Fine Foods Limited
New Market City Complex, 44/1 Rahim Square, Newmarket, Dhaka- 1205

Date:April 19, 2018

We are pleased to give below Third Quarter Un- Audited Financial Statement of the Company for the Third Quarter ended 31st March, 2018 as per Notification No. SEC/CMRRCD/2008-183/Admin/03-34 dated Semtember 27, 2009 of the Securities & Exchange Commission.

Sd/-
Nazrul Islam
Managing Director & CEO

FINE FOODS LIMITED

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2018

Particulars	Figures in Taka 31.03.2018	Figures in Taka 30.06.2017
A. NON- CURRENT ASSETS:	**86,312,811**	**89,101,054**
Fixed Assets	70,227,427	71,015,670
Advance for Land Purchases	8,000,000	10,000,000
Capital Stock	8,085,384	8,085,384
B. CURRENT ASSETS:	**62,201,329**	**64,466,037**
Inventories	56,211,578	55,608,149
Trade Receivables	4,101,258	6,901,258
Advance & Prepayments	1,362,000	1,362,000
Cash & Cash Equivalents	526,493	594,630
C. CURRENT LIABILITIES:	**6,642,329**	**6,603,449**
Liabilities for Expenses	441,715	441,715
WPPF	869,538	869,538
Tax Payable (deduction on dividend)	653,487	653,487
Provision for Tax	1,925,653	1,925,653
Deffered Tax	712,826	673,946
Trade Payables	1,939,110	1,939,110
Dividend Payable	100,000	100,000
D. NET CURRENT ASSETS (B - C)	**55,558,999**	**57,862,588**
Total Taka (A + D)	**141,871,810**	**146,963,642**
E. FINANCED BY:		
F. SHARE HOLDER EQUITY:	**141,871,810**	**146,963,642**
Share Capital	135,669,110	133,008,940
Reserve for Bond	5,149,473	5,149,473
Retained Earning	1,053,227	8,805,229
Total Taka (E + F)	**141,871,810**	**146,963,642**

Accompanying notes form an integral part of the Financial Statements

AMARSTOCK

FINE FOODS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2018

Particulars	Figures in Taka July- Mar 2018	Figures in Taka July- Mar 2017	Figures in Taka Jan-Mar 18	Figures in Taka Jan-Mar 17
1 Turnover	30,084,659	31,114,068	9,196,359	6,057,325
2 Cost of Goods Sold	32,757,307	21,258,780	(11,132,387)	3,234,220
3 Gross Profit/(Loss) = (1 - 2)	**(2,672,648)**	**9,855,288**	**(1,936,028)**	**2,823,105**
			-	-
4 Operating Expenses:	**2,380,304**	**2,463,089**	**651,424**	**1,207,271**
Administrative, Selling & Distribution Expenses	2,380,304	2,463,089	651,424	1,207,271
			-	-
5 Operating Profit/(Loss) = (3 - 4)	**(5,052,952)**	**7,392,199**	**(2,587,452)**	**1,615,834**
			-	-
6 Other Income	-	-	-	-
7 Net Profit/(Loss) before Tax = (5+6)	**(5,052,952)**	**7,392,199**	**(2,587,452)**	**1,615,834**
8 Provision for WPPE 5%	-	-	-	-
9 Provision for Tax 5%	-	(369,610)	-	(80,792)
10 Deffered Tax	(38,880)	(40,560)	(12,960)	(13,460)
11 Net Profit/(Loss) after Tax =(7-8-9)	**(5,091,832)**	**6,982,029**	**(2,600,412)**	**1,521,402**
			-	-
12 Retained Earning brought forward	6,145,059	175,461	3,653,639	5,636,088
13 Retained Earning/(Loss) transferred to Balance Sheet = (11+12)	**1,053,227**	**7,157,490**	**1,053,227**	**7,157,490**

FINE FOODS LIMITED
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 MARCH 2018

Particulars	Figures in Taka 31.03.2018	Figures in Taka 30.06.2017
Cash Flow from Operating Activities:	**(2,068,137)**	**821,918**
Cash Collection from Turnover & others	32,884,659	46,220,727
Payment for Production Materials	(34,952,796)	(45,398,809)
Cash Flow from Investing Activities:	**2,000,000**	**(657,800)**
Advance for Land adjusted	2,000,000	2,000,000
Capital Stock Cattle	-	(2,657,800)
Cash Flow from Financing Activities:	**-**	**(128,348)**
Tax Payment	-	(128,348)
Net Cash Inflow/ (Outflow)	**(68,137)**	**35,770**
Opening Cash & Bank Balances	594,630	558,860
Closing Cash & Bank Balances	**526,493**	**594,630**

Accompanying notes form an integral part of the Financial Statements

AMBER STOCK

FINE FOODS LIMITED
Statement of Change in Share Holders Equity
For the year ended 31 MARCH 2018

Particulars	Figure in Taka July-Mar 2018	Figure in Taka July- Mar 2017
Balance as on 01.07. 2017	146,963,642	138,333,874
Net profit/(Loss) this year	(5,091,832)	6,982,029
Less: Dividend	(2,660,170)	(2,608,010)
Add: Inc. Capital by Bonus Share	2,660,170	2,608,010
Balance 31.03.18	141,871,810	145,315,903

Particulars	Figures in Taka July- Mar 2018	Figures in Taka July- Mar 2017	Figures in Taka Jan-Mar 2018	Figures in Taka Jan-Mar 2017
Basic Earning Per Share (EPS)	(0.375)	0.525	(0.191)	0.114
Net Asset Value (NAV)	10.457	10.925	(0.192)	0.114
Net Operating Cash Flow Per Share	(0.152)	0.040	(0.005)	(0.030)

(Md. Shajahan Saju)
Independent Director

(Nazrul Islam)
Manging Director & CEO

(Mizanur Rahman)
Chairman

(Md. Abdul Latif)
CFO

(Md. Sohel Hossain)
Company Secretary