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

Date:January 30, 2019

We are pleased to give below Third Quarter Un- Audited Financial Statement of the Company for the Half Yearly ended 31st December, 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

FINE FOODS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018

Particulars	Figures in Taka 31.12.2018	Figures in Taka 30.06.2018
NON- CURRENT ASSETS:	**83,959,353**	**86,050,063**
Property, plant and equipment	69,480,619	69,964,679
Advance for Land Purchases	4,000,000	8,000,000
Capital Stock	10,478,734	8,085,384
CURRENT ASSETS:	**70,645,875**	**68,014,584**
Inventories	64,007,299	61,108,987
Trade Receivables	4,528,439	4,683,439
Advance & Prepayments	1,362,000	1,362,000
Cash & Cash Equivalents	748,137	860,158
Total Assets	**154,605,228**	**154,064,648**
EQUITY AND LIABILITIES		
SHARE HOLDER EQUITY	**148,451,749**	**147,988,276**
Share Capital	139,739,180	135,669,110
Reserve for Bond	5,149,473	5,149,473
Retained Earning	3,563,096	7,169,693
CURRENT LIABILITIES:	**6,153,479**	**6,076,372**
Liabilities for Expenses	591,716	591,716
WPPF	956,205	929,176
Tax Payable (deduction on dividend)	653,487	653,487
Provision for Tax	1,162,775	1,137,097
Deffered Tax	750,186	725,786
Trade Payables	1,939,110	1,939,110
Dividend Payable	100,000	100,000
TOTAL EQUITY AND LIABILITIES	**154,605,228**	**154,064,648**

AMARSTOCK

FINE FOODS LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 31 DECEMBER 2018

Particulars	Figures in Taka July- Dec 2018	Figures in Taka July- Dec 2017	Figures in Taka Oct-Dec 18	Figures in Taka Oct-Dec 17
Turnover	26,142,210	20,888,300	9,867,110	8,294,150
Cost of Goods Sold	23,640,583	21,624,920	8,362,489	(10,409,223)
Gross Profit/(Loss)	**2,501,627**	**(736,620)**	**1,504,621**	**(2,115,073)**
			-	-
Operating Expenses:	**1,961,048**	**1,728,880**	**1,365,335**	**979,213**
Administrative, Selling & Distribution Expenses	1,961,048	1,728,880	1,365,335	979,213
			-	-
Operating Profit/(Loss)	**540,579**	**(2,465,500)**	**139,286**	**(3,094,286)**
Net Profit/(Loss) before Tax	**540,579**	**(2,465,500)**	**139,286**	**(3,094,286)**
Provision for WPPE 5%	**(27,029)**	-	**(6,964)**	-
Provision for Tax 5%	(25,678)	-	(6,616)	
Deffered Tax	(24,400)	(25,920)	(12,200)	(12,960)
Net Profit/(Loss) after Tax	**463,473**	**(2,491,420)**	**113,506**	**(3,107,246)**
			-	-
Retained Earning brought forward	3,099,623	6,145,059	3,449,590	6,760,885
Retained Earning/(Loss) transferred to Balance Sheet	**3,563,096**	**3,653,639**	**3,563,096**	**3,653,639**

AMARSTOCK

FINE FOODS LIMITED
STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED 31 DECEMBER 2018

Particulars	Figures in Taka 31.12.2018	Figures in Taka 30.06.2018
Cash Flow from Operating Activities:	**(1,718,671)**	**(1,734,472)**
Cash Collection from Turnover & others	26,297,210	48,296,003
Payment for Production Materials	(28,015,881)	(49,185,262)
Tax Payment	-	(845,213)
Cash Flow from Investing Activities:	**1,606,650**	**2,000,000**
Advance for Land adjusted	4,000,000	2,000,000
Capital Stock Cattle	(2,393,350)	-
Cash Flow from Financing Activities:	-	-
Tax Payment		
Net Cash Inflow/ (Outflow)	**(112,021)**	**265,528**
Opening Cash & Bank Balances	860,158	594,630
Closing Cash & Bank Balances	**748,137**	**860,158**

Accompanying notes form an integral part of the Financial Statements

FINE FOODS LIMITED
Statement of Changes in Share Holders Equity
FOR THE PERIOD ENDED 31 DECEMBER 2018

Particulars	Figure in Taka July-Dec 2018	Figure in Taka July- Dec 2017
Balance as on 01.07. 2018	147,988,276	146,963,642
Net profit/(Loss) this year	463,473	(2,491,420)
Less: Dividend	(4,070,070)	(2,660,170)
Add: Inc. Capital by Bonus Share	4,070,070	2,660,170
Balance 31.12.18	148,451,749	144,472,222

Particulars	Figures in Taka July- Dec 2018	Figures in Taka July- Dec 2017	Figures in Taka Oct-Dec 2018	Figures in Taka Oct-Dec 2017
Basic Earning Per Share (EPS)	0.033	(0.184)	0.007	(0.226)
Net Asset Value (NAV)	10.623	10.649	(0.311)	(0.442)
Net Operating Cash Flow Per Share	(0.123)	(0.157)	(0.107)	(0.165)

(Shajahan Saju)
Director

(Nazrul Islam)
Manging Director

(Sujit Saha)
Chairman

(Md. Abdul Latif)
CFO

(Md. Sohel Hossain)
Company Secretary

AMAR STOCK