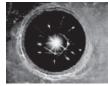
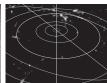
Bank Asia FINANCIAL STATEMENTS (UN-AUDITED) FOR THE 2ND QUARTER ENDED 30 JUNE 2017











(7.36)

(12.07)

The Financial Statements are available at www.bankasia-bd.com

Consolidated
BALANCE SHEET
as at 30 June 2017

40 41 00 0410 2011		
		Amount in Taka
	30 June 2017	31 Dec 2016
PROPERTY AND ASSETS		
Cash	17,228,882,428	15,983,718,054
In hand (including foreign currencies)	2,617,918,414	2,079,897,416
Balance with Bangladesh Bank and its agent bank		
(including foreign currencies)	14,610,964,014	13,903,820,638
Balance with other banks and financial institutions	26,514,214,236	13,615,107,372
In Bangladesh	25,226,967,696	10,983,805,427
Outside Bangladesh	1,287,246,540	2,631,301,945
Money at call and on short notice	1,730,000,000	4,870,000,000
Investments	25,323,395,862	39,711,806,539
Government	21,607,714,498	36,112,473,144
Others	3,715,681,364	3,599,333,395
Loans and advances/investments	186,830,377,831	166,539,916,390
Loans, cash credits, overdrafts, etc/investments	173,955,574,425	157,946,507,822
Bills purchased and discounted	12,874,803,406	8,593,408,568
Fixed assets including premises, furniture and fixtures	5,336,319,144	5,263,148,467
Other assets	9,892,766,450	8,882,423,376
Non - banking assets	<u> </u>	-
Total assets	272,855,955,951	254,866,120,198
LIADUITIES AND SADITAL		

LIABILITIES AND CAPITAL Liabilities	
Borrowings from other banks, financial institutions and agents	22,466,131,945
Subordinated non-convertible bonds	8,197,214,016
Deposits and other accounts	197,435,525,961
Current/Al-wadeeah current accounts and other accounts	41.945.793.836

Deposits and other accounts	197,435,525,961	191,573,043,588
Current/Al-wadeeah current accounts and other accounts	41,945,793,836	34,554,219,481
tills payable	3,334,022,210	4,902,979,613
avings bank/Mudaraba savings bank deposits	30,998,005,051	27,793,803,978
ixed deposits/Mudaraba fixed deposits	121,157,704,864	124,322,040,516
learer certificates of deposit	-	-
Other deposits	-	-
Other liabilities	25,172,206,239	22,253,446,818
otal liabilities	252 271 070 161	226 002 601 262

19,584,877,790	18,863,438,836
9,870,110,990	8,812,599,100
6,833,308,275	6,533,632,030
2,202,627,800	2,239,612,377
8,166,144	8,166,144
669,228,158	1,267,955,303
1,424,872	1,462,526
11,551	11,355
272,855,955,951	254,866,120,198
	9,870,110,990 6,833,308,275 2,202,627,800 8,166,144 669,228,158 1,424,872 11,551

Net Assets Value per Share	19.84	19.1
OFF-BALANCE SHEET ITEMS		
Contingent liabilities	122,637,194,516	110,762,047,00
Acceptances and endorsements	41,966,410,777	35,098,107,66
Letters of guarantee	36,266,506,898	35,578,341,92
Irrevocable letters of credit	30,000,916,330	29,013,641,40

Acceptances and endorsements	41,966,410,777	35,098,107,666
Letters of guarantee	36,266,506,898	35,578,341,924
Irrevocable letters of credit	30,000,916,330	29,013,641,402
Bills for collection	14,403,360,511	11,071,956,010
Other contingent liabilities	-	
Other commitments	195,600	
Documentary credits and short term trade-related transactions	-	
Enward agests purchased and forward deposits placed	105 600	

Other commitments	195,600	
Documentary credits and short term trade-related transactions	-	
Forward assets purchased and forward deposits placed	195,600	
Undrawn note issuance and revolving underwriting facilities	-	
Undrawn formal standby facilities, credit lines and other commitments	-	
Total off-balance sheet items including contingent liabilities	122,637,390,116	110,762,047,0

