## **PARAMOUNT TEXTILE LIMITED**

FIRST QUARTER ENDED FINANCIAL STATEMENTS FOR THE PERIOD ENDED SEPTEMBER 30, 2019



**PARAMOUNT TEXTILE LIMITED** Chaklader House (Level 6), House No. 22, Road No. 113/A Gulshan 2, Dhaka 1212

### <u>PARAMOUNT TEXTILE LIMITED</u> <u>STATEMENT OF FINANCIAL POSITION (UNAUDITED)</u> <u>As at 30<sup>th</sup>September, 2019</u>

* v'		Amount	<u>in Taka</u>
Particulars	Notes	30-09-2019	30-06-2019
ASSETS		L	
Non-current assets		4,937,533,413	4,895,856,726
Property, plant and equipment	3.00	3,309,160,178	3,361,207,498
Capital work in progress		303,078,656	310,450,312
Investment in Property		499,294,794	500,546,159
Investment in Associates	4.00	825,999,786	723,652,757
Current assets		3,221,956,378	3,349,228,121
Inventories	5.00	2,418,483,245	2,594,427,511
Trade receivables		371,082,217	388,305,693
Advance, deposits & prepayments	6.00	349,138,638	287,948,281
Other receivables		4,000,000	3,000,000
Investments		50,325,417	50,990,499
Cash & bank balances	7.00	28,926,861	24,556,137
TOTAL ASSETS		8,159,489,791	8,245,084,847
EQUITY AND LIABILITIES			
Capital and Reserves		3,185,129,714	3,003,857,287
Ordinary share capital		1,354,998,290	1,354,998,290
Share premium		540,000,000	540,000,000
Retained earnings		1,099,130,285	917,192,775
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		(12,616,001)	(11,950,919
Deferred tax liability	8.00	249,779	483,883
Non-current liabilities		1,868,882,339	2,063,471,843
Long term loan		1,868,882,339	2,063,471,843
Current liabilities		3,105,227,957	3,177,271,833
Trade and other payables	9.00	188,449,688	215,956,069
_iability for expenses		127,825,588	116,220,447
Short term loan	10.00	2,334,180,147	2,397,558,620
Current maturity of long term loan		411,199,888	418,507,791
ncome tax provision		43,572,647	29,028,906
TOTAL EQUITY AND LIABILITIES		8,159,489,791	8,245,084,847
Net asset value (NAV) per share	11.00	23.51	22.17
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Anita Haque

Chairman

Shakhawat Hossain Managing Director

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Alock Kumar Das Director

Md.Jahidul Abedin Chief Financial officer

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Md.Robiul Islam,FCS Company Secretary

Dhaka, 14 November 2019

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### PARAMOUNT TEXTILE LIMITED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED) For 1<sup>st</sup>quarter ended 30<sup>th</sup>September, 2019

			in Taka
Particulars	Note	01-07-2019 To	01-07-2018 To
		30-09-2019	30-09-2018
Revenue	14.00	1,421,920,423	1,434,871,020
Cost of sales	11.00	(1,192,501,478)	(1,191,911,916
Gross Profit		229,418,945	242,959,104
Administrative expenses		(56,152,931)	(61,452,634
Distribution costs		(10,033,771)	(11,015,576
		(66,186,702)	(72,468,210
Profit from operations		163,232,243	170,490,894
Finance costs		(73,487,615)	(80,244,499
Other income		56,119	540,170
Income from house rent		3,858,322	3,711,456
Exchange gain/ (loss)		672,792	718,750
Profit/(loss) before WPPF & WF		94,331,861	95,216,771
Provision for contribution to WPPF & WF		(431,743)	(406,344
Share of profit/(Loss) of associates	4.00	102,347,029	-
Profit before tax		196,247,146	94,810,427
Tax expenses		(14,309,637)	(14,490,064
Income tax		(14,543,741)	(14,708,368
Deferred tax benefit/ (expense)		234,104	218,304
Net profit/ (loss) after tax		181,937,510	80,320,363
Unrealized gain / (loss) on investment in shares		(665,082)	148,276
Total comprehensive income		181,272,427	80,468,638
Basic earnings per share (EPS)	15.00	1.34	0.62
Basic earnings per share (EPS) (Restated)	15.00		0.59

