

Bangladesh Autocars Limited
Statement of Profit or Loss and Other Comprehensive Income
For the 2nd Quarter ended December 31, 2023 (Unaudited)

| Particulars | July 01, 2023 to December 31, 2023 (Taka) | | | 01.07.2022 | | October 01, 2023 to December 31, 2023 (Taka) | | | 01.10.2022 | |
|---|---|---------------|----------------|------------------|--|--|--------------|---------------|----------------|------|
| | Unit - 2 | Unit - 3 | Total | To 31.12.2022 | | Unit - 2 | Unit - 3 | Total | To 31.12.2022 | |
| Sales Revenue | 34,944,337 | 985,900 | 35,930,237 | 30,554,959 | | 15,468,562 | 479,300 | 15,947,862 | 16,370,916 | |
| Cost of goods sold | (33,784,377) | (741,784) | (34,526,162) | (26,539,164) | | (15,027,461) | (307,204) | (15,334,666) | (14,600,083) | |
| Gross Profit | 1,159,960 | 244,116 | 1,404,075 | 4,015,795 | | 441,101 | 172,096 | 613,196 | 1,770,833 | |
| Administrative expenses | (999,112) | (182,384) | (1,181,496) | (726,985) | | (506,244) | (159,443) | (665,687) | (444,598) | |
| FDR income | 252,545 | | 252,545 | | | 105,820 | - | 105,820 | | |
| Financial expenses | (9,882) | (3,294) | (13,176) | (3,689) | | (9,717) | (3,294) | (13,011) | (3,575) | |
| Net Profit / (Loss) before WPPF and Tax | 403,511 | 58,438 | 461,948 | 3,285,120 | | 30,960 | 9,359 | 40,318 | 1,322,660 | |
| Expense for WPPF | (19,215) | (2,783) | (21,998) | (156,434) | | (1,474) | (446) | (1,920) | (62,983) | |
| Net Profit/(Loss) before Tax | 384,296 | 55,655 | 439,951 | 3,128,685 | | 29,486 | 8,913 | 38,399 | 1,259,676 | |
| Income Tax Expenses: | | | | | | | | | | |
| Advance Income Tax adjustment | (345,000) | (50,000) | (395,000) | (680,000) | | (115,700) | (50,000) | (165,700) | (530,000) | |
| Current Tax Provision | (86,467) | (12,522) | (98,989) | (703,954) | | (6,635) | (2,005) | (8,640) | (183,427) | |
| Deferred Tax (expense)/ Income | 345,563 | 90,374 | 435,938 | 162,712 | | 161,450 | 45,187 | 206,638 | 81,357 | |
| Net Profit/(Loss) after Tax | 298,393 | 83,507 | 381,900 | 1,907,443 | | 68,602 | 2,095 | 70,697 | 627,605 | |
| Other Comprehensive Income | - | - | - | - | | - | - | - | - | |
| Total Comprehensive Income | 298,393 | 83,507 | 381,900 | 1,907,443 | | 68,602 | 2,095 | 70,697 | 627,605 | |
| Basic EPS | Note # 3 | | | | | | | | | |
| | | | | 0.09 | | | | | 0.44 | |
| | | | | | | | | | | 0.15 |

Rakibul Karim
Managing Director

Abdur
Chief Financial Officer

SP
Acting Company Secretary

Rakibul Karim
Director

SP
Chairman

