

**Bangladesh Autocars Limited**  
Statement of Financial Position  
For the 2nd Quarter ended December 31, 2024 ( Unaudited)

Particulars	Note	As at 31 December, 2024			As at 30 June, 2024
		Unit - 2	Unit - 3	Taka	Taka
<b>ASSETS:</b>					
Non-Current Assets:					
Property, Plant & Equipment		20,738,839	10,023,489	30,762,328	31,573,106
Intangible Assets(License)		63,442		63,442	63,442
		<u>20,802,281</u>	<u>10,023,489</u>	<u>30,825,770</u>	<u>31,636,548</u>
Current Assets:					
Inventories		917,872	3,024,691	3,942,563	4,118,111
Trade debtors		246,805	-	246,805	321,928
Investment(FDR)		2,095,000		2,095,000	4,190,000
Accrued Interest on FDR		102,131		102,131	18,331
Advance, deposits and pre-payments		6,656,011	3,767,688	10,423,699	8,201,568
Cash and Cash equivalents		3,242,533	1,678,784	4,921,317	1,794,210
		<u>13,260,352</u>	<u>8,471,163</u>	<u>21,731,514</u>	<u>18,644,148</u>
<b>Total Asset</b>		<u><u>34,062,633</u></u>	<u><u>18,494,650</u></u>	<u><u>52,557,284</u></u>	<u><u>50,280,695</u></u>
<b>Equity and Liabilities:</b>					
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		12,738,845	(40,810,961)	(28,072,115)	(27,725,100)
		<u>23,566,573</u>	<u>8,149,608</u>	<u>31,716,182</u>	<u>32,063,198</u>
Non-Current Liabilities:					
Long Term Loan		-	701,000	701,000	701,000
Deferred Tax	7	2,482,406	2,091,182	4,573,588	4,800,692
		<u>2,482,406</u>	<u>2,792,182</u>	<u>5,274,588</u>	<u>5,501,692</u>
Current Liabilities:					
Liabilities for expenses		8,756,740	149,504	8,906,244	6,954,376
Others liabilities		1,119,951	637,261	1,757,212	1,739,931
Unclaimed dividend			2,246,985	2,246,985	1,641,832
Provision for income tax		1,250,386	1,405,684	2,656,070	2,379,665
		<u>11,127,078</u>	<u>4,439,433</u>	<u>15,566,513</u>	<u>12,715,804</u>
<b>Inter Unit Balance</b>		<u>(3,113,424)</u>	<u>3,113,424</u>		<u>-</u>
<b>Total Equity and Liabilities</b>		<u><u>34,062,633</u></u>	<u><u>18,494,650</u></u>	<u><u>52,557,284</u></u>	<u><u>50,280,695</u></u>
<b>Net Assets Value (NAV) per share</b>	2			7.33	7.41

*Riaz Uddin*

*AAH*

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*Rehman I Khan*

*[Signature]*

Managing Director

Chief Financial Officer

Acting Company Secretary

Director

Chairman

