M.I. CEMENT FACTORY LIMITED

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

Non-current assets		Notes	30.09.2018	30.06.2018
Non-current assets			Taka	Taka
Property, plant and equipment	ASSETS		1	
Capital work in progress 5 265,546,744 345,775,55 Intangible asset 6 39,892,223 34,529,8 Investment in associate companies 7 232,155,086 232,155,086 Current assets 12,209,885,364 11,304,321,2 Investment in shares 8 56,203,029 56,337,0 Investment in shares 9 1,047,291,125 1,052,792,1 Trade receivables 10 2,789,938,404 2,395,121,0 Current account with sister concerns 11 704,048,163 467,229,3 Current account with sister concerns 12 252,195,764 271,239,0 Advances, deposits and prepayments 13 593,772,440 665,814,1 Cash and cash equivalents 15 4,538,787,288 4,313,445,3 TOTAL ASSETS 20,903,878,717 19,713,912,1 EQUITY AND LIABILITIES Share holders' equity 7,195,646,437 7,124,354,4 Share capital 16 1,485,000,000 1,485,000,000 Retained earnings 2,965,660,000 2,965,660,000 2,965,660,000 Retained earnings 2,840,929,187 2,759,999,8 Current liabilities 2,964,669,200 2,965,660,000 2,965,660,000 Current tiabilities 2,964,67,892 2,015,681,60 Current liabilities 2,064,467,692 2,015,681,60 Current liabilities 2,064,467,692 2,015,681,60 Current liabilities and provision 10,867,303,093 9,829,557,84 Current liabilities 2,564,667,913 7,972,543,26 Current liabilities 2,564,67,913 7,972,543,26	Non- current assets		8,421,946,044	8,142,905,90
Intangible asset Investment in associate companies Current assets Investment in shares Investment in share	Property, plant and equipment	4	8,156,399,300	7,797,130,370
Current assets	Capital work in progress	5	265,546,744	345,775,53
Current assets Investment in shares Investment in share in the serve. Investment in share in the serve	Intangible asset	6	39,892,223	34,529,85
Investment in shares	Investment in associate companies	7	232,155,086	232,155,08
Investment in shares	Current assets		12 209 885 364	11 304 321 26
Inventories 9		8		
Trade receivables Current account with sister concerns Current sister and provision Current sister concerns Current sister account sister				
Current account with sister concerns Other receivables Other receivables 12 Other receivables 12 252,195,764 271,239,0 Advances, deposits and prepayments 13 593,772,440 665,814,1 4 2,227,649,151 2,082,343,0 4,538,787,288 4,313,445,3 TOTAL ASSETS EQUITY AND LIABILITIES Share holders' equity Share premium 17 Case aprile Carrent liabilities Cong term borrowing net off current maturity Carrent liabilities and provision Current liabilities and provision Current liabilities and provision Current long Current portion of long term borrowings Current portion of long t		67.0		
Other receivables 12 252,195,764 271,239,0 Advances, deposits and prepayments 13 593,772,440 665,814,1 Advance income tax 14 2,227,649,151 2,082,343,0 Cash and cash equivalents 15 4,538,787,288 4,313,445,3 TOTAL ASSETS 20,903,878,717 19,713,912,1 EQUITY AND LIABILITIES 30,903,878,717 19,713,912,1 EQUITY AND LIABILITIES 7,195,646,437 7,124,354,4 Share capital 16 1,485,000,000 1,485,000,00 Share premium 17 2,956,560,000 2,956,560,00 Retained earnings 2,123,933,683 2,047,144,67 Revaluation reserve 630,152,755 635,649,74 LIABILITIES 2,840,929,187 2,759,999,8 Non current liabilities 2,840,929,187 2,759,999,8 Liabilities for gratuity 18 2,064,467,892 2,015,861,60 Deferred tax liabilities 2,047,144,677 191,243,33 6612,894,81 Current portion of long term borrowings 21 17,214,677 193,				
Advances, deposits and prepayments Advance income tax Advance income t	Other receivables			271,239,08
Advance income tax Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Cash and cash equivalents Corner to the provision Cash and cash equivalents Current liabilities and provision Current liabilities and provision Current liabilities and provision Current liabilities Current lia			\$2000 to \$4000 to \$40	665,814,17
Cash and cash equivalents				2,082,343,00
EQUITY AND LIABILITIES Shareholders' equity Share capital Share premium	Cash and cash equivalents	15		4,313,445,36
16	TOTAL ASSETS			19,713,912,11
Retained earnings Revaluation reserve 2,123,933,683 2,047,144,6; 630,152,755 635,649,78 LIABILITIES Non current liabilities Long term borrowing net off current maturity 18 2,064,467,892 2,015,861,66 Liabilities for gratuity 19 143,047,692 131,243,33 Deferred tax liability 20.01 633,413,670 612,894,83 Current liabilities and provision 10,867,303,093 9,829,557,84 Differ payables 21 171,214,677 193,298,48 Differ payables 22 321,059,553 239,027,24 Current portion of long term borrowings 23 748,455,722 729,555,68 Bhort term loan 24 8,926,057,913 7,972,543,28 Direct payables 25 638,662,429 637,499,86 Direct payables 25 638,682,429 637,499,86 Direct payables 26 25,144,913 20,511,24 Direct payable to IPO applicants 12,833,811 12,834,43 Direct payable to IPO applicants 13,708,232,280 12,589,557,65 DOTAL LIABILITIES 13,708,232,280 12,589,557,65 DOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,113	Shareholders' equity Share capital	16		7,124,354,456 1,485,000,000
Current liabilities and provision 10,867,303,093 9,829,557,84	Share premium	17	2,956,560,000	2,956,560,000
Current liabilities 2,840,929,187 2,759,999,87 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	Retained earnings		2,123,933,683	2,047,144,674
Non current liabilities 2,840,929,187 2,759,999,8 2,000 term borrowing net off current maturity 18 2,064,467,892 2,015,861,66 2,000 term borrowing net off current maturity 19 143,047,625 131,243,33 2,000 term to displicate and provision 10,867,303,093 9,829,557,84 2,000 term payables 21 171,214,677 193,296,44 2,000 term payables 22 321,059,553 239,027,24 2,000 term payables 23 748,455,722 729,555,65 2,000 term payables 24 8,926,057,913 7,972,543,25 2,000 term payables 25 638,362,429 637,499,86 2,000 term payables 25 638,362,429 637,499,86 2,000 term payables 25 638,362,429 637,499,86 2,000 term payables 25,144,913 20,511,24 2,000 term payables 26 25,144,913 20,511,24 2,000 term payables 26 25,144,913 20,511,24 2,000 term payable to IPO applicants 12,833,811 12,834,43 2,000 term payable to IPO applicants 12,833,811 12,834,43 2,000 term payables 24,174,075 24,287,66 2,000 term payables 24,174,075 24,287,66 2,000 term payables 20,900 t	Revaluation reserve		630,152,755	635,649,782
2009 term borrowing net off current maturity 18 2,064,467,892 2,015,861,64	LIABILITIES			
19			and the second s	2,759,999,810
Deferred tax liability 20.01 633,413,670 612,894,83 Current liabilities and provision 10,867,303,093 9,829,557,84 Trade payables 21 171,214,677 193,298,48 Other payables 22 321,059,553 239,027,24 Current portion of long term borrowings 23 748,455,722 729,555,65 Provision for tax liabilities 25 638,362,429 637,499,86 Provision for tax liabilities 25 638,362,429 637,499,86 Provision for tax liabilities 26 25,144,913 20,511,24 Payable to IPO applicants 12,833,811 12,834,43 Unclaimed dividend 24,174,075 24,287,66 TOTAL LIABILITIES 13,708,232,280 12,589,557,65 TOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11				2,015,861,668
Current liabilities and provision 10,867,303,093 9,829,557,84 Trade payables 21 171,214,677 193,298,48 Other payables 22 321,059,553 239,027,24 Current portion of long term borrowings 23 748,455,722 729,555,66 Short term loan 24 8,926,057,913 7,972,543,25 Provision for tax liabilities 25 638,362,429 637,499,86 Payable to IPO applicants 26 25,144,913 20,511,24 Payable to IPO applicants 12,833,811 12,834,43 Unclaimed dividend 24,174,075 24,287,66 TOTAL LIABILITIES 13,708,232,280 12,589,557,65 TOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11			.00000000000000000000000000000000000000	
Trade payables 21 171,214,677 193,298,49 Other payables 22 321,059,553 239,027,24 Current portion of long term borrowings 23 748,455,722 729,565,65 Short term loan 24 8,926,057,913 7,972,543,25 Provision for tax liabilities 25 638,362,429 637,499,65 Liabilities for WPPF 26 25,144,913 20,511,24 Payable to IPO applicants 12,833,811 12,834,45 Unclaimed dividend 24,174,075 24,287,66 TOTAL LIABILITIES 13,708,232,280 12,589,557,65 TOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11	Deferred tax liability	20.01	633,413,670	612,894,819
Other payables 22 321,059,553 239,027,24 Current portion of long term borrowings 23 748,455,722 729,555,65 Short term loan 24 8,926,057,913 7,972,543,25 Provision for tax liabilities 25 638,362,429 637,499,65 Payable to IPO applicants 12,833,811 12,833,811 12,834,43 Inclaimed dividend 24,174,075 24,287,65 TOTAL LIABILITIES 13,708,232,280 12,589,557,65 TOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11	Current liabilities and provision			9,829,557,849
Current portion of long term borrowings 23 748,455,722 729,555,65 Short term loan 24 8,926,057,913 7,972,543,25 Provision for tax liabilities 25 638,362,429 637,499,86 Payable to IPO applicants 12,833,811 12,834,43 Unclaimed dividend 24,174,075 24,287,66 OTAL LIABILITIES 13,708,232,280 12,589,557,65 OTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11		- Carrier 1		193,298,498
Short term loan 24 8,926,057,913 7,972,543,25 Provision for tax liabilities 25 638,362,429 637,499,86 Provision for tax liabilities 26 25,144,913 20,511,24 Payable to IPO applicants 12,833,811 12,834,43 Provision for tax liabilities 24,174,075 24,287,66 Payable to IPO applicants 13,708,232,280 12,589,557,65 POTAL LIABILITIES 20,903,878,717 19,713,912,11				239,027,243
Provision for tax liabilities 25 638,362,429 637,499,86 Liabilities for WPPF 26 25,144,913 20,511,24 Payable to IPO applicants 12,833,811 12,834,43 Unclaimed dividend 24,174,075 24,287,66 TOTAL LIABILITIES 13,708,232,280 12,589,557,65 TOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11				
Diabilities for WPPF 26 25,144,913 20,511,24 Payable to IPO applicants 12,833,811 12,834,43 Unclaimed dividend 24,174,075 24,287,66 TOTAL LIABILITIES 13,708,232,280 12,589,557,65 TOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11				
Payable to IPO applicants 12,833,811 12,834,435 Unclaimed dividend 24,174,075 24,287,666 TOTAL LIABILITIES 13,708,232,280 12,589,557,656 TOTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,111		200		
Unclaimed dividend 24,174,075 24,287,66 OTAL LIABILITIES 13,708,232,280 12,589,557,65 OTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11		26		
OTAL LIABILITIES 13,708,232,280 12,589,557,65 OTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11				THE PARTY OF THE P
OTAL EQUITY AND LIABILITIES 20,903,878,717 19,713,912,11			The state of the s	
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		26		47.98

