

**Bangladesh Autocars Limited**

Statement of Financial Position

For the 2nd Quarter ended December 31, 2023 ( Unaudited)

Particulars	Note			As at 31	As at 30 June,
		Unit - 2	Unit - 3	December, 2023	2023
				Taka	Taka
<b>ASSETS:</b>					
<b>Non-Current Assets:</b>					
Property, Plant & Equipment		19,401,566	10,890,228	30,291,792	30,623,781
		<u>19,401,566</u>	<u>10,890,228</u>	<u>30,291,792</u>	<u>30,623,781</u>
<b>Current Assets:</b>					
Inventories		1,212,872	3,168,121	4,380,993	4,438,041
Trade debtors		335,237	-	335,237	182,724
Investment(FDR)		6,248,535		6,248,535	8,098,598
Advance, deposits and pre-payments		5,575,165	2,845,043	8,420,208	8,476,979
Cash and Cash equivalents		3,800,484	319,705	4,120,189	4,540,348
		<u>17,172,293</u>	<u>6,332,868</u>	<u>23,505,162</u>	<u>25,736,690</u>
<b>Total Asset</b>		<u><u>36,573,860</u></u>	<u><u>17,223,096</u></u>	<u><u>53,796,955</u></u>	<u><u>56,360,471</u></u>
<b>Equity and Liabilities:</b>					
<b>Equity:</b>					
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		12,101,199	(40,525,124)	(28,423,924)	(28,200,671)
		<u>22,928,927</u>	<u>8,435,445</u>	<u>31,364,373</u>	<u>31,587,626</u>
<b>Non-Current Liabilities:</b>					
Long Term Loan		-	701,000	701,000	701,000
Deferred Tax	7	2,751,092	2,265,169	5,016,261	5,452,199
		<u>2,751,092</u>	<u>2,966,170</u>	<u>5,717,261</u>	<u>6,153,199</u>
<b>Current Liabilities:</b>					
Liabilities for expenses		6,585,114	164,334	6,749,447	9,148,828
Others liabilities		1,788,603	718,633	2,507,236	2,380,238
Unclaimed dividend			4,126,435	4,126,435	3,857,363
Provision for income tax		1,931,427	1,400,777	3,332,204	3,233,215
		<u>10,305,143</u>	<u>6,410,180</u>	<u>16,715,322</u>	<u>18,619,644</u>
Inter Unit Balance		<u>588,698</u>	<u>(588,698)</u>		-
<b>Total Equity and Liabilities</b>		<u><u>36,573,860</u></u>	<u><u>17,223,096</u></u>	<u><u>53,796,955</u></u>	<u><u>56,360,469</u></u>
Net Assets Value (NAV) per share	2			7.25	7.30

*Riad Monty*

*[Signature]*

*Rehmat Barua*

*[Signature]*

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Managing Director

Chief Financial Officer

Acting Company Secretary

Director

Chairman

