


Agni Systems Limited
Statement of Financial Position (Un-Audited)
As at September 30, 2023


Particulars	Notes	Amount in Taka	
		30 September 2023	30 June 2023
ASSETS:			
Non-current assets			
Property, plant and equipment	4.00	582,420,299	557,658,081
Capital work-in-progress	5.00	21,805,382	21,541,226
Investment in associates	6.00	1	1
Intangible assets	7.00	17,814,619	18,927,664
Total non-current assets		622,040,301	598,126,972
Current assets			
Inventories	8.00	18,861,981	17,321,443
Accounts & other receivables	9.00	421,329,380	411,927,657
Advance, deposits & prepayments	10.00	301,926,547	296,250,931
Cash and cash equivalents	11.00	52,404,044	47,328,135
Total current assets		794,521,953	772,828,166
Total assets		1,416,562,253	1,370,955,138
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	219,235,849	199,166,109
Total equity		1,177,366,269	1,157,296,529
Non-current liabilities			
Long term loan	14.00	34,470,501	16,810,011
Lease Liability	15.00	9,621,787	11,550,387
Deferred tax liability	16.00	2,289,426	2,358,407
Total Non-current liabilities		46,381,715	30,718,805
Current liabilities:			
Current portion of lease liability	15.00	9,621,787	11,550,387
Current portion of long term loan	17.00	14,622,524	7,233,271
Accounts & others payable	18.00	56,411,936	54,778,529
Unclaimed Dividend	19.00	1,402,517	1,403,515
Accrued expenses	20.00	22,087,706	19,776,626
Provision for Income tax	26.00	88,667,798	88,197,475
Total Current liabilities		192,814,269	182,939,803
Total Current and Non-Current Liabilities		239,195,984	213,658,608
Total equity and liabilities		1,416,562,253	1,370,955,138
Net Asset Value (NAV) Per Share	29.00	16.23	15.95


Managing Director


Company Secretary (In Charge)


Director


Chairman


Chief Financial Officer

Agni Systems Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended September 30, 2023

Particulars	Notes	Amount in Taka	
		30 September 2023	30 September 2022
Revenue	21.00	160,617,751	142,714,966
less: Cost of Goods Sold & Services	22.00	107,630,873	86,377,442
Gross profit		52,986,878	56,337,524
Operating expenses			
Less : Operating expenses	23.00	29,281,265	23,894,657
Operating profit		23,705,613	32,442,867
Less : Financial expenses	24.00	1,322,807	207,279
Net operating profit		22,382,807	32,235,588
Add: Non operating income	25.00	161,830	-
Profit before BPP & WF		22,544,637	32,235,588
Less: Workers Profit Participation & WF		1,073,554	1,535,028
Profit before income tax		21,471,083	30,700,560
Income tax expenses			
Current tax	26.00	(1,470,323)	(3,602,703)
Deferred tax income/(expense)	16.00	68,981	251,847
Total tax expenses		(1,401,342)	(3,350,856)
Net profit after tax		20,069,740	27,349,704
Other comprehensive income		-	-
Total comprehensive income		20,069,740	27,349,704
Basic Earnings Per Share (EPS)	27.01	0.28	0.38
Diluted Earnings Per Share (DEPS)	27.02	0.28	0.38



Managing Director



Director



Chairman



Company Secretary (In Charge)



Chief Financial Officer

