



UN-AUDITED FINANCIAL STATEMENTS

OF

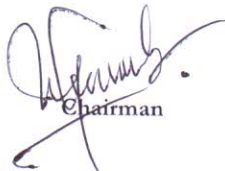
REGENT TEXTILE MILLS LIMITED

AS AT AND FOR THE PERIOD ENDED

30 SEPTEMBER 2017

REGENT TEXTILE MILLS LIMITED
STATEMENT OF FINANCIAL POSITION (Un-Audited)
AS AT 30 SEPTEMBER 2017

| | Note(s) | 30-Sep-2017 Taka | 30-Jun-2017 Taka |
|---|---------|----------------------|----------------------|
| ASSETS | | | |
| NON CURRENT ASSETS | | | |
| Property, Plant and Equipment | 4 | 1,973,115,024 | 1,954,612,056 |
| Capital Work In Progress | 5 | 355,997,398 | 267,926,633 |
| CURRENT ASSETS | | | |
| Investment | 6 | 1,419,860,157 | 1,427,298,081 |
| Inventories | 7 | 423,454,129 | 399,684,058 |
| Accounts & Other Receivable | 8 | 639,153,734 | 600,712,291 |
| Interest Receivables | 9 | 23,178,850 | 3,296,553 |
| Advances, Deposits and Prepayments | 10 | 703,691,765 | 607,329,420 |
| Due from Affiliated Companies | 11 | 315,190,013 | 167,695,056 |
| Cash and Cash Equivalents | 12 | 2,682,245 | 5,281,399 |
| TOTAL ASSETS | | 5,856,323,315 | 5,433,835,547 |
| SHAREHOLDERS' EQUITY & LIABILITIES | | | |
| SHAREHOLDERS' EQUITY | | | |
| Share Capital | 13 | 1,155,000,000 | 1,155,000,000 |
| Revaluation Surplus | 14 | 985,391,395 | 986,342,088 |
| Share Premium Account | 15 | 724,782,034 | 724,782,034 |
| Retained Earnings | 16 | 646,707,814 | 612,341,920 |
| NON CURRENT LIABILITIES | | | |
| Non-current Portion of Long Term Loan | 17.1 | 762,997,453 | 785,745,277 |
| Deferred Tax Liabilities | 22.2 | 69,795,411 | 69,889,627 |
| CURRENT LIABILITIES | | | |
| Current Portion of Long Term Loan | 17.1 | 73,946,991 | 14,254,723 |
| Accounts Payable | 18 | 326,795,751 | 252,625,973 |
| Other Payables | 19 | 46,443,216 | 61,124,641 |
| Short Term Loan | 20 | 985,095,293 | 687,690,657 |
| Directors'/Sponsors' Current Account | 21 | 38,005,915 | 51,405,915 |
| Provision for Current Tax | 22.1 | 41,362,042 | 32,632,692 |
| TOTAL SHAREHOLDERS' EQUITY & LIABILITIES | | 5,856,323,315 | 5,433,835,547 |
| NAV Per Share | 29.2 | 30.41 | 30.12 |
| Contingent Liabilities and Commitments | 30 | | |


Chairman


Director


Managing Director


Chief Financial Officer



Company Secretary

Chittagong, November 12, 2017

REGENT TEXTILE MILLS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)
FOR THE QUARTER ENDED 30 SEPTEMBER 2017

| | Note(s) | 1-Jul-2017 to 30-Sep-2017 | 1-Jul-2016 to 30-Sep-2016 |
|---|---------|---------------------------------|---------------------------------|
| | | Taka | Taka |
| Revenue | 23 | 368,825,817 | 303,793,543 |
| Cost of Goods Sold | 24 | (302,305,678) | (235,676,126) |
| Gross Profit | | 66,520,139 | 68,117,417 |
| Operating Expenses: | | | |
| Administrative Expenses | 25 | (15,615,436) | (10,107,895) |
| Selling and Distribution Expenses | 26 | (9,767,117) | (8,180,601) |
| | | (25,382,554) | (18,288,495) |
| Operating Profit | | 41,137,586 | 49,828,922 |
| Financial Expenses | 27 | (21,196,831) | (24,202,315) |
| Profit before Other Non-operating Income | | 19,940,754 | 25,626,607 |
| Other Non-operating Income | 28 | 23,891,038 | 14,514,747 |
| Profit before Distribution of WPP & WF | | 43,831,792 | 40,141,354 |
| Contribution to WPP & WF | 19.2 | (2,191,590) | (2,057,044) |
| Profit before Income Tax | | 41,640,202 | 38,084,310 |
| Income Tax Expenses: | | | |
| Current | 22.1.1 | (8,729,350) | (7,110,116) |
| Deferred | 22.2 | 94,216 | (226,475) |
| | | (8,635,134) | (7,336,591) |
| Profit after Income Tax | | 33,005,068 | 30,747,719 |
| Other Comprehensive Income | | | |
| Unrealized Gain/(Loss) on Available-for-sale Financial Assets | 6.2.2 | 410,132 | 2,163,612 |
| Total Comprehensive Income for the Period | | 33,415,200 | 32,911,331 |
| | | | |
| Earnings Per Share (Basic) | 29.1.1 | 0.29 | 0.28 |
| Earnings Per Share (Restated) | 29.1.2 | | 0.27 |


