Bangladesh Lamps Limited
Statement of Financial Position (Un-audited)
As at 31 March 2017

	As at 31 March 2017 Taka	As at 30 June 2016 Taka
ASSETS		
Non-current assets		
Property, plant and equipment	105,178,742	121,963,207
Investments:		
At cost	88,527,133	55,346,673
Fair value adjustment	578,179,026	326,404,505
	666,706,159	381,751,178
Loans and deposits	6,499,100	7,063,353
Deferred tax assets	1,026,927	-
Total non-current assets	**779,410,928**	**510,777,738**
Current assets		
Inventories	405,501,407	290,689,030
Trade and other debtors	191,869,274	204,750,940
Advance, deposits and prepayments	13,367,359	12,429,064
Advance income tax	222,219,119	196,650,793
Cash and cash equivalents	71,486,734	108,143,187
Total current assets	**904,443,893**	**812,663,014**
TOTAL ASSETS	**1,683,854,821**	**1,323,440,752**
EQUITY & LIABILITIES		
Capital and reserves		
Share capital	93,706,080	93,706,080
Reserves and surplus	802,851,029	538,995,817
Shareholders' equity	**896,557,109**	**632,701,897**
Non-current liabilities		
Deferred liability - gratuity payable	53,681,857	52,579,346
Deferred tax liability	-	1,304,895
Total non-current liabilities	**53,681,857**	**53,884,241**
Current liabilities		
Short term finance	375,448,371	294,719,937
Trade and other creditors	144,935,152	151,367,713
Other liabilities	71,390,024	56,609,603
Provision for tax	141,842,308	134,157,361
Total current liabilities	**733,615,855**	**636,854,614**
TOTAL EQUITY & LIABILITIES	**1,683,854,821**	**1,323,440,752**

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Bangladesh Lamps Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the nine-month period ended 31 March 2017

	1 July 2016 to 31 March 2017	1 July 2015 to 31 March 2016	1 January to 31 March 2017	1 January to 31 March 2016
	Taka	Taka	Taka	Taka
Revenue	891,196,757	937,428,719	304,843,302	344,756,152
Cost of sales	(679,046,113)	(710,384,990)	(232,063,323)	(262,951,739)
Gross profit	**212,150,644**	**227,043,729**	**72,779,979**	**81,804,413**
Other income	9,387,922	8,440,083	2,563,318	2,282,573
Operating expenses	(190,551,844)	(199,736,427)	(63,968,758)	(69,520,760)
Profit from operation	**30,986,722**	**35,747,385**	**11,374,539**	**14,566,226**
Finance expense	(16,349,191)	(14,002,100)	(5,903,087)	(4,351,477)
Finance income	3,667,977	6,070,470	829,421	1,517,692
Net finance expense	**(12,681,214)**	**(7,931,630)**	**(5,073,666)**	**(2,833,785)**
Profit before contribution to WPPF	**18,305,508**	**27,815,755**	**6,300,873**	**11,732,441**
Contribution to WPPF	(871,691)	(1,324,561)	(300,042)	(558,688)
Profit before income tax	**17,433,817**	**26,491,194**	**6,000,831**	**11,173,753**
Income tax :				
Current tax	(7,684,947)	(7,890,917)	(2,305,971)	(3,968,133)
Deferred tax	2,331,822	221,019	491,385	951,750
Net profit for the period	**12,080,692**	**18,821,296**	**4,186,245**	**8,157,370**
Other comprehensive income :				
Changes in fair value of financial assets	251,774,520	41,693,996	135,421,648	(54,293,502)
Total comprehensive income	**263,855,212**	**60,515,292**	**139,607,893**	**(46,136,132)**
Earning per share (par value Tk. 10 each)	**1.29**	**2.01**	**0.45**	**0.87**

Company Secretary | **Chief Financial Officer** | **Director**

Managing Director | **Chairman**

Bangladesh Lamps Limited
Statement of Changes in Equity (Un-audited)
For the nine-month period ended 31 March 2017

	Share Capital Taka	Capital Reserve Taka	General Reserve Taka	Fair value Reserve Taka	Retained Earnings Taka	Total Taka
Balance as at 1 July 2016	**93,706,080**	**2,305,167**	**183,416,823**	**326,404,505**	**26,869,322**	**632,701,897**
Net profit for the period	-	-	-	-	12,080,692	12,080,692
Other comprehensive income	-	-	-	251,774,520	-	251,774,520
Balance as at 31 March 2017	**93,706,080**	**2,305,167**	**183,416,823**	**578,179,025**	**38,950,014**	**896,557,109**
Balance as at 1 July 2015	**93,706,080**	**2,305,167**	**171,299,487**	**268,787,416**	**20,194,626**	**556,292,776**
Net profit for the period	-	-	-	-	18,821,296	18,821,296
Other comprehensive income	-	-	-	41,693,996	-	41,693,996
Balance as at 31 March 2016	**93,706,080**	**2,305,167**	**171,299,487**	**310,481,412**	**39,015,922**	**616,808,068**

Company Secretary | **Chief Financial Officer** | **Director**

Managing Director | **Chairman**

Bangladesh Lamps Limited
Statement of Cash Flows (Un-audited)
For the nine-month period ended 31 March 2017

		1 July 2016 to 31 March 2017	1 July 2015 to 31 March 2016
		Taka	Taka
A.	**Cash flows from operating activities**		
	Collection from customers	989,578,591	1,096,335,251
	Payment to suppliers	(642,150,678)	(661,061,032)
	Payment to employees	(119,383,541)	(123,124,249)
	Payment for services received	(192,063,209)	(147,475,728)
	VAT paid	(88,278,073)	(75,165,543)
	Contribution to WPPF	(1,758,863)	(1,458,912)
	Cash generated from operation	(54,055,773)	88,049,787
	Cost recovery	3,577,000	3,811,998
	Collection from sale of scrap and others	2,629,971	3,900,621
	Interest paid	(10,706,554)	(6,615,650)
	Income tax paid	(25,568,326)	(21,418,058)
	Net cash generated from/(used to) operating activities	(84,123,682)	67,728,698
B.	**Cash flows from investing activities**		
	Payment for investment in shares	(33,180,460)	-
	Dividend received	1,427,953	1,427,964
	Payment for acquisition of property, plant and equipment	(1,213,473)	(21,948,299)
	Net cash inflows/(outflows) from investing activities	(32,965,980)	(20,520,335)
C.	**Cash flows from financing activities**		
	Unclaimed dividend paid	(295,225)	(813,807)
	Repayment of long term loan	-	(15,488,681)
	Net cash inflows/(outflows) from financing activities	(295,225)	(16,302,488)
D.	**Net cash inflows/(outflows) for the period (A+B+C)**	(117,384,887)	30,905,875
E.	**Opening cash and cash equivalents as at 01 July**	**(186,576,750)**	**(192,848,915)**
	Cash and cash equivalents	108,143,187	49,860,532
	Short term finance	(294,719,937)	(242,709,447)
F.	**Closing cash and cash equivalents as at 31 March (D+E)**	**(303,961,637)**	**(161,943,040)**
	Cash and cash equivalents	71,486,734	100,766,759
	Short term finance	(375,448,371)	(262,709,799)

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Bangladesh Lamps Limited
Comparative Statement for Information of the Shareholders
For the nine-month period ended 31 March 2017

	2017 Taka	2016 Taka
Net assets value (NAV) per share	95.68	65.82
Earnings per share (EPS)	1.29	2.01
Net operating cash flow per share (NOCFPS)	(8.98)	7.23

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

AMAR STOCK