Independent Auditor's Report & Audited Financial Statements

of

Bangladesh Cable Shilpa Limited

As at and for the year ended 30 June 2023

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Independent Auditor's Report

To The Shareholders
of
Bangladesh Cable Shilpa Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Bangladesh Cable Shilpa Limited,** which comprise the statement of financial position as at 30 June 2023, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MABS & J Partners
Dhaka
Chartered Accountants

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and

c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Place: Dhaka, Bangladesh
Dated: 03 DEC 2023

Md. Shahadat Hossain, FCA
Senior Partner
ICAB Enrollment No. 0672
DVC: 2312030672AS305642

Bangladesh Cable Shilpa Limited
Statement of Financial Position
As at 30 June 2023

Particulars	Notes	Amounts in Taka	
		30 June 2023	30 June 2022
ASSETS			
Non-current assets			
Property, Plant and Equipment	3	268,539,203	281,113,378
Work in Process- Construction	4	12,258,862	-
Current Assets			
Inventories	5	928,534,487	577,833,457
Accounts Receivable	6	493,918,225	105,335,100
Advances, Deposits and Prepayments	7	252,612,127	166,203,893
Investment in Share	8	15,127,000	15,127,000
Investment in FDR	9	2,405,702,659	2,961,745,583
Cash and Cash Equivalents	10	160,835,751	472,592,175
		4,256,730,249	**4,298,837,208**
TOTAL ASSETS		**4,537,528,314**	**4,579,950,586**
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	11	481,585,980	481,585,980
Reserve and Surplus			
General Reserve	12	1,057,570,298	1,057,570,298
Retained Earnings	13	2,004,005,882	1,671,958,532
		3,061,576,180	**2,729,528,829**
Shareholders' Equity		**3,543,162,160**	**3,211,114,809**
Non Current Liabilities			
Employees Gratuity Fund	14	-	-
		-	-
Current Liabilities:			
Current Accounts with Customers	15	681,265,547	1,098,721,770
Liabilities for Supplies	16	5,871,435	5,902,974
Liabilities for Expenses	17	298,473,731	233,919,031
Liabilities for Other finance	18	8,755,441	30,292,002
		994,366,154	**1,368,835,777**
Total Liabilities		**994,366,154**	**1,368,835,777**
TOTAL EQUITY & LIABILITIES		**4,537,528,314**	**4,579,950,586**

Annexed Notes 1 to 23 from an intregral part of these Financial Statements.

Company Secretary **Director** **Managing Director**

Signed subject to our separate report of even date annexed

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Md. Shahadat Hossain, FCA
Senior Partner
ICAB Enrollment No. 0672
DVC: 2312030672AS305692

Place: Dhaka, Bangladesh
Dated: 03 DEC 2023

Bangladesh Cable Shilpa Limited
Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2023

Particulars	Notes	Amounts in Taka	
		2022-2023	2021-2022
Turnover			
Sale of Copper Cable		135,900,625	103,578,935
Sale of Optical Fiber Cable		1,323,341,307	715,159,105
Sale of Duct		501,687,835	221,904,517
Sale of EOC		163,178,376	150,908,093
Gross Sales		**2,124,108,143**	**1,191,550,649**
Less: Value-added tax		276,542,489	155,419,650
Net Sales (Annex-4)		**1,847,565,654**	**1,036,130,999**
Less: Cost of goods sold	19	1,334,938,509	719,051,479
Gross Profit		**512,627,145**	**317,079,520**
Less: Operating Expenses			
General and Administrative Expenses	20	113,500,070	107,648,702
Selling and Distribution Expenses	21	12,323,131	15,452,042
Operating Profit/Loss		**386,803,944**	**193,978,776**
Add: Non-operating Income	22	183,504,980	192,897,991
		570,308,924	**386,876,767**
Less: Allocation for Workers' Profit Participation Fund	2.15	27,157,568	18,422,703
Profit before Tax		**543,151,356**	**368,454,064**
Less: Provision for Tax	2.9	162,945,407	110,536,220
Net Profit after Tax		**380,205,949**	**257,917,844**

Annexed Notes 1 to 23 an integral part of these Financial Statements.

Company Secretary **Director** **Managing Director**

Signed subject to our separate report of even date annexed

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Md. Shahadat Hossain, FCA
Senior Partner
ICAB Enrollment No. 0672
DVC: 2312030672AS305692

Place: Dhaka, Bangladesh
Dated: 03 DEC 2023

Bangladesh Cable Shilpa Limited
Statement of Changes in Equity
For the Year Ended 30 June 2023

Amount in Taka

Particulars	Share Capital	General Reserve Reserve	Retained Earnings	Total
As at 1 July 2022	**481,585,980**	**1,057,570,298**	**1,671,958,532**	**3,211,114,809**
Changes during the Year:				-
Profit/(Loss) After Tax		-	380,205,949	380,205,949
Dividend Paid			(48,158,598)	(48,158,598)
As at 30 June 2023	**481,585,980**	**1,057,570,298**	**2,004,005,882**	**3,543,162,160**

For the Year Ended 30 June 2022

Amount in Taka

Particulars	Share Capital	General Reserve Reserve	Retained Earnings	Total
As at 1 July 2021	**481,585,980**	**1,057,570,298**	**1,447,751,706**	**2,986,907,984**
Changes during the Year:				
Profit After Tax		-	257,917,844	257,917,844
Dividend Paid			(33,711,019)	(33,711,019)
As at 30 June 2022	**481,585,980**	**1,057,570,298**	**1,671,958,532**	**3,211,114,809**

The annexed notes form an integral part of these financial statements.

Company Secretary | **Director** | **Managing Director**

Place: Dhaka, Bangladesh
Dated: 03 DEC 2023

MABS & J Partners Chartered Accountants Dhaka

Bangladesh Cable Shilpa Limited
Statement of Cash Flows
For the year ended 30 June 2023

Particulars	Amounts in Taka 2022-2023	Amounts in Taka 2021-2022
A. Cash flow from operating activities:		
Cash Received from Customers and others	1,225,031,287	1,207,699,756
Cash Payment to Suppliers, Employees & other Expenses	(1,999,633,703)	(1,133,826,497)
Net Cash Flow from/(used in) Operating Activities	**(774,602,417)**	**73,873,258**
B. Cash Flow from Investing Activities:		
Investment in FDR	556,042,924	361,570,072
Acquisition of Property Plant and Equipment	(32,780,775)	(70,067,039)
Disposal of Property Plant and Equipment	1,304	-
Work in Process- Construction	(12,258,862)	13,964,755
Net Cash Flow from/ (used in) Investing Activities	**511,004,591**	**305,467,788**
C. Cash Flow from Financing Activities:		
Cash Dividend Paid	(48,158,598)	(33,711,019)
Net cash Flow from/ (used in) Financing Activities	**(48,158,598)**	**(33,711,019)**
Net Cash and Cash Equivalent (A+B+C)	**(311,756,424)**	**345,630,027**
Cash and Cash Equivalent at Beginning of Year	472,592,175	126,962,148
Cash and Cash Equivalent at End of Year	**160,835,751**	**472,592,175**

Annexed Notes 1 to 23 an integral part of these financial statements.

Company Secretary **Director** **Managing Director**

Place: Dhaka, Bangladesh
Dated: 03 DEC 2023

MABS & J Partners
Dhaka
Chartered Accountants

Bangladesh Cable Shilpa Limited
Notes to the Financial Statements
For the year Ended 30 June 2023

1. Legal Form and Activities of the Company

1.1 The Company

Bangladesh Cable Shilpa Limited (BCSL), primarily owned by the Government of People's Republic of Bangladesh, was incorporated on 06 November 1967 as a private limited company under Companies Act 1913 with its registered office at Shiromoni Industrial Area, Khulna. The Company was formed as a joint venture with Siemens AG, Germany, with an agreement signed on 22 May 1973 between Siemens AG, BCSL and Ministry of Post and Telecommunication, Government of Bangladesh (GoB). Under this agreement, Siemens AG contributed 3 million DM equivalent to Bangladesh Taka 3.6 million acquiring owner's equity in the Company. Major portion of plant and machinery, with accessories, were initially supplied by Siemens AG under that agreement.

The authorized capital of the Company was Tk. 12,00,00,000.00 (Twelve crore) which was divided into 1,16,400 ordinary shares of Tk. 1,000.00 each and 3,600 non-cumulative preference shares of Tk. 1,000.00 each making a total of 1,20,000 shares. The paid up share capital of the company is Tk. 63221000.00. Till 28 July 2005, the Govt. of Bangladesh held 59,621 Ordinary shares while Siemens AG 3,600 preference shares. Due to siemens AG's global strategy of disinvesting from the Cable manufacturing business, the Siemens AG proposed to transfer its 3,600 shares to the Govt. of Bangladesh in exchanges of a symbolic token value of Euro 1 (one). The above mentioned transfer took place in the 117th meeting of the Board of Directors held on 29.07.2005. As per disicion by the Board of Directors in 218th meeting held on 29.04.16, number of 17,04,293 shares against CIDA grant and 40 shares against share money deposit were issued to GOB. In the year 2017-2018, 500% stock dividend and 13% cash dividend declared for shareholders in the 47th annual general meeting held on 30 October 2018. As a result (80,26,433 x 500%) = 4,01,32,165 no. share @ Tk.10 each issued to the secretary of Post & Telecommunication Division on behalf of Government.

As per Govt. instruction, the BOD decided to convert the company from private to public limited company which was approved in the 5th EGM held on 20-10-2012 and the conversion from private to public limited company was accepted by the Registrar of Joint Stock Company (RJSC), on 29-08-2013. Now the company is wholly owned by the GOB and govern by a Board of Directors as a Public limited company under the Companies Act, 1994 and the authorized capital of the company is Tk. 200,00,00,000.00 (two hundred crore) which is divided into 20,00,00,000 ordinary shares of Tk. 10.00 each.

1.2 Address of Registered Office and Principal Place of Business

The registered office & factory of the company is situated at Shiromoni Industrial Area, Khulna-9206, Bangladesh.

1.3 Nature of business

Principal activities of the Company throughout the year were manufacturing and marketing of telecom copper cables, optical fiber cable, HDPE silicon duct and power cables.

2. Significant Accounting Policies

2.1 Basis of preparation and presentation of financial statement

The elements of financial statements have been measured on, "Historical Cost" convention in a going concern concept and on accrual basis in accordance with generally accepted accounting principle and practice in Bangladesh in complaince with the Company's Act 1994 and International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

2.2 Principal Accounting Policies

Specific accounting policies were selected and applied by the company's management for significant transactions and events that have a material effect within the framework of IAS-1 "Presentation of Financial Statements" in preparation and presentation financial statements. The previous years' figures were presented according to the same accounting principles. Accounting and valuation methods are disclosed for reasons of clarity. The company classified the expenses using the function of expenses method as per IAS-1.

2.3 Reporting Period

The financial statements cover one financial year from 01 July to 30 June.

2.4 Transactions in foreign currencies

Transactions in foreign currencies are translated into Bangladesh Taka at the exchange rates prevailing on the respective dates of transactions.

2.5 Post-balance sheet events

The Company and its management are not aware of any material events occurring after the Balance Sheet date which could affect the values in the financial statements. Post-balance sheet events use as per IAS-10.

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2.6 Property, Plant and Equipment

All property, plant and equipment is initially accounted for at cost and depreciated over their expected useful life in accordance with IAS-16. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes. In respect of major projects involving construction, related pre-operational expenses form part of the value of asset capitalised. Expenses capitalised also include applicable borrowing cost. On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the income statement which is determined with reference to the net book value of the assets and the net sales proceeds.

2.7 Depreciation

No depreciation is charged on Land and Land Development and on capital work-in-progress. Depreciation is charged on all other fixed assets on a reducing balance method. No depreciation has been charged on additions irrespective of date when the related assets are put into use and on assets disposed off during the year. The rates at which assets are depreciated per annum are given below:

	Normal	Initial
Factory building	10%	-
Other building	5%	-
Plant & Machinery	20%	-
Vehicles	20%	-
Furniture & Fixtures	10%	-
Equipments	10%	-
Television	10%	-
Installation	10%	-
Sundry assets	10%	-

2.8 Valuation of inventories

Inventories of finished goods are stated at the lower of cost or net realizable value in compliance with the requirements of Para 21 & 25 of IAS-2. The cost is determined on weighted average cost basis. Net realizable value is based on estimated selling price less any further costs anticipated to be incurred to make the sale. Any obsolete stock or abnormal losses are recognized as expenses.

Inventories are valued on the following basis :

Component	Basis of Valuation
Raw materials	Weighted average cost
Spare parts and auxiliary stores	Weighted average cost
Work in process	Material cost plus proportionate conversion cost
Stores in transit	C & F value of the letters of credit
Finished goods	Production cost basis

2.9 Taxation

Income tax is recognized in the Statement of Comprehensive Income and accounted for in accordance with the requirements of IAS -12: Income Tax.

Current tax is the expected tax payable on the taxable income for the year, and any adjustment to tax payable in respect of previous years. The company qualifies as a "Public Limited Company", hence the applicable Tax Rate is 30% for the assessment year 2023-2024.

The total tax liability was paid off subsequently. Assessment of Income Tax have been completed and finalized upto the assessment year 2022-2023. There was no deffered tax for the assessment year 2022-2023.

Provisions were made considering risk and un-certainties at best estimate of the probable expenditure that would require to meet the current obligation at the date of Statement of Financial Position. Contingent liabilities and assets are current or possible obligations or on liabilities or assets, arising from past events and existence of which depends upon the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company. In accordance with IAS-37, they are disclosed.

