

Associated Oxygen Limited
Statement of Financial Position (Un-Audited)
As at 31 March, 2022

Particulars	Notes	Amounts in Taka	
		31-Mar-2022	30-Jun-2021
Assets			
Non-Current Assets		1,873,345,233	1,679,231,781
Property, Plant and Equipment	4.00	1,742,592,946	1,549,935,959
Capital Work in Process	5.00	130,752,286	129,295,822
Current Assets		368,808,680	461,161,175
Inventories	6.00	53,002,020	71,477,738
Trade and Other Receivables	7.00	246,208,880	263,250,070
Advances, Deposits & Prepayments	8.00	45,069,472	38,293,076
Cash and Cash Equivalents	9.00	24,528,308	88,140,291
Total Assets		2,242,153,912	2,140,392,956
Shareholder's Equity and Liabilities			
Shareholder's Equity		1,987,266,252	1,876,128,879
Share Capital	10.00	1,097,820,000	1,026,000,000
Retained Earnings	11.00	889,446,252	850,128,879
Non-Current Liabilities		157,000,284	148,154,309
Long Term Loan (Non-Current portion)	12.00	20,147,204	22,028,463
Deferred Tax Liability	13.00	136,853,080	126,125,846
Current Liabilities		97,887,376	116,109,768
Trade and Other Payables	14.00	8,580,330	11,090,106
Long Term Loan (Current Portion)	15.00	9,956,280	13,501,316
Liabilities for Expenses	16.00	2,759,521	3,454,275
Dividend Payable	16.01	941,410	566,339
Liabilities for Income Tax	17.00	52,588,938	73,902,017
Liabilities for WPPF	18.00	23,060,897	13,595,715
Total Shareholder's Equity and Liabilities		2,242,153,912	2,140,392,956
Net Assets Value (NAV) per share (Basic)	26.00	18.10	18.29

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


Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary

Place: Dhaka

Dated: 28 April, 2022

Associated Oxygen Limited
Statement of Profit or Loss and Other Comprehensive Income(Un-Audited)
For the Period ended March 31, 2022

Particulars	Notes				
		01 Jul-21 To 31 Mar-22	01 July-20 To 31 Mar-21	01 Jan-22 To 31 Mar-22	01 Jan-21 To 31 Mar- 21
Revenue	19.00	413,257,669	420,017,998	138,248,010	147,149,683
Cost of Goods Sold	20.00	(154,823,227)	(146,443,379)	(48,427,506)	(48,582,332)
Gross Profit		258,434,442	273,574,619	89,820,504	98,567,351
Operating Expenses	21.00	(58,838,025)	(57,849,141)	(20,783,993)	(20,759,664)
Administrative Expenses	21.01	(29,121,208)	(28,885,242)	(10,660,866)	(10,699,798)
Selling & Distribution Expenses	21.02	(29,716,817)	(28,963,899)	(10,123,127)	(10,059,866)
Profit from Operation		199,596,416	215,725,478	69,036,511	77,807,687
Financial Expenses	22.00	(2,494,291)	(2,760,411)	(729,689)	(822,595)
Other non-operating Income	23.00	1,666,685	2,278,087	269,813	390,642
Net Profit Before Income Tax & WPPF		198,768,811	215,243,154	68,576,635	77,375,734
Less: WPPF Expenses		(9,465,181)	(10,249,674)	(3,265,554)	(3,684,559)
Net Profit Before Income Tax		189,303,630	204,993,480	65,311,081	73,691,175
Income Tax Expenses	24.00	(42,593,317)	(51,248,370)	(14,694,992)	(18,422,793)
Current Tax	24.01	(31,866,082)	(34,294,594)	(10,983,577)	(11,789,918)
Deferred Tax	24.02	(10,727,234)	(16,953,776)	(3,711,415)	(6,632,875)
Net Profit after Income Tax		146,710,313	153,745,110	50,616,088	55,268,382
Other Comprehensive Income/(Loss)		-	-	-	-
Total Comprehensive Income for the Period		146,710,313	153,745,110	50,616,088	55,268,382
Earnings Per Shares (EPS) (Basic)	25.00	1.34	1.59	0.46	0.54

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Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary

Place: Dhaka

Dated: 28 April, 2022

Associated Oxygen Limited
Statement of Changes in Equity (Un-Audited-Q3)
For the period ended 31 March, 2022

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as at 1 July, 2021	1,026,000,000	850,128,879	1,876,128,879
Stock dividend issue	71,820,000	(71,820,000)	-
Cash dividend declared		(35,572,940)	(35,572,940)
Net Profit/(Loss) during the year transferred from Statement of Profit or Loss and other Comprehensive Income	-	146,710,313	146,710,313
Balance as at 31 March, 2022	1,097,820,000	889,446,252	1,987,266,252

Associated Oxygen Limited
Statement of Changes in Equity (Un-Audited-Q3)
For the period ended 31 March, 2021

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as at 1 July, 2020	1,026,000,000	910,650,164	1,936,650,164
Stock dividend issue	71,820,000	(71,820,000)	-
Cash dividend declared		-	-
Net Profit/(Loss) during the year transferred from Statement of Profit or Loss and other Comprehensive Income	-	50,616,088	50,616,088
Balance as at 31 March, 2021	1,097,820,000	889,446,252	1,987,266,252


Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary

Place: Dhaka
Dated: 28 April, 2022

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Associated Oxygen Limited
Statement of Cash Flows (Un-Audited)
For the Period ended March 31, 2022

Particulars	Note	01 Jul-21	01 Jul-20
		To 31 Mar-22	To 31 Mar-21
A Cash flows from Operating Activities			
Received from Customers	28.16	427,123,306	386,005,530
Received from Other Income		88,281	523,191
Paid to Suppliers	28.17	(27,194,835)	(48,772,206)
Paid to Employees	28.18	(18,499,879)	(28,570,445)
Paid for Other Operating Expenses	28.19	(64,263,990)	(90,716,489)
Income Tax Paid		(17,258,360)	(12,463,993)
Net Cash Generated from Operating Activities		299,994,523	206,005,588
B Cash flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(14,260,361)	(12,842,621)
FDR Interest Received/Encashment		4,753,957	51,575
Paid to Plant purchase		(42,715,575)	
Increase/Decrease in Capital Work in Process		(268,266,071)	(262,003,430)
Net cash Used to Investing Activities		(320,488,050)	(274,794,476)
C Cash flows from Financing Activities			
Cash Paid for Financial Expenses		(2,494,291)	(2,760,411)
Bank Interest/Charge on Dividend Account		(13,329)	
IPO Expenses paid			
Dividend Paid		(35,184,541)	(12,583,574)
IPO Fund Received		-	150,000,000
Long-term Loan received/(Repaid)		(5,426,296)	(523,731)
Net cash Generated from Financing Activities		(43,118,455)	134,132,284
D Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)			
		(63,611,982)	65,343,396
Cash and Cash Equivalents at the beginning of the Period		88,140,291	29,153,986
Cash and Cash Equivalents at the end of the Period		24,528,309	94,497,382
Net Operating Cash Flows Per Share (NOCFPS) (Basic) (Note - 27.00)		2.73	2.13

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

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


Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary

Place: Dhaka
Dated: 28 April, 2022