

Asian University for Women
Financial Capacity analysis of E (Associated Builders Corporation Limited)

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	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17
Current Asset	351,704,158	348,895,909	1,255,376,397	806,903,441
Current Liabilities	1,610,053,678	1,192,629,446	872,040,216	674,109,770
Inventories	-	-	-	-
Cash and Cash Equivalents	13,355,897	28,141,988	48,018,610	80,460,351
Total Liabilities	1,706,680,478	1,257,721,316	872,040,216	674,109,770
Total Assets	1,838,440,401	1,777,492,385	1,709,954,573	1,213,719,579
Shareholder's Equity	131,759,923	519,771,069	70,091,870	5,000,000
Operating Income	59,740,311	-	78,700,706	9,536,857
Interest expenses	5,678,578	494,974	580,790	261,665
Total Debt Service	-	-	-	-
Net Sales	260,436,534	658,370,315	685,398,756	225,779,932
Average Total Asset	-	-	-	-
Cost of Goods sold	148,941,802	23,773,196	22,238,751	42,768,349
Average inventory	-	-	-	-
Net credit sales	-	-	-	-
Average accounts receivable	-	-	-	-
Gross profit	59,740,311	133,410,862	128,051,144	46,323,479
Net income	13,615,203	77,437,724	78,119,916	9,275,192
Net income before tax	13,615,203	77,437,724	78,119,916	9,275,192
Income tax during the year				
Net income after tax	13,615,203	77,437,724	78,119,916	9,275,192

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Company E (Associated Builders Corporation Limited))
Information from Balance Sheet

SI No.	Financial Information	Financial Data for Previous Five Years				
		FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	
1	Total Assets (TA)	1,838,440,401	1,777,492,385	1,709,954,573	1,213,719,579	
2	Total Liabilities (TL)	1,706,680,478	1,257,721,316	872,040,216	674,109,770	
3	Net Worth (TA - TL)	131,759,923	519,771,069	837,914,357	539,609,809	
4	Current Assets (CA)	351,704,158	348,895,909	1,255,376,397	806,903,441	
5	Current Liabilities (CL)	1,610,053,678	1,192,629,446	872,040,216	674,109,770	
6	Working Capital (CA - CL)	(1,258,349,520)	(843,733,537)	383,336,181	132,793,671	
Information from Income Statement						
7	Total Revenue	260,436,534	658,370,315	685,398,756	225,779,932	
8	Profit before Taxes	13,615,203	77,437,724	78,119,916	9,275,192	
9	Profit after Taxes	13,615,203	77,437,724	78,119,916	9,275,192	

1	Acid Test Ratio (ATR)	21.84%	29.25%	143.96%	119.70%
2	Return on Assets (ROA)	0.01	0.04	0.05	0.01
3	GP Ratio (GPR)	22.94%	20.26%	18.68%	20.52%

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Financial Capacity analysis of Constructor Contractor
Basic Data- Company B (Spectra Engineers Limited)

Details	Company -B (Spectra Engineers Limited)					
	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15
Current Asset	8,794,760,592	8,922,906,355	7,834,533,934	3,923,358,522	2,517,335,787	1,877,244,568
Current Liabilities	4,695,592,430	6,166,337,133	6,570,208,599	3,690,274,308	1,925,102,783	1,090,341,035
Inventories	1,026,532,653	1,305,824,510	1,405,824,515	789,695,657	482,562,320	356,968,520
Cash and Cash Equivalents	2,813,246,773	2,777,850,731	2,011,865,145	989,243,689	963,063,652	539,700,579
Total Liabilities	4,695,592,430	6,166,337,133	6,570,208,599	3,690,274,308	1,988,941,638	1,282,183,582
Total Assets	11,817,377,435	12,157,429,772	11,111,493,467	6,802,186,041	4,205,721,231	3,098,385,779
Shareholder's Equity	7,121,785,006	5,991,092,639	4,541,284,868	3,111,911,733	2,216,779,593	1,816,202,197
Operating Income	2,116,676,943	2,969,180,853	2,583,020,691	1,512,086,922	709,904,241	632,207,678
Interest expenses	429,322,149	655,490,484	468,230,558	193,924,100	129,217,358	172,506,260
Total Debt Service	-	-	-	-	-	-
Net sales	10,863,781,167	11,484,157,407	9,961,420,584	6,509,092,071	3,822,359,455	3,016,045,427
Average Total Asset	-	-	-	-	-	-
Cost of Goods sold	8,173,521,564	8,045,152,954	6,740,155,305	4,465,692,587	2,829,642,311	2,180,917,204
Average inventory	-	-	-	-	-	-
Net credit sales	-	-	-	-	-	-
Average accounts receivable	-	-	-	-	-	-
Gross profit	2,690,259,603	3,439,004,453	3,221,265,279	2,043,399,484	992,717,144	835,128,223