2.10 Provisions, Contingent Liabilities and Contingent Assets

Provisions were made considering risk and un-certainties at best estimate of the probable expenditure that would require to meet the current obligation at the date of Statement of Financial Position. Contingent liabilities and assets are current or possible obligations or on liabilities or assets, arising from past events and existence of which depends upon the occurrence or non- occurrence of one or more uncertain future events which are not within the control of the company. In accordance with IAS-37, they are disclosed

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2.11 Investments

Investments consist of principal and interest amounts against the Company's investment of its various funds, namely, depreciation funds, working capital fund and reserve fund.

2.12 Interest on fixed deposits

Interest on fixed deposits has been taken into accounts as non operative income.

2.13 Gratuity scheme

The Company operates a gratuity scheme, approved by the National Board of Revenue. As per instruction of the BOD in his 251st Board Meeting which was held in 12 December 2021, The Company set up a Board of Trustee and operates the gratuity fund scheme separately for all its eligible permanent employees provision for which is made as per rules. .

2.14 Employees' provident fund

The Company set up a Board of Trustees and operates a contributory provident fund scheme for all its eligible permanent employees provision for which is made as per rules.

2.15 Workers' profit participation fund

The company makes a regular allocation of 5% on net profit before tax to this fund and payment is made to the workers as per provisions of the Companies Profit under Labour Law 2006, Chapter-15 and revised 2013.

2.16 Non-operating income

Non-operating income represents income from operations not directly connected with principal activities of the Company.

2.17 Cash Flow Statement

Cash flow statement is prepared in accordance with IAS-7 under direct method and as outlined in the Securities and Exchange Rule 1987.

2.18 Prior Year's Adjustment

Any excess provision for expenses which was created previously, recovery amount for audit objection adjusted with prior year's adjustment.

2.19 Basis of Allocation of Joint cost

The percentage of allocation of joint cost used in BCSL as per BCSL financial manual as follows:

		Basis of allocation		
Sl. No.	Head of Expenditure	Manufacturing Overhead (MOH)	Administrative Overhead (AOH)	Selling Overhead (SOH)
1	Officers salary	50%	47%	3%
2	Production bonus	47%	51%	2%
3	Festival bonus	47%	51%	2%
4	Production Premium	74%	25%	1%
5	Uniform & Liveries	57%	40%	3%
6	Diesel, oil & fuel	86%	14%	0%
7	Electricity charges	85%	15%	0%
8	Gratuity	47%	51%	2%
9	Company's contribution to CPF	47%	51%	2%
10	Medical Expenses	50%	46%	4%
11	Telephone charges	29%	68%	3%
12	Printing & stationeries	30%	63%	7%
13	Staff income tax	48%	50%	2%
14	Rent, rates and tax	55%	33%	12%
15	Mobil, oil & lubricant	32%	64%	4%
16	Group insurance premium	55%	41%	4%
17	Customized computer software	30%	60%	10%
18	Education development	50%	50%	0%
19	Salaries to welfare staff	50%	47%	3%
20	Maintenance of school & club	45%	45%	10%
21	Canteen subsidy	56%	42%	2%
22	Cost of Horlicks	94%	4%	2%
23	Mosque expenses	40%	50%	10%
24	Games & sports	44%	47%	9%
25	Cultural function	50%	37%	13%
26	Sanitation	38%	51%	11%
27	Ceremonials	50%	48%	2%
28	Expenses for school	36%	54%	10%
29	Expenses for employees club	70%	26%	4%
30	Picnic expenses	58%	38%	4%
31	Rent for Dhaka City Office	30%	50%	20%

MABS & J Partners Chartered Accountants Dhaka

Notes	Particulars	Amounts in Taka	
		30-Jun-23	30-Jun-22
3.	**Property, Plant and Equipment**		
	Details of fixed assets and depreciation are shown in Annex 1.	268,539,203	281,113,378
4.	**Work In Process- Construction**		
	The details as follows:		
	Opening Balance	-	13,964,755
	Add: Payment / provision during the year	32,193,035	13,000,479
	Total	**32,193,035**	**26,965,234**
	Less: Transfer to Fixed assets during the year	19,934,173	26,965,234
	Total Work in Process- Construction as on 30-06-23	**12,258,862**	-
	Break-up of provision During the Year:		
	1. M/S Sun International, khulna for vertical expansion of old hospital for using out-sourcing quarter	2,894,860	
	2. M/S Ahmadia Engineering Works, Chottogram for construction of Tin Shed Quarter	7,690,372	
	3. M/S Ahmadia Engineering Works, Chottogram for construction of Cycle Garrage	1,083,428	
	4. M/S Akon Traders, Bagura for Installation of Deep Tube Well	590,202	
	Total	12,258,862	
5.	**Inventories**		
	Raw materials		
	On Factory Floor	25,670,467	16,612,612
	In store (schedule attached as annex-2)	598,551,233	256,043,044
		624,221,700	**272,655,656**
	Packing materials	32,210	77,469
	Working in process (Note - 5.1)	9,946,150	33,119,964
	Finished goods (Annex-3)	86,262,570	66,335,191
	Other stores		
	In store	15,967,891	5,948,113
	Spare parts		
	In store (3,488 items of spare parts recorded in separate schedule)	112,715,747	113,465,276
	Scrapped inventories	961,603	1,117,703
	Miscellaneous stocks	8,035	8,035
		850,115,906	**492,727,406**
	Less : Provision for obsolescence*	23,247,301	23,247,301
	Total inventory excluding in-transit	**826,868,605**	**469,480,105**
	Materials and Parts & Machineries in Transit		
	Raw materials in transit	95,814,115	103,132,881
	Parts & Machinery in transit (HDPE Duct Machine and other parts)	5,851,767	5,220,470
	Total in transit	**101,665,882**	**108,353,351**
	Total Inventory as on 30-06-2023	**928,534,487**	**577,833,457**

* Provision of Tk. 2,32,47,301 was made as obsolescence for future loss coverage against inventory of spare parts, store materials etc. No provision made during the year.

MABS & J Partners ★ Dhaka ★ Chartered Accountants

Notes	Particulars	Amounts in Taka	
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	Parts & Machinery in transit (HDPE Duct Machine and other parts)	5,851,767	5,220,470
	Total in transit	**101,665,882**	**108,353,351**
	Total Inventory as on 30-06-2023	**928,534,487**	**577,833,457**

* Provision of Tk. 2,32,47,301 was made as obsolescence for future loss coverage against inventory of spare parts, store materials etc. No provision made during the year.

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Notes	Particulars	Amounts in Taka	
		30-Jun-23	30-Jun-22
5.1	**Work - in - process**		
	60-extruder machine & Tendem Machine	933,088	8,938,788
	Quad machine	273,606	1,255,155
	Basic Unit Section	342,142	2,172,042
	MU & Core	806,880	2,144,584
	90 & 150 Extruder	1,754,888	1,411,404
	Drawing machine	624,819	2,430,545
	Work-in-process for copper cable	**4,735,423**	**18,352,518**
	Work-in-process for Optical Fiber Cable	3,781,912	3,487,709
	Work-in-process for DUCT	299,859	373,331
	Work-in-process for EOC	1,128,956	10,906,406
	Total Work-in-process	**9,946,150**	**33,119,964**
6.	**Accounts Receivable**		
	The details as follows:		
	Opening Balance	105,335,100	71,483,406
	Add: Receivable from BTCL during the year	447,565,078	150,102,016
	Add: Receivable from Other Party during the year	456,358,123	260,790,138
	Total	**1,009,258,301**	**482,375,560**
	Less: Received/Adjused during the year	515,340,076	377,040,460
	Total Receivable as on 30-06-23	**493,918,225**	**105,335,100**
	6.1 Break up of Blance of Accounts Receivable		
	Receivable from BTCL	163,783,902	51,092,860
	Receivable from Other Party	330,134,322	54,242,240
	Total	**493,918,225**	**105,335,100**
7	**Advances, Deposits and Prepayments**		
	Advances against:		
	Advance Corporate Income Tax	35,000,000	48,000,000
	TDS by bank on Interest	28,459,543	16,745,615
	AIT of Import stage	65,446,107	19,621,968
	AIT deducted by parties	19,870,985	15,485,970
	Sales Vat advance	7,255,145	-
	House Building loan to employees	66,444,370	55,951,701
	Motorcycle and Bicycle loan to employees	7,066,334	9,280,390
	Advance against TA/DA	-	23,863
	Advance payment to WPPF	12,500,000	-
	Supplies	1,978,411	179,677
	Security earnest money deposit	8,561,733	885,209
	Total	**252,582,627**	**166,174,393**
	Deposits and Prepayments		
	Linde Bangladesh (Formerly BOC Bangladesh Limited)	28,500	28,500
	Collector of Customs and Excise	1,000	1,000
		29,500	**29,500**
		-	-
	Total	**252,612,127**	**166,203,893**

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Notes	Particulars	Amounts in Taka	
		30-Jun-23	30-Jun-22
8.	**Investment in Share**		
	In Shares of Bangladesh Commerce bank Ltd.	9,270,000	9,270,000
	In Shares of ICB Islamic (Oriental) bank Ltd.	5,857,000	5,857,000
	Total	**15,127,000**	**15,127,000**

8.1 BCBL and ICB Islamic bank issued their share against BCSL deposit as per reconstruction scheme. Bangladesh Commerce Bank Ltd. (BCBL) is not yet enlisted in the Stock Exchange. So, market value is not available Details are shown in (Annexure-A)

8.2 Day by day The market value of ICB share was decreasing, So, Tk. 28,69,930 provision was made in the year 2016-2017 against decline value of share. In the financial year 2018-2019 the market value of the ICB share was near about zero. So, the balance of Tk. (58.57.000 - 28,69,930) Tk. 29,87,070/- provision was made in the year 2018-2019 against decline value of share for ICB Islamic Bank. (Shown in note-16). However the market value per share of ICB Islamic Bank at 30 June 2022 is Tk. 5.40 against the face value of Tk. 10.00.

9.	**Investment in FDR**		
	Investment against Depreciation fund	293,632,696	364,623,582
	Investment against Reserve fund	1,057,619,017	1,073,068,050
	Investment against working capital	1,054,450,947	1,524,053,951
	Total	**2,405,702,659**	**2,961,745,583**

Details of the above amount has been shown under Annexure-A

10.	**Cash and Cash Equivalents**		
	Cash in hand	**133,291**	**16,870**
	Cash at banks with		
	Sonali Bank, Cable Shilpa Branch, Khulna	78,880,532	87,340,850
	Sonali Bank, Bazme Kaderia Branch, Dhaka	202,812	199,965
	Janata Bank, Khulna Corporate Branch, Khulna	1,087,709	266,532
	Janata Bank, Ramna Corporate Branch, Dhaka	63,113,072	351,587,308
	Jamuna Bank, Khulna Branch, Khulna	529,659	526,604
	Agrani Bank, Fulbarigate Branch, Khulna	150,045	3,447,145
	Pubali bank Limited, Mirerdanga, Khulna	5,187,012	4,865,319
	Eastern Bank Limited, Fulbarigate Branch, Khulna	2,245,666	15,041,429
	IFIC Bank Limited, Khulna Branch, Khulna	674,391	665,361
	The ICB Islamic Bank (former Oriental Bank Ltd), Khulna *	8,631,562	8,634,792
	Total Cash at Banks	**160,702,460**	**472,575,305**
	Closing Cash and Bank Balance	**160,835,751**	**472,592,175**

* As per reconstruction scheme of the ICB Islamic Bank former The Oriental Bank Ltd. Under ref # BRPD (R1)251/9(10)/2007-446 dated August 2007, during the year no amount has been received from the bank.

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Notes	Particulars	Amounts in Taka	
		30-Jun-23	30-Jun-22
11.	**Share Capital**		
	Authorised		
	20,00,00,000 ordinary shares of Taka 10 each	2,000,000,000	2,000,000,000
		2,000,000,000	**2,000,000,000**

Share capital modified and regularized during the year 2013-2014 as 20,00,00,000 ordinary shares of Taka 10 each.

Issued, subscribed and paid-up		
4,81,58,598 ordinary shares of Taka 10 each fully paid-up	481,585,980	481,585,980
Total number of share issued 4,81,58,598 @ Tk. 10 each	**481,585,980**	**481,585,980**

On 29.07.2005, one share from the Government of Bangladesh has been transferred in the name of Managing Director, BCSL and there after in the same day all shares held by Siemens AG has also been transferred to the Government of Bangladesh.

As per Govt. instruction, the BOD decided to convert the company from private to public limited company which was approved in the 5th EGM held on 20-10-2012 and the conversion from private to public limited company was accepted by the Registrar of Joint Stock Company (RJSC), on 29-08-2013.

