

Statement of Cash Flows

NTR Capital Ltd.
Statement of Cash Flows
For the year ended 31 December 2019

Particulars	2019	2018
Operating activities		
Profit before tax	1,00,000	1,00,000
Adjustments for:		
Depreciation	10,000	10,000
Amortisation of intangible assets	5,000	5,000
Change in provisions	(2,000)	(2,000)
Change in trade receivables	15,000	15,000
Change in trade payables	8,000	8,000
Change in other receivables	12,000	12,000
Change in other payables	10,000	10,000
Change in cash and cash equivalents	138,000	138,000
Investing activities		
Acquisition of property, plant and equipment	(20,000)	(20,000)
Acquisition of intangible assets	(10,000)	(10,000)
Proceeds from disposal of property, plant and equipment	5,000	5,000
Proceeds from disposal of intangible assets	3,000	3,000
Proceeds from disposal of other receivables	12,000	12,000
Proceeds from disposal of other payables	10,000	10,000
Proceeds from disposal of cash and cash equivalents	(5,000)	(5,000)
Financing activities		
Proceeds from issue of shares	100,000	100,000
Proceeds from borrowings	10,000	10,000
Repayment of borrowings	(5,000)	(5,000)
Repayment of dividends	(5,000)	(5,000)
Repayment of interest	(5,000)	(5,000)
Repayment of tax	(5,000)	(5,000)
Repayment of other payables	(5,000)	(5,000)
Repayment of other receivables	(5,000)	(5,000)
Repayment of cash and cash equivalents	(5,000)	(5,000)
Net change in cash and cash equivalents	103,000	103,000
Cash and cash equivalents at the beginning of the year	100,000	100,000
Cash and cash equivalents at the end of the year	203,000	203,000

Notes to the Financial Statements

1. GENERAL INFORMATION
The Company is incorporated in Bangladesh under the Companies Act, 1992. The registered office of the Company is located at the address mentioned in the Memorandum of Association and Articles of Association of the Company.

2. BASIS OF PREPARATION
The financial statements have been prepared on the basis of the accounting records maintained by the Company and are prepared in accordance with the Bangladesh Accounting Standards (BAS) issued by the Institute of Cost Accountants of Bangladesh (ICAB).

3. SIGNIFICANT ACCOUNTING POLICIES
The accounting policies adopted by the Company are consistent with the BAS and are applied consistently throughout the financial statements.

4. REVENUE RECOGNITION
Revenue is recognized when the Company has satisfied the following conditions: (a) the amount of revenue can be reliably measured; (b) it is probable that the economic benefits associated with the revenue will flow to the Company; and (c) the costs incurred or to be incurred in respect of the revenue can be reliably measured.

5. PROPERTY, PLANT AND EQUIPMENT
Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Depreciation is calculated on a straight-line basis over the estimated useful life of the asset.

6. INTANGIBLE ASSETS
Intangible assets are measured at cost less accumulated amortisation and impairment losses. Amortisation is calculated on a straight-line basis over the estimated useful life of the asset.

7. TRADE RECEIVABLES
Trade receivables are measured at cost less expected credit losses. Expected credit losses are estimated based on the Company's historical experience and current market conditions.

8. TRADE PAYABLES
Trade payables are measured at cost. The Company does not have any significant trade payables.

9. OTHER RECEIVABLES
Other receivables are measured at cost less expected credit losses. Expected credit losses are estimated based on the Company's historical experience and current market conditions.

10. OTHER PAYABLES
Other payables are measured at cost. The Company does not have any significant other payables.

11. CASH AND CASH EQUIVALENTS
Cash and cash equivalents are measured at cost. They include cash on hand and deposits with banks and other financial institutions.

12. BORROWINGS
Borrowings are measured at cost less accumulated interest. Interest is calculated on a straight-line basis over the term of the borrowing.

13. DIVIDENDS
Dividends are recognized when they are declared by the Company's shareholders.

14. TAXES
Taxes are recognized when they are incurred by the Company. The Company has no significant tax liabilities.

15. RELATED PARTY TRANSACTIONS
The Company has no significant related party transactions.

16. FINANCIAL INSTRUMENTS
The Company has no significant financial instruments.

17. RISK MANAGEMENT
The Company does not have any significant risk management policies.

18. CONTINGENT LIABILITIES
The Company has no significant contingent liabilities.

19. CONTINGENT ASSETS
The Company has no significant contingent assets.

20. GOING CONCERN
The Company is a going concern.

Notes to the Financial Statements (Continued)

21. EMPLOYEES' PROVISIONS

Particulars	2019	2018
Provision for gratuity	10,000	10,000
Provision for bonus	5,000	5,000
Provision for other employees' benefits	5,000	5,000
Total	20,000	20,000

22. DEFERRED TAX

Particulars	2019	2018
Deferred tax on property, plant and equipment	10,000	10,000
Deferred tax on intangible assets	5,000	5,000
Deferred tax on other receivables	5,000	5,000
Deferred tax on other payables	5,000	5,000
Deferred tax on cash and cash equivalents	5,000	5,000
Deferred tax on borrowings	5,000	5,000
Deferred tax on dividends	5,000	5,000
Deferred tax on interest	5,000	5,000
Deferred tax on tax	5,000	5,000
Deferred tax on other payables	5,000	5,000
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