


**SHAHJIBAZAR POWER COMPANY LIMITED**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Un-Audited)**  
**AS AT MARCH 31, 2016**

	Notes	March 31, 2016 Taka	June 30, 2015 Taka
<b>ASSETS:</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4a	6,492,035,369	6,666,085,325
Intangible Assets	5.00	6,222,551,273	6,400,681,600
Investment Accounted for using the Equity Method	6a	165,975	191,962
Capital Work In progress	7a	117,006,567	95,888,003
Other Investments	8a	50,420,280	67,919,695
		101,891,274	101,404,065
<b>Current Assets</b>			
Inventories	9a	3,664,368,065	3,840,511,388
Accounts Receivables	10a	809,162,924	907,674,381
Other Receivables	11a	1,225,710,700	1,056,867,366
Advance, Deposits and Prepayments	12a	2,751,249	2,044,863
Financial Assets at fair value through profit or loss	12b	808,163,036	876,422,951
Cash and Cash Equivalents	13a	12,977,790	-
Goods in Transit	14a	508,068,080	680,258,853
		297,534,286	317,242,973
<b>TOTAL ASSETS</b>		<b>10,156,403,435</b>	<b>10,506,596,713</b>
<b>SHARE HOLDERS' EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
Share Capital	15.00	4,193,006,476	4,073,740,808
Share Premium	16.00	1,371,320,370	1,331,379,000
Tax Holiday Reserve	16a	914,920,000	914,920,000
Retained Earnings	17a	411,999,924	344,788,265
		1,494,766,182	1,482,653,543
<b>Non-controlling interests</b>			
		192,789,821	174,119,916
<b>Total equity</b>		<b>4,385,796,297</b>	<b>4,247,860,724</b>
<b>Non-Current Liabilities</b>			
Long Term Loan- Net of Current Maturity	18a	780,499,125	1,350,408,166
Loan from other than Bank	18b	678,652,121	1,179,103,794
Deferred L/C Liabilities	19a	79,392,617	159,675,475
		22,454,387	11,628,897
<b>Current Liabilities</b>			
Short Term Loan	20a	4,990,108,013	4,908,327,823
IPO Application Amount	21a	2,722,079,374	1,941,704,945
Long Term Loan - Current Maturity	22a	6,109,318	6,224,318
Sundry Creditors	23a	1,044,247,452	1,145,519,408
Liabilities for Expenses	24a	120,315,834	88,177,446
Unclaimed Dividend	24b	15,234,358	18,338,004
Trade Payable	25a	175,779,334	6,460,989
L/C Liabilities	25b	124,980,580	155,891,496
		781,361,764	1,546,011,216
<b>Total liabilities</b>		<b>5,770,607,138</b>	<b>6,258,735,989</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>10,156,403,435</b>	<b>10,506,596,713</b>
Net Asset Value Per Share (NAVPS)		30.58	29.71