Mohammed Jahangir Alam Chairman

The annexed notes 1 to 37 form an integral part of these financial statements.

Alhai Md. Khabir Uddin Mollah Managing Director

Mollah Mohammad Majnu Director

Md.Abdul Kayum,FCMA

Chief Financial Officer(Current Charge)

Md.Moznarul Islam, FCS Sr.GM & Company Secretary

Dhaka,

12 November 2018

M.I. CEMENT FACTORY LIMITED

Statement of Profit or Loss and other Comprehensive Income (Unaudited) For the first quarter ended 30 September 2018

	Netes	July 01,2018 to September 30,2018	July 01,2017 to September 30,2017
	Notes	Taka	Taka
Revenue	27	3,390,739,871	2,237,283,271
Cost of sales	28	(2,977,638,919)	(1,934,247,024)
Gross profit		413,100,952	303,036,247
Other operating income	29	40,514,063	35,772,000
Administrative expenses	30	(82,714,576)	(56,929,966)
Selling and distribution expenses	31	(125,025,312)	(72,671,774)
Operating profit		245,875,126	209,206,508
Non-operating income	32	7,173,142	5,886,716
Finance cost	33.01	(223,719,988)	(163,887,718)
Financial income	33.2	67,978,786	47,219,025
Profit before WPPF & income tax		97,307,067	98,424,531
Workers' profit participation fund(WPPF)		(4,633,670)	(4,686,882)
Profit before income tax		92,673,397	93,737,649
Income tax expenses			
Current tax	34	(862,564)	(17,024,475)
Deferred tax	34	(22,305,785) (23,168,349)	(6,409,937) (23,434,412)
Net profit after tax for the period		69,505,048	70,303,236
Earnings per share	35	0.47	0.47

The annexed notes 1 to 37 form an integral part of these financial statements.

Mohammed Jahangir Alam Chairman

Md. Abdul Kayum, FCMA

Chief Financial Officer(Current Charge)

Alhaj Md Khabir Uddin Mollah

Managing Director

Director

Mollah Mohammad Majnu

Md.Mozharul Islam, FCS

Sr.GM & Company Secretary

Dhaka,

12 November 2018

M.I. CEMENT FACTORY LIMITED

Statement of Changes in Equity(Un-audited) For the first quarter ended 30 September 2018

Particulars	Share Capital	Retained Earnings	Share Premium	Revaluation	Total Equity
	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2018	1,485,000,000	2,047,144,674	2,956,560,000	635,649,782	7,124,354,455
Revaluation reserve realised		5,497,027		(5,497,027)	1
Profit for the period ended July 01,2018 to September 30,2018		69,505,048	9	1	69,505,048
Deferred tax liability		1,786,934		,	1,786,934
Total as on 30 September 2018	1,485,000,000	2,123,933,683	2,956,560,000	630,152,755	7,195,646,437
Balance as on 01 July 2017	1,485,000,000	1,996,018,828	2,956,560,000	660,215,921	7,097,794,749
Revaluation reserve realised	è	25,463,898		(25,463,898)	
Profit for the period ended July 01,2017 to September 30,2017	ā	70,303,236			70,303,236
Deferred tax liability	,	8,484,627	1	1	8,484,627
Total as on 30 September 2017	1,485,000,000	2,100,270,590	2,956,560,000	634,752,023	7,176,582,612

Mohammed Jahangir Alam Chairman

Alhaj Md.Khabir Uddin Mollah Managing Director

Mollah Mohamma Director

> Md.Abdul Kayum,FCMA Chief Financial Officer(Current Charge)

Md.Moźharul Islam, FC/S Sr.GM & Company Secretary

M.I. CEMENT FACTORY LIMITED Statement of Cash Flows For the first quarter ended 30 September 2018

	July 01,2018 to September 30,2018	July 01,2017 to September 30,2017
	Taka	Taka
Cook flows from an anti-second line		
Cash flows from operating activities Cash received from customers	2.995.922.539	1,582,666,353
Cash received from other operating income	53,787,500	-
Cash received from non operating income	7,429,169	5,886,716
Cash received from financial activities	73,748,667	39.322.578
	(2,852,043,879)	(2,168,140,692)
Cash paid to suppliers & employees	(31,968,435)	(143,857,977)
Cash paid for operating expenses	(145,306,145)	(112,148,665)
Income tax paid Net cash flows from operating activities	101,569,416	(796,271,685)
net cash how hom operating activates		
Cash flows from investing activities		
Acquisition of property, plant and equipments	(516,702,222)	(144,735,120)
Increase/(decrease) of Payment for capital work in progress	80,228,792	(88,530,288)
Inevestment in shares	(121,965)	(9,953,232)
Paid to associates companies	(236,818,853)	(296,111,566)
Net cash used in investing activities	(673,414,248)	(539,330,206)
Cash flows from financing activities		
Receipt/(repayment) of short term loan	953,514,659	1,024,959,754
Receipt/(repayment) of long term loan	67,506,295	482,514,907
Paid against financial expense	(223,719,988)	(134,912,501)
Increase of IPO application funds due to foreign exchange	(220,7 10,000)	(101,012,001)
fluctuation	(620)	
Dividend paid	(113,589)	(50,240)
Net cash flows from financing activities	797,186,758	1,372,511,920
Effect of exchange rates on cash and cash equivalents	1,651,914	2,323,281
Net increase/(decrease) in cash and cash equivalents	225,341,926	36,910,029
Cash and cash equivalents at beginning of the period	4,313,445,362	3,856,614,400
Cash and cash equivalents at end of the year (Note-15)	4,538,787,288	3,893,524,429
Net operating cash inflows per share	0.68	(5.36)

Mohammed Jahangir Alam Chairman

Alhaj Md. Khabir Uddin Mollah Managing Director

Director

Mollah Mol

Md.Abdul Kayum,FCMA

Chief Financial Officer(Current Charge)

