

**Agni Systems Limited**  
**Statement of Financial Position (Un-Audited)**  
As at December 31, 2023

Particulars	Notes	Amount in Taka	
		31 December 2023	30 June 2023
<b>ASSETS:</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4.00	585,198,221	557,658,081
Capital work-in-progress	5.00	21,958,244	21,541,226
Investment in associates	6.00	1	1
Intangible assets	7.00	16,701,566	18,927,665
<b>Total non-current assets</b>		<b>623,858,032</b>	<b>598,126,972</b>
<b>Current assets</b>			
Inventories	8.00	19,773,226	17,321,443
Accounts & other receivables	9.00	419,053,553	411,927,657
Advance, deposits & prepayments	10.00	314,087,730	296,250,931
Cash and cash equivalents	11.00	45,394,193	47,328,135
<b>Total current assets</b>		<b>798,308,702</b>	<b>772,828,166</b>
<b>Total assets</b>		<b>1,422,166,733</b>	<b>1,370,955,138</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital &amp; reserves</b>			
Share capital	12.00	725,561,920	725,561,920
Share premium		232,568,500	232,568,500
Retained earnings	13.00	241,069,084	199,166,109
<b>Total equity</b>		<b>1,199,199,504</b>	<b>1,157,296,529</b>
<b>Non-current liabilities</b>			
Long Term Borrowing	14.00	31,737,561	16,810,011
Lease Liability	15.00	7,853,535	11,550,387
Deferred tax liability	16.00	2,628,388	2,358,407
<b>Total Non-current liabilities</b>		<b>42,219,484</b>	<b>30,718,805</b>
<b>Current liabilities:</b>			
Current portion of lease liability	15.00	7,853,535	11,550,387
Current Portion on Long Term Borrowing	17.00	13,474,328	7,233,271
Accounts & others payable	18.00	53,708,420	54,778,529
Unclaimed Dividend	19.00	1,402,517	1,403,515
Accured expenses	20.00	19,356,264	19,776,626
Provision for Income tax	26.00	84,952,680	88,197,475
<b>Total liabilities</b>		<b>180,747,745</b>	<b>182,939,803</b>
<b>Total equity and liabilities</b>		<b>1,422,166,733</b>	<b>1,370,955,138</b>

Net Asset Value (NAV) Per Share

29.00

16.53

15.95

  
Director

  
Managing Director

  
Chairman

  
Company Secretary (In Charge)

  
Chief Financial Officer

**Agni Systems Limited**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)**  
For the period ended December 31, 2023

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July 2023 to 31st December 2023 Taka	1st July 2022 to 31st December 2022 Taka	1st October 2023 to 31st December 2023 Taka	1st October 2022 to 31st December 2022 Taka
Revenue	21.00	334,281,949	281,220,459	173,664,198	138,505,493
less: Cost of Goods Sold & Services	22.00	238,314,214	184,820,239	130,683,341	98,442,797
<b>Gross profit</b>		<b>95,967,735</b>	<b>96,400,220</b>	<b>42,980,857</b>	<b>40,062,696</b>
<b>Operating expenses</b>					
Less : Operating expenses	23.00	47,116,937	38,563,870	17,835,672	14,669,213
<b>Operating profit</b>		<b>48,850,798</b>	<b>57,836,350</b>	<b>25,145,185</b>	<b>25,393,483</b>
Less : Financial expenses	24.00	2,831,370	959,821	1,508,563	752,542
<b>Net operating profit</b>		<b>46,019,428</b>	<b>56,876,528</b>	<b>23,636,622</b>	<b>24,640,941</b>
Add: Non operating income	25.00	219,515	508,024	57,685	508,024
<b>Profit before provision</b>		<b>46,238,943</b>	<b>57,384,552</b>	<b>23,694,307</b>	<b>25,148,965</b>
Provision against investment in shares		-	-	-	-
<b>Profit before BPP&amp;WF</b>		<b>46,238,943</b>	<b>57,384,552</b>	<b>23,694,307</b>	<b>25,148,965</b>
Workers Profit Participation & WF)		2,201,854	2,732,598	1,128,300	1,197,570
<b>Profit before income tax</b>		<b>44,037,089</b>	<b>54,651,955</b>	<b>22,566,007</b>	<b>23,951,395</b>
<b>Income tax expenses</b>					
Current tax	26.00	(1,864,132)	(5,365,865)	(393,809)	(1,763,162)
Deferred tax income/(expense)	16.00	(269,981)	540,633	(338,962)	288,785
<b>Total tax expenses</b>		<b>(2,134,113)</b>	<b>(4,825,232)</b>	<b>(732,771)</b>	<b>(1,474,377)</b>
<b>Net profit after tax</b>		<b>41,902,975</b>	<b>49,826,722</b>	<b>21,833,235</b>	<b>22,477,018</b>
<b>Other comprehensive income</b>		-	-	-	-
<b>Total comprehensive income</b>		<b>41,902,975</b>	<b>49,826,722</b>	<b>21,833,235</b>	<b>22,477,018</b>
Basic Earnings Per Share (EPS)	27.01	0.58	0.69	0.30	0.31
Diluted Earnings Per Share (DEPS)	27.02	0.58	0.69	0.30	0.31



Director



Managing Director



Chairman



Company Secretary (In Charge)



Chief Financial Officer

