

## BANGLADESH EXPORT IMPORT COMPANY LIMITED

17, Dhanmondi R.A, Road No. 2, Dhaka-1205

## **2<sup>ND</sup> QUARTER FINANCIAL STATEMENTS**

We are pleased to present the un-audited Financial Statements of Bangladesh Export Import Company Limited for the 2<sup>nd</sup> quarter ended on 31 December 2018 in terms of Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 Dated: 20 June, 2018. Accordingly these Financial Statements have already been sent to BSEC, DSE & CSE.

STATEMENT OF FINANCIAL POSITIONS (UN-AUDITED) As at 31 December 2018			STATEMENT OF CASH FLOWS (UN-AUDITED)  For the 2 <sup>nd</sup> Quarter ended 31 December 2018		
		Taka '000			Taka '0
ASSETS	at 31 Dec 2018 /	As at 30 June 2017		2 <sup>nd</sup> quarter ended 31 Dec 2018	•
Non - Current Assets	26 002 055	27 214 050		31 Dec 2018	3 I Dec 20 I
Property, Plant and Equipment	<b>36,982,855</b> 20,863,089	<b>37,314,050</b> 21,128,371			
Property, Plant and Equipment Investment Property	14,017,249	14,016,835	<b>Cash Flows from Operating Activities</b>	139,939	416,24
Investment in sharesq	2,102,517	2,168,844	Cash Dasaiyad against vayanya and Oth	ore 6 220 221	E 004 67
Current Assets	80,524,515	80,263,217	Cash Received against revenue and Oth Cash Paid to Suppliers and others		5,904,64
Inventories	1,919,269	1,966,643	Cash Paid to Suppliers and others	(6,089,392)	(5,488,39)
Debtors	47,343,293	41,473,686			
Advances, Deposits and Pre-payments	30,945,352	36,766,118		(22.055)	(22.42)
Cash and Cash Equivalents	316,601	56,770	Cash Flows from Investing Activities	(23,055)	(32,42)
•	117,507,370	117,577,267	Acquisition of Property, Plant and Equip	ment (23,055)	(32,42)
EQUITY AND LIABILITIES			requisition of Froperty, Flant and Equip	(23,033)	(32,12
Shareholders' Equity	60,490,287	60,453,162			
Share Capital	8,763,189	8,345,894	Cash Flows from Financing Activities	142,947	(392,24
Reserves	35,469,237	35,710,563	Increase / (Decrease) in Long Term Loan		
Retained Earnings	16,257,861	16,396,705	Increase / (Decrease) in Short Term Loan		
Non Current Liabilities	37,548,428	42,559,054		. (33),	(50.72
Long Term Loans-Net off Current Maturity (Secured)	36,528,344	41,532,236			
Deferred Tax Liability	1,020,084	1,026,818	Increase / (Decrease) in Cash and Cash E	auivalente 250 831	(8,41
Current Liabilities and Provisions	19,468,655	14,565,051	increase / (Decrease) in Cash and Cash E	quivalents 259,051	(0,41
Short Term Loans	1,536,005	1,572,452	Cash and Cash Equivalents at Openin	a 56,770	70,42
Long Term Loans-Current Maturity	10,363,483	5,180,197		9 00,770	
Creditors and Other Payables	7,569,167	7,812,402	Cash and Cash Equivalents at Closing	316,601	62,01
Total Liabilities and Shareholders' Equity	117,507,370	117,577,267			
Net Asset Value per share	69.03	72.43	Net Operating Cash Flow Per Share	0.16	0.5
	2 <sup>nd</sup> Quarte	r ended 31 Dec 2018	2 <sup>nd</sup> Quarter ended 31 Dec 2017 Quarter ende	ed Oct-Dec 2018 Quart	Taka 'C er ended Oct-Dec 20
Revenue		12,098,938	12,133,890	6,138,584	6,168,8
Cost of Revenue		8,319,797	8,735,366	4,227,865	4,679,8
Gross Profit		3,779,141	3,398,524	1,910,719	1,488,98
Operating Expenses		407,120	365,354	207,113	194,07
Administrative Expenses		382,135	344,493	187,355	176,12
Selling and Distribution Expenses		24,985	20,861	19,758	17,95
Profit from Operation		3,372,021	3,033,170	1,703,606	1,294,90
Financial Cost		2,622,250	2,383,808	1,322,637	983,18
Net Profit before Contribution to WPWF		749,771	649,362	380,969	311,7
Contribution to Workers' Participation / Welfare Fu	ınd	35,703		,	/ -
Not Don Calledon Lorenza Ton		/	30,922	18,141	
		714,068	30,922 <b>618,440</b>	18,141 <b>362,828</b>	14,8
Net Profit before Income Tax Income tax expenses		<b>714,068</b> 25,056	<b>618,440</b> 58,505	18,141 <b>362,828</b> 12,795	14,84 <b>296,87</b> 8,17
Income tax expenses Deferred tax (income)/ expenses		<b>714,068</b> 25,056 (6,734)	<b>618,440</b> 58,505 (6,432)	18,141 <b>362,828</b> 12,795 (2,695)	14,84 <b>296,8</b> 3 8,11 (1,85
