

MEGHNA PET INDUSTRIES LIMITED

Statement of Financial Position (Un-Audited) For the Half Year Ended 31st DECEMBER 2023


ASSETS	Notes	31-12-23	30-06-23
Non-Current Assets		55,310,036	56,689,406
Property, Plant & Equipment		55,310,036	56,689,406
Current Assets		46,634,213	46,634,213
Stock & Stores		22,637,134	22,637,134
Advance, Deposit & Prepayments		19,717,630	19,717,630
Cash & Bank Balances		4,279,449	4,279,449
TOTAL ASSETS	Tk.	101,944,249	103,323,619
Equity and Liabilities :			
Shareholders' Equity		(63,177,202)	(61,797,832)
Share Capital		120,000,000	120,000,000
Tax Holiday Reserve		19,514,090	19,514,090
Retained Earning		(202,691,292)	(201,311,922)
Non-Current Liabilities :		148,500,000	148,500,000
Loan Fund (Un Secured Loan)		148,500,000	148,500,000
Current Liabilities :		16,621,451	16,621,451
Workers Profit Participation Fund (WPPF)		3,252,348	3,252,348
Liabilities for Expenses		13,369,103	13,369,103
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	Tk.	101,944,249	103,323,619
Net Assets Value Per Share		(5.26)	(5.15)



CFO




Company Secretary



Director



Managing Director



Chairman

Date : Dhaka

30th January - 2024

MEGHNA PET INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR ENDED 31st DECEMBER, 2023

Particulars	Half Year Ended 31 st December 2023	Half Year Ended 31 st December 2022	3 Month Ended 1 st October'22 to 31 st December 2023	3 Month Ended 1 st October'22 to 31 st December 2022
Sales / Commission Received	-	-	-	-
Less : Cost of Goods Sold :	894,109	937,436	422,560	456,370
Gross Profit/(Loss)	(894,109)	(937,436)	(422,560)	(456,370)
Operating Expenses:				
Administrative, Selling & Distribution Expenses	485,261	501,536	231,350	242,500
	(1,379,370)	(1,438,972)	(653,910)	(698,870)
Operating Profit/(Loss)				
Financial Expenses	-	-	-	-
Profit/(Loss) Before other Income:	(1,379,370)	(1,438,972)	(653,910)	(698,870)
Other Income	-	-	-	-
Net Profit /(Loss) for the Half year ended Before WPPF and Tax	(1,379,370)	(1,438,972)	(653,910)	(698,870)
Less: Contribution to workmen's Profit Participation Fund.	-	-	-	-
Net Profit /(Loss) for the Period Before Tax	(1,379,370)	(1,438,972)	(653,910)	(698,870)
Less: Provision for tax (Turnover tax@0.60% for total received)	-	-	-	-
Net Profit /(Loss) for the Period After Tax	(1,379,370)	(1,438,972)	(653,910)	(698,870)
Net Profit/(Loss) Earning Per Share	(0.114)	(0.12)	(0.054)	(0.058)

 CFO

 Company Secretary

 Managing Director

 Chairman

Date : Dhaka
30th January - 2023

MEGHNA PET INDUSTRIES LIMITED

STATEMENT OF CHANGES IN EQUITY (Un-Audited) FOR THE HALF YEAR ENDED 31th December 2023

Particulars	Paid up Capital	Tax Holiday Reserve	Profit / (Loss)	Total Taka
Balance as on 01-07-2023	120,000,000	19,514,090	(201,311,922)	(61,797,832)
Net Profit/(Loss) For the Half Year Ended	-	-	(1,379,370)	(1,379,370)
Balance as on 31.12.23	120,000,000	19,514,090	(202,691,292)	(63,177,202)

Balance as on 31.12.22	120,000,000	19,514,090	(197,716,222)	(58,202,132)
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Company Secretary


Director


Managing Director

Chairman

Date : Dhaka
30th January - 2024

MEGHNA PET INDUSTRIES LIMITED

STATEMENT OF CASH FLOWS (Un-Audited) FOR THE HALF YEAR ENDED 31st DECEMBER, 2023

Particulars	31-12-23	31-12-22
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Collection From Turnover/outside Party	-	-
Payment For Cost & General & Other related Exp.	-	-
Advance, Deposit & Prepayments	-	-
Liabilities For Expenses	-	-
Workmenis Profit Participation Fund.	-	-
Net Cash Generated from Operating Acitivities :	-	-
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of fixed Assets	-	-
Interest Received of FDR	-	-
Interest on Loan	-	-
Net Cash used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Bank Loan-long Term	-	-
Bank Loan-short Term	-	-
Net Cash Generated From Financing Activities	-	-
Net Cash Inflow / (Outflow) during the Period (A+B+C)	-	-
Cash & Cash equivalent from the beginning of the Period	4,279,449	3,543,154
Cash & Cash equivalent at the end of the Period	4,279,449	3,543,154
Net operating Cash Flow Per Share :	0.00	0.00


CFO


Company Secretary


Director


Managing Director


Chairman

Date : Dhaka
30th January - 2024