

**Shivam Cements Limited**  
**Provisional Statement of Financial Position**  
**As On Poush-30, 2075 (Jan-14, 2019)**

*Figs. In NPR*

S.N.	Particulars	Note	Poush- 30, 2075	Ashad-32, 2075	Poush- 30, 2074
<b>A</b>	<b>Assets</b>				
	<u>Non Current Assets</u>				
	Property, Plant & Equipment	1	4,481,977,812	4,649,081,225	4,462,660,195
	Investment	2	3,365,703,000	3,365,703,000	2,778,128,500
	Deferred Tax Assets		4,849,771	3,656,900	21,166,476
	<b>Total</b>		<b>7,852,530,583</b>	<b>8,018,441,125</b>	<b>7,261,955,171</b>
	<u>Current Assets</u>				
	Cash & Cash Equivalents	3	86,842,953	94,993,628	151,042,506
	Inventories	4	1,918,614,078	2,259,429,780	1,831,098,919
	Trade Receivables	5	1,878,905,373	1,218,772,799	1,162,950,095
	Advances, Loan & Deposits	6	1,040,615,908	1,171,763,004	493,203,160
	<b>Total</b>		<b>4,924,978,312</b>	<b>4,744,959,212</b>	<b>3,638,294,680</b>
	<b>Total Assets</b>		<b>12,777,508,895</b>	<b>12,763,400,336</b>	<b>10,900,249,851</b>
<b>B</b>	<b>Equity &amp; Liabilities</b>				
	<u>Equity Fund</u>				
	Equity Share Capital	7	3,892,024,000	3,872,000,000	3,634,450,000
	Share Premium		40,048,000		
	Retained Earnings	8	3,043,281,210	2,385,424,107	1,775,058,877
	<b>Total</b>		<b>6,975,353,210</b>	<b>6,257,424,107</b>	<b>5,409,508,877</b>
	<u>Non Current Liabilities</u>				
	Interest Bearing Borrowings	9	2,161,078,984	2,484,011,039	2,376,739,555
	Provisions & Payables	10	-	-	-
	<b>Total</b>		<b>2,161,078,984</b>	<b>2,484,011,039</b>	<b>2,376,739,555</b>
	<u>Current Liabilities</u>				
	Interest Bearing Borrowings	9	1,602,523,166	1,813,690,618	1,239,927,073
	Trade Payables		1,162,101,313	960,966,312	748,736,634
	Provisions & Payables	10	876,452,221	1,247,308,260	1,125,337,712
	<b>Total</b>		<b>3,641,076,701</b>	<b>4,021,965,189</b>	<b>3,114,001,420</b>
	<b>Total Equity &amp; Liabilities</b>		<b>12,777,508,895</b>	<b>12,763,400,336</b>	<b>10,900,249,851</b>

**Shivam Cements Limited**  
**Provisional Statement of Profit or Loss**  
**For the Period Ending Poush-30, 2075 (Jan-14, 2019)**

<i>Figs. In NPR</i>					
S.N.	Particulars	Note	Poush- 30, 2075	Ashad-32, 2075	2nd Quarter last year
1	Revenue From Operation	11	5,224,798,520.08	10,265,064,452.04	4,072,593,071.08
2	Cost of Sales	12	3,353,486,058.50	6,817,313,992.04	2,564,412,396.00
3	<b>Gross Profit (1-2)</b>		<b>1,871,312,461.58</b>	<b>3,447,750,460.00</b>	<b>1,508,180,675.08</b>
4	Other Income	13	12,504,522.82	6,968,459.46	1,964,885.22
5	Exchange Gain/(Loss)		569,937.36	-	-
6	<b>Expenses:-</b>				
	Administrative Expense	14	85,528,708.82	167,623,459.36	83,452,382.76
	Distribution Expense	15	387,514,078.07	657,191,785.92	242,462,108.38
	Depreciation & Amortization	1	332,590,601.49	675,951,834.93	311,682,430.24
	Financial Charges	16	207,335,760.34	366,875,039.31	167,998,807.46
	<b>Total Expenses</b>		<b>1,012,969,148.73</b>	<b>1,867,642,119.53</b>	<b>805,595,728.83</b>
7	<b>Net Profit/(Loss) Before Bonus &amp; Tax (3+4-5)</b>		<b>870,277,898.31</b>	<b>1,587,076,799.93</b>	<b>704,549,831.48</b>
8	Statutory Bonus		79,116,173.00	144,279,710.00	23,100,000.00
9	<b>Net Profit/(Loss) After Bonus &amp; Before Tax (6-7)</b>		<b>791,161,725.31</b>	<b>1,442,797,089.93</b>	<b>681,449,831.48</b>
10	Provision For Corporate Social Responsibility		7,911,617.25	14,427,970.90	6,814,498.31
11	<b>Net Profit/(Loss) Before Tax (8-9)</b>		<b>783,250,108.06</b>	<b>1,428,369,119.03</b>	<b>674,635,333.16</b>
12	<b>Tax Expense (a+b)</b>		<b>125,393,005.05</b>	<b>285,094,029.00</b>	<b>127,755,851.05</b>
	(a) Current Tax		126,585,876.05	264,158,612.00	124,330,010.05
	(b) Deferred Tax		1,192,871.00	20,935,417.00	3,425,841.00
13	<b>Net Profit/(Loss) For the Period (8-11)</b>		<b>657,857,103.01</b>	<b>1,143,275,090.03</b>	<b>546,879,482.12</b>
	<b>Other Comprehensive Income Not Falling as Part of Profit or Loss Statement: -</b>				
	Gain/Loss on Translation of Foreign Currency Changes in Revaluation Reserve				
14	<b>Total Other Comprehensive Income</b>		-	-	-
	<b>Total Comprehensive Income to Equity (12+13)</b>		<b>657,857,103.01</b>	<b>1,143,275,090.03</b>	<b>546,879,482.12</b>

Significant Accounting Policies &  
Notes to Financial Statement