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FINANCIAL STATEMENTS (UN-AUDITED)
SK TRIMS & INDUSTRIES LIMITED
FOR THE PERIOD FROM 1st JULY, 2023 TO 31st DECEMBER, 2023

SK TRIMS & INDUSTRIES LTD.
Statement of Financial Position (Un-Audited)
As at Dec 31, 2023

Particulars	Notes	Amount in Taka	
		31 Dec 2023	30 June 2023
Assets			
Non-Current Assets		812,062,567	791,222,056
Property, Plant and Equipment	3.00	758,437,183	777,591,221
Capital Work in Progress		53,625,384	13,630,835
Current Assets		860,018,273	838,794,807
Inventories		254,719,801	248,871,028
Accounts and other Receivables	4.00	349,603,290	330,920,366
Investment	5.00	152,106,265	203,665,918
Advance, Deposits and Prepayments	6.00	49,553,629	37,481,750
Cash and Cash Equivalents	7.00	54,035,288	17,855,746
Total Assets		1,672,080,840	1,630,016,863
Shareholder's Equity and Liabilities			
Shareholder's Equity		1,346,001,460	1,318,762,849
Share Capital	8.00	847,000,000	847,000,000
Other Comprehensive Income		17,884,410	38,633,792
Retained Earnings	9.00	481,117,050	433,129,057
Non-Current Liabilities		27,318,407	26,092,640
Deferred Tax Liability	10.00	27,318,407	26,092,640
Current Liabilities		298,760,973	285,161,374
Short Term Borrowings		232,667,618	258,255,857
Unclaimed Dividend		614,696	1,126,083
Accounts and other Payables		3,868,990	5,621,806
Liabilities for Expenses		61,609,669	20,157,628
Total Shareholders Equity and Liabilities		1,672,080,840	1,630,016,863
Net Asset Value (NAV) per share	17.00	15.89	15.57

The accompanying notes form an integral part of these financial statements.


 Chief Financial Officer


 Company Secretary


 Director

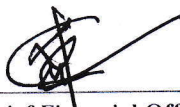

 Managing Director


 Chairman


SK TRIMS & INDUSTRIES LTD.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the 2nd quarter ended Dec 31, 2023

Particulars	Notes	Amount in Taka			
		01 July 2023 to 31 Dec 2023	01 July 2022 to 31 Dec 2022	01 Oct 2023 to 31 Dec 2023	01 Oct 2022 to 31 Dec 2022
Revenue	11.00	459,685,807	434,857,036	237,166,347	232,457,002
Cost of goods sold	12.00	(371,946,509)	(348,720,550)	(193,395,062)	(185,289,222)
Gross Profit		87,739,298	86,136,486	43,771,285	47,167,780
Operating expenses	13.00	(23,442,575)	(23,226,828)	(13,755,821)	(12,737,604)
Profit from Operation		64,296,723	62,909,658	30,015,464	34,430,176
Other Income	14.00	29,185,897	974,199	10,305,188	686,261
Finance Cost	15.00	(10,386,970)	(8,493,668)	(5,806,158)	(4,359,738)
Profit before Income Tax		83,095,649	55,390,190	34,514,494	30,756,700
Income Tax Expenses		(9,697,656)	719,402	(4,028,704)	(1,922,699)
Current Tax	Annexure-D 10.00	(8,471,889)	(2,208,846)	(3,438,637)	(1,216,217)
Deferred Tax		(1,225,767)	2,928,248	(590,067)	(706,482)
Net Profit After Tax		73,397,993	56,109,593	30,485,791	28,834,002
Other Comprehensive Income		(20,749,382)	(5,142,352)	(10,399,309)	(5,941,715)
<i>Items that are or may reclassified to Profit/Loss account</i>					
Unrealized Gain /(Loss) on investment in shares		(20,497,043)	(6,052,867)	(10,146,970)	(6,852,230)
Unrealized Gain /(Loss) from foreign currency exchange rate fluctuation		(252,339)	910,515	(252,339)	910,515
Total Comprehensive Income for the year		52,648,611	50,967,241	20,086,482	22,892,287
Earnings per Share (EPS)	16.00	0.87	0.66	0.36	0.34

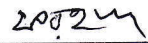
The accompanying notes form an integral part of these financial statements.