Anita Haque Chairman

Shakhawat Hossain Managing Director

Alock Kumar Das

Director

Md.Jahidul Abedin

Chief Financial officer

Md.Robiul Islam,FCS **Company Secretary** 

Dhaka, 14 November 2019

### PARAMOUNT TEXTILE LIMITED STATEMENT OF CASH FLOWS (UNAUDITED) For the 1<sup>st</sup>quarter ended 30<sup>th</sup>September, 2019

	Amount	
Particulars	01-07-2019	01-07-2018
Particulars	То	То
	30-09-2019	30-09-2018
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	1,439,143,899	1,354,480,704
Cash received from house rent	4,511,888	3,234,080
Cash received from other income	56,119	540,170
	1,443,711,906	1,358,254,954
Cash paid for operating activities:		
Cash paid to suppliers	832,635,624	884,590,432
Wages & salaries	180,049,354	169,365,645
Factory overhead	132,544,942	102,316,652
Administrative overhead	53,774,783	66,201,728
Distribution costs	10,033,771	11,015,576
Financial costs	73,487,615	80,244,499
Advance & seceurity deposit receipt	(434,880)	
Advance , deposits & pre-payments	3,426,939	(463,280) (8,737,419)
Exchange loss/ (gain)	(672,792)	
Income tax paid/ advance income tax paid	15,430,063	(718,750)
,		8,975,671
Not cash flows from one retire a sticitize (N) (s. (a)	1,300,275,419	1,312,790,754
Net cash flows from operating activities ( Note-16)	143,436,487	45,464,200
B) Cash flows from investing activities		
Payment of investment in Associates	-	(109,650,000)
Payment against property,Plant,euipment and CWIP	(124,324,716)	(61,944,770)
Net cash increase from investing activities		
	(124,324,716)	(171,594,770)
C) Cash flows from financing activities		
Dividend payment	(104,506)	(1,737)
Proceeds from bank overdraft	33,422,478	92,348,869
Proceeds from loan against trust receipts (LATR)	7,452,353	(75,740,775)
Proceed from term loan	(55,511,372)	117,640,267
Net cash flows used in financing activities	(14,741,047)	
5	(14,741,047)	134,246,624
Net increase in cash and cash equivalents	4,370,724	8 116 054
Cash and cash equivalents, beginning of the period	24,556,137	8,116,054
Cash and cash equivalents, end of the lst quarter	28,926,861	<u>12,193,280</u> 20,309,334
Net operating cash flows per share (NOCFPS) ( Note- 17.00)		
(NOCEPS) (NOTE-17.00)	1.06	0.34 (Postatod)
		(Restated)

Anita Haque Sha

Chairman

Shakhawat Hossain Managing Director

Acco Alock Kumar Das

Director

Md.Jahidul Abedin Chief Financial officer

Md.Róbiul Islam,FCS Company Secretary

Dhaka, 14 November 2019

Amount in Taka

Darticulars	Chara canital	Share premium	Retained	Tax holiday	Holding gain	Total
	Ollare capital		earnings	reserve	reserve	I UIAI
Balance as at 1 July 2019	1,354,998,290	540,000,000	917,192,775	203,617,141	(11,950,919)	3,003,857,287
Current period	T	1	181,937,510	1	(665,082)	181,272,427
Total equity as at 30-09-2019	1,354,998,290	540,000,000	1,099,130,285	203,617,141	(12,616,001)	3,185,129,714

# PARAMOUNT TEXTILE LIMITED

## STATEMENT OF CHANGES IN EQUITY(UNAUDITED) For the 1<sup>st</sup> quarter ended 30<sup>th</sup>September, 2018

Amount in Taka

Darticulare	Charo canital	Sharo promium	Retained	Tax holiday	Holding gain	Totol
			earnings	reserve	reserve	וטומו
Balance as at 1 July 2018	1,290,474,570	540,000,000	660,502,568	203,617,141	(12,809,657)	(12,809,657) 2,681,784,622
Current period	1	ı	80,320,363	-	148,276	80,468,638
Total equity as at 30-09-2018	1,290,474,570	540,000,000	740,822,931	203,617,141	(12,661,381)	(12,661,381) 2,762,253,260

Anita Haque Cahirman A Nor

Shakhawat Hossain Managing Director

Alock Kumar Das Director

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Md.Jahidul Abedin Chief Financial Officer

Md.Robiul Islam,FCS Company Secretary

Dhaka, 14 November 2019

### PARAMOUNT TEXTILE LIMITED <u>SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)</u> <u>For the 1<sup>st</sup> quarter ended 30<sup>th</sup> September, 2019.</u>

### 1.00 Status and nature of business

The company was incorporated in Bangladesh on June 12, 2006 under the Companies Act 1994. Company's shares are listed with Dhaka and Chittagong stock Exchanges and are placed under "A" category. The principal activities of the company are manufacturing high quality woven fabrics that are consumed by export oriented garments industries in Bangladesh and abroad.