Md.Mozharul Islam, FCS Company Secretary

11,339,852 3,815,328,02,600					30.09.2018 Taka	30.06.2018 Taka
Committed 15.533.002.000 6.596.874.547 Add addition curring the period 15.533.002.000 17.035.24,452 10.925.3002,000 Less : disposal during the period 11.035.242.452 10.925.3002,000	4.00			_		
Add addition during the period Less : disposal curring the period Total(A) B. Accumulated depreciation Committed (arring the period Add : Arring (arring the period Committed (arring the period Less : disposal curring the period Committed (arring the period Add : Arring (arring (arring the period Less : disposal during the period Less : dispetiment for disposal during the period Total(B) C. Carrying amount (A-B) Assignation school-life of property, plant and equipment is given in annexure-A. 5.00 Capital work in progress Machineries and equipments Sol 116,082 Constitution of silo Constitution of silo Constitution of silo Constitution of silo Others Constitution of silo Constitution during the period Less : disposal du		The second secon			10.523,902,600	6,908,574,547
Lass : disposal during the period 11,035,242,452 10,523,902,600						3,615,328,053
Total(A)					11,035,242,452	10,523,902,600
Recumulated depreciation				_	11.035.242,452	10,523,902,600
Opening balance				-		
Less adjustment for disposal during the period Total (R) C. Carrying amount (A-B) A separate schedule of property, plant and equipment is given in annexure-A. 5.00 Captal work in progress Machineries and equipments Building construction Construction of sillo Others 6.00 Intangible Assets(Software) Opening balance Add : addition during the period Less : disposal during the per						
Lass: adjustment for disposal during the period Total(8) 2,878,843,152 2,726,772,230 5,155,399,300 7,797,130,370 3,859,390 7,797,130,370 3,859,390 7,797,130,370 3,859,390 7,797,130,370 3,859,390 7,797,130,370 3,859,390 7,797,130,370 3,859,390 7,797,130,370 3,859,390 7,797,130,370 3,859,390 7,797,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130,370 7,977,130 7,977,130,370 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130 7,977,130		Add : charged during the period		-		
Total(B)		Less : adjustment for disposal during the period		-	-	
A separate schedule of property, plant and equipment is given in annexure-A 5,00 Capital work in progress Machineries and equipments Building construction Saliding construction Construction of sile Others 6,0115,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082 50,116,082				_	The second secon	2,726,772,230
Acaimater sand equipments				_	8,156,399,300	7,797,130,370
Machineries and equipments 190,185,287 277,719,081			given in annexu	re-A.		
Building construction	5.00				190,185,267	277,719,081
Crown Cement Concrete and Building Products Limited (CCBPL) Crown Cement Concrete and Building Products Limited (CCBPL) Crown Cement Concrete and Building Products Limited (CCBPL) Crown Transportation & CDPL					50,116,082	50,116,082
265,546,744 345,775,538 38,366,505 Opening balance					25 245 205	
Common		Others		_		
Opening balance				_		
Opening balance	6.00	Intangible Assets(Software)				
Less : disposal during the period 44,868,652 38,366,505 Accumulated Amortization 3,836,651 1,139,778 3,836,651 2,836,651 3,836,651 3,836,651 3,836,651 3,836,651 3,836,651 3,836,651 4,876,428 3,836,651 4,876,428 3,836,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 3,838,651 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428 4,876,428		Opening balance				20 000 505
Accumulated Amortization Opening balance Add: addition during the period Less: disposal during the period Less: disposal during the period Carrying amount 7,00 Investment in associate company (note 3.16) Crown Power Generation Limited (CPGL) Less: share of profit/(loss) from investment (a) Net investment in CPGL Crown Mariners Limited (CML) Add: share of profit/(loss) from investment Add: share of profit/(loss) from investment (b) Net investment in CML Add: share of profit/(loss) from investment Add: share of profit/(loss) from investment (c) Net investment in CCCBPL Less: share of profit/(loss) from investment (d) Net investment in CCCBPL Add: share of profit/(loss) from investment (d) Net investment in CCCBPL Less: share of profit/(loss) from investment (d) Net investment in CCCBPL Less: share of profit/(loss) from investment (d) Net investment in CCCBPL Less: share of profit/(loss) from investment (d) Net investment in CCCBPL Less: share of profit/(loss) from investment (d) Net investment in CCCBPL Less: share of profit/(loss) from investment (d) Net investment in CTCBPL Less: share of profit/(loss) from investment (d) Net investment in CTCBPL Less: share of profit/(loss) from investment (d) Net investment in CTCBPL Less: share of profit/(loss) from investment (d) Net investment in CTCBPL Net investment in Shares Opening balance Common Transportation & Logistics Limited (CTLL) Less: disposal during the period Less: disposal					6,502,147	38,366,505
Depring balance		Less : disposal during the period		-	44,868,652	38,366,505
Add: addition during the period 1,139,778 3,836,651		Accumulated Amortization		-		
Less disposal during the period 4,976,428 3,836,655 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,892,223 34,625,855 39,893,293 31,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437 34,776,437						
Carrying amount Carrying Carrying (carrying Carrying					1,139,778	3,836,651
Transportation Supplies Sup		Less : disposal during the period		\ -	4.976.428	3,836,651
Crown Power Generation Limited (CPGL)		Carrying amount		_	39,892,223	34,529,855
Less: share of profit/(loss) from investment	7.00					
(a) Net investment in CPGL Crown Mariners Limited (CML) Add share of profit/(loss) from investment Add share of profit/(loss) from investment Add share money deposit Crown Cement Concrete and Building Products Limited (CCCBPL) Add share money deposit Less: share of profit/(loss) from investment (c) Net investment in CCCBPL Crown Transportation & Logistics Limited (CTLL) Less: share of profit/(loss) from investment (d) Net investment in CTCLB Net investment in associate company(a+b+c+d) 8.00 Investment in shares Opening balance Add: addition during the period Less: disposal during the period Less: disposal during the period Less: adjustment for unrealised gain/(loss) Net investment in shares Opening balance Quantity Less: disposal during the period Less: disposal during the period Less: disposal during the period Net investment for unrealised gain/(loss) Net investment for unrealised gain/(loss) Net investment for unrealised gain/(loss) Region of the period Set, 232,155,086 Regions stock Clinker NT 13,685,83 69,998,293 119,812,765 Gypsum NT 8,407 61 23,607,703 102,945,781 Slag NT 96,372.41 320,403,184 277,888,819 Fly ash NT 25,700.78 62,376,992 40,800,288 Lime stone Lime stone Lime stone NT 60,783,54 154,831,994 104,284,683 Less: share ports NT 04,040 2,138 1,994 Region PCS 211,552 3,486,344 1,090,1994 Regio						
Crown Mariners Limited (CML)				_		2
Add : share of profit/(loss) from investment Add : share money deposit (b) Net investment in CML Crown Cement Concrete and Building Products Limited (CCCBPL) Add : share money deposit Crown Cement Concrete and Building Products Limited (CCCBPL) Add : share money deposit Less : share of profit/(loss) from investment (c) Net investment in CCCBPL Crown Transportation & Logistics Limited (CTLL) Less : share of profit/(loss) from investment (d) Net investment in CTLL Net investment in associate company(a+b+c+d) 8.00 Investment in associate company(a+b+c+d) 8.00 Investment in shares Opening balance Add : addition during the period Less : disposal during the period Less : disposal during the period Less : adjustment for unrealised gain/(loss) 9.00 Inventories Closing stock Clinker MT 13,685,83 69,988,293 119,812,765 Gypsum MT 8,407 61 32,007,703 102,945,781 Slag MT 96,372,41 320,403,184 277,889,819 Fly ash Lime stone Lime stone MT 96,372,41 320,403,184 277,889,819 Lime stone MT 13,685,81 49,44 104,284,683 Lime stone MT 13,685,81 49,44 104,284,683 Lime stone MT 13,685,81 49,44,271,644 MT 14,843,994 104,284,683 Lime stone MT 13,685,81 48,271,644 MT 14,843,994 104,284,683 Lime stone MT 18,706 84,271,644 MT 18,706 84,271,644 MT 18,706 84,271,644 MT 19,944 MT 19,948 MT 19,948,255 MT 19,944 MT 19,948 MT 19,948 MT 19,948 MT 19,948,255 MT 19,948,		(c) Helimines and a second		_		200
Add : share money deposit 1,294,000 (b) Net investment in CML 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,655,086 231,					231,655,086	
(b) Net investment in CML Crown Cement Concrete and Building Products Limited (CCCBPL) Add : share money deposit Less : share of profit/(loss) from investment (c) Net investment in CCCBPL Crown Transportation & Logistics Limited (CTLL) Less : share of profit/(loss) from investment (d) Net investment in CTLL Net investment in associate company(a+b+c+d) 8.00 Investment in shares Opening balance Opening balance Add : addition during the period Less : disposal during the period Less : disposal during the period Ciosing stock Clinker MT 13,685.83 Ouantity Clinker MT 13,685.83 Slag MT 8,407.61 Slag MT 96,372.41 Slag MT 30,403.164 Lime stone Lizonii Cement grinding aid MT 348.43 MT 348.43 MT 348.44 MT 348.49 Less (348,484 MT 348.69 MT 348.49 MT 348.49 MT 348.47 MT 348.49 MT 348.69 MT 3					-	
Crown Cement Concrete and Building Products Limited (CCCBPL) 500,000 1				-	231,655,086	231,655,086
Add: share money deposit Less: share of profit/(loss) from investment (c) Net investment in CCCBPL Crown Transportation & Logistics Limited (CTLL) Less: share of profit/(loss) from investment (d) Net investment in CTLL Net investment in associate company(a+b+c+d) 8.00 Investment in shares Opening balance Add: addition during the period Less: disposal during the period Less: adjustment for unrealised gain/(loss) 9.00 Inventories Closing stock Cliniker Cliniker Cliniker MT 13,685,83 69,998,293 119,812,765 Gypsum MT 8,407 61 23,607,703 102,945,781 Slag Fly ash Lime stone Lime stone Lime stone Lime stone Lime stone MT 60,783,24 1 320,403,184 277,889,819 Lime stone MT 60,783,24 1 320,403,184 277,889,819 Lime stone MT 60,783,54 154,831,94 104,284,693 Lime stone MT 348,34 29,864,576 18,653,210 Cement grinding aid MT 877,06 84,271,644 84,271,644 Finished cement MT 0,40 2,138 1,994 Stores & spare parts PCS 211,552 3,486,344 1,090,191 Stores & spare parts 298,440,256 303,041,791		(0)		_		
Less : share of profit/(loss) from investment (c) Net investment in CCCBPL Crown Transportation & Logistics Limited (CTLL) Less : share of profit/(loss) from investment (d) Net investment in CTLL Net investment in associate company(a+b+c+d) 8.00 Investment in associate company(a+b+c+d) Ret investment in associate company(a+b+c+d) 8.00 Investment in shares Opening balance Add : addition during the period Less : disposal during the period Less : disposal during the period Less : adjustment for unrealised gain/(loss) Ret investment for unrealised gain/(loss) Ret investmen			mited (CCCBPL)	500,000	500,000
(c) Net investment in CCCBPL Crown Transportation & Logistics Limited (CTLL) Less: share of profit/(loss) from investment (d) Net Investment in CTLL Net investment in associate company(a+b+c+d) 8.00 Investment in associate company(a+b+c+d) Ret investment in associate company(a+b+c+d) 8.00 Investment in shares Opening balance Opening balance Add: addition during the period Less: disposal during the period Eass: adjustment for unrealised gain/(loss) Social Section of Sec					120	500,000
Crown Transportation & Logistics Limited (CTLL)				-	500,000	500,000
Less : share of profit/(loss) from investment (d) Net investment in CTLL		(0) 1101 11100 1101 1110 1110 1110 1110		· ·		
Net investment in CTLL						
Net investment in associate company(a+b+c+d) 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,086 232,155,0				-		
8.00 Investment in shares Opening balance Add: addition during the period Less: disposal during the period Less: adjustment for unrealised gain/(loss) 9.00 Inventories Closing stock Clinker Gypsum Slag Fly ash Fly ash Lime stone Lime stone Lime stone Lizonil Cement grinding aid Finished cement Bags Stores & Spare parts Dening the period S6,337,091 S7,9375,055 S6,337,091 S7,9375,055 S6,23,819 S7,945 S6,423,819 S7,945 S6,423,819 S7,945 S6,23,629 S6,337,091 S6,233,029 S6,337,091 S7,907 S6,203,029 S6,337,091 S6,337,091 S6,908,293 S7,908,293 S7,90		(d) Net investment in CTLL		-		
Opening balance 56,337,091 379,375,055 Add: addition during the period 87,187 13,922,760,677 Less disposal during the period 459 332,760,677 Less: adjustment for unrealised gain/(loss) 66,423,819 60,437,148 Less: adjustment for unrealised gain/(loss) (220,790) (4,100,057 56,203,029 56,337,091 9.00 Inventories Closing stock Quantity Clinker MT 13,685,83 69,998,293 119,812,765 Gypsum MT 8,407,61 23,607,703 102,945,781 Slag MT 96,372,41 320,403,184 277,889,819 Fly ash MT 25,700,78 62,376,992 40,800,288 Lime stone MT 50,783,54 154,831,994 104,284,693 Izonil MT 348,34 29,864,576 18,653,210 Cement grinding aid MT 87,706 84,271,644 84,271,644 Finished cement MT 0,40 2,138 1,994 <		Net investment in associate company(a+b+c+d	1)	_	232,155,086	232,155,086
Add : addition during the period Less : disposal dispos	8.00	Investment in shares				
Less disposal during the period	and the same of					379,375,055
Section Sect	90					
Less adjustment for unrealised gain/(loss) (4,100,057 56,203,029 56,337,091 756,203,029 56,337,091 756,203,029 56,337,091 756,203,029 756,337,091 756,203,029 756,337,091 756,203,029 756,337,091 756,203,029 756,337,091 756,203,029 756,337,091 756,203,029 756,337,091 756,203,029 756,337,091 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 756,203,029 75		Less disposal during the period		-		60,437,148
9,00 Inventories Quantity Closing stock MT 13,685,83 69,998,293 119,812,765 Gypsum MT 8,407,61 23,607,703 102,945,781 Slag MT 96,372,41 320,403,184 277,889,819 Fly ash MT 25,700,78 62,376,992 40,800,288 Lime stone MT 60,783,54 154,831,994 104,284,693 Izonil MT 348,34 29,864,576 18,653,210 Cerment grinding aid MT 877,06 84,271,644 84,271,644 Finished cement MT 0.40 2,138 1,994 Bags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 298,448,256 303,041,791		Less: adjustment for unrealised gain/(loss)		_		(4,100,057)
Closing stock Quantity Clinker MT 13,685,83 69,998,293 119,812,765 Gypsum MT 8,407,61 23,607,703 102,945,781 Slag MT 96,372,41 320,403,184 277,889,819 Fly ash MT 25,700,78 62,376,992 40,800,288 Lime stone MT 60,783,54 154,831,994 104,284,693 Izonil MT 348,34 29,864,576 18,653,210 Cement grinding aid MT 87,06 84,271,644 84,271,644 Finished cement MT 0,40 2,138 1,994 Bags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 298,448,256 303,041,791	9.00	Inventories		-	56,203,029	56,337,091
Gypsum MT 8,407 61 23,607,703 102,945,781 Slag MT 96,372.41 320,403,184 277,889,819 Fly ash MT 25,700.78 62,376,992 40,800,288 Lime stone MT 60,783,54 154,831,994 104,284,693 izonil MT 348.34 29,864,576 18,653,710 Cerment grinding aid MT 877.06 84,271,644 84,271,644 Finished cement MT 0.40 2,138 1,994 Stores & spare parts 298,448,256 303,041,791	3.00		Quar			
Sjag MT 96,372.41 320,403,184 277,889,819 Fly ash MT 25,700.78 62,376,992 40,800,288 Lime stone MT 60,783.54 154,831,994 104,284,693 Izonil MT 348.34 29,864,576 18,653,210 Cement grinding aid MT 877.06 84,271,644 84,271,644 Finished cement MT 0.40 2,138 1,994 Bags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 298,448,256 303,041,791		Clinker				
Fly ash MT 25,700.78 62,376,992 40,800,288 Lime stone MT 60,783.54 154,831,994 104,284,693 Izonil MT 348.34 29,864,576 18,653,210 Cement grinding aid MT 877.06 84,271,644 84,271,644 Finished cement MT 0.40 2,138 1,994 Bags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 298,448,256 303,041,791		(C)(((((((((((((((((((((((((((((((((((
Lime stone MT 60,783,54 154,831,994 104,284,693 1zonil MT 348.34 29,864,576 18,653,210 Cement grinding aid MT 877,06 84,271,644 84,271,644 Finished cement MT 0.40 2,138 1,994 8ags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 298,448,256 303,041,791						
Izonii MT 348.34 29,864,576 18,653,210 Cement grinding aid MT 877.06 84,271,644 84,271,644 Finished cement MT 0.40 2,138 1,994 Bags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 296,448,256 303,041,791						104,284,693
Cement grinding aid MT 877.06 84,271,644 84,271,644 Finished cement MT 0.40 2,138 1,994 Bags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 296,448,256 303,041,791						18,653,210
Finished cement MT 0.40 2,138 1,994 Bags PCS 211,552 3,486,344 1,090,191 Stores & spare parts 296,448,256 303,041,791						84,271,644
Stores & spare parts 298,448,256 303,041,791						1,994
3(0) 60 0 3pai 0 pai 10		10 10 10 10 10 10 10 10 10 10 10 10 10 1	PCS	211,552		
1 047 291 125 1 052 792 176		Stores & spare parts		_	1,047,291,125	1,052,792,176

