Store rent advance	50,000	50,000
	BSTI licence fee	2,990,920	-
	VAT on Closing Stock	1,841,968	5,838,792
		4,882,888	5,888,792
		1,100,792,268	997,566,548
6.00	Investment in FDR		
	The City Bank Ltd	26,102,311	26,102,311
	Standard Bank Ltd	2,119,906	121,071,536
	Standard Chartered Bank	123,592,433	2,119,906
	Pubali Bank Ltd	1,057,018	1,045,000
	Social Islami Bank Ltd	2,633,719	2,600,984
	Midland Bank	45,000,000	45,000,000
	NCC Bank Ltd.	4,981,746	4,939,376
	State Bank of India	2,236,590	2,236,590
		207,723,723	205,115,703
7.00	Current Account With Associates & Subsidiary		
	Associates		
	National Cement Mills Limited	150,735,767	160,618,360
	Subsidiary Premier Power Generation Limited	(136,161,436)	(129,200,009)
8.00	Cash & bank balance:		
	Cash in hand	30,400,273	39,645,582
	Cash at bank	87,263,812	154,702,636
		117,664,085	194,348,218
9 00	Long term loan		
3.00	BRAC Bank Ltd.	101 469 040	200 044 220
	City Bank Ltd. Corp TL (50 crore)	191,468,040 298,725,476	209,044,329 413,164,961
	Honkong & Shanghi Banking Corporation	164,290,462	177,940,462
	IDLC Finance Ltd. (40 crore)	307,647,661	325,112,344
	Lease finance - Jamuna Bank Ltd.	39,337,469	42,446,632
	Lease finance - ULC	105,115,094	116,560,120
		1,106,584,202	1,284,268,848
9.01	Allocation of long term loan		
Victorial (V	Current portion of long term loan	332,930,806	351,508,511
	Long term portion	773,653,396	932,760,337
		1,106,584,202	1,284,268,848

		At 30 Sept '2016	At 30 June'2016
		Amoun	t in Taka
		Un-audited	Audited
10.00	Trade & other payable :		
	Raw material supplier	3,657,428	730,557
	Packing materials supplier	24,042,571	10,938,394
	Marketing expenses	1,858,460	1,552,304
	Liability for expenses	143,952,102	214,158,894
	Provision for utility bill	-	350,000
	Provision for brand & promotional expenses	97,000,000	97,000,000
	Provision for C & F charge	36,000	36,000
	Provision for stevedoring charge	426,000	426,000
	Provision for exchange galn/loss	387,021	387,021
	Payable for electroc bill	30,165,381	
	Payable for audit fee including VAT	431,250	345,000
	Provision for P F	2,403,853	1,194,162
	Dividend payable	1,959,913	1,962,333
	Provision for motor vehicle body making	•	3,270,000
	VAT payable	75,521	240,721
	TDS payable	417.321	1,222,568
	Provision & others payable	92,220,973	64,975,333
	• •	399,033,794	398,789,287
** 00	Chartenes hard large		
11.00	Short term bank loan	224 002 242	275 720 075
	The City Bank Ltd	231,902,213	276,729,976
	Dutch Bangla Bank Ltd	401,540,844	302,697,353
	Standard Bank Ltd	146,102,500	269,224,488
	Standard Chartered Bank	1,183,267,253	1,117,295,700
	Honkong & Shanghi Banking Corporation	405,572,605	322,304,752
	Prime Bank Ltd	184,338,287	302,523,769
	NCC Bank Ltd	154,526	49,578,910
	Social Islami Bank Ltd.	2,427,546	726,282
	Jamuna Bank Ltd.	332,985,000	-
	Pubali Bank Ltd	37,523,018	34,255,026
	Brac Bank Ltd	•	11,967,566
	Trust Bank Ltd	74,000	-
		2,925,887,792	2,687,303,822

