Kattali Textile Limited

Statement of Financial Position

As at 31 March, 2022

Particulars	Notes	Amounts in Taka 31-Mar-2022	Amounts in Taka 30-Jun-2021
Assets			
Non-Current Assets		**951,264,018**	**965,141,449**
Property, Plant and Equipment	**4.00**	848,301,307	862,178,738
Capital Work in Process	**5.00**	102,962,711	102,962,711
Current Assets		**1,422,462,406**	**1,242,989,798**
Inventories	**6.00**	318,192,264	368,256,784
Trade and Other Receivables	**7.00**	492,613,423	457,490,929
Advances, Deposits & Prepayments	**8.00**	364,092,169	182,254,031
Cash and Cash Equivalents	**9.00**	247,564,550	234,988,054
Total Assets		**2,373,726,424**	**2,208,131,247**
Shareholder's Equity and Liabilities			
Shareholder's Equity		**1,984,776,582**	**1,943,148,358**
Share Capital	**10.01**	1,163,052,000	1,163,052,000
Retained Earnings	**11.00**	821,724,582	780,096,358
Non-Current Liabilities		**45,037,476**	**48,768,563**
Long Term Loan (Non-Current portion)	**12.00**	73,764	259,764
Deferred Tax Liability	**13.00**	44,963,712	48,508,799
Current Liabilities		**343,912,367**	**216,214,326**
Long Term Loan (Current portion)	**12.00**	186,000	456,000
Trade and Other Payables	**14.00**	2,237,642	254,628
Liabilities for Expenses	**15.00**	136,373,859	114,133,274
Liabilities for WPPF	**16.00**	7,826,847	5,929,369
Short Term Loan (Current Portion)	**17.00**	195,821,249	93,974,286
Unclaimed Dividend Account	**18.00**	1,466,769	1,466,769
Total Shareholder's Equity and Liabilities		**2,373,726,424**	**2,208,131,247**
Net Assets Value (NAV) per share (Basic)	**26.00**	**17.07**	**16.71**

The annexed notes form an integral part of these Financial Statements.

Director Managing Director Chairman

Chief Financial Officer Company Secretary

Place: Chattogram
Dated: 31 May 2022

Kattali Textile Limited

Statement of Profit or Loss and Other Comprehensive Income
For the Period ended March 31,2022

Particulars	Notes	Amounts in Taka		Amounts in Taka	
		1st July 2021 to 31st Mar 2022	1st July 2020 to 31st Mar 2021	1st Jan 2022 to 31st Mar 2022	1st Jan 2021 to 31st Mar 2021
Turnover	19.00	479,833,060	357,617,909	118,687,729	104,995,697
Cost of Goods Sold	20.00	(265,749,946)	(178,841,894)	(60,828,024)	(49,987,222)
Gross Profit		**214,083,114**	**178,776,015**	**57,859,705**	**55,008,475**
Operating Expenses	21.00	**(64,967,139)**	**(70,819,276)**	**(30,568,880)**	**(24,841,765)**
Administrative Expenses	21.01	(63,191,337)	(70,819,276)	(29,870,030)	(24,386,890)
Selling & Distribution Expenses	21.02	(1,775,801)		(698,849)	(454,875)
Profit from Operation		**149,115,975**	**107,956,739**	**27,290,825**	**30,166,710**
Financial Expenses	22.00	(4,189,190)	(1,686,550)	(7,428)	(559,118)
Other non-operating Income	23.00	3,285,371	14,964,241	690,451	10,265,840
Net Profit Before Income Tax & WPPF		**148,212,157**	**121,234,430**	**27,973,849**	**39,873,432**
Less: WPPF Expenses		(7,057,722)	1,880,661	(1,332,088)	1,993,672
Net Profit Before Income Tax		**141,154,435**	**123,115,091**	**26,641,761**	**41,867,104**
Income Tax Expenes	24.00	**(18,481,508)**	**(18,175,760)**	**(3,430,250)**	**(8,040,242)**
Current Tax	24.01	(18,519,788)	(18,087,861)	(3,581,052)	(8,040,242)
Deferred Tax	24.02	38,279	(87,899)	150,801	
Net Profit after Income Tax		**122,672,927**	**104,939,331**	**23,211,511**	**33,826,862**
Other Comprehensive Income/(Loss)					
Total Comprehensive Income for the Period		**122,672,927**	**104,939,331**	**23,211,511**	**33,826,862**
Earnings Per Shares (EPS) (Basic)	25.00	**1.05**	**0.90**	**0.20**	**0.29**

The annexed notes form an integral part of these Financial Statements.

