

**Independent Auditor's Report & Audited
Financial Statements**

of

Bangladesh Cable Shilpa Limited

As at and for the year ended 30 June 2022

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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 2022, 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 2022, 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.



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



J C Biswas FCA

Partner

ICAB Enrollment No. 199

DVC:2212120199AS127584

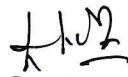
Place: Dhaka, Bangladesh

Dated: 11 December 2022

Bangladesh Cable Shilpa Limited
Statement of Financial Position
As at 30 June, 2022

Particulars	Notes	Amounts in Taka	
		30 June 2022	30 June 2021
ASSETS			
Non-current assets			
Property, Plant and Equipment	3	281,113,378	256,748,861
Work in Process- Construction	4	-	13,964,755
Current Assets			
Inventories	5	577,833,457	672,618,255
Accounts Receivable	6	105,335,100	71,483,406
Advances, Deposits and Prepayments	7	166,203,893	134,541,265
Investment in Share	8	15,127,000	15,127,000
Investment in FDR	9	2,961,745,583	3,323,315,655
Cash and Cash Equivalents	10	472,592,175	126,962,148
		4,298,837,208	4,344,047,728
TOTAL ASSETS		4,579,950,586	4,614,761,344
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	1,671,958,532	1,447,751,706
		2,729,528,829	2,505,322,004
Shareholders' Equity		3,211,114,809	2,986,907,984
Non Current Liabilities			
Employees Gratuity Fund	14	-	278,386,933
		-	278,386,933
Current Liabilities:			
Current Accounts with Customers	15	1,098,721,770	1,086,199,311
Liabilities for Supplies	16	5,902,974	5,865,860
Liabilities for Expenses	17	233,919,031	203,053,522
Liabilities for Other finance	18	30,292,002	54,347,734
		1,368,835,777	1,349,466,427
Total Liabilities		1,368,835,777	1,627,853,360
TOTAL EQUITY & LIABILITIES		4,579,950,586	4,614,761,344

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


Secretary


Director


Managing Director

Signed subject to our separate report of even date annexed

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


J C Biswas FCA
Partner
ICAB Enrollment No. 199
DVC : 22/2/20/00A5127584

Place: Dhaka, Bangladesh
Dated: 11 DEC 2022

Bangladesh Cable Shilpa Limited
Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June, 2022

Particulars	Notes	Amounts in Taka	
		2021-2022	2020-2021
Turnover			
Sale of Copper Cable		103,578,935	200,566,600
Sale of Optical Fiber Cable		715,159,105	439,436,669
Sale of Duct		221,904,517	254,584,945
Sale of EOC		150,908,093	19,021,898
Gross Sales		1,191,550,649	913,610,111
Less: Value-added tax		155,419,650	119,166,536
Net Sales (Annex-4)		1,036,130,999	794,443,575
Less: Cost of goods sold	19	719,051,479	552,665,300
Gross Profit		317,079,520	241,778,275
Less: Operating Expenses			
General and Administrative Expenses	20	107,648,702	99,303,749
Selling and Distribution Expenses	21	15,452,042	14,711,229
Operating Profit/Loss		193,978,776	127,763,297
Add: Non-operating Income	22	192,897,991	186,144,696
		386,876,767	313,907,993
Less: Allocation for Workers' Profit Participation Fund	2.15	18,422,703	14,948,000
Profit before Tax		368,454,064	298,959,993
Less: Provision for Tax	2.9	110,536,220	89,687,998
Net Profit after Tax		257,917,844	209,271,995

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


Secretary


Director


Managing Director

Signed subject to our separate report of even date annexed

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

Place: Dhaka, Bangladesh
Dated: **11 DEC 2022**


J C Biswas FCA
Partner
ICAB Enrollment No. 199
DVC : 2212120109045127554

Bangladesh Cable Shilpa Limited
Statement of Changes in Equity
For the Year Ended 30 June, 2022

Particulars	Amount in Taka			
	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/(Loss) 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	1,705,669,550	3,211,114,809

For the Year Ended 30 June 2021

Particulars	Amount in Taka			
	Share Capital	General Reserve Reserve	Retained Earnings	Total
As at 1 July 2020	481,585,980	1,057,570,298	1,267,374,870	2,806,531,148
Changes during the Year:				
Profit After Tax		-	209,271,995	209,271,995
Dividend Paid			(28,895,159)	(28,895,159)
As at 30 June 2021	481,585,980	1,057,570,298	1,447,751,706	2,986,907,984

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


Secretary


Director


Managing Director

Place: Dhaka, Bangladesh

Dated: 11 DEC 2022

Bangladesh Cable Shilpa Limited

Statement of Cash Flows

For the year ended 30 June, 2022

Particulars	Amounts in Taka	
	2021-2022	2020-2021
A. Cash flow from operating activities:		
Cash Received from Customers and others	1,207,699,756	800,741,400
Cash Payment to Suppliers, Employees & other Expenses	(1,133,826,497)	(703,484,145)
Net Cash Flow from/(used in) Operating Activities	73,873,258	97,257,256
B. Cash Flow from Investing Activities:		
Investment in FDR	361,570,072	8,124,868
Acquisition of Property Plant and Equipment	(70,067,039)	(48,875,242)
Disposal of Property Plant and Equipment	-	-
Work in Process- Construction	13,964,755	(13,964,755)
Net Cash Flow from/ (used in) Investing Activities	305,467,788	(54,715,129)
C. Cash Flow from Financing Activities:		
Cash Dividend Paid	(33,711,019)	(28,895,159)
Net cash Flow from/ (used in) Financing Activities	(33,711,019)	(28,895,159)
Net Cash and Cash Equivalent (A+B+C)	345,630,027	13,646,967
Cash and Cash Equivalent at The Beginning of The Year	126,962,148	113,315,181
Cash and Cash Equivalent at The End of The Year	472,592,175	126,962,148

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



Secretary



Director



Managing Director

Place: Dhaka, Bangladesh

Dated: 11 DEC 2022

Bangladesh Cable Shilpa Limited
Notes to the Financial Statements
For the year Ended 30 June 2022

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 1994 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 decision 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 $(80,26,433 \times 500\%) = 4,01,32,165$ 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 cables and

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 compliance 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

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 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 2022-2023.

The total tax liability was paid off subsequently. Assessment of Income Tax have been completed and finalized upto the assessment year 2021-2022.

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

2.11 Investments

Investments consist of principal and interest amounts against the Company's investment of its various funds, namely, gratuity fund, 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

2.17 Cash Flow Statement

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

2.18 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%

Notes	Particulars	Amounts in Taka	
		30-Jun-22	30-Jun-21
3. Property, Plant and Equipment			
Details of fixed assets and depreciation are shown in Annex 1.		281,113,378	256,748,861
4. Work In Process- Construction			
The details as follows:			
Opening Balance		13,964,755	-
Add: Payment made for Raw Material Godown & Wood stock Godown		13,000,479	13,964,755
Total		26,965,234	13,964,755
Less: Transfer to Fixed assets during the year		26,965,234	-
Total Work in Process- Construction as on 30-06-22		-	13,964,755
5. Inventories			
Raw materials			
On Factory Floor		16,612,612	15,338,417
In store (schedule attached as annex-2)		256,043,044	355,122,343
		272,655,656	370,460,760
Packing materials		77,469	927,152
Working in process (Note - 5.1)		33,119,964	5,135,059
Finished goods (Annex-3)		66,335,191	173,506,774
Other stores			
In store		5,948,113	5,804,869
Spare parts			
In store (5,506 items of spare parts recorded in separate schedule)		113,465,276	106,320,962
Scrapped inventories		1,117,703	136,211
Miscellaneous stocks		8,035	8,035
		492,727,406	662,299,821
Less : Provision for obsolescence*		23,247,301	23,247,301
Total inventory excluding in-transit		469,480,105	639,052,520
Materials and Parts & Machineries in Transit			
Raw materials in transit		103,132,881	26,635,658
Parts & Machinery in transit (Coiling Machine and other parts)		5,220,470	6,930,077
Total in transit		108,353,351	33,565,735
Total Inventory as on 30-06-2022		577,833,457	672,618,255

* 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.