12.00 Revenue

12.00	Reveilue					
	Particulars	Measurin	01 July 2016 to	30 Sept 2016	01 July 2015 t	o 30 Sept 2015
	Particulars	g Unit	Quantity	Amount in TK.	Quantity	Amount In TK.
	Revenue from local sales	MT	304,049	1,692,401,591	234,956	1,495,290,268
	Revenue from export	MT	7,080	39,590,000	10,400	64,208,000
			311,129	1,731,991,591	245,356	1,559,498,268
	Other revenue:					
	Revenue from empty bag sales	Pcs	166,000	2,490,000	-	(*)
		_	*	1,734,481,591		396
					01 July 2016 to	01 July 2015 to 30
					30 Sept 2016	Sept 2015
						udited
42.00	Control				Amoun	t in Taka
13.00	Cost of sales					
	Opening stock of finished goods 8	& WIP			80,254,329	114,005,827
	Add: Cost of production (13.01)				1,424,399,134	1,259,710,025
	Goods available for sale				1,504,653,463	1,373,715,852
	Less : Closing stock of finished go	ods & WIP			52,780,976	98,894,738
					1,451,872,487	1,274,821,114
13.01	Cost of production					
	Raw materials consumption				1,098,856,745	979,108,952
	Packing materials consumption				89,170,136	79,197,733
	Salary & wages				38,234,608	26,499,844
	Gratuity				2,900,000	2,950,480
	Electric charges				119,291,932	93,780,790
	Paper & periodicals				2,260	1,330
	Travelling & conveyance Telephone charges				390,152 289,105	342,914 247,585
	Entertainment				201,664	495,950
	Repairs & maintenance				13,875,104	13,771,659
	Contribution to PF				1,129,432	728,393
	Medical expenses				76,305	253,984
	Canteen & Food Subsidy				3,467,185	3,717,242
	Gift & Presentations				121,100	11,000
	Stationery				506,884	477,210
	Labour charges				3,984,023	6,040,749
	Misc. expenses			2	947,441	442,060
	Pay loader expenses Legal & professional fee				332,233 921,238	902,271 1,025,993
	Computer expenses				27,280	79,470
	Lab expenses				293,919	149,789
	Fuel Oil & lubricant				1,754,467	2,113,470
	Internet Expenses				39,484	8,018
	Donation & subscription				51,300	292,900
	Training expenses				-	16,100
	Depreciation				47,535,137	47,054,139
					1,424,399,134	1,259,710,025
14.00	Other income / (loss)					
	Bank interest income				483,176	4,737,138
	Exchange gain / loss				(3,583,702)	(13,325,687)
	Interest charged to NCML				-	3,848,159
	Misc income - H/O Misc. income - Factory				520,795	1,200 946,340
	Income/(loss) from carrying				(1,803,687)	3,642,902
	Income from Bag Plant				(1,000,007)	1,230,605
	-				(4,383,418)	1,080,657