At present shareholding position of the company on behalf of the Government are as under:

Sl.	Name & Designation of Shareholder	Number of Shares	Total Face Value (Taka)
1	Abu Hena Morshed Zaman, Secretary, P&T Division and Chairman, BCSL Board	48,156,998	481,569,980
2	Md. Nizam Uddin, Additional Secretary, Power Division and Director, BCSL Board	200	2,000
3	Md. Helal Mahmud Sharif, Divisional Commissioner, Khulna and Director, BCSL Board	200	2,000
4	A.K.M. Amirul Islam, Additional Secretary, P&T Division and Director, BCSL Board	200	2,000
5	Mrs. Rashida Ferdous ndc, Joint Secretary, P&T Division and Director, BCSL Board	200	2,000
6	Dr. Md. Ferdous Alom, Joint Secretary, Finance Division and Director, BCSL Board	200	2,000
7	Managing Director, BTCL and Director, BCSL Board	200	2,000
8	Sidhartha Barua FCA, Council Member, ICAB and Director, BCSL Board	200	2,000
9	Jagadish Chandra Mandal, Managing Director, BCSL and Director BCSL Board	200	2,000
	Total	**48,158,598**	**481,585,980**

MABS & J Partners Dhaka Chartered Accountants

Notes	Particulars	Amounts in Taka	
		30-Jun-23	30-Jun-22
12.	**General Reserve**		
	Opening balance	1,057,570,298	1,057,570,298
	Closing balance as on 30 June 2023	**1,057,570,298**	**1,057,570,298**
13.	**Retained Earnings**		
	Opening Balance	1,671,958,532	1,447,751,706
	Add: Net profit after tax	380,205,949	257,917,844
	Total	**2,052,164,480**	**1,705,669,551**
	Less: Cash Divedend paid for the years 2021-2022 & 2022-2023	(48,158,598)	(33,711,019)
	Balance of Retained Earnings as on 30 June 2023	**2,004,005,882**	**1,671,958,532**
14.	**Non Current Liabilities - Gratuity Fund**		
	Opening Balance	-	278,386,933
	Add: Provision during the year	-	10,128,000
	Total	**-**	**288,514,933**
	Less: Payment made during the year	-	(28,906,480)
	Less: Transfer to Gratuity Trusty Board	-	(259,608,453)
	Gratuity Fund as on 30 June 2023	**-**	**-**

As per dicission by the BOD, a separate Gratuity Trust Board formed in previous year. Company has paid two basic of each employee to the trusty board yearly as gratuity expenses. The Gratuity Trusty Board will pay regularly to the employees after retirement. So, there is no liability for the company as gratuity payable.

15.	**Current Accounts with Customers**		
	i. BTCL		
	Opening Balance	634,127,773	180,688,716
	Add: Advance received during the year	1,025,510,149	753,327,762
	Total available for sales & refund	1,659,637,921	934,016,478
	Less: Adjustment with Sales & Refund during the year	1,286,368,449	299,888,705
	Total balance as on 30 June 2023	**373,269,473**	**634,127,773**
	ii. Other Parties		
	Opening Balance	464,593,997	905,510,595
	Add: Advance received during the year	292,579,183	416,757,646
	Total available for sales/refund	**757,173,180**	**1,322,268,241**
	Less: Adjustment with Sales & Refund during the year	449,177,106	857,674,244
	Total balance as on 30 June 2023	**307,996,075**	**464,593,997**
	Total Balance as on 30 June 2023	**681,265,547**	**1,098,721,770**
16.	**Liabilities for Supplies & Others**		
	Other provision -for market value decline on investment in share	5,857,000	5,857,000
	VAT deducted at source (Party)	14,435	45,974
	Total	**5,871,435**	**5,902,974**

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Notes	Particulars	Amounts in Taka	
		30-Jun-23	30-Jun-22
17.	**Liabilities for Expenses & Provisions**		
	Miscellaneous bills payable to ex-employees	2,618,352	4,300,134
	Corporate income tax	162,945,407	110,536,220
	Leave salary	55,319,582	54,205,381
	Insentive Bonus	20,068,473	20,260,000
	Workers' profit participation fund	27,157,568	18,422,703
	Payble for works done	60,000	60,000
	Telephone & Mobile Bill - Accured for April to June'23	32,414	24,392
	Electricity - Accrued for June'23	2,337,559	2,001,825
	Audit fee Accrued for 2022-23	125,800	125,000
	Miscellanous Bill Payable	27,808,575	23,983,376
	Total	**298,473,731**	**233,919,031**
	* Total Tax Payable	162,945,407	110,536,220
	Income Tax paid as advance during the year: (Note-7)		
	Advance Income Tax paid	35,000,000	48,000,000
	Tax deduct at source by bank on Interest	28,459,543	16,745,615
	AIT deduct on Import Stage	65,446,107	19,621,968
	Prepaid Income Tax (TDS deducted by various parties)	19,870,985	15,485,970
	Total Advance Income Tax paid during the year	**148,776,635**	**99,853,553**
18.	**Liability for Other Finance**		
	Vat payable at sales point	-	21,478,403
	Security and earnest money	8,745,816	8,783,903
	Income tax deduction at source	9,625	29,696
	Total	**8,755,441**	**30,292,002**

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Notes	Particulers	Amounts in Taka	
		2022-2023	2021-2022
19.	**Cost of Goods Sold**		
	Opening Stock of Raw Materials		
	Direct	16,612,612	15,338,417
	Packing	77,469	927,152
		16,690,081	**16,265,569**
	Issued during the year		
	Raw Materials (schedule attached as annex)	1,115,951,605	450,816,065
	Direct Packing Materials	15,932,080	9,112,068
		1,131,883,686	**459,928,133**
	Less : Closing stock of raw materials		
	Direct	25,670,467	16,612,612
	Packing	32,210	77,469
		25,702,677	**16,690,081**
	Less : Scrapped materials	2,060,926	2,317,577
	Raw Materials Consumed	**1,120,810,163**	**457,186,044**
	Direct Wasges	34,105,614	30,558,386
	Repair and maintenance:		
	Plant & Machinery	4,471,228	2,558,149
	Factory building	2,467,274	4,234,145
	Depreciation on Plant & Machinery	32,409,248	34,977,581
	Depreciation on Factory building	6,656,518	5,351,056
	Electricity	24,301,372	12,097,365
	Indirect wages	13,960,033	13,265,083
	Indirect Materials	7,373,673	3,946,605
	Incentive bonus	9,583,988	9,522,000
	Gratuity	4,839,266	4,760,000
	Officer's salary	17,885,434	17,462,512
	Consumption of Spare parts	8,769,587	6,897,950
	Festival bonus	6,009,573	7,856,657
	Contribution to providend fund	3,338,357	3,309,423
	Subsidy to canteen	3,804,813	2,672,263
	Overtime	7,126,512	3,036,902
	Diesel, Fuel and lubricants	8,168,559	7,134,133
	Salary to welfare staff	2,833,484	2,038,475
	Factory fire insurance premium	1,286,759	1,271,148
	Uniform and liveries	783,548	784,371
	cost of milk/Horlicks	524,657	309,199
	Medical expenses	10,937	52,047
	Telephone charges & Mobile Bill	73,729	72,728
	Group insurance premium	212,700	307,222
	School expenses	674,691	630,904
	Printing and stationery	297,129	268,845
	Mobile, Oil and lubricants	103,332	102,114
	Rates and taxes	710,734	929,674
	Sports and games	102,802	76,942
	Sanitation	220,738	195,000
	Picnic expenses	174,000	173,635
	Ceremonial expenses	176,565	198,062
	Employees Club expenses	25,637	25,039
	Cultural Function expenses	42,528	-
	Mosque expenses	33,521	27,562
	Maintenance of School & Club	39,205	9,680

Notes	Particulers	Amounts in Taka	
		2022-2023	2021-2022
	WASA Bill	263,115	112,846
	Rent for Dhaka Office	101,673	101,672
	Computer softwar, accessories etc.	52,657	83,339
	Honorarium for various committee	1,720,454	808,895
	Foriegn Visit & Inspection	93,518	-
	Technical consultancy	236,150	695,100
	leave salary expenses	4,794,000	3,760,000
	Miscellaneous expenses	22,600	4,050
	Manufacturing Expenses	210,881,911	182,678,757
	Works cost (Materials+Mfg Expenses)	1,331,692,074	639,864,801
	Opening work in process	33,119,964	5,135,059
	Closing work in process	(9,946,150)	(33,119,964)
		1,354,865,888	**611,879,896**
	Opening stock of finished goods	66,335,191	173,506,774
	Closing stock of finished goods (Annexur-3)	(86,262,570)	(66,335,191)
	Cost of goods sold	**1,334,938,509**	**719,051,479**
19.1	**Cost of goods sold**		
	For Copper Cable (Annexure-4)	102,072,519	60,378,964
	For Optical Fiber Cable (OFC) (Annexure-4)	707,149,035	365,107,916
	For Duct (Annexure-4)	386,071,146	149,387,602
	For EOC (Annexure-4)	139,645,810	144,176,997
	Total Cost of goods sold	**1,334,938,509**	**719,051,479**
20.	**General and Administrative Expenses**		
	Office staff salary	26,151,766	27,455,397
	Incentive bonus	10,399,645	10,333,000
	Festival bonus	6,521,025	8,525,309
	Depreciation	6,287,880	5,373,884
	Land tax	1,060,661	1,060,661
	Repair and maintenance Office building	2,028,279	2,001,843
	Repair and maintenance Residential building	2,539,442	1,951,002
	Repair and maintenance Roads, culverts, etc.	264,350	1,840
	Repair and maintenance Office equipment	196,695	196,912
	Repair and maintenance Other assets	83,888	166,316
	Repair and maintenance Vehicles	2,780,899	1,459,061
	Overtime	2,835,845	2,733,626
	Uniform and liveries	549,858	550,848
	Travelling and daily allowance	1,697,155	1,227,065
	Advertisement	2,085,415	1,080,886
	Conveyance	84,715	62,246
	Entertainment	997,803	1,016,780
	Carrying and handling charges	285,596	29,257
	Bank charges	177,586	100,785
	Audit fee	125,000	117,500
	Directors' fee	507,232	387,452
	Postage and telegrams	81,388	61,237
	Human resource development and training	161,093	197,571
	Gardening and plantation	14,202	81,920
	Newspaper and periodicals	14,940	12,460
	Cost of milk / Horlicks	22,326	13,157
	Legal charges	6,900	49,450
	Officer's Salary	16,807,904	16,360,002
	Power & Electricity	3,073,566	1,009,644
	Gratuity	5,251,118	5,165,000

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Notes	Particulers	Amounts in Taka	
		2022-2023	2021-2022
	Canteen subsidy	2,853,609	2,004,198
	Contribution to providend fund	3,622,473	3,591,076
	Salary to welfare staff	2,663,474	1,916,166
	Telephone charges	172,881	170,534
	Diesel, oil and fuel	1,329,766	1,161,370
	Medical Expenses	10,062	47,883
	Mobil, oil and lubricants	206,663	204,228
	Printing and stationery	623,973	564,574
	Group insurance premium	158,558	229,020
	Sports and games	109,811	81,998
	Rates and taxes	426,440	557,805
	Sanitation	296,253	261,711
	Picnic expenses	114,000	113,761
	Ceremonial expenses	169,503	190,139
	Employee's club expenses	9,522	9,300
	Officer's Club expenses	33,122	37,715
	Cultural Function	31,470	-
	Mosque expenses	41,901	34,452
	School expenses	1,012,036	946,355
	Security Expenses	30,008	198,466
	Computer softwar, accessories etc.	105,312	166,677
	leave salary Expenses	5,202,000	4,080,000
	Web Page & Internet Expenses	178,018	148,953
	Recruitment Expenses	341,281	351,116
	Purfication & Morality Expenses	92,840	154,640
	Rent for Dhaka City Office	169,455	169,453
	Furniture for PTD conference room	-	1,071,000
	Miscellaneous expenses	401,468	404,000
	Total	**113,500,070**	**107,648,702**
21.	**Selling and Distribution Expenses**		
	Staff salary	2,739,269	2,495,393
	Incentive bonus	407,830	405,000
	Officer's salary	1,073,126	1,047,768
	Gratuity	205,926	203,000
	Festival bonus	255,726	334,326
	Contribution to provident fund	142,058	140,826
	Canteen subsidy	135,886	95,438
	Export & Sales promotion	1,192,056	945,305
	Telephone charges	7,627	7,523
	Salary to welfare staff	170,009	122,308
	Painting Cost	4,725	37,462
	School expenses	187,414	175,251
	Priniting and stationery	69,330	62,730
	Uniform and liveries	41,240	40,870
	Rates and taxes	155,070	202,838
	Mobile, oil and lubricants	12,916	12,764
	Medical Expenses	875	4,164
	Sports and games	21,027	15,928
	Sanitation	63,898	56,448
	Cost of milk / Horlicks	11,162	6,579
	Group insurance premium	15,469	22,344
	Cultural Function	11,057	-
	Mosque expenses	8,380	6,890
	Picnic expenses	12,000	11,975

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Notes	Particulers	Amounts in Taka	
		2022-2023	2021-2022
	Ceremonial expenses	7,063	7,922
	Employees Club expenses	1,465	1,431
	Advertisement	796,083	494,523
	Computer softwar, accessories etc.	17,552	27,780
	Leave Salary	204,000	160,000
	Marketing for Sales	281,810	239,475
	Delivery expenses for finished product	3,993,100	8,000,000
	Rent for Dhaka City Office	67,782	67,781
	Miscellaneous Expenses	10,200	-
	Total	**12,323,131**	**15,452,042**
22.	**Non-Operating Income**		
	Interest income on		
	Short-term deposits - Note 22.1	1,635,125	2,479,458
	Fixed deposits - Note 22.2	166,899,169	179,629,979
	Staff loans	2,042,344	1,184,469
		170,576,638	**183,293,906**
	House rent	2,018,719	2,076,582
	Sales proceeds of tender forms	459,000	155,000
	Miscellaneous income - Note 22.3	10,450,623	7,372,503
	Total	**183,504,980**	**192,897,991**
22.1	**Interest on short-term deposits**		
	Name of Bank & STD Account no.		
	Janata Bank, Ramna, Dhaka # STD-4#000536000035	736,062	455,728
	Janata Bank, Khulna Corprarte, Khulna # STD-7#0100000431197	4,383	9,871
	Pubali Bank, Mirerdanga Branch, Khulna # STD-3#057310200031	75,581	63,460
	Sonali Bank, Cable Shilpa Branch, Khulna # STD-1#004000019	423,590	1,206,600
	Sonali Bank, Bazme Kaderia, Dhaka #110000002	4,069	3,249
	Eastern Bank, Fulbarigate Branch, Khulna # SND-2011030163003	301,465	595,832
	IFIC Ltd. Khulna Branch, Khulna # STD-433#4060237463041	13,349	10,396
	Agrani Bank, Fulbarigate Branch, Khulna # STD-1#0200003264309	71,397	129,084
	Jamuna Bank, Khulna Branch, Khulna# 0084-0320000146	5,229	5,239
	Total	**1,635,125**	**2,479,458**
22.2	**Interest on Fixed Deposits**		
	Interest on fixed deposits calculated on the basis of maturity date.		
	The details are as follows:		
	Interest on FDR against Working Capital Fund Investemt	81,169,639	86,429,710
	Interest on FDR against Depreciation Fund Investemt	20,477,195	20,851,262
	Interest on Surplus Gratuity fund Investment	-	16,156,807
	Interest on FDR against Reserve Fund Investemt	65,252,335	56,192,200
	Total	**166,899,169**	**179,629,979**
22.3	**Miscellaneous Income**		
	Sales proceeds of scrap copper	559,972	492,061
	Sales proceeds of misc. scrap, wood, drum, coconut etc.	5,315,627	2,382,698
	Insurance claims & forfieture of earnest money	2,831,064	3,854,018
	Others-(Application fees, fine, rent of rest house & canteen, bus-ticket, training fees etc)	1,743,960	643,727
	Total	**10,450,623**	**7,372,503**