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax		<b>714,068</b> 25,056	<b>618,440</b> 58,505	18,141 <b>362,828</b> 12,795	14,84 <b>296,8</b> 3 8,11 (1,85
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income		<b>714,068</b> 25,056 (6,734) <b>695,746</b>	<b>618,440</b> 58,505 (6,432) <b>566,367</b>	18,141 <b>362,828</b> 12,795 (2,695) <b>352,728</b>	14,8- 296,8- 8,1- (1,85 290,5:
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares		<b>714,068</b> 25,056 (6,734) <b>695,746</b> (241,326)	<b>618,440</b> 58,505 (6,432) <b>566,367</b> (4,637)	18,141 <b>362,828</b> 12,795 (2,695) <b>352,728</b> (103,935)	14,8 <b>296,8</b> 8,1 (1,85 <b>290,5</b> 64,7
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income		<b>714,068</b> 25,056 (6,734) <b>695,746</b> (241,326) <b>454,420</b>	618,440 58,505 (6,432) 566,367 (4,637) 561,730	18,141 <b>362,828</b> 12,795 (2,695) <b>352,728</b> (103,935) <b>248,793</b>	14,84 <b>296,8</b> 7 8,17 (1,85 <b>290,5</b> 5 64,78 <b>355,3</b> 3
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS		714,068 25,056 (6,734) 695,746 (241,326) 454,420 0.79	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65	18,141 362,828 12,795 (2,695) 352,728 (103,935) 248,793 0.40	14,8 296,8 8,1 (1,85 290,5 64,7 355,3
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')	TEMENT C	714,068 25,056 (6,734) 695,746 (241,326) 454,420 0.79 876,319	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65 876,319	18,141 <b>362,828</b> 12,795 (2,695) <b>352,728</b> (103,935) <b>248,793</b>	14,8 296,8 8,1 (1,85 290,5 64,7 355,3
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income air value gain/(loss) on Investment in Shares Fotal Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')		714,068 25,056 (6,734) 695,746 (241,326) 454,420 0.79 876,319 DF CHANGES 2 <sup>nd</sup> Quarter end	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65	18,141 362,828 12,795 (2,695) 352,728 (103,935) 248,793 0.40	14,8 296,8 8,1 (1,8) 290,5 64,7 355,3 0. 876,3
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Fotal Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')	For the 2	714,068 25,056 (6,734) 695,746 (241,326) 454,420 0.79 876,319 DF CHANGES	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65 876,319 IN EQUITY (UN-AUDITED) ded 31 December 2018	18,141 362,828 12,795 (2,695) 352,728 (103,935) 248,793 0.40	14,8 296,8 8,1 (1,85 290,5 64,7 355,3 0. 876,3
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece	For the 2 mber 2018 Retair	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  DF CHANGES 2nd Quarter end Taka '000  ned Total	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65 876,319 IN EQUITY (UN-AUDITED) ded 31 December 2018 2nd Quarter ended Particulars Sha	18,141 362,828 12,795 (2,695) 352,728 (103,935) 248,793 0.40 876,319  31 December 2017 are Re	14,8 296,8: 8,1: (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka 'O
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece	For the 2 mber 2018 Retair erves Earnir	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  DF CHANGES 2nd Quarter end Taka '000  ned Total ngs Total	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65 876,319 IN EQUITY (UN-AUDITED) ded 31 December 2018 2nd Quarter ended Particulars Sha	18,141 362,828 12,795 (2,695) 352,728 (103,935) 248,793 0.40 876,319  31 December 2017 are Reserves Ea	14,8 296,8: 8,1 (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka '0  tained Tof
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res As on 01-07-2018 8,345,894 35,71	mber 2018  Retair erves Earnii 0,563 16,396,	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  DF CHANGES 2nd Quarter end Taka '000  ned Total ngs Equity 705 60,453,162	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65 876,319 IN EQUITY (UN-AUDITED) ded 31 December 2018 2nd Quarter ended Particulars Sha Capir	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319  31 December 2017  are Retal Reserves Ea  71 35,765,955 15,9	14,8 296,8: 8,1 (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka '0  tained Tof rnings Equi 32,197 59,646,6
