



# NURANI DYEING & SWEATER LTD.

45, Bijoy Nagar (Level:16/A), Saiham Skyview Tower, Dhaka-1000

## Statement of Financial Position (Un Audited) As at September 30, 2018

Particulars	Notes	Amount in Taka	
		September 30, 2018	June 30, 2018
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>998,200,654</b>	<b>737,990,800</b>
Property, Plant & Equipment	4.00	556,495,967	564,003,211
Capital Work in Progress	5.00	441,704,687	173,987,589
<b>Current Assets</b>		<b>1,046,218,459</b>	<b>1,239,271,614</b>
Inventories	6.00	493,182,120	474,371,540
Accounts Receivable	7.00	329,478,339	361,722,440
Advances, Deposits & Prepayments		218,757,385	201,265,061
Investments		2,123,986	189,490,921
Interest Receivable		-	2,619,798
Cash & Cash Equivalents	8.00	2,676,629	9,801,854
<b>Total Assets:</b>		<b>2,044,419,113</b>	<b>1,977,262,414</b>
<b>Shareholders Equity &amp; Liabilities:</b>			
<b>Equity and Reserve</b>		<b>1,244,695,123</b>	<b>1,195,646,416</b>
Share Capital	9.00	913,000,000	913,000,000
Retained Earnings	10.00	331,695,123	282,646,416
<b>Non-Current Liabilities</b>		<b>405,647,624</b>	<b>387,510,015</b>
Term Loan	11.00	405,647,624	387,510,015
<b>Current Liabilities</b>		<b>394,076,366</b>	<b>394,105,983</b>
Current Portion of Term Loan	12.00	202,823,812	193,755,008
Accounts Payable	13.00	88,376,245	104,542,418
Short Term Loan	14.00	75,924,307	74,217,309
Liabilities For Expenses	15.00	8,683,022	8,279,963
Provision for Tax	16.00	18,268,980	13,311,285
<b>Total Equity &amp; Liabilities</b>		<b>2,044,419,113</b>	<b>1,977,262,414</b>
Net Asset Value Per Share (NAVPS)	21.00	13.63	13.10

## Statement of Profit or Loss and other Comprehensive Income (Un Audited) For the period ended September 30, 2018

Particulars	Notes	Amount in Taka	
		July-September 2018	July-September 2017
Revenue	17.00	329,835,645	293,468,820
Less: Cost of Goods Sold	18.00	237,258,523	227,728,484
<b>Gross Profit:</b>		<b>92,577,122</b>	<b>65,740,336</b>
Less: Administrative Expenses	19.00	7,395,458	6,953,662
Less: Selling & Distribution Expenses		1,679,614	1,555,198
<b>Profit from Operation:</b>		<b>83,502,050</b>	<b>57,231,476</b>
Less: Foreign Exchange Loss		140,819	135,730
Add: Non Operating Income		2,875,011	2,798,592
Less: Financial Expenses		29,769,861	18,943,160
<b>Net Profit Before Tax:</b>		<b>56,466,381</b>	<b>40,951,178</b>
Less: Income Tax Expenses			
Current Tax		7,417,674	5,468,721
<b>Net Profit After Tax:</b>		<b>49,048,707</b>	<b>35,482,457</b>
Earnings Per Share	20.00	0.54	0.39

## Statement of Changes in Equity For the period ended September 30, 2018

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total
Balance as on 01.07.2018	913,000,000	282,646,416	1,195,646,416
Net profit during the period	-	49,048,707	49,048,707
<b>Closing Balance as on 30.09.2018</b>	<b>913,000,000</b>	<b>331,695,123</b>	<b>1,244,695,123</b>

## Statement of Changes in Equity For the period ended September 30, 2017

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total
Balance as on 01.07.2017	830,000,000	228,800,444	1,058,800,444
Net profit during the period	-	35,482,457	35,482,457
<b>Closing Balance as on 30.09.2017</b>	<b>830,000,000</b>	<b>264,282,901</b>	<b>1,094,282,901</b>

## Statement of Cash Flows (Un Audited) For the period ended September 30, 2018

Particulars	Amount in Taka	
	July-September 2018	July-September 2017
<b>Cash Flows from Operating Activities:</b>		
Cash Collection From Turnover & Others	367,327,219	337,718,808
Cash Paid to Suppliers, Employees and Others	(286,455,176)	(264,359,536)
<b>Cash generated from operation</b>	<b>80,872,043</b>	<b>73,359,272</b>
Interest Paid	(29,769,861)	(18,943,160)
Income Tax Paid	(2,459,979)	(2,281,085)
<b>Net Cash provided from Operating Activities:(A)</b>	<b>48,642,202</b>	<b>52,135,027</b>
<b>Cash Flows from Investing Activities:</b>		
Investment in fixed deposits Receipt (FDR)	187,366,935	(2,518,733)
Acquisition of Property, Plant & Equipment	(4,329,150)	(2,333,241)
Payment for Capital Work in Progress	(267,717,098)	(8,928,949)
<b>Net Cash used in Investing Activities:(B)</b>	<b>(84,679,313)</b>	<b>(13,780,923)</b>
<b>Cash flows from Financing Activities</b>		
Received/(Payment) of Short Term Loan	27,206,413	(12,416,711)
Received/(Payment) of Long Term Loan	1,706,998	(28,651,266)
<b>Net Cash provided by/(used) in Financing Activities:(C)</b>	<b>28,913,412</b>	<b>(41,067,977)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents: (A+B+C)</b>	<b>(7,123,699)</b>	<b>(2,713,873)</b>
Add: Cash & Cash equivalents at the beginning of the year excluding unrealized foreign exchange gain / Loss	9,801,854	4,592,554
Cash & Cash equivalents at the end of the year excluding unrealized foreign exchange gain / Loss	2,678,155	1,878,681
Less: Unrealized foreign exchange gain / Loss in Cash & Cash equivalents	1,526	-
<b>Cash &amp; Cash equivalents at the end of the year Including unrealized foreign exchange gain / Loss</b>	<b>2,676,629</b>	<b>1,878,681</b>
<b>Net Operating Cash Flow Per Share</b>	<b>0.53</b>	<b>0.57</b>

Date: 15 November 2018  
Place: Dhaka

Sd/- Chairman      Sd/- Managing Director      Sd/- Director      Sd/- Company Secretary      Sd/- Chief Financial Officer

**N.B.: The detail of the published quarterly financial statements is available in the website of the issuer of securities. The address of the website is [www.ndsl-bd.com](http://www.ndsl-bd.com)**