

Bangladesh Autocars Limited
Statement of Financial Position
For the 1st Quarter ended September 30, 2020 (Unaudited)

Particulars	Note	Unit - 2	Unit - 3	As at 30	As at 30 June,
				September, 2019	2020
				Taka	Taka
ASSETS:					
Non-Current Assets:					
Property, Plant & Equipment		22,211,779	14,262,854	36,474,633	37,250,007
		<u>22,211,779</u>	<u>14,262,854</u>	<u>36,474,633</u>	<u>37,250,007</u>
Current Assets:					
Inventories		2,101,810	4,669,621	6,771,431	7,115,831
Trade debtors		347,105	-	347,105	344,436
Advance, deposits and pre-payments		6,359,076	8,835,369	15,194,445	16,734,445
Cash and Cash equivalents		2,936,149	1,162,379	4,098,528	2,803,230
		<u>11,744,140</u>	<u>14,667,369</u>	<u>26,411,509</u>	<u>26,997,942</u>
Total Asset		<u><u>33,955,918</u></u>	<u><u>28,930,223</u></u>	<u><u>62,886,142</u></u>	<u><u>64,247,949</u></u>
Equity and Liabilities:					
Equity:					
Share capital		5,596,760	37,663,370	43,260,130	43,260,130
General reserve		-	9,944,188	9,944,188	9,944,188
Tax holiday reserve		5,230,968	1,353,011	6,583,979	6,583,979
Retained earning		8,741,443	(38,724,133)	(29,982,691)	(30,419,859)
		<u>19,569,171</u>	<u>10,236,435</u>	<u>29,805,606</u>	<u>29,368,438</u>
Non-Current Liabilities:					
Long Term Loan		-	701,000	701,000	701,000
Deferred Tax		3,319,812	3,257,836	6,577,648	6,668,067
		<u>3,319,813</u>	<u>3,958,836</u>	<u>7,278,648</u>	<u>7,369,067</u>
Current Liabilities:					
Liabilities for expenses		4,122,577	171,779	4,294,356	4,187,901
Others liabilities		2,385,978	6,510,951	8,896,929	8,727,718
Provision for income tax		4,357,321	3,594,063	7,951,384	7,713,910
Bank Overdraft		4,159,180	-	4,159,180	6,006,002
Finance Lease- Current maturity		500,039	-	500,039	874,913
		<u>15,525,095</u>	<u>10,276,792</u>	<u>25,801,888</u>	<u>27,510,444</u>
Inter Unit Balance		<u>(4,458,161)</u>	<u>4,458,161</u>		
Total Equity and Liabilities		<u><u>33,955,919</u></u>	<u><u>28,930,223</u></u>	<u><u>62,886,142</u></u>	<u><u>64,247,950</u></u>
Net Assets Value (NAV) per share	2			6.89	6.79

Rimond Mondy

Managing Director

[Signature]

Chief Financial Officer

[Signature]

Acting Company Secretary

[Signature]

Director

[Signature]

Chairman

