



**UN-AUDITED FINANCIAL STATEMENTS**

**OF**

**REGENT TEXTILE MILLS LIMITED**

**AS AT AND FOR THE PERIOD ENDED**

**31 MARCH, 2021**

**REGENT TEXTILE MILLS LIMITED**  
**STATEMENT OF FINANCIAL POSITION(Un-Audited)**  
**AS AT 31 MARCH, 2021**

	Note(s)	31-Mar-2021 Taka	30-Jun-2020 Taka
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	4	3,294,000,889	3,414,713,282
Capital Work In Progress	5	-	-
<b>CURRENT ASSETS</b>			
Investment	6	891,571,621	884,299,170
Inventories	7	868,264,580	813,050,700
Accounts & Other Receivable	8	570,307,184	546,682,465
Advances, Deposits and Prepayments	9	403,016,058	343,622,733
Due from Affiliated Companies	10	130,385,405	181,952,983
Cash and Cash Equivalents	11	4,363,033	9,108,735
<b>TOTAL ASSETS</b>		<b>6,161,908,771</b>	<b>6,193,430,069</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>			
Share Capital	12	3,502,149,574	3,624,872,909
Reserve and Surplus	13	1,286,121,370	1,273,387,500
Share Premium Account	14	975,120,886	976,489,018
Retained Earnings	15	724,782,034	724,782,034
		516,125,284	650,214,357
<b>NON CURRENT LIABILITIES</b>			
Non-current Portion of Long Term Loan	16.1	1,752,965,387	1,620,577,077
Deferred Tax Liabilities	20.2	1,680,352,396	1,560,882,816
		72,612,991	59,694,261
<b>CURRENT LIABILITIES</b>			
Current Portion of Long Term Loan	16.1	906,793,810	947,980,083
Accounts Payable	17	145,251,941	197,302,279
Other Payables	18	283,913,840	281,377,676
Short Term Loan	19	76,489,565	123,008,193
Provision for Current Tax	20.1	384,901,365	327,651,732
		16,237,099	18,640,203
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>		<b>6,161,908,771</b>	<b>6,193,430,069</b>
<b>NAV Per Share</b>	28.2	<b>27.23</b>	<b>28.46</b>

  
Chairman

  
Director

  
Managing Director

  
Chief Financial Officer

ATTESTED


  
Company Secretary

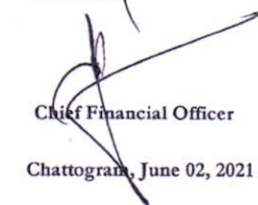
Chattogram, June 02, 2021

M. R. H. Sikder FCS  
Company Secretary  
Regent Textile Mills Limited

**REGENT TEXTILE MILLS LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)**  
**FOR THE PERIOD ENDED 31 MARCH, 2021**

	Note(s)	1-Jul-2020	1-Jul-2019	1-Jan-2021	1-Jan-2020
		to 31-Mar-2021	to 31-Mar-2020	to 31-Mar-2021	to 31-Mar-2020
		Taka	Taka	Taka	Taka
Revenue	21	882,969,709	695,545,507	252,643,613	197,785,038
Cost of Goods Sold	22	(797,026,447)	(573,005,008)	(236,975,363)	(176,751,493)
<b>Gross Profit</b>		<b>85,943,262</b>	<b>122,540,499</b>	<b>15,668,249</b>	<b>21,033,545</b>
Operating Expenses:					
Administrative Expenses	23	(45,925,353)	(42,542,244)	(15,605,879)	(14,039,728)
Selling and Distribution Expenses	24	(23,070,755)	(20,958,865)	(6,960,531)	(7,004,636)
		(68,996,108)	(63,501,109)	(22,566,410)	(21,044,364)
<b>Operating Profit</b>		<b>16,947,154</b>	<b>59,039,390</b>	<b>(6,898,161)</b>	<b>(10,819)</b>
Financial Expenses	25	(153,818,842)	(66,624,572)	(48,278,006)	(17,109,426)
<b>Profit/(Loss) before Other Non-operating Income</b>		<b>(136,871,688)</b>	<b>(7,585,181)</b>	<b>(55,176,166)</b>	<b>(17,120,244)</b>
Other Non-operating Income	26	42,795,676	73,744,424	105,066	34,818,747
<b>Profit/(Loss) before Distribution of WPP &amp; WF</b>		<b>(94,076,012)</b>	<b>66,159,243</b>	<b>(55,071,100)</b>	<b>17,698,503</b>
Contribution to WPP & WF	18.2	-	(3,307,962)	-	(884,925)
<b>Profit/(Loss) before Income Tax</b>		<b>(94,076,012)</b>	<b>62,851,281</b>	<b>(55,071,100)</b>	<b>16,813,578</b>
Income Tax Expenses:					
Current	20.1.1	(10,698,919)	(19,665,085)	(26,267)	1,708,036
Deferred	20.2	(13,215,763)	(480,717)	(4,690,786)	(121,909)
		(23,914,682)	(20,145,802)	(4,717,053)	1,586,127
<b>Profit/(Loss) after Income Tax</b>		<b>(117,990,694)</b>	<b>42,705,478</b>	<b>(59,788,153)</b>	<b>18,399,704</b>
<b>Other Comprehensive Income</b>					
Realized/Unrealized Gain/(Loss) on Available-for-sale Financial Assets		117,075	(131,020)	4,484	(131,020)
Realized/Unrealized Gain/(Loss) on Foreign Currency Fluctuation		647,577	700,549	570,290	700,549
Related Tax		86,926	85,521	78,378	85,521
		851,578	655,049	653,152	655,049
<b>Total Comprehensive Income for the period</b>		<b>(117,139,116)</b>	<b>43,360,527</b>	<b>(59,135,001)</b>	<b>19,054,753</b>
Earnings Per Share (Basic)	28.1	(0.92)	0.34	(0.46)	0.14