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res As on 01-07-2018 8,345,894 35,71 5% Bonus Shares for the year 2017-18 417,295	mber 2018  Retair erves Earnii 0,563 16,396, - (417,2	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  DF CHANGES 2nd Quarter end Taka '000  ned Total ngs Equity 705 60,453,162 295)	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65 876,319 IN EQUITY (UN-AUDITED) ded 31 December 2018 2nd Quarter ended Particulars Sha Capir As on 01-07-2017 7,948,4 5% Bonus Shares for the year 2016-17 397,4	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319  31 December 2017  are Retal Reserves Ea  71 35,765,955 15,9	14,8 296,8: 8,1 (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka '0  tained Totrnings Equi 32,197 59,646,6 197,423)
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res As on 01-07-2018 8,345,894 35,71 35% Bonus Shares for the year 2017-18 417,295 35% Cash Dividend for the year 2017-18	mber 2018  Retain erves Earnir 0,563 16,396, - (417,2 - (417,2	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  DF CHANGES 2nd Quarter end Taka '000  ned Total ngs Equity 705 60,453,162 295) - 295) (417,295)	618,440 58,505 (6,432) 566,367 (4,637) 561,730 0.65 876,319 IN EQUITY (UN-AUDITED) ded 31 December 2018 2nd Quarter ended Particulars Shares Capir As on 01-07-2017 7,948,4 5% Bonus Shares for the year 2016-17 397,4 5% Cash Dividend for the year 2016-17	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319  31 December 2017  are Retal Reserves Ea  71 35,765,955 15,9  123 - (3	14,8 296,8: 8,1' (1,85 290,5: 64,7' 355,3: 0.: 876,3  Taka '0  tained Totrnings Equi 32,197 59,646,6 197,423) 197,423 (397,4:3)
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res As on 01-07-2018 8,345,894 35,71 36% Bonus Shares for the year 2017-18 Net Profit after tax for the period	mber 2018 Retain erves Earnir 0,563 16,396, - (417,2 - (417,2 - 695,7	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  OF CHANGES 2nd Quarter end Taka '000  ned Total ngs Equity 705 60,453,162 295) - 295) (417,295) 746 695,746	618,440 58,505 (6,432) 566,367  (4,637) 561,730 0.65 876,319  IN EQUITY (UN-AUDITED) ded 31 December 2018  2nd Quarter ended Particulars Shares Capi As on 01-07-2017 7,948,4 5% Bonus Shares for the year 2016-17 Net Profit after tax for the period	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319  31 December 2017  are Reserves Ea  71 35,765,955 15,9  123 - (3  - (3	14,8 296,8: 8,1: (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka '0  tained Totrnings Equi 32,197 59,646,6 397,423) 397,423 (397,4: 566,367 566,367
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res As on 01-07-2018 8,345,894 35,71 65% Bonus Shares for the year 2017-18 417,295 65% Cash Dividend for the year 2017-18 Net Profit after tax for the period Gair value Gain/(Loss) on Investment in Shares C (24	mber 2018  Retair erves Earnir 0,563 16,396, - (417,2 - (417,2 - 695,7 1,326)	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  OF CHANGES 2nd Quarter end Taka '000  ned Total ngs Equity 705 60,453,162 295) - 295) (417,295) 746 695,746 - (241,326)	618,440 58,505 (6,432) 566,367  (4,637) 561,730 0.65 876,319  IN EQUITY (UN-AUDITED) ded 31 December 2018  2nd Quarter ended Particulars Shac Capi As on 01-07-2017 7,948,4 5% Bonus Shares for the year 2016-17 Net Profit after tax for the period Fair value Gain/(Loss) on Investment in Shares	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319   31 December 2017  are Retal Reserves Ea (71 35,765,955 15,9 123 - (3 1 (4,637)	14,8 296,8: 8,1 (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka '0  tained rnings Equi 32,197 59,646,6 197,423) 197,423 (397,4: 566,367 566,367 - (4,63