5.1 Work - in - process

60-extruder machine & Tendem Machine	8,938,788	899,290
Quad machine	1,255,155	779,798
Basic Unit Section	2,172,042	877,273
MU & Core	2,144,584	573,548
90 & 150 Extruder	1,411,404	-
Drawing machine	2,430,545	615,767
Work-in-process for copper cable	18,352,518	3,745,676



Notes	Particulars	Amounts in Taka	
		30-Jun-22	30-Jun-21
	Work-in-process for Optical Fiber Cable	3,487,709	737,854
	Work-in-process for DUCT	373,331	99,382
	Work-in-process for EOC	10,906,406	552,147
	Total Work-in-process	33,119,964	5,135,059

6. Accounts Receivable

The details as follows:

Opening Balance	71,483,406	19,296,492
Add: Receivable from BTCL during the year	150,102,016	204,226,352
Add: Receivable from Other Party during the year	260,790,138	40,566,694
Total	482,375,560	264,089,538
Less: Received/Adjused during the year	377,040,460	192,606,132
Total Receivable as on 30-06-22	105,335,100	71,483,406

6.1 Break up of Blance of Accounts Receivable

Receivable from BTCL	51,092,860	47,500,750
Receivable from Other Party	54,242,240	23,982,657
Total	105,335,100	71,483,406

7 Advances, Deposits and Prepayments

Advances against:

Advance Corporate Income Tax U/S 64	48,000,000	24,728,933
TDS by bank on Interest	16,745,615	17,532,947
AIT of Import stage	19,621,968	18,102,848
AIT deducted by parties U/S-52	15,485,970	23,839,631
House Building loan to employees	55,951,701	14,975,087
Motorcycle and Bicycle loan to employees	9,280,390	10,700,712
Advance against TA/DA	23,863	-
Value added Tax on Sales	-	22,374,232
Supplies	179,677	418,125
Security earnest money deposit	885,209	1,839,250
Total	166,174,393	134,511,765

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	166,203,893	134,541,265

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)



Notes	Particulars	Amounts in Taka	
		30-Jun-22	30-Jun-21

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. 4.90 against the face value of Tk. 10.00.

9. Investment in FDR

Investment against Gratuity fund	-	287,854,328
Investment against Depreciation fund	364,623,582	386,893,129
Investment against Reserve fund	1,073,068,050	1,074,706,837
Investment against working capital	1,524,053,951	1,573,861,361
Total	2,961,745,583	3,323,315,655

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

10. Cash and Cash Equivalents

Cash in hand	16,870	342,535
Cash at banks with		
Sonali Bank, Cable Shilpa Branch, Khulna	87,340,850	26,159,432
Sonali Bank, Bazme Kaderia Branch, Dhaka	199,965	197,041
Janata Bank, Khulna Corporate Branch, Khulna	266,532	802,509
Janata Bank, Ramna Corporate Branch, Dhaka	351,587,308	64,085,487
Jamuna Bank, Khulna Branch, Khulna	526,604	523,540
Agrani Bank, Fulbarigate Branch, Khulna	3,447,145	6,255,953
Pubali bank Limited, Mirerdanga, Khulna	4,865,319	4,694,864
Eastern Bank Limited, Fulbarigate Branch, Khulna	15,041,429	14,605,110
IFIC Bank Limited, Khulna Branch, Khulna	665,361	657,655
The ICB Islamic Bank (former Oriental Bank Ltd), Khulna *	8,634,792	8,638,022
Total Cash at Banks	472,575,305	126,619,613
Closing Cash and Bank Balance	472,592,175	126,962,148

* 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.



Notes	Particulars	Amounts in Taka	
		30-Jun-22	30-Jun-21
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	Md. Khalilur Rahman, Secretary, P&T Division and Chairman, BCSL Board	48,156,998	481,569,980
2	Md. Jillur Rahman Chowdhury, Divisional Commissioner, Khulna and Director, BCSL Board	200	2,000
3	Mrs. Rashida Ferdous ndc, Joint Secretary, P&T Division and Director, BCSL Board	200	2,000
4	Dr. Md. Rafiqul Matin, Managing Director, BTCL and Director, BCSL Board	200	2,000
5	Md. Nasir Uddin Tarafder, Joint Secretary, Power Division and Director, BCSL Board	200	2,000
6	Md. Musleh Uddin, Joint Chief, P&T Division and Director, BCSL Board	200	2,000
7	Dr. Md. Ferdous Alom, Joint Secretary, MOF 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



Notes	Particulars	Amounts in Taka	
		30-Jun-22	30-Jun-21
12. General Reserve			
	Opening balance	1,057,570,298	1,057,570,298
	Closing balance as on 30 June	1,057,570,298	1,057,570,298
13. Retained Earnings			
	Opening Balance	1,447,751,706	1,267,374,870
	Add: Net profit after tax	257,917,844	209,271,995
	Total	1,705,669,551	1,476,646,865
	Less: Cash Dividend paid for 2021-2022 & 2020-2021	(33,711,019)	(28,895,159)
	Balance of Retained Earnings as on 30 June 2022	1,671,958,532	1,447,751,706
14. Non Current Liabilities - Gratuity Fund			
	Opening Balance	278,386,933	263,411,087
	Add: Provision during the year	10,128,000	4,900,000
	Add: Interest accrued on investment of gratuity fund	-	17,215,432
	Total	288,514,933	285,526,519
	Less: Payment made during the year	(28,906,480)	(7,139,586)
	Less: Transfer to Gratuity Trusty Board	(259,608,453)	-
	Gratuity Fund as on 30.06.2022	-	278,386,933
15. Current Accounts with Customers			
i. BTCL			
	Opening Balance	180,688,716	264,719,128
	Add: Advance received during the year	753,327,762	337,277,901
	Total available for sales & refund	934,016,477	601,997,029
	Less: Adjustment with Sales & Refund during the year	299,888,705	421,308,313
	Total balance as on 30.06.2022	634,127,773	180,688,716
ii. Other Parties			
	Opening Balance	905,510,595	949,140,140
	Add: Advance received during the year	416,757,646	395,429,981
	Total available for sales/refund	1,322,268,241	1,344,570,121
	Less: Adjustment with Sales & Refund during the year	857,674,244	439,059,525
	Total balance as on 30.06.2022	464,593,997	905,510,595
	Total Balance as on 30 June 2022	1,098,721,770	1,086,199,311
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)	45,974	8,860
	Total	5,902,974	5,865,860



Notes	Particulars	Amounts in Taka	
		30-Jun-22	30-Jun-21
17. Liabilities for Expenses& Provisions			
	Misc. bills payable to ex-employees	4,300,134	2,653,339
	Corporate income tax	110,536,220	89,687,998
	Leave salary	54,205,381	52,094,543
	Insentive Bonus	20,260,000	19,388,145
	Workers' profit participation fund	18,422,703	14,948,000
	Payble for works done	60,000	60,000
	Telephone & Mobile Bill - Accured for May & June'22	24,392	21,571
	Electricity - Accrued for June'22	2,001,825	928,022
	Audit fee Accrued for 2021-22	125,000	118,475
	Miscellaneous Bill Payable	23,983,376	23,153,428
		233,919,031	203,053,522
	* Total Tax Payable	110,536,220	89,687,998
	Income Tax paid as advance during the year: (Note-7)		
	Advance Income Tax paid U/S-64	48,000,000	24,728,933
	Tax deduct at source by bank on Interest	16,745,615	17,532,947
	AIT deduct on Import Stage	19,621,968	18,102,848
	Prepaid Income Tax (TDS deducted by various parties)-U/S-52	15,485,970	23,839,631
	Total Advance Income Tax paid during the year	99,853,553	84,204,359
18. Liability for Other Finance			
	Vat payable at sales point	21,478,403	46,218,876
	Security and earnest money	8,783,903	8,122,952
	Income tax deduction at source	29,696	5,907
		-	-
	Total	30,292,002	54,347,734