  
**Rezakul Haider**  
Chairman  
Shahjibazar Power Co. Ltd.

  
**Md. Shamsuzzaman**  
Director  
Shahjibazar Power Co. Ltd.

  
**Feroz Alam**  
Managing Director  
Shahjibazar Power Co. Ltd.

  
**Bhulon Bhowmik**  
CFO  
Shahjibazar Power Co. Ltd.

  
**Yeasin Ahmed**  
Company Secretary  
Shahjibazar Power Co. Ltd.  
822/2, Rokeya Sarani, Dhaka-1216

**SHAHJIBAZAR POWER COMPANY LIMITED**  
**STATEMENT OF FINANCIAL POSITION (Un-Audited)**  
**AS AT MARCH 31, 2016**

	Notes	March 31, 2016 Taka	June 30, 2015 Taka
<b>ASSETS:</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4.00	2,980,526,782	3,058,011,725
Investment Accounted for using the Equity Method	6.00	117,006,567	95,888,003
Investment in Subsidiary	7.00	900,000,000	900,000,000
Other Investments	8.00	101,891,274	101,404,065
		<b>4,099,424,624</b>	<b>4,155,303,793</b>
<b>Current Assets</b>			
Inventories	9.00	132,830,013	108,985,944
Accounts Receivables	10.00	291,938,366	273,220,924
Other Receivables	11.00	2,751,249	2,044,863
Advance, Deposits and Prepayments	12.00	544,856,098	572,457,385
Cash and Cash Equivalent	13.00	49,917,774	175,966,632
Goods In Transit	14.00	8,662,837	26,332,940
		<b>1,030,956,337</b>	<b>1,159,008,688</b>
<b>TOTAL ASSETS</b>		<b>5,130,380,961</b>	<b>5,314,312,482</b>
<b>SHARE HOLDERS' EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
Share Capital	15.00	1,371,320,370	1,331,379,000
Share Premium	16.00	914,920,000	914,920,000
Retained Earnings	17.00	898,918,602	987,623,451
		<b>3,185,158,972</b>	<b>3,233,922,451</b>
<b>Non-Current Liabilities</b>			
Long Term Loan- Net of Current Maturity	18.00	488,897,850	745,811,202
Deferred L/C Liabilities	19.00	22,454,387	11,628,897
		<b>511,352,237</b>	<b>757,440,099</b>
<b>Current Liabilities</b>			
Short Term Loan	20.00	500,450,594	485,876,427
IPO Application Amount	21.00	6,109,318	6,224,318
Long Term Loan - Current Maturity	22.00	576,000,000	649,170,872
Sundry Creditors	23.00	72,959,136	50,867,032
Liabilities for Expenses	24.00	4,073,463	5,873,133
Unclaimed Dividend	24b	175,779,334	6,460,989
Trade Payable	25.00	98,497,908	118,477,161
<b>Total Liabilities</b>		<b>1,945,221,990</b>	<b>2,080,390,031</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>5,130,380,961</b>	<b>5,314,312,482</b>
Net Asset Value Per Share (NAVPS)		<b>23.23</b>	<b>23.58</b>

  
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**SHAHJIBAZAR POWER COMPANY LIMITED**  
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2016**

Notes	Nine Month Ended		3rd Quarter Ended		
	March -2016	March-2015	Jan- Mar -2016	Jan- Mar -2015	
	Taka	Taka	Taka	Taka	
<b>Revenue from Sales</b>	26a	6,028,062,538	7,164,731,669	2,139,062,952	2,372,667,261
Cost of Sales	27a	4,930,049,798	5,760,265,696	1,647,911,870	1,933,929,095
<b>Gross Profit</b>		<b>1,098,012,740</b>	<b>1,404,465,973</b>	<b>491,151,081</b>	<b>438,738,166</b>
<b>Operating Expenses:</b>					
General and Administrative Expenses	28a	108,238,948	154,496,664	51,419,114	44,126,149
Financial Expenses	29a	440,540,218	317,610,732	234,117,821	100,704,221
<b>Operating Profit</b>		<b>549,233,575</b>	<b>932,358,577</b>	<b>205,614,146</b>	<b>293,907,796</b>
Non-Operating Income	30a	19,617,978	16,424,681	3,493,737	6,876,738
<b>Net Profit before Tax and WPPF</b>		<b>568,851,553</b>	<b>948,783,258</b>	<b>209,107,883</b>	<b>300,784,534</b>
Less: Workers' Profit Participation Fund	31a	27,088,168	11,484,411	9,957,501	3,923,008
<b>Net Profit before Tax</b>		<b>541,763,384</b>	<b>937,298,847</b>	<b>199,150,382</b>	<b>296,861,526</b>
<b>Share of Profit From Associate</b>	32a	<b>51,131,064</b>	<b>51,019,827</b>	<b>20,236,270</b>	<b>12,478,216</b>
<b>Income Tax Expenses:</b>	33a	<b>82,172,756</b>	<b>74,401,943</b>	<b>36,282,726</b>	<b>22,608,385</b>
Current Tax		82,172,756	74,401,943	36,282,726	22,608,385
Deferred Tax		-	-	-	-
<b>Net profit after Tax</b>		<b>510,721,693</b>	<b>913,916,730</b>	<b>183,103,926</b>	<b>286,731,357</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>		<b>510,721,693</b>	<b>913,916,730</b>	<b>183,103,926</b>	<b>286,731,357</b>
Profit Attributable to:					
Equity holders of the Parent		492,051,788	843,188,344	173,083,037	264,917,291
Non Controlling Interests		18,669,905	70,728,386	10,020,889	21,814,066
		<b>510,721,693</b>	<b>913,916,730</b>	<b>183,103,926</b>	<b>286,731,357</b>
<b>Earnings Per Share (EPS)</b>	34b	<b>3.59</b>	<b>6.33</b>	<b>1.26</b>	<b>1.99</b>
<b>Re-stated Earnings Per Share (EPS)</b>	34b1	<b>3.59</b>	<b>6.15</b>	<b>1.26</b>	<b>1.93</b>