		30.09.2018 Taka	30.06.2018 Taka
		Tana	74114
10.00	Trade receivables Corporate	803,073,179	685,205,994
	Dealers	1,387,192,557	1,210,186,713
	Distributors	88,629,860	46,531,892
	Other customers Transport bill	532,045,008 193,200	474,198,672 193,200
	Harsportoni	2,811,133,804	2,416,316,471
	Less: allowance for doubtful debt Trade receivables net of allowance for doubtful debt	21,195,400	21,195,400 2,395,121,071
	Trade (eticivables fiel of allowalite for doubtles debt		
11.00	Current account with sister concerns	32 497 469	31.514.769
	Crown Power Generation Limited Crown Polymer Bagging Limited	49,921,782	49,094,026
	Crown Cement Concrete and Building Products Limited	370,443,570	243,300,723
	Crown Transportation & Logistic Limited Crown Cement Trading Company	13,849,917 153,968,763	6,130,807 153,558,013
	Crown Mariners Limited	104,244,447	4,508,755
		724,925,948	488,107,095
	Less : impairment allowance	20,877,785	20,877,785
	Current account with sister concerns net of allowance for doubtful debt	704,048,163	467,229,310
12.00	Other receivables	75,026,262	80.796.142
	Interest income receivable on FDR Receivable from Alunited Maritime Business (Pvt) Ltd.	2,956,940	2,956,940
	Receivable from Crown Maritime and Shipping Services	174,212,563	187,486,000
		252,195,764	271,239,082
13.00	Advance, deposits and prepayments		
	(a) Advances	101 750 271	224 666 769
	Advance to parties/ contractors Advance to employee against works	161,750,271 80,168,410	224,666,798 83,316,653
	Advance to employee against works Advance to employee against salary	4,909,299	5,279,760
	Advance against rent	7,166,829	8,231,440
	VAT current account	121,928,135 152,715,903	128,749,314 152,149,754
	Advance to others	528,638,847	602,393,719
	(b) Deposits	62702010201	
	Security deposit and other deposit	20,804,628 5,666,341	22,764,206 5,880,221
	Margin for bank guarantee L/C margin deposit	1,108,784	364,074
		27,579,752	29,008,501
	(c) Pre-paid expense Insurance premium	3,658,243	3,467,470
	BSTI Expense	3,974,683	4,349,734
	BIWTA expense	5,708,642	-
	BIS Expense CDBL/DSE/CSE Expense	163,721 298,500	191,059 597,000
	Chittagong Chamber of Commerce Industry(CCCI)	64,000	112,000
	Advertisement	22,566,850	23,528,456
	Others	1,119,201 37,553,840	2,166,233 34,411,951
		593,772,440	665,814,170
14.00	Advance income tax	2.082.343,006	1,492,092,598
	Opening balance Add : paid during the period	145,306,145	590,250,408
	•	2,227,649,151	2,082,343,006
15.00	Cash and cash equivalents		
	Cash in hand	4,474,456	10.474
	Cash in hand- Head office Cash in hand- Factory	729,539	1,726,900
		5,203,995	1,737,374
15.02	Cash at bank One Bank Limited	235,047	166,684
	South East Bank Limited	7,184,967	2,644,959
	Mercantile Bank Limited	7,979,289	8,713,981
	Jamuna Bank Limited State Bank of India	1,297,221 5,814,210	4,802 4,337,187
	The City Bank Limited	1,065,695	612,140
	National Bank Limited	18,577,734 8,816,420	3,809,340 7,313,797
	Dutch Bangla Bank Limited Prime Bank Limited	142,744,740	64,753,302
	United Commercial Bank Limited	13,152,536	6,372,147
	Mutual Trust Bank Limited	8,520,708 9,575,404	5,410,928
	Pubali Bank Limited Janata Bank Limited	3,573,290	4,873,331
	Dhaka Bank Limited	14,959,069	854,384
	Shahjalal Islami Bank Limited	3,922,962	6,606,477
	Uttara Bank Limited Brac Bank limited	4,416 16,588,738	4,416 16,589,359
	Islami Bank Bangladesh Limited	17,508,808	9,595,822
	IFIC Bank Limited	1,219,717	1,104,507

