





BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2020

PARTICULARS	NOTES	30-Sep-20 TAKA	30-Jun-20 TAKA
<u>ASSETS</u>			
<u>Non-Current Assets</u>			
Tangible Fixed Assets, Net of Accumulated Depreciation	1.00	2,820,799,064	2,816,715,120
<u>Investment :</u>			
Investment in BD Thai Food & Beverage Ltd.	2.00	49,315,070	49,315,070
<u>Current Assets</u>		2,989,904,828	2,986,061,813
Inventories		988,952,750	986,612,416
Sundry Debtors	3.00	979,573,829	978,627,180
Loans, Advances and Deposits	4.00	987,566,220	979,713,803
Investment in Shares of listed companies		949,928	831,797
Cash at Banks and in Hand	5.00	32,862,101	40,276,617
TOTAL ASSETS		5,860,018,962	5,852,092,003
<u>EQUITY AND LIABILITIES</u>			
<u>Shareholder's Equity</u>		3,457,762,849	3,424,149,412
Share Capital	6.01	1,240,536,410	1,240,536,410
Share Premium		555,147,247	555,147,247
Revenue Reserve	8.00	19,578,459	19,578,459
Revaluation Surplus	9.00	1,204,116,994	1,207,148,875
Retained Earning		438,383,739	401,738,422
<u>Non-Current Liabilities</u>		865,935,598	857,964,630
Long Term Loan (Secured)	10.00	371,186,608	362,695,483
Deffered Tax	11.00	494,748,990	495,269,147
<u>Current Liabilities and Provisions</u>		1,536,320,515	1,569,977,960
Short Term Bank Loans (Secured)	12.00	1,240,529,936	1,204,322,951
Creditors Including Dividend		79,066,607	129,772,923
Accrued Expenses		216,723,972	235,882,086
TOTAL EQUITY AND LIABILITIES		5,860,018,962	5,852,092,003
Net Asset Value (NAV) Per Share		27.87	27.60


Prof. Rubina Hamid
Chairman


Mashi Ud Duza
Managing Director & CEO


Md. Rabiul Alam, FCS
Director


Asim Kumar Barua
Company Secretary


Md. Joynal Abedin, FCA
CFO

Dated: 18 October 2020




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BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LTD.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD FROM 01 JULY 2020 TO 30 SEPTEMBER 2020


PARTICULARS	NOTES	01-July-2020 to 30-Sep-20	01-July-2019 to 30-Sep-19
TURNOVER		273,528,307	188,926,720
COST OF GOODS SOLD		167,832,003	118,513,172
GROSS PROFIT		105,696,304	70,413,548
Administrative, Selling & Financial Expenses		60,973,834	61,849,312
Administrative Expenses		21,677,285	20,214,392
Selling & Distribution Expenses		11,055,280	7,683,734
Financial Expenses		28,241,269	33,951,186
OPERATING PROFIT		44,722,470	8,564,236
Other Income		756,081	1,046,367
Net Profit before Tax and WPP&WF		45,478,551	9,610,603
Workers Profit Participation & WF		2,165,645	457,648
Net Profit before Tax		43,312,906	9,152,955
Current Tax		10,337,757	1,290,948
Deferred Tax		490,469	997,291
Tax Expenses		10,828,226	2,288,239
Net Profit after Tax		32,484,679	6,864,716
EPS -Weighted Average Method	13.00	0.26	0.06


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BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM 01 JULY 2020 TO 30 SEPTEMBER 2020