Net income before tax	1,709,332,817	2,330,021,295	2,121,192,102	1,322,695,725	585,001,223	463,121,528
Income tax during the year	577,698,430	880,885,529	757,142,201	462,943,504	204,750,428	
Net income after tax	1,131,634,387	1,449,135,766	1,364,049,901	859,752,221	380,250,795	463,121,528

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Company B (Spectra Engineers Limited)
Information from Balance Sheet

Sl No.	Financial Information	Financial Data for Previous Five Years					
		FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15
1	Total Assets (TA)	11,817,377,435	12,157,429,772	11,111,493,467	6,802,186,041	4,205,721,231	3,098,385,779
2	Total Liabilities (TL)	4,695,592,430	6,166,337,133	6,570,208,599	3,690,274,308	1,988,941,638	1,282,183,582
3	Net Worth (TA - TL)	7,121,785,005	5,991,092,639	4,541,284,868	3,111,911,733	2,216,779,593	1,816,202,197
4	Current Assets (CA)	8,794,760,592	8,922,906,355	7,834,533,934	3,923,358,522	2,517,335,787	1,877,244,568
5	Current Liabilities (CL)	4,695,592,430	6,166,337,133	6,570,208,599	3,690,274,308	1,925,102,783	1,090,341,035
6	Working Capital (CA - CL)	4,099,168,162	2,756,569,222	1,264,325,335	233,084,214	592,233,004	786,903,533
Information from Income Statement							
7	Total Revenue	10,863,781,167	11,484,157,407	9,961,420,584	6,509,092,071	3,822,359,455	3,016,045,427
8	Profit before Taxes	1,709,332,817	2,330,021,295	2,121,192,102	1,322,695,725	585,001,223	463,121,528
9	Profit after Taxes	1,131,634,387	1,449,135,766	1,364,049,901	859,752,221	380,250,795	463,121,528

1	Acid Test Ratio (ATR)	185.85%	144.09%	118.90%	105.03%	130.76%	172.17%
2	Return on Assets (ROA)	0.10	0.12	0.12	0.13	0.09	0.15
3	GP Ratio (GPR)	24.76%	29.95%	32.34%	31.39%	25.97%	27.69%

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Financial Capacity analysis of Constructor Contractor
Basic Data- Company D (CASTLE CONSTRUCTION CO. LTD.)

Details	Company - D (CASTLE CONSTRUCTION CO. LTD.)				
	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16
Current Asset	1,972,156,129	2,287,192,411	1,594,301,403	989,184,860	930,307,007
Current Liabilities	1,905,310,600	2,056,429,485	1,431,553,366	833,865,938	793,318,549
Inventories	403,755,115	349,777,879	569,327,171	526,087,900	558,724,308
Cash and Cash Equivalents	249,270,485	118,336,011	139,013,297	68,019,910	61,814,650
Total Liabilities	1,905,310,600	2,056,429,485	1,431,553,366	833,865,938	793,318,549
Total Assets	2,303,418,135	2,452,219,954	1,729,055,327	1,027,959,720	974,147,513
Shareholder's Equity	398,107,536	395,790,469	297,501,961	194,093,781	180,828,964
Operating Income	244,881,298	363,360,943	257,095,917	98,467,843	78,283,263
Interest expenses	244,544,838	213,562,975	99,421,531	78,060,433	71,070,572
Total Debt Service	-	-	-	-	-
Net Sales	1,266,613,631	3,484,752,227	1,700,465,546	1,121,779,424	871,489,422
Average Total Asset	-	-	-	-	-
Cost of Goods sold	990,766,426	2,785,887,037	1,334,818,970	918,239,910	712,257,281
Average inventory	-	-	-	-	-
Net credit sales	-	-	-	-	-
Average accounts receivable	-	-	-	-	-
Gross profit	275,847,385	698,865,190	365,646,576	203,539,514	159,232,141