				30.09.2018 Taka	30.06.2018 Taka
	The Hongkong And Shanghai Banking Corporation	n Limited		3,664,891	9.905.422
	National Credit and Commerce Bank Limited	T LITINOU		5,437,719	1,452,878
	One Bank Limited- Dividend account			5,631,757	5,631,757
	Dutch bangla Bank Limited- Dividend account			5,695,838	5,696,533
	United Commercial Bank Limited- Dividend account	int		14,224,050	14,337,639
	South East Bank Limited-Dividend account			2,795,249	2,793,489
	Bank Asia			5,631,198	2,944,384
	Arab Bangladesh Bank Ltd.			1,378	1,378
	Agrani Bank Ltd.			7,365	7,825
	Eastern Bank Ltd.			33,920,707	4,846,383
	Standard Chartered Bank			78,010	12,904,100
	Trust Bank Limited			5,000	
				359,834,132	204,289,352
	Term deposits			4,173,749,161 4,538,787,288	4,107,418,637 4,313,445,362
16.00	Share capital				
	Authorised Capital 500,000,000 Ordinary Shares of Tk. 10 each			5,000,000,000	5,000,000,000
	Issued, Subscribed & Paid-up Capital	said is and shore hal	dina position is d	ne under	
	148,500,000 Ordinary Shares of Tk. 10 each fully	No. Shares	Holding %	is under.	
	SI, # Name	23,024,925	15.50%	230,249,250	230,249,250
	Mohammed Jahangir Alam Alhai Md Khabir uddin Mollah	23,388,750	15.75%	233,887,500	233.887.500
	Md. Alamgir Kabir	14,397,075	9.70%	143,970,750	143,970,750
	5 Mollah Mohammad Maznu	12.127.500	8.17%	121,275,000	121,275,000
	6 Md. Mizanur Rahman Mollah	12,127,500	8.17%	121,275,000	121,275,000
	7 Md. Almas Shimul	7,276,500	4.90%	72,765,000	72,765,000
	8 Alhai Md. Abdur Rouf	2.598.750	1.75%	25,987,500	25,987,500
	9 Md. Ashrafuzzaman	2,598,750	1.75%	25,987,500	25,987,500
	10 Md. Abdul Ahad	2,079,000	1.40%	20,790,000	20,790,000
	11 General Public	48,881,250	32.92%	488,812,500	488,812,500
		148,500,000	100%	1,485,000,000	1,485,000,000
17.00	Share premium This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-2011. Less income to year on share premium.	he balance of share pr		3,048,000,000	3,048,000,000
17.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of t	he balance of share pr		pelow:	3,048,000,000
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity	he balance of share pr		3,048,000,000 (91,440,000)	3,048,000,000
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000	3,048,000,000 (91,440,000) 2,956,560,000
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity	he balance of share pr		3,048,000,000 (91,440,000)	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 2,653,416,900
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of t Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current mat	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium. Long term borrowing net-off current maturity. Project loan for unit IV and mother vessel and Term loan. Unit-V	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,800,867,970 719,323,516 1,241,491,096	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 2,653,416,900 774,656,095 1,200,929,844
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium. Long term borrowing net-off current maturity. Project loan for unit IV and mother vessel a) Term loan. Unit-V Standard Chartered Bank. Prime Bank Limited.	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of t Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 2,653,416,900 774,656,095 1,200,929,844
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,800,867,970 719,323,516 1,241,491,096	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited Others HSBC and Pubali Bank Limited	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited Others HSBC and Pubali Bank Limited b) Hire purchase loan	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 52,823,621 158,344,793	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 80,450,593 80,450,593 80,450,593 80,450,593 80,450,593 80,450,593	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022 2,239,356
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium. Long term borrowing net-off current maturity. Project loan for unit IV and mother vessel a) Term loan. Unit-V Standard Chartered Bank. Prime Bank Limited. Mother Vessel. Dhaka Bank Lmited. Others. HSBC and Pubali Bank Limited. b) Hire purchase loan. Prime Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited.	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 81,450,593 81,450,593 81,450,593 81,450,593 81,450,593	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022 2,239,356 92,000,419
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium. Long term borrowing net-off current maturity. Project loan for unit IV and mother vessel a) Term loan. Unit-V Standard Chartered Bank. Prime Bank Limited. Mother Vessel. Dhaka Bank Lmited. Others. HSBC and Pubali Bank Limited. b) Hire purchase loan. Prime Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited.	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 52,823,621 158,344,793 887,229 212,055,644 2,812,923,614	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022 2,239,356 92,000,419 2,745,417,318
	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium. Long term borrowing net-off current maturity. Project loan for unit IV and mother vessel a) Term loan. Unit-V Standard Chartered Bank. Prime Bank Limited. Mother Vessel. Dhaka Bank Lmited. Others. HSBC and Pubali Bank Limited. b) Hire purchase loan. Prime Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited. Dhaka Bank Limited.	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 158,344,793 887,229 212,055,644 2,812,923,614 748,455,722	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Shahjalal Islami Bank Limited Less: current portion of long term borrowing (Note)	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 52,823,621 158,344,793 887,229 212,055,644 2,812,923,614	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022 2,239,356 92,000,419 2,745,417,318
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Shahjalal Islami Bank Limited Less: current portion of long term borrowing (Note Liabilities for gratuity	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 158,344,793 887,229 212,055,644 2,812,923,614 748,455,722	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chak	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 52,823,621 158,344,793 887,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Lmited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Chaka Bank Limited Dhaka Bank Limited Chaka Bank Limited	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 158,344,793 887,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 584,862,856 92,968,105 92,968,105 92,968,025 2,239,368 92,000,419 2,745,417,318 729,555,651 2,015,861,668
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chaka Bank Limited Chak	he balance of share pr		3,048,000,000 (91,440,000) 2,956,560,000 (91,440,000) 2,956,560,000 (91,440,000) 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 887,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892 131,243,324 12,130,519	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 2,239,356 22,000,419 2,745,417,318 729,555,651 2,015,861,668
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium. Long term borrowing net-off current maturity. Project loan for unit IV and mother vessel a) Term loan. Unit-V Standard Chartered Bank. Prime Bank Limited. Mother Vessel. Dhaka Bank Limited. Others. HSBC and Pubali Bank Limited. b) Hire purchase loan. Prime Bank Limited. Shahjalal Islami Bank Limited. Chartered Bank Limited. Shahjalal Islami Bank Limited. Chartered Ba	he balance of share print in the print in th		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 52,823,621 158,344,793 887,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892 131,243,324 12,130,519 143,373,843	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022 2,239,356 92,000,419 2,745,417,318 729,555,651 2,015,861,668
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Shahjalal Islami Bank Limited Less: current portion of long term borrowing (Note Liabilities for gratuity Gratuity Opening balance Add: provision made during the period	he balance of share print in the print in th		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 80,450,593 212,055,644 2,812,923,614 748,455,722 2,064,467,892 131,243,324 12,130,519 143,373,843 326,218	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,968,105 92,100,419 92,279,541 46,377,886 138,657,427 7,414,103
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of the Share premium realised during the year 2010-201 Less income tax paid on share premium. Long term borrowing net-off current maturity. Project loan for unit IV and mother vessel a) Term loan. Unit-V Standard Chartered Bank. Prime Bank Limited. Mother Vessel. Dhaka Bank Limited. Others. HSBC and Pubali Bank Limited. b) Hire purchase loan. Prime Bank Limited. Shahjalal Islami Bank Limited. Chartered Bank Limited. Shahjalal Islami Bank Limited. Chartered Ba	he balance of share print in the print in th		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 52,823,621 158,344,793 887,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892 131,243,324 12,130,519 143,373,843	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022 2,239,356 92,000,419 2,745,417,318 729,555,651 2,015,861,668
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Shahjalal Islami Bank Limited Less: current portion of long term borrowing (Note Liabilities for gratuity Gratuity Opening balance Add: provision made during the period	he balance of share print in the print in th		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 87,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892 131,243,324 12,130,519 143,373,843 326,218 143,047,625	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 54,495,041 35,266,022 2,239,356 92,000,419 2,745,417,318 729,555,651 2,015,861,668
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Shahjalal Islami Bank Limited Less: current portion of long term borrowing (Note Liabilities for gratuity Gratuity Opening balance Add: provision made during the period Less: payments/adjustment made during the period Deferred tax liabilities Opening balance	he balance of share print in the print in th		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 80,450,593 81,450,593 82,212 158,344,793 887,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892 131,243,324 12,130,519 143,373,843 326,218 143,047,625	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 92,968,105 92,968,105 2,239,356 92,000,419 2,745,417,318 729,555,651 2,015,861,668
18.00	This represents share premium of Taka 3,048 m IPO during the year 2010-2011. The break-up of Share premium realised during the year 2010-201 Less income tax paid on share premium Long term borrowing net-off current maturity Project loan for unit IV and mother vessel a) Term loan Unit-V Standard Chartered Bank Prime Bank Limited Mother Vessel Dhaka Bank Limited Others HSBC and Pubali Bank Limited b) Hire purchase loan Prime Bank Limited Dhaka Bank Limited Shahjalal Islami Bank Limited Less: current portion of long term borrowing (Note Liabilities for gratuity Gratuity Opening balance Add: provision made during the period Less: payments/adjustment made during the period Closing balance Deferred tax liabilities	he balance of share print in the print in th		3,048,000,000 (91,440,000) 2,956,560,000 2,600,867,970 2,600,867,970 719,323,516 1,241,491,096 1,960,814,612 559,602,766 559,602,766 80,450,593 80,450,593 80,450,593 87,229 212,055,644 2,812,923,614 748,455,722 2,064,467,892 131,243,324 12,130,519 143,373,843 326,218 143,047,625	3,048,000,000 (91,440,000) 2,956,560,000 2,653,416,900 774,656,095 1,200,929,844 1,975,585,939 584,862,856 92,968,105 92,968,105 92,968,105 92,968,105 2,495,041 35,266,022 2,239,356 92,000,419 2,745,417,318 729,555,651 2,015,861,668