PARTICULARS	01-July-2020 to 30-Sep-20	01-July-2019 to 30-Sep-19
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
	(27,825,629)	(71,346,697)
Collection from Turnover & Others	273,337,739	141,428,503
Payment for Costs & Expenses	(267,901,226)	(174,944,430)
Interest paid on Bank Loan	(28,241,269)	(33,951,186)
Income Tax Paid & deducted at source	(5,020,873)	(3,879,584)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	(24,286,997)	(16,276,087)
Tangible Fixed Asset Acquired	(24,286,997)	(16,276,087)
Investment in Shares	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	44,698,110	13,245,370
Share Capital	-	-
Cash Credit & Other loan received/(paid)	36,206,985	(23,503,697)
Long Term Loan Received /(Paid)	8,491,125	36,749,067
Dividend paid	-	-
Increase/(Decrease) in Cash and Cash Equivalents	(7,414,516)	(74,377,414)
Cash and Cash Equivalents at Opening	(40,276,617)	(106,762,069)
Cash and Cash Equivalents at Closing	32,862,101	32,384,655
Increase/(Decrease) in Cash and Cash Equivalents	(7,414,516)	(74,377,414)
Net Operating Cash Flow (NOCF) Per Share	(0.22)	(0.58)

Rubina

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BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD FROM 01 JULY 2020 TO 30 SEPTEMBER 2020

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation Surplus	Total
At 01 July 2020	1,240,536,410	555,147,247	19,578,459	401,738,422	1,207,148,875	3,424,149,412
Depreciation on Revaluation Surplus	-	-	-	4,042,507	(4,042,507)	-
Opening Deferred Tax on Revaluation	-	-	-	-	407,004,116	407,004,116
Closing Deferred Tax on Revaluation	-	-	-	-	(405,993,490)	(405,993,490)
Net Profit for the Period	-	-	-	32,484,679	-	32,484,679
Unrealize Gain on Investment in Shares	-	-	-	118,131	-	118,131
At 30 September 2020	1,240,536,410	555,147,247	19,578,459	438,383,739	1,204,116,994	3,457,762,849

FOR THE PERIOD FROM 01 JULY 2019 TO 30 SEPTEMBER 2019

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation Surplus	Total
At 01 July 2019	1,240,536,410	555,147,247	19,578,459	358,167,522	1,220,407,204	3,393,836,842
Depreciation on Revaluation Surplus	-	-	-	4,419,444	(4,419,444)	-
Opening Deferred Tax on Revaluation	-	-	-	-	411,423,560	411,423,560
Closing Deferred Tax on Revaluation	-	-	-	-	(410,318,699)	(410,318,699)
Net Profit for the Period	-	-	-	6,864,716	-	6,864,716
Unrealize Gain on Investment in Shares	-	-	-	(199,713)	-	(199,713)
At 30 September 2019	1,240,536,410	555,147,247	19,578,459	369,251,970	1,217,092,622	3,401,606,707

Rubina

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Dated: 18 October 2020



BANGLADESH THAI ALUMINIUM LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JULY 2020 TO 30 SEPTEMBER 2020
FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

1.00 Tangible Fixed Assets-Tk. 2,820,799,064

The break up of the above amount is as under :

Written down value as on 30.09.2020 (Annexure-A1 and A2)

Revaluation Surplus as on 30.09.2020 (Annexure-A3)

	30-Sep-20 TAKA	30-Jun-20 TAKA
	1,196,825,106	1,188,698,655
	1,623,973,958	1,628,016,465
Tk.	2,820,799,064	2,816,715,120

2.00 Investment in BD Thai Food & Beverage Ltd.: Tk. 49,315,070

The break up of the above amount is as under :

Paid up Capital

Share Money Deposit

	30-Sep-20 TAKA	30-Jun-20 TAKA
	17,300,000	17,300,000
	32,015,070	32,015,070
Tk.	49,315,070	49,315,070

3.00 Sundry Debtors : Tk. 979,573,829

The break up of the above amount is as under :

Gross Debtors

Unsecured but considered good

	30-Sep-20 TAKA	30-Jun-20 TAKA
	979,573,829	978,627,180
	979,573,829	978,627,180

4.00 Loans, Advances and Deposits : Tk. 987,566,220

The break up of the above amount is as under :

Balance as on 30 September 2020

	30-Sep-20 TAKA	30-Jun-20 TAKA
	987,566,220	979,713,803
	987,566,220	979,713,803



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5.00 Cash at Banks and in Hand: Tk. 32,862,101

