


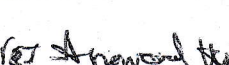



**INDO-BANGLA PHARMACEUTICALS LTD**  
**STATEMENT OF FINANCIAL POSITION (Un-Audited)**  
As at 30 Sep 2022

Particulars	Notes	Amounts in Taka	
		30th Sep 2022	30th June 2022
<b>ASSETS:</b>			
<b>Non-current Assets:</b>		<b>1,352,921,302</b>	<b>1,354,903,129</b>
Property, Plant and Equipment	3.00	1,321,834,934	1,331,343,626
Capital Work In Progress	4.00	31,086,368	23,559,503
<b>Current Assets:</b>		<b>571,629,074</b>	<b>538,891,584</b>
Inventories	5.00	211,702,601	181,085,873
Trade & Other Receivables	6.00	216,853,591	213,933,121
Advance, Deposits and Prepayments	7.00	110,809,318	110,181,071
Cash and Cash equivalents	8.00	32,263,564	33,691,519
<b>TOTAL ASSETS</b>		<b>1,924,550,376</b>	<b>1,893,794,713</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity:</b>		<b>1,644,907,391</b>	<b>1,625,035,557</b>
Share Capital	9.00	1,162,051,780	1,162,051,780
Retained Earnings	10.00	482,855,611	462,983,777
<b>NON-CURRENT LIABILITIES</b>		<b>117,978,731</b>	<b>114,560,897</b>
Deferred Tax Liability	11.00	117,978,731	114,560,897
<b>Current Liabilities:</b>		<b>161,664,254</b>	<b>154,198,259</b>
Short Term Loan	12.00	80,280,000	75,357,000
Unclaimed Dividend	13.00	12,919,070	13,880,231
Provision for WPPF	14.00	2,828,018	1,586,028
Trade Payables	15.00	728,198	926,961
Provision for Taxes	16.00	52,427,469	50,877,345
Liabilities for Expenses	17.00	12,481,499	11,570,694
<b>TOTAL OWNER'S EQUITY AND LIABILITY</b>		<b>1,924,550,376</b>	<b>1,893,794,713</b>
<b>Net Asset Value (NAV) Per Share</b>	<b>26.00</b>	<b>14.16</b>	<b>13.98</b>

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: November 30, 2022

**INDO-BANGLA PHARMACEUTICALS LTD**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)**  
**For the first quarter ended 30 September 2022**

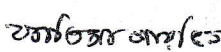
Particulars	Notes	Amounts in Taka	
		1st July 2022 to 30th Sep,2022	1st July 2021 to 30th Sep,2021
<b>Net Sales Revenue</b>	18.00	121,489,820	158,750,462
Less: Cost of Sales	19.00	82,818,844	93,490,982
<b>Gross Profit</b>		<b>38,670,976</b>	<b>65,259,480</b>
<b>Less: Operating Expenses:</b>		<b>13,009,444</b>	<b>13,862,168</b>
Administrative Expenses	20.00	8,603,254	9,275,693
Financial Expenses	21.00	1,205,032	1,008,337
Selling & Distributing Expenses	22.00	3,201,158	3,578,138
<b>Profit from Operations</b>		<b>25,661,532</b>	<b>51,397,312</b>
Add: Non Operating Income:	23.00	420,250	246,630
<b>Profit before Contribution to WPPF &amp; Welfare Fund</b>		<b>26,081,782</b>	<b>51,643,942</b>
Less: Contribution to WPPF & Welfare Fund	14.00	1,241,990	2,459,235
<b>Profit before Tax</b>		<b>24,839,792</b>	<b>49,184,707</b>
<b>Less: Income Tax Expenses:</b>		<b>4,967,958</b>	<b>11,066,560</b>
Current Tax	24.00	1,550,125	5,859,955
Deferred Tax	11.00	3,417,834	5,206,605
<b>Net Profit for the period</b>		<b>19,871,834</b>	<b>38,118,147</b>
<b>Basic Earnings per share (EPS)</b>	25.00	<b>0.17</b>	<b>0.33</b>



Chief Financial Officer



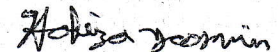
Company Secretary



Director



Managing Director



Chairman

Dated: Dhaka



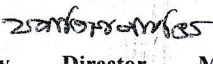
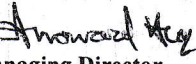
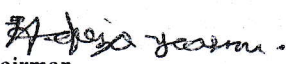
Date: November 30, 2022

**INDO-BANGLA PHARMACEUTICALS LTD**  
**STATEMENT OF CHANGES IN EQUITY (Un-Audited)**  
**For the quarter ended 30 September 2022**

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
Net Profit for the period	-	19,871,834	19,871,834
Balance as at 30-09-2022	<b>1,162,051,780</b>	<b>482,855,611</b>	<b>1,644,907,391</b>

**STATEMENT OF CHANGES IN EQUITY**  
**For the quarter ended 30 September 2021**

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
Net Profit for the period	-	38,118,147	38,118,147
Balance as at 30-09-2021	<b>1,137,371,400</b>	<b>526,165,122</b>	<b>1,663,536,522</b>






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

Place: Dhaka

Date: November 30, 2022



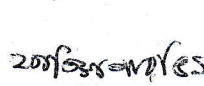
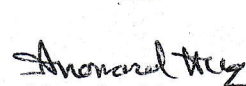
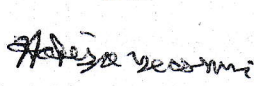
**INDOBANGLA PHARMACEUTICALS LIMITED**  
**Statement Of Cash Flows (Un-Audited)**  
**For the Period ended 30th September, 2022**

Particulars	Amounts in Taka	
	30th Sep, 2022	30th Sep, 2021
<b>Cash Flow from Operating Activities</b>		
Cash receipts from customers	118,569,350	158,214,500
Cash receipts from others income	420,250	246,630
Cash payment to Suppliers	(96,390,762)	(84,980,486)
Cash payment to Employees	(10,681,569)	(14,197,319)
Cash payment to Others	(7,375,595)	(8,141,096)
<b>Cash Generate from operation</b>	<b>4,541,674</b>	<b>51,142,229</b>
Cash payment against income Tax	(2,045,429)	(3,872,794)
<b>Net Cash from Operating Activities</b>	<b>2,496,245</b>	<b>47,269,435</b>
<b>Cash Flow from Investing Activities</b>		
Acquisition of property, plant and equipment	-	(7,926,570)
Paid for Work In Progress	(7,526,865)	(141,650)
<b>Net Cash used in Investing Activities</b>	<b>(7,526,865)</b>	<b>(8,068,220)</b>
<b>Cash Flow from Financing Activities</b>		
Short Term Loan	4,923,000	(14,408,414)
Financial Expenses	(359,174)	(1,971,705)
Paid for Dividend Refund	(961,161)	-
<b>Net Cash from Financing Activities</b>	<b>3,602,665</b>	<b>(16,380,119)</b>
<b>Net increase in Cash and Cash equivalents</b>	<b>(1,427,955)</b>	<b>22,821,096</b>
Cash and Cash Equivalents at beginning of the period	33,691,519	22,479,787
<b>Cash and Cash Equivalent at end of the Period</b>	<b>32,263,564</b>	<b>45,300,883</b>

Net Operating Cash Flows Per Share (NOCFPS)

0.02

0.41

Chief Financial Officer      Company Secretary      Director      Managing Director      Chairman

Dated: Dhaka

Date: November 30, 2022