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Notes	Particulers	Amounts in Taka	
		2022-2023	2021-2022

23. Others

23.1 Wherever considered necessary, previous year's figures have been rearranged for the purpose of comparison.

23.2 These notes from an integral part of annexed financial statements and are to be read in conjuntion therewith.

23.3 Separate Income statement for Copper Cable, Optical Fiber Cable, Duct and EOC attached herewith as annex-4.

23.4 Figures in these notes and in the annexed financial statements have been rounded off to the nearest taka.

MABS & J Partners * Dhaka * Chartered Accountants

Bangladesh Cable Shilpa Limited
Statement of Investment in Share
As on 30 June 2023

A. **Investment In Share**

Sl. No.	Company's Name	Folio No	Date	Cirtificate No / BOID	Opening		Addition during the year		Encashed during the year	Balance
					Number of share	Total Value	Number of share	Total Value		
1	Bangladesh Commerce Bank	02 21 00003459	2/16/2000	00003369	46,900	4,690,000	-	-	-	4,690,000
		02 21 00003460	2/16/2000	00003370	45,800	4,580,000	-	-	-	4,580,000
	Total investment in BCBL				92,700	9,270,000	-	-	-	9,270,000
2	ICB Islamic (Oriental) Bank	-	5/15/2008	BO-1203880017107291	585,700	5,857,000	-	-	-	5,857,000
	Total Investment In Share					**15,127,000**		-	-	**15,127,000**

Note: BCBL and ICB Islamic bank issued their share against BCSL deposit as per reconstruction scheem. The market value of ICB Islamic Bank at 30 June 2023 is Tk. 5.40 against the cost of Tk. 10.00 per share. Bangladesh Commerce Bank Ltd. (BCBL) is not yet enlisted in the Stock Exchange. Tk. 28,69,930 provision was made in 2016-2017 and the balance of Tk. 29,87,070/- provision was made in 2018-2019 against loss on share for ICB Islamic Bank (Shown in note-16).

MABS & J Partners * Chartered Accountants * Dhaka

Bangladesh Cable Shilpa Limited
Statement of Investment Fund
As on 30 June 2023

Annex-A

A DEPRECIATION FUND.

				Opening Balance as on 01-07-2022+Fresh Investment				Deducted by Bank			Addition During the Year 2022-2023					
Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Principal amount TK.	Total Accrued Interest Up to 01-07-2022	Total	Gross Interest earned During the preiod for 22-23	I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2023	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Pubali Bank, Phul.	736662/11783	7/9/2015	30,000,000.00	13,542,702.00	43,542,702.00	2,786,030.00	493,918.00	15,000.00	508,918.00	2,277,112.00	-	45,819,814.00	-	45,819,814.00	
2	Pubali Bank, Phul.	736663/11796	7/9/2015	30,000,000.00	13,542,702.00	43,542,702.00	2,786,030.00	493,918.00	15,000.00	508,918.00	2,277,112.00	-	45,819,814.00	-	45,819,814.00	
3	Pubali Bank, Phul.	0882784	3/2/2021	20,000,000.00	1,350,697.00	21,350,697.00	327,377.00	65,475.40	15,000.00	80,475.40	246,901.60	-	21,597,598.60	21,597,598.60	-	Encash -04.09.22
4	Pubali Bank, Phul.	0882785	3/18/2021	20,000,000.00	1,350,697.00	21,350,697.00	1,038,061.00	207,611.00	30,000.00	237,611.00	800,450.00	-	22,151,147.00	22,151,147.00	-	Encash -27.03.23
5	Pubali Bank, Phul.	0882786	3/18/2021	20,000,000.00	1,350,697.00	21,350,697.00	1,038,061.00	207,611.00	30,000.00	237,611.00	800,450.00	-	22,151,147.00	22,151,147.00	-	Encash -27.03.23
6	Basic Bank, Khulna	0518-01-0018926	6/29/2016	15,000,000.00	4,877,485.66	19,877,485.66	1,278,463.80	255,692.76	15,000.00	270,692.76	1,007,771.04	-	20,885,256.70	-	20,885,256.70	
7	Basic Bank, KDA	4218-01-001-3189	6/29/2016	15,000,000.00	4,877,485.66	19,877,485.66	1,278,463.80	255,692.76	15,000.00	270,692.76	1,007,771.04	-	20,885,256.70	-	20,885,256.70	
8	Agrani Bank, Phul.	0998213/969	6/29/2016	30,000,000.00	10,038,768.47	40,038,768.47	2,575,180.92	515,036.18	15,000.00	530,036.18	2,045,144.74	-	42,083,913.21	-	42,083,913.21	
9	Agrani Bank, Phul.	0122274	3/10/2020	20,000,000.00	2,471,276.49	22,471,276.49	1,445,564.65	289,112.94	-	289,112.94	1,156,451.71	-	23,627,728.20	-	23,627,728.20	
10	Agrani Bank, Phul.	0122275	3/10/2020	20,000,000.00	2,471,276.49	22,471,276.49	1,445,564.65	289,112.94	-	289,112.94	1,156,451.71	-	23,627,728.20	-	23,627,728.20	
11	Agrani Bank, Phul.	0122276	3/10/2020	20,000,000.00	2,471,276.49	22,471,276.49	1,445,564.65	289,112.94	-	289,112.94	1,156,451.71	-	23,627,728.20	-	23,627,728.20	
12	Agrani Bank, Phul.	0122277	3/10/2020	20,000,000.00	2,471,276.49	22,471,276.49	1,445,564.65	289,112.94	-	289,112.94	1,156,451.71	-	23,627,728.20	-	23,627,728.20	
13	Agrani Bank, Phul.	0122278	3/10/2020	20,000,000.00	2,471,276.49	22,471,276.49	1,445,564.65	289,112.94	-	289,112.94	1,156,451.71	-	23,627,728.20	-	23,627,728.20	
14	Agrani Bank, Phul.	0122326	3/2/2021	20,000,000.00	1,335,964.79	21,335,964.79	306,704.49	30,670.45	15,000.00	45,670.45	261,034.04	-	21,596,998.83	21,596,998.83	-	Encash -04.09.22
				-	-	-				-	-	-	-	-	-	
		Total		300,000,000.00	64,623,582.03	364,623,582.03	20,642,195.26	3,971,190.25	165,000.00	4,136,190.25	16,506,005.01	-	381,129,587.04	87,496,891.43	293,632,695.61	-

B RESERVE FUND.

				Opening Balance as on 01-07-2022+Fresh Investment				Deducted by Bank			Addition During the Year 2022-2023					
Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Principal amount TK.	Total Accrued Interest Up to 01-07-2022	Total	Gross Interest earned During the preiod for 22-23	I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2023	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Sonali Bank, Khulna.	0500811	6/28/2022	20,000,000.00	-	20,000,000.00	1,212,541.00	212,509.00	15,000.00	227,509.00	985,032.00	-	20,985,032.00	-	20,985,032.00	
2	Sonali Bank, Khulna.	0500812	6/28/2022	20,000,000.00	-	20,000,000.00	1,212,541.00	212,509.00	15,000.00	227,509.00	985,032.00	-	20,985,032.00	-	20,985,032.00	
3	Sonali Bank, Khulna.	0500813	6/28/2022	20,000,000.00	-	20,000,000.00	1,212,541.00	212,509.00	15,000.00	227,509.00	985,032.00	-	20,985,032.00	-	20,985,032.00	
4	Sonali Bank, Khulna.	0500814	6/28/2022	20,000,000.00	-	20,000,000.00	1,212,541.00	212,509.00	15,000.00	227,509.00	985,032.00	-	20,985,032.00	-	20,985,032.00	
5	Sonali Bank, Khulna.	0500815	6/28/2022	20,000,000.00	-	20,000,000.00	1,212,541.00	212,509.00	15,000.00	227,509.00	985,032.00	-	20,985,032.00	-	20,985,032.00	
6	Janata Bank Khulna	633225/4907	7/20/1993	5,000,000.00	27,166,924.44	32,166,924.44	2,073,183.28	319,522.08	-	319,522.08	1,753,661.20	-	33,920,585.64	-	33,920,585.64	
7	Janata Bank, Khulna.	633226/4908	7/20/1993	5,000,000.00	27,166,924.44	32,166,924.44	2,073,183.28	319,522.08	-	319,522.08	1,753,661.20	-	33,920,585.64	-	33,920,585.64	
8	Janata Bank, Khulna.	894910/6179	7/8/2004	30,000,000.00	63,439,543.26	93,439,543.26	6,022,251.17	928,158.27	-	928,158.27	5,094,092.90	-	98,533,636.16	-	98,533,636.16	
9	Janata Bank, Khulna.	894911/6180	7/8/2004	15,000,000.00	31,688,830.43	46,688,830.43	3,009,131.40	463,771.78	-	463,771.78	2,545,359.62	-	49,234,190.05	-	49,234,190.05	
10	Janata Bank, Khulna.	894963/6232	4/22/2007	20,000,000.00	33,706,948.88	53,706,948.88	3,461,454.59	533,484.50	-	533,484.50	2,927,970.09	-	56,634,918.97	-	56,634,918.97	
11	Janata Bank, Khulna.	894964/6233	4/22/2007	20,000,000.00	33,706,948.88	53,706,948.88	3,460,549.82	532,579.73	-	532,579.73	2,927,970.09	-	56,634,918.97	-	56,634,918.97	
12	Janata Bank, Khulna.	894965/6234	4/22/2007	20,000,000.00	33,706,948.88	53,706,948.88	3,460,549.82	532,579.73	-	532,579.73	2,927,970.09	-	56,634,918.97	-	56,634,918.97	
13	Janata Bank, Khulna.	0686148/7293	4/27/2021	20,000,000.00	1,055,252.77	21,055,252.77	1,357,027.41	209,147.07	-	209,147.07	1,147,880.34	-	22,203,133.11	-	22,203,133.11	
14	Janata Bank, Khulna.	0686149/7294	4/27/2021	20,000,000.00	1,055,252.77	21,055,252.77	1,357,027.41	209,147.07	-	209,147.07	1,147,880.34	-	22,203,133.11	-	22,203,133.11	
15	Janata Bank, Khulna.	0686199/7344	9/29/2021	20,000,000.00	774,793.06	20,774,793.06	1,027,026.74	174,243.15	45,000.00	219,243.15	807,783.59	-	21,582,576.65	21,582,576.65	-	Encash - 03.04.23
16	Janata Bank, Kln	0686189/7334	9/12/2021	20,000,000.00	774,793.06	20,774,793.06	1,364,871.83	243,110.60	-	243,110.60	1,121,761.23	-	21,896,554.29	-	21,896,554.29	
17	Janata Bank, Kln	0686190/7335	9/12/2021	20,000,000.00	774,793.06	20,774,793.06	1,364,871.83	243,110.60	-	243,110.60	1,121,761.23	-	21,896,554.29	-	21,896,554.29	
18	Janata Bank, Kln	0686191/7336	9/12/2021	20,000,000.00	774,793.06	20,774,793.06	1,364,871.83	243,110.60	-	243,110.60	1,121,761.23	-	21,896,554.29	-	21,896,554.29	
19	Janata Bank, Dhaka.	190071/24758	4/23/2007	15,000,000.00	24,995,272.27	39,995,272.27	2,551,617.14	394,594.61	-	394,594.61	2,157,022.53	-	42,152,294.80	-	42,152,294.80	
20	Janata Bank, Dhaka.	190072/24766	4/23/2007	15,000,000.00	24,995,272.27	39,995,272.27	2,551,617.14	394,594.61	-	394,594.61	2,157,022.53	-	42,152,294.80	-	42,152,294.80	
21	IFIC Bank, Khulna.	1365616/237677	6/9/2022	20,000,000.00	-	20,000,000.00	1,405,340.84	248,568.17	-	248,568.17	1,156,772.67	-	21,156,772.67	-	21,156,772.67	

