

Agni Systems Limited
Statement of Financial Position (Un-Audited)
As at December 31, 2022

Particulars	Notes	Amount in Taka	
		31 December 2022	30 June 2022
ASSETS:			
Non-current assets			
Property, plant and equipment	4.00	537,161,097	531,041,010
Capital work-in-progress	5.00	22,941,129	21,899,810
Investment in associates	6.00	1	1
Intangible assets	7.00	21,293,623	23,659,580
Total non-current assets		581,395,850	576,600,401
Current assets			
Inventories	8.00	18,820,287	18,353,663
Accounts & other receivables	9.00	404,502,161	386,542,634
Advance, deposits & prepayments	10.00	267,719,739	246,286,082
Cash and cash equivalents	11.00	44,666,312	55,575,239
Total current assets		735,708,499	706,757,617
Total assets		1,317,104,348	1,283,358,018
EQUITY AND LIABILITIES			
Capital & reserves			
Share capital	12.00	725,561,920	725,561,920
Share premium		232,568,500	232,568,500
Retained earnings	13.00	167,196,537	150,020,101
Total equity		1,125,326,957	1,108,150,521
Non-current liabilities			
Long Term Borrowing	14.00	15,210,841	3,321,453
Lease Liability	15.00	16,692,762	19,279,433
Deferred tax liability	16.00	612,533	1,153,166
Total Non-current liabilities		32,516,137	23,754,053
Current liabilities:			
Current portion of lease liability	15.00	16,692,762	19,279,433
Current Portion on Long Term Borrowing	17.00	4,380,690	4,672,038
Accounts & others payable	18.00	28,590,069	24,180,629
Unclaimed Dividend	19.00	1,532,789	1,532,789
Accured expenses	20.00	13,853,036	12,942,513
Provision for Income tax	26.00	94,211,908	88,846,043
Total liabilities		159,261,254	151,453,444
Total equity and liabilities		1,317,104,348	1,283,358,018
Net Asset Value (NAV) Per Share	29.00	15.51	15.27


Director


Managing Director


Chairman


Company Secretary


Chief Financial Officer

Agni Systems Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended December 31, 2022

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July 2022 to 31st December 2022 Taka	1st July 2021 to 31st December 2021 Taka	1st October 2022 to 31st December 2022 Taka	1st October 2021 to 31st December 2021 Taka
Revenue	21.00	281,220,459	250,053,920	138,505,493	124,800,953
less: Cost of Goods Sold & Services	22.00	184,820,239	168,834,242	98,442,797	89,935,647
Gross profit		96,400,220	81,219,678	40,062,696	34,865,306
Operating expenses					
Less : Operating expenses	23.00	38,563,870	32,994,136	14,669,213	11,905,674
Operating profit		57,836,350	48,225,542	25,393,483	22,959,631
Less : Financial expenses	24.00	959,821	1,418,349	752,542	1,140,779
Net operating profit		56,876,528	46,807,192	24,640,940	21,818,852
Add: Non operating income	25.00	508,024	156,235	508,024	79,336
Profit before provision		57,384,552	46,963,427	25,148,964	21,898,188
Provision against investment in shares		-	-	-	-
Profit before BPP&WF		57,384,552	46,963,427	25,148,964	21,898,188
Workers Profit Participation & WF)		2,732,598	2,236,354	1,197,570	1,042,771
Profit before income tax		54,651,955	44,727,073	23,951,395	20,855,417
Income tax expenses					
Current tax	26.00	(5,365,865)	(3,910,936)	(1,763,162)	(1,312,901)
Deferred tax income/(expense)	16.00	540,633	401,402	288,786	(275,759)
Total tax expenses		(4,825,232)	(3,509,534)	(1,474,376)	(1,588,660)
Net profit after tax		49,826,722	41,217,539	22,477,018	19,266,757
Other comprehensive income		-	-	-	-
Total comprehensive income		49,826,722	41,217,539	22,477,018	19,266,757
Basic Earnings Per Share (EPS)	27.01	0.69	0.57	0.31	0.27
Diluted Earnings Per Share (DEPS)	27.02	0.69	0.57	0.31	0.27


 Director


 Managing Director


 Chairman


 Company Secretary


 Chief Financial Officer