### 2.00 Basis of preparation

These financial statements have been prepared in accordance with the requirement of International Accounting Standards 34 " Interim Financial Reporting" and the requirements of the Securities & Exchange rules 1987.

### 2.01 Basis of preparation

5.00 Inventories

The same accounting policies and methods of computation have been followed in these condensed interim financial information as were applied in preparation of the financial statements of Paramount Textile Limited as at and for the year ended June 30, 2019.

Notes		Amount	in Taka
	i attendis	30-09-2019	30-06-2019
3.00	Property, plant and equipment		
	Opening balance of property, plant and equipment Add : Addition during the period	3,361,207,498 84,512,307	3,249,956,796 753,486,427
	Less : depreciation charged during the period Closing balance of property, plant and equipment	3,445,719,805 136,559,626	4,003,443,223 642,235,727
4.00	Investment in Associates (Paramount BTrac Energy Ltd) Opening	3,309,160,178	3,361,207,498
	Addition : During the period Add/Less:Share of Profit/(Loss) of associates (Note -4.01)	723,652,757 - 102,347,029	4,900,000 621,650,000 97,102,757
	Share of Profit of Associate	825,999,786	723,652,757
	Net profit attributable to the Shareholders of associate Percentage of holding Share of net profit	208,871,487 49.00% <b>102,347,029</b>	198,168,890 49.00%
		102,347,029	97,102,757

The comapany's investement in associates as 49.00% equity interest at Paramount BTrac Energy Ltd (PBEL). PBEL is a Join venture company between Paramount Textile Limited and Bangla Trac Limited haveing formed at 25<sup>th</sup> February, 2018 and commencing COD at 16<sup>th</sup> February,2019. In financial statement 49.00% equity interest is accounted using equity method in accordance with IAS 28.Investment in an associate is initially recognized at cost and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee. The investor's share of investee's profit or loss is recognized in the investor's profit or loss.

5.00	of inventories		
	Chemicals	280,892,698	292,859,028
	Finished goods	581,540,800	292,859,028 594,945,235
	Yarn	1,116,444,297	
	Work in process	436,356,033	1,268,067,801 432,530,300
	Packing & sub material	3,249,417	
		2,418,483,245	6,025,147
6.00	Advance, deposits & prepayments	2,410,403,245	2,594,427,511
	Advance against salary		
	Advance against suppliers	5,741,788	5,073,450
	Advance income tax	229,213,277	182,029,212
	Advance office/house Rent	15,430,063	-
	Bank guarantee	2,509,735	2,809,735
	Security deposit-CDBL	1,433,683	1,395,537
	Imprest fund	500,000	500,000
	L/C margin deposit	8,991,679	7,995,388
	Pre-paid Expense	655,644	342,112
	Discount on Zero Coupon Bond	-	4,042,568
	Security deposits for Internet	55,173,009	60,023,719
	Security deposits for titas gas	7,000	7,000
	Telephone line deposit	29,469,760	23,716,560
		13,000	13,000
7.00	Cash and bank balances	349,138,638	287,948,281
7.00			
	Cash in hand	13,847,253	4,953,083
	Cash at bank	1,292,004	10,621,255
	Cash at bank (foreign currency)	13,787,604	8,981,799
		28,926,861	24,556,137
8.00	Deferred tax (assets) / liability		
	Opening balance	483,883	0.000 770
	Current period		3,888,778
		(234,104)	(3,404,896)
9.00	Trade and other payables	249,779	483,883
	Trade payables		
		188,449,688	215,956,069
10.00	Short term loan	188,449,688	215,956,069
	UPAS (Pubali Bank Ltd.)		
	LATR & PAD (Pubali Bank Ltd & HSBC)	599,925,764	845,714,393
	EDF ( Eastern Bank Ltd & HSBC)	7,452,353	-
	Bank overdraft/STL (PBL, HSBC, EBL & Woori Bank)	759,393,951	617,858,626
		967,408,079	933,985,601
11 00	Net Assets value ( NAV) per share	2,334,180,147	2,397,558,620
	Net assets	3 185 120 744	2 002 057 057
	Number of shares	3,185,129,714	3,003,857,287
		135,499,829	135,499,829
12.00	Related party disclosures	23.51	22.17