PROFIT AND LOSS STATEMENT

18,978,976,940 3,197,214,016

				Amount in Taka
	Jan to June 2017	Jan to June 2016	April to June 2017	April to June 2016
OPERATING INCOME				
Interest income	7,755,145,676	7,089,709,888	4,052,347,060	3,610,131,614
Interest paid on deposits and borrowings, etc	5,228,687,523	5,215,450,060	2,637,230,498	2,575,494,241
Net interest income	2,526,458,153	1,874,259,828	1,415,116,562	1,034,637,373
Investment income	1,398,894,729	1,793,535,795	687,662,001	1,050,503,273
Commission, exchange and brokerage	1,559,982,719	1,319,678,468	864,875,898	689,587,432
Other operating income	358,608,502	327,030,097	216,847,816	205,778,668
	3,317,485,950	3,440,244,360	1,769,385,715	1,945,869,373
Total operating income (A)	5,843,944,103	5,314,504,188	3,184,502,277	2,980,506,746
OPERATING EXPENSES				
Salaries and allowances	1,274,117,431	1,174,535,940	672,172,856	604,910,833
Rent, taxes, insurance, electricity, etc	318,776,391	268,739,422	166,690,556	136,224,498
Legal expenses	9,458,092	7,956,663	4,828,618	4,278,050
Postage, stamp, telecommunication, etc	43,847,729	43,394,539	24,067,191	25,630,952
Stationery, printing, advertisements, etc	45,592,381	52,953,141	24,383,654	26,410,120
Managing Director's salary and fees	6,200,000	7,820,000	3,650,000	4,760,000
Directors' fees	1,552,800	1,993,200	540,800	1,232,800
Auditors' fees	876,677	1,962,235	439,166	1,566,757
Depreciation and repairs of Bank's assets	223,924,111	210,586,411	115,184,187	113,402,022
Other expenses	695,904,080	594,546,860	369,170,778	322,323,780
Total operating expenses (B)	2,620,249,692	2,364,488,411	1,381,127,806	1,240,739,812
Profit before provision (C=A-B)	3,223,694,411	2,950,015,777	1,803,374,471	1,739,766,934
Provision for loans and advances	1,490,167,050	1,686,017,277	916,041,665	921,000,000
Provision for off-balance sheet items	120,000,000	195,900,000	28,839,525	160,900,000
Provision for diminution in value of investments	120,000,000		20,039,323	
	1 610 167 050	12,418,472	044 001 100	12,418,472
Total provision (D)	1,610,167,050	1,894,335,749	944,881,190	1,094,318,472
Total profit before tax (C-D) Provision for taxation	1,613,527,361	1,055,680,028	858,493,281	645,448,462
Current tax	830,457,991	779,544,603	435,663,741	550,317,737
Deferred tax	20,000,000	770,044,000	10,000,000	
Dolottod tax	850,457,991	779,544,603	445,663,741	550,317,737
Net profit after tax	763,069,370	276,135,425	412,829,540	95,130,725
Appropriations		270,100,120		
Statutory reserve	299,676,244	208,178,940	162,930,196	130,837,382
olditatory rosorvo	299,676,244	208,178,940	162,930,196	130,837,382
Retained surplus	463,393,126	67,956,485	249,899,344	(35,706,657)
Attributable to:	-100,000,120	01,000,400	2-10,000,044	(00,100,001)
Equity holders of Bank Asia Limited	463,392,930	67,956,426	249,899,344	(35,706,607)
Non-controlling (minority) interest	196	59	2-10,000,044	(50)
22g (rorg) moreot	463,393,126	67,956,485	249,899,344	(35,706,657)
	100,000,120	07,000,400	£-10,000,011	(00,100,001)