  
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**Yeasin Ahmed**  
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**SHAHJIBAZAR POWER COMPANY LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2016**

Notes	Nine Month (2015-2016)		3rd Quarter Ended		
	March -2016	March-2015	March -2016	March -2015	
	Taka	Taka	Taka	Taka	
<b>Revenue from Sales</b>	26.00	1,110,176,496	1,177,316,484	387,710,246	386,161,033
Cost of Sales	27.00	615,448,381	743,175,986	242,901,758	240,161,499
<b>Gross Profit</b>		494,728,114	434,140,498	144,808,487	145,999,534
<b>Operating Expenses:</b>					
General and Administrative Expenses	28.00	45,838,179	64,755,666	21,022,799	20,465,385
Financial Expenses	29.00	108,989,023	143,703,275	35,928,967	49,282,875
<b>Operating Profit</b>		339,900,912	225,681,557	87,856,721	76,251,274
Non-Operating Income	30.00	18,890,191	15,491,080	3,200,153	6,131,907
<b>Net Profit before Tax and WPPF</b>		358,791,103	241,172,636	91,056,874	82,383,181
Less: Workers' Profit Participation Fund	31.00	17,085,291	11,484,411	4,336,024	3,923,008
<b>Net Profit before Tax</b>		341,705,812	229,688,225	86,720,850	78,460,172
Share of Profit of Investment Accounted for using Equity Method	32.00	51,131,064	51,019,827	20,236,270	12,478,216
<b>Income Tax Expenses:</b>	33.00	68,814,236	74,075,182	24,062,080	22,347,694
Current Tax		68,814,236	74,075,182	24,062,080	22,347,694
Deferred Tax		-	-	-	-
<b>Net profit after Tax</b>		324,022,641	206,632,870	82,895,040	68,590,694
<b>Other Comprehensive Income</b>		-	-	-	-
<b>Total Comprehensive Income</b>		324,022,641	206,632,870	82,895,040	68,590,694
<b>Earnings Per Share (EPS)</b>	34.00	2.36	1.55	0.60	0.52
<b>Re-stated Earnings Per Share (EPS)</b>	34a	2.36	1.51	0.60	0.50

  
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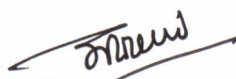
  
**Reashid Ahmed**  
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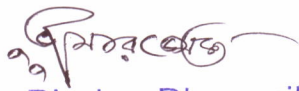
**SHAHJIBAZAR POWER COMPANY LIMITED**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS (Un- Audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2016**