### 12.00 Related party disclosures

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During the period ended September 30, 2019 the company entered into a number of transactions with related party in the normal course of business. All these transaction takes place in an arm length basis. Name of the related party, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on September 30, 2019	Balance/ outstanding as on
Paramount Insurance Co. Ltd.	Insurance	4,047,170	0.001.100	June 30, 2019
Paramount Insurance Co. Ltd.	Investment	1,011,110	3,824,163	0,021,100
Paramount PTree France Ltd		-		10,887,548
Workers profit participation fund	House Rent	1,500,000	4,000,000	3,000,000

Net cash flows from operating activities         135,499,829			Amount	n Taka	
Notes         0.0131011           14.00         Revenue         1,256,493,869         1,256,393,869           Yar dyel fabric         1,256,393,869         1,256,393,869         1,265,393,869           Yar dyel fabric         1,256,493,869         1,42,53,237         1,42,53,237           Sweatery and dyeing         1,421,320,423         1,424,871,022         1,424,871,022           15.00         Basic earnings per share (EPS)         181,937,510         80,320,363         135,499,829         135,499,829         136,499,829         136,499,829         136,499,829         136,499,829         136,499,829         136,499,829         136,499,829         136,499,829         128,047,457           Number of shares         135,499,829         128,047,457         128,047,457         128,047,457           16.00         Reconcilition of net income with cash flows from operating activities         181,937,510         80,322,363           Nort-Cash Iteams :         135,499,829         128,047,457         128,047,457           Nort-Cash Iteams :         137,810,991         149,939,808         128,047,457           Nort-Cash Iteams :         137,810,991         149,939,808         102,213,029         116,123,176,109         149,939,808         102,213,029         149,939,808         102,213,029         149,939,908 </th <th></th> <th></th> <th>01-07-2019 to</th> <th></th>			01-07-2019 to		
Yam dyed fabric       12,00,00,00,00,00,00,00,00,00,00,00,00,00	Notes	Particulars	30-09-2019	30-09-2018	
Yam dyed fabric       12,00,00,00,00,00,00,00,00,00,00,00,00,00	14.00	Revenue	1 256 403 869	1 268 969 438	
knit yam dyeing         142,322           Sweater yam dyeing         1421,320,423           Printing         1421,320,423           15.00 Basic earnigs per share (EPS)         181,937,510           Number of shares (Note-15.01)         134,499,829           Earnings per share has been calculated in accordance with IAS-33         135,499,829           15.01 Number of shares         135,499,829           Number of shares         135,499,829           Closing number of shares         135,499,829           120,047,457         Number of shares           Closing number of shares         135,499,829           120,047,457         135,499,829           Number of shares         135,499,829           120,047,457         Number of shares           16.00 Reconcilid with non cash flows from operating activities         181,937,510           Non-Cash Iteams :         29,20,47,457           Depreciation         114,939,808           Increase of the operating accurals :         137,810,981           Nor-Cash Iteams :         20,77,5279           Depreciation         149,939,808           Increase/ Decrease in Trade receivables         17,514,298           Increase/ Decrease in Trade receivables         17,274,3149           Increase/ Decrease in Adva					
Sweater yain dyeing Printing         109,783,324 1,421,920,422         67.976,733 1,421,920,422           15.00 Basic earnigs per share (EPS) Number of shares (Note-15.01)         181,937,510         80,320,363           15.01 Number of shares (Note-15.01)         135,499,829         136,499,829           15.01 Number of shares         135,499,829         129,047,457           Number of shares         136,99,829         129,047,457           Number of shares			55,005,200		
Printing         1.421,022,423         1.434,871,020           15.00 Basic earnigs per share (EPS) Net profit after tax Number of share ( Note-15.01)         181,937,510         80,320,363           15.01 Number of shares Closing number of shares         135,499,829         135,499,829           135.01 Number of shares Closing number of shares         135,499,829         129,047,457           16.00 Reconcilition of net income with cash flows from operating activities         181,937,510         80,320,363           16.00 Reconcilition of net income with cash flows from operating activities         181,937,510         80,320,363           16.00 Reconcilition of net income with cash flows from operating iteams and net changes of the operating accurals :         181,937,510         80,320,363           16.00 Reconcilition of net income with cash flows from operating iteams and net changes of the operating accurals :         134,775,279         155,860,545           10.778,010,981         149,939,802         129,047,457         149,939,802           10.come Tax provision         141,939,803         514,933         406,344           10.comes in operating accurals :         16,223,476         (62,455,316)         514,933           10.recase/ Decrease in Inventory Increase/ Decrease in Inventory         16,23,476         (62,455,316)         139,373,419           10.recase/ Decrease in Inventory Increase/ Decrease in Inventory <t< td=""><td></td><td></td><td>100 763 324</td><td>1200</td></t<>			100 763 324	1200	
