

INDO-BANGLA PHARMACEUTICALS LIMITED

Un-Audited Financial Statements

For the period ended 31 December, 2024

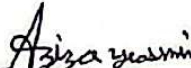
INDO-BANGLA PHARMACEUTICALS LTD
STATEMENT OF FINANCIAL POSITION (Un-Audited)
As at 31st December 2024

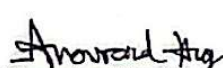
Particulars	Notes	Amounts in Taka	
		31st Dec 2024	30th Jun 2024
ASSETS:			
Non-current Assets:		1,312,124,578	1,326,160,929
Property, Plant and Equipment	3.00	1,272,843,528	1,286,879,880
Capital Work In Progress	4.00	39,281,050	39,281,050
Current Assets:		514,697,387	495,939,119
Inventories	5.00	169,611,634	161,590,782
Trade & Other Receivables	6.00	211,859,506	202,261,327
Advance, Deposits and Prepayments	7.00	121,350,858	121,691,581
Cash and Cash equivalents	8.00	11,875,389	10,395,429
TOTAL ASSETS		1,826,821,965	1,822,100,048
EQUITY AND LIABILITIES			
Shareholders' Equity:		1,571,851,066	1,580,842,948
Share Capital	9.00	1,162,051,780	1,162,051,780
Retained Earnings	10.00	409,799,286	418,791,168
NON-CURRENT LIABILITIES		145,642,294	141,103,996
Deferred Tax Liability	11.00	145,642,294	141,103,996
Current Liabilities:		109,328,606	100,153,105
Short Term Loan	12.00	22,700,000	24,200,000
Unclaimed Dividend	13.00	14,813,593	14,813,593
Provision for WPPF	14.00	-	-
Trade Payables	15.00	10,626,109	855,971
Provision for Taxes	16.00	50,306,799	49,966,641
Liabilities for Expenses	17.00	10,882,105	10,316,900
TOTAL OWNER'S EQUITY AND LIABILITIES		1,826,821,965	1,822,100,048
Net Asset Value (NAV) Per Share	26.00	13.53	13.60

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: January 30, 2025

INDO-BANGLA PHARMACEUTICALS LTD

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)

For the Second quarter ended 31st December 2024

Particulars	Notes	Amounts in Taka			
		1st Jul 2024 to 31st Dec 2024	1st Jul 2023 to 31st Dec 2023	1st Oct 2024 to 31st Dec 2024	1st Oct 2023 to 31st Dec 2023
Net Sales Revenue	18.00	55,026,290	143,350,591	27,293,882	58,052,665
Less: Cost of Sales	19.00	46,974,843	121,589,642	24,135,029	51,229,633
Gross Profit		8,051,447	21,760,949	3,158,853	6,823,032
Less: Operating Expenses:		12,214,873	21,585,988	6,706,378	10,811,764
Administrative Expenses	20.00	7,946,963	14,900,601	4,207,415	7,525,585
Financial Expenses	21.00	2,498,495	2,476,582	1,552,573	1,331,820
Selling & Distributing Expenses	22.00	1,769,415	4,208,805	946,390	1,954,359
Profit from Operations		(4,163,427)	174,961	(3,547,525)	(3,988,732)
Add: Non Operating Income:	23.00	50,000	138,390	-	138,390
Profit before Contribution to WPPF & Welfare Fund		(4,113,427)	313,351	(3,547,525)	(3,850,342)
Less: Contribution to WPPF & Welfare Fund	14.00	-	14,921	-	(183,350)
Profit before Tax		(4,113,427)	298,430	(3,547,525)	(3,666,993)
Less: Income Tax Expenses:		4,878,455	5,868,181	2,432,912	2,893,439
Current Tax	24.00	340,158	601,080	163,763	259,889
Deferred Tax	11.00	4,538,298	5,267,101	2,269,149	2,633,550
Net Profit for the period		(8,991,882)	(5,569,751)	(5,980,437)	(6,560,432)
Basic Earnings per share (EPS)	25.00	(0.08)	(0.05)	(0.05)	(0.06)



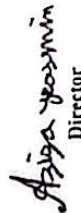
Chief Financial Officer

Dated: Dhaka

Date: January 30, 2025



Company Secretary



Director



Managing Director



Chairman

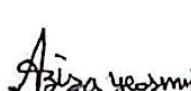
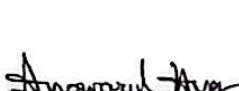
INDO-BANGLA PHARMACEUTICALS LTD
STATEMENT OF CHANGES IN EQUITY (Un-Audited)
For the Secend ended 31st December, 2024

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at 01-07-2024	1,162,051,780	418,791,168	1,580,842,948
Net Profit for the period	-	(8,991,882)	(8,991,882)
Balance as at 31-12-2024	1,162,051,780	409,799,286	1,571,851,066

INDO-BANGLA PHARMACEUTICALS LTD
STATEMENT OF CHANGES IN EQUITY (Un-Audited)
For the Secend ended 31st December, 2023

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at 01-07-2023	1,162,051,780	459,770,393	1,621,822,173
Cash Dividend			-
Net Profit for the period	-	(5,569,751)	(5,569,751)
Balance as at 31-12-2023	1,162,051,780	454,200,642	1,616,252,422



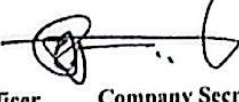

Chief Financial Officer Company Secretary Director Managing Director Chairman

Place: Dhaka

Date: January 30, 2025

INDOBANGLA PHARMACEUTICALS LIMITED
Statement Of Cash Flows (Un-Audited)
For the Period ended 31st December, 2024

Particulars	Amounts in Taka	
	31st Dec, 2024	31st Dec, 2023
Cash Flow from Operating Activities		
Cash receipts from customers	45,428,111	138,582,630
Cash receipts from others income	50,000	138,390
Cash payment to Suppliers	(25,853,661)	(83,195,775)
Cash payment to Employees	(9,216,676)	(18,410,959)
Cash payment to Others	(6,620,874)	(10,510,209)
Cash Generate from operation	3,786,900	26,604,077
Cash payment against income Tax	-	(391,424)
Net Cash from Operating Activities	3,786,900	26,212,653
Cash Flow from Investing Activities		
Acquisition of property, plant and equipment	-	-
Receive from Sale of Land	-	-
Paid for Work In Progress	-	(7,131,097)
Net Cash used in Investing Activities	-	(7,131,097)
Cash Flow from Financing Activities		
Short Term Loan	(1,500,000)	(11,357,797)
Financial Expenses	(806,940)	(2,662,999)
Paid for Dividend Refund	-	-
Net Cash from Financing Activities	(2,306,940)	(14,020,796)
Net increase in Cash and Cash equivalents	1,479,960	5,060,760
Cash and Cash Equivalents at beginning of the period	10,395,429	11,303,785
Cash and Cash Equivalent at end of the Period	11,875,389	16,364,545
Net Operating Cash Flows Per Share (NOCFPS)	0.03	0.23

 **Chief Financial Officer**
 **Company Secretary**
 **Director**
 **Managing Director**
 **Chairman**

Dated: Dhaka
Date: January 30, 2025