



# AGNI SYSTEMS LIMITED

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## THIRD QUARTER UN-AUDITED FINANCIAL STATEMENTS ENDED AS ON 31 MARCH 2013

### STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT 31 MARCH 2013

Particulars	31 March' 2013 Taka	30 June' 2012 Taka
<b>Assets</b>		
<b>Non-Current Assets:</b>		
Property Plant and Equipment (at WDV)	320,065,970	302,459,085
Deferred Expenditure	5,121,324	5,471,355
<b>Total Non-Current Assets</b>	<b>325,187,294</b>	<b>307,930,440</b>
<b>Current Assets:</b>		
Inventories	12,414,508	13,622,038
Accounts Receivable	91,668,173	74,064,170
Investment in Listed Stock	53,257,541	53,257,541
Advance, Deposits & Prepayments	321,855,864	259,854,825
Cash and Cash Equivalents	71,827,997	60,814,979
<b>Total Current Assets</b>	<b>551,024,082</b>	<b>461,613,553</b>
<b>Total Assets</b>	<b>876,211,376</b>	<b>769,543,993</b>
<b>Equity and Liabilities</b>		
<b>Capital and reserves:</b>		
Share Capital	470,899,840	428,090,770
Share Premium	232,568,500	232,568,500
Retained Earnings	52,993,570	61,574,716
<b>Total Equity</b>	<b>756,461,910</b>	<b>722,233,986</b>
<b>Non-Current Liabilities:</b>		
Deferred Tax	8,377,804	8,377,804
<b>Total Non-Current Liabilities</b>	<b>8,377,804</b>	<b>8,377,804</b>
<b>Current Liabilities:</b>		
Liabilities for Expense	5,382,566	4,934,520
Liabilities for Service	1,545,087	1,589,101
Liabilities for Other Finance	85,987,727	17,802,300
Provision against Investment in Share	5,292,745	5,292,745
Provision for Income Tax	13,163,537	9,313,537
<b>Total Current Liabilities</b>	<b>111,371,662</b>	<b>38,932,203</b>
<b>Total Liabilities</b>	<b>119,749,466</b>	<b>47,310,007</b>
<b>Total Equity and Liabilities</b>	<b>876,211,376</b>	<b>769,543,993</b>
<b>Net Assets Value Per Share</b>	<b>16.24</b>	<b>17.07</b>

Sd/-  
Managing Director

Sd/-  
Company Secretary

### STATEMENT OF CHANGES IN EQUITY(UN-AUDITED) FOR THE THIRD QUARTER ENDED 31 MARCH 2013

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total
<b>For 3rd Quarter Ended, 2013</b>				
Balance as on 30 June 2012	428,090,770	232,568,500	61,574,716	722,233,986
Bonus Share Issued	42,809,070	-	(42,809,070)	-
Net Profit After Tax of 31-12-2013	-	-	34,227,924	34,227,924
<b>Balance as at 31 March 2013</b>	<b>470,899,840</b>	<b>232,568,500</b>	<b>52,993,570</b>	<b>756,461,910</b>
<b>For 3rd Quarter Ended, 2012</b>				
Balance as on 30 June 2011	407,705,500	232,568,500	51,110,453	691,384,453
Prior year adjustment( provision for dividend	-	-	6,600,667	6,600,667
Bonus Share Issued	20,385,270	-	(20,385,270)	-
Dividend Paid	-	-	(20,385,270)	(20,385,270)
Net Profit After Tax Of 31-12-2012	-	-	38,928,602	38,928,602
<b>Balance as at 31 March 2012</b>	<b>428,090,770</b>	<b>232,568,500</b>	<b>55,869,182</b>	<b>716,528,452</b>

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Managing Director

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Company Secretary

### STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE THIRD QUARTER ENDED 31 MARCH 2013

Particulars	31 March' 2013	31 March'2012	1st Jan to 31	1st Jan to 31
	Taka	Taka	March 2013	March 2012
Revenue	158,301,745	136,358,811	55,976,606	47,565,876
Direct Expenses	(75,545,321)	(71,304,758)	(25,228,611)	(18,448,395)
<b>Gross Profit</b>	<b>82,756,424</b>	<b>65,054,052</b>	<b>30,747,995</b>	<b>29,117,480</b>
<b>Operating Expenses</b>				
Administrative & General Expenses	(48,268,626)	(46,676,979)	(18,344,175)	(15,108,602)
<b>Profit from Operation</b>	<b>34,487,798</b>	<b>18,377,073</b>	<b>12,403,820</b>	<b>14,008,878</b>
Financial Expense	(639,494)	(2,229,568)	(281,871)	(342,742)
Non Operating Income	4,229,620	26,781,097	1,058,077	6,211,203
<b>Profit Before Tax</b>	<b>38,077,924</b>	<b>42,928,602</b>	<b>13,180,026</b>	<b>19,877,339</b>
<b>Income Tax Expenses</b>				
Current Tax	3,850,000	4,000,000	1,339,828	1,000,000
Deferred Tax	-	-	-	-
	<b>3,850,000</b>	<b>4,000,000</b>	<b>1,339,828</b>	<b>1,000,000</b>
<b>Net Profit After Tax</b>	<b>34,227,924</b>	<b>38,928,602</b>	<b>11,840,198</b>	<b>18,877,339</b>
<b>Earnings Attributable To</b>				
<b>Ordinart Shareholder</b>	<b>34,227,924</b>	<b>38,928,602</b>	<b>11,840,198</b>	<b>18,877,339</b>
<b>Basic Earnings per Share (EPS)</b>	<b>0.73</b>	<b>0.91</b>	<b>0.25</b>	<b>0.44</b>

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Company Secretary

### STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE THIRD QUARTER ENDED 31 MARCH 2013

Particulars	31-Mar-13 Taka	31-Mar-12 Taka
<b>A. Cash Flow From Operating Activities:</b>		
Collection From Customers	150,886,742	134,754,686
Payment for Expenses & Others	(100,440,976)	(122,506,355)
Advances	(12,420,319)	(5,613,442)
<b>Cash Generated From Operations:</b>	<b>38,025,447</b>	<b>6,634,889</b>
Income Tax Paid	-	-
<b>Net Cash From Operating Activities</b>	<b>38,025,447</b>	<b>6,634,889</b>
<b>B. Cash Flow From Investing Activities:</b>		
Purchase of Property, Plant & Equipment	(25,262,706)	(121,619,162)
Investment in Listed Stock (at Cost)	-	(78,000)
Advances for Investment in equipments	(74,421,358)	(54,590,221)
Licensing fee	-	(50,050,000)
Software Research & Development	-	(4,426,960)
Interest Income	3,552,537	26,781,097
Share Investment Income	-	-
<b>Net Cash Used in Investing Activities</b>	<b>(96,131,527)</b>	<b>(203,983,247)</b>
<b>C. Cash Flow From Financing Activities:</b>		
Preferred Share	-	-
Deposit Against Right Share	-	-
Share Premium	-	-
Dividend Paid	-	(19,797,800)
Lease Payment	(1,075,986)	-
Marginal loan	-	-
Long Term Loan	60,195,084	-
Other Finance	10,000,000	29,863,012
<b>Net Cash Used in Financing Activities</b>	<b>69,119,098</b>	<b>10,065,212</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>11,013,018</b>	<b>(187,283,146)</b>
Cash & Cash Equivalents at Opening	60,814,979	355,383,142
<b>Cash &amp; Cash Equivalents at Closing</b>	<b>71,827,997</b>	<b>168,099,997</b>
<b>Net Operating Cash Flow Per Share</b>	<b>0.81</b>	<b>0.15</b>

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