



Maksons Group
Metro Spinning Limited
House# 17, Road# 6, Sectro-1, Uttara, Dhaka

STATEMENT OF FINANCIAL POSITION
AS ON 31ST MARCH'2023 (UN-AUDITED)

| | Amount in Tk | |
|-------------------------------------|----------------------|----------------------|
| | Mar 31'2023 | June30'2022 |
| ASSETS | | |
| NON-CURRENT ASSETS | 958,594,267 | 1,001,402,499 |
| Property, Plant & Equipment | 673,491,517 | 692,050,447 |
| Right- of- Use Asset | 4,157,868 | 5,762,291 |
| Investment in Shares | 280,944,882 | 303,589,761 |
| CURRENT ASSETS: | 1,039,396,022 | 1,212,392,953 |
| Inventories | 551,591,852 | 574,892,213 |
| Trade Receivable | 320,745,345 | 354,634,878 |
| Advance, Deposit & Prepayments | 159,827,192 | 257,359,344 |
| Cash & Bank Equivalents | 7,231,634 | 25,506,518 |
| TOTAL ASSETS | 1,997,990,289 | 2,213,795,452 |
| EQUITY AND LIABILITIES | | |
| SHARE HOLDERS EQUITY | 1,175,508,988 | 1,274,318,714 |
| Share Capital | 616,982,750 | 616,982,750 |
| Reserve & Surplus | 558,526,238 | 657,335,964 |
| NON-CURRENT LIABILITIES | 186,973,469 | 165,416,080 |
| Long Term Loan | 132,052,367 | 108,909,093 |
| Lease liability | 1,705,656 | 2,336,887 |
| Deffered Tax Liability | 53,215,445 | 54,170,100 |
| CURRENT LIABILITIES: | 635,507,832 | 774,060,658 |
| Current Portion of Long Term Loan | 32,823,534 | 60,077,380 |
| Current Portion of Lease Liability | 896,807 | 1,717,568 |
| Short Term Loan from Bank & others | 524,800,037 | 643,885,118 |
| Dividend payable/Unpaid Dividend | 20,920,318 | 15,788,370 |
| Trade and Others Payables | 56,067,136 | 52,592,222 |
| TOTAL LIABILITIES AND EQUITY | 1,997,990,289 | 2,213,795,452 |
| Net Assets Value (NAV) per share | 19.05 | 20.65 |

STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31ST MARCH'2023 (UN-AUDITED)

| PARTICULARS | 3rd Qtr ended | 3rd Qtr ended | 1-Jan '2023 to | 1-Jan '2022 to |
|--|---------------------|--------------------|----------------------|--------------------|
| | Mar 31,'2023 | Mar 31,'2022 | Mar 31'2023 | Mar 31'2022 |
| | BDT | BDT | BDT | BDT |
| Turnover | 499,496,715 | 728,750,332 | 51,813,534 | 195,738,077 |
| Cost of Goods Sold | 442,898,168 | 587,963,960 | 120,243,309 | 171,154,126 |
| Gross Profit | 56,598,547 | 140,786,372 | (68,429,775) | 24,583,951 |
| Operating Expenses | 87,600,660 | 78,900,395 | 35,926,289 | 26,139,356 |
| Administrative Expenses | 29,557,284 | 20,723,322 | 16,979,625 | 8,359,510 |
| Selling Expenses | 3,153,117 | 11,747,920 | 975,262 | 1,370,406 |
| Financial Expenses | 54,890,259 | 46,429,153 | 17,971,402 | 16,409,440 |
| Operating Profit/(Loss) | (31,002,113) | 61,885,977 | (104,356,064) | (1,555,405) |
| Other income | (20,589,289) | 16,015,224 | (21,836,404) | 15,086,386 |
| Net Profit before WPPF | (51,591,402) | 77,901,201 | (126,192,468) | 13,530,981 |
| Less: WPPF | | 3,709,581 | (3,552,432) | 644,332 |
| Net Profit before Income Tax | (51,591,402) | 74,191,620 | (122,640,036) | 12,886,649 |
| Less: Provision for Tax | 6,063,964 | 11,795,156 | (4,552,132) | 2,674,443 |
| Current Tax | 7,018,618 | 12,686,435 | (4,233,898) | 2,938,018 |
| Deffered Tax | (954,655) | (891,279) | (318,235) | (263,575) |
| Net profit after Tax | (57,655,366) | 62,396,464 | (118,087,904) | 10,212,206 |
| Other Comprehensive Income | | | | |
| Gain /Loss on Marketable Securities (Unrealized) | (22,644,879) | 50,321,953 | 0 | (13,838,537) |
| Total Comprehensive Income | (80,300,244) | 112,718,417 | (118,087,903) | (3,626,331) |
| Earnings Per Share | (0.93) | 1.01 | (1.91) | 0.17 |