MABS & J Partners * Chartered Accountants * Dhaka

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2022+Fresh Investment			Gross Interest earned During the preiod for 22-23	Deducted by Bank			Addition During the Year 2022-2023			Encashed/Transfered During the year	Closing Balance as on 30-06-2023	Remarks
				Principal amount TK.	Total Accrued Interest Up to 01-07-2022	Total		I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total			
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
22	Pubali Bank, Mirer.	467726/192	4/22/2007	5,000,000.00	10,242,530.00	15,242,530.00	994,897.00	176,825.00	15,000.00	191,825.00	803,072.00	-	16,045,602.00	-	16,045,602.00	
23	Pubali Bank, Mirer.	0882793/16842	4/27/2021	20,000,000.00	1,030,946.00	21,030,946.00	1,400,785.00	249,589.00	15,000.00	264,589.00	1,136,196.00	-	22,167,142.00	-	22,167,142.00	
24	Pubali Bank, Mirer.	0882794/16857	4/27/2021	20,000,000.00	1,030,946.00	21,030,946.00	1,400,785.00	249,589.00	15,000.00	264,589.00	1,136,196.00	-	22,167,142.00	-	22,167,142.00	
25	Agrani Bank, Phul.	88383/840	6/13/2013	20,000,000.00	13,542,052.81	33,542,052.81	482,167.01	48,216.70	15,115.00	63,331.70	418,835.31	-	33,960,888.12	33,960,888.12	-	Encash - 04.09.22
26	Agrani Bank, Phul.	88387/844	7/8/2013	20,000,000.00	13,462,763.99	33,462,763.99	2,152,640.90	430,528.18		430,528.18	1,722,112.72	-	35,184,876.71	-	35,184,876.71	
27	Agrani Bank, Phul.	0122333	4/28/2021	20,000,000.00	1,051,560.94	21,051,560.94	972,195.14	194,439.03	30,115.00	224,554.03	747,641.11	-	21,799,202.05	21,799,202.05	-	Encash - 23.02.23
28	Agrani Bank, Phul.	0122334	4/28/2021	20,000,000.00	1,051,560.94	21,051,560.94	972,195.14	194,439.03	30,000.00	224,439.03	747,756.11	-	21,799,317.05	21,799,317.05	-	Encash - 23.02.23
29	Basic Bank, Khulna.	5419-New-0414	4/23/2007	10,000,000.00	17,452,350.07	27,452,350.07	1,730,132.19	346,026.44	15,000.00	361,026.44	1,369,105.75	-	28,821,455.82	-	28,821,455.82	
30	Basic Bank, Khulna.	041064/----8564	6/13/2013	20,000,000.00	14,013,567.02	34,013,567.02	2,165,764.35	433,152.87	15,000.00	448,152.87	1,717,611.48	-	35,731,178.50	-	35,731,178.50	
31	Basic Bank, Khulna.	0518-01-0023661	9/29/2021	20,000,000.00	771,141.98	20,771,141.98	1,335,952.20	267,190.44	15,000.00	282,190.44	1,053,761.76	-	21,824,903.74	-	21,824,903.74	
32	Basic Bank, Khulna.	0518-01-0023704	10/14/2021	20,000,000.00	505,653.52	20,505,653.52	1,292,268.16	258,453.63	15,000.00	273,453.63	1,018,814.53	-	21,524,468.05	-	21,524,468.05	
33	Basic Bank, KDA	4218-01-00297	4/27/2021	10,000,000.00	512,432.32	10,512,432.32	662,375.64	132,475.13	15,000.00	147,475.13	514,900.51	-	11,027,332.83	-	11,027,332.83	
34	Basic Bank, KDA	4218-01-0020416	9/21/2021	20,000,000.00	771,141.98	20,771,141.98	1,335,952.20	267,190.44	15,000.00	282,190.44	1,053,761.76	-	21,824,903.74	-	21,824,903.74	
35	Bangladesh Krishi Bank,	266504/1009	4/28/2021	10,000,000.00	524,130.00	10,524,130.00	151,284.00	15,128.00	15,115.00	30,243.00	121,041.00	-	10,645,171.00	10,645,171.00	-	Encash - 31.07.22
36	Bangladesh Krishi Bank,	266497/1031	9/29/2021	20,000,000.00	770,946.00	20,770,946.00	1,378,940.00	137,895.00	15,000.00	152,895.00	1,226,045.00	-	21,996,991.00	-	21,996,991.00	
37	Easter Bank, Fulbari	2015830000015	6/9/2022	20,000,000.00	-	20,000,000.00	1,301,609.36	197,731.36	-	197,731.36	1,103,878.00	-	21,103,878.00	-	21,103,878.00	
38	Jamuna Bank, Khulna	2301000619394	6/9/2022	20,000,000.00	-	20,000,000.00	1,225,409.59	122,545.00	15,000.00	137,545.00	1,087,864.59	-	21,087,864.59	-	21,087,864.59	
39	Islami Bank	3324724/225	6/21/2023	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
40	Islami Bank	3324725/226	6/21/2023	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
41	Social Islami Bank, Ltd,	10503179	4/28/2021	10,000,000.00	551,034.74	10,551,034.74	705,046.51	141,009.29	-	141,009.29	564,037.22	-	11,115,071.96	-	11,115,071.96	
		Total		**730,000,000.00**	**383,068,049.84**	**1,113,068,049.84**	**65,627,679.92**	**10,914,213.19**	**375,345.00**	**11,289,558.19**	**54,338,121.73**	**-**	**1,167,406,171.57**	**109,787,154.87**	**1,057,619,016.70**	

C WORKING CAPITAL FUND

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2022+Fresh Investment			Gross Interest earned During the preiod for 22-23	Deducted by Bank			Addition During the Year 2022-2023			Encashed/Transfered During the year	Closing Balance as on 30-06-2023	Remarks
				Principal amount TK.	Total Accrued Interest Up to 01-07-2022	Total		I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total			
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Sonali Bank Ltd, Kln	0500762	12/13/2020	5,000,000.00	352,802.00	5,352,802.00	299,563.00	52,555.00	3,000.00	55,555.00	244,008.00	-	5,596,810.00	-	5,596,810.00	
2	Sonali Bank Ltd, Kln	0500764	12/28/2020	1,500,000.00	99,717.00	1,599,717.00	89,497.00	15,701.00	3,000.00	18,701.00	70,796.00	-	1,670,513.00	-	1,670,513.00	(L)
3	Sonali Bank Ltd, Kln	0500754	8/25/2020	100,000.00	8,771.00	108,771.00	5,804.00	1,041.00	150.00	1,191.00	4,613.00	-	113,384.00	-	113,384.00	(L)
4	Sonali Bank Ltd, Kln	0500817	7/14/2022	20,000,000.00	-	20,000,000.00	300,000.00	30,000.00	15,000.00	45,000.00	255,000.00	-	20,255,000.00	20,255,000.00	-	N & Encash 16.10.22
5	Sonali Bank Ltd, Kln	0500818	1/14/2021	20,000,000.00	-	20,000,000.00	300,000.00	30,000.00	15,000.00	45,000.00	255,000.00	-	20,255,000.00	20,255,000.00	-	N & Encash 16.10.22
6	Sonali Bank Ltd, Kln	0500819	1/14/2021	20,000,000.00	-	20,000,000.00	300,000.00	30,000.00	15,000.00	45,000.00	255,000.00	-	20,255,000.00	20,255,000.00	-	N & Encash 16.10.22
7	Sonali Bank Ltd, Kln	0500820	1/14/2021	20,000,000.00	-	20,000,000.00	300,000.00	30,000.00	15,000.00	45,000.00	255,000.00	-	20,255,000.00	20,255,000.00	-	N & Encash 16.10.22
8	Sonali Bank Ltd, Kln	0500821	1/14/2021	20,000,000.00	-	20,000,000.00	611,651.00	92,331.00	30,000.00	122,331.00	489,320.00	-	20,489,320.00	20,489,320.00	-	N & Encash 31.01.23
9	Sonali Bank Ltd, Kln	0500822	1/14/2021	20,000,000.00	-	20,000,000.00	611,651.00	92,331.00	30,000.00	122,331.00	489,320.00	-	20,489,320.00	20,489,320.00	-	N & Encash 31.01.23
10	Sonali Bank Ltd, Kln	455425	11/13/2014	500,000.00	-	500,000.00				-	-	-	500,000.00	-	500,000.00	(L)
11	IFIC Bank, Khulna	1365620/237677	3/25/2021	20,000,000.00	-	20,000,000.00	1,040,209.16	175,541.83		175,541.83	864,667.33	-	20,864,667.33	-	20,864,667.33	New FDR
12	IFIC Bank, Khulna	1365621/237677	4/12/2021	20,000,000.00	-	20,000,000.00	1,040,209.16	175,541.83		175,541.83	864,667.33	-	20,864,667.33	-	20,864,667.33	New FDR
13	IFIC Bank, Khulna	1365622/237677	4/12/2021	20,000,000.00	-	20,000,000.00	1,040,209.16	175,541.83		175,541.83	864,667.33	-	20,864,667.33	-	20,864,667.33	New FDR
14	IFIC Bank, Khulna	1365623/237677	4/12/2021	20,000,000.00	-	20,000,000.00	1,040,209.16	175,541.83		175,541.83	864,667.33	-	20,864,667.33	-	20,864,667.33	New FDR
15	IFIC Bank, Khulna	1365624/237677	4/12/2021	20,000,000.00	-	20,000,000.00	1,040,209.16	175,541.83		175,541.83	864,667.33	-	20,864,667.33	-	20,864,667.33	New FDR

