

Associated Oxygen Limited
Statement of Financial Position (Un-Audited)
As at 30 September, 2022

Particulars	Notes	Amount (Tk)	Amount (Tk)
		30-Sept-2022	30-Jun-2022
Assets			
Non-Current Assets		1,937,151,147	1,908,347,030
Property, Plant and Equipment	4.00	1,820,025,910	1,797,350,889
Capital Work in Process	5.00	117,125,237	110,996,141
Current Assets		418,544,827	400,621,004
Inventories	6.00	65,466,800	62,137,698
Trade and Other Receivables	7.00	285,047,971	273,517,830
Advances, Deposits & Prepayments	8.00	64,199,801	60,652,374
Cash and Cash Equivalents	9.00	3,830,255	4,313,102
Total Assets		2,355,695,974	2,308,968,034
Shareholder's Equity and Liabilities			
Shareholder's Equity		2,069,318,102	2,024,008,737
Share Capital	10.00	1,097,820,000	1,097,820,000
Retained Earnings	11.00	971,498,102	926,188,737
Non-Current Liabilities		162,918,271	154,363,845
Long Term Loan (Non-Current portion)	12.00	18,313,104	13,587,721
Deferred Tax Liability	13.00	144,605,166	140,776,124
Current Liabilities		123,459,601	130,595,452
Trade and Other Payables	14.00	3,961,339	5,124,798
Long Term Loan (Current Portion)	15.00	5,075,500	9,275,040
Loan from WPPF	15.01	537,266	13,867,629
Liabilities for Expenses	16.00	2,783,501	3,300,819
Dividend Payable	16.01	695,977	869,622
Liabilities for Income Tax	17.00	95,183,814	85,858,525
Liabilities for WPPF	18.00	15,222,204	12,299,019
Total Shareholder's Equity and Liabilities		2,355,695,974	2,308,968,034
Net Assets Value (NAV) per share (Basic)	26.00	18.85	18.56

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

Fahim chy
Director

Deban
Managing Director

Aban
Chairman

D. Hossain
Chief Financial Officer

M. Hossain
Company Secretary

Place: Chattagram
Dated: 20 November, 2022



Associated Oxygen Limited

Statement of Profit or Loss and Other Comprehensive Income(Un-Audited)
For the year ended September 30, 2022

Particulars	Notes	Amounts in Taka	
		01 July-22 To Sept-22	01 July-21 To Sept- 21
Revenue	19.00	120,472,000	140,330,730
Cost of Goods Sold	20.00	(41,140,060)	(52,633,270)
Gross Profit		79,331,940	87,697,460
Operating Expenses	21.00	(17,249,629)	(19,131,470)
Administrative Expenses	21.01	(8,803,306)	(9,130,176)
Selling & Distribution Expenses	21.02	(8,446,323)	(10,001,294)
Profit from Operation		62,082,311	68,565,990
Financial Expenses	22.00	(804,070)	(862,403)
Other non-operating Income	23.00	108,641	490,440
Net Profit Before Income Tax & WPPF		61,386,881	68,194,027
Less: WPPF Expenses		(2,923,185)	(3,247,335)
Net Profit Before Income Tax		58,463,696	64,946,692
Income Tax Expenses	24.00	(13,154,331)	(14,613,005)
Current Tax	24.01	(9,325,289)	(11,206,136)
Deferred Tax	24.02	(3,829,042)	(3,406,869)
Net Profit after Income Tax		45,309,365	50,333,687
Other Comprehensive Income/(Loss)			
Total Comprehensive Income for the Period		45,309,365	50,333,687
Earnings Per Shares (EPS) (Basic)	25.00	0.41	0.49

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

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Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary

Place: chattagram

Dated: 20 November, 2022



Associated Oxygen Limited
Statement of Cash Flows (Un-Audited)
For the year ended September 30, 2022

Particulars	Note	Amounts in Taka	Amounts in Taka
		01 July-22 To Sept-22	01 July-21 To Sept-21
A Cash flows from Operating Activities			
Received from Customers	28.16	109,050,500	133,806,092
Received from Other Income		-	40,320
Paid to Suppliers	28.17	(11,009,159)	(12,046,424)
Paid to Employees	28.18	(6,215,378)	(6,498,702)
Paid for Other Operating Expenses	28.19	(13,785,163)	(26,907,853)
Income Tax Paid		(3,571,515)	(2,952,360)
Net Cash Generated from Operating Activities		74,469,285	85,441,073
B Cash flows from Investing Activities			
Acquisition of Property, Plant and Equipment		-	-
FDR Interest Received		-	-
Increase/Decrease in Capital Work in Process		(61,169,896)	(84,449,207)
Net cash Used to Investing Activities		(61,169,896)	(84,449,207)
C Cash flows from Financing Activities			
Cash Paid for Financial Expenses		(804,070)	(862,403)
IPO Expenses paid		-	-
Dividend Paid		(173,645)	(3,849)
Loan paid WPPF		(13,330,363)	-
Long-term Loan received/(Repaid)		525,843	817,185
Net cash Generated from Financing Activities		(13,782,235)	(49,067)
D Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)			
		(482,847)	942,799
Cash and Cash Equivalents at the beginning of the year		4,313,102	88,140,291
Cash and Cash Equivalents at the end of the year		3,830,255	89,083,090
Net Operating Cash Flows Per Share (NOCFPS) (Basic) (Note - 27.00)		0.71	0.83

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: Chattagram

Dated: 20 November, 2022



Associated Oxygen Limited
Statement of Changes in Equity (Un-Audited)
For the year ended 30 September, 2022

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as at 1st July, 2022	1,097,820,000	926,188,737	2,024,008,737
Share issue from IPO	-		-
Stock dividend issue		-	-
Adjustment of IPO Expenses			-
Cash dividend declared			-
Net Profit/(Loss) during the year transferred from Statement of Profit or Loss and other Comprehensive Income	-	45,309,365	45,309,365
Balance as at 30 September, 2022	1,097,820,000	971,498,102	2,069,318,102


Associated Oxygen Limited
Statement of Changes in Equity (Un-Audited)
For the Period ended 30 September, 2021

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as at 1st July, 2021	1,026,000,000	850,128,879	1,876,128,879
Net Profit/(Loss) during the year transferred from Statement of Profit or Loss and other Comprehensive Income	-	50,333,687	50,333,687
Balance as at 30 September, 2021	1,026,000,000	900,462,566	1,926,462,566


Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary

Place: Chattagram
Dated: 20 November, 2022