Notes	Particulars	Amounts in Taka	
		2021-2022	2022-2021
19. Cost of Goods Sold			
	Opening Stock of Raw Materials		
	Direct	15,338,417	47,370,953
	Packing	927,152	168,990
		16,265,569	47,539,943
	Issued during the year		
	Raw Materials (schedule attached as annex)	450,816,065	334,331,932
	Direct Packing Materials	9,112,068	7,992,628
		459,928,133	342,324,560
	Less : Closing stock of raw materials		
	Direct	16,612,612	15,338,417
	Packing	77,469	927,152
		16,690,081	16,265,569
	Less : Scrapped materials	2,317,577	1,426,323
	Raw Materials Consumed	457,186,044	372,172,611
	Direct Wasges	30,558,386	28,160,015
	Repair and maintenance		
	Plant & Machinery	2,558,149	2,644,604
	Factory building	4,234,145	1,423,360
	Depreciation		
	Plant & Machinery	34,977,581	34,745,119
	Factory building	5,351,056	4,062,191
	Electricity	12,097,365	15,742,327
	Indirect wages	13,265,083	12,181,582
	Indirect Materials	3,946,605	7,246,403
	Incentive bonus	9,522,000	9,203,163
	Gratuity	4,760,000	2,303,000
	Officer's salary	17,462,512	17,759,118
	Consumption of Spare parts	6,897,950	7,994,334
	Festival bonus	7,856,657	5,338,010
	contribution to providend fund	3,309,423	3,283,769
	Subsidy to canteen	2,672,263	2,781,301
	Overtime	3,036,902	2,318,769
	Diesel, Fuel and lubricants	7,134,133	2,457,766
	Salary to welfare staff	2,038,475	2,097,717
	Factory fire insurance premium	1,271,148	1,119,572
	Uniform and liveries	784,371	581,182
	cost of milk/Horlicks	309,199	330,292
	Medical expenses	52,047	9,159
	Telephone charges & Mobile Bill	72,728	69,539
	Group insurance premium	307,222	364,703
	School expenses	630,904	602,834
	Printing and stationery	268,845	243,411
	Mobile, Oil and lubricants	102,114	153,608
	Rates and taxes	929,674	135,634
	Sports and games	76,942	66,000
	Sanitation	195,000	184,935
	Picnic expenses	173,635	115,503
	Ceremonial expenses	198,062	104,948
	Employees Club expenses	25,039	22,184
	Carried Forward	139,724,933	133,623,022

Notes	Particulars	Amounts in Taka	
		2021-2022	2022-2021
	Brought Forward	139,724,933	133,625,022
	Cultural Function expenses	-	19,194
	Mosque expenses	27,562	22,254
	Maintenance of School & Club	9,680	-
	Education development/training	-	109,769
	WASA Bill	112,846	105,024
	Rent for Dhaka Office	101,672	1,592,907
	Computer software, accessories etc.	83,339	163,856
	Honorarium for various committee	808,895	993,451
	Technical consultancy	695,100	813,579
	leave salary expenses	3,760,000	3,525,000
	Miscellaneous expenses	4,050	-
	Manufacturing Expenses	182,678,757	173,198,035
	Works cost (Materials+Mfg Expenses)	639,864,801	545,370,646
	Opening work in process	5,135,059	2,692,296
	Closing work in process	(33,119,964)	(5,135,059)
		611,879,896	542,927,883
	Opening stock of finished goods	173,506,774	183,244,191
	Closing stock of finished goods (Annexur-3)	(66,335,191)	(173,506,774)
	Cost of goods sold	719,051,479	552,665,300
19.1	Cost of goods sold		
	For Copper Cable (Annexure-4)	60,378,964	125,899,846
	For Optical Fiber Cable (OFC) (Annexure-4)	365,107,916	224,042,014
	For Duct (Annexure-4)	149,387,602	164,565,184
	For EOC (Annexure-4)	144,176,997	38,158,256
	Total Cost of goods sold	719,051,479	552,665,300
20.	General and Administrative Expenses		
	Office staff salary	27,455,397	26,155,171
	Incentive bonus	10,333,000	9,986,411
	Festival bonus	8,525,309	5,792,310
	Depreciation	5,373,884	5,529,244
	Land tax	1,060,661	1,060,661
	Repair and maintenance Office building	2,001,843	1,361,588
	Repair and maintenance Residential building	1,951,002	2,253,900
	Repair and maintenance Roads, culverts, etc.	1,840	2,112,122
	Repair and maintenance Office equipment	196,912	112,356
	Repair and maintenance Other assets	166,316	127,939
	Repair and maintenance Vehicles	1,459,061	837,671
	Overtime	2,733,626	1,168,101
	Uniform and liveries	550,848	407,847
	Travelling and daily allowance	1,227,065	883,677
	Vehicle insurance premium	-	6,432
	Advertisement	1,080,886	644,705
	Conveyance	62,246	65,697
	Entertainment	1,016,780	782,119
	Carrying and handling charges	29,257	33,900
	Bank charges	100,785	74,867
	Audit fee	117,500	110,000
	Directors' fee	387,452	306,804
	Postage and telegrams	61,237	81,335
	Carried Forward	65,892,907	59,894,857

Notes	Particulars	Amounts in Taka	
		2021-2022	2022-2021
	Brought Forward	65,892,907	59,894,857
	Human resource development and training	197,571	109,769
	Gardening and plantation	81,920	42,735
	Newspaper and periodicals	12,460	13,440
	Cost of milk / Horlicks	13,157	14,055
	Legal charges	49,450	-
	Officer's Salary	16,360,002	16,562,517
	Power & Electricity	1,009,644	1,517,341
	Gratuity	5,165,000	2,499,000
	Canteen subsidy	2,004,198	2,081,930
	contribution to providend fund	3,591,076	3,563,238
	Salary to welfare staff	1,916,166	1,971,854
	Telephone charges	170,534	163,058
	Diesel, oil and fuel	1,161,370	400,102
	Medical Expenses	47,883	14,355
	Mobil, oil and lubricants	204,228	307,216
	Printing and stationery	564,574	511,164
	Group insurance premium	229,020	271,870
	Sports and games	81,998	70,500
	Rates and taxes	557,805	81,380
	Sanitation	261,711	248,201
	Picnic expenses	113,761	75,674
	Ceremonial expenses	190,139	100,750
	Employee's club expenses	9,300	10,821
	Officer's Club expenses	37,715	43,390
	Cultural Function	-	14,203
	Mosque expenses	34,452	27,818
	School expenses	946,355	904,252
	Security Expenses	198,466	2,800
	Computer softwar, accessories etc.	166,677	327,710
	leave salary Expenses	4,080,000	3,825,000
	Web Page & Internet Expenses	148,953	137,296
	Recruitment Expenses	351,116	342,748
	Purification & Morality Expenses	154,640	82,830
	Rent for Dhaka City Office	169,453	2,654,845
	Furniture for PTD conference room	1,071,000	-
	Miscellaneous expenses	404,000	415,030
	Total	107,648,702	99,303,749

21. Selling and Distribution Expenses

Staff salary	2,495,393	2,378,618
Incentive bonus	405,000	391,624
Officer's salary	1,047,768	1,065,652
Gratuity	203,000	98,000
Festival bonus	334,326	227,150
Contribution to provident fund	140,826	139,735
Canteen subsidy	95,438	99,140
Export & Sales promotion	945,305	928,856
Telephone charges	7,523	7,194
Salary to welfare staff	122,308	125,863
Painting Cost	37,462	6,580
School expenses	175,251	167,454
Carried Forward	6,009,600	5,635,865

Notes	Particulars	Amounts in Taka	
		2021-2022	2022-2021
	Brought Forward	6,009,600	5,635,865
	Printing and stationery	62,730	56,796
	Uniform and liveries	40,870	30,588
	Rates and taxes	202,838	29,593
	Mobile, oil and lubricants	12,764	19,201
	Medical Expenses	4,164	-
	Sports and games	15,928	13,500
	Sanitation	56,448	53,534
	Cost of milk / Horlicks	6,579	7,027
	Group insurance premium	22,344	26,524
	Cultural Function	-	4,990
	Mosque expenses	6,890	5,563
	Picnic expenses	11,975	7,966
	Ceremonial expenses	7,922	4,198
	Employees Club expenses	1,431	1,665
	Advertisement	494,523	477,750
	Computer softwar, accessories etc.	27,780	54,618
	Leave Salary	160,000	150,000
	Marketing for Sales	239,475	69,913
	Delivery expenses for finished product	8,000,000	7,000,000
	Rent for Dhaka City Office	67,781	1,061,938
	Total	15,452,042	14,711,229

22. Non-Operating Income

Interest income on		
Short-term deposits - Note 22.1	2,479,458	2,511,710
Fixed deposits - Note 22.2	179,629,979	171,478,841
Staff loans	1,184,469	1,000,460
	183,293,906	174,991,011
House rent	2,076,582	1,982,346
Sales proceeds of tender forms	155,000	32,800
Miscellaneous income - Note 22.3	7,372,503	9,138,539
Total	192,897,991	186,144,696

22.1 Interest on short-term deposits

Name of Bank & STD Account no.

