LIBRA INFUSIONS LIMITED

Un-audited Third Quarter Statement of Financial Position

As at 31 March, 2019

Particulars	Notes	Amount in Taka	
		3/31/2019	6/30/2018
ASSETS			
Non - Current Assets			
Property, Plant and Equipment	1	**2,836,224,390**	**2,829,954,382**
Current Assets		**1,752,659,594**	**1,755,297,697**
Inventories	2	67,654,314	75,721,614
Stores and Supplies	3	643,281	593,294
Trade Receivable	4	43,801,688	47,317,948
Other Receivable - as per last account	5	1,572,112,964	1,572,112,964
Advance , Deposits and Prepayments	6	57,513,299	50,537,946
Cash and Cash Equivalents	7	10,934,048	9,013,931
TOTAL ASSETS		**4,588,883,984**	**4,585,252,079**
SHAREHOLDERS' EQUITY AND LIABILITIES			
Shareholders' Equity		**1,967,240,178**	**1,994,387,232**
Share Capital	8	15,019,200	12,516,000
General Reserve		10,000,000	10,000,000
Revaluation Reserve		1,898,484,778	1,900,077,345
Retained Earnings		43,736,200	71,793,887
Non - Current Liabilities		**740,711,125**	**735,155,841**
Long Term Investment (Al-Arafah Islami Bank Ltd.)	9	305,808,090	305,808,090
Long Term Loans	10	71,899,018	65,327,420

Term Investment (Al-Arafah Islami Bank Ltd.)	11	277,161,631	277,161,631
Deferred Tax liability	12	3,220,921	3,760,238
Other Liabilities	13	82,621,465	83,098,462
Current Liabilities		**1,880,932,681**	**1,855,709,006**
Short Term Investment (Al-Arafah Islami Bank Ltd.)	14	41,210,903	32,547,292
Long Term Investment-Current portion (Al-Arafah Islami Bank Ltd.)	15	124,283,928	124,283,928
Long Term Loans - Current portion	16	1,800,000	7,300,000
Term Investment- Current portion (Al-Arafah Islami Bank Ltd.)	17	91,423,915	91,423,915
Term Loans - Current Portion	18	-	907,280
Creditors and Other Payables	19	1,609,408,025	1,587,407,054
Taxation Payable	20	12,805,910	11,839,537
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		**4,588,883,984**	**4,585,252,079**

ANM Mainuddin	**Md. Shafiqul Islam Bhuyan**	**Monami Alam**	**Dr. Roushon Alam**	**Ayesha Alam**
Chief Financial Officer	**Company Secretary**	**Director**	**Managing Director & CEO**	**Chairperson**

Dated, Dhaka:
24 June 2019

LIBRA INFUSIONS LIMITED

Un-audited Third Quarter Statement of Profit or Loss and other Comprehensive Income

For the period from 01 July, 2018 to 31 March, 2019

Particulars	Notes	Amount in Taka				Amount in Taka		
		01 July 2018 to 31 March 2019.		01 July 2017 to 31 March 2018.		01 Jan 2019 to 31 March 2019.		01 Jan 2018 to 31 March 2018.
Net Sales Revenue	21	161,062,115		141,466,629		35,146,726		21,325,479
Cost of Goods Sold	22	(106,350,277)	(66.03)	(96,053,731)	(67.90)	(23,923,582)	(68.07)	(18,522,125)
Gross Profit		**54,711,838**	**33.97**	**45,412,898**	**32.10**	**11,223,144**	**31.93**	**2,803,354**
Operating Expenses		**(49,557,574)**		**(48,751,326)**		**(14,202,410)**		**(13,880,181)**
Administrative Expenses	26	11,026,710	6.85	10,853,653	7.67	3,403,572	9.68	3,455,901
Selling, Marketing and Distribution Expenses	27	38,530,864	23.92	37,897,673	26.79	10,798,838	30.73	10,424,280
Profit from Operations		**5,154,264**	**3.20**	**(3,338,428)**	**(2.36)**	**(2,979,266)**	**(8.48)**	**(11,076,827)**
Finance Cost	28	(31,874,263)	(19.79)	(11,099,279)	(7.85)	(14,021,467)	(39.89)	(3,433,058)
Net Profit Before Contribution to WPPF		**(26,719,999)**		**(14,437,707)**		**(17,000,733)**		**(14,509,885)**
Contribution to WPPF		-		-		-		-
Profit Before Tax		**(26,719,999)**	(16.59)	**(14,437,707)**	(10.21)	**(17,000,733)**	(48.37)	**(14,509,885)**
Current tax		(966,373)		(848,800)		(210,880)		(127,953)
Deferred Tax		539,317		(542,618)		115,652		(542,618)
Income Tax Expenses		(427,056)		(1,391,418)		(95,228)		(670,571)
Total Comprehensive Income / (Loss)		**(27,147,054)**	**(16.86)**	**(15,829,125)**	**(11.19)**	**(17,095,961)**	**(48.64)**	**(15,180,456)**
Earnings Per Share (of Tk. 10/- each)	29	**(18.07)**		**(12.65)**		**(11.38)**		**(12.13)**
Number of Share used to compute EPS		**1,501,920**		**1,251,600**		**1,501,920**		**1,251,600**

