


# ORION INFUSION LIMITED

## Statement of Financial Position (Un - Audited)

As at 30 September,2013 (1st Quarter)

	Amount in BDT	
	30-Sep-2013	30-Jun-2013
<b>ASSETS</b>		
<b>Non-Current Assets:</b>	<b>409,473,673</b>	<b>415,029,039</b>
Property, Plant & Equipment	347,738,896	352,566,235
Investments	61,734,777	62,462,804
<b>Current Assets:</b>	<b>231,759,810</b>	<b>288,645,018</b>
Inventories	100,717,001	85,080,160
Accounts Receivables	74,370,943	94,302,123
Advances, Deposits & Prepayments	55,780,120	47,444,508
Cash and Cash Equivalents	891,746	61,818,227
<b>TOTAL ASSETS</b>	<b><u>641,233,483</u></b>	<b><u>703,674,057</u></b>
<b>SHAREHOLDERS' EQUITY AND LIABILITIES</b>		
<b>Shareholders' Equity :</b>	<b>150,471,172</b>	<b>142,538,153</b>
Share Capital	203,597,600	203,597,600
Reserves	165,535,383	166,683,783
Retained Earnings	(218,661,811)	(227,743,230)
<b>Non-Current Liabilities:</b>	<b>213,116,262</b>	<b>233,539,873</b>
Liabilities for other Finance	189,329,637	209,031,619
Deferred Tax Liabilities	23,786,625	24,508,254
<b>Current Liabilities:</b>	<b>277,646,049</b>	<b>327,596,031</b>
Provision for Current tax	35,547,889	32,444,253
Short Term Borrowings	188,829,668	227,774,690
Trade Creditors	29,140,968	34,817,173
Accrued Expenses	24,127,524	32,559,915
<b>TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES</b>	<b><u>641,233,483</u></b>	<b><u>703,674,057</u></b>
<b>Net Asset Value (NAV) Per Share of Tk.10 each</b>	<b><u>7.39</u></b>	<b><u>7.00</u></b>
<b>Number of Shares used to compute NAV</b>	<b><u>20,359,760</u></b>	<b><u>20,359,760</u></b>
<b>Contingent Liabilities</b>	<b><u>37,798,752</u></b>	<b><u>37,798,752</u></b>

  
 Managing Director

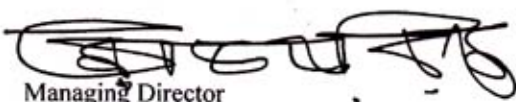
  
 Chief Financial Officer

# ORION INFUSION LIMITED

Statement of Comprehensive Income (Un - Audited)

For the Period of 01 July,2013 to 30 September,2013 (1st Quarter)

	Amount in BDT	
	01-Jul-2013 to 30-Sept-2013	01-Jul-2012 to 30-Sept-2012
<b>Revenue</b>	163,787,773	172,179,339
Cost of Goods Sold	(100,105,836)	(107,574,751)
<b>Gross Profit/(Loss)</b>	<b>63,681,937</b>	<b>64,604,588</b>
<b>Operating Expenses</b>	<b>(45,739,978)</b>	<b>(45,352,091)</b>
Administrative Expenses	(6,121,508)	(5,952,200)
Selling & Distribution Expenses	(39,618,470)	(39,399,891)
<b>Profit from Operation</b>	<b>17,941,959</b>	<b>19,252,497</b>
Financial Expenses	(6,405,680)	(6,022,899)
Non operative Income	313,966	401,839
<b>Net Profit from Operation</b>	<b>11,850,245</b>	<b>13,631,437</b>
Workers' Profit Participation Fund	(564,297)	-
<b>Net Profit Before Tax</b>	<b>11,285,948</b>	<b>13,631,437</b>
<b>Income Tax expenses</b>	<b>(2,382,007)</b>	<b>-</b>
Current Tax	(3,103,636)	-
Deferred Tax (Expenses)/Income	721,629	-
<b>Net Profit after Tax</b>	<b>8,903,941</b>	<b>13,631,437</b>
<b>Add: Other Comprehensive Income</b>		
Fair value adjustment of marketable securities	(970,922)	-
<b>Total Comprehensive Income</b>	<b>7,933,019</b>	<b>13,631,437</b>
<b>Basic Earning Per Share (EPS)</b>		
EPS on Continuing Operation	0.42	0.65
EPS on Non Operating Income	0.02	0.02
<b>Total Basic Earning Per Share (EPS)</b>	<b>0.44</b>	<b>0.67</b>
EPS on other comprehensive Income	(0.05)	-
<b>Total Comprehensive Income per Share</b>	<b>0.39</b>	<b>0.67</b>
<b>Number of Shares used to compute EPS</b>	<b>20,359,760</b>	<b>20,359,760</b>