01 July 2016 to 30 Sept 2016 Sept 2015
Un-audited

72,861,354

81,085,420

Administrative expenses			A	
Audit fee			Amount in	1 laka
Electric charges	15.00	Administrative expenses		
Canteen & food expenses 980,022 50.1,488 Gratuty 1,248,789 1,120,370 Office rent 2,136,925 2,153,011 Paper & periodicals 4,400 4,220 Postage & stamp 178,000 624,000 Donation & subscription 178,000 624,000 Renewal, legal & professional fee 1,224,120 557,125 Repairs & maintenance 50,986 82,271 Salary & allowances 9,383,521 7,933,984 Directors' remuneration 600,000 600,000 Stationery 312,748 120,507 Training expenses 3,200 37,233 Telephone charges 312,748 220,507 Training expenses 3,200 37,233 Travelling & conveyance 1,687,477 793,613 Contribution to PF 291,702 255,465 Vale, 1, 8, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		Audit fee	86,250	86,250
Gratuity 1,248,789 1,120,370 Office rent 2,136,925 2,153,011 Paper & periodicals 4,400 7,305 Donation & subscription 178,000 624,000 Renewal, Iegal & professional fee 1,224,120 557,125 Repairs & maintenance 50,986 82,271 Salary & allowances 9,383,621 7,953,964 Directors remuneration 600,000 600,000 Stationery 322,494 188,697 Telephone charges 312,748 220,507 Training expenses 3,200 37,253 Travelling & conveyance 1,687,477 793,618 Contribution to PF 291,702 255,465 Fuel, Oil & lubricant 9,400 - Water charges 470,25 \$4,639 Miscellaneous expenses 354,228 222,000 Miscellaneous expenses 288,364 66,000 66,000 Internet Expenses 60,000 57,500 666,000 - BWIL Expenses 60,302 - <td></td> <td>Electric charges</td> <td>387,347</td> <td>1,107,532</td>		Electric charges	387,347	1,107,532
Office rent 2,136,915 2,135,011 Paper & periodicals 4,400 4,320 Postage & stamp 34,900 7,305 Donation & subscription 1178,000 624,000 Renewal, legal & professional fee 1,224,120 557,125 Repairs & maintenance 50,986 82,271 Salary & allowances 9,383,621 7,935,994 Directors' remuneration 600,000 600,000 Stationery 322,494 188,697 Telephone charges 312,748 20,507 Training expenses 312,748 20,507 Training expenses 31,877 793,613 Contribution to PF 291,702 255,465 Vater charges 34,000 37,753 Miscellaneous expenses 34,228 222,000 Computer expenses 354,228 222,000 More tallenous expenses 36,228 133,106 Board meeting expenses 36,000 37,500 Office maintenance 1,000,000 1,114,720 Guest house exp		Canteen & food expenses	980,022	501,438
Paper & periodicals 4,400		Gratuity	1,248,789	1,120,370
Paper & periodicals 4,400		Office rent	2,136,925	2,153,011
Postage & stamp		Paper & periodicals	4,400	
Donation & subscription 178,000 624,000 Renewal, legal & professional fee 1,224,120 557,125 Salary & allowances 9,383,621 7,953,964 Director's remuneration 600,000 600,000 Stationery 322,494 188,697 Telephone charges 312,748 220,507 Training expenses 3,200 37,253 Travelling & conveyance 1,687,477 793,613 Contribution to PF 291,702 255,465 Fell, Oil & lubricant 9,400 - Water charges 47,025 54,639 Miscellaneous expenses 354,228 222,000 Miscellaneous expenses 554,228 222,000 Computer expenses 88,854 68,040 Internet Expenses 60,000 57,500 Board meeting expenses 63,202 133,106 BSTI licence fee 1,531,314 - BWITA expenses 66,302 - Medical expenses 50,300 - Guest house expenses <		·	·	
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Medical expenses 50,300 - Depreciation 1,086,431 942,923 29,020,245 22,100,243 29,020,245 22,100,243 40,000 1,114,720 Advertisement 100,000 1,114,720 Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,744 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Expor		Advertisement	25,000	
Depreciation 1,086,431 942,923 29,020,245 22,100,243 29,020,245 22,100,243 29,020,245 22,100,243 29,020,245 22,100,243 29,020,245 22,100,243 29,020,245 22,100,243 30,000 1,114,720 Car maintenance 1,001,528 147,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 278,0191 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Sample / test expenses 101,240 152,440 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 1,738,462 761,185		Guest house expenses	66,302	-
16.00 Selling & distribution expenses: 100,000 1,114,720 Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 1,738,462 761,185 Export expenses 1,738,462 761,185 Export expenses 7,50,000 - Computer expenses		Medical expenses	50,300	-
16.00 Selling & distribution expenses: Advertisement 100,000 1,114,720 Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 16,897 34,705 Tender expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Labour charges 1,845,316 -		Depreciation	1,086,431	942,923
16.00 Selling & distribution expenses: Advertisement 100,000 1,114,720 Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 16,897 34,705 Tender expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Labour charges 1,845,316 -			29,020,245	22.100.243
Advertisement 100,000 1,114,720 Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 750,000 - CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - <th></th> <th></th> <th></th> <th></th>				
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Advertisement 100,000 1,114,720 Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 750,000 - CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - <td>16.00</td> <td>Salling & distribution avanages</td> <td></td> <td></td>	16.00	Salling & distribution avanages		
Car maintenance 1,001,528 - Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 3	10.00	Selling & distribution expenses:		
Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		Advertisement	100,000	1,114,720
Contribution to PF 666,771 447,888 Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		Car maintenance	1,001,528	40
Entertainment 63,249 33,937 Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		Contribution to PF		447,888
Godown expenses 69,350 171,000 Gratuity 2,814,587 2,780,912 Legal & professional fee 55,080 129,625 Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		Entertainment		
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Postage & stamp 45,990 100,488 Promotional expenses 11,770,382 30,479,332 Salaries & allowances 27,090,465 21,925,014 Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		·		
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Sample / test expenses 101,240 152,440 Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		'		
Stationery 21,254 11,405 Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014				
Telephone charges 963,363 902,740 Travelling & conveyance 6,540,484 7,337,383 Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses - 29,430 CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014				
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Internet Expenses 16,897 34,705 Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 29,430 CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014				
Tender expenses 1,738,462 761,185 Export expenses 3,871 280,505 Computer expenses 29,430 CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014				7,337,383
Export expenses 3,871 280,505 Computer expenses 29,430 CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		•		34,705
Computer expenses 29,430 CSR activities 750,000 Labour charges 1,845,316 Miscellaneous expenses 637,398 Medical expenses 3,795 34,014		·	1,738,462	761,185
CSR activities 750,000 1 Labour charges 1,845,316 1 Miscellaneous expenses 637,398 1 Medical expenses 3,795 34,014		·	3,871	280,505
CSR activities 750,000 - Labour charges 1,845,316 - Miscellaneous expenses 637,398 - Medical expenses 3,795 34,014		·	£	29,430
Miscellaneous expenses 637,398 Medical expenses 3,795 34,014			750,000	2
Miscellaneous expenses637,398Medical expenses3,79534,014			1,845,316	12
Medical expenses 3,795 34,014		Miscellaneous expenses		~
		Medical expenses		34,014
		Depreciation		