CASH FLOW STATEMENT

		Amount in Taka
	Jan to June 2017	Jan to June 2016
ash flows from operating activities (A)		
nterest receipts	9,002,711,368	8,800,359,733
nterest payments	(5,283,445,371)	(5,215,450,060)
ees and commission receipts	1,559,982,719	1,319,678,468
ash payment to employees	(1,238,619,839)	(1,295,189,018)
ash payment to suppliers	(80,831,478)	(89,881,277)
ncome tax paid	(839,484,277)	(886,088,612)
eceipts from other operating activities	520,796,518	590,164,747
ayments for other operating activities	(1,076,507,905)	(926,289,191)
perating profit before changes in operating assets & liabilities	2,564,601,735	2,297,304,790
ncrease/(decrease) in operating assets and liabilities		
oans and advances to customers and banks	(20,290,461,441)	(27,534,759,273)
ther assets	(215,754,058)	(206,234,767)
leposits from customers and banks	5,862,482,373	8,644,496,629
rading liabilities	3,487,155,005	4,299,403,837
other liabilities	1,327,490,500	586,029,790
let Increase/(decrease) in operating assets and liabilities	(9,829,087,621)	(14,211,063,784)
let cash flows from operating activities	(7,264,485,886)	(11,913,758,994)
ash flows from investing activities (B)		
vestments in treasury bills, bonds and others	13,645,354,607	11,169,745,737
ale/(Purchase) of trading securities	(116,347,969)	(370,780,705)
Purchase)/disposal of fixed assets	(260,902,950)	(280,820,837)
let cash flows from/(used in) investing activities	13,268,103,688	10,518,144,195
ash flows from financing activities (C)		
ayment for finance lease	(107,864)	(123,728)
suance of subordinated non-convertible bond	5,000,000,000	-
lividend paid (cash dividend)		(1,258,942,730)
let cash flows from/(used in) financing activities	4,999,892,136	(1,259,066,458)
let increase/(decrease) in cash and cash equivalents (A+B+C)	11,003,509,938	(2,654,681,257)
ffects of exchange rate changes on cash and cash equivalents	-	-
ash and cash equivalents at the beginning of the period	34,471,916,226	24,482,870,715
ash and cash equivalents at the end of the period	45,475,426,164	21,828,189,458
ash and cash equivalents:		
ash	2,617,918,414	2,201,251,308
alance with Bangladesh Bank and its agent bank(s)	14,610,964,014	12,846,016,477
alance with other banks and financial institutions	26,514,214,236	5,556,885,373
foney at call and on short notice	1,730,000,000	1,220,000,000
rize bonds	2,329,500	4,036,300
	45,475,426,164	21,828,189,458

STATEMENT OF CHANGES IN EQUITY

tor	the	period	ended	130 Jur	ne 201	1	
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Earnings Per Share (EPS)

