

**INDO-BANGLA PHARMACEUTICALS LTD**  
**STATEMENT OF FINANCIAL POSITION (Un-Audited)**

As at 31 March 2021

Particulars	Notes	Amounts in Taka	
		31st Mar,2021	30th June,2020
<b>ASSETS:</b>			
<b>Non-current Assets:</b>			
Property, Plant and Equipment	3.00	1,218,061,075	1,061,759,460
Capital Work In Progress	4.00	45,115,450	65,050,214
<b>Current Assets:</b>			
Inventories	5.00	194,652,643	190,289,732
Trade & Other Receivables	6.00	238,338,489	226,078,126
Advance, Deposits and Prepayments	7.00	216,980,018	182,249,756
Cash and Cash equivalents	8.00	9,556,730	13,838,790
<b>TOTAL ASSETS</b>		<b>1,922,704,405</b>	<b>1,739,266,078</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity:</b>			
Share Capital	9.00	1,137,371,400	1,115,070,000
Retained Earnings	10.00	442,816,739	402,528,176
<b>NON-CURRENT LIABILITIES</b>			
Deferred Tax Liability	11.00	116,784,552	94,720,685
<b>Current Liabilities:</b>			
Short Term Loan	12.00	84,905,000	-
Provision for WPPF	13.00	16,819,541	10,850,277
Trade Payables	14.00	589,929	371,989
Provision for Taxes	15.00	115,593,611	107,770,381
Liabilities for Expenses	16.00	7,823,633	7,954,570
<b>TOTAL OWNER'S EQUITY AND LIABILITIES</b>		<b>1,922,704,405</b>	<b>1,739,266,078</b>


Net Asset Value (NAV) Per Share

25.00

13.89

13.61

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

Place: Dhaka

Dated: 29 April, 2021

INDO-BANGLA PHARMACEUTICALS LTD  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)  
For the Third quarter ended 31 March 2021

Particulars	Notes	Amounts in Taka			
		1st July 2020 to 31st March, 2021	1st July 2019 to 31st March, 2020	1st Jan 2021 to 31st March, 2021	1st Jan 2020 to 31st March, 2020
Net Sales Revenue	17.00	598,286,013	676,667,643	179,001,261	233,885,122
Less: Cost of Sales	18.00	385,191,402	401,140,524	131,753,213	141,559,079
<b>Gross Profit</b>		<b>213,094,611</b>	<b>275,527,120</b>	<b>47,248,048</b>	<b>92,326,043</b>
<b>Less: Operating Expenses:</b>		<b>88,147,879</b>	<b>80,454,529</b>	<b>27,429,067</b>	<b>27,522,579</b>
Administrative Expenses	19.00	27,863,292	24,807,675	9,718,097	9,566,159
Financial Expenses	20.00	2,563,461	-	1,462,375	-
Selling & Distributing Expenses	21.00	57,721,126	55,646,854	16,248,595	17,956,420
<b>Profit from Operations</b>		<b>124,946,732</b>	<b>195,072,590</b>	<b>19,818,980</b>	<b>64,803,464</b>
Add: Non Operating Income:	22.00	407,800	1,937,428	-	-
<b>Profit before Contribution to WPPF &amp; Welfare Fund</b>		<b>125,354,532</b>	<b>197,010,018</b>	<b>19,818,981</b>	<b>64,803,464</b>
Less: Contribution to WPPF & Welfare Fund	13.00	5,969,263	9,381,429	943,761	3,085,879
<b>Profit before Tax</b>		<b>119,385,268</b>	<b>187,628,589</b>	<b>18,875,220</b>	<b>61,717,584</b>
<b>Less: Income Tax Expenses:</b>		<b>29,887,097</b>	<b>47,100,890</b>	<b>4,718,805</b>	<b>14,491,554</b>
Current Tax	23.00	7,823,229	29,283,722	(3,740,085)	9,527,050
Deferred Tax	11.00	22,063,868	17,817,168	8,458,890	4,964,504
<b>Net Profit for the period</b>		<b>89,498,171</b>	<b>140,527,699</b>	<b>14,156,415</b>	<b>47,226,030</b>
<b>Basic Earnings per share (EPS)</b>	24.00	<b>0.79</b>	<b>1.24</b>	<b>0.12</b>	<b>0.42</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

Place: Dhaka

Dated: 29 April, 2021

**INDO BANGLA PHARMACEUTICALS LTD**

**Statement Of Changes In Equity (Un-Audited)**

**For the Third quarter ended 31 March 2021**

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at 01-07-2020	1,115,070,000	402,528,176	1,517,598,176
Issue of share Capital (Bonus)	22,301,400	(22,301,400)	-
Cash Dividend	-	(26,908,208)	(26,908,208)
Net Profit for the period	-	89,498,171	89,498,171
Balance as at 31-03-2021	<b>1,137,371,400</b>	<b>442,816,739</b>	<b>1,580,188,139</b>

**INDO BANGLA PHARMACEUTICALS LTD**

**Statement Of Changes In Equity (Un-Audited)**

**For the Third quarter ended 31 March 2020**

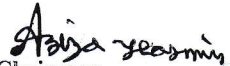
Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at 01-07-2019	1,023,000,000	351,627,332	1,374,627,332
Issue of share Capital (Bonus)	92,070,000	(92,070,000)	-
Cash Dividend	-	(13,272,820)	(13,272,820)
Net Profit for the period	-	140,527,699	140,527,699
Balance as at 31-03-2020	<b>1,115,070,000</b>	<b>386,812,211</b>	<b>1,501,882,211</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

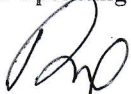

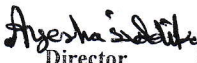

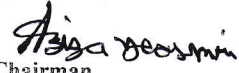
Place: Dhaka

Dated: 29 April, 2021

**INDOBANGLA PHARMACEUTICALS LIMITED**  
**Statement Of Cash Flows (Un-Audited)**  
**For the Period ended 31 March, 2021**

Particulars	Notes	Amounts in Taka	
		31 March, 2021	31 March, 2020
<b>Cash Flow from Operating Activities</b>			
Cash receipts from customers		586,025,650	620,397,850
Cash receipts from others income		407,800	3,175,236
Cash payment to Suppliers		(352,789,316)	(363,379,758)
Cash payment to Employees		(67,720,710)	(59,201,824)
Cash payment to Others		(43,678,094)	(34,568,022)
<b>Cash Generate from operation</b>		<b>122,245,330</b>	<b>166,423,483</b>
Cash payment against income Tax		(26,665,408)	(19,872,243)
<b>Net Cash from Operating Activities</b>	<b>27.00</b>	<b>95,579,922</b>	<b>146,551,240</b>
<b>Cash Flow from Investing Activities</b>			
Acquisition of property, plant and equipment		(157,858,775)	(132,455,940)
Paid for Work In Progress		-	(75,005,726)
Advance paid for L/C Margin Machinery		-	(23,024,564)
<b>Net Cash used in Investing Activities</b>		<b>(157,858,775)</b>	<b>(230,486,230)</b>
<b>Cash Flow from Financing Activities</b>			
Short Term Loan		144,746,500	-
Settlement amount		(59,841,499)	-
Cash payment to dividend		(26,908,208)	(13,272,820)
<b>Net Cash from Financing Activities</b>		<b>57,996,793</b>	<b>(13,272,820)</b>
<b>Net increase in Cash and Cash equivalents</b>		<b>(4,282,060)</b>	<b>(97,207,810)</b>
Cash and Cash equivalents at beginning of the period		13,838,790	160,581,427
<b>Cash and Cash Equivalent at end of the Period</b>		<b>9,556,730</b>	<b>63,373,617</b>

Net Operating Cash Flows Per Share (NOCFPS)      26.00      0.84      1.29

 Chief Financial Officer     
  Company Secretary     
  Director     
  Managing Director     
  Chairman

Place: Dhaka  
 Dated: 29 April, 2021