01 July 2016 to 30 Sept 2016	01 July 2015 to 30 Sept 2015
Un-a	udited
Amoun	t in Taka
146,830	257,288
57,258,106	59,329,482
17,593,934	14,607,400
74,998,870	74,194,170
46,469,088	74,600,329
105,450,000	105,450,000

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.

Company Secretary

Chief Financial Office

0.44

0.71

Director

17.00 Financial expenses

Bank charges
Bank loan interest
Interest on leasing finance

18.00 Basic earnings per share (EPS)

The computation of EPS is given below:

Number of shares outstanding during the year

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

Earnings attributable to the ordinary shareholders (NPAT)

Place: Dhaka

Dated: 10 November 2016

Managing Director Chairman

Premier Power Generation Limited Statement of Financial Position As at 30 September 2016

	Notes	30 Sept 2016 (Un-audited)	30 June 2016 (Audited)
		Amount	
Assets			
Property, plant and equipment	1.00	125,716,534	122,469,401
Total non-current assets		125,716,534	122,469,401
Advances, deposits and pre-payments	2.00	5,746,307	5,746,307
Current account with holding company		136,161,436	129,200,007
Cash and bank balances	3.00	245,227	245,227
Total current assets		142,152,970	135,191,541
Total assets		267,869,504	257,660,942
Equity			
Share capital		50,000,000	50,000,000
Revaluation reserve		14,650,812	14,880,996
Retained earnings		200,073,760	188,704,538
Total equity		264,724,572	253,585,534
Trade and other payable	4.00	3,144,931	4,075,408
Current account with holding company			
Total current liabilities		3,144,931	4,075,408
Total equity and liabilities		267,869,504	257,660,942

Company Secretary

Managing Director

Chairman

Chief Financial Officer

Place: Dhaka

Director

Premier Power Generation Limited Statement of Comprehensive Income For the period ended 30 September 2016

	Notes	01 July 2016 to 30 Sept 2016	01 July 2015 to 30 Sept 2015
			ıdited
		Amount	t in Taka
Revenue		24,191,250	23,063,400
Cost of sales	5.00	(11,637,026)	(6,798,162)
Gross profit		12,554,224	16,265,238
Administrative expenses	6.00	(1,415,186)	(1,162,583)
Profit from operation		11,139,038	15,102,655
Other income		*	*
Finance costs			-
Profit before income tax		11,139,038	15,102,655
Current tax expenses			
Net profit/(loss) after tax		11,139,038	15,102,655
Other comprehensive income		<u></u>	
Total comprehensive income		11,139,038	15,102,655
Basic EPS (par value of Taka 100)		22	30

Company Secretary

Chief Financial Officer

Director

Place: Dhaka

Premier Power Generation Limited Statement of Changes in Equity For the period ended 30 September 2016