  
Managing Director

  
Chief Financial Officer

# ORION INFUSION LIMITED

## Statement of Changes in Equity (Un - Audited)

For the Period of 01 July, 2013 to 30 September, 2013 (1st Quarter)

Particulars	Amount in BDT			
	Ordinary Share Capital	Reserves	Retained Earnings	Total
Balance as at 01.07.2013	203,597,600	166,683,783	(227,743,230)	142,538,153
Net Profit after tax for the period	-	-	8,903,941	8,903,941
Depreciation on Revaluation Surplus	-	(177,478)	177,478	-
Fair Value adjustment of marketable Securities	-	(970,922)	-	(970,922)
<b>Balance as at 30.09.2013</b>	<b>203,597,600</b>	<b>165,535,383</b>	<b>(218,661,811)</b>	<b>150,471,172</b>
Balance as at 01.07.2012	203,597,600	140,324,984	(221,813,181)	122,109,403
Net Profit for the period	-	-	13,631,437	13,631,437
Depreciation on Revaluation Surplus	-	(244,797)	-	(244,797)
<b>Balance as at 30.09.2012</b>	<b>203,597,600</b>	<b>140,080,187</b>	<b>(208,181,744)</b>	<b>135,496,043</b>

  
Managing Director

  
Chief Financial Officer

# ORION INFUSION LIMITED

## Statement of Cash Flows (Un - Audited)

For the Period of 01 July,2013 to 30 September,2013 (1st Quarter)

	Amount in BDT	
	30-Sep-2013	30-Sep-2012
<b>Cash Flows from Operating Activities:</b>		
<b>RECEIPTS</b>		
Cash Received from Customers	183,718,953	177,488,770
Other Income	313,966	401,839
	<b>184,032,919</b>	<b>177,890,609</b>
<b>PAYMENTS:</b>		
Cash paid to Suppliers	(116,758,668)	(101,773,986)
Cash paid for Operating Expenses	(50,766,563)	(49,789,259)
Cash paid for Financial Expenses	(6,405,680)	(6,022,899)
Income Tax paid and Deducted at Source	(3,761,708)	(2,888,935)
	<b>(177,692,619)</b>	<b>(160,475,079)</b>
<b>Net Cash provided by Operating Activities</b>	<b>6,340,300</b>	<b>17,415,530</b>
<b>Cash Flows from Investing Activities:</b>		
Acquisition of Property, Plant & EquipmentS & Other Assets	(381,694)	(2,290,102)
<b>Net Cash Provided/Used in Investing Activities</b>	<b>(381,694)</b>	<b>(2,290,102)</b>
<b>Cash Flows from Financing Activities :</b>		
Received/(Paid) from Inter Company	(19,701,982)	(20,331,619)
Dividend Paid	(8,238,083)	(1,311,390)
Bank Loans Received / (Repaid)	(38,945,022)	5,159,849
<b>Net Cash Provided/(Used) in Financing Activities</b>	<b>(66,885,087)</b>	<b>(16,483,160)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(60,926,481)</b>	<b>(1,357,732)</b>
Cash & Cash Equivalents at the beginning of the year	61,818,227	5,885,023
<b>Cash &amp; Cash Equivalents at the End of the Period</b>	<b>891,746</b>	<b>4,527,291</b>
<b>Net Operating Cash Flow Per Share of Tk. 10 Each</b>	<b>0.31</b>	<b>0.86</b>
<b>Number of Shares used to compute NOCFPS</b>	<b>20,359,760</b>	<b>20,359,760</b>

  
 Managing Director

  
 Chief Financial Officer

**Orion Infusion Limited**

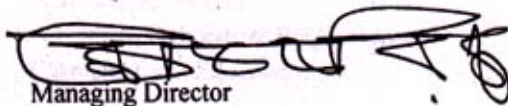
**Selected explanatory notes to the financial Statements as at 30 September 2013 (1st Quarter)**

**Accounting policies and method of computations**

This financial statements are consistent with those used in the annual financial statements, prepared and published for the year ended June 30, 2013 and there have no changes in accounting policy within the interim reporting period.

**Subsequent events**

No material events occurred after the reporting date, non-disclosure of which could affect the ability of the users of the financial statement to make proper evaluation and decision.



Managing Director



Chief Financial Officer