		30.09.2018 Taka	30.06.2018 Taka
20.01	Details of deferred tax calculation (a) The tax effects of temporary differences arises from tax base and accounting bases.	are of relevant assets and ligh	ilities
		ase of relevant assets and her	mues.
	Provision for gratuity	35,761,906	32,810,831
	Allowance for doubtful debt	10,518,296	10,518,296
	Provision for employees provident fund	1,975,367	555,985
	Provision for audit and professional fees	162,500 48,418,070	162,500 44,047,612
	Deferred tax liabilities	40,410,070	44/04/1/012
	Property plant and equipment	(564,733,033)	(538,056,791)
	1.4	(564,733,033)	(538,056,791)
	and the second s	(516,314,964)	(494,009,179)
	(b) The tax effect of temporary differences arises from tax base and accounting base	se of revaided assets.	
	Deferred tax liability on revaluation reserve		
	Opening balance	(118,885,640)	(126,832,579) 7,946,939
	Less : transferred to retained earnings Closing balance	1,786,934 (117,098,706)	(118,885,640)
	AND		(612,894,819)
	Total	(633,413,670)	(612,034,013)
21.00	Trade payables Suppliers	171,214,677	193,298,498
	Suppliers	171,214,677	193,298,498
22.00	Other payables		- 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2
	Creditor for other finance (Note 22.01)	153,667,365	111,800,191
	Creditor for revenue expenses (Note 22.02)	167,392,188 321,059,553	127,227,052 239,027,243
22.01	Creditor for other finance (Note 22)	321,033,333	255,027,240
22.01	Security deposit		
	VAT deduction at source	91,453,667	76,215,961
	Tax deduction at source	26,998,444	11,096,041
	Payable to employees provident fund	7,901,468	2,223,940 16,898,594
	Advance against motor cycle & motor car Employee tax payable	18,468,615 8,845,171	5.365,656
	Employee tax payable	153,667,365	111,800,191
22.02	Creditor for revenue expenses (Note 22)	HI CONTRACTOR	
	Salaries, wages & overtime payable	51,189,539	37,150,317
	Audit and professional fees	650,000	650,000
	Electricity bill	66,635,956	6,813
	Telephone bill Payable against financial expense	38,557,326	80,742,507
	Others	60,400	60,400
	Payable against advertisement expense	7,200,178	6,001,176
	Payable against revenue expense	3,098,789	2,615,838
		167,392,188	127,227,052
23.00	Current portion of long term borrowings		
	Project loan for unit -IV and mother vessel		205 404 400
	a) Term loan	694,254,353	685,184,480
	Unit-V Standard Chartered Bank	221.330.313	221,330,313
	Prime Bank Limited	234,851,535	231,049,285
	FIRTH MAIN MINTER	456,181,848	452,379,598
	Mother Vessel	SHIP TO A SHIP TO THE SHIP TO	
	Dhaka Bank Lmited	188,548,959	183,032,539
	Othern	188,548,959	183,032,539
	Others HSBC and Pubali Bank Limited	49,523,546	49,772,343
		49,523,546	49,772,343
	2 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	694,254,353	685,184,480
	b) Hire Purchase loan Prime Bank Limited	33,831,100	36,278,671
	Dhaka Bank Limited	19,483,040	5,770,175
	Shahjalal Islami Bank Limited	887,229	2,322,325
	Other Matter Control (1995) And	54,201,369	44,371,171
		748,455,722	729,555,651
	Short term loan		
24.01	Cash credit (hypothecation) One Bank Limited	40,295,052	106,018,241
	Prime Bank Limited	13,323,129	327,000
	The Hongkong And Shanghai Banking Corporation Limited	462,619,271	330,511,758
	Eastern Bank Limited	Wagy In	353,012,114
	Jamuna Bank Limited	4,934,951	38,206,193
	IFIC Bank Limited Bank Alfalah Limited	160,156,453 15,039,686	41,644,952 20,857,678
	Standard Chartered Bank	7,827,506	726,110
	United Commercial Bank Limited	19,169,095	41,520,383
	Dhaka Bank Lmited	58,463	39,325,103
	Dutch Bangle Bank Limited	30,391,787	41,145,052
	Pubali Bank Limited	49,415,361 24,368,442	48,756,478 28,966,825
	Brac Bank Limited Habib Bank Limited	31,546,521	31,273,268
	Agrani Bank Limited	294,398,754	
	The state of the s	1,153,544,473	1,122,291,154