Amount in Taka

Particulars	Share capital	Revaluation reserve	Retained earnings	Total equity
Balance at 01 July 2015	50,000,000		124,465,370	174,465,370
Net profit after tax for the year	-	-	15,102,655	15,102,655
Balance at 30 September'2015	50,000,000		139,568,025	189,568,025
Balance at 01 July 2016	50,000,000	14,880,996	188,704,538	253,585,534
Net profit for the period	· .		11,139,038	11,139,038
Depreciation on revalued assets	550	(230,184)	230,184	
Balance at 30 September 2016	50,000,000	14,650,812	200,073,760	264,724,572

Company Secretary

Chief Financial Officer

Place: Dhaka

Dated: 10 November 2016

Chairman

Premier Power Generation Limited Statement of Cash Flows For the period ended 30 September 2016

	01 July 2016 to	01 July 2015 to
	30 Sept 2016	30 Sept 2015
	Un-au	
	Amount	in Taka
Cash flows from operating activities		
Receipt from customers	24,191,250	23,063,400
Payment to employees	(1,645,998)	(1,276,420)
Payment to suppliers & others	(22,545,252)	(21,599,730)
Cash generated from operating activities	•	187,250
Interest paid	3	120 H
Tax paid		107.250
A. Net cash from operating activities		187,250
Cash flows from investing activities		
Sales/(Purchase) of property, plant & equipment	<u> </u>	-
B. Net cash used in investing activities		
Cash flows from financing activities		
Proceeds from bank borrowing		-
Repayment of bank borrowing	2	-
C. Net cash provided from financing activities		
Net increase/(decrease) in cash and bank balances	÷,	187,250
Cash and bank balances at the beginning of the year	245,227	175,075
Cash and bank balances at the end of the year	245,227	362,325

Company Secretary

Director

Place: Dhaka

Dated: 10 November 2016

Chief Financial Officer

Chairman

Premier Power Generation Limited Notes to the Statement of Financial Position For the period ended 30 September 2016

		30 Sept 2016	30 June 2016
		(Un-audited)	(Audited)
1.00	Property , Plant & Equipment		
	FREE HOLD		
	Cost	120 494 710	11/ 210 000
	Opening balance	130,484,719 5,209,575	114,218,809 16,265,910
	Add: Addition dring the period Less: Disposal during the period	5,203,573	-
	Closing balance	135,694,294	130,484,719
	B dation		
	Depreciation Opening balance	8,015,318	
	Add: Charged during the period	1,962,442	8,015,318
	Closing balance	9,977,760	8,015,318
	Written down value	125,716,534	122,469,401
2.00	Advances, deposits & pre-payments:		
	Daniel de la constante de la c		
	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)	245,227	245,227
		245,227	245,227
3.01	Cash at bank :		
	Dutch Bangla Bank Ltd Agr Br. # 16116	245,227	245,227
		245,227	245,227
4.00	Trade & other payables		
4.00	Provision for audit Fee	71,875	57,500
			110,489
	Seacom Shipping Ltd.	110,489 2,191,375	10
	Provision for gas bill		3,892,418
	EMS Bangladesh (Pvt) Ltd.	771,192	45.000
	TDS payable-SF Ahmed & Co		15,000
		3,144,931	4,075,407

01 July 2016 to 30 01 July 2015 to 30					
Sept 2016	Sept 2015				
Un-audited					
Amount in Taka					

5.00 Cost of sales

Gas bill
Salary & wages
Conveyance & travelling
Entertainment
Repairs & maintenance
Printing & Stationery
Telephone & internet Bill
Depreciation

50,000 1,710,443 5,000 1,208 1,926,931	397,852 1,850 748 1,736,397
1,710,443 5,000	39 7, 852 1,850
1,710,443	397,852
	•
50,000	23,873
F0.000	29,875
130,487	102,487
520,498	385,640
7,292,459	4,143,313

6.00 Administrative expenses

Salary & allowance
Travelling & conveyance
Office rent
Audit fee including VAT
Legal renewal & professional fee
Printing & stationery
Depreciation

1,415,186	1,162,583
35,511	19,604
1,000	650
38,800	42,296
14,375	14,375
140,000	140,000
60,000	54,878
1,125,500	890,780