Net profit afer tax135,499,829135,499,829Number of share ( Note-15.01)1340.59Earnings per share has been calculated in accordance with IAS-3315.01 Number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,45716.00 Reconcilition of net income with cash flows from operating activities181,937,51080,320,363Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income)181,937,51080,320,363Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals :34,775,279155,860,545Non-Cash Iteams :34,775,279155,860,545141,743,406,544Depreciation137,810,991149,939,808Increase/ Decrease in Trade receivables16,223,476(82,456,316)Increase/ Decrease in Trade receivables16,223,476(82,456,316)Increase/ Decrease in Liability for Expenses10,623,48943,3280Increase/ Decrease in Advance & Prepayment133,439,48745,464,200Net Cash flows from operating activities143,436,48745,464,20017.00 Net operating cash flows form operating activities143,436,48745,464,200Number of shares136,499,829135,499,829135,499,8291.060.341060.34					
Net profit afer tax135,499,829135,499,829Number of share ( Note-15.01)1340.59Earnings per share has been calculated in accordance with IAS-3315.01 Number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,45716.00 Reconcilition of net income with cash flows from operating activities181,937,51080,320,363Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income)181,937,51080,320,363Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals :34,775,279155,860,545Non-Cash Iteams :34,775,279155,860,545141,743,406,544Depreciation137,810,991149,939,808Increase/ Decrease in Trade receivables16,223,476(82,456,316)Increase/ Decrease in Trade receivables16,223,476(82,456,316)Increase/ Decrease in Liability for Expenses10,623,48943,3280Increase/ Decrease in Advance & Prepayment133,439,48745,464,200Net Cash flows from operating activities143,436,48745,464,20017.00 Net operating cash flows form operating activities143,436,48745,464,200Number of shares136,499,829135,499,829135,499,8291.060.341060.34					
Net profit afer tax135,499,829135,499,829Number of share ( Note-15.01)1340.59Earnings per share has been calculated in accordance with IAS-3315.01 Number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,457Closing number of shares135,499,829129,047,45716.00 Reconcilition of net income with cash flows from operating activities181,937,51080,320,363Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income)181,937,51080,320,363Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals :34,775,279155,860,545Non-Cash Iteams :34,775,279155,860,545141,743,406,544Depreciation137,810,991149,939,808Increase/ Decrease in Trade receivables16,223,476(82,456,316)Increase/ Decrease in Trade receivables16,223,476(82,456,316)Increase/ Decrease in Liability for Expenses10,623,48943,3280Increase/ Decrease in Advance & Prepayment133,439,48745,464,200Net Cash flows from operating activities143,436,48745,464,20017.00 Net operating cash flows form operating activities143,436,48745,464,200Number of shares136,499,829135,499,829135,499,8291.060.341060.34	15.00	Basic earnigs per share (EPS)	181,937,510	80,320,363	
(Restated)         Restated)         (Restated)         15.01 Number of shares         Number of shares         (Set and the set of shares         16.00 Reconcilition of net income with cash flows from operating activities         Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income)         Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals :         Non-Cash Iteams :         Depreciation         Increase in provision         VPP & WF Provision         Changes in operating accurals :         Increase/ Decrease in Trade receivables         Increase/ Decrease in Trade receivables       16,223,476         Increase/ Decrease in Trade receivables       16,223,476         Increase/ Decrease in Security deposit       143,436,487         Net Cash flows from operating activities       143,436,487         143,436,447         143,436,447         143,436,447         143,436,447         143,436,447         143,436,447         143,436,447 <td colspan<="" td=""><td></td><td>Net profit after tax</td><td>135,499,829</td><td>135,499,829</td></td>	<td></td> <td>Net profit after tax</td> <td>135,499,829</td> <td>135,499,829</td>		Net profit after tax	135,499,829	135,499,829