									Amount in Taka
Particulars Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	General reserve	Foreign currency translation reserve	Retained earnings	Total	Non-controlling interest	Total equity
Balance at 01 January 2016	8,392,951,530	5,876,250,921	2,549,629,842	8,166,144	1,541,779	1,867,693,933	18,696,234,149	10,785	18,696,244,934
Transferred during the period	-	208,178,940	-	-	-	(208,178,940)	-	=	=
Adjustment on revaluation of fixed assets and other investment	=	=	(243,820,981)	=	=	=	(243,820,981)	=	(243,820,981)
Foreign currency translation for opening retained earnings	=	=	-	=	=	5,995,937	5,995,937	=	5,995,937
Foreign currency translation for the period	=	=	-	=	24,462	=	24,462	=	24,462
Issue of bonus shares	419,647,570	=	-	=	=	(419,647,570)	-	=	=
Cash dividend paid	=	=	-	=	=	(1,258,942,730)	(1,258,942,730)	=	(1,258,942,730)
Net profit for the period	=	=	-	=	=	276,135,366	276,135,366	59	276,135,425
Balance as at 30 June 2016	8,812,599,100	6,084,429,861	2,305,808,861	8,166,144	1,566,241	263,055,996	17,475,626,203	10,844	17,475,637,047
Transferred during the period	-	449,202,169	-	-	-	(449,202,169)	-	-	-
Adjustment on revaluation of fixed assets and other investment	-	-	16,004,004	-	-	-	16,004,004	-	16,004,004
Transferred to retained earnings	-	-	(82,200,488)	-	-	82,200,488	-	-	-
Foreign currency translation for opening retained earnings	=	=	-	=	=	9,966,616	9,966,616	=	9,966,616
Foreign currency translation for the period	=	=	-	=	(103,715)	=	(103,715)	=	(103,715)
Net profit for the period	-	=	-	=	-	1,361,934,373	1,361,934,373	511	1,361,934,885
Balance as at 31 December 2016	8,812,599,100	6,533,632,030	2,239,612,377	8,166,144	1,462,526	1,267,955,303	18,863,427,481	11,355	18,863,438,836
Transferred during the period	=	299,676,244	=	=	=	(299,676,244)	-	=	=
Adjustment on revaluation of fixed assets and other investment	=	=	(36,984,577)	=	=	=	(36,984,577)	=	(36,984,577)
Foreign currency translation for opening retained earnings	=	=	-	=	=	(4,608,185)	(4,608,185)	=	(4,608,185)
Foreign currency translation for the period	=	=	-		(37,654)	=	(37,654)	=	(37,654)
Issue of bonus shares	1,057,511,890	-	-	-	-	(1,057,511,890)	-	=	-
Net profit for the period	-	-	-	-	-	763,069,174	763,069,174	196	763,069,370
Balance as at 30 June 2017	9.870.110.990	6.833.308.275	2.202.627.800	8,166,144	1,424,872	669,228,158	20.946.696.898	11.551	19.584.877.790

Separate set of financial statements of the bank **BALANCE SHEET**

as at 30 June 2017		
		Amount in Tak
	30 June 2017	31 Dec 2016
PROPERTY AND ASSETS		
Cash	17,228,617,938	15,980,758,89
In hand (including foreign currencies)	2,617,653,924	2,076,938,25
Balance with Bangladesh Bank and its agent bank		
(including foreign currencies)	14,610,964,014	13,903,820,63
Balance with other banks and financial institutions	26,230,061,368	13,273,233,470
In Bangladesh	25,003,216,600	10,702,481,99
Outside Bangladesh	1,226,844,768	2,570,751,48
Money at call and on short notice	1,730,000,000	4,870,000,000
Investments	24,809,095,262	39,365,212,02
Government	21,607,714,498	36,112,473,14
Others	3,201,380,764	3,252,738,88
Loans and advances/investments	183,917,771,110	163,609,782,73
Loans, cash credits, overdrafts, etc/investments	171,042,967,704	155,016,374,17
Bills purchased and discounted	12,874,803,406	8,593,408,56
Fixed assets including premises, furniture and fixtures	5,322,490,556	5,249,722,48
Other assets	11,837,759,474	10,846,991,614
Non - banking assets	-	
Total assets	271,075,795,708	253,195,701,23
LIABILITIES AND CAPITAL LIABILITIES		
Borrowings from other banks, financial institutions and agents	22,288,394,211	18,822,423,42
Subordinated non-convertible bonds	8,197,214,016	3,197,214,010

