

Provisional Financial Statement as of 30th September 2021(Third Quarter)



Bhutan Telecom Limited 2021

1. Statement of Comprehensive Incomes as of 30th September, 2021

Bhutan Telecom Limited			
Statement of Comprehensive Income as at 30th September, 2021			
Particulars	Note no.	30th September,2021	30th September,2020
Income:			
Income from operations	27	4,055,414,015	3,630,374,562
Other income	28	26,701,324	59,794,723
		4,082,115,338	3,690,169,286
Expense			
Network operating expenses	29	462,122,195	393,048,335
Cost of trading goods	30	202,418,303	22,508,032
Employee benefit expenses	31	232,566,400	234,990,739
Depreciation and amortization	32	740,659,592	796,599,394
Finance cost	33	4,682,569	21,818,428
Other expenses	34	217,718,908	449,830,951
		1,860,167,967	1,918,795,879
Profit before tax		2,221,947,372	1,771,373,407
Tax expenses	35		
Previous tax		18,205,314	-
Current tax		661,056,307	531,412,022
Deferred income tax			
Total tax expense		679,261,621	531,412,022
Profit after tax for the year		1,542,685,750	1,239,961,385
Other comprehensive income			
Remeasurement (gains)/losses on defined benefit plans			
Income tax relating to component for other comprehensive income			
Other comprehensive income,net of tax			
Total comprehensive income for the year		1,542,685,750	1,239,961,385
Earning per share-reinstated	36	386	310

2. Statement of Financial Position as of 30th September, 2021

Bhutan Telecom Limited

Statement of Financial Position as at 30th Sept,2021

Particulars	Note no.	As at 30th Sept,2021	As at 31st December,2020
I. ASSETS :			
Non-current assets			
Property, plant and equipment	2(a)	2,935,504,398	3,410,461,431
Intangible assets	2(b)	644,020,803	840,939,889
Capital work-in-progress		169,926,073	78,625,176
Investments	3	15,847,192	15,847,192
Other receivable	4	4,000,000	1,000,000
Deferred tax assets (net)	5	429,165,697	429,165,697
Other non-current assets	6	4,616,070	4,615,616
Total non-current assets		4,203,080,233	4,780,655,001
Current assets			
Investments	7	51,000,000	602,849,126
Inventories	8	370,188,747	34,071,870
Trade receivables	9	104,164,077	116,014,798
Cash and bank balances	10	1,450,488,550	1,163,196,976
Loans	11	200,000,000	400,000,000
Other receivable	12	1,285,133	893,149
Other current assets	13	567,396,288	10,373,541
		2,744,522,795	2,327,399,459
Asset classified as held for distribution to owners	14	99,285,178	99,285,178
Total current assets		2,843,807,973	2,426,684,637
Total assets		7,046,888,207	7,207,339,638
II. EQUITY AND LIABILITIES :			
EQUITY			
Equity share capital	15	4,000,000,000	4,000,000,000
Other equity	16	2,137,069,098	1,483,260,741
Total equity		6,137,069,098	5,483,260,741
Non-current liabilities			
Long term borrowings	17	84,279,486	84,279,486
Other payables	18	62,523,889	62,523,889
Deferred tax liability (net)	5	-	-
Deferred government grants	19	563,775,802	563,775,802
Employee benefit obligation	20	37,076,375	123,373,504
Total non-current liabilities		747,655,551	833,952,679
Current liabilities			
Short term borrowings	21	-	-
Trade and other payables	22	101,713,423	67,226,235
Other payables	23	21,892,678	164,397,246
Short term provision	24	6,796,976	527,228,901
Other current liabilities	25	28,983,118	115,677,324
Employee benefit obligation	26	2,777,362	15,596,513
Total current liabilities		162,163,558	890,126,218
Total liabilities		909,819,109	1,724,078,897
Total equity and liabilities		7,046,888,207	7,207,339,638