The break up of the above amount is as under :

Cash in Hand

Cash at Banks :

	30-Sep-20 TAKA	30-Jun-20 TAKA
Mercantile Bank Ltd., Banani Br. Ac# 010611100004615	2,557,155	1,660,863
Mercantile Bank Ltd., Banani Br. Ac# 010611100012530(P/S)	178,062	178,062
Bank Asia Ltd., Banani Br. Ac# 01233051656	4,849,336	234,632
Exim Bank Ltd., Gulshan Br. Ac# 00711100156068	1,039,227	19,486
Prime Bank Ltd., Banani Br. Ac# 13211090000212	3,144,586	310,770
Dutch Bangla Bank Ltd., Shafipur Br. Ac# 1821109993	1,241,457	815,637
Shaha Jalal Islami Bank Ltd., Banani Br. Ac# 101311100005496	1,112,762	2,175,575
Al-Arafa Islami Bank Ltd., Banani Br. Ac# 0201020007579	1,431,852	781,260
Dhaka Bank Ltd., Banani Br. Ac# 20610010472	224,659	275,928
Premier Bank Ltd., Banani Br. Ac# 10411100010092	1,216,058	33,580
Rupali Bank Ltd., Local Office Br. Ac# 200085688	82,088	21,067,212
Rupali Bank Ltd., Local Office Br. F.C. Ac# RQ03	596,610	596,610
In Dividend Account with Rupali Bank Ltd.	4,802,857	4,802,857
Rupali Bank Ltd., Local Office Br. STD Ac# 240002105	4,062,880	4,062,880
Islami Bank Limited, Gulshan Branch Ac#20501770100431515	870,360	429,354
One Bank Limited	18,755	18,755
Shaha Jalal Islami Bank Ltd., (R/S)	1,013,659	1,013,659
Pubali Bank Ltd.,	2,847,621	661,800
Rupali Bank Ltd., Local Office Br. STD Ac# 24000112	12,702	12,702
BRAC Bank Ltd.,	972,260	537,840
SBSC	587,155	587,155
Tk.	32,862,101	40,276,617

6.00 Authorized Capital - Tk. 2,000,000,000

The Company has an authorized capital of Tk. 2,000,000,000 divided into 200,000,000 Ordinary Shares of Tk.10/- each.



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6.01 Issued, Subscribed and Paid-up Capital: Tk. 1,240,536,410

It represents the paid-up capital of the Company consisting of :

No. of Shares	Particulars	30-Sep-20 TAKA	30-Jun-20 TAKA
5,081,000	Issued as Ordinary Shares of Tk. 10 each fully paid up	50,810,000	50,810,000
508,100	Issued as Bonus Shares of Tk. 10/= each	5,081,000	5,081,000
2,781,640	Issued as Further Bonus Shares of Tk. 10/= each	27,816,400	27,816,400
5,589,100	Issued as Right Shares of Tk. 10/= each	55,891,000	55,891,000
3,079,660	Issued as Further Shares of Tk. 10/= each	30,796,600	30,796,600
3,407,900	Issued as Further Bonus Shares of Tk. 10/= each	34,079,000	34,079,000
12,431,850	Issued as Further Shares of Tk. 10/= each	124,318,500	124,318,500
8,219,810	Issued as Further Bonus Shares of Tk. 10/= each	82,198,100	82,198,100
2,054,953	Issued as Further Bonus Shares of Tk. 10/= each	20,549,530	20,549,530
2,157,700	Issued as Further Bonus Shares of Tk. 10/= each	21,577,000	21,577,000
2,265,586	Issued as Further Bonus Shares of Tk. 10/= each	22,655,860	22,655,860
4,757,729	Issued as Further Bonus Shares of Tk. 10/= each	47,577,290	47,577,290
5,233,502	Issued as Further Bonus Shares of Tk. 10/= each	52,335,020	52,335,020
52,335,028	Issued as Right Shares of Tk. 10/= each	523,350,280	523,350,280
5,495,178	Issued as Right Shares of Tk. 10/= each	54,951,780	54,951,780
8,654,905	Issued as Further Bonus Shares of Tk. 10/= each	86,549,050	86,549,050
124,053,641		Tk. 1,240,536,410	1,240,536,410