Government Others	21,607,714,498 3,201,380,764	36,112,473,144 3,252,738,881
Loans and advances/investments		
Loans and advances/investments Loans, cash credits, overdrafts, etc/investments	183,917,771,110 171,042,967,704	163,609,782,739 155,016,374,171
Bills purchased and discounted		
Bills purchased and discounted	12,874,803,406	8,593,408,568
Fixed assets including premises, furniture and fixtures	5,322,490,556	5,249,722,487
Other assets	11,837,759,474	10,846,991,614
Non - banking assets		
Total assets	271,075,795,708	253,195,701,236
LIABILITIES AND CAPITAL Liabilities		
Borrowings from other banks, financial institutions and agents	22,288,394,211	18,822,423,424
Subordinated non-convertible bonds	8,197,214,016	3,197,214,016
Deposits and other accounts	197,228,350,103	191,272,582,777
Current/Al-wadeeah current accounts and other accounts	41,738,617,978	34,253,758,670
Bills payable	3,334,022,210	4,902,979,613
Savings bank/Mudaraba savings bank deposits	30,998,005,051	27,793,803,978
Fixed deposits/Mudaraba fixed deposits	121,157,704,864	124,322,040,516
Bearer certificates of deposit	-	-
Other deposits	-	-
Other liabilities	23,661,963,008	20,865,003,294
Total liabilities	251,375,921,338	234,157,223,511
Capital/shareholders' equity		
Total shareholders' equity	19,699,874,370	19,038,477,725
Paid-up capital	9,870,110,990	8,812,599,100
Statutory reserve	6,833,308,275	6,533,632,030
Revaluation reserve	2,202,627,800	2,239,612,377
General reserve	8,166,144	8,166,144
Retained earnings	785,661,161	1,444,468,074
Total liabilities and shareholders' equity	271,075,795,708	253,195,701,236
Net Assets Value per Share	19.96	19.29
OFF-BALANCE SHEET ITEMS		
Contingent liabilities	122,637,194,516	110,762,047,002
Acceptances and endorsements	41,966,410,777	35,098,107,666
Letters of guarantee	36,266,506,898	35,578,341,924

PROFIT AND LOSS STA for the period ended 30 June 2017	TEMENT			
				Amount in Taka
	Jan to June 2017	Jan to June 2016	April to June 2017	April to June 2016
OPERATING INCOME				
Interest income	7,664,602,150	7,045,266,740	4,027,100,104	3,632,274,272
Interest paid on deposits and borrowings, etc	5,223,426,571	5,214,225,518	2,641,264,186	2,574,965,873
Not interest income	2 441 175 570	1 021 041 222	1 205 025 010	1 057 200 200

OPERATING INCOME				
Interest income	7,664,602,150	7,045,266,740	4,027,100,104	3,632,274,272
Interest paid on deposits and borrowings, etc	5,223,426,571	5,214,225,518	2,641,264,186	2,574,965,873
Net interest income	2,441,175,579	1,831,041,222	1,385,835,918	1,057,308,399
Investment income	1,398,894,729	1,698,116,890	687,662,001	955,084,368
Commission, exchange and brokerage	1,439,251,432	1,251,408,928	819,308,202	657,890,085
Other operating income	334,087,433	311,125,512	199,975,358	191,671,996
	3,172,233,594	3,260,651,330	1,706,945,561	1,804,646,449
Total operating income (A)	5,613,409,173	5,091,692,552	3,092,781,479	2,861,954,848
Salaries and allowances	1,241,129,637	1,141,979,478	655,113,908	587,848,695
Rent, taxes, insurance, electricity, etc	304,949,732	256,146,025	159,593,416	129,930,554
Legal expenses	8,589,610	6,922,593	4,260,325	3,758,716
Postage, stamp, telecommunication, etc	42,484,458	42,126,275	23,401,729	24,953,355
Stationery, printing, advertisements, etc	44,313,974	52,364,321	23,506,393	25,987,109
Managing Director's salary and fees	6,200,000	7,820,000	3,650,000	4,760,000
Directors' fees	1,424,000	1,800,000	504,000	1,104,000
Auditors' fees	4,600	829,000	-	829,000
Depreciation and repairs of Bank's assets	221,987,293	209,144,414	114,139,578	112,460,438
Other expenses	673,944,647	579,765,746	357,055,095	314,236,070
Total operating expenses (B)	2,545,027,951	2,298,897,852	1,341,224,444	1,205,867,937
Profit before provision (C=A-B)	3,068,381,222	2,792,794,700	1,751,557,035	1,656,086,911
Provision for loans and advances	1,450,000,000	1,556,000,000	908,066,530	841,000,000
Provision for off-balance sheet items	120,000,000	195,900,000	28,839,525	160,900,000
Total provision (D)	1,570,000,000	1,751,900,000	936,906,055	1,001,900,000
Total profit before tax (C-D)	1,498,381,222	1,040,894,700	814,650,980	654,186,911
Provision for taxation				
Current tax	780,000,000	770,000,000	420,000,000	545,000,000
Deferred tax	20,000,000	-	10,000,000	-
_	800,000,000	770,000,000	430,000,000	545,000,000
Net profit after tax	698,381,222	270,894,700	384,650,980	109,186,911
Appropriations				
Statutory reserve	299,676,244	208,178,940	162,930,196	130,837,382
	299,676,244	208,178,940	162,930,196	130,837,382
Retained surplus	398,704,978	62,715,760	221,720,784	(21,650,471)
Earnings Per Share (EPS)	0.71	0.27	0.39	0.11