Earnings per share has been calculated in accordance with IAS-33 15.01 Number of shares Closing number of shares Closing number of shares 16.00 Reconcilition of net income with cash flows from operating activities Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income) Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals : Non-Cash Iteams : Depreciation Income Tax provision Share of profit/(Loss) of associates Changes in operating accurals : Norease/ Decrease in Trade receivables Increase/ Decrease in Trade receivables Increase/ Decrease in Advance & Prepayment Increase/ Decrease in Security deposit Net Cash flows from operating activities 17.00 Net operating activities 17.00 Net operating activities 17.00 Net operating activities 11.00 Net o		Number of share ( Note-15.01)	1.34	0.59	
15.01 Number of shares135.499.829129.047.457Number of shares135.499.829129.047.457Closing number of shares135.499.829129.047.45716.00 Reconcilition of net income with cash flows from operating activities181.937,51080.320.363Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income) Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals :34.775.279155.860.545Non-Cash Iteams :34.775.279155.860.545149.939.808Depreciation Income Tax provision114.9939.8085.514.933Adjustments to profit/(Loss) of associates(73.276.302)(190.716.707)Changes in operating accurals :(73.276.302)(190.716.707)Increase/ Decrease in Inventory Increase/ Decrease in Inventory Increase/ Decrease in Advance & Prepayment Increase/ Decrease in Inventory143.436.48745.464.20017.00 Net operating activities143.436.48745.464.20017.00 Net operating activities143.436.48745.464.200Number of shares135.499.828135.499.828Number of shares136.499.828135.499.82810.60.34145.499.82811.60.3				(Restated)	
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Number of shares135,499,829129,047,45716.00Reconcilition of net income with cash flows from operating activities181,937,51080,320,363Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income) Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals :34,775,279155,860,545Non-Cash Iteams :34,775,279155,860,545Depreciation Income Tax provision137,810,991149,939,808Share of profit/(Loss) of associates137,743406,344Changes in operating accurals :73,276,002(190,716,707)Changes in operating accurals :15,249,839261,960,455Increase/ Decrease in Trade receivables Increase/ Decrease in Liventory16,223,476(82,458,316)Increase/ Decrease in Advance & Prepayment Increase/ Decrease in Advance & Prepayment Increase/ Decrease in Advance & Prepayment Increase/ Decrease in Security deposit143,436,48745,464,20017.00 Net operating activities143,436,48745,464,200135,499,829135,499,82917.00 Net operating activities143,436,48745,464,200Number of shares135,499,829135,499,829135,499,829Number of shares1.060.34	15.01	Number of shares	135 499 829	129.047.457	
Closing number of shares       16.00         Reconcilition of net income with cash flows from operating activities       181,937,510         Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income)       181,937,510         Adjustments to Reconciled with non cash iteams,non-operating iteams and net       34,775,279         changes of the operating accurals :       34,775,279         Non-Cash Iteams :       137,810,991         Depreciation       113,78,10,991         Income Tax provision       431,743         WPPF & WF Provision       137,810,991         Share of profit/(Loss) of associates       (73,276,302)         Increase/ Decrease in Trade receivables       16,223,476         Increase/ Decrease in Inventory       16,223,476         Increase/ Decrease in Inventory       13,881,083,02         Increase/ Decrease in Inventory       16,223,476         Increase/ Decrease in Advance & Prepayment       16,223,476         Increase/ Decrease in Advance & Prepayment       143,436,487         Increase/ Decrease in Security deposit       143,436,487         Net Cash flows from operating activities       143,436,487         17.00       Net operating activities       143,436,487         Net cash flows from operating activities       135,499,829         Number of shares		Number of shares			
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Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income) Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals :181,937,30000(920)920Non-Cash Iteams :34,775,279155,860,545Non-Cash Iteams :137,810,991149,939,808Depreciation Income Tax provision WPPF & WF Provision137,810,991149,939,808Share of profit/(Loss) of associates(11,20,426)5,514,393Changes in operating accurals :(73,276,302)(190,716,707)Increase/ Decrease in Trade receivables Increase/ Decrease in Trade receivables Increase/ Decrease in Liability for Expenses Increase/ Decrease in Advance & Prepayment Increase/ Decrease in Security deposit143,436,48745,464,20017.00Net cash flows from operating activities143,436,48745,464,20017.00Net operating cash flows per share (NOCFPS) Net cash flows from operating activities143,436,48745,464,200Number of shares1.060.34	16.00	Reconcilition of net income with cash flows from operating activities			
