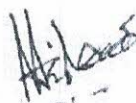


GEMINI SEA FOOD LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31ST March, 2023

<u>Particulars</u>	<u>Note</u>	31/03/2023 <u>Taka</u>	30/06/2022 <u>Taka</u>
ASSETS			
Non-Current Assets		83,126,081	84,962,510
Property, Plant & Equipment	3.00	74,786,995	75,610,258
Intangible Assets	4.00	8,339,086	9,352,252
Current Assets		766,821,914	683,914,398
Inventories	5.00	448,680,512	402,002,317
Advances, Deposits & Pre-payments	6.00	166,464,539	156,549,289
Bills Receivable	7.00	72,005,273	45,758,829
Cash & Cash Equivalents	8.00	79,671,591	79,603,963
Total		849,947,995	768,876,908
EQUITY & LIABILITY			
Shareholders' Equity		154,929,644	61,501,669
Share Capital	9.00	61,052,060	46,963,120
Retained Earnings	10.00	93,877,584	14,538,549
Non-Current Liabilities		2,340,562	2,856,874
Deferred Tax Liabilities	11.00	2,340,562	2,548,298
Long Term Loan- Non current Maturity	12.00	-	-
Lease Liability- Non current Maturity	13.00	-	308,576
Long Term Loan- Non current Maturity	14.00	-	-
Current Liabilities		692,677,789	704,518,366
Long Term Loan-Current Maturity	12.00	-	1,808,667
Lease Liability-Current Maturity	13.00	56,981	943,740
Long Term Loan-Current Maturity-stimulus	14.00	33,258,306	-
Short Term Loan	15.00	596,888,880	642,911,279
Trading Liabilities	16.00	30,137,689	35,992,480
Liabilities for Expenses	17.00	7,456,810	11,397,488
Unclaimed dividend	18.00	221,879	137,355
Provision for Tax	19.00	15,932,714	7,676,643
Workers' Profit Participation Fund	20.00	8,724,530	3,650,714
Total		849,947,995	768,876,908
Net Asset Value per Share	30.00	25.38	13.10



(Firoz Alam)
Chief Financial Officer




(AFM. Nazrul iSLAM)
Company Secretary



(Kazi Anis Ahmed)
Director



(Kazi Inam Ahmed)
Managing Director



(Ameenah Ahmed)
Chairperson

Dated: Dhaka
17 April,, 2023

GEMINI SEA FOOD LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED 31ST March, 2023

Particulars	Note	01-07-2022 to	01-01-2023 to	01-07-2021 to	01-01-2022 to
		31-03-2023	31-03-2023	31-03-2022	31-03-2022
		(9 months)	(3 months)	(9 months)	(3 months)
		Taka	Taka	Taka	Taka
Revenue	21.00	665,983,134	260,944,783	647,486,362	135,605,830
Cost of Goods Sold	22.00	495,199,357	186,876,649	544,445,266	112,875,913
Gross Profit/(Loss)		170,783,778	74,068,135	103,041,096	22,729,917
		26%	28%	16%	17%
Operating Expenses		29,914,171	7,957,475	34,577,605	10,496,048
Administrative Expenses	23.00	18,490,382	5,789,648	15,932,486	5,179,518
Selling & Marketing Expenses	24.00	11,423,789	2,167,827	18,645,119	5,316,530
Operating Income		140,869,607	66,110,660	68,463,491	12,233,869
Other Income	25.00	6,184,242	1,025,112	1,497,438	773,152
Financial Expenses	26.00	40,503,721	13,647,561	37,441,431	12,864,928
Net Profit/(Loss) before WPPF		106,550,128	53,488,211	32,519,498	142,093
Contribution to Workers' Profit Participati	27.00	5,073,816	2,547,058	1,548,548	6,766
Net Profit/(Loss) before Tax		101,476,312	50,941,153	30,970,950	135,327
Income Tax Expenses	28.00	8,048,336	869,659	6,730,084	(65,922)
Current Tax	28.01	8,256,072	820,031	6,968,464	30,449
Deferred Tax	28.02	(207,736)	49,628	(238,380)	(96,370)
Net Profit/(Loss) after Tax		93,427,975	50,071,494	24,240,866	201,249
Earnings per Share	29.00	15.30	8.20	5.16	0.04



(Firoz Alam)
Chief Financial Officer




(AFM. Nazrul iSLAM)
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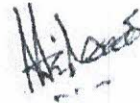
Dated: Dhaka
17 April., 2023

GEMINI SEA FOOD LIMITED
UN-AUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 31 March, 2023

Particulars	Share Capital	Retained Earnings	Total
Balance as on 01-07-2022	46,963,120	14,538,549	61,501,669
Stock/Cash Dividend Issued	14,088,940	(14,088,940)	-
Net Profit/ Loss for the period		93,427,975	93,427,975
Balance as on 31-03-2023	61,052,060	93,877,584	154,929,644
Particulars	Share Capital	Retained Earnings	Total
Balance as on 01-07-2021	46,963,120	(42,576,942)	4,386,178
Stock Dividend Issued	-	(1,558,102)	(1,558,102)
Net Profit/ Loss for the period		24,240,866	24,240,866
Balance as on 31-03-2022	46,963,120	(19,894,178)	27,068,942



(Firoz Alam)
Chief Financial Officer



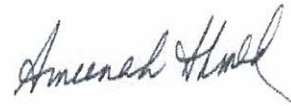
(AFM. Nazrul iSLAM)
Company Secretary



(Kazi Anis Ahmed)
Director



(Kazi Inam Ahmed)
Managing Director



(Ameenah Ahmed)
Chairperson

Dated: Dhaka
17 April,, 2023

GEMINI SEA FOOD LIMITED

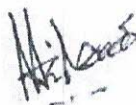
STATEMENT OF CASH FLOWS

FOR THE THIRD QUARTER ENDED 31 March, 2023

<u>Particulars</u>	01-07-2022 to 31-03-2023 (9 months) <u>Taka</u>	01-07-2021 to 31-03-2022 (9 months) <u>Taka</u>	
Cash Flows from Operating Activities			
Receipts from Customers & Others	639,736,690	593,360,225	
Cash received from & others	6,184,242	1,497,438	
Paid to Suppliers, Employees & Others	(575,655,068)	(563,993,663)	
Interest Paid	(40,503,721)	(37,441,431)	
Income Taxes Paid	(12,300,612)	(4,444,568)	
Net Cash Generated from Operating Activities	17,461,531	(11,021,999)	
Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipment	(1,402,950)	(1,215,300)	
Net Cash used in Investing Activities	(1,402,950)	(1,215,300)	
Cash Flows from Financing Activities			
Long term loan	31,449,639	(729,333)	
Short Term Loan from/(Repayment)	(46,022,399)	16,300,224	
Finance Lease	(1,195,335)	(543,538)	
Net Cash Generated from Financing Activities	(15,768,095)	15,027,353	
Net Cash Increase/decrease in Cash & Cash Equivalents	290,486	2,790,054	
Cash & Cash Equivalents at the Beginning of the period	79,603,963	49,535,725	
Cash & Cash Equivalents at the End of the period	79,671,591	52,325,779	
Net Operating Cash Flows per Share	31.00	2.86	(2.35)



(Firoz Alam)
Chief Financial Officer



(AFM. Nazrul iSLAM)
Company Secretary



(Kazi Anis Ahmed)
Director



(Kazi Inam Ahmed)
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Chairperson

Dated: Dhaka
17 April, 2023