Janata Bank, Ramna, Dhaka # STD-4#000536000035	455,728	873,166
Janata Bank, Khulna Corprarte, Khulna # STD-7#0100000431197	9,871	19,721
Pubali Bank, Mirerdanga Branch, Khulna # STD-3#057310200031	63,460	84,998
Sonali Bank, Cable Shilpa Branch, Khulna # STD-1#004000019	1,206,600	1,097,320
Sonali Bank, Bazme Kaderia, Dhaka #110000002	3,249	6,294
Eastern Bank, Fulbarigate Branch, Khulna # SND-2011030163003	595,832	200,077
IFIC Ltd. Khulna Branch, Khulna # STD-433#4060237463041	10,396	15,186
Agrani Bank, Fulbarigate Branch, Khulna # STD-1#0200003264309	129,084	209,738
Jamuna Bank, Khulna Branch, Khulna# 0084-0320000146	5,239	5,210
Total	2,479,458	2,511,710



Notes	Particulars	Amounts in Taka	
		2021-2022	2022-2021
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	86,429,710	85,624,135
	Interest on FDR against Depreciation Fund Investemt	20,851,262	22,333,801
	Interest on Surplus Gratuity fund Investment	16,156,807.00	-
	Interest on FDR against Reserve Fund Investemt	56,192,200	63,520,906
	Total	179,629,979	171,478,841

22.3 Miscellaneous Income

Sales proceeds of scrap copper	492,061	1,300,614
Sales proceeds of misc. scrap, wood, drum, coconut etc.	2,382,698	5,141,653
Insurance claims & forfeiture of earnest money	3,854,018	1,851,719
Others-(Application fees, fine, rent of rest house & canteen, bus-ticket, training fees etc)	643,727	844,553
Total	7,372,503	9,138,539

23. Others

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

23.2 These notes form an integral part of annexed financial statements and are to be read in conjunction 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.



Bangladesh Cable Shilpa Limited, Khelna
Statement of Investment of Funds
As on 30th June, 2022

A. Gratuity Fund:

A. Gratuity Fund:				Annexure-A						
Sl. No.	Name of Address of Fund Bank / Postoffice	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2021	Addition During the year 2021-2022			Encashed/ Transferred During the year	Closing Balance as on 30-06-2022	Remarks
				Total Principal amount	Fresh Investment	Interest treated as principal	Total Principal			
1	2	3	4	5	6	7	8 = (5+6+7)	9	10 = (8-9)	11
1	Sonali Bank, Sheromoni,Kln.	808827	01-09-05	56,891,996	-	3,225,487	60,117,483	-	60,117,483	
2	"	808833	15-12-05	21,218,005	-	1,175,245	22,393,250	-	22,393,250	
3	"	808844	24-07-06	80,478,441	-	4,637,270	85,115,711	-	85,115,711	
4	"	857019	15-01-07	36,738,826	-	2,120,697	38,859,523	-	38,859,523	
5	"	857605	11-12-07	1,963,300	-	107,091	2,070,391	-	2,070,391	
6	"	0455501	29-06-16	25,957,170	-	1,352,843	27,310,013	27,310,013	-	encash dt.29.06.22
7	"	0455581	03-03-20	32,303,295	-	1,761,587	34,064,882	34,064,882	-	encash dt.06.06.22
8	"	0455582	03-03-20	32,303,295	-	1,776,587	34,079,882	-	34,079,882	
Total Gratuity Fund Investment				287,854,328	-	16,156,807	304,011,135	61,374,895	242,636,240	
				Less: Total Investment amount transfer to Gartuity Trusty Board for separate accounts						
				Balance as on 30.06.22						
				-						

Annexure-A

B. Investment In Share

Sl. No.	Company's Name	Folio No	Date	Certificate 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	16-02-00	00003369	46,900	4,690,000	-	-	-	4,690,000
	Total investment in BCBL	02 21 00003460	16-02-00	00003370	45,800	4,580,000	-	-	-	4,580,000
					92,700	9,270,000	-	-	-	9,270,000
2	ICB Islamic (Oriental) Bank	-	15-05-08	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 scheme. The market value of ICB Islamic Bank at 30 June 2022 is Tk. 4.90 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).



BANGLADESH CABLE SHILPA LIMITED, KHULNA
STATEMENT OF INVESTMENT OF FUND AS ON 30-06-2022

BANGLADESH CABLE SHILPA LIMITED, KHULNA																
STATEMENT OF INVESTMENT OF FUND AS ON 30-06-2022																
C. DEPRECIATION FUND.				Opening Balance as on 01-07-2021+Fresh Investment					Deducted by Bank			Addition During the Year 2021-2022			Annexure-A	
Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Principal amount TK.	Total Accrued Interest Up to 01-07-2021	Total	Gross Interest earned During the period for 21-22	I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transferred During the year	Closing Balance as on 30-06-2022	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	Puabli Bank, Phul.	736662/11783	09-07-15	30,000,000	11,298,858	41,298,858	2,509,827	250,983	15,000	265,983	2,243,844	-	43,542,702	-	43,542,702	
2	Puabli Bank, Phul.	736663/11796	09-07-15	30,000,000	11,298,858	41,298,858	2,509,827	250,983	15,000	265,983	2,243,844	-	43,542,702	-	43,542,702	
3	Puabli Bank, Phul.	0882784	02-03-21	-	20,276,000	20,276,000	1,210,774	121,077	15,000	136,077	1,074,697	-	21,350,697	-	21,350,697	
4	Puabli Bank, Phul.	0882785	18-03-21	-	20,276,000	20,276,000	1,210,774	121,077	15,000	136,077	1,074,697	-	21,350,697	-	21,350,697	
5	Puabli Bank, Phul.	0882786	18-03-21	-	20,276,000	20,276,000	1,210,774	121,077	15,000	136,077	1,074,697	-	21,350,697	-	21,350,697	
6	Basic Bank, Khulna	0518-01-0018926	29-06-16	15,000,000	3,906,186	18,906,186	1,095,888	109,589	15,000	124,589	971,299	-	19,877,486	-	19,877,486	
7	Basic Bank, KDA	4218-01-0013189	29-06-16	15,000,000	3,906,186	18,906,186	1,095,888	109,589	15,000	124,589	971,299	-	19,877,486	-	19,877,486	
8	Agrani Bank, Phul.	0998213/969	29-06-16	30,000,000	8,046,702	38,046,702	2,230,073	223,007	15,000	238,007	1,992,066	-	40,038,768	-	40,038,768	
9	Agrani Bank, Phul.	0122274	10-03-20	20,000,000	1,359,668	21,359,668	1,251,787	125,179	15,000	140,179	1,111,609	-	22,471,276	-	22,471,276	
10	Agrani Bank, Phul.	0122275	10-03-20	20,000,000	1,359,668	21,359,668	1,251,787	125,179	15,000	140,179	1,111,609	-	22,471,276	-	22,471,276	
11	Agrani Bank, Phul.	0122276	10-03-20	20,000,000	1,359,668	21,359,668	1,251,787	125,179	15,000	140,179	1,111,609	-	22,471,276	-	22,471,276	
12	Agrani Bank, Phul.	0122277	10-03-20	20,000,000	1,359,668	21,359,668	1,251,787	125,179	15,000	140,179	1,111,609	-	22,471,276	-	22,471,276	
13	Agrani Bank, Phul.	0122278	10-03-20	20,000,000	1,359,668	21,359,668	1,251,787	125,179	15,000	140,179	1,111,609	-	22,471,276	-	22,471,276	
14	Agrani Bank, Phul.	0122326	02-03-21	-	20,270,000	20,270,000	1,201,072	120,107	15,000	135,107	1,065,965	-	21,335,965	-	21,335,965	Encash-01.09.21
15	Sonali Bank, Khulna.	0500783	01-03-21	-	20,270,000	20,270,000	2,787,13	278,713	15,000	42,871	235,842	-	20,505,842	-	20,505,842	
16	Sonali Bank, Khulna.	0500784	01-03-21	-	20,270,000	20,270,000	2,787,13	278,713	15,000	42,871	235,842	-	20,505,842	-	20,505,842	
Total				220,000,000	166,893,129	386,893,129	21,091,262	2,109,125	240,000	2,349,125	18,742,137	-	405,635,266	41,011,684	364,623,582	