CASH	FLOW	STA	FEMENT	
for the nori	od opdod 20	Luna 2	017	

Net Operating Cash Flows per Share

		Amount in Taka
	Jan to June 2017	Jan to June 2016
Cash flows from operating activities (A)		
Interest receipts	8,863,740,823	8,660,497,680
Interest payments	(5,223,426,571)	(5,214,225,518)
Fees and commission receipts	1,439,251,432	1,251,408,928
Cash payment to employees	(1,205,632,045)	(1,262,632,556)
Cash payment to suppliers	(79,553,071)	(89,292,457)
Income tax paid	(768,107,407)	(875,577,618)
Receipts from other operating activities	496,275,449	574,260,162
Payments for other operating activities	(1,037,489,183)	(895,285,911)
Operating profit before changes in operating assets & liabilities	2,485,059,427	2,149,152,710
Increase//decrease) in energing assets and liabilities		

Fees and commission receipts	1,439,251,432	1,251,408,928
Cash payment to employees	(1,205,632,045)	(1,262,632,556)
Cash payment to suppliers	(79,553,071)	(89,292,457)
Income tax paid	(768,107,407)	(875,577,618)
Receipts from other operating activities	496,275,449	574,260,162
Payments for other operating activities	(1,037,489,183)	(895,285,911)
Operating profit before changes in operating assets & liabilities	2,485,059,427	2,149,152,710
Increase/(decrease) in operating assets and liabilities		
Loans and advances to customers and banks	(20,307,988,371)	(27,625,175,782)
Other assets	(281,912,319)	(168,896,168)
Deposits from customers and banks	5,955,767,326	8,690,773,671
Trading liabilities	3,465,970,787	4,318,713,119
Other liabilities	1,309,754,825	550,330,358
Net Increase/(decrease) in operating assets and liabilities	(9.858,407,752)	(14.234.254.802)

Net increase/(decrease) in operating assets and nabilities	(9,000,407,702)
Net cash flows from operating activities	(7,373,348,325)
Cash flows from investing activities (B)	
Investments in treasury bills, bonds and others	13,645,354,607
Sale/(Purchase) of trading securities	51,358,117
(Purchase)/sale of fixed assets	(259,330,900)
Net cash flows from/(used in) investing activities	13,437,381,824
Cash flows from financing activities (C)	
Payment for finance lease	(107,864)
Issuance of subordinated non-convertible bond	5,000,000,000
Dividend paid (cash dividend)	-
Net cash flows from/(used in) financing activities	4,999,892,136
Net increase/(decrease) in cash and cash equivalents (A+B+C)	11,063,925,635
Effects of exchange rate changes on cash and cash equivalents	-
Cash and cash equivalents at the beginning of the period	34,127,083,171
Cash and cash equivalents at the end of the period	45,191,008,806
Cash and cash equivalents:	