ncome tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res 8,345,894 35,71 36% Cash Dividend for the year 2017-18 Net Profit after tax for the period air value Gain/(Loss) on Investment in Shares (24 As on 31-12-2018 8,763,189 35,46	mber 2018  Retair erves Earnir 0,563 (417,2 - (417,2 - 695,1,326) 9,237 16,257,8	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  OF CHANGES 2nd Quarter end Taka '000  Total ngs Equity 705 60,453,162 295) - 295) (417,295) 746 695,746 - (241,326) 861 60,490,287	618,440 58,505 (6,432) 566,367  (4,637) 561,730 0.65 876,319  IN EQUITY (UN-AUDITED) ded 31 December 2018  2nd Quarter ended Particulars Shares for the year 2016-17 Net Profit after tax for the period Fair value Gain/(Loss) on Investment in Shares As on 31-12-2017 8,345,8	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319  31 December 2017  are Reserves Ea  71 35,765,955 15,9  123 - (3  - (3	14,8 296,8: 8,1 (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka '0  tained rnings Equi 32,197 59,646,6 197,423) 197,423 (397,4: 566,367 566,367 - (4,63
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res As on 01-07-2018 8,345,894 35,71 5% Cash Dividend for the year 2017-18 Net Profit after tax for the period Fair value Gain/(Loss) on Investment in Shares Capital (Loss) on Investment in Shares Capital	mber 2018  Retair erves Earnir 0,563 (417,2 - (417,2 - 695,1,326) 9,237 16,257,8	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  OF CHANGES 2nd Quarter end Taka '000  Total ngs Equity 705 60,453,162 295) - 295) (417,295) 746 695,746 - (241,326) 861 60,490,287	618,440 58,505 (6,432) 566,367  (4,637) 561,730 0.65 876,319  IN EQUITY (UN-AUDITED) ded 31 December 2018  2nd Quarter ended Particulars Shares for the year 2016-17 Net Profit after tax for the period Fair value Gain/(Loss) on Investment in Shares As on 31-12-2017 8,345,8	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319   31 December 2017  are Retal Reserves Ea (71 35,765,955 15,9 123 - (3 1 (4,637)	14,8 296,8; 8,1: (1,85 290,5: 64,7; 355,3: 0.3 876,3  Taka '0  tained Tot rnings Equi 32,197 59,646,6: 197,423 (397,42) 566,367 566,3 - (4,63 03,718 59,810,9:
Income tax expenses Deferred tax (income)/ expenses Net Profit after Tax Other Comprehensive Income Fair value gain/(loss) on Investment in Shares Total Comprehensive Income Earning per share (EPS) / Restated EPS Number of Shares used to compute EPS ('000')  STA  2nd Quarter ended 31 Dece Particulars Share Capital Res As on 01-07-2018 8,345,894 35,71 5% Cash Dividend for the year 2017-18 Net Profit after tax for the period Fair value Gain/(Loss) on Investment in Shares (24 As on 31-12-2018 8,763,189 35,46	For the 2 mber 2018  Retair erves	714,068 25,056 (6,734) 695,746  (241,326) 454,420 0.79 876,319  OF CHANGES 2nd Quarter end Taka '000  ned Total ngs Equity 705 60,453,162 295) - 295) (417,295) 746 695,746 - (241,326)	618,440 58,505 (6,432) 566,367  (4,637) 561,730 0.65 876,319  IN EQUITY (UN-AUDITED) ded 31 December 2018  2nd Quarter ended Particulars Sha Capi As on 01-07-2017 7,948,4 5% Bonus Shares for the year 2016-17 Net Profit after tax for the period Fair value Gain/(Loss) on Investment in Shares As on 31-12-2017 8,345,8 Mohammad Asad Ullah,	18,141  362,828  12,795 (2,695)  352,728  (103,935)  248,793 0.40  876,319  31 December 2017  are Retal Reserves Ea (71 35,765,955 15,9 123 - (3 - (4,637) 15,761,318 15,761  FCS McG  Retal Reserves Ea (4,637)	14,8 296,8: 8,1: (1,85 290,5: 64,7: 355,3: 0.: 876,3  Taka '0  tained rnings Equi 32,197 59,646,6. 197,423) 197,423 (397,4: 566,367 566,367 - 66,367

The above Financial Statements is available in the Website of the Company. The address of Website is www.beximco.com