

INDO-BANGLA PHARMACEUTICALS LTD
STATEMENT OF FINANCIAL POSITION (Un-Audited)
As at 31 March 2023

Particulars	Notes	Amounts in Taka	
		31st March 2023	30th June 2022
ASSETS:			
Non-current Assets:		1,349,643,789	1,354,903,129
Property, Plant and Equipment	3.00	1,318,901,300	1,331,343,626
Capital Work In Progress	4.00	30,742,489	23,559,503
Current Assets:		572,343,610	538,891,584
Inventories	5.00	209,878,030	181,085,873
Trade & Other Receivables	6.00	226,702,928	213,933,121
Advance, Deposits and Prepayments	7.00	118,801,710	110,181,071
Cash and Cash equivalents	8.00	16,960,942	33,691,519
TOTAL ASSETS		1,921,987,399	1,893,794,713
EQUITY AND LIABILITIES			
Shareholders' Equity:		1,625,288,188	1,625,035,557
Share Capital	9.00	1,162,051,780	1,162,051,780
Retained Earnings	10.00	463,236,408	462,983,777
NON-CURRENT LIABILITIES		125,286,149	114,560,897
Deferred Tax Liability	11.00	125,286,149	114,560,897
Current Liabilities:		171,413,062	154,198,259
Short Term Loan	12.00	88,010,000	75,357,000
Unclaimed Dividend	13.00	12,333,390	13,880,231
Provision for WPPF	14.00	1,238,722	1,586,028
Trade Payables	15.00	408,254	926,961
Provision for Taxes	16.00	53,053,375	50,877,345
Liabilities for Expenses	17.00	16,369,322	11,570,694
TOTAL OWNER'S EQUITY AND LIABILITIES		1,921,987,399	1,893,794,713
Net Asset Value (NAV) Per Share	26.00	13.99	13.98

Annexed notes form an integral part of these financial statements.







Chief Financial Officer Company Secretary Director Managing Director Chairman

Signed in terms of our separate report of even date annexed.

Place: Dhaka

Date: May 25, 2023

INDO-BANGLA PHARMACEUTICALS LTD
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)
For the Third quarter ended 31 March 2023

Particulars	Notes	Amounts in Taka			
		1st July 2022 to 31st March 2023	1st July 2021 to 31st March 2022	1st January 2023 to 31st March 2023	1st January 2022 to 31st March 2022
Net Sales Revenue	18.00	325,330,037	435,226,212	103,387,919	144,354,953
Less: Cost of Sales	19.00	235,222,514	295,224,860	77,662,997	110,470,232
Gross Profit		90,107,523	140,001,352	25,724,922	33,884,721
Less: Operating Expenses:		65,214,620	43,737,412	20,308,326	16,048,314
Administrative Expenses	20.00	39,455,947	29,384,594	11,473,671	10,397,570
Financial Expenses	21.00	4,662,532	2,963,587	1,687,500	1,068,750
Selling & Distributing Expenses	22.00	21,096,141	11,389,231	7,147,155	4,581,994
Profit from Operations		24,892,903	96,263,940	5,416,596	17,836,407
Add: Non Operating Income:	23.00	1,120,250	803,180	-	374,100
Profit before Contribution to WPPF & Welfare Fund		26,013,153	97,067,120	5,416,596	18,210,507
Less: Contribution to WPPF & Welfare Fund	14.00	1,238,722	4,622,244	257,933	867,167
Profit before Tax		24,774,431	92,444,876	5,158,663	17,343,340
Less: Income Tax Expenses:		12,901,282	20,800,097	4,149,161	3,902,252
Current Tax	24.00	2,176,030	5,244,055	620,327	(1,247,713)
Deferred Tax	11.00	10,725,252	15,556,042	3,528,834	5,149,965
Net Profit for the period		11,873,149	71,644,779	1,009,502	13,441,088
Basic Earnings per share (EPS)	25.00	0.10	0.62	0.01	0.12

Chief Financial Officer  Company Secretary 

Director  Managing Director  Chairman 





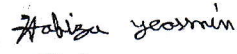
Dated: Dhaka
Date: May 25, 2023

INDO-BANGLA PHARMACEUTICALS LTD
STATEMENT OF CHANGES IN EQUITY (Un-Audited)
For the Third quarter ended 31 March 2023

Particulars	Share Capital	Retained Earnings	Total Equity
	Note - 09	Note : 10	
Balance as at 01-07-2022	1,162,051,780	462,983,777	1,625,035,557
Cash Dividend	-	(11,620,518)	(11,620,518)
Net Profit for the period	-	11,873,149	11,873,149
Balance as at 30-09-2022	1,162,051,780	463,236,408	1,625,288,188

STATEMENT OF CHANGES IN EQUITY
For the Third quarter ended 31 March 2022

Particulars	Share Capital	Retained Earnings	Total Equity
	Note - 09	Note : 10	
Balance as at 01-07-2021	1,137,371,400	488,046,975	1,625,418,375
Cash Dividend	-	(25,556,851)	(25,556,851)
Net Profit for the period	-	71,644,779	71,644,779
Balance as at 30-09-2021	1,137,371,400	534,134,903	1,671,506,303

Chief Financial Officer Company Secretary Director Managing Director Chairman
 Place: Dhaka
 Date: May 25, 2023

INDO-BANGLA PHARMACEUTICALS LIMITED
Statement Of Cash Flows (Un-Audited)
For the Period ended 31st March, 2023

Particulars	Amounts in Taka	
	1st July 2022 to 31st March 2023	1st July 2021 to 31st March 2022
Cash Flow from Operating Activities		
Cash receipts from customers	312,560,230	400,182,650
Cash receipts from others income	420,250	803,180
Cash payment to Suppliers	(217,500,279)	(263,353,252)
Cash payment to Employees	(33,451,290)	(37,081,091)
Cash payment to Others	(46,772,240)	(24,707,480)
Cash Generate from operation	15,256,671	75,844,007
Cash payment against income Tax	(8,370,125)	(11,523,055)
Net Cash from Operating Activities	6,886,546	64,320,951
Cash Flow from Investing Activities		
Acquisition of property, plant and equipment	(1,000,000)	(28,142,530)
Receive from Sale of Land	2,700,000	-
Paid for Work In Progress	(25,682,986)	(141,650)
Net Cash used in Investing Activities	(23,982,986)	(28,284,180)
Cash Flow from Financing Activities		
Short Term Loan	12,653,000	(5,746,746)
Financial Expenses	(4,095,767)	(3,689,830)
Paid for Dividend	(8,191,370)	(12,650,920)
Net Cash from Financing Activities	365,863	(22,087,496)
Net increase in Cash and Cash equivalents	(16,730,577)	13,949,276
Cash and Cash Equivalents at beginning of the period	33,691,519	22,479,787
Cash and Cash Equivalent at end of the Period	16,960,942	36,429,063

Net Operating Cash Flows Per Share (NOCFPS)

0.06

0.55


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated: Dhaka

Date: May 25, 2023