

Agni Systems Limited
Statement of Financial Position (Un-Audited)
As at September 30, 2024

| Particulars | Notes | Amount in Taka | |
|--|-------|----------------------|----------------------|
| | | 30 September 2024 | 30 June 2024 |
| ASSETS: | | | |
| Non-current assets | | | |
| Property, plant and equipment | 4.00 | 588,292,638 | 585,299,556 |
| Capital work-in-progress | 5.00 | 21,011,462 | 20,943,350 |
| Investment in associates | 6.00 | 1 | 1 |
| Intangible assets | 7.00 | 13,418,364 | 14,475,469 |
| Total non-current assets | | 622,722,464 | 620,718,376 |
| Current assets | | | |
| Inventories | 8.00 | 16,277,704 | 10,941,226 |
| Accounts & other receivables | 9.00 | 424,490,364 | 429,227,055 |
| Advance, deposits & prepayments | 10.00 | 345,992,581 | 340,803,843 |
| Cash and cash equivalents | 11.00 | 39,911,702 | 23,326,052 |
| Total current assets | | 826,672,351 | 804,298,175 |
| Total assets | | 1,449,394,816 | 1,425,016,551 |
| EQUITY AND LIABILITIES | | | |
| Capital & reserves | | | |
| Share premium | 12.00 | 725,561,920 | 725,561,920 |
| Retained earnings | 13.00 | 232,568,500 | 232,568,500 |
| | | 271,412,704 | 248,011,418 |
| Total equity | | 1,229,543,124 | 1,206,141,838 |
| Non-current liabilities | | | |
| Long term loan | 14.00 | 18,463,318 | 21,298,552 |
| Lease Liability | 15.00 | - | - |
| Deferred tax liability | 16.00 | 3,520,858 | 3,634,135 |
| Total Non-current liabilities | | 21,984,176 | 24,932,687 |
| Current liabilities: | | | |
| Current portion of lease liability | 15.00 | 4,749,585 | 8,724,394 |
| Current portion of long term loan | 17.00 | 14,377,530 | 15,657,942 |
| Accounts & others payable | 18.00 | 77,439,279 | 79,632,256 |
| Unclaimed Dividend | 19.00 | 1,172,681 | 1,175,146 |
| Accrued expenses | 20.00 | 22,964,519 | 19,151,376 |
| Provision for Income tax | 26.00 | 77,163,921 | 69,600,911 |
| Total Current liabilities | | 197,867,515 | 193,942,026 |
| Total Current and Non-Current Liabilities | | 219,851,691 | 218,874,712 |
| Total equity and liabilities | | 1,449,394,816 | 1,425,016,551 |

Net Asset Value (NAV) Per Share

29.00

16.95

16.62


Managing Director


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 September 30, 2024

| Particulars | Notes | Amount in Taka | |
|--|-------|--------------------|--------------------|
| | | 30 September 2024 | 30 September 2023 |
| Revenue | 21.00 | 188,535,633 | 160,617,751 |
| less: Cost of Goods Sold & Services | 22.00 | 121,712,688 | 107,630,873 |
| Gross profit | | 66,822,945 | 52,986,878 |
| Operating expenses | | | |
| Less : Operating expenses | 23.00 | 31,115,174 | 29,281,265 |
| Operating profit | | 35,707,771 | 23,705,613 |
| Less : Financial expenses | 24.00 | 2,020,636 | 1,322,807 |
| Net operating profit | | 33,687,135 | 22,382,807 |
| Add: Non operating income | 25.00 | 217,531 | 161,830 |
| Profit before BPP & WF | | 33,904,666 | 22,544,637 |
| Less: Workers Profit Participation & WF | | 1,614,508 | 1,073,554 |
| Profit before income tax | | 32,290,158 | 21,471,083 |
| Income tax expenses | | | |
| Current tax | 26.00 | (9,002,148) | (1,470,323) |
| Deferred tax income/(expense) | 16.00 | 113,277 | 68,981 |
| Total tax expenses | | (8,888,872) | (1,401,342) |
| Net profit after tax | | 23,401,286 | 20,069,741 |
| Other comprehensive income | | - | - |
| Total comprehensive income | | 23,401,286 | 20,069,741 |
| Basic Earnings Per Share (EPS) | 27.01 | 0.32 | 0.28 |
| Diluted Earnings Per Share (DEPS) | 27.02 | 0.32 | 0.28 |



Managing Director



Director



Chairman



Company Secretary (In Charge)



Chief Financial Officer