	30.09.2018	30.06.2018
	Taka	Taka
24.02 Loan against trust receipts		
One Bank Limited	•	843,579
Prime Bank Limited	2 2	7,926,230
The Hongkong And Shanghai Banking Corporation Limited	567.802.613	534,828,356
Dhaka Bank Lmited	2.144.339	-
Driana Barin Cililled	569,946,952	543,598,165
24.03 <u>Time Ioan</u>		00 455 000
One Bank Limited	12,139,100	32,155,320
Prime Bank Limited	261,669,945	4,147,912
Eastern Bank Limited	712,218,100	400,000,000
The Hongkong And Shanghai Banking Corporation Limited	500,000,000	500,000,000
Dhaka Bank Lmited	159,006,506	198,199,044
Habib Bank Limited	200,000,000	200,000,000
Brac Bank Limited	100,000,000	236,392,730
Standard Chartered Bank	947,071,010	705,584,420
Bank Alfalah Limited	220,000,000	215,404,400
Agrani Bank Limited	80,299,001	
- And Anthonia and	3,192,403,663	2,491,883,825
24.04 Offshore loan Prime Bank Limited	539.658.200	75,938,999
	1,264,756,677	1,052,098,132
The Hongkong And Shanghai Banking Corporation Limited	263.479.252	632.154.347
Dutch Bangla Bank Limited	61.316.592	97.645.311
One Bank Limited		717.573.106
Standard Chartered Bank	356,390,915	
Brac Bank Limited	397,144,695	409,116,591
Dhaka Bank Lmited	129,968,366	190,500,296
Bank Alfalah Limited	18,309,312	210,292,512
Agrani Bank Limited	146,981,250	7.
Eastern Bank Limited	44,220,000 3,222,225,259	3,385,319,294
	3,222,223,235	3,300,313,234
24.05 Security overdraft		WANTED STATE OF THE STATE OF TH
IPDC	49,866,035	51,023,379
Other Bank	738,071,532	378,427,437
	787,937,566	429,450,815
25.00 Provision for tax liabilities	8,926,057,913	7,972,543,254
25.00 Provision for tax habilities		
Opening balance	637,499,865	636,268,528
Add : provision made during the period	862,564	1,231,336
	638,362,429	637,499,865
26.00 Liabilities workers' profit participation fund (WPPF):		
[2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [20 511 243	42 994 185
Opening balance	20,511,243	
[2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [2012] [42,994,185 42,994,185
	20,511,243 20,511,243 4,633,670	

				July 01,2018 to September 30,2018 Taka	July 01,2017 to September 30,2017 Taka
27.00	Revenue			laka	laka
27.00	Domestic sales (Note:27.00)			3,248,540,818	2,098,912,803
	Export sales			142,199,053	138,370,469
	Net sales			3,390,739,871	2,237,283,271
28.00	Cost of sales				
	Opening stock of raw materials			749,748,391	739,019,026
	Add : purchase of raw materials during the period			2,569,495,495 (748,840,732)	1,578,815,738 (651,755,129)
	Less : closing stock of raw materials Raw material comsumed(Note 28.01)			2,570,403,154	1,666,079,635
	Factory overhead (note 28.02)			419,431,030	280,481,836
	Cost of production			2,989,834,184	1,946,561,471
	Add : opening finished goods			1,994	2,165
	Cost of goods availlable for sale			2,989,836,178	1,946,563,636
	Less : closing finished goods			(2,138)	(2,165)
	Cost of sales			2,989,834,041	1,946,561,471
	Less : duty draw back for export Cost of sales			(12,195,122)	1,934,247,024
28.01	Raw material consumed			2,377,000,010	1,004,247,024
28.01	Opening stock of raw materials		Quantity		
	Clinker	MT	25,682.94	119,812,765	157,787,979
	Gypsum	MT	36,662.96	102,945,781	80,596,816
	Slag	MT	93,398.12	277,889,819	232,692,022
	Fly ash	MT	18,715.89	40,800,288	107,647,106
	Lime stone	MT	43,034.71	104,284,693	49,220,420
	Cement grinding aid Izonil	MT	877.06 281.65	84,271,644 18,653,210	84,271,644 23,999,691
	Bags	PCS	67,910.00	1,090,191	2,803,350
		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		749,748,391	739,019,026
	Add : purchased during the period		Quantity		
	Clinker	MT	324,400.00	1,670,741,063	1,142,804,919
	Gypsum	MT	145.950.00	517,855,584	48,653,670 140,304,795
	Slag Fly ash	MT	59.828.00	149.829.421	103,571,321
	Lime stone	MT	28,300.00	77,423,958	41,189,421
	Izonil	MT	94.00	13,552,669	
	Bags	PCS	8,499,100.00	140,092,800 2,569,495,495	102,291,611 1,578,815,738
	Less : closing stock of raw materials	C	Quantity	2,503,435,435	1,570,015,750
	Clinker	MT	13,685,83	69,998,293	31,512,738
	Gypsum	MT	8,407.61	23,607,703	83,011,955
	Slag	MT	96,372.41	320,403,184	238,119,865
	Fly ash	MT	25,700.78	62,376,992	119,337,845
	Lime stone Cement grinding aid	MT	60,783.54 877.06	154,831,994 84,271,644	70,159,605 84,271,822
	Izonil	MT	348.34	29,864,576	23,001,503
	Bags	PCS	211,552	3,486,344	2,339,796
	v		-	748,840,732	651,755,129
	Raw materials consumed		-	2,570,403,154	1,666,079,635
28.02	Factory overhead			105.000	
	Audit & professional/consultancy/legal fees			195,200 131,068	229,508
	Bedding and uniform BIWTA expense			4,157,787	1,403,289
	Computer accessories			11,412	14,945
	Contribution To PF			1,363,066	746,335
	Conveyance			55,581	122,860
	Depreciation			130,373,509	74,477,976
	Directors' remuneration			1,500,000 16,000	1,500,000
	Donation & subcription Electricity and power			199,228,174	146,621,651
	Entertainment			1,341,062	1,232,195
	Festival bonus			8,597,422	6,198,278
	Fuel for motor vehicle and motor cycle			862,953	578,361
	Gratuity			4,613,238	2,183,319
	Group insurance premium			182,949	203,577
	Insurance premium			1,005,129	2,202,290
	Labour charge Lubricants, diesel oil, gear oil &fuel etc.			4,639,518 948,356	5,893,529 284,508
	Medical expenses			24,233	26,166
	modical experience			me 1 pm w w	23,130

		July 01,2018 to September 30,2018	July 01,2017 to September 30,2017
		Taka	Taka
	Gift & presentation	482,100	113,750
	Mobile phone bill	226,850	186,473
	Office maintenance	329,278	377,582
	Rent & rates	1,644,515	1,183,071
	Overtime	2,292,893	2,246,807
	Printing, stationeries, schedule & forms	415,137	842,485
	Quality testing expenses	116,705	101,659
	Registration, licence & renewals	99,368	199,455
	Repair & maintenance- vehicle & motor cycle	319,655	333,783
	Spare parts & store expenses	10,967,492	5,049,262 368
	Telephone/fax expenses	660 158,055	41,550
	Training & education Travelling expense	758,864	229,613
	Wages, salary and allowance	42,372,802	25,595,191
	wages, salary and allowance	419,431,030	280,481,836
29.00	Other operating income		
29,00	Income from mother vessel operation	40,514,063	35,772,000
	Income from mother vesser operation	40,514,063	35,772,000
30.00	Administrative expenses	40,014,000	00 112 000
30.00	Advertisement & publicity	77,340	11,417
	Audit & professional/consultancy/legal fees	744,735	1,547,395
	Amortization of intangible asset	1,139,778	1,047,000
	Board meeting attendance fees	140,000	240,000
	Computer accessories	38,530	144,906
	Contribution to PF	1,215,020	530,655
	Conveyance	271,509	227,949
	Corporate social responsibility(CSR)	48,000	5,519,200
	Depreciation	8,261,941	4,775,113
	Directors' remuneration	2,400,000	2,400,000
	Donation & subscription	520,000	35,000
	DSE/CSE/CDBL expense	298,500	325,218
	Entertainment	1,753,524	1,939,338
	Festival Bonus	6,837,675	4,323,652
	Fuel for motor vehicle and motor cycle	532,664	358,235
	Gratuity	3,026,839	841,897
	Group insurance premium	79,333	56,782
	Insurance premium	1,587	3,175
	Internet	326,119	197,288
	Gift & presentation	1,881,026	1,197,712
	Mobile phone bill	457.329	463,478
	Office maintenance	1,033,165	876,444
	Rent and rates	8,625,406	8,458,038
	Overtime	79,511	68,097
	Printing, stationeries, schedule & forms	729,848	536,495
	Registration, licence & renewals	646,441	191,521
	Repair & maintenance- vehicle	1,388,782	1,177,748
	Salary & allowances	37,231,071	18,950,555
	Software Maintenance fees	938,783	-
	Telephone/fax expenses	13,908	3,658
	Training & education	341,108	31,055
	Travelling expense	618,290	690,557
	Utility expense	1,016,815	803,048
	Lubricants/diesel oil for generator		4,340
		82,714,576	56,929,966
31.00	Selling and distribution expenses		
	Advertisement & publicity	27,700,228	13,457,585
	BSTI fees	375,051	738,571
	C&F expenses for export	1,248,520	1,150,500
	Audit & professional/consultancy/legal fees	and Boss	22,990
	Computer accessories	60,810	17,600
	Contribution to PF	1,388,753	933,252
	Conveyance	356,968	268,975
	Corporate social responsibility (CSR)		301,320
	Carriage expense	1,164,893	701,562
	Depreciation Signature (1977)	13,435,471	5,849,713
	Directors' remuneration	1,500,000	1,500,000
	Donation & subscription	2.027.048	104,000
	Entertainment	2,037,916	1,718,771

