

IAS 1.51(a)
IAS 1.10(a),51(b)
IAS 1.51(c)

COPPERTECH INDUSTRIES LTD.
Statement of Financial Position (Un-audited)
As at 31 December, 2020

IAS 1.51(d),(e)
IAS 1.113

	Particulars	Notes	Amount in Taka	
			31 Dec 2020	30 June 2020
	ASSETS			
	Non-Current Assets		888,995,090	888,422,437
IAS 1.54(a)	Property, Plant & Equipment	3.00	706,095,287	726,678,105
IAS 1.54(a)	Capital Work in Progress	4.00	182,899,803	161,744,332
	Current Assets		609,770,332	597,704,440
IAS 1.66	Inventories	5.00	384,095,490	413,532,153
IAS 1.54(g)	Trade & Other Receivable	6.00	94,106,067	77,312,568
IAS 1.54(h)	Advance, Deposit & Prepayments	7.00	118,678,809	93,238,797
IAS 1.54(i)	Cash & Cash Equivalents	8.00	12,889,966	13,620,922
	TOTAL ASSETS		1,498,765,421	1,486,126,877
	EQUITY AND LIABILITIES			
	Capital and Reserve		738,656,712	707,941,765
IAS 1.79	Share Capital	9.00	630,000,000	630,000,000
IAS 1.78(e),108	Retained Earnings	10.00	108,656,712	77,941,765
	Liabilities			
	Non-Current Liabilities		201,572,083	211,353,462
IAS 1.71	Long Term Loan	11.00	125,908,955	125,908,955
IAS 1.55	Leases Finance	12.00	19,444,913	31,784,961
IAS 1.75	Deferred Tax Liabilities	23.01	56,218,215	53,659,546
	Current Liabilities		558,536,627	566,831,650
IAS 1.69	Current Maturity of Term Loan & Lease	13.00	107,750,424	104,189,038
IAS 1.61	Accounts Payable	14.00	13,659,911	17,136,433
IAS 1.54(k)	Short Term Borrowings	15.00	351,568,141	375,719,180
IAS 1.54(m)	Creditors & Accruals	16.00	85,558,151	69,786,998
IAS 1.70	Total Liabilities		760,108,709	778,185,112
	TOTAL EQUITY AND LIABILITIES		1,498,765,421	1,486,126,877
	Net Asset Value (NAV) Per Share	25.00	11.72	11.24


The accounting policies and annexed notes form an integral part of the financial statements.


Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary

IAS 1.51(a)
IAS 1.10(b),81(b)
IAS 1.51(b),(c)

COPPERTECH INDUSTRIES LTD.
Statement of Profit or Loss and other Comprehensive Income (Un-audited)
For the period from 1st July, 2020 to 31st December, 2020 (Half yearly)

IAS 1.51(d),(e) IAS 1.113	Particulars	Notes	For half year		For 2nd Quarter	
			July to December, 2020	July to December, 2019	October to December, 2020	October to December, 2019
IAS 1.82(a)	Revenue	17.00	297,683,666	313,435,230	195,312,908	143,660,478
IAS 1.82(b),103	Less: Cost of Goods Sold	18.00	214,654,360	225,421,476	140,882,001	103,266,611
IAS 1.85	Gross Profit		83,029,305	88,013,754	54,430,907	40,393,867
	Less: Operating Expenses		13,938,467	29,193,149	7,253,376	7,603,403
IAS 1.82(b)	Administrative Expenses	19.00	7,191,945	21,754,478	3,786,060	4,031,026
IAS 1.82(b)	Selling & Distributing Expenses	20.00	6,746,522	7,438,671	3,467,316	3,572,377
IAS 1.54(h)	Profit from Operation		69,090,838	58,820,605	47,177,530	32,790,464
IAS 1.82(b)	Less: Financial Expenses	22.00	31,370,747	36,548,614	17,364,633	19,038,823
IAS 1.85	Add: Non-Operating income	21.00	5,900,372	930,048	1,554,620	422,419
	Profit/(Loss) before WPPF & Tax		43,620,464	23,202,039	31,367,517	14,174,060
IAS 1.99	Less: Contribution to WPPF		2,077,165	1,104,859	1,493,691	674,955
IAS 1.85	Profit/(Loss) before Tax		41,543,299	22,097,180	29,873,826	13,499,105
	Less: Income Tax Expenses		10,828,352	5,524,295	7,585,052	3,374,776
IAS 12.82(b)	Current Tax	23.00	8,269,683	1,599,497	6,357,466	1,373,630
IAS 12.82(b)	Deferred Tax	23.01	2,558,669	3,924,798	1,227,586	2,001,146
IAS 1.82(f)	Profit After Tax for the Period		30,714,947	16,572,885	22,288,774	10,124,328
IAS 33.66	Earnings Per Share (EPS)	24.00	0.49	0.31	0.35	0.18