Director | Managing Director | Chairman

Chief Financial Officer | Company Secretary

Place: Chattogram
Dated: 31 May 2022

Kattali Textile Limited

Statement of Changes in Equity

For the Period ended March 31,2022

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Other Comprehensive Income	Total
Opening Balance as on 1st July, 2021	1,163,052,000	780,096,358		1,943,148,358
Allomeni Made during the Year (Bonus Issue)				-
Stock dividend issue				-
Unrealized Foreign Exchange Gain/(Loss)				-
Cash dividend declared		(81,044,703)		(81,044,703)
Net Profit/(Loss) during the year transferred from Statement of Profit or Loss and other Comprehensive Income		122,672,927	-	122,672,927
Balance as at 31 March, 2022	**1,163,052,000**	**821,724,582**	-	**1,984,776,582**

Kattali Textile Limited

Statement of Changes in Equity

For the Period ended March 31,2021

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Other Comprehensive Income	Total
Opening Balance as on 1st July, 2020	1,076,900,000	888,640,049	27,680	1,965,567,729
Allomeni Made during the Year (Bonus Issue)	86,152,000	(86,152,000)		-
Stock dividend issue				-
Unrealized Foreign Exchange Gain/(Loss)		(15,008,278)		(15,008,278)
Cash dividend declared				-
Net Profit/(Loss) during the year transferred from Statement of Profit or Loss and other Comprehensive Income		33,826,861	-	33,826,861
Balance as at 31 March, 2022	**1,163,052,000**	**821,306,632**	**27,680**	**1,984,386,312**

Director Managing Director Chairman

Chief Financial Officer Company Secretary

Place: Chattogram

Dated: 31 May 2022

Kattali Textile Limited

Statement of Cash Flows

For the Period ended March 31,2022

Particulars	Note	Amounts in Taka	
		1st July 2021 to 31st Mar 2022	1st July 2020 to 31st Mar 2021
A Cash flows from Operating Activities			
Received from Customers	28	506,125,548	370,674,275
Received from Other Income		2,511,423	10,265,840
Paid to Suppliers	29	(357,634,793)	(229,988,101)
Paid to Employees	30	(69,800,277)	(24,537,266)
Paid for Other Operating Expenses	31	(49,244,085)	(118,040,519)
Income Tax Paid			
Net Cash Generated from Operating Activities		**31,957,817**	**8,374,229**
B Cash flows from Investing Activities			
Acquisition of Property, Plant and Equipment			(4,827,750)
Invest FDR			(9,827,750)
Advance against Flat Purchase and Construction			(200,000)
Proceed from sale of Fixed Assets			-
Increase/Decrease in Capital Work in Process			-
Net cash Used to Investing Activities		-	**(14,855,500)**
C Cash flows from Financing Activities			
Paid for Financial Expenses	22	(681,750)	(559,118)
IPO Expenses paid		-	
Dividend Paid		(81,044,703)	(15,008,278)
IPO Fund Received		-	
Short-term Loan received/(Repaid)		62,915,132	6,988,116
Long-term Loan received/(Repaid)		(570,000)	(114,000)
Share Money Received			
Net cash Generated from Financing Activities		**(19,381,321)**	**(8,693,280)**
D Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)		**12,576,496**	**(15,174,551)**
Cash and Cash Equivalents at the beginning of the year		234,988,054	242,664,332
Cash and Cash Equivalents at the end of the year		**247,564,550**	**227,489,781**
Net Operating Cash Flows Per Share (NOCFPS) (Basic) (Note - 27.00)		**0.27**	**0.07**

Those Financial Statements should be read in conjunction with the annexed Notes.

Director Managing Director Chairman

Chief Financial Officer Company Secretary

Place: Chattogram

Dated: 31 May 2022