		July 01,2018 to September 30,2018	July 01,2017 to September 30,2017
		Taka	Taka
	Festival bonus Fuel for motor vehicle and motor cycle	8,304,015 1,592,184	5,784,020 816,963
	Fair and exhibition	30,600	4 744 624
	Gratuity	4,490,442	1,744,631
	Gift & presentation	755,132	485,914
	Group insurance premium	136,762	94,620
	Insurance premium	1,780	460
	Labour charges	4,645,117	2,141,134
	Leave encashment	8,505	29,928
	Mobile phone bill	1,624,027	1,444,990
	Office maintenance	393,534	109,686
	Rent and rates	1,800,784	125,000
	Outstation allowance/house rent/TA-DA	998,620	30,540
	Overtime	154,058	132,169
	Printing stationeries, schedule & forms	947,528	509,996
	Promotional expenses	2,685,554	201,532
	Quality testing expenses	764,663	92,890
	Registration, licence & renewals	1,575,066	817,861
	Repair & maintenance- vehicle & motor cycle	229,544	67,179
	Salary & allowances	43,883,793	30,627,713
	Telephone/fax expenses	-	19,342
	Training & education	46,000	60,366
	Travelling expense	688,995	570,000
	The same of the sa	125,025,312	72,671,774
32.00	Non operating income		
	Sales of scrap	3,011,275	
		3,720,944	3,060,048
	Other income	(256,027)	535,595
	Realised/unrealised profit/(loss) on investment on share	696,950	2,291,074
	Dividend on share		5,886,716
		7,173,142	3,000,710
33.00	Financial cost and income		129 120 120
33.01	Net exchange gain/(loss)	(1,770,377)	(28,975,217)
	Bank charge & commission	(11,605,627)	(522,704)
	Bank interest	(210,343,983)	(134,389,797)
	Total finance cost	(223,719,988)	(163,887,718)
33.02	Interest income from FDR and others	67,978,786	47,219,025
	Total finance income	67,978,786	47,219,025
	Net finance cost	(155,741,201)	(116,668,694)
34.00	Income tax		
54.00	Major components of tax expenses		
	In compliance with the requirements of para-79 of BAS-12: Income Tax, the major components	ents of tax expenses	are given below:
	Current tax expenses	862,564	17,024,475
	Deferred tax expenses	22,305,785	6,409,937
		23,168,349	23,434,412
34.01	Reconciliation of tax expenses and product of accounting profit		
	In compliance with the requirements of para-81 (b) of BAS-12: Income Tax, the reconciliation accounting profits are given below:	on of tax expenses an	nd product of
	Accounting profit for the period	92,673,397	93,737,649
	Less: share of profit of equity-accounted investees		
	200 . 310.0 3. [-0.10.0 . 0.10.1]	92,673,397	93,737,649
	Tax on accounting profits @25%	23,168,349	23,434,412
	Add/(deduct): 10% rebate for dividend paid		-
	Add/deduct : effects of tax rate change		
	Add/deduct : effects of paramanent difference	-	
	Add/deduct : effects of prior year's adjustments		
	Tax expenses for the year	23,168,349	23,434,412
35.00			
35.00			
	Basic earnings per share :	69,505,048	70,303,236
	Earning attributable to ordinary shareholders		
	Weighted average number of ordinary shares (calculation as below)	148,500,000	148,500,000
	Earnings Per Share	0.47	0.47

July 01,2018 to	July 01,2017 to
September	September
30,2018	30,2017
Taka	Taka

48.46	48.33
148,500,000	148,500,000
7,195,646,437	7,176,582,613

Net Asset Value (NAV) per share as on 30.06.2018 Net assets Number of ordinary shares Net Asset Value (NAV) per share as on 30.06.2018

Net Asset Value (NAV) per share as on 30.09.2018

Ī	30.06.2018
	7,124,354,456
	148,500,000
	47.98

37.00 Subsequent events

36.00 Net Asset Value (NAV) per share Net assets (total assets - total liabilities)

Number of ordinary shares

The Board of Directors in their meeting held on 20 October 2018 have recommended cash dividend @ 15% i.e. Taka 1.50 (one taka and fifty paisa) per share of Taka 10 each aggregating to Taka 222,750,000.00 for the year ended 30 June 2018 subject to approval of the shareholders' in the Annual General Meeting scheduled to be held on 06 December 2018. The financial statements for the period ended 30 September 2018 do not include the effect of the cash dividend which will be accounted for in the period when shareholders' right to receive payment is established.

Alhaj Md Khabir Uddin Mollah

Managing Director

Mohammed Jahangir Alam Chairman

Md. Abdul Kayum, FCMA Chief Financial Officer(Current Charge)

Mollah Mol Director

Md.Moznarul Islam, FCS Sr.GM & Company Secretar

Clarification in support of deviation in the financial results during the 1st Quarter ended 30 September 2018

Gross Profit Analysis:

Revenue has been increased by Tk. 115.35 Cr. (51.56% growth) in the First Quarter of 2018-19 in comparison with the corresponding quarter of the last year due to our continuous drive for serving greater customer base with a view to utilizing our 5th Unit capacity, the commercial operation of which has been started from the Second Quarter of 2017-18. We have to address market pricing competitiveness hence we could not increase the price per bag, however, cost of sales has been increased by Tk. 104.34 Cr. (53.94% growth). Increase of Cost of Sales was mainly due to increase of purchase price of Raw Materials.

Factory overhead has been increased sharply due to increase in Electricity Bill and Depreciation of Plant and Machinery in the First Quarter 2018-2019. Electricity Bill has been increased due to increase in production quantity for newly introduced Unit-V and increase in Tariff Rate for commercial use. Depreciation has been increased due to addition of the 5th Unit's Plant and Machineries.

Operating Profit Analysis:

Operating Profit has been increased by Tk. 3.67 Cr. (17.53% growth) in the First Quarter of 2018-19 in comparison with the rresponding Quarter of the last year.

Administrative Expense has been increased by Tk. 2.58 Cr. (45.29% growth) mainly due to increase in Depreciation by Tk. 0.35 Cr., Wages and Salaries and Festival Bonus by Tk. 2.07 Cr. arising from timing difference.

Selling and Distribution Expenses has been increased by Tk. 5.24 Cr. mainly due to increase in Advertisement and Publicity by Tk. 1.42 Cr., Labor Charge by Tk. 0.25 Cr., Wages and Salaries and Festival Bonus by Tk. 1.59 Cr., arising from timing difference and Depreciation of Tk. 0.75 Cr. from corresponding period.

However, Other Operating Income has been increased by Tk. 0.47 Cr. due to income generated from new Mother Vessel(s) and higher rent.

Earnings Per Share (EPS):

Further to the above, finance cost has been increased by Tk. 5.98 Cr. mainly due to increase in interest expense by Tk. 7.59 Cr. (interest has been booked due to commercial operation starting of 5th Unit from the Second Quarter of 2017-2018) resulting increased investment in asset (both non-current and current asset) during this period. However, interest income has been increased by Tk. 2.07 Cr. during the period under review. As a result, Net Profit After Tax has been decreased by Tk. 0.08 Cr. from the corresponding period.

Increase in Total Assets & Liabilities:

In the reporting period total assets have been increased by Tk. 118.99 Cr. and increase in Trade Receivables by Tk. 39.48 Cr. Advance Payment of Tax has been increased by Tk. 14.53 Cr. from the corresponding period.

Liabilities have been increased by Tk. 111.87 Cr. including increase in Short Term Loan by Tk. 95.35 Cr. and increase in Long Term Borrowings by Tk. 4.86 Cr. and Other Payables has been increased by Tk. 8.20 Cr. from the corresponding period.

Statement of Cash Flows:

Net Operating Cash Flows Per Share:

- Higher buildup of inventory to offset adverse movement in prices, advances to suppliers and higher prices of raw materials.
- Higher Accounts Receivables due to intense competition in the market leading to higher credit given by all cement manufacturers to the channel.
- Higher Advance Income Tax on raw materials.
- Drop in financial income due to sharp drop in the rates of the Fixed Deposits.

Md. Mozharul Islam, FCS
Company Secretary
M.I. Cement Factory Ltd.