



	<u>2005</u> <u>Taka</u>	<u>2004</u> <u>Taka</u>
A. Cash flow from operating activities		
Profit/(loss) before tax	13,066,922	7,954,700
Adjustment for non-cash items		
Grant income	(684,382)	(154,700)
Depreciation	2,401,283	2,065,093
Gratuity	(89,143)	(245,772)
Amortization of IA service expenses	11,836,253	14,157,230
	13,464,011	15,821,851
Income tax paid for previous years	(4,742,562)	-
Change in working capital	21,788,371	23,776,551
(Increase)/Decrease in advances, deposits and prepayments	(17,962)	(1,798,727)
(Increase)/Decrease in receivables	(1,607,402)	1,298,562
Increase/(Decrease) in short term investment	(30,000,000)	(60,000,000)
Increase/(Decrease) in accruals and creditors	(1,568,541)	1,280,160
	(33,193,905)	(59,220,005)
Net cash from operating activities	(11,405,534)	(35,443,454)
B. Cash flow from investing activities		
Aquisition of fixed assets	-	(1,444,611)
Proceeds from encashment of treasury bills	-	50,000,000
Addition to capitalization of IA service expenses	(234,151)	(2,177,034)
Net cash used in investing activities	(234,151)	46,378,355
C. Cash flow from financing activities		
Loan from Government of Bangladesh	234,151	2,177,034
Net Cash from Financing Activities	234,151	2,177,034
Net cash flows from all activities (A+B+C)	(11,405,534)	13,111,935
Opening cash and cash equivalent	19,923,516	6,811,581
Closing cash and cash equivalent	8,517,982	19,923,516