Net income before tax	3,564,718	151,213,089	159,089,507	20,407,411	7,212,691
Income tax during the year	1,247,651	52,924,581	55,681,327	7,142,594	2,524,442
Net income after tax	2,317,067	98,288,508	103,408,180	13,264,817	4,688,249

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Company D (CASTLE CONSTRUCTION CO. LTD.)
Information from Balance Sheet

Sl No.	Financial Information	Fifancial Data for Previous Five Years				
		FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16
1	Total Assets (TA)	2,303,418,135	2,452,219,954	1,729,055,327	1,027,959,720	974,147,513
2	Total Liabilities (TL)	1,905,310,600	2,056,429,485	1,431,553,366	833,865,938	793,318,549
3	Net Worth (TA - TL)	398,107,535	395,790,469	297,501,961	194,093,782	180,828,964
4	Current Assets (CA)	1,972,156,129	2,287,192,411	1,594,301,403	989,184,860	930,307,007
5	Current Liabilities (CL)	1,905,310,600	2,056,429,485	1,431,553,366	833,865,938	793,318,549
6	Working Capital (CA - CL)	66,845,529	230,762,926	162,748,037	155,318,922	136,988,458
Information from Income Statement						
7	Total Revenue	1,266,613,631	3,484,752,227	1,700,465,546	1,121,779,424	871,489,422
8	Profit before Taxes	3,564,718	151,213,089	159,089,507	20,407,411	7,212,691
9	Profit after Taxes	2,317,067	98,288,508	103,408,180	13,264,817	4,688,249

1	Acid Test Ratio (ATR)	82.32%	94.21%	71.60%	55.54%	46.84%
2	Return on Assets (ROA)	0.001	0.040	0.060	0.013	0.005
3	GP Ratio (GPR)	21.78%	20.05%	21.50%	18.14%	18.27%

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Asian University for Women
Financial Capacity analysis of Constructor Contractor
Basic Data- Company C (Shamsuddin Mia & Associates Limited)

Details	Company -C						
	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15	
Current Asset	767,874,471	683,139,472	641,355,157	590,576,302	628,191,600	430,397,191	
Current Liabilities	8,496,106	2,934,570	15,835,955	84,664,570	80,897,441	1,248,690	
Inventories	299,972,640	223,876,850	144,223,680	240,992,383	220,533,333	215,576,900	
Cash and Cash Equivalents	26,373,174	85,521,601	102,428,371	133,997,821	15,042,042	812,351	
Total Liabilities	132,387,775	42,285,730	15,835,955	115,493,948	248,890,616	98,656,005	
Total Assets	930,306,325	832,555,460	732,498,570	645,101,366	683,416,043	459,101,412	
Shareholder's Equity	797,918,550	790,269,730	716,662,615	529,607,418	434,525,427	360,445,407	
Operating Income	66,901,483	141,820,504	191,863,980	107,032,818	80,185,530	61,818,588	
Interest expenses	10,575,911	2,744,070	4,808,783	11,950,827	6,105,510	5,984,120	
Total Debt Service	-	-	-	-	-	-	
Net sales	369,124,214	741,640,604	1,285,473,764	654,380,089	487,526,676	433,914,950	
Average Total Asset	-	-	-	-	-	-	
Cost of Goods sold	275,625,050	553,738,070	938,910,161	519,864,557	375,590,551	348,791,887	
Average inventory	-	-	-	-	-	-	
Net credit sales	-	-	-	-	-	-	
Average accounts receivable	-	-	-	-	-	-	
Gross profit	93,499,164	187,902,534	346,563,773	134,515,532	111,936,125	85,123,063	
Net income	7,648,820	73,606,115	187,055,197	95,081,991	74,080,020	55,834,468	

Net income before tax	93,499,164	187,902,534	181,891,712	84,563,239	67,624,301	55,834,468
Income tax during the year	37,173,592	48,826,100	72,756,685	31,711,215	25,354,301	
Net income after tax	56,325,572	139,076,434	109,135,027	52,852,024	42,270,000	55,834,468

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Company C (Shamsuddin Mia & Associates Limited)
Information from Balance Sheet