CASH FLOW STATEMENT
FOR THE THIRD QUARTER ENDED 31ST MARCH'2023 (UN-AUDITED)

| Particulars | Amount in Tk | |
|--|---------------------------|---------------------------|
| | 3rd qtr ended Mar 31'2023 | 3rd qtr ended Mar 31'2022 |
| Cash flow from operating activities : | | |
| Cash Received from Turn over and Other Income | 513,221,705 | 656,392,456 |
| Payment for Cost and Expenses | (341,473,857) | (648,083,199) |
| Interest Paid | (54,815,220) | (50,410,165) |
| Net Cash Inflow/Outflow from Operating Activities | 116,932,628 | (42,100,908) |
| Cash flow from investing activities : | | |
| Acquisition of Fixed Assets | (41,275) | (4,636,914) |
| Net Cash Inflow/outflow from Investing Activities | (41,275) | (4,636,914) |
| Cash flow from Financing activities : | | |
| Short Term Loan & others-net | (119,905,843) | 103,428,169 |
| Long Term Loan-net | (3,726,274) | (75,366,857) |
| Dividend Paid | (11,109,374) | (1,068,410) |
| Net Cash Inflow/Outflow from Financing Activities | (134,741,490) | 26,992,902 |
| Net Cash Increased/Decreased in cash & Cash equivalents | (17,850,138) | (19,744,920) |
| Gain/(Loss) of Foreign Currency fluctuation | (424,746) | (366,637) |
| Opening Cash and Bank balance | 25,506,518 | 29,861,214 |
| Closing Cash and Bank balance | 7,231,634 | 9,749,657 |
| Net Operating cash flow Per Share | 1.90 | (0.68) |

STATEMENT OF CHANGES IN EQUITY
(UN-AUDITED)

FOR THE PERIOD ENDED 31ST MARCH, 2023

| Particulars | Share Capital | Share Premium | Revaluation Reserve | Gain/Loss on Marketable Securities (Unrealised) | Retained Earnings | Total |
|---|--------------------|--------------------|---------------------|---|--------------------|----------------------|
| Balance as on 01.07.22 | 616,982,750 | 103,500,000 | 223,789,436 | 123,189,760 | 206,856,769 | 1,274,318,715 |
| Dividend | | | | | (18,509,483) | (18,509,483) |
| Total Comprehensive Income for the period | | | | (22,644,879) | (57,655,366) | (80,300,244) |
| Balance as on 31-03-2023 | 616,982,750 | 103,500,000 | 223,789,436 | 100,544,881 | 130,691,921 | 1,175,508,988 |

FOR THE PERIOD ENDED 31ST MARCH, 2022

| Particulars | Share Capital | Share Premium | Revaluation Reserve | Gain /Loss on Marketable Securities (Unrealised) | Retained Earnings | Total |
|---|--------------------|--------------------|---------------------|--|--------------------|----------------------|
| Balance as on 01.07.2021 | 616,982,750 | 103,500,000 | 226,339,076 | 66,577,563 | 119,255,888 | 1,132,655,277 |
| Total Comprehensive Income for the period | | | | 50,321,953 | 62,396,464 | 112,718,417 |
| Balance as on 31-03-2022 | 616,982,750 | 103,500,000 | 226,339,076 | 116,899,516 | 181,652,352 | 1,245,373,694 |

-Sd _____ -Sd _____ -Sd _____ -Sd _____

Chief Financial Officer Company Secretary Director (Finance) Managing Director

The details of the published uarterly financial statement are available in the website of the company.
The address of the website is: www.maksonsgroup.com.bd