7.00 Share Premium: Tk. 555,147,247

The break up of the above amount is as under :

Balance as per last A/c

Adjustment during the period

	30-Sep-20 TAKA	30-Jun-20 TAKA
	555,147,247	555,147,247
	-	-
Tk.	555,147,247	555,147,247

8.00 Revenue Reserve: Tk. 19,578,459

The break up of the above amount is as under :

Balance as per last A/c

	30-Sep-20 TAKA	30-Jun-20 TAKA
	19,578,459	19,578,459
Tk.	19,578,459	19,578,459

9.00 Revaluation Surplus: Tk. 1,204,116,994

The break up of the above amount is as under :

Balance as per last account

Depreciation charged on revaluation amount

Opening Deferred Tax

Closing Deferred Tax

	30-Sep-20 TAKA	30-Jun-20 TAKA
	1,207,148,875	1,220,407,204
	(4,042,507)	(17,677,773)
	407,004,116	411,423,560
	(405,993,490)	(407,004,116)
Tk.	1,204,116,994	1,207,148,875



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10.00 Long Term Loan: Tk. 371,186,608

The break up of the above amount is as under :

Rupali Bank Ltd. (Block Loan 5% & 9%)

Less: Installment to be paid within 12 month

IPDC Loan

MTR, Exim Bank Ltd.

	30-Sep-20 TAKA	30-Jun-20 TAKA
	482,260,718	473,769,593
	(112,400,000)	(112,400,000)
	1,325,890	1,325,890
Tk.	371,186,608	362,695,483

11.00 Deferred Tax: Tk. 494,748,990

The break up of the above amount is as under :

On Revaluation

On Other Temporary Difference

	30-Sep-20 TAKA	30-Jun-20 TAKA
	405,993,490	407,004,116
	88,755,500	88,265,031
	494,748,990	495,269,147

12.00 Short Term Bank Loans (Secured): Tk. 1,240,529,936

The break up of the above amount is as under :

a) Cash Credit (Hypothecation)

from Rupali Bank Ltd., Local Office, Dhaka.

b) Term Loan, Rupali Bank Ltd., Local Office, Dhaka.

c) Cash Credit (Hypothecation)

from EXIM Bank Ltd.

c) Installment of Long Term Loan

d) UPAS Loan, EXIM Bank Ltd., Gulshan Branch

e) UPAS Loan, Rupali Bank Ltd., Local Office

	30-Sep-20 TAKA	30-Jun-20 TAKA
	608,002,808	594,333,146
	135,413,792	132,369,298
	136,586,075	133,483,363
	112,400,000	112,400,000
	-	-
	248,127,261	231,737,144
Tk.	1,240,529,936	1,204,322,951

13.00 Basic Earning Per Share -EPS (Adjusted)

The computation of EPS is given below:

a) Earnings/attributable to the Ordinary Shareholder's

b) Weighted Average number of the Ordinary
Shares Outstanding during the period

c) Basic EPS (Adjusted)

01-July-2020 to 30-Sep-20	01-July-2019 to 30-Sep-19
32,484,679	6,864,716
124,053,641	124,053,641
0.26	0.06

14.00 Deviation of EPS

Because of increasing volume of sales, earning per share (EPS) also increase then corresponding preceding quarter.

15.00 Deviation of NOCFPS

Because of increasing volume of sales and collection against sales, NOCFPS also increase then corresponding preceding quarter.

16.00 Impairment test of Investment and Property, Plant, and Equipment (PPE)

We have conducted impairment test of **Investment & PPE** but we found no impair of **Investment & PPE** as on 30 September 2020.