Company Secretary

M. Hogve Director

My Hand W Managing Director **Chief Financial Officer**

Chairman

Place: Dhaka

National Cement Mills Limited Statement of Financial Position As at 30 September 2016

AS a	1 30 September 2010		
		30 Sept 2016	30 June 2016
	Notes	(Un-audited)	(Audited)
		Amount is	n Taka
Assets			
Property, plant and equipment	1.00	1,760,755,445	1,775,473,122
Capital work -in - progress	2.00	42,539,582	42,317,582
Total non-current assets		1,803,295,027	1,817,790,704
Inventories	3.00	184,466,298	161,556,346
Trade and other receivables		253,616,805	237,880,254
Advances, deposits and pre-payments	4.00	186,490,071	154,923,649
Cash and bank balances	5.00	6,960,164	13,729,753
Investment in FDR	6.00	3,338,000	1,878,796
Total current assets		634,871,338	569,968,798
Total assets		2,438,166,365	2,387,759,502
Equity		175,000,000	175,000,000
Share capital		2,274,386	2,274,386
Tax holiday reserve		389,850,530	390,790,392
Revaluation reserve		(34,955,410)	(37,821,979)
Retained earnings (loss)		532,169,506	530,242,799
Liabilities		-	
Loan from Shareholders		580,000,000	580,000,000
Long Term Loan	7.00	620,143,081	652,045,569
Total non-current liabilities		1,200,143,081	1,232,045,569
Trade and other payables	8.00	119,733,212	117,624,637
Provision for taxation		12,041,803	11,004,346
Short term bank loan	9.00	297,643,009	212,670,092
Current portion of long term loan	7.00	125,699,987	123,553,699
Premier Cement Mills Limited		150,735,767	160,618,360
Total current liabilities		705,853,778	625,471,134
Total liabilities		1,905,996,859	1,857,516,703
Total equity and liabilities		2,438,166,365	2,387,759,502

Company Secretary

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Director

Chittagong November 10, 2016 Managing Director

Chief Finencial Officer

Chairman Hole

National Cement Mills Limited Statement of Comprehensive Income For the period ended 30 September 2016

	Notes	01 July 2016 to 30 Sept 2016	01 July 2015 to 30 Sept 2015
	Notes	Un-auc	dited
		Amount	in Taka
Revenue		192,043,973	147,698,823
Cost of sales	10.00	(177,836,884)	(139,821,789)
Gross profit		14,207,089	7,877,034
Other Income	11.00	4,572,854	15,404,108
Administrative expenses	12.00	(3,449,342)	(3,024,952)
Selling & distribution expenses	13.00	(2,961,818)	(3,919,453)
Profit from operation		12,368,783	16,336,737
Finance costs	14.00	(9,404,619)	(15,089,067)
Profit before income tax		2,964,164	1,247,670
Current tax expenses		(1,037,457)	(489,309)
Net profit/loss transfer to balance sheet		1,926,707	758,361
Basic EPS (par value of Taka 10)		0.11	0.04

Company Secretary

Director

Managing Director

Chairma

Chittagong November 10, 2016

National Cement Mills Limited Statement of Changes in Equity For the period ended 30 September 2016

Particulars	Share capital	Revaluation reserve	Tax holiday reserve	Share Money Deposit	Retained earnings	Total equity
Balance at 01 July 2015	175,000,000		2,274,386	490,000,000	(50,079,915)	617,194,471
Net profit before tax for the year	.70				758,361	758,361
Receipt against right issue			-	*:		
Balance at September 2015	175,000,000		2,274,386	490,000,000	(49,321,554)	617,952,832
Balance at 01 July 2016	175,000,000	390,790,392	2,274,386	€	(37,821,979)	530,242,799
Depreciation on revalued assets	-	(939,862)	-	20	939,862	-
Net profit after tax for the period				¥	1,926,707	1,926,707
Balance at 30 Sept 2016	175,000,000	389,850,530	2,274,386	•	(34,955,410)	532,169,506

Revaluation surplus amounting to Tk.9,39,862 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

Chief Financial Officer

Director

Managing Directo

Chittagong

November 10, 2016

National Cement Mills Limited Statement of Cash Flow For the period ended 30 September 2016