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Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2022+Fresh Investment				Deducted by Bank			Addition During the Year 2022-2023			Encashed/Transfered During the year	Closing Balance as on 30-06-2023	Remarks
				Principal amount TK.	Total Accrued Interest Up to 01-07-2022	Total	Gross Interest earned During the preiod for 22-23	I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total			
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
16	Janata Bank, Kln	504422/6969	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	602,537.43	60,253.74	45,000.00	105,253.74	497,283.69	-	42,412,930.75	42,412,930.75	-	Encash 29.08.22
17	Janata Bank, Kln	504423/6970	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	1,239,406.39	123,940.64	45,000.00	168,940.64	1,070,465.75	-	42,986,112.81	42,986,112.81	-	Encash 10.10.22
18	Janata Bank, Kln	504424/6971	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	1,239,406.39	123,940.64	45,000.00	168,940.64	1,070,465.75	-	42,986,112.81	42,986,112.81	-	Encash 10.10.22
19	Janata Bank, Kln	504425/6972	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	1,239,406.39	123,940.64	45,000.00	168,940.64	1,070,465.75	-	42,986,112.81	42,986,112.81	-	Encash 10.10.22
20	Janata Bank, Kln	504426/6973	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	2,701,496.02	416,358.57	-	416,358.57	2,285,137.45	-	44,200,784.51	-	44,200,784.51	
21	Janata Bank, Kln	504427/6974	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	2,701,496.02	416,358.57	-	416,358.57	2,285,137.45	-	44,200,784.51	-	44,200,784.51	
22	Janata Bank, Kln	504428/6975	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	2,701,496.02	416,358.57	-	416,358.57	2,285,137.45	-	44,200,784.51	-	44,200,784.51	
23	Janata Bank, Kln	504429/6976	7/8/2015	30,000,000.00	11,915,647.06	41,915,647.06	2,701,496.02	416,358.57	-	416,358.57	2,285,137.45	-	44,200,784.51	-	44,200,784.51	
24	Janata Bank, Kln	068641/7286	4/11/2021	20,000,000.00	1,055,252.77	21,055,252.77	1,357,027.41	209,147.07	45,000.00	254,147.07	1,102,880.34	-	22,158,133.11	22,158,133.11	-	Encash 13.04.23
25	Janata Bank, Kln	0686142/7287	4/11/2021	20,000,000.00	1,055,252.77	21,055,252.77	1,357,027.41	209,147.07	45,000.00	254,147.07	1,102,880.34	-	22,158,133.11	22,158,133.11	-	Encash 13.04.23
26	Janata Bank, Kln	0686187/7332	9/12/2021	20,000,000.00	774,793.06	20,774,793.06	1,364,871.83	243,110.60	-	243,110.60	1,121,761.23	-	21,896,554.29	-	21,896,554.29	
27	Janata Bank, Kln	0686188/7333	9/12/2021	20,000,000.00	774,793.06	20,774,793.06	1,364,871.83	243,110.60	-	243,110.60	1,121,761.23	-	21,896,554.29	-	21,896,554.29	
28	Janata Bank, Kln	0808807/7352	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	Encash 22.08.22
29	Janata Bank, Kln	0808808/7353	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	"
30	Janata Bank, Kln	0808809/7354	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	"
31	Janata Bank, Kln	0808810/7356	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	"
32	Janata Bank, Kln	0808811/7357	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	"
33	Janata Bank, Kln	0808812/7358	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	"
34	Janata Bank, Kln	0808813/7359	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	"
35	Janata Bank, Kln	0808814/7360	10/17/2021	20,000,000.00	509,452.03	20,509,452.03	294,823.37	29,482.34	30,000.00	59,482.34	235,341.03	-	20,744,793.06	20,744,793.06	-	"
36	Janata Bank, DHA	552816/55028197	7/12/2015	30,000,000.00	11,891,311.28	41,891,311.28	2,672,580.58	413,300.98	-	413,300.98	2,259,279.60	-	44,150,590.88	-	44,150,590.88	
37	Janata Bank, DHA	552817/55028206	7/12/2015	30,000,000.00	11,891,311.28	41,891,311.28	2,672,580.58	413,300.98	-	413,300.98	2,259,279.60	-	44,150,590.88	-	44,150,590.88	
38	Janata Bank, DHA	552818/55028214	7/12/2015	30,000,000.00	11,891,311.28	41,891,311.28	2,672,580.58	413,300.98	-	413,300.98	2,259,279.60	-	44,150,590.88	-	44,150,590.88	
39	Janata Bank, DHA	552819/55028222	7/12/2015	30,000,000.00	11,891,311.28	41,891,311.28	2,672,580.58	413,300.98	-	413,300.98	2,259,279.60	-	44,150,590.88	-	44,150,590.88	
40	Agrani Bank, Phul.	0259431/428	2/2/1994	1,000,000.00	5,028,195.42	6,028,195.42	379,920.34	75,984.06	3,000.00	78,984.06	300,936.28	-	6,329,131.70	-	6,329,131.70	
41	Agrani Bank, Phul.	0122312	1/11/2021	20,000,000.00	1,335,964.79	21,335,964.79	1,344,604.33	268,920.86	15,000.00	283,920.86	1,060,683.47	-	22,396,648.26	-	22,396,648.26	
42	Agrani Bank, Phul.	0122314	1/20/2021	20,000,000.00	1,335,964.79	21,335,964.79	1,344,604.33	268,920.86	15,000.00	283,920.86	1,060,683.47	-	22,396,648.26	-	22,396,648.26	
43	BASIC Bank LTD,Kln.	259-New-0330	7/24/2006	10,000,000.00	18,790,722.45	28,790,722.45	1,814,492.46	362,898.49	15,000.00	377,898.49	1,436,593.97	-	30,227,316.42	-	30,227,316.42	
44	BASIC Bank LTD,Kln.	2574-New-0096	1/6/1998	5,000,000.00	20,942,172.76	25,942,172.76	1,636,736.59	290,055.44	15,000.00	305,055.44	1,331,681.15	-	27,273,853.91	-	27,273,853.91	
45	Basic Bank, Khulna	0518-01-0023543	1/12/2021	10,000,000.00	654,555.28	10,654,555.28	672,070.70	119,098.22	15,000.00	134,098.22	537,972.48	-	11,192,527.76	-	11,192,527.76	
46	Basic Bank, Khulna	206292	3/25/2021	10,000,000.00	660,483.64	10,660,483.64	685,539.20	137,107.84	15,000.00	152,107.84	533,431.36	-	11,193,915.00	-	11,193,915.00	
47	BASIC Bank LTD,Kln.	206190/...3634	9/12/2021	20,000,000.00	771,141.98	20,771,141.98	298,585.17	59,717.03	15,000.00	74,717.03	223,868.14	-	20,995,010.12	20,995,010.12	-	Encash 13.09.22
48	BASIC Bank LTD,Kln.	206191/...3640	9/12/2021	20,000,000.00	771,141.98	20,771,141.98	298,585.17	59,717.03	15,000.00	74,717.03	223,868.14	-	20,995,010.12	20,995,010.12	-	"
49	BASIC Bank LTD,Kln.	206192/...3655	9/12/2021	20,000,000.00	771,141.98	20,771,141.98	1,322,477.32	264,495.45	15,000.00	279,495.45	1,042,981.87	-	21,814,123.85	-	21,814,123.85	
50	BASIC Bank LTD,Kln	206219/...23681	10/14/2021	20,000,000.00	505,653.52	20,505,653.52	1,292,268.16	258,453.63	15,000.00	273,453.63	1,018,814.53	-	21,524,468.05	-	21,524,468.05	
51	BASIC Bank LTD,Kln	206220/...23697	10/14/2021	20,000,000.00	505,653.52	20,505,653.52	1,292,268.16	258,453.63	15,000.00	273,453.63	1,018,814.53	-	21,524,468.05	-	21,524,468.05	
52	BASIC Bank, KDA,Kln	88078/4../11691	7/9/2015	30,000,000.00	11,911,458.70	41,911,458.70	2,644,416.54	468,635.57	30,000.00	498,635.57	2,145,780.97	-	44,057,239.67	44,057,239.67	-	Encash 09.04.23
53	BASIC Bank, KDA,Kln	88079/4../11709	7/9/2015	30,000,000.00	11,911,458.70	41,911,458.70	2,644,416.54	468,635.57	15,000.00	483,635.57	2,160,780.97	-	44,072,239.67	-	44,072,239.67	
54	BASIC Bank, KDA,Kln	4218-01-4242	6/12/2013	20,000,000.00	14,013,567.02	34,013,567.02	488,945.03	97,789.01	15,000.00	112,789.01	376,156.02	-	34,389,723.04	34,389,723.04	-	Encash 13.09.22
55	BASIC Bank, KDA,Kln	4218-01-0020185	1/12/2021	10,000,000.00	654,555.28	10,654,555.28	658,227.17	116,329.51	15,000.00	131,329.51	526,897.66	-	11,181,452.94	-	11,181,452.94	
56	Pubali Bank, Fulbari.	4677757/2237	4/27/2008	5,000,000.00	9,134,791.00	14,134,791.00	684,338.00	116,323.00	30,000.00	146,323.00	538,015.00	-	14,672,806.00	14,672,806.00	-	Encash 12.02.23
57	Pubali Bank, Fbr,kln	0736660/11761	7/9/2015	30,000,000.00	13,542,702.00	43,542,702.00	2,786,030.00	493,918.00	15,000.00	508,918.00	2,277,112.00	-	45,819,814.00	-	45,819,814.00	
58	Pubali Bank, Fbr,kln	0736661/11774	7/9/2015	30,000,000.00	13,542,702.00	43,542,702.00	2,786,030.00	493,918.00	15,000.00	508,918.00	2,277,112.00	-	45,819,814.00	-	45,819,814.00	
59	Pubali Bank, Fbr,kln	0882697	3/12/2020	2,785,000.00	350,224.00	3,135,224.00	210,632.00	42,127.00	3,000.00	45,127.00	165,505.00	-	3,300,729.00	-	3,300,729.00	
60	Pubali Bank, Fbr,kln	0882700	3/19/2020	3,200,000.00	403,342.00	3,603,342.00	246,780.00	49,356.00	3,000.00	52,356.00	194,424.00	-	3,797,766.00	-	3,797,766.00	
61	Pubali Bank, Fbr,kln	0882695	3/9/2020	30,000,000.00	3,808,646.00	33,808,646.00	1,080,708.00	216,142.00	15,000.00	231,142.00	849,566.00	-	34,658,212.00	34,658,212.00	-	Encash 11.12.22
62	Pubali Bank, Fbr,kln	0882696	3/9/2020	30,000,000.00	3,808,646.00	33,808,646.00	1,080,708.00	216,142.00	15,000.00	231,142.00	849,566.00	-	34,658,212.00	34,658,212.00	-	Encash 11.12.22
63	Social Islami Bank, Ltd, E	10503024	3/10/2020	30,000,000.00	3,848,158.29	33,848,158.29	507,722.15	50,772.21	15,000.00	65,772.21	441,949.94	-	34,290,108.23	34,290,108.23	-	Encash 13.09.22

MABS & J Partners Chartered Accountants Dhaka

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2022+Fresh Investment			Gross Interest earned During the preiod for 22-23	Deducted by Bank			Addition During the Year 2022-2023			Encashed/Transfered During the year	Closing Balance as on 30-06-2023	Remarks
				Principal amount TK.	Total Accrued Interest Up to 01-07-2022	Total		I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total			
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
64	Social Islami Bank, Ltd, E	10503129	12/21/2020	10,000,000.00	837,834.90	10,837,834.90	736,053.19	130,953.85	-	130,953.85	605,099.34	-	11,442,934.24	-	11,442,934.24	
65	Social Islami Bank, Ltd, E	10503142	1/17/2021	10,000,000.00	693,473.48	10,693,473.48	697,863.07	139,572.59	-	139,572.59	558,290.48	-	11,251,763.96	-	11,251,763.96	
66	Social Islami Bank, Ltd, E	10503164	3/21/2021	10,000,000.00	693,472.59	10,693,472.59	726,249.05	129,209.56	-	129,209.56	597,039.49	-	11,290,512.08	-	11,290,512.08	
67	Social Islami Bank, Ltd, E	10503316	7/6/2022	20,000,000.00	-	20,000,000.00	1,023,657.00	204,731.40	30,000.00	234,731.40	788,925.60	-	20,788,925.60	20,788,925.60	-	N&Encash 13.04.23
68	Social Islami Bank, Ltd, E	10503316	7/6/2022	20,000,000.00	-	20,000,000.00	1,023,657.00	204,731.40		204,731.40	818,925.60	-	20,818,925.60		20,818,925.60	New FDR
69	Bangladesh Krishi Bank, I	121456/960	3/11/2020	20,000,000.00	2,496,680.00	22,496,680.00	1,494,081.00	149,409.00	15,000.00	164,409.00	1,329,672.00	-	23,826,352.00	-	23,826,352.00	
70	Bangladesh Krishi Bank, I	266468/993	1/24/2021	10,000,000.00	666,411.00	10,666,411.00	153,330.00	15,333.00	15,115.00	30,448.00	122,882.00	-	10,789,293.00	10,789,293.00	-	Encash 31.07.22
71	Bangladesh Krishi Bank, I	266478	3/24/2021	10,000,000.00	660,482.00	10,660,482.00	707,737.00	70,774.00	15,000.00	85,774.00	621,963.00	-	11,282,445.00	-	11,282,445.00	
72	Bangladesh Krishi Bank, I	266493/1027	9/12/2021	20,000,000.00	771,143.00	20,771,143.00	298,585.00	29,859.00	15,115.00	44,974.00	253,611.00	-	21,024,754.00	21,024,754.00	-	Encash 13.09.22
73	Bangladesh Krishi Bank, I	266494/1028	9/12/2021	20,000,000.00	771,143.00	20,771,143.00	1,379,462.00	137,946.00	15,000.00	152,946.00	1,226,516.00	-	21,997,659.00	-	21,997,659.00	
74	Bangladesh Krishi Bank, I	121614	10/17/2021	20,000,000.00	505,654.00	20,505,654.00	294,769.00	29,477.00	15,115.00	44,592.00	250,177.00	-	20,755,831.00	20,755,831.00	-	Encash 19.07.22
75	Bangladesh Krishi Bank, I	121615	10/17/2021	20,000,000.00	505,654.00	20,505,654.00	294,769.00	29,477.00	15,115.00	44,592.00	250,177.00	-	20,755,831.00	20,755,831.00	-	,,
76	Islami Bank	3324726/224	6/21/2023	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00		20,000,000.00	New FDR
77	BDBL	0033084/KLN/585	9/2/2021	20,000,000.00	736,540.72	20,736,540.72	285,127.43	57,025.48	-	57,025.48	228,101.95	-	20,964,642.67	20,964,642.67	-	Encash 04.09.22
78	Community Bank	0006905	9/2/2021	20,000,000.00	540,000.00	20,540,000.00	1,312,321.14	200,844.23	-	200,844.23	1,111,476.91	-	21,651,476.91	-	21,651,476.91	
79	Community Bank	0016096	7/6/2022	20,000,000.00	-	20,000,000.00	1,013,911.36	203,257.60	-	203,257.60	810,653.76	-	20,810,653.76	-	20,810,653.76	New FDR
80	Community Bank	0016097	7/6/2022	20,000,000.00	-	20,000,000.00	1,013,911.36	203,257.60	-	203,257.60	810,653.76	-	20,810,653.76	-	20,810,653.76	New FDR
				-	-	-				-	-	-	-	-		
		Total		**1,544,085,000.00**	**299,968,951.29**	**1,844,053,951.29**	**82,295,249.20**	**13,332,525.19**	**1,125,610.00**	**14,458,135.19**	**67,837,114.01**	**-**	**1,911,891,065.30**	**857,440,118.33**	**1,054,450,946.97**	
135	**Grand Total (A+B+C)**			**2,574,085,000.00**	**747,660,583.16**	**3,321,745,583.16**	**168,565,124.38**	**28,217,928.63**	**1,665,955.00**	**29,883,883.63**	**138,681,240.75**	**-**	**3,460,426,823.91**	**1,054,724,164.63**	**2,405,702,659.28**	

MABS & J Partners
Dhaka
Chartered Accountants

Bangladesh Cable Shilpa Limited
For the year ended 30 June 2023
Schedule of Property, Plant and Equipment

Annexture- 1

Amount in Taka

Asset category	COST					DEPRECIATION					Net Book Value at 30 June 2023
	Balance at 01 July 2022	Additions	Transfer	Disposals / Adjustments	Balance at 30 June 2023	Accumulated depreciation at 01 July 2022	Transfer	Charge for the year	On disposals / Adjustments	Total to 30 June 2023	
1	2	3	4	5	6=2+3+4-5	7	8	9	10	11=7+8+9-10	12=6-11
Land	5,706,301	-	-	-	5,706,301	-	-	-	-	-	5,706,301
Factory Building	129,856,135	21,894,315	-	-	151,750,450	69,935,675	-	6,656,518	-	76,592,193	75,158,257
Other Building	39,073,577	2,295,555	-	-	41,369,132	25,035,996	-	735,356	-	25,771,352	15,597,780
Plant & Machinery	709,721,710	5,809,517	-	6,218,297	709,312,929	549,885,683	-	32,409,248	6,216,993	576,077,938	133,234,992
Equipment	26,553,234	2,291,837	-	-	28,845,070	12,043,579	-	1,610,337	-	13,653,915	15,191,155
Vehicles	46,932,119	-	-	-	46,932,119	35,103,151	-	2,365,794	-	37,468,944	9,463,175
Installation	24,407,867	48,200	-	-	24,456,067	14,160,314	-	1,029,575	-	15,189,890	9,266,178
Television	814,673	-	-	-	814,673	346,949	-	46,772	-	393,721	420,952
Furniture and Fixtures	9,149,090	391,254	-	-	9,540,344	4,794,624	-	474,572	-	5,269,196	4,271,148
Sundry Assets	1,114,126	50,098	-	-	1,164,224	909,484	-	25,474	-	934,958	229,266
Total at 30 June 2023	**993,328,832**	**32,780,775**	**-**	**6,218,297**	**1,019,891,310**	**712,215,453**	**-**	**45,353,646**	**6,216,993**	**751,352,106**	**268,539,203**
Total at 30 June 2022	**923,261,793**	**70,067,039**	**-**	**-**	**993,328,832**	**666,512,932**	**-**	**45,702,521**	**-**	**712,215,453**	**281,113,378**