Sl No.	Financial Information	Fifancial Data for Previous Five Years					
		FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15
1	Total Assets (TA)	930,306,325	832,555,460	732,498,570	645,101,366	683,416,043	459,101,412
2	Total Liabilities (TL)	132,387,775	42,285,730	15,835,955	115,493,948	248,890,616	98,656,005
3	Net Worth (TA - TL)	797,918,550	790,269,730	716,662,615	529,607,418	434,525,427	360,445,407
4	Current Assets (CA)	767,874,471	683,139,472	641,355,157	590,576,302	628,191,600	430,397,191
5	Current Liabilities (CL)	8,496,106	2,934,570	15,835,955	84,664,570	80,897,441	1,248,690
6	Working Capital (CA - CL)	759,378,365	680,204,902	625,519,202	505,911,732	547,294,159	429,148,501
Information from Income Statement							
7	Total Revenue	369,124,214	741,640,604	1,285,473,764	654,380,089	487,526,676	433,914,950
8	Profit before Taxes	93,499,164	187,902,534	181,891,712	84,563,239	67,624,301	55,834,468
9	Profit after Taxes	56,325,572	139,076,434	109,135,027	52,852,024	42,270,000	55,834,468

1	Acid Test Ratio (ATR)	5507.25%	15650.08%	3139.26%	412.90%	503.92%	17203.65%
2	Return on Assets (ROA)	0.06	0.17	0.15	0.08	0.06	0.12
3	GP Ratio (GPR)	25.33%	25.34%	26.96%	20.56%	22.96%	19.62%

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 Financial Capacity Analysis of Constructor Contractor
 Basic Data- Company A (Starpath Holdings Limited Ltd.)

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Details	Company -A (Starpath Holdings Limited Ltd.)			
	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17
Current Asset	647,269,617	597,626,317	544,778,534	516,264,133
Current Liabilities	221,072,412	246,198,389	256,185,035	247,630,870
Inventories	23,748,770	22,404,500	19,142,400	18,018,400
Cash and Cash Equivalents	68,221,040	37,903,690	22,595,683	47,586,869
Total Liabilities	258,500,094	259,842,035	256,185,035	247,630,870
Total Assets	711,090,721	656,139,843	600,965,284	542,594,558
Shareholder's Equity	452,590,627	396,297,808	344,780,249	294,963,688
Operating Income	160,858,712	151,418,848	80,212,563	69,262,600
Interest expenses	666,026	4,703,029	3,410,062	3,645,960
Total Debt Service	-	-	-	-
Net sales	826,379,400	751,254,000	627,580,000	567,590,000
Average Total Asset	-	-	-	-
Cost of Goods sold	669,367,314	603,851,340	539,718,800	488,127,400
Average inventory	-	-	-	-
Net credit sales	-	-	-	-
Average accounts receivable	-	-	-	-
Gross profit	157,012,086	147,402,660	87,861,200	79,462,600
Net income	52,792,819	51,517,559	49,816,561	48,588,940
Net income before tax	94,111,789	89,080,259	76,802,501	65,616,640
Income tax during the year	41,318,970	37,562,700	26,985,940	17,027,700
Net income after tax	52,792,819	51,517,559	49,816,561	48,588,940

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Company A (Starpath Holdings Limited)
Information from Balance Sheet

Sl No.	Financial Information	Financial Data for Previous Five Years			
		FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17
1	Total Assets (TA)	711,090,721	656,139,843	600,965,284	542,594,558
2	Total Liabilities (TL)	258,500,094	259,842,035	256,185,035	247,630,870
3	Net Worth (TA - TL)	452,590,627	396,297,808	344,780,249	294,963,688
4	Current Assets (CA)	647,269,617	597,626,317	544,778,534	516,264,133
5	Current Liabilities (CL)	221,072,412	246,198,389	256,185,035	247,630,870
6	Working Capital (CA - CL)	426,197,205	351,427,928	288,593,499	268,633,263
Information from Income Statement					
7	Total Revenue	826,379,400	751,254,000	627,580,000	567,590,000
8	Profit before Taxes	94,111,789	89,080,259	76,802,501	65,616,640
9	Profit after Taxes	52,792,819	51,517,559	49,816,561	48,588,940

1	Acid Test Ratio (ATR)	282.04%	233.64%	205.18%	201.21%
2	Return on Assets (ROA)	0.07	0.08	0.08	0.09
3	GP Ratio (GPR)	19.00%	19.62%	14.00%	14.00%

ATR: $\frac{\text{Current Asset} - \text{Inventory}}{\text{Current Liability}}$

ROA = $\frac{\text{Net income}}{\text{Total Assets}}$

GP Ratio:

$\frac{\text{Net Profit (after tax)}}{\text{Total Sale}}$

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