	01 July 2016 to 30 Sept 2016	01 July 2015 to 30 Sept 2015	
	Un-au	dited	
	Amount in Taka		
Cash flows from operating activities			
Receipt from customers	176,307,422	89,985,696	
Payment to suppliers & employees	(210,681,367)	(158,325,339)	
Bank Interest & charges paid	(9,404,619)	(15,089,067)	
Income tax paid	(1,037,457)	(6,586,242)	
Income from other sources	4,572,854	15,404,108	
Cash generated from operating activities	(40,243,167)	(74,610,844)	
Cash flows from investing activities			
Purchase of property, plant & equipment	(10,179,342)	(21,626,819)	
Capital work-in-progress (CWIP)	(222,000)	(2,061,938)	
Inveatment I FDR	(1,459,204)	11,527,291	
B. Net cash used in investing activities	(11,860,546)	(12,161,466)	
Cash flows from financing activities			
Repayment long term bank loan & interest	(29,756,200)	428,058,641.00	
Short term Bank loan & interest	84,972,917	(354,455,055)	
Current Account with Premier Cement Mills Ltd	(9,882,593)	14,035,527	
C. Net cash from financing activities	45,334,124	87,639,113	
Net Increase in cash and bank balances	(6,769,589)	866,803	

Company Secretary

Cash and bank balances at the beginning of the year

Cash and bank balances at the end of the year

Discotor.

Managing Director

Chief Financial Officer

13,729,753

6,960,164

8,519,531

9,386,334

Chittagong November 10, 2016

National Cement Mills Limited Notes to the Statement of Financial Position For the period ended 30 September 2016

		•	
		30 Sept 2016	30 June 2016
		(Un-audited)	(Audited)
1.00	Property, Plant & Equipment		
	FREE-HOLD		
	Cost		
	Opening balance	1,822,067,996	1,555,123,197
	Add: Addition during the period	10,179,342	480,594,673
	Less: Disposal during the period		(213,649,874) 1,822,067,996
	Closing balance	1,832,247,338	1,022,007,330
	Depreciation Control to the control	00 115 470	
	Opening balance	99,116,439	00.445.470
	Add: Charged during the period	23,583,980	99,116,439
	Less: Disposal during the period		
	Closing balance	122,700,419	99,116,439
	LEASE HOLD		
	Cost		
	Opening balance	56,294,494	31,540,891
	Add: Addition during the period		24,753,603
	Less: Disposal during the period	· · · · · · · · · · · · · · · · · · ·	*
	Closing balance	56,294,494	56,294,494
	Depreciation		
	Opening balance	3,772,929	
	Add: Charged during the period	1,313,039	3,772,929
	Less: Disposal during the period		
	Closing balance	5,085,968	3,772,929
	Written down value	1,760,755,445	1,775,473,122
		,	
2.00	Capital work in process		
	Bondary wall & fencing	42,539,582	42,317,582
		42,539,582	42,317,582
3.00	Inventories		
	Raw materials	129,081,255	104,890,621
	Packing materials	1,938,046	566,249
	Finishhed goods & work in process	31,160,094	34,288,450
	Consumable goods	22,286,903	21,811,026
		184,466,298	161,556,346
4.00	Advance, deposit & prepayment		
	Advance		
	Advance against expenses	17,711,754	19,281,231
	Advance against Land	35,462,250	17,128,000
	Advance against salary	1,014,050	782,400
	LC Advance	10,756,182	7,485,535
	Advance Income Tax	109,818,530 7,048,24 8	102,596,507 2,970,919
	VAT Current Account	7,040,240	2,310,313
	Others	181,811,014	150,244,592
	Deposit		4 500 000
	Power Development Board	4,529,057	4,529,057
	Chittagong Port Authority	150,000	150,000
		4,679,057	4,679,057
		186,490,071	154,923,649