Method of Allocation of Depreciation

	% of Allocation	Ammount in Taka
Factory Overhead	86%	39,065,766
Administrative Overhead	14%	6,287,880
Total	100%	45,353,646

Factory Building	6,656,518
Plant & Machinery	32,409,248
	39,065,766

MABS & J Partners * Chartered Accountants * Dhaka

Bangladesh Cable Shilpa Limited
Raw Materials Schedule
For the yer ended 30 June 2023

Annexture- 2

SL.NO	NAME OF MATERIALS	CODE NO.	OPENING BALANCE		PURCHASE			TOTAL			ISSUE		CLOSING BALANCE	
			Quantity (Kg)	VALUE (TAKA)	Quantity	Rate per unit	VALUE (Tk.)	Quantity	Rate per Unite	Value(Tk.)	Quantity (Kg/Km)	Value (Tk.)	Quantity (Kg/Km)	VALUE (TK.)
	Copper													
1	Copper Rod, 8 mm	101101	44,658	36,060,682	126,000	1,036	130,549,579	170,658	976	166,610,261	66,557	64,978,373	104,101	101,631,888
2	Polital Foil-different color		11,163	4,748,618	-	-	-	11,163	425	4,748,618	566	274,089	10,596	4,474,529
3	Alluminium Foil/Tape-Different sizes		29,699	7,614,218	36,010	477	17,182,924	65,709	377	24,797,143	10,201	3,488,098	55,507	21,309,045
4	Alu-Kasche Foil-Different sizes		599	206,836	-		-	599	345	206,836	13	3,970	586	202,866
5	Cellular Insulation(Foam P.E)	103015	8,805	1,673,825	-	-	-	8,805	190	1,673,825	-	-	8,805	1,673,825
6	PE Granuls(Solid PE)-HDPE	103043	15,800	2,500,803	10,000	200	2,000,148	25,800	174	4,500,951	20,800	3,628,674	5,000	872,277
7	PVC Granules-Different color		4,574	490,782	-		-	4,574	107	490,782	-	-	4,574	490,782
8	Polyester Foil-Different sizes		26,818	5,185,690	-		-	26,818	193	5,185,690	1,075	231,335	25,743	4,954,355
9	Steel Tape- Different sizes	-	24,044	2,324,577	-		-	24,044	97	2,324,577	197	35,279	23,847	2,289,297
10	Steel Rope- Different sizes		7,398	757,973	-		-	7,398	102	757,973	-	-	7,398	757,973
11	Petroleum Jelly	112003	20,850	5,234,234	28,000	351	9,837,603	48,850	309	15,071,838	10,680	3,295,133	38,170	11,776,705
12	Colour Master Batch-Different color		4,289	855,967	-		-	4,289	200	855,967	360	82,360	3,929	773,607
13	PE Granules, Black - MDPE	105001	2,100	232,509	-	-	-	2,100	111	232,509	2,100	232,509	-	-
	Total for Copper Cable		**200,796**	**67,886,715**	**200,010**		**159,570,255**	**400,805**		**227,456,970**	**112,549**	**76,249,819**	**288,256**	**151,207,151**
	OFC			-	-		-				-	-		-
14	Steel Wire rope-different sizes		88,479	11,998,393	217,641		45,324,654	306,120	187	57,323,047	140,339	29,992,096	165,781	27,330,951
15	Polyester Foil-Different sizes		17,013	3,854,938	9,249		2,418,612	26,262	239	6,273,550	13,369	3,310,201	12,893	2,963,349
16	Colour Master Batch-Different color		6,828	4,765,221	-		-	6,828	698	4,765,221	2,148	1,461,864	4,680	3,303,356
17	Water blocking Tape-Different sizes		31,728	9,150,260	49,230		18,110,020	80,958	337	27,260,280	24,658	8,407,869	56,300	18,852,411
18	Water blocking Yarn for OFC	119611	6,161	1,592,489	-		-	6,161	258	1,592,489	-	-	6,161	1,592,489
19	Color Optical Fiber-different color		15,801	5,234,732	509,594		278,585,990	525,395	540	283,820,721	421,917	227,917,173	103,479	55,903,548
20	FRP Rod-SM/CSM- different sizes		7,462	10,871,945	25,991		17,400,964	33,454	845	28,272,910	13,429	17,058,089	20,025	11,214,821
21	Fiber Jel for Losse Tube/Lissening jel	119428	1,237	226,329	55,194		14,222,013	56,431	256	14,448,342	54,067	13,843,126	2,364	605,217
22	P.E. Coated Alum-Tape-different sizes		78,321	19,331,107	34,387		16,524,471	112,707	318	35,855,578	46,371	15,990,573	66,336	19,865,005
23	PBT Granules for loose tube	119440	29,000	8,171,467	203,016		52,631,258	232,016	262	60,802,725	160,207	41,984,269	71,809	18,818,456
24	Co-Polymer coated steel tape diff.sizes		141,139	18,572,409	368,075		58,962,298	509,213	152	77,534,706	295,738	46,182,257	213,476	31,352,449
25	OFC Core Filing Compound	119500	14,440	2,354,023	20,000		4,879,801	34,440	210	7,233,824	27,230	5,719,426	7,210	1,514,398
26	Granules for Jacket (MDPE)	119429	-	-	455,387		71,651,284	455,387	157	71,651,284	329,170	51,792,109	126,217	19,859,175
27	Black PE (HDPE)	119439	-	-	597,304		101,145,468	597,304	169	101,145,468	556,904	94,304,266	40,400	6,841,201
28	Polyster Binder Yarn for OFC	119426	3,983	937,694	7,000		1,901,549	10,983	259	2,839,243	8,754	2,262,915	2,229	576,328
29	Rip Cord Yarn	119519	2,862	1,388,965	-		-	2,862	485	1,388,965	-	-	2,862	1,388,965
30	Aramid Yarn	108338	2,142	4,539,443	-		-	2,142	2,119	4,539,443	-	-	2,142	4,539,443
31	Hot Marking Foil(white) for cable marking	114016	1,600	324,085	22,950		4,989,854	24,550	216	5,313,939	15,880	3,437,285	8,670	1,876,654
32	FR PVC Compound	118403	-	-	29,898		4,910,591	29,898	164	4,910,591	18,375	3,017,998	11,523	1,892,593
33	Steel Core Wire-different sizes		-	-	36,692		8,048,386	36,692	219	8,048,386	13,171	2,840,733	23,521	5,207,654
34	Color Optical Fiber-(for FTTH)		-	-	10,080		7,990,158	10,080	793	7,990,158	4,435	3,515,669	5,645	4,474,488
	Total for OFC		**448,195**	**103,313,499**	**2,651,689**		**709,697,370**	**3,099,883**		**813,010,869**	**2,146,161**	**573,037,917**	**953,722**	**239,972,952**
	Duct			-	-		-				-	-		-
35	HDPE Natural colour	106101	109,153	14,338,707	1,237,375		206,979,217	1,346,528	164	221,317,924	1,112,128	182,791,491	234,400	38,526,433
36	HDPE PE 100 Natural colour	106096	-	-	1,139,173		171,468,948	1,139,173	151	171,468,948	920,423	138,542,578	218,750	32,926,371
37	Colour Master Batch -different color		14,275	4,069,694	4,000		1,441,275	18,275	302	5,510,970	4,800	1,494,833	13,475	4,016,137
38	PET (Strapping Belt-Pipe)	114015	1,052	154,186	3,000		417,392	4,052	141	571,578	1,052	148,354	3,000	423,224
39	Steel Clip	114018	10	1,260	-		-	10	126	1,260	-	-	10	1,260
40	Partial Finished Duct		-	-	452		39,867,056	452	88,299	39,867,056	452	39,867,056	-	-
41	Silicon Master Batch	108134	5,950	2,265,637	4,000		1,742,507	9,950	403	4,008,144	5,525	2,225,628	4,425	1,782,516
	Total for Duct Pipe		**130,440**	**20,829,485**	**2,388,000**		**421,916,396**	**2,518,439**		**442,745,881**	**2,044,379**	**365,069,939**	**474,060**	**77,675,942**
	Power Cable				-		-				-	-		
42	Aluminium Rod 9.5 mm	118402	210,940	42,501,913	355,547	331	117,846,467	566,487	283	160,348,380	284,425	80,508,622	282,062	79,839,757
43	PVC Compound-different color		34,125	3,816,626	200,000	144	28,721,361	234,125	139	32,537,987	71,542	10,291,430	162,583	22,246,557
44	Aramid Rainforced Plastic (ARP)	119460	-	-	3,504	1,157	4,054,695	3,504	1,157	4,054,695	3,322	3,844,554	182	210,141
45	Copper Rod, 8 mm	101101	11,355	9,168,996	-		-	11,355	807	9,168,996	-	-	11,355	9,168,996
46	Steel Core Wire -different sizes		89,669	8,525,810	119,828	139	16,653,251	209,497	120	25,179,061	50,798	6,949,323	158,699	18,229,737
	Total for Power Cable		**346,089**	**64,013,345**	**678,879**		**167,275,774**	**1,024,968**		**231,289,119**	**410,087**	**101,593,930**	**614,881**	**129,695,189**
	G.Total:		**1,125,519**	**256,043,044**	**5,918,577**		**1,458,459,794**	**7,044,096**		**1,714,502,838**	**4,713,177**	**1,115,951,605**	**2,330,919**	**598,551,233**

MABS & J Partners
Dhaka

Bangladesh Cable Shilpa Limited
Schedule of Quantity reconcilliation of finished goods
As on 30 June 2023

Annexure-3

A. Copper Cable

Sl. No.	Types of Cable	Pair of Cable	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'23	Ex-factory value (in Taka)	Production cost (in Taka)
1	CC-J/ 0.4	10	9.870	130.810	140.680	103.392	37.288	2,043,595	1,430,516
		20	11.563	64.894	76.457	74.466	1.991	157,412	110,188
		30	21.388	12.290	33.678	25.054	8.624	884,278	618,995
		40	8.209	-	8.209	0.953	7.256	914,507	640,155
		50	8.203	39.647	47.850	42.794	5.056	732,080	512,456
		70	1.700	2.523	4.223	3.235	0.988	182,480	127,736
		100	4.066	37.072	41.138	38.803	2.335	570,179	399,125
		150	2.265	8.836	11.101	8.956	2.145	696,722	487,705
		200	4.078	3.564	7.642	7.642	-	-	-
		250	0.170	2.215	2.385	2.210	0.175	9,044	6,331
		300	0.273	1.204	1.477	1.477	-	-	-
		350	0.820	-	0.820	-	0.820	550,292	385,205
		400	2.118	1.890	4.008	2.281	1.727	1,286,747	900,723
		500	0.494	-	0.494	-	0.494	452,339	316,637
		600	1.078	-	1.078	0.147	0.931	1,118,260	782,782
		700	0.260	-	0.260	0.070	0.190	231,669	162,168
		800	0.211	0.030	0.241	0.056	0.185	258,009	180,606
		900	0.813	-	0.813	-	0.813	1,266,190	886,333
		1000	0.195	0.618	0.813	0.135	0.678	1,177,951	824,566
		1200	0.515	0.415	0.930	0.030	0.900	1,857,743	1,300,420
		1600	-	0.060	0.060	0.060	-	-	-
		1800	-	0.300	0.300	0.300	-	-	-
		2000	-	0.600	0.600	0.200	0.400	1,335,140	934,598
2	CC-J/ 0.5	10	0.084	-	0.084	-	0.084	5,292	3,705
		20	0.067	-	0.067	-	0.067	6,293	4,405
2	CC-J/ 0.6	6	0.170	1.000	1.170	1.000	0.170	8,121	5,685
		10	4.866	5.310	10.176	2.595	7.581	581,670	407,169
		20	2.086	14.564	16.650	13.531	3.119	371,063	259,744
		30	3.269	-	3.269	0.230	3.039	489,991	342,993
		40	0.942	-	0.942	-	0.942	191,704	134,193
		50	3.527	0.350	3.877	1.176	2.701	646,888	452,822
		70	-	2.000	2.000	-	2.000	633,925	443,747
		100	0.277	1.610	1.887	1.815	0.072	31,048	21,734
		200	-	1.912	1.912	0.098	1.814	1,405,480	983,836
		300	-	2.115	2.115	0.305	1.810	1,987,428	1,391,199
		600	-	0.280	0.280	0.280	-	-	-
5	BC-JA/ 0.4	10	-	-	-	-	-	-	-
		20	-	0.170	0.170	0.170	-	-	-
		30	-	0.500	0.500	0.500	-	-	-
		50	-	0.220	0.220	0.220	-	-	-
		200	-	0.700	0.700	0.700	-	-	-
		500	0.727	-	0.727	-	0.727	628,955	440,268
6	BC-JA/ 0.5	70	0.946	-	0.946	-	0.946	255,431	178,802
		150	0.655	-	0.655	-	0.655	309,623	216,736
7	BC-JA/ 0.6	20	-	0.220	0.220	0.220	-	-	-
9	Aerial/ 0.4	10	2.510	-	2.510	-	2.510	160,129	112,090
		20	4.876	-	4.876	-	4.876	427,541	299,278
		40	0.143	-	0.143	-	0.143	19,306	13,514
		50	0.234	-	0.234	-	0.234	36,630	25,641
9	Aerial/ 0.6	10	0.500	1.000	1.500	1.000	0.500	42,272	29,591
		20	-	0.500	0.500	0.500	-	-	-
		50	-	0.310	0.310	0.310	-	-	-
10	T.I.P/ 0.4	2	0.495	-	0.495	-	0.495	4,933	3,453
11	T.I.P/ 0.5	30	0.690	-	0.690	-	0.690	81,005	56,704
		50	0.223	2.990	3.213	2.420	0.793	153,609	107,526
		100	0.218	-	0.218	-	0.218	85,476	59,833
12	T.I.P/ 0.6	2	3.777	12.408	16.185	13.730	2.455	27,868	19,507
		4	4.728	-	4.728	4.728	-	-	-
		5	0.076	-	0.076	-	0.076	1,963	1,374
		6	1.355	4.080	5.435	-	5.435	165,950	116,165
		10	2.159	2.000	4.159	2.805	1.354	66,758	46,731
		20	0.501	-	0.501	-	0.501	48,425	33,898
		100	-	0.723	0.723	0.500	0.223	43,196	30,238
13	H.Wire/0.6	2 con	1.330	-	1.330	-	1.330	8,327	5,829
14	J. Wire	1X1.0 con	-	-	-	-	-	-	-
		2X0.5 con	61.040	-	61.040	13.510	47.530	204,604	143,223
15	Drop Wire	2x0.6 con	363.355	406.130	769.485	740.514	28.971	158,712	111,098
		2x0.9 con	8.200	32.440	40.640	37.730	2.910	29,607	20,725
	A. Total Copper Cable		**552.315**	**800.500**	**1,352.815**	**1,152.848**	**199.967**	**25,043,856**	**17,530,699**

