

BANGLADESH BUILDING SYSTEMS LTD.

UN-AUDITED STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER, 2013

<u>Particulars</u>	30-09-2013	30-06-2013
	<u>Taka</u>	<u>Taka</u>
<u>ASSETS</u>		
Non-Current Assets	657,580,317	611,694,087
Property, Plant & Equipment	624,948,821	611,113,587
Intangible Assets	565,987	580,500
IPO Expenses	32,065,509	-
Current Assets	953,466,314	703,687,904
Inventories	286,093,706	276,667,275
Account Receivables	252,990,164	247,068,843
Advances, Deposits & Pre-payments	192,246,789	165,343,011
Cash & Cash Equivalents	222,135,655	14,608,775
Total Assets	<u>1,611,046,631</u>	<u>1,315,381,991</u>
<u>EQUITY & LIABILITIES</u>		
Shareholders' Equity	923,452,306	729,860,178
Share Capital	640,000,000	500,000,000
Retained Earnings	283,452,306	229,860,178
Non-Current Liabilities	97,794,771	102,730,439
Long Term Loan	15,043,830	21,533,871
Deferred Tax Liabilities	82,750,941	81,196,568
Current Liabilities	589,799,554	482,791,374
Short Term Loan	343,188,650	313,320,211
Current Portion of Long term Loan	37,500,589	37,500,589
Creditors & Accruals	30,033,194	31,532,325
Liabilities for Expenses	21,425,520	23,068,312
Provision for Tax	98,287,576	77,369,937
Others Payable	59,364,025	-
Total Liabilities	<u>687,594,325</u>	<u>585,521,813</u>
Total Equity & Liabilities	<u>1,611,046,631</u>	<u>1,315,381,991</u>
Net Asset Value (NAV) per Share	14.43	14.60

Sd/-
Company Secretary

Sd
/
Managing Director

Sd/-
Director

Dated: Dhaka
14 November, 2013

BANGLADESH BUILDING SYSTEMS LTD.

UN-AUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER, 2013

<u>Particulars</u>	01-07-2013 to 30-09-2013 (3 months) <u>Taka</u>	01-07-2012 to 30-09-2012 (3 months) <u>Taka</u>
Turnover	310,390,918	299,055,130
Cost of Goods Sold	(242,415,307)	(234,459,222)
Gross Profit/(Loss)	67,975,611	64,595,908
Operating Expenses	(15,858,716)	(13,329,812)
Administrative Expenses	(11,581,180)	(9,509,456)
Selling & Distribution Expenses	(4,277,536)	(3,820,356)
Operating Income	52,116,895	51,266,096
Other Income	45,536,215	655,221
Financial Expenses	(17,785,763)	(17,678,810)
Net Profit/(Loss) before WPPF	79,867,347	34,242,507
Contribution to Workers' Profit Participation Fund	(3,803,207)	(1,630,596)
Net Profit/(Loss) before Tax	76,064,140	32,611,911
Income Tax Expenses	(22,472,012)	(14,811,260)
Current Tax	(20,917,639)	(12,229,467)
Deferred Tax	(1,554,373)	(2,581,793)
Net Profit/(Loss) after Tax	53,592,128	17,800,651
Earning per Share (EPS)	0.95	0.36

Sd/-
Company Secretary

Sd/-
Managing Director

Sd/-
Director

Dated: Dhaka
14 November, 2013

BANGLADESH BUILDING SYSTEMS LTD.

UN-AUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER, 2013

Particulars	Share Capital	Retained Earnings	Total
Balance as on 01-07-2013	500,000,000	229,860,178	729,860,178
Addition during the period	140,000,000	53,592,128	193,592,128
Balance as on 30-09-2013	640,000,000	283,452,306	923,452,306

Sd/-
Company Secretary

Sd/-
Managing Director

Sd/-
Director

Dated: Dhaka
14 November, 2013

BANGLADESH BUILDING SYSTEMS LTD.

**UN-AUDITED STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER, 2013**

<u>Particulars</u>	<u>01-07-2013 to 30-09-2013 Taka</u>	<u>01-07-2012 to 30-09-2012 Taka</u>
Cash Flows from Operating Activities		
Collection from Customers	350,005,812	293,346,294
Payment to Supplier, Employees & Others	<u>(311,746,157)</u>	<u>(278,772,597)</u>
Net Cash Generated from Operating Activities	<u>38,259,655</u>	<u>14,573,697</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipment	<u>(25,689,435)</u>	<u>(15,881,710)</u>
Net Cash used in Investing Activities	<u>(25,689,435)</u>	<u>(15,881,710)</u>
Cash Flows from Financing Activities		
Share Capital	140,000,000	-
Net Collection from IPO Proceeds	49,364,025	-
Project Loan	(6,490,041)	(6,834,278)
Loan from/(Repayment)	29,868,439	59,124,879
Bank Interest & Charges Paid	<u>(17,785,763)</u>	<u>(17,678,810)</u>
Net Cash Generated from Financing Activities	<u>194,956,660</u>	<u>34,611,791</u>
Net Cash Increase in Cash & Cash Equivalents	207,526,880	33,303,778
Cash & Cash Equivalents at the Beginning of the year	<u>14,608,775</u>	<u>22,164,202</u>
Cash & Cash Equivalents at the End of the year	<u>222,135,655</u>	<u>55,467,980</u>
Net Operating Cash Flows per Share (NOCFPS)	0.68	0.29

Sd/-
Company Secretary

Sd/-
Managing Director

Sd/-
Director

**Dated: Dhaka
14 November, 2013**