  
Chairman

  
Chief Financial Officer

Chattogram, June 02, 2021

  
Director

  
Managing Director

  
Company Secretary

**ATTESTED**  


**M. R. H. Sikder FCS**  
Company Secretary  
Regent Textile Mills Limited

**REGENT TEXTILE MILLS LIMITED**  
**STATEMENT OF CASH FLOWS (Un-Audited)**  
**FOR THE PERIOD ENDED 31 MARCH, 2021**

Note(s)	1-Jul-2020 to 31-Mar-2021 <b>Taka</b>	1-Jul-2019 to 31-Mar-2020 <b>Taka</b>
<b><u>Cash flows from operating activities</u></b>		
Cash received from customers	859,688,698	659,681,869
Cash paid to suppliers	(571,645,860)	(438,166,122)
Cash paid to employees	(173,286,506)	(185,401,116)
Cash paid for operating expenses	(109,323,625)	42,173,890
Payment of income tax	(23,530,779)	(19,063,447)
Payment for WPP & WF	(10,017,828)	-
<b>Net cash inflow/(outflow) from operating activities (A)</b>	<b>(28,115,901)</b>	<b>59,225,074</b>
<b><u>Cash flows from investing activities</u></b>		
Acquisition of property, plant and equipment	(28,970,271)	(3,392,144)
Investment in Legacy Fashion Ltd.	(800,000,000)	-
Investment in fixed deposit receipt	792,848,861	(61,610,878)
Change in financial instruments available for sale	(121,311)	-
Interest received	42,795,676	73,744,424
<b>Net cash inflow/(outflow) from investing activities (B)</b>	<b>6,552,954</b>	<b>8,741,403</b>
<b><u>Cash flows from financing activities</u></b>		
Proceeds from long term loan	40,000	(26,774,567)
Proceeds from short term loan	57,249,633	(12,998,441)
Cash paid to affiliated companies	51,567,578	4,408,134
Dividend paid	(5,600,366)	72,904
Cash payment for financial expenses	(86,439,599)	(30,220,704)
<b>Net cash inflow/(outflow) from financing activities (C)</b>	<b>16,817,245</b>	<b>(65,512,674)</b>
<b>Net increase of cash and cash equivalents for the period (A+B+C)</b>	<b>(4,745,702)</b>	<b>2,453,803</b>
Cash and cash equivalents at the beginning of the period	9,108,735	7,397,869
<b>Cash and cash equivalents at the end of the period</b>	<b>4,363,033</b>	<b>9,851,672</b>
<b>Net Operating Cash Flow Per Share (Basic)</b>	<b>(0.22)</b>	<b>0.47</b>

  
Chairman

  
Director

  
Managing Director

  
Chief Financial Officer

**ATTESTED**  


  
Company Secretary

Chattogram, June 02, 2021

**M. R. H. Sikder FCS**  
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