



# AGNI SYSTEMS LIMITED

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## FIRST QUARTER UN-AUDITED FINANCIAL STATEMENTS ENDED AS ON 30 SEPTEMBER 2013

### STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT 30 SEPTEMBER 2013

Particulars	30 September 13 Taka	30 June 13 Taka
<b>Assets</b>		
<b>Non-Current Assets:</b>		
Property Plant and Equipment (at WDV)	482,807,108	462,957,768
Investment in Associates	63,076,143	63,076,143
Intangible Assets	48,301,811	49,270,362
<b>Total Non-Current Assets</b>	<b>594,185,062</b>	<b>575,304,273</b>
<b>Current Assets:</b>		
Inventories	15,545,221	18,854,716
Trade & Other Receivable	95,888,085	104,003,522
Investment	41,238,458	41,238,458
Advance, Deposits & Prepayments	137,827,484	110,974,502
Cash and Cash Equivalents	70,013,007	58,473,276
<b>Total Current Assets</b>	<b>360,512,255</b>	<b>333,544,474</b>
<b>Total Assets</b>	<b>954,697,317</b>	<b>908,848,747</b>
<b>Equity and Liabilities</b>		
<b>Capital and reserves:</b>		
Share Capital	470,899,840	470,899,840
Share Premium	232,568,500	232,568,500
Retained Earnings	78,985,971	66,299,597
<b>Total Equity</b>	<b>782,454,311</b>	<b>769,767,937</b>
<b>Non-Current Liabilities:</b>		
Long Term Borrowings	64,128,385	54,561,178
Deferred Tax	14,156,164	14,156,164
<b>Total Non-Current Liabilities</b>	<b>78,284,549</b>	<b>68,717,342</b>
<b>Current Liabilities:</b>		
Provision for Expenses & Other Liabilities	5,557,019	4,976,561
Liabilities for Service	41,373,297	14,913,861
Current Portion of Long Term Borrowings	13,781,036	18,374,716
Liabilities for Other Finance	13,904,350	14,455,575
Provision against Investment in Shares	2,315,167	2,315,167
Provision for Income Tax	17,027,588	15,327,588
<b>Total Current Liabilities</b>	<b>93,958,457</b>	<b>70,363,468</b>
<b>Total Liabilities</b>	<b>172,243,006</b>	<b>139,080,810</b>
<b>Total Equity and Liabilities</b>	<b>954,697,317</b>	<b>908,848,747</b>
<b>Net Assets Value Per Share</b>	<b>16.62</b>	<b>16.35</b>

Sd/-  
Director

Sd/-  
Company Secretary

### STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2013

Particulars	30 September 13 Taka	30 September 12 Taka
Revenue	70,089,227	50,546,929
Direct Expenses	(24,185,347)	(24,771,718)
<b>Gross Profit</b>	<b>45,903,880</b>	<b>25,775,211</b>
<b>Operating Expenses</b>		
Administrative & General Expenses	(27,750,958)	(14,992,291)
<b>Profit from Operation</b>	<b>18,152,922</b>	<b>10,782,920</b>
Financial Expense	(4,310,041)	(198,269)
Non Operating Income	543,493	1,751,980
<b>Profit Before Tax</b>	<b>14,386,374</b>	<b>12,336,631</b>
<b>Income Tax Expenses</b>		
Current Tax	(1,700,000)	(1,500,000)
Deferred Tax	-	-
	(1,700,000)	(1,500,000)
<b>Net Profit After Tax</b>	<b>12,686,374</b>	<b>10,836,631</b>
	-	-
<b>Earnings Attributable To Ordinart Shareholder</b>	<b>12,686,374</b>	<b>10,836,631</b>
<b>Basic Earnings per Share (EPS)</b>	<b>0.27</b>	<b>0.25</b>
<b>Re-Styled Earnings per Share ( After considering the Bonus Share)</b>	<b>0.24</b>	<b>0.21</b>

Sd/-  
Director

Sd/-  
Company Secretary

### STATEMENT OF CASH FLOWS (UN-AUDITED)

FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2013

Particulars	30-Sep-13 Taka	30-Sep-12 Taka
<b>A. Cash Flow from Operating Activities</b>		
Collection from Customers	111,901,627	52,087,711
Payment for Expenses & Others	(46,873,293)	(38,565,611)
Advances	(9,270,522)	(5,623,767)
<b>Cash Generated from Operations</b>	<b>55,757,812</b>	<b>7,898,333</b>
Income Tax Paid	-	-
<b>Net Cash from Operating Activities</b>	<b>55,757,812</b>	<b>7,898,333</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment	(26,277,552)	(8,164,111)
Investment in Listed Stock	-	-
Advances and other Investment	(17,582,460)	-
Interest Received	543,493	537,244
Dividend Received	-	-
<b>Net Cash used in Investing Activities</b>	<b>(43,316,519)</b>	<b>(7,626,867)</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Long Term Borrowings	8,000,000	-
Paayments against Long Term Borrowings	(8,901,561)	(232,797)
Dividend Paid	-	-
Marginal Loan	-	-
<b>Net Cash used in Financing Activities</b>	<b>(901,561)</b>	<b>(232,797)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>11,539,732</b>	<b>38,669</b>
Cash and Cash Equivalents at Opening	58,473,276	60,814,979
<b>Cash and Cash Equivalents at Closing</b>	<b>70,013,007</b>	<b>60,853,648</b>
<b>Net Operating Cash Flow per Share</b>	<b>1.18</b>	<b>0.18</b>

### STATEMENT OF CHANGES IN EQUITY(UN-AUDITED)

FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2013

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total
Balance as on 30 June 2013	470,899,840	232,568,500	66,299,597	769,767,937
Net Profit After Tax Of 30-09-2013	-	-	12,686,374	12,686,374
<b>Balance as at 30 September 2013</b>	<b>470,899,840</b>	<b>232,568,500</b>	<b>78,985,971</b>	<b>782,454,311</b>

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total
Balance as on 30 June 2012	428,090,770	232,568,500	61,574,716	722,233,986
Net Profit After Tax Of 30-09-2012	-	-	10,836,631	10,836,631
<b>Balance as at 30 September 2012</b>	<b>428,090,770</b>	<b>232,568,500</b>	<b>72,411,347</b>	<b>733,070,617</b>

Sd/-  
Director

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Company Secretary

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"The details of the published quarterly financial statements can be available in the web-site of the company. The address of the web-site is <http://www.agni.com>"