		30 Sept 2016	30 June 2016
		(Un-audited)	(Audited)
	Cash & bank balance:	3,291,495	3,257,295
	Cash in hand	3,668,669	10,472,458
	Cash at bank	6,960,164	13,729,753
		0,500,104	23/, 23/, 32
6.00	Investment in FDR		4 070 706
	Pubali bank Ltd	3,338,000	1,878,796
		3,338,000	1,878,796
7.00	Long term loan	696,202,166	9
	Dutch-Bangla Bank Limited	21,586,249	
	Jamuna Bank Limited	28,054,653	
	IDLC- Vehicle lease finance	745,843,068	3
7.01	Allocation of long term loan		CE3 045 500
	Long term portion	620,143,081	652,045,569 123,553,699
	Current portion	125,699,987 745,843,068	775,599,268
		745,843,000	773,333,200
8.00	Trade & Other Payable :	101,365,517	99,675,149
	Liability for expenses	18,367,695	17,949,488
	Provision & others payable	119,733,212	117,624,637
9.00	Short term bank loan		
	Dutch Bangla Bank Ltd	180,901,216	(11,470,432)
	Pubali Bank Ltd	116,741,793	224,140,524
		297,643,009	212,670,092

		01 July 2016 to 30 Sept 2016	01 July 2015 to 30 Sept 2015	
		Un-au		
10.00	Cost of sales	Amount in Taka		
		34,288,450	44,238,079	
	Opening stock of finished goods & WIP	174,708,528	142,253,469	
	Add : Cost of production	208,996,978	186,491,548	
	Goods available for sale	31,160,094	46,669,759	
	Less : Closing stock of finished goods & WIP	177,836,884	139,821,789	
10.01	Cost of production			
	Raw materials consumption	110,410,007	86,611,222	
	Packing materials consumption	10,980,203	8,357,553	
	Repairs & maintance	579,259	539,941	
	Accommodation expenses	18,900	20,400	
	Carrying charges	S.*S	39,900	
	Conveyance & travelling	132,880	34,520	
	Electricity charges	17,770,610	9,748,283	
	Entertainment	394,084	60,770	
	Fooding expenses	233,631	586,767	
	Payloader expenses	68,278	685,052	
	Lab expencess	180,650		
	Labour charges	965,147	1,048,639	
	Legal, renewal & professional fee	78,200	12,000	
	Medical expenses	1,694	7,77 7	
	Miscellaneous expencess	108,646	249,152	
	Printing & Stationary	27,650	47,340	
	Paper & periodicals	260	400	
	Gift & presentation	*:	18,000	
	Salary & allowances	9,698,467	8,135,992	
	Telephone, Mobile & Internet	64,620	66,890	
	Pstage & stamp	100	460	
	Depreciation	22,995,242	25,982,411	
		174,708,528	142,253,469	
11.00	Other Income			
	Carrying Income/ (Loss)	4,572,854	15,101,482	
	Exchange gain/loss	€:	~	
	FDR Interest Income	· ·	302,626	
		4,572,854	15,404,108	

01 July 2016 to	01 July 2015 to	
30 Sept 2016	30 Sept 2015	
Un-au	udited	
Amount in Taka		
21,562	21,562	
25 142	93,250	

12.00	Administrative expenses		24 562
	Audit Fee	21,562	21,562
	Conveyance & travelling	25,142	93,250
	Entertainment	10,375	1,857
	Fooding expenses	75,360	77,951
	Guest house expense	67,899	133,769
	Legal, renewal & professonal fee	1,243,430	949,440
	Misc expenses	2,500	212,216
	Printing & stationary	8,154	9,536
	Salary & allowances	1,944,415	1,447,405
	Telephone, mobile, fax & internet	19,854	48,102
	Postage & Stamp	770	*
	Depreciation	29,881	29,864
		3,449,342	3,024,952
13.00	Selling & distribution expenses:		
	Telephone, mobile, fax & internet	135,167	64,822
	Conveyance & travelling	327,376	362,284
	Salary & allowance	1,767,605	1,746,506
	Entertainment	*	-
	Printing & stationary	2,500	18,000
	Medical expenses	살	9
	Advertisement		946,000
	Labour charges	660,089	505,909
	Promotional expenses	39,200	246,068
	Depreciation	29,881	29,864
		2,961,818	3,919,453
14.00	Financial expenses		
	Bank charge	21,776	41,565
	Bank loan interest	9,382,843	15,047,502
		9,404,619	15,089,067

The Company Secretary

Director

Chittagong November 10, 2016

Managing Director