	MARCH 31, 2016 Taka	MARCH 31, 2015 Taka
<b>A CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipt from customers	5,858,512,818	6,544,827,110
Cash paid to suppliers, employees	(5,210,546,677)	(6,075,844,638)
Cash Paid for operational Expenses	(49,222,863)	(174,683,746)
Cash received from Other Activities	19,177,462	16,424,681
Income Tax Paid	(78,137,853)	(23,150,640)
Cash payment for Financial Expenses	(440,540,218)	(317,610,732)
<b>Net Cash flows from operating activities</b>	<b>99,242,669</b>	<b>(30,037,965)</b>
<b>B CASH FLOWS IN INVESTING ACTIVITIES</b>		
Acquisition of property plant and equipment	(189,554,891)	(172,401,047)
Capital work in progress		(17,702,683)
Investment in Quoted Securities	(15,000,500)	-
Advance, Deposits and Prepayments	8,811,492	743,128,845
Dividend Received from Associate	30,012,500	-
Biological Assets	-	(36,827)
Intangible Assets	-	(115,000)
Assets in Transit	-	(421,041,516)
Investment in Subsidiary and FDR	(487,209)	(802,469,973)
<b>Net cash used in investing activities</b>	<b>(166,218,608)</b>	<b>(670,638,201)</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bank Loan (Short Term)	780,374,428	1,425,445,196
IPO Application Amount	(115,000)	(330,021,727)
Payment of Deferred L/C Liabilities	-	(245,614,522)
Payment of Dividend	(203,467,775)	(423,990,786)
Share Capital		126,800,000
Share Premium		190,200,000
Loan Other Than Bank and Financial Institutes	(80,282,858)	(223,337,350)
Bank Loan (Long Term)	(601,723,629)	(402,119,572)
<b>Net cash used in financing activities</b>	<b>(105,214,834)</b>	<b>117,361,239</b>
<b>D Net Cash for the year (A+B+C)</b>	<b>(172,190,773)</b>	<b>(583,314,927)</b>
<b>E Opening cash and bank balance</b>	<b>680,258,853</b>	<b>1,093,426,399</b>
<b>F Closing cash and cash equivalents (D+E)</b>	<b>508,068,080</b>	<b>510,111,472</b>
<b>G Net Operating Cash Flow per share (NOCFPS)</b>	<b>0.72</b>	<b>(0.22)</b>

  
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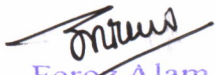
  
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**SHAHJIBAZAR POWER COMPANY LIMITED**  
**STATEMENT OF CASH FLOWS (Un-Audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2016**

	<b>March 31, 2016</b> Taka	<b>March 31, 2015</b> Taka
<b>A CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipt from customers	1,090,752,668	1,186,431,221
Cash paid to suppliers, employees	(425,111,194)	(609,618,355)
Cash Paid for operational Expenses	(26,176,747)	(59,813,832)
Cash received from Other Activities	18,890,191	15,491,080
Income Tax Paid	(65,487,541)	(23,150,640)
Cash Paid for Financial Expenses	(108,989,023)	(143,703,275)
<b>Net Cash flows from operating activities</b>	<b>483,878,354</b>	<b>365,636,198</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property plant and equipment	(129,171,163)	(42,296,376)
Advance, Deposits and Prepayments	8,811,492	890,257,404
Dividend Received from Associate	30,012,500	-
Asset in transit	-	(51,555,264)
Investment in Subsidiary and FDR	(487,209)	(802,469,973)
<b>Net cash flow from investing activities</b>	<b>(90,834,380)</b>	<b>(6,064,209)</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bank Loan (Short Term)	14,574,167	202,319,261
IPO Application Amount	(115,000)	(330,021,727)
Payment of L/C Liabilities	-	(245,614,522)
Share Capital	-	126,800,000
Share Premium	-	190,200,000
Dividend Paid	(203,467,775)	(423,990,786)
Bank Loan (Long Term)	(330,084,224)	(160,615,041)
<b>Net cash used financing activities</b>	<b>(519,092,832)</b>	<b>(640,922,815)</b>
<b>D Net Cash inflow/(outflow) for the year (A+B+C)</b>	<b>(126,048,858)</b>	<b>(281,350,826)</b>
<b>E Opening cash and bank balance</b>	<b>175,966,632</b>	<b>353,967,287</b>
<b>F Closing cash and bank balance (D+E)</b>	<b>49,917,774</b>	<b>72,616,461</b>
<b>G Net Operating Cash Flow per share (NOCFPS)</b>	<b>3.53</b>	<b>2.67</b>

  
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**SHAHJIBAZAR POWER COMPANY LIMITED**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Un-Audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2016**

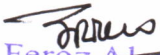
Particulars	Attributable to share holders' equity						Non Controlling Interests	Total Equity
	Share Capital	Tax Holiday Reserve	Share money deposit	Share Premium	Retained Earning	Total		
<b>Balance as at July 01, 2015</b>	1,331,379,000	344,788,265	-	914,920,000	1,482,653,543	4,073,740,808	174,119,916	4,247,860,724
Net profit (After Tax) for the period	-	-	-	-	492,051,788	492,051,788	18,669,905	510,721,693
Bonus Share/Stock Dividend	39,941,370	-	-	-	(39,941,370)	-	-	-
Cash Dividend Paid	-	-	-	-	(372,786,120)	(372,786,120)	-	(372,786,120)
Tax Holiday Reserve	-	67,211,659	-	-	(67,211,659)	-	-	-
<b>Balance as at March 31, 2016</b>	<b>1,371,320,370</b>	<b>411,999,924</b>	<b>-</b>	<b>914,920,000</b>	<b>1,494,766,182</b>	<b>4,193,006,476</b>	<b>192,789,821</b>	<b>4,385,796,297</b>