D. RESERVE FUND.		Opening Balance as on 01-07-2021+Fresh Investment										Addition During the Year 2021-2022				Closing Balance as on 30-06-2022		Remarks
Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Principal amount TK.	Total Accrued Interest Up to 01-07-2021	Total	Gross Interest earned During the period for 21-22	I.T.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total	Encashed /Transferred During the year				
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.	455523	15-06-17	20,000,000	4,239,522	24,239,522	333,293	33,329	15,000	48,329	284,964	-	24,524,486	24,524,486	-	Encash 15.09.21		
2	Sonali Bank, Khulna.	455524	15-06-17	20,000,000	4,239,522	24,239,522	333,293	33,329	15,000	48,329	284,964	-	24,524,486	24,524,486	-	"		
3	Sonali Bank, Khulna.	455525	15-06-17	20,000,000	4,239,522	24,239,522	333,293	33,329	15,000	48,329	284,964	-	24,524,486	24,524,486	-	"		
4	Sonali Bank, Khulna.	455526	15-06-17	10,000,000	2,091,909	12,091,909	166,264	16,626	15,000	31,626	134,638	-	12,226,547	12,226,547	-	"		
5	Sonali Bank, Khulna.	455583	03-03-20	30,000,000	2,065,216	32,065,216	440,897	44,090	15,000	59,090	381,807	-	32,447,023	32,447,023	-	Encash 05.09.21		
6	Sonali Bank, Khulna.	0500785	01-03-21	20,000,000	270,000	20,270,000	2,787,13	27,871	15,000	42,871	235,842	-	20,505,842	20,505,842	-	Encash 01.09.21		
7	Sonali Bank, Khulna.	0500786	01-03-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	"		
8	Sonali Bank, Khulna.	0500811	28-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	-	20,000,000	New FDR		
9	Sonali Bank, Khulna.	0500812	28-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	-	20,000,000	New FDR		
10	Sonali Bank, Khulna.	0500813	28-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	-	20,000,000	New FDR		
11	Sonali Bank, Khulna.	0500814	28-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	-	20,000,000	New FDR		
12	Sonali Bank, Khulna.	0500815	28-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	-	20,000,000	New FDR		
13	Janata Bank Khulna	633225/4907	20-07-93	5,000,000	25,554,774	30,554,774	1,791,278	179,128	-	179,128	1,612,151	-	32,166,924	-	32,166,924			
14	Janata Bank, Khulna.	633226/4908	20-07-93	5,000,000	25,554,774	30,554,774	1,791,278	179,128	-	179,128	1,612,151	-	32,166,924	-	32,166,924			
15	Janata Bank, Khulna.	894910/6179	08-07-04	30,000,000	58,756,515	88,756,515	5,203,364	520,336	-	520,336	4,683,028	-	93,439,543	-	93,439,543			
16	Janata Bank, Khulna.	894911/6180	08-07-04	15,000,000	29,348,867	44,348,867	2,599,959	259,996	-	259,996	2,339,963	-	46,688,830	-	46,688,830			
17	Janata Bank, Khulna.	894963/6232	22-04-07	20,000,000	31,015,250	51,015,250	2,990,777	299,078	-	299,078	2,691,699	-	53,706,949	-	53,706,949			



Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2021+Fresh Investment			Gross Interest earned during the period for 21-22	I.T.	Deducted by Bank		Addition During the Year 2021-2022			Encashed/Transferred During the year	Closing Balance as on 30-06-2022	Remarks
				Principal amount TK.	Total Accrued Interest Up to 01-07-2021	Total			Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total			
1	2	3	4	5	6	7 = (3+6)	8	9	10	11 = (9+10)	12 = (8-11)	13	14 = (7+12+13)	15	16 = (14-15)	17
18	Jarata Bank, Khulna.	894964/6233	22-04-07	20,000,000	31,015,250	51,015,250	2,990,777	299,078	-	299,078	2,691,699	-	53,706,949	-	53,706,949	
19	Jarata Bank, Khulna.	894965/6234	22-04-07	20,000,000	31,015,250	51,015,250	2,990,777	299,078	-	299,078	2,691,699	-	53,706,949	-	53,706,949	
20	Jarata Bank, Khulna.	0686148/7293	27-04-21	20,000,000	-	-	1,172,503	117,250	-	117,250	1,055,253	-	21,055,253	-	21,055,253	
21	Jarata Bank, Khulna.	0686149/7294	27-04-21	20,000,000	-	-	1,172,503	117,250	-	117,250	1,055,253	-	21,055,253	-	21,055,253	
22	Jarata Bank, Khulna.	0686196/7341	21-09-21	20,000,000	-	-	287,500	28,750	15,000	43,750	243,750	-	20,243,750	20,243,750	-	N&Encash-21.12.21
23	Jarata Bank, Khulna.	0686197/7342	21-09-21	20,000,000	-	-	287,500	28,750	15,000	43,750	243,750	-	20,243,750	20,243,750	-	N&Encash-21.12.21
24	Jarata Bank, Khulna.	0686198/7343	21-09-21	20,000,000	-	-	287,500	28,750	15,115	43,865	243,635	-	20,243,635	20,243,635	-	N&Encash-21.12.21
25	Jarata Bank, Khulna.	0686199/7344	29-09-21	20,000,000	-	-	860,881	86,088	-	86,088	774,793	-	20,774,793	20,774,793	-	New FDR
26	Jarata Bank, Khulna.	0686199/7344	12-09-21	20,000,000	-	-	860,881	86,088	-	86,088	774,793	-	20,774,793	20,774,793	-	"
27	Jarata Bank, Khulna.	0686199/7335	12-09-21	20,000,000	-	-	860,881	86,088	-	86,088	774,793	-	20,774,793	20,774,793	-	"
28	Jarata Bank, Khulna.	0686191/7336	12-09-21	20,000,000	-	-	860,881	86,088	-	86,088	774,793	-	20,774,793	20,774,793	-	"
29	Jarata Bank, Dhaka.	190071/24758	23-04-07	15,000,000	22,990,779	37,990,779	2,227,215	222,722	-	222,722	2,004,494	-	39,995,272	39,995,272	-	
30	Jarata Bank, Dhaka.	190072/24766	23-04-07	15,000,000	22,990,779	37,990,779	2,227,215	222,722	-	222,722	2,004,494	-	39,995,272	39,995,272	-	
31	Jarata Bank, Dhaka.	344874/26787	22-05-12	20,000,000	16,267,268	36,267,268	1,072,389	107,239	15,000	122,239	950,150	-	37,217,418	37,217,418	-	Encash - 22.11.21
32	Jarata Bank, Dhaka.	344875/26795	22-05-12	20,000,000	16,267,268	36,267,268	1,072,389	107,239	15,000	122,239	950,150	-	37,217,418	37,217,418	-	"
33	IFC Bank, Khulna.	100420/40716	20-02-03	10,000,000	34,285,618	44,285,618	1,331,301	30,405	15,000	45,405	258,645	-	20,528,645	20,528,645	-	Encash - 03.10.21
34	IFC Bank, Khulna.	1365515/237677	25-03-21	20,000,000	270,000	20,270,000	304,050	30,405	15,000	45,405	258,645	-	20,528,645	20,528,645	-	Encash - 26.09.21
35	IFC Bank, Khulna.	1365516/237677	25-03-21	20,000,000	270,000	20,270,000	304,050	30,405	15,000	45,405	258,645	-	20,528,645	20,528,645	-	"
36	IFC Bank, Khulna.	1365527/237677	27-04-21	20,000,000	-	20,000,000	553,375	55,338	15,000	70,338	483,038	-	20,483,038	20,483,038	-	Encash - 27.10.21
37	IFC Bank, Khulna.	1365528/237677	27-04-21	20,000,000	-	20,000,000	553,375	55,338	15,000	70,338	483,038	-	20,483,038	20,483,038	-	"
38	IFC Bank, Khulna.	1365516/237677	09-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	20,000,000	-	New FDR
39	Pubali Bank, Mirer.	46776/192	22-04-07	5,000,000	9,499,309	14,499,309	842,468	84,247	15,000	99,247	743,221	-	15,242,530	15,242,530	-	"
40	Pubali Bank, Mirer.	0882793/16842	27-04-21	20,000,000	-	20,000,000	1,162,162	116,216	15,000	131,216	1,030,946	-	21,030,946	21,030,946	-	"
41	Pubali Bank, Mirer.	0882794/16857	27-04-21	20,000,000	-	20,000,000	1,162,162	116,216	15,000	131,216	1,030,946	-	21,030,946	21,030,946	-	"
42	Agrani Bank, Phul.	88383/840	13-06-13	20,000,000	11,857,902	31,857,902	1,887,946	188,795	15,000	203,795	1,684,151	-	33,542,053	33,542,053	-	"
43	Agrani Bank, Phul.	88387/844	08-07-13	20,000,000	11,800,278	31,800,278	1,863,874	186,387	15,000	201,387	1,662,486	-	33,462,764	33,462,764	-	"
44	Agrani Bank, Phul.	0122333	28-04-21	20,000,000	-	20,000,000	1,185,068	118,507	15,000	133,507	1,051,561	-	21,051,561	21,051,561	-	"
45	Agrani Bank, Phul.	0122334	28-04-21	20,000,000	-	20,000,000	1,185,068	118,507	15,000	133,507	1,051,561	-	21,051,561	21,051,561	-	"
46	Basic Bank, Khulna.	5419-New-0414	23-04-07	10,000,000	16,090,918	26,090,918	1,529,368	152,937	15,000	167,937	1,361,432	-	27,452,350	27,452,350	-	"
47	Basic Bank, Khulna.	041064/....8564	13-06-13	20,000,000	12,305,349	32,305,349	1,914,687	191,469	15,000	206,469	1,708,218	-	34,013,567	34,013,567	-	New FDR
48	Basic Bank, Khulna.	0518-01-0023661	29-09-21	20,000,000	-	20,000,000	873,491	87,349	15,000	102,349	771,142	-	20,771,142	20,771,142	-	"
49	Basic Bank, KDA	0518-01-0023704	14-10-21	20,000,000	-	20,000,000	578,504	57,850	15,000	72,850	505,654	-	20,505,654	20,505,654	-	"
50	Basic Bank, KDA	4218-01-0020416	27-04-21	10,000,000	-	10,000,000	586,036	58,604	15,000	73,604	512,432	-	10,512,432	10,512,432	-	New FDR
51	Basic Bank, KDA	4218-01-0020416	21-09-21	20,000,000	-	20,000,000	873,491	87,349	15,000	102,349	771,142	-	20,771,142	20,771,142	-	"
52	Bangladesh Krishi Bank	266504/1009	28-04-21	10,000,000	-	10,000,000	599,034	59,904	15,000	74,904	524,130	-	10,524,130	10,524,130	-	New FDR
53	Bangladesh Krishi Bank	266497/1031	29-09-21	20,000,000	-	20,000,000	873,273	87,327	15,000	102,327	770,946	-	20,770,946	20,770,946	-	"
54	Easter Bank, Fulbari	2015930000015	09-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	20,000,000	-	"
55	Jamuna Bank, Khulna	2301000619394	09-06-22	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000	20,000,000	-	"
56	Social Islami Bank Ltd.	10503179	28-04-21	10,000,000	-	10,000,000	612,261	61,226	-	61,226	551,035	-	10,551,035	10,551,035	-	"
Total				1,030,000,000	424,706,837	1,454,706,837	56,687,315	5,668,730	495,115	6,163,845	50,523,470	-	1,505,230,306	432,162,257	1,073,068,050	