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changes of the operating accurals :         34,775,279         155,860,545           Non-Cash Iteams :         137,810,991         149,939,808           Depreciation         1,120,426         5,514,393           Income Tax provision         431,743         406,344           WPPF & WF Provision         (102,347,029)         -           Share of profit/(Loss) of associates         (73,276,302)         (190,716,707)           Changes in operating accurals :         16,223,476         (398,816,884)           Increase/ Decrease in Trade receivables         10,843,025         19,397,339           Increase/ Decrease in Inventory         (3,426,939)         433,741           Increase/ Decrease in Advance & Prepayment         10,743,025         19,397,339           Increase/ Decrease in Security deposit         143,436,487         45,464,200           Net Cash flows from operating activities         143,436,487         45,464,200           Number of shares         135,499,829         135,499,829         135,499,829		Net Profit (As per statement of Plont of Class and end, Source and Source and Net			
Non-Cash Iteams :         34, (75, 279)         103,003,002           Depreciation         137,810,991         149,939,808           Income Tax provision         431,743         406,344           WPPF & WF Provision         431,743         406,344           Share of profit/(Loss) of associates         (132,276,302)         (190,716,707)           Changes in operating accurals :         16,223,476         (324,58,316)           Increase/ Decrease in Trade receivables         16,223,476         (398,816,884)           Increase/ Decrease in Inventory         10,843,025         19,937,339           Increase/ Decrease in Advance & Prepayment         10,843,025         19,937,339           Increase/ Decrease in Security deposit         143,436,487         45,464,200           Net Cash flows from operating activities         143,436,487         45,464,200           Number of shares         135,499,829         135,499,829		Adjustments to Reconcile accurates:			
Depreciation         137,810,991         149,939,808           Income Tax provision         (1,120,426)         5,514,393           WPPF & WF Provision         (102,347,029)         -           Share of profit/(Loss) of associates         (102,347,029)         -           Changes in operating accurals :         (102,347,029)         (190,716,707)           Increase/ Decrease in Trade receivables         (175,944,266)         (398,816,884)           Increase/ Decrease in Liability for Expenses         (10,843,025)         19,997,339           Increase/ Decrease in Advance & Prepayment         (3,426,939)         8,737,419           Increase/ Decrease in Security deposit         143,436,487         45,464,200           Net cash flows from operating activities         143,436,487         45,464,200           Number of shares         136,499,829         135,499,829			34,775,279	155,860,545	
Depreciation         (1,120,426)         5,514,393           Income Tax provision         431,743         406,344           (102,347,029)         -         -           Changes in operating accurals :         (102,347,029)         -           Increase/ Decrease in Trade receivables         (16,223,476)         (398,816,884)           Increase/ Decrease in Inventory         16,223,476         (398,816,884)           Increase/ Decrease in Advance & Prepayment         10,843,025         19,397,339           Increase/ Decrease in Advance & Prepayment         (3,426,939)         8,737,419           Increase/ Decrease in Security deposit         143,436,487         45,464,200           Net Cash flows from operating activities         143,436,487         45,464,200           Number of shares         135,499,829         135,499,829		Non-Cash Iteams :	137 810,991	149,939,808	
Income Tax provision431,743406,344WPPF & WF Provision(102,347,029)-Share of profit/(Loss) of associates(73,276,302)(190,716,707)Changes in operating accurals :(16,223,476)(82,458,316)Increase/ Decrease in Trade receivables(16,223,476)(398,816,884)Increase/ Decrease in Inventory(10,843,025)(19,9716,707)Increase/ Decrease in Advance & Prepayment(10,843,025)(19,97,339)Increase/ Decrease in Security deposit(3,426,939)(3,426,939)Net Cash flows from operating activities143,436,48745,464,20017.00 Net operating cash flows per share (NOCFPS)143,436,48745,464,200Number of shares135,499,829135,499,829135,499,82910.060.344		Depreciation		5,514,393	
Share of profit/(Loss) of associates(102,047,020)Changes in operating accurals :(73,276,302)(190,716,707)Increase/ Decrease in Trade receivables16,223,476(82,458,316)Increase/ Decrease in Inventory16,223,476(398,816,884)Increase/ Decrease in Liability for Expenses10,843,02519,397,339Increase/ Decrease in Advance & Prepayment34,4800463,280Increase/ Decrease in Security deposit143,436,48745,464,200Net Cash flows from operating activities143,436,48745,464,200Number of shares135,499,829135,499,829Number of shares1.060.34		Income Tax provision		406,344	
