

**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]*

*Rehmat Ban*

*[Signature]*

Managing Director Chief Financial Officer Acting Company Secretary Director Chairman