E WORKING CAPITAL FUND				Opening Balance as on 01-07-2021+Fresh Investment				Deducted by Bank				Addition During the Year 2021-2022				Closing Balance as on 30-06-2022	Remarks
Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Principal amount: Tk.	Total Accrued Interest Up to 01-07-2021	Total	Gross Interest earned During the period for 21-22	LT.	Excise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transferred During the year	15	16= (14-15)	
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. Kin	0500763	20-12-20	10,000,000	257,383	10,257,383	141,039	14,104	15,000	29,104	111,935	-	10,369,318	10,369,318	-	Encash 21.09.21	
2	Sonali Bank Ltd. Kin	0500762	13-12-20	5,000,000	132,871	5,132,871	247,702	27,771	3,000	27,771	219,931	-	5,352,802	5,352,802	-	(L)	
3	Sonali Bank Ltd. Kin	0500764	28-12-20	1,500,000	36,026	1,536,026	74,101	7,410	3,000	10,410	63,691	-	1,599,717	1,599,717	-	(L)	
4	Sonali Bank Ltd. Kin	0500754	25-08-20	100,000	-	100,000	9,912	991	150	1,141	8,771	-	108,771	108,771	-	(L)	
5	Sonali Bank Ltd. Kin	0500770	14-01-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	Encash 15.07.21	
6	Sonali Bank Ltd. Kin	0500771	14-01-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	Encash 15.07.21	
7	Sonali Bank Ltd. Kin	0500772	14-01-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	Encash 14.10.21	
8	Sonali Bank Ltd. Kin	0500773	14-01-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	-	
9	Sonali Bank Ltd. Kin	0500774	14-01-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	-	
10	Sonali Bank Ltd. Kin	0500775	14-01-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	-	
11	Sonali Bank Ltd. Kin	0500776	14-01-21	30,000,000	405,000	30,405,000	418,069	41,807	15,000	56,807	361,262	-	30,766,262	30,766,262	-	-	
12	Sonali Bank Ltd. Kin	0455591	09-03-20	30,000,000	2,065,216	32,065,216	440,897	44,090	15,000	59,090	381,807	-	32,447,023	32,447,023	-	Encash 09.09.21	
13	Sonali Bank Ltd. Kin	0455592	09-03-20	30,000,000	2,065,216	32,065,216	440,897	44,090	15,000	59,090	381,807	-	32,447,023	32,447,023	-	-	
14	Sonali Bank Ltd. Kin	0455593	09-03-20	30,000,000	2,065,216	32,065,216	440,897	44,090	15,000	59,090	381,807	-	32,447,023	32,447,023	-	-	
15	Sonali Bank Ltd. Kin	0455594	09-03-20	30,000,000	2,065,216	32,065,216	440,897	44,090	15,000	59,090	381,807	-	32,447,023	32,447,023	-	-	
16	Sonali Bank Ltd. Kin	0455595	09-03-20	30,000,000	2,065,216	32,065,216	440,897	44,090	15,000	59,090	381,807	-	32,447,023	32,447,023	-	-	
17	Sonali Bank Ltd. Kin	0455596	09-03-20	30,000,000	2,065,216	32,065,216	440,897	44,090	15,000	59,090	381,807	-	32,447,023	32,447,023	-	-	
18	Sonali Bank Ltd. Kin	0455597	10-03-20	1,500,000	100,982	1,600,982	22,014	2,201	3,000	5,201	16,813	-	1,617,795	1,617,795	-	Encash 12.09.21	
19	Sonali Bank Ltd. Kin	455425	13-11-14	500,000	-	500,000	-	-	-	-	-	-	500,000	-	500,000	(L)	
20	IFC Bank, Khulna	1365517/237677	25-03-21	20,000,000	270,000	20,270,000	304,050	30,405	15,000	45,405	258,645	-	20,528,645	20,528,645	-	Encash 26.09.21	
21	IFC Bank, Khulna	1365521/237677	12-04-21	20,000,000	-	20,000,000	591,381	59,138	30,000	89,138	502,243	-	20,502,243	20,502,243	-	Encash 12.10.21	
22	IFC Bank, Khulna	1365522/237677	12-04-21	20,000,000	-	20,000,000	591,381	59,138	-	59,138	532,243	-	20,532,243	20,532,243	-	-	
23	IFC Bank, Khulna	1365523/237677	12-04-21	20,000,000	-	20,000,000	591,381	59,138	15,000	74,138	517,243	-	20,517,243	20,517,243	-	-	
24	IFC Bank, Khulna	1365524/237677	12-04-21	20,000,000	-	20,000,000	591,381	59,138	15,000	74,138	517,243	-	20,517,243	20,517,243	-	-	
25	IFC Bank, Khulna	1365525/237677	12-04-21	20,000,000	-	20,000,000	591,381	59,138	15,000	74,138	517,243	-	20,517,243	20,517,243	-	-	
26	Janata Bank, Kin	504422/6969	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
27	Janata Bank, Kin	504423/6970	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
28	Janata Bank, Kin	504424/6971	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
29	Janata Bank, Kin	504425/6972	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
30	Janata Bank, Kin	504426/6973	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
31	Janata Bank, Kin	504427/6974	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
32	Janata Bank, Kin	504428/6975	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
33	Janata Bank, Kin	504429/6976	08-07-15	30,000,000	9,814,907	39,814,907	2,334,155	233,416	-	2,334,155	2,100,740	-	41,915,647	41,915,647	-	41,915,647	
34	Janata Bank, Kin	068641/7286	11-04-21	20,000,000	-	20,000,000	1,172,503	117,250	-	117,250	1,055,253	-	21,055,253	21,055,253	-	21,055,253	
35	Janata Bank, Kin	068642/7287	11-04-21	20,000,000	-	20,000,000	1,172,503	117,250	-	117,250	1,055,253	-	21,055,253	21,055,253	-	21,055,253	
36	Janata Bank, Kin	068643/7288	12-09-21	20,000,000	-	20,000,000	860,881	86,088	-	86,088	774,793	-	20,774,793	20,774,793	-	20,774,793	
37	Janata Bank, Kin	068644/7289	12-09-21	20,000,000	-	20,000,000	860,881	86,088	-	86,088	774,793	-	20,774,793	20,774,793	-	20,774,793	
38	Janata Bank, Kin	0808807/7352	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
39	Janata Bank, Kin	0808808/7353	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
40	Janata Bank, Kin	0808809/7354	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
41	Janata Bank, Kin	0808810/7355	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
42	Janata Bank, Kin	0808811/7356	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
43	Janata Bank, Kin	0808812/7357	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
44	Janata Bank, Kin	0808813/7358	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
45	Janata Bank, Kin	0808814/7359	17-10-21	20,000,000	-	20,000,000	566,058	56,606	-	56,606	509,452	-	20,509,452	20,509,452	-	20,509,452	
46	Janata Bank, Kin	552816/55028197	12-07-15	30,000,000	9,791,791	39,791,791	2,332,800	233,280	-	233,280	2,099,520	-	41,891,311	41,891,311	-	41,891,311	
47	Janata Bank, Kin	552817/55028206	12-07-15	30,000,000	9,791,791	39,791,791	2,332,800	233,280	-	233,280	2,099,520	-	41,891,311	41,891,311	-	41,891,311	
48	Janata Bank, Kin	552818/55028214	12-07-15	30,000,000	9,791,791	39,791,791	2,332,800	233,280	-	233,280	2,099,520	-	41,891,311	41,891,311	-	41,891,311	
49	Janata Bank, Kin	552819/55028222	12-07-15	30,000,000	9,791,791	39,791,791	2,332,800	233,280	-	233,280	2,099,520	-	41,891,311	41,891,311	-	41,891,311	
50	Aganti Bank Phil.	0259431/428	02-02-94	1,000,000	4,725,815	5,725,815	339,311	33,931	3,000	36,931	302,380	-	6,028,195	6,028,195	-	6,028,195	

