

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

As at 31 December 2020

Particulars	Notes	Amounts in Taka	
		31st Dec,2020	30th June,2020
ASSETS:			
Non-current Assets:			
Property, Plant and Equipment	3.00	1,178,506,120	1,061,759,460
Capital Work In Progress	4.00	48,550,249	65,050,214
		1,227,056,370	1,126,809,674
Current Assets:			
Inventories	5.00	209,213,727	190,289,732
Trade & Other Receivables	6.00	232,826,628	226,078,126
Advance, Deposits and Prepayments	7.00	198,182,334	182,249,756
Cash and Cash equivalents	8.00	27,295,162	13,838,790
		667,517,852	612,456,404
TOTAL ASSETS		1,894,574,221	1,739,266,078
EQUITY AND LIABILITIES			
Shareholders' Equity:			
Share Capital	9.00	1,137,371,400	1,115,070,000
Retained Earnings	10.00	428,660,325	402,528,176
		1,566,031,725	1,517,598,176
NON-CURRENT LIABILITIES			
Deferred Tax Liability	11.00	108,325,662	94,720,685
		108,325,662	94,720,685
Current Liabilities:			
Short Term Loan	12.00	50,110,797	-
Provision for WPPF	13.00	15,875,780	10,850,277
Trade Payables	14.00	561,614	371,989
Provision for Taxes	15.00	119,333,697	107,770,381
Liabilities for Expenses	16.00	34,334,946	7,954,570
		220,216,834	126,947,217
TOTAL OWNER'S EQUITY AND LIABILITIES		1,894,574,221	1,739,266,078

Net Asset Value (NAV) Per Share

25.00

13.77

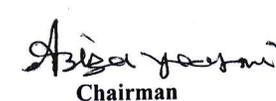
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 Chief Financial Officer


 Company Secretary


 Director


 Managing Director


 Chairman

Dated: Dhaka
 27-Jan-21

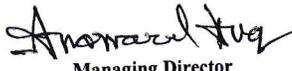
INDO-BANGLA PHARMACEUTICALS LTD
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)
For the Second quarter ended 31 December 2020

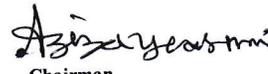
Particulars	Notes	Amounts in Taka			
		1st July 2020 to 31st Dec,2020	1st July 2019 to 31st Dec,2019	1st Oct,2020 to 31st Dec,2020	1st Oct,2019 to 31st Dec,2019
Net Sales Revenue	17.00	419,284,752	442,782,522	208,839,239	228,097,783
Less: Cost of Sales	18.00	253,438,189	259,581,445	125,227,011	132,403,127
Gross Profit		165,846,563	183,201,077	83,612,228	95,694,655
Less: Operating Expenses:		60,718,812	52,931,950	31,088,356	25,825,039
Administrative Expenses	19.00	18,145,195	15,241,516	9,403,365	7,803,685
Financial Expenses	20.00	1,101,086	-	1,046,923	-
Selling & Distributing Expenses	21.00	41,472,531	37,690,434	20,638,068	18,021,354
Profit from Operations		105,127,751	130,269,127	52,523,872	69,869,616
Add: Non Operating Income:	22.00	407,800	1,937,428	182,450	287,839
Profit before Contribution to WPPF & Welfare Fund		105,535,552	132,206,555	52,706,322	70,157,454
Less: Contribution to WPPF & Welfare Fund	13.00	5,025,502	6,295,550	2,509,825	3,340,831
Profit before Tax		100,510,049	125,911,005	50,196,497	66,816,623
Less: Income Tax Expenses:		25,168,292	31,671,494	12,567,370	16,732,939
Current Tax	23.00	11,563,315	19,756,672	4,999,834	10,489,891
Deferred Tax	11.00	13,604,977	11,914,822	7,567,535	6,243,048
Net Profit for the period		75,341,757	94,239,511	37,629,127	50,083,684
Basic Earnings per share (EPS)	24.00	0.66	0.83	0.33	0.44


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated: Dhaka
27-Jan-21

INDOBANGLA PHARMACEUTICALS LIMITED
Statement Of Cash Flows (Un-Audited)
For the Period ended 31 December, 2020

Particulars	Amounts in Taka	
	31 December, 2020	31 December, 2019
Cash Flow from Operating Activities		
Cash receipts from customers	412,536,250	412,236,500
Cash receipts from others income	407,800	3,175,236
Cash payment to Suppliers	(245,293,172)	(248,096,193)
Cash payment to Employees	(46,588,952)	(39,299,488)
Cash payment to Others	(25,674,817)	(21,596,905)
Cash Generate from operation	95,387,109	106,419,150
Cash payment against income Tax	(18,415,123)	(12,911,037)
Net Cash from Operating Activities	76,971,986	93,508,114
Cash Flow from Investing Activities		
Acquisition of property, plant and equipment	(112,525,325)	(111,360,130)
Paid for Work In Progress	-	(12,565,500)
Advance paid for L/C Margin Machinery	-	-
Net Cash used in Investing Activities	(112,525,325)	(123,925,630)
Cash Flow from Financing Activities		
Short Term Loan	60,193,500	-
Settlement amount	(11,183,789)	-
	-	-
Net Cash from Financing Activities	49,009,711	-
Net increase in Cash and Cash equivalents	13,456,372	(30,417,516)
Cash and Cash equivalents at beginning of the period	13,838,790	160,581,427
Cash and Cash Equivalent at end of the Period	27,295,162	130,163,911

Net Operating Cash Flows Per Share (NOCFPS) 0.68 0.82


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated: Dhaka
27-Jan-21

INDO BANGLA PHARMACEUTICALS LTD

**Statement Of Changes In Equity (Un-Audited)
For the Second quarter ended 31 December 2020**

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	-	75,341,757	75,341,757
Balance as at 30-09-2020	1,137,371,400	428,660,325	1,566,031,725

INDO BANGLA PHARMACEUTICALS LTD

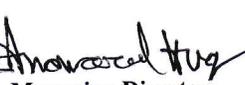
**Statement Of Changes In Equity (Un-Audited)
For the Second quarter ended 31 December 2019**

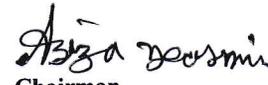
Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at 01-07-2019	1,023,000,000	351,627,332	1,374,627,332
Issue of share Capital (Bonus)	92,070,000	(92,070,000)	-
Cash Dividend	-	(13,272,820)	(13,272,820)
Net Profit for the period	-	94,239,511	94,239,511
Balance as at 30-09-2019	1,115,070,000	340,524,023	1,455,594,023


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated: Dhaka
27-Jan-21