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED MARCH 31, 2015**

Particulars	Attributable to share holders' equity						Non Controlling Interests	Total Equity
	Share Capital	Tax Holiday Reserve	Share money deposit	Share Premium	Retained Earning	Total		
<b>Balance as at July 01, 2014</b>	1,141,180,000	82,397,956	99,333,400	724,720,000	1,166,521,565	3,214,152,921	1,900,319	3,216,053,240
Net profit (After Tax) for the period	-	-	-	-	843,188,344	843,188,344	70,728,386	913,916,730
Share Issued through IPO	126,800,000	-	-	-	-	126,800,000	-	126,800,000
Bonus Share/Stock Dividend	63,399,000	-	-	-	(63,399,000)	-	-	-
Adjustment This Period	-	-	(99,333,400)	-	-	(99,333,400)	99,333,400	-
Tax Holiday Reserve	-	282,913,544	-	-	(282,913,544)	-	-	-
IPO Share Issue Premium	-	-	-	190,200,000	-	190,200,000	-	190,200,000
Cash Dividend	-	-	-	-	(316,995,000)	(316,995,000)	-	(316,995,000)
<b>Balance as at March 31, 2015</b>	<b>1,331,379,000</b>	<b>365,311,500</b>	<b>-</b>	<b>914,920,000</b>	<b>1,346,402,366</b>	<b>3,958,012,866</b>	<b>171,962,105</b>	<b>4,129,974,971</b>

  
**Rezakul Haider**  
Chairman  
Shahjibazar Power Co. Ltd.

  
**Md. Shamsuzzaman**  
Director  
Shahjibazar Power Co. Ltd.

  
**Feroz Alam**  
Managing Director  
Shahjibazar Power Co. Ltd.

  
**Bhulon Bhowmik**  
CFO  
Shahjibazar Power Co. Ltd.

  
**Yeasin Ahmed**  
Company Secretary  
Shahjibazar Power Co. Ltd.  
822/2, Rokeya Sarani, Dhaka-1216

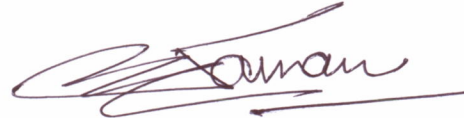
**SHAHJIBAZAR POWER COMPANY LIMITED**  
**STATEMENT OF CHANGES IN EQUITY (Un-Audited)**  
**FOR THE PERIOD ENDED MARCH 31, 2016**


Particulars	Share Capital	Share Premium	Retained Earning	Total Equity
<b>Balance as at July 01, 2015</b>	1,331,379,000	914,920,000	987,623,451	3,233,922,451
Net profit for the period	-	-	324,022,641	324,022,641
Bonus Share/Stock Dividend	39,941,370	-	(39,941,370)	-
Cash Dividend	-	-	(372,786,120)	(372,786,120)
<b>Balance as at March 31, 2016</b>	<b>1,371,320,370</b>	<b>914,920,000</b>	<b>898,918,602</b>	<b>3,185,158,972</b>

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED MARCH 31, 2015**

Particulars	Share Capital	Share Premium	Retained Earning	Total Equity
<b>Balance as at July 01, 2014</b>	1,141,180,000	724,720,000	1,065,076,936	2,930,976,936
IPO Share Allotment	126,800,000	190,200,000	-	317,000,000
Net profit for the period	-	-	206,632,870	206,632,870
Bonus Share/Stock Dividend	63,399,000	-	(63,399,000)	-
Cash Dividend	-	-	(316,995,000)	(316,995,000)
<b>Balance as at March 31, 2015</b>	<b>1,331,379,000</b>	<b>914,920,000</b>	<b>891,315,806</b>	<b>3,137,614,806</b>

  
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