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2021 + Fresh Investment			Gross Interest earned during the period for 21-22	Deducted by Bank			Addition During the Year 2021-2022			Closing Balance as on 30-06-2022	Remarks
				Principal amount Tk.	Total Accrued Interest up to 01-07-2021	Total		Excise Duty	IT.	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total		
1	2	3	4	5	6	7 = (5+6)	8	10	9	11 = (9+10)	12 = (8-11)	13	14 = (7+12-13)	15	16 = (14-15)
51	Agrani Bank, Phil.	0122312	11-01-21	20,000,000	270,000	20,270,000	1,201,072	15,000	120,107	135,107	1,065,965	-	21,335,965	-	21,335,965
52	Agrani Bank, Phil.	0122314	20-01-21	20,000,000	270,000	20,270,000	1,201,072	15,000	120,107	135,107	1,065,965	-	21,335,965	-	21,335,965
53	BASIC Bank LTD.Kin.	259-New-0330	24-07-06	10,000,000	17,362,214	27,362,214	1,603,898	15,000	160,390	175,390	1,428,509	-	28,790,722	-	28,790,722
54	BASIC Bank LTD.Kin.	2574-New-0096	06-01-08	5,000,000	19,656,429	24,656,429	1,445,271	15,000	144,527	159,527	1,285,744	-	25,942,173	-	25,942,173
55	Basic Bank, Khulna	0518-01-0023543	12-01-21	10,000,000	135,000	10,135,000	593,950	15,000	59,395	74,395	519,555	-	10,654,555	-	10,654,555
56	Basic Bank, Khulna	206292	25-03-21	20,000,000	135,000	20,135,000	600,537	15,000	60,054	75,054	525,484	-	20,771,142	-	20,771,142
57	BASIC Bank LTD.Kin.	206190/_3634	12-09-21	20,000,000	-	20,000,000	873,491	15,000	87,349	102,349	771,142	-	20,771,142	-	20,771,142
58	BASIC Bank LTD.Kin.	206191/_3640	12-09-21	20,000,000	-	20,000,000	873,491	15,000	87,349	102,349	771,142	-	20,771,142	-	20,771,142
59	BASIC Bank LTD.Kin.	206192/_3655	12-09-21	20,000,000	-	20,000,000	873,491	15,000	87,349	102,349	771,142	-	20,771,142	-	20,771,142
60	BASIC Bank LTD.Kin.	206291/_23681	14-10-21	20,000,000	-	20,000,000	578,504	15,000	57,850	72,850	505,654	-	20,505,654	-	20,505,654
61	BASIC Bank LTD.Kin.	206220/_23697	14-10-21	20,000,000	-	20,000,000	578,504	15,000	57,850	72,850	505,654	-	20,505,654	-	20,505,654
62	BASIC Bank, KDA.Kin	88079/4/_11691	09-07-15	30,000,000	9,825,362	39,825,362	2,334,552	15,000	233,455	248,455	2,086,097	-	41,911,459	-	41,911,459
63	BASIC Bank, KDA.Kin	88079/4/_11709	09-07-15	30,000,000	9,825,362	39,825,362	2,334,552	15,000	233,455	248,455	2,086,097	-	41,911,459	-	41,911,459
64	BASIC Bank, KDA.Kin	4218-01-4242	12-06-13	20,000,000	12,305,349	32,305,349	1,914,687	15,000	191,469	206,469	1,708,218	-	34,013,567	-	34,013,567
65	BASIC Bank, KDA.Kin	4218-01-0020185	12-01-21	10,000,000	135,000	10,135,000	593,950	15,000	59,395	74,395	519,555	-	10,654,555	-	10,654,555
66	Pubali Bank, Pubari.	4677757/2237	27-04-08	5,000,000	8,446,632	13,446,632	781,287	15,000	78,128	93,128	688,159	-	14,134,791	-	14,134,791
67	Pubali Bank, Pubari.	0736660/11761	09-07-15	30,000,000	11,298,858	41,298,858	2,509,827	15,000	250,983	265,983	2,243,844	-	43,542,702	-	43,542,702
68	Pubali Bank, Pubari.	0736661/11774	09-07-15	30,000,000	11,298,858	41,298,858	2,509,827	15,000	250,983	265,983	2,243,844	-	43,542,702	-	43,542,702
69	Pubali Bank, Pubari.	0882697	12-03-20	2,785,000	193,179	2,978,179	177,829	3,000	17,784	20,784	157,045	-	3,135,224	-	3,135,224
70	Pubali Bank, Pubari.	0882700	19-03-20	3,200,000	222,417	3,422,417	204,362	3,000	20,437	23,437	180,925	-	3,603,342	-	3,603,342
71	Pubali Bank, Pubari.	0882695	09-03-20	30,000,000	2,098,459	32,098,459	1,916,875	15,000	191,688	206,688	1,710,187	-	33,808,646	-	33,808,646
72	Pubali Bank, Pubari.	0882696	09-03-20	30,000,000	2,098,459	32,098,459	1,916,875	15,000	191,688	206,688	1,710,187	-	33,808,646	-	33,808,646
73	Social Islami Bank Ltd.	10503024	10-03-20	10,000,000	271,822	10,271,822	628,903	-	62,890	62,890	566,013	-	10,837,835	-	10,837,835
74	Social Islami Bank Ltd.	10503129	21-12-20	10,000,000	135,000	10,135,000	620,525	-	62,052	62,052	558,473	-	10,693,473	-	10,693,473
75	Social Islami Bank Ltd.	10503142	17-01-21	10,000,000	135,000	10,135,000	620,525	-	62,052	62,052	558,473	-	10,693,473	-	10,693,473
76	Social Islami Bank Ltd.	10503164	21-03-21	10,000,000	135,000	10,135,000	620,525	-	62,052	62,052	558,473	-	10,693,473	-	10,693,473
77	Bangladesh Krishi Bank	121456/960	11-03-20	20,000,000	1,371,744	21,371,744	1,266,596	15,000	126,660	141,660	1,124,936	-	22,496,680	-	22,496,680
78	Bangladesh Krishi Bank	266468/993	24-01-21	10,000,000	135,000	10,135,000	607,124	15,000	60,713	75,713	531,411	-	10,666,411	-	10,666,411
79	Bangladesh Krishi Bank	266478	24-03-21	10,000,000	135,000	10,135,000	607,124	15,000	60,713	75,713	531,411	-	10,666,411	-	10,666,411
80	Bangladesh Krishi Bank	266493/1027	12-09-21	20,000,000	-	20,000,000	600,537	15,000	60,055	75,055	525,482	-	20,771,143	-	20,771,143
81	Bangladesh Krishi Bank	266494/1028	12-09-21	20,000,000	-	20,000,000	600,537	15,000	60,055	75,055	525,482	-	20,771,143	-	20,771,143
82	Bangladesh Krishi Bank	121614	17-10-21	20,000,000	-	20,000,000	578,504	15,000	57,850	72,850	505,654	-	20,505,654	-	20,505,654
83	Bangladesh Krishi Bank	121615	17-10-21	20,000,000	-	20,000,000	578,504	15,000	57,850	72,850	505,654	-	20,505,654	-	20,505,654
84	BDPL	0033082/KLM/583	02-09-21	20,000,000	-	20,000,000	275,000	15,115	27,500	42,615	232,385	-	20,232,385	-	20,232,385
85	BDPL	0033083/KLM/584	02-09-21	20,000,000	-	20,000,000	275,000	15,115	27,500	42,615	232,385	-	20,232,385	-	20,232,385
86	BDPL	0033084/KLM/585	02-09-21	20,000,000	-	20,000,000	835,045	15,000	83,505	98,505	736,541	-	20,736,541	-	20,736,541
87	Community Bank	0066905	02-09-21	20,000,000	-	20,000,000	600,000	-	60,000	60,000	540,000	-	20,540,000	-	20,540,000
Total				1,785,585,000	248,276,361	2,033,861,361	87,198,090	768,380	8,719,814	9,488,194	77,709,896	-	2,111,571,257	587,517,306	1,524,053,951
Grand Total (C+D+E)				3,035,585,000	839,876,327	3,875,461,327	164,976,667	1,503,495	16,497,669	18,001,164	146,975,502	-	4,022,436,829	1,060,691,246	2,961,745,583