Chairman


Chief Financial Officer

Chittagong, November 12, 2017



Director



Managing Director


Company Secretary

REGENT TEXTILE MILLS LIMITED
STATEMENT OF CASH FLOWS (Un-Audited)
FOR THE QUARTER ENDED 30 SEPTEMBER 2017

| | 1-Jul-2017 to 30-Sep-2017 Taka | 1-Jul-2016 to 30-Sep-2016 Taka |
|---|--|--|
| Cash flows from operating activities | | |
| Cash received from customers | 286,077,874 | 303,120,007 |
| Cash paid to suppliers | (165,306,589) | (186,667,045) |
| Cash paid to employees | (65,562,693) | (59,315,345) |
| Cash paid for operating expenses | (82,406,320) | (36,595,061) |
| Payment of income tax | (2,154,973) | (16,496,991) |
| Payment for WPP & WF | (13,454,489) | - |
| Net cash inflow/(outflow) from operating activities (A) | (42,807,189) | 4,045,565 |
| Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (35,728,803) | (104,919,669) |
| Capital Work In Progress | (88,070,765) | (198,485,742) |
| Investment in fixed deposit receipt | 8,555,689 | (8,699,722) |
| Loss on disposal of financial assets | 1,348,661 | - |
| Interest received | 1,864,673 | 121,875 |
| Net cash inflow/(outflow) from investing activities (B) | (112,030,545) | (311,983,258) |
| Cash flows from financing activities | | |
| Proceeds from long term loan | 36,944,444 | (9,954,350) |
| Proceeds from short term loan | 283,718,147 | 349,121,186 |
| Cash paid to affiliated companies | (147,494,957) | (10,030,586) |
| Cash received from directors/sponsors | (13,400,000) | - |
| Dividend paid | (18,712) | - |
| Cash payment for financial expenses | (7,510,343) | (24,202,315) |
| Net cash inflow/(outflow) from financing activities (C) | 152,238,580 | 304,933,935 |
| Net increase of cash and cash equivalents for the Period (A+B+C) | (2,599,154) | (3,003,758) |
| Cash and cash equivalents at the beginning of the period | 5,281,399 | 16,033,281 |
| Cash and cash equivalents at the end of the period | 2,682,245 | 13,029,523 |
| Net Operating Cash Flow Per Share (Basic) | (0.37) | 0.04 |
| Net Operating Cash Flow Per Share (Restated) | | 0.03 |


Chairman


Chief Financial Officer


Director


Managing Director


Company Secretary

Chittagong, November 12, 2017

REGENT TEXTILE MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY (Un-Audited)
FOR THE QUARTER ENDED 30 SEPTEMBER 2017

| Particulars | Amount in Taka | | | | |
|---|----------------------|--------------------|---------------------|--------------------|----------------------|
| | Share Capital | Share Premium | Revaluation Reserve | Retained Earnings | Total Equity |
| Balance as on 01 July 2017 | 1,155,000,000 | 724,782,034 | 986,342,088 | 612,341,920 | 3,478,466,042 |
| Profit after Income Tax | - | - | - | 33,005,068 | 33,005,068 |
| Revaluation Surplus Realized | - | - | (950,693) | 950,693 | - |
| Unrealized Gain/(Loss) on Available-for-sale Financial Assets | - | - | - | 410,132 | - |
| | | | (950,693) | 34,365,894 | 33,005,068 |
| Balance as at 30 September 2017 | 1,155,000,000 | 724,782,034 | 985,391,395 | 646,707,814 | 3,511,471,110 |
| Balance as on 01 July 2016 | 1,155,000,000 | 724,782,034 | 990,266,215 | 635,671,489 | 3,505,719,738 |
| Dividend for the period from 01 January 2015 to 30 June 2016 | - | - | - | (165,000,000) | (165,000,000) |
| Profit after Income Tax | - | - | - | 137,000,682 | 137,000,682 |
| Revaluation Surplus Realized | - | - | (3,924,127) | 3,924,127 | - |
| Unrealized Gain/(Loss) on Available-for-sale Financial Assets | - | - | - | 745,622 | 745,622 |
| | | | (3,924,127) | (23,329,569) | (27,253,696) |
| Balance as at 30 June 2017 | 1,155,000,000 | 724,782,034 | 986,342,088 | 612,341,920 | 3,478,466,042 |


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Chief Financial Officer

Chittagong, November 12, 2017


Director

Managing Director


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