

Bangladesh Autocars Limited
Statement of Financial Position
For the 2nd Quarter ended December 31, 2020 (Unaudited)

Particulars	Note	Unit - 2	Unit - 3	As at 31	As at 30 June,
				December,	2020
				Taka	Taka
ASSETS:					
Non-Current Assets:					
Property, Plant & Equipment		21,726,788	13,972,471	35,699,259	37,250,007
		<u>21,726,788</u>	<u>13,972,471</u>	<u>35,699,259</u>	<u>37,250,007</u>
Current Assets:					
Inventories		1,757,410	4,619,621	6,377,031	7,115,831
Trade debtors		278,231	-	278,231	344,436
Advance, deposits and pre-payments		6,173,161	7,801,769	13,974,930	16,734,445
Cash and Cash equivalents		3,169,690	1,066,447	4,236,137	2,803,230
		<u>11,378,492</u>	<u>13,487,837</u>	<u>24,866,329</u>	<u>26,997,942</u>
Total Asset		<u><u>33,105,280</u></u>	<u><u>27,460,308</u></u>	<u><u>60,565,588</u></u>	<u><u>64,247,949</u></u>
Equity and Liabilities:					
Equity:					
Share capital	9	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		7,396,720	(38,021,005)	(30,624,286)	(30,419,859)
		<u>18,224,448</u>	<u>10,939,564</u>	<u>29,164,011</u>	<u>29,368,438</u>
Non-Current Liabilities:					
Long Term Loan		-	701,000	701,000	701,000
Deferred Tax	7	3,292,539	3,194,690	6,487,229	6,668,067
		<u>3,292,539</u>	<u>3,895,690</u>	<u>7,188,229</u>	<u>7,369,067</u>
Current Liabilities:					
Liabilities for expenses		3,844,227	112,472	3,956,699	4,187,901
Others liabilities		6,616,359	2,615,062	9,231,421	8,727,718
Provision for income tax		4,451,759	3,633,015	8,084,774	7,713,910
Bank Overdraft		-	2,940,454	2,940,454	6,006,002
Finance Lease- Current maturity		-	-	-	874,913
		<u>14,912,345</u>	<u>9,301,003</u>	<u>24,213,348</u>	<u>27,510,443</u>
Inter Unit Balance		<u>(3,324,052)</u>	<u>3,324,052</u>		
Total Equity and Liabilities		<u><u>33,105,280</u></u>	<u><u>27,460,308</u></u>	<u><u>60,565,588</u></u>	<u><u>64,247,949</u></u>
Net Assets Value (NAV) per share	2			6.74	6.79

Rumana Muntaha

Managing Director

Asst

Chief Financial Officer

Acting Company Secretary

Kehnat Bannu

Director

Chairman