Sd/-	Sd/-	Sd/-	Sd/-		Sd/-
ANM Mainuddin	**Md. Shafiqul Islam Bhuyan**	**Monami Alam**	**Dr. Roushon Alam**	**Ayesha Alam**	
Chief Financial Officer	**Company Secretary**	**Director**	**Managing Director & CEO**	**Chairperson**	

Dated, Dhaka:
24 June 2019

LIBRA INFUSIONS LIMITED

Un-audited Third Quarter Statement of Changes in Equity

for the period ended 31 March 2019

Particulars	Share Capital	Revaluation Surplus	General Reserve	Retained Earnings	Total
Balance as at 30 June 2018	12,516,000	1,900,077,345	10,000,000	71,793,887	1,994,387,232
Issue of Bonus Share	2,503,200			(2,503,200)	
Adjustment for Depreciation on Revaluation Assets		(1,592,567)		1,592,567	
Comprehensive Income / (Loss) during the period				(27,147,054)	(27,147,054)
Balance as at 31 March 2019	**15,019,200**	**1,898,484,778**	**10,000,000**	**43,736,200**	**1,967,240,178**

Number of Shares on 31 March 2019	1,501,920
Net Asset Value (NAV) Per Share on 31 March 2019	**1,309.82**

LIBRA INFUSIONS LIMITED

Un-audited Third Quarter Statement of Cash Flows

For the period ended 31 March, 2019

Particulars	Amount in Taka		
	31 March 2019.		31 March 2018.
Cash Flows from Operating Activities			
Cash Receipts from Customers	191,361,159		179,990,936
Cash Paid to Suppliers, Employees and Others	(155,223,746)		(156,749,927)
Cash Generated from Operations	36,137,413		23,241,009
Finance cost	(31,874,263)		(11,099,279)
Net Cash Generated from Operating Activities	**4,263,150**		**12,141,730**
Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment	(11,146,259)		(2,968,433)
Cash Used in Investing Activities	**(11,146,259)**		**(2,968,433)**
Cash Flows from Financing Activities			
Loans received /repaid	8,827,929		(6,063,321)
Dividend Paid	(24,703)		(997,921)
Net cash used in Financing Activities	**8,803,226**		**(7,061,242)**
Increase/ (Decrease) in Cash and Cash Equivalents	1,920,117		2,112,056
Cash and Cash Equivalents at Beginning	9,013,931		9,892,938
Cash and Cash Equivalents at End	**10,934,048**		**12,004,994**
Net Operating Cash Flows Per Share	**2.84**		**9.70**

Sd/-		Sd/-		Sd/-
ANM Mainuddin	**Md. Shafiqul Islam Bhuyan**	**Monami Alam**	**Dr. Roushon Alam**	**Ayesha Alam**
Chief Financial Officer	**Company Secretary**	**Director**	**Managing Director & CEO**	**Chairperson**

Dated, Dhaka:
24 June 2019