 Chief Financial Officer


 Company Secretary


 Director


 Managing Director


 Chairman

SK TRIMS & INDUSTRIES LTD.
Statement of Changes in Equity (Un-Audited)
For the 2nd quarter ended Dec 31, 2023

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Other Comprehensive Income	Total Equity
Balance as on July 01, 2023	847,000,000	433,129,057	38,633,792	1,318,762,849
Adjustment	-	-	-	-
Unrealized Gain /(Loss)	-	-	(20,749,382)	(20,749,382)
Cash Dividend for the year 2022-2023	-	(25,410,000)	-	(25,410,000)
Net profit for the year	-	73,397,993	-	73,397,993
Balance as at Dec 31, 2023	847,000,000	481,117,050	17,884,410	1,346,001,460

SK TRIMS & INDUSTRIES LTD.
Statement of Changes in Equity (Un-Audited)
For the 2nd quarter ended Dec 31, 2022

(Amount in Taka)

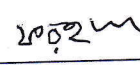
Particulars	Ordinary Share Capital	Retained Earnings	Other Comprehensive Income	Total Equity
Balance as on July 01, 2022	847,000,000	376,681,548	49,787,940	1,273,469,488
Adjustment	-	-	(49,787,940)	(49,787,940)
Unrealized Gain (Loss)	-	-	(6,052,867)	(6,052,867)
Cash Dividend for the year 2021-2022	-	(23,299,897)	-	(23,299,897)
Net profit for the year	-	56,109,593	-	56,109,593
Balance as at Dec 31, 2022	847,000,000	409,491,244	(6,052,867)	1,250,438,377


 Chief Financial Officer


 Company Secretary


 Director



 Managing Director



 Chairman

SK TRIMS & INDUSTRIES LTD.
Statement of Cash Flows (Un-Audited)
For the 2nd quarter ended Dec 31, 2023


Particulars	Notes	Amount in Taka	
		01 July 2023 to 31 Dec 2023	01 July 2022 to 31 Dec 2022
A. Cash Flows from Operating Activities			
Cash received from Customers		435,885,696	382,760,869
Cash paid to Suppliers		(293,634,296)	(306,402,143)
Cash paid to Employees		(76,073,901)	(53,453,413)
Cash Paid to Others		(10,847,433)	(12,072,584)
Cash Generated from Operation		55,330,065	10,832,729
Cash received from Other Income		34,050,745	2,005,788
Income Tax paid		(6,366,987)	(1,913,804)
Net Cash Generated from Operating Activities		83,013,823	10,924,713
B. Cash Flows from Investing Activities			
Investment in Share		31,062,610	-
Capital Work in Progress		(40,821,934)	(27,818,494)
Acquisition of Property, Plant and Equipment		(326,600)	-
Net Cash Used in Investing Activities		(10,085,924)	(27,818,494)
C. Cash Flows from Financing Activities			
Net Payment for Financial Expenses		(10,648,729)	(8,205,384)
Dividend paid		(511,387)	(207,119)
Net Received/(Payment) in Short term loan		(25,588,239)	19,359,119
Net Received/(Payment) for IPO Refund Payable		-	-
Net Cash Provided from Financing Activities		(36,748,355)	10,946,616
D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)		36,179,543	(5,947,165)
E. Opening Cash and Cash Equivalents		17,855,745	19,370,417
F. Closing Cash and Cash Equivalents (D+E)		54,035,288	13,423,252
Net Operating Cash Flows Per Share (NOCFPS) (Note # 18.00)		0.98	0.13

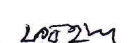
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