

Anwar Galvanizing Limited
Statement of Financial Position (Un-Audited)
As at 31st December 2015

Particulars	As at 31 Dec.2015	As at 30 June 2015
ASSET		
Non-Current Assets:	107,361,660	93,611,082
Non-Current Assets	107,361,660	93,611,082
Current Asset, Loan & Advance:	110,593,471	134,500,351
Non-Current Assets Held for Sale	5,591,266	5,591,266
Inventories	71,257,709	89,334,122
Trade Receivable	5,344,011	2,946,064
Advances, Deposits & Pre- Payments	22,222,308	27,777,108
Short Term Investment	2,761,916	3,315,470
Cash & Cash Equivalents	3,416,261	5,536,321
Total Tk.	217,955,131	228,111,433
EQUITY AND LIABILITIES		
Shareholders' Equity:	113,415,451	109,332,816
Share Capital	132,000,000	132,000,000
Retained Earnings	(52,642,252)	(56,724,887)
Tax Holiday Reserve	34,057,703	34,057,703
Long Term Liabilities	5,116,922	3,632,670
Deferred Tax Liability	5,116,922	3,632,670
Current Liabilities & Provisions	99,422,758	115,145,947
Liabilities for Expenses	96,423,944	112,533,074
Liabilities for other Finance	2,998,814	2,612,873
Total Tk.	217,955,131	228,111,433
NAV per Share	8.59	8.28

Statement of Comprehensive Income (Un-Audited)

For the Half-Year ended 31st December, 2015

Particulars	July to Dec 2015	July to Dec 2014	Oct to Dec 2015	Oct to Dec 2014
Revenue(Turnover)	72,827,859	71,016,613	40,133,410	33,816,118
Cost of Goods Sold	60,556,366	60,984,657	33,583,444	29,598,112
Gross Profit	12,271,493	10,031,956	6,549,966	4,218,007
Administrative, Selling & Distribution Expenses	4,763,522	3,160,706	2,827,336	1,769,609
Financial Expenses	96,553	213,892	75,182	208,557
Operating Profit	7,411,418	6,657,358	3,647,447	2,239,840
Add Other Income	77,810	54,442	39,226	5,041
Workers Profit Participation Fund	356,630	319,610	175,555	106,899
Profit Before Tax	7,132,598	6,392,190	3,511,118	2,137,982
Provision for Income Tax	2,496,410	2,237,267	1,228,892	748,294
Current tax	1,012,158	2,237,267	800,700	748,294
Deferred Tax	1,484,252	-	428,192	-
Net Profit After Tax	4,636,188	4,154,924	2,282,226	1,389,689
Earning Per Share (EPS)	0.35	0.31	0.17	0.11

Statement of Cash Flows (Un-Audited)

For the Half-Year ended 31st December, 2015

Particular	Half-yearly ended 31/12/2015	Half-yearly ended 31/12/2014
(a) Cash Flows from operating activities:		
Collection from Turnover & other income	70,429,913	71,909,003
Payment for Cost & Expenses	(53,831,843)	(70,516,468)
Net Cash Flows from operating activities	16,598,070	1,392,536
(b) Cash Flows from Investing Activities:		
Purchase of Fixed Assets	(18,341,807)	(22,500)
Net Cash Flows from Investing Activities	(18,341,807)	(22,500)
(c) Cash Flows from Financing Activities:		
Loan Paid to NBL securities	(212,656)	-
Dividend Paid	(163,668)	(86,534)
Net Cash Flows from Financing Activities	(376,324)	(86,534)
(d) Net Cash Flows (a+b+c)	(2,120,060)	1,283,502
Add: Opening Cash & Cash Equivalents	5,536,321	4,294,006
Closing Cash & Cash Equivalents	3,416,261	5,577,508
Net Operating Cash-flow Per Share	1.26	0.11

Statement of Changes in Equity (Un-Audited)

For the Half-Year ended 31st December, 2015

Particulars	Half-yearly ended 31/12/2015	Half-yearly ended 31/12/2014
Share Capital	132,000,000	132,000,000
TAX Holiday Reserve	34,057,703	34,057,703
Net Profit after TAX	4,636,188	4,154,924
Gain (Loss) on Investment	(553,554)	-
Cumulative losses brought forward	(56,724,887)	(59,066,238)
Total	113,415,451	111,146,389

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary