

**Bangladesh Autocars Limited**  
Property, Plant & Equipment  
as on 31 December 2022

Annexure-A

Particulars	Cost			Rate	Depreciation			Written Down Value (Taka) as on 31.12.2022
	As on 01.07.2022	Addition / Adjustment	As on 31.12.2022		As on 01.07.2022	Charged during the year	As on 31.12.2022	
(Unit - 2)								
Office equipments	6,495,134		6,495,134	10%	5,020,369	73,738.25	5,094,107	1,401,027
Furniture and fixtures	2,903,438		2,903,438	6%	1,715,701	35,632.11	1,751,333	1,152,105
Gas line installation	3,377,613		3,377,613	10%	2,673,285	35,217.00	2,708,502	669,111
Electric equipment	7,605,591		7,605,591	20%	7,086,636	51,896.00	7,138,532	467,059
Plant and machinery	11,453,247		11,453,247	8%	6,839,351	184,555.84	7,023,907	4,429,340
Plant and machinery(Lease Assets)	29,756,972		29,756,972	8%	19,261,389	419,823.32	19,681,212	10,075,760
	<u>61,591,995</u>	-	<u>61,591,995</u>		<u>42,596,731</u>	<u>800,863</u>	<u>43,397,594</u>	<u>18,194,401</u>
(Unit - 3)								
Plant and machinery	4,346,194	-	4,346,194	10%	4,209,203	6,849.55	4,216,053	130,141
Transport and vehicles	1,699,680	-	1,699,680	10%	1,555,428	7,212.60	1,562,641	137,039
Office equipments	3,436,040		3,436,040	10%	2,900,602	26,771.90	2,927,374	508,666
Furniture and fixtures	3,096,975		3,096,975	6%	2,085,496	30,344.37	2,115,840	981,135
Plant and machinery - Lease Assets	29,756,972		29,756,972	8%	19,261,389	419,823.32	19,681,212	10,075,760
	<u>42,335,861</u>	-	<u>42,335,861</u>		<u>30,012,118</u>	<u>491,002</u>	<u>30,503,120</u>	<u>11,832,741</u>
Total as on 31.12.2022	<u>103,927,856</u>	-	<u>103,927,856</u>		<u>72,608,849</u>	<u>1,291,864</u>	<u>73,900,713</u>	<u>30,027,141</u>

Allocation of depreciation :	Unit - 2	Unit - 3
Administrative expenses	- 160,172.50	98,200.35
Factory overhead	- 640,690	392,801
Total	- 800,863	491,002

Total
258,373
1,033,491
<u>1,291,864</u>



*Riazul Karim*  
Managing Director

*[Signature]*  
Chief Financial Officer

*[Signature]*  
Company Secretary

*[Signature]*  
Director

*[Signature]*  
Chairman

**Bangladesh Autocars Limited**  
Statement of Financial Position  
For the 2nd Quarter ended December 31, 2022 ( Unaudited)

Particulars	Note	Unit - 2	Unit - 3	As at 31	As at 30 June,
				December, 2022	2022
				Taka	Taka
<b>ASSETS:</b>					
Non-Current Assets:					
Property, Plant & Equipment		18,194,401	11,832,741	30,027,141	31,319,003
		<u>18,194,401</u>	<u>11,832,741</u>	<u>30,027,141</u>	<u>31,319,003</u>
Current Assets:					
Inventories		1,168,822	3,269,621	4,438,443	5,406,951
Trade debtors		278,059	-	278,059	175,733
Investment(FDR)		4,000,000		4,000,000	-
Advance, deposits and pre-payments		4,431,202	4,132,958	8,564,160	8,751,660
Cash and Cash equivalents		7,437,745	290,163	7,727,908	8,568,332
		<u>17,315,828</u>	<u>7,692,742</u>	<u>25,008,569</u>	<u>22,902,676</u>
<b>Total Asset</b>		<u><b>35,510,229</b></u>	<u><b>19,525,483</b></u>	<u><b>55,035,710</b></u>	<u><b>54,221,679</b></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		11,158,487	(39,687,480)	(28,528,993)	(29,226,130)
		<u>21,986,216</u>	<u>9,273,089</u>	<u>31,259,305</u>	<u>30,562,167</u>
Non-Current Liabilities:					
Long Term Loan			701,000	701,000	701,000
Deferred Tax	7	2,731,461	2,453,169	5,184,630	5,347,342
		<u>2,731,461</u>	<u>3,154,169</u>	<u>5,885,630</u>	<u>6,048,342</u>
Current Liabilities:					
Liabilities for expenses		3,994,853	149,759	4,144,612	5,875,099
Others liabilities		2,505,532	1,562,539	4,068,070	3,911,636
Unclaimed dividend			5,494,193	5,494,193	4,344,489
Provision for income tax		2,800,302	1,383,597	4,183,899	3,479,945
Bank Overdraft		-	-	-	-
		<u>9,300,688</u>	<u>8,590,088</u>	<u>17,890,775</u>	<u>17,611,169</u>
Inter Unit Balance		1,491,861	(1,491,861)		
<b>Total Equity and Liabilities</b>		<u><b>35,510,229</b></u>	<u><b>19,525,484</b></u>	<u><b>55,035,710</b></u>	<u><b>54,221,678</b></u>
Net Assets Value (NAV) per share	2			7.23	7.06

*Ruehontar*

*[Signature]*

*Kelnet Ban*

Managing Director Chief Financial Officer Acting Company Secretary Director Chairman



**Bangladesh Autocars Limited**  
Statement of Cash Flows  
**For the 2nd Quarter ended December 31, 2022 ( Unaudited)**

	As at 31 December, 2022 <u>Taka</u>	As at 31 December, 2021 <u>Taka</u>
<b>Cash Flows From Operating Activities:</b>		
Collection from sale and other income	30,452,633	24,122,319
Payments against purchases, supplies, employees & others	(27,228,765)	(21,137,804)
Finance cost paid	(3,689)	(21,298)
Tax Paid		
<b>Net cash generated/(used) in operation # Note 5</b>	<u>3,220,179</u>	<u>2,963,217</u>
<b>Cash Flows From Investment Activities:</b>		
Acquisition of Property, Plant & Equipment	-	-
Investment in FDR	(4,000,000)	-
Advance Deposits and Pre-payments		
<b>Net cash generated/(used) in investing activity</b>	<u>(4,000,000)</u>	<u>-</u>
<b>Cash flows From Financing Activities:</b>		
Bank Overdraft	-	(1,584,496)
Dividend Paid & Transfer to CMS fund	(60,603)	
Lease Loan repaid (Principal)		
<b>Net cash generated/(used) financing activity</b>	<u>(60,603)</u>	<u>(1,584,496)</u>
Net Cash Inflow / (Outflow) for the period	(840,424)	1,378,721
Cash & Bank balance at opening	8,568,332	4,320,167
<b>Cash &amp; Bank balance at closing</b>	<u>7,727,908</u>	<u>5,698,888</u>
Net operating cash flow per share (NOCFPS) # Note 4	0.74	0.68



Managing Director



Chief Financial Officer



Acting Company Secretary



Director

Chairman