Cash and cash equivalents at the end of the period	45,191,008,806	21,297,923,850
Cash and cash equivalents:		
Cash	2,617,653,924	2,200,312,802
Balance with Bangladesh Bank and its agent bank(s)	14,610,964,014	12,846,016,477
Balance with other banks and financial institutions	26,230,061,368	5,027,558,271
Money at call and on short notice	1,730,000,000	1,220,000,000
Prize bonds	2,329,500	4,036,300
	45,191,008,806	21,297,923,850

STATEMENT OF CHANGES IN FOLLITY

Documentary credits and short term trade-related transactions

Forward assets purchased and forward deposits placed Undrawn note issuance and revolving underwriting facilities Undrawn formal standby facilities, credit lines and other commitments

Total off-balance sheet items including contingent liabilities

STATEMENT OF CHANGES IN	EQUIT					
for the period ended 30 June 2017						Amount in Tak
Particulars Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	General reserve	Retained earnings	Total
Balance at 01 January 2016	8,392,951,530	5,876,250,921	2,549,629,842	8,166,144	2,152,333,448	18,979,331,88
Statutory reserve	-	208,178,940	-	-	(208,178,940)	
Revaluation reserve	-	-	(243,820,981)	-	-	(243,820,981
Issue of bonus shares	419,647,570	-	=	-	(419,647,570)	
Cash dividend paid	-	-	=	-	(1,258,942,730)	(1,258,942,730
Net profit for the period	-	-	=	-	270,894,700	270,894,70
Balance at 30 June 2016	8,812,599,100	6,084,429,861	2,305,808,861	8,166,144	536,458,908	17,747,462,874
Transferred during the period	-	449,202,169	=	-	(449,202,169)	
Adjustment on revaluation of fixed assets and other investment	-		16,004,004	=	-	16,004,00
Transferred to retained earnings	-	-	(82,200,488)	-	82,200,488	
Net profit for the period	-	-	=	-	1,275,010,847	1,275,010,847
Balance at 31 December 2016	8,812,599,100	6,533,632,030	2,239,612,377	8,166,144	1,444,468,074	19,038,477,72
Statutory reserve	-	299,676,244	=	-	(299,676,244)	
Revaluation reserve	-	-	(36,984,577)	-	-	(36,984,577
Net profit for the period	-	-	-	-	698,381,222	698,381,22
Issue of bonus shares	1,057,511,890				(1,057,511,890)	

122,637,390,116 110,762,047,002

30,000,916,330

195,600

195,600

11,071,956,010

14,403,360,511

CREDI'RATING	T GS	
Ratings	2017	2016
Long Term	AA ₂	AA ₂
Short Term	ST-2	ST-2
a control of the cont	S Alpede Sitoly Med	T-2
Rated by CRAB on June 21, 2017 &	& valid up to J	lune 30, 2018

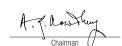
SELECTED EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

for the period ended June 30, 2017

Net Operating Cash Flows per Share

- Accounting policies in this Financial Statements are same as that applied in its last Annual Financial Statements of December 31, 2016. Consolidated financial Statements include position of Bank Asia Limited, Bank Asia Securities Limited, BA Exchange Company (UK) Limited and BA Express USA Inc.
- Provision for income tax has been shown @ 40 % as prescribed in Finance Act, 2017 of the accounting profit made by the Bank after considering some of the taxable add backs of income and disallowances of expenditures including provision for loans.
- 1.1.3 General:
 - a) Figures appearing in these financial statements have been rounded off to the nearest Taka.
 - b) Figures of previous year have been rearranged wherever necessary to conform to current year's presentation.
- Bonus Share of Tk. 1,057.51 million for the year ended December 31, 2016 was approved in the 18th AGM held on July 03, 2017. Issued bonus shares have been considered as capital in this year as well as in the last year's





(12,085,102,092) 11,169,745,737 (225,501,121)

(280,564,529)

(123,728) (1,258,942,730)

10,663,680,087

(1,259,066,458)

(2.680.488.463)

23,978,412,313

(7.47)



Balance at 30 June 2017

Irrevocable letters of credit

Other contingent liabilities

Bills for collection

Other commitments