Director



Managing Director



Chairman



Chief Financial Officer



Company Secretary

IAS 1.51(a)
IAS 1.10(c)
IAS 1.51(c)
IAS 1.51(d),(e)

COPPERTECH INDUSTRIES LTD.
Statement of Changes in Equity
For the period from 1st July, 2020 to 31st December, 2020

					Amount in Taka	
IAS 1.113	Particular	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total Equity
	Balance as on 01 July 2020	630,000,000	-	-	77,941,765	707,941,765
IAS 1.10(a)	Total Comprehensive Income for the Period	-	-	-	30,714,947	30,714,947
	Balance as on 31 December 2020	630,000,000	-	-	108,656,712	738,656,712
	Balance as at 01 July 2019	600,000,000	-	-	130,718,231	730,718,231
	Dividend (Stock)	30,000,000			(30,000,000)	-
	Dividend (Cash)	-			(29,372,000)	(29,372,000)
	IPO Expenses	-	-	-	(15,017,237)	(15,017,237)
IAS 1.10(a)	Total Comprehensive Income for the Year	-	-	-	21,612,771	21,612,771
	Balance as on 30 June 2020	630,000,000	-	-	77,941,765	707,941,765



Director



Managing Director



Chairman



Chief Financial Officer



Company Secretary

IAS 1.51(a)
IAS 1.10(d)
IAS 1.51(c)

COPPERTECH INDUSTRIES LTD.
Statement of Cash Flows (Un-audited)
For the period from 1st July, 2020 to 31st December, 2020

IAS 1.113(d),e IAS 1.113	Particulars	Notes	For half year		For 2nd Quarter	
			July to December, 2020	July to December, 2019	October to December, 2020	October to December, 2019
IAS 7.10	A. Cash Flows from Operating Activities					
IAS 7.18(a)	Receipts from Customers		278,613,207	250,490,763	183,028,067	103,133,313
IAS 1.85	Non-Operating Income	21.00	5,900,372	930,048	1,554,620	422,419
	Payment to Suppliers		(163,467,500)	(232,427,410)	(113,871,744)	(103,104,959)
	Payment to Employees		(22,861,264)	(14,502,272)	(8,355,706)	(6,581,024)
	Payment to Others		(20,807,135)	(28,818,839)	(11,047,760)	(17,344,042)
	Cash Generate from Operation		77,377,680	(24,327,710)	51,307,477	(23,474,293)
IAS 7.35	Against Income Tax	7.02	(3,092,267)	(11,288,052)	(3,092,267)	(8,028,882)
	Net Cash Generate from Operating Activities	26.01	74,285,413	(35,615,762)	48,215,211	(31,503,175)
IAS 7.10	B. Cash Flows from Investing Activities					
IAS 7.16(a)	Acquisition of Property, Plant and Equipment	3.00	(2,704,020)	(35,028,716)	(2,704,020)	(1,230,652)
IAS 1.54(a)	Capital Work in Progress		(21,155,471)	(5,350,809)	(14,171,601)	(37,729,942)
	Net Cash used in Investing Activities		(23,859,491)	(40,379,525)	(16,875,621)	(38,960,594)
IAS 7.10	C. Cash Flows from Financing Activities					
IAS 1.60,69	IPO Fund Receivable From Dhaka Stock Exchange		-	100,000,000	-	-
IAS 7.33	IPO Refund Liability		-	(8,661,307)	-	(175,734)
IAS 7.17(c)	Financial Expenses		(18,227,178)	(37,572,642)	(8,374,289)	(22,467,786)
IAS 7.17(d)	Increase/(Decrease) Short Term Borrowing		(24,151,039)	7,886,336	(22,345,256)	12,588,127
	Increase/(Decreases) Lease Loan Liabilities (Lease Loan)		(8,778,662)	4,733,114	(2,369,798)	(4,509,669)
	Increase/(Decreases) Loan Liabilities (Long term)		-	(62,788,182)	-	(183,841)
	Net Cash Provided by Financing Activities		(51,156,880)	3,597,319	(33,089,343)	(14,748,903)
IAS 7.50(d)	D. Net increase in Cash and Cash Equivalent (A+B+C)		(730,957)	(72,397,968)	(1,749,753)	(85,212,672)
	E. Cash and Bank Balances at Beginning the Year		13,620,922	121,670,610	14,639,719	134,485,314
	F. Cash and Bank Balances at End of the Year (D+E)		12,889,966	49,272,642	12,889,966	49,272,642
	Net Operating Cash Flows (NOCF) Per Share	26.00	1.18	(0.67)	0.77	(1.61)

Director

Managing Director

Chairman

Chief Financial Officer

Company Secretary