MABS & J Partners Chartered Accountants Dhaka

B. Optical Fiber Cable

Sl. No.	Types of Optical Fiber Cable	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'23	Ex-factory value (in Taka)	Production cost (in Taka)
1	4 Fiber Uni-Tube Armoured	25.006	4,047.549	4,072.555	3,789.377	283.178	3,545,880	2,659,410
2	6 Fiber Uni-Tube Armoured	24.735	91.923	116.658	86.047	30.611	410,986	308,239
3	8 Fiber Uni-Tube Armoured	-	883.461	883.461	837.941	45.520	652,324	489,243
3	12 Fiber Uni-Tube Armoured	28.787	554.584	583.371	542.839	40.532	651,332	488,499
4	2 Fiber Uni-Tube Non-Armoured with two parallel FRP	48.070	1,217.865	1,265.935	1,228.859	37.076	246,314	184,735
5	4 Fiber Uni-Tube Non-Armoured with two parallel FRP	15.549	525.351	540.900	491.602	49.298	375,522	281,642
6	6 Fiber Uni-Tube Non-Armoured with two parallel FRP	32.006	204.915	236.921	222.190	14.731	124,686	93,514
7	8 Fiber Uni-Tube Non-Armoured with two parallel FRP	0.324	-	0.324	-	0.324	3,043	2,282
8	12 Fiber Uni-Tube Non-Armoured with two parallel FRP	38.310	-	38.310	8.350	29.960	335,552	251,664
9	4 Fiber Uni-Tube Armoured with two parallel FRP	0.600	4.000	4.600	-	4.600	63,415	47,561
10	6 Fiber Uni-Tube Armoured with two parallel FRP	4.147	-	4.147	-	4.147	59,717	44,788
11	8 Fiber Uni-Tube Armoured with two parallel FRP	1.184	-	1.184	-	1.184	18,079	13,559
12	12 Fiber Uni-Tube Armoured with two parallel FRP	0.329	-	0.329	-	0.329	5,607	4,205
13	4 Fiber Uni-Tube Armoured with two parallel Steel Wire	6.088	8.600	14.688	11.600	3.088	43,608	32,706
14	6 Fiber Uni-Tube Armoured with two parallel Steel Wire	1.572	-	1.572	1.000	0.572	8,436	6,327
15	12 Fiber Uni-Tube Armoured with two parallel Steel Wire	0.414	15.310	15.724	14.175	1.549	24,084	18,063
17	4 Fiber Uni-Tube Arial Armoured - Figure-8	25.420	166.417	191.837	191.837	-	-	-
18	6 Fiber Uni-tube Aerial Armoured - Figure-8	41.140	115.503	156.643	150.336	6.307	131,405	98,554
19	8 Fiber Uni-tube Aerial Armoured - Figure-8	6.235	-	6.235	5.000	1.235	26,719	20,039
20	12 Fiber Uni-tube Aerial Armoured - Figure-8	23.988	1,752.603	1,776.591	1,668.737	107.854	2,487,207	1,865,405
	12 Fiber Looes Tube Stranded Arial Armoured	0.829	222.650	223.479	196.843	26.636	614,249	460,687
21	24 Fiber Looes Tube Stranded Arial Armoured	6.629	-	6.629	6.629	-	-	-
21	24 Fiber Looes Tube Stranded Arial Armoured	320.481	796.683	1,117.164	876.851	240.313	10,891,403	8,168,552
22	48 Fiber Looes Tube Stranded Arial Armoured	-	-	-	-	-	-	-
22	72 Fiber Looes Tube Stranded Arial Armoured	-	1.530	1.530	1.000	0.530	39,358	29,519
22	96 Fiber Looes Tube Stranded Arial Armoured	-	3.541	3.541	3.541	-	-	-
16	12 Fiber Looes Tube Stranded, Alu-Tape Non-Armoured Single Sheath CSM of FRP	-	1.920	1.920	1.720	0.200	5,315	3,986
17	24 Fiber Looes Tube Stranded, Alu-Tape Non-Armoured Single Sheath CSM of FRP	-	1,540.332	1,540.332	1,402.107	138.225	4,553,012	3,414,759
25	32 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	6.353	-	6.353	6.353	-	-	-
25	72 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	-	579.856	579.856	568.896	10.960	712,876	534,657
25	96 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	-	305.251	305.251	294.825	10.426	906,609	679,957
25	144 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	-	23.234	23.234	23.234	-	-	-
24	12 Fiber Looes Tube Stranded Armoured -S-Sh-CSM of FRP	7.157	1,082.127	1,089.284	910.274	179.010	5,030,959	3,773,220
25	24 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	38.626	1,804.048	1,842.674	1,667.985	174.689	6,027,530	4,520,648
27	48 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	28.029	329.321	357.350	230.677	126.673	6,428,379	4,821,284
28	72 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	-	8.853	8.853	7.030	1.823	121,745	91,309
29	96 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	-	127.775	127.775	82.664	45.111	4,016,840	3,012,630
30	144 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	1.155	42.180	43.335	43.323	0.012	1,570	1,178
30	216 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	3.000	5.009	8.009	5.010	2.999	496,321	372,241
28	12 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	2.480	-	2.480	-	2.480	117,056	87,792
31	24 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	11.240	31.845	43.085	1.400	41.685	2,211,117	1,658,338
33	48 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-MOTN	-	1,220.931	1,220.931	1,112.219	108.712	6,618,450	4,963,838
34	72 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-SP	0.580	-	0.580	-	0.580	45,956	34,467
35	120 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	-	3.129	3.129	-	3.129	388,323	291,242
36	144 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	2.364	-	2.364	-	2.364	353,408	265,056
37	48 Fiber Looes Tube Stranded armd. SS & CSM of FRP (8 Tube)	4.175	-	4.175	-	4.175	287,821	215,866
39	24 Fiber Looes Tube Stranded dry core, Aramyd Yarn, Single Sheath, Self Supporting (ADSS)	2.110	-	2.110	-	2.110	85,501	64,126
40	48 Fiber Loose Tube Stranded Aromoured D-Sh, & CSM of FRP - ICT	119.108	801.871	920.979	679.564	241.415	12,931,447	9,698,585
41	2 Fiber FTTH Drop Cable	-	1,792.440	1,792.440	1,786.817	5.623	40,059	30,044
B. Total OFC		**878.220**	**20,312.607**	**21,190.827**	**19,158.852**	**2,031.975**	**72,139,220**	**54,104,415**

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C. HDPE Silicon Duct

Sl. No.	Types of Duct	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'23	Ex-factory value (in Taka)	Production cost (in Taka)
1	HDPE Silicon Duct- 32/26 mm	-	-	-	-	-	-	-
2	HDPE Silicon Duct- 40/33 mm (BTCL)	8.477	3,887.422	3,895.899	3,706.782	189.117	9,085,838	6,814,378
3	HDPE Silicon Duct- 40/33 mm (Other)	23.788	401.811	425.599	403.453	22.146	1,063,971	797,978
4	HDPE Silicon Duct- 40/33 mm(Copper Tracer)	154.320	1,079.095	1,233.415	1,033.975	199.440	8,366,074	6,274,556
4	HDPE Silicon Duct- 50/43 mm (Other) (Green)	3.292	1.680	4.972	3.480	1.492	77,843	58,383
4	HDPE Silicon Duct- 50/43 mm (Other) (Black)	-	95.870	95.870	78.437	17.433	909,548	682,161
C. Total Duct		**189.877**	**5,465.878**	**5,655.755**	**5,226.127**	**429.628**	**19,503,274**	**14,627,456**

D. EOC (Electric Overhead Conductor) & Service wire

Sl. No.	Types of EOC	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'23	Ex-factory value (in Taka)	Production cost (in Taka)
1	PVC Insulated PVC Sheathed (NYY1x95mm2) Copper Cable	-	0.350	0.350	0.350	-	-	-
2	95 RM Bare Cable	-	0.400	0.400	0.400	-	-	-
3	120 Bare Cable	-	1.250	1.250	1.250	-	-	-
4	ACSR DOG	-	250.000	250.000	250.000	-	-	-
5	ACSR DOG(Insulated)	-	80.060	80.060	80.060	-	-	-
6	ACSR GOPHER	-	300.000	300.000	300.000	-	-	-
7	AAC WASP (Insulated)	-	420.000	420.000	420.000	-	-	-
8	ACSR MERLINE	-	250.000	250.000	250.000	-	-	-
		-	-	-	-	-	-	-
D. Total EOC		-	**1,302.060**	**1,302.060**	**1,302.060**	-	-	-
D. Grand Total (A+B+C+D)		**1,620.412**	**27,881.045**	**29,501.457**	**26,839.887**	**2,661.570**	**116,686,350**	**86,262,570**

Value of Closing Finished goods:

Ex-factory price of finished goods as on 30-06-23 (2,50,43,856+7,21,39,220+ 1,95,03,274)	116,686,350	which ever is lower
Production cost of finished goods as on 30-06-23 (1,75,30,699 + 5,41,04,415+ 1,46,27,456)	86,262,570	
So, value of finished goods as on 30-06-23	**86,262,570**	

Bangladesh Cable Shilpa Limited
Segment report for Copper cable, OFC , Duct & EOC
For the year ended 30 June 2023

Annexture-4

Particulars	Total			Coper Cable			OFC			Duct			EOC		
	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%
Sales (quantity page-29-31)		1,847,565,654	100%	1,152.85	118,174,457	100%	19,159	1,151,246,666	100%	5,226	436,250,291	100%	1,302	141,894,240	100%
Less: Cost of goods sold															
Raw Materials issued (Page-14)		1,132,564,217			79,001,308			577,183,448			366,339,470			110,039,992	
Drum Materials		16,009,549			1,600,955	10%		9,605,730	60%		-	0%		4,802,865	30%
Less: Unused & Scrap of raw materials (Note-5)		(27,763,603)			(6,722,634)			(15,577,232)			(2,734,712)			(2,729,025)	
Raw materials consumed		1,120,810,163			73,879,628			571,211,945			363,604,758			112,113,832	
Direct Wages (Note-19)		34,105,614			1,637,069	5%		26,193,112	77%		4,911,208	14%		1,364,225	4%
Manufacturing Overhead (Note-19)		176,776,296			8,019,300	5%		128,308,795	73%		24,057,899	14%		16,390,303	9%
Production Cost (Quantity page-25)		1,331,692,074		800.50	83,535,997		20,312.61	725,713,852		5,465.88	392,573,865		1,302	129,868,360	
Add. Opening work-in-process (Note-5.1)		33,119,964			18,352,518			3,487,709			373,331			10,906,406	
Add. Opening finished goods (Note-5)		66,335,191		552.32	22,450,126		878.22	35,833,801		189.88	8,051,264		-	-	
Less:Closing Work in process (Note-5.1)		(9,946,150)			(4,735,423)			(3,781,912)			(299,859)			(1,128,956)	
Less: Closing finished goods (Note-5)		(86,262,570)		199.97	(17,530,699)		2,031.98	(54,104,415)		429.63	(14,627,456)		-	-	
Cost of Goods Sold (Note-19)		**1,334,938,509**	72%		**102,072,519**	86%		**707,149,035**	61%		**386,071,146**	88%		**139,645,810**	98%
Gross Profit		**512,627,145**	28%		**16,101,937**	14%		**444,097,631**	39%		**50,179,146**	12%		**2,248,430**	2%
Less: Administrative Overhead (Note-20)		113,500,070			5,675,004	5%		96,475,060	85%		11,350,007	10%		-	
Less: Selling Overhead (Note-21)		12,323,131			616,157	5%		8,626,192	70%		1,848,470	15%		1,232,313	10%
Total Administrative & Selling Overhead		125,823,201			6,291,160			105,101,251			13,198,477			1,232,313	
Operating Profit		**386,803,944**	21%		**9,810,777**	8%		**338,996,380**	29%		**36,980,669**	8%		**1,016,117**	1%

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