Share of profit/(Loss) of associates(190,716,707)Changes in operating accurals :(73,276,302)Increase/ Decrease in Trade receivables16,223,476Increase/ Decrease in Inventory(82,458,316)Increase/ Decrease in Inventory(273,2276,302)Increase/ Decrease in Liability for Expenses(398,816,884)Increase/ Decrease in Advance & Prepayment(3,426,939)Increase/ Decrease in Security deposit434,480Net Cash flows from operating activities143,436,48745,464,200135,499,829Number of shares135,499,82910.60.34		WPPF & WF Provision	(102,347,029)	-	
Changes in operating accurals :(101-02)Increase/ Decrease in Trade receivables16,223,476Increase/ Decrease in Inventory16,223,476Increase/ Decrease in Inventory(273,295,010)Increase/ Decrease in Liability for Expenses10,843,025Increase/ Decrease in Advance & Prepayment(3,426,939)Increase/ Decrease in Security deposit143,436,487Vet Cash flows from operating activities143,436,48717.00 Net operating cash flows per share (NOCFPS)143,436,487Number of shares135,499,829135,499,829135,499,82910.60.34		Share of profit/(Loss) of associates		(400 746 707)	
Increase/ Decrease in Trade receivables175,944,266(398,816,884)Increase/ Decrease in Inventory175,944,266(273,295,010)261,960,455Increase/ Decrease in Advance & Prepayment10,843,02519,397,339Increase/ Decrease in Security deposit434,880463,280Net Cash flows from operating activities17.00Net operating cash flows per share (NOCFPS)Net cash flows from operating activities143,436,48745,464,200Number of shares135,499,829135,499,82910.060.34		Changes in operating accurals :			
Increase/ Decrease in Inventory(273,295,010)261,960,455Increase/ Decrease in Liability for Expenses10,843,02519,397,339Increase/ Decrease in Advance & Prepayment(3,426,939)434,880463,280Increase/ Decrease in Security deposit143,436,48745,464,200Net Cash flows from operating activities143,436,48745,464,200Net cash flows from operating activities143,436,48745,464,200Number of shares135,499,829135,499,8291.060.34		Increase/ Decrease in Trade receivables			
Increase/ Decrease trade payables and others10,843,02519,397,339Increase/ Decrease in Liability for Expenses(3,426,939)8,737,419Increase/ Decrease in Advance & Prepayment434,880463,280Increase/ Decrease in Security deposit143,436,48745,464,200Net Cash flows from operating activities143,436,48745,464,200Net cash flows from operating activities143,436,48745,464,200Number of shares135,499,829135,499,82910.60.34					
Increase/ Decrease in Liability for Expenses(3,426,939)8,737,419Increase/Decrease in Advance & Prepayment434,880463,280Increase/ Decrease in Security deposit143,436,48745,464,200Net Cash flows from operating activities143,436,48745,464,20017.00 Net operating cash flows per share ( NOCFPS)143,436,48745,464,200Net cash flows from operating activities135,499,829135,499,829Number of shares1.060.34		Increase/ Decrease trade payables and others			
Increase/Decrease in Advance & Prepayment       434,880       463,280         Increase/ Decrease in Security deposit       143,436,487       45,464,200         Net Cash flows from operating activities       143,436,487       45,464,200         17.00 Net operating cash flows per share (NOCFPS)       143,436,487       45,464,200         Net cash flows from operating activities       135,499,829       135,499,829         Number of shares       1.06       0.34		Increase/Decrease in Liability for Expenses			
Increase/ Decrease in Security deposit       143,436,487       45,464,200         Net Cash flows from operating activities       143,436,487       45,464,200         17.00 Net operating cash flows per share (NOCFPS)       143,436,487       45,464,200         Net cash flows from operating activities       135,499,829       135,499,829         Number of shares       1.06       0.34		Increase/Decrease in Advance & Prepayment			
Net Cash flows from operating activities       143,436,487       45,464,200         17.00 Net operating cash flows per share ( NOCFPS)       143,436,487       45,464,200         Net cash flows from operating activities       135,499,829       135,499,829         Number of shares       1.06       0.34		Increase/ Decrease in Security deposit			
Net cash flows from operating activities         135,499,829         135,499,829           Number of shares         1.06         0.34		Net Cash flows from operating activities	143,430,407	43,404,200	
Net cash flows from operating activities         135,499,829         135,499,829           Number of shares         1.06         0.34		the Nutrien each flows per share (NOCEPS)			
Number of shares 1.06 0.34	17.0		143,436,487	45,464,200	
Number of shares 1.06 0.34			135,499,829	135,499,829	
(Restated)		Number of shares		0.34	
				(Restated)	

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