Bangladesh Cable Shilpa Limited, Khulna
Notes to the Financial Statements
for the year ended 30th June, 2022
Schedule of Property, Plant and Equipment

Annexure- 1

Asset category	C O S T				D E P R E C I A T I O N				Amount in Taka		
	Balance at 01 July 2021	Additions	Transfer	Disposals / Adjustments	Balance at 30 June 2022	Accumulated depreciation at 01 July 2021	Transfer	Charge for the year	On disposals / Adjustments	Total to 30 June 2022	Net Book Value at 30 June 2022
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	102,890,901	26,965,234	-	-	129,856,135	64,584,619	-	5,351,056	-	69,935,675	59,920,460
Other Building	36,018,757	3,054,820	-	-	39,073,577	24,452,281	-	583,714	-	25,035,996	14,037,581
Plant & Machinery	681,420,772	28,300,938	-	-	709,721,710	514,908,102	-	34,977,581	-	549,885,683	159,836,027
Equipment	22,009,928	4,543,305	-	-	26,553,234	10,696,829	-	1,346,750	-	12,043,579	14,509,655
Vehicles	42,148,580	4,783,539	-	-	46,932,119	33,215,445	-	1,887,706	-	35,103,151	11,828,968
Installation	23,851,527	556,340	-	-	24,407,867	13,021,697	-	1,138,617	-	14,160,314	10,247,553
Television	516,643	298,030	-	-	814,673	294,979	-	51,969	-	346,949	467,724
Furniture and Fixtures	7,644,502	1,504,588	-	-	9,149,090	4,452,234	-	342,390	-	4,794,624	4,354,466
Sundry Assets	1,053,881	60,245	-	-	1,114,126	886,746	-	22,738	-	909,484	204,642
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
Total at 30 June 2021	874,386,551	48,875,242	-	-	923,261,793	622,176,379	-	44,336,554	-	666,512,932	256,748,861

Method of Allocation of Depreciation

% of Allocation

Amount in Taka

Factory Overhead	88%	40,328,636
Administrative Overhead	12%	5,373,884
Total	100%	45,702,521

Factory Building	5,351,056
Plant & Machinery	34,977,581
Total	40,328,636



BANGLADESH CABLE SHILPA LIMITED, KHULNA.
Raw Materials Schedule
For the financial year 2021-2022

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 Unit	Value (Tk.)	Quantity (Kg/Km)	Value (Tk.)	Quantity (Kg/Km)	VALUE (Tk.)
1	Copper Rod, 8 mm	101101	61,225	37,327,017		52,500	1,038	54,504,258	113,725	807	91,831,275	69,067	55,770,593	44,658	36,060,682
2	Polital Foil- Different Colors	107000--	9,404	3,530,592		2,000	675	1,350,250	11,404	428	4,880,842	241	132,224	11,163	4,748,618
3	Aluminium Tape / Foil- Different sizes	108306--	32,800	8,341,200		-	-	-	32,800	254	8,341,200	3,101	726,982	29,699	7,614,218
4	Alu-Kasche Foil- Different Sizes	116048--	599	206,836		-	-	-	599	345	206,836	-	-	599	206,836
5	PE Granules(Solid PE)-HDPE	103043	10,000	1,580,747		15,000	158	2,376,220	25,000	158	3,956,967	9,200	1,456,164	15,800	2,500,803
6	Cellular Insulation(Foam PE)	103015	8,805	1,673,825		-	-	-	8,805	190	1,673,825	-	-	8,805	1,673,825
7	PVC Granules- Different Colors	103013--	5,628	625,533		-	-	-	5,628	111	625,533	1,054	134,751	4,574	490,782
8	Polyester Foil- Different Colors	106009--	26,781	5,178,685		740	213	157,467	27,521	194	5,336,151	703	150,461	26,818	5,185,690
9	Steel Tape- Different Sizes	108101--	24,384	2,385,465		-	-	-	24,384	98	2,385,465	340	60,888	24,044	2,324,577
10	Steel Rope- Different sizes	108113--	7,398	757,973		-	-	-	7,398	102	757,973	-	-	7,398	757,973
11	Petroleum jelly	112003	10,000	2,172,286		20,300	268	5,434,299	30,300	251	7,606,585	9,450	2,372,351	20,850	5,234,234
12	Colour Batch- Different Colors	103026--	4,664	929,901		-	-	-	4,664	199	929,901	375	73,934	4,289	855,967
13	PE Granules Black - MDPE	105001	20,941	2,318,557		-	-	-	20,941	111	2,318,557	18,841	2,086,048	2,100	232,509
	Total for Copper Cable		222,628	67,028,617		90,540		63,822,494	313,168		130,851,110	112,373	62,964,395	200,796	67,886,715
14	G.Steel Rope- Different Sizes	108133--	162,935	24,268,845		35,125	180	6,333,228	198,060	155	30,602,073	113,897	19,067,213	84,163	11,534,860
15	Phosphated Steel Wire-different sizes	108130--	5,144	578,867		-	-	-	5,144	113	578,867	828	115,334	4,316	463,533
16	Polyester Foil- Different Sizes	119512--	11,298	2,705,567		8,196	213	1,743,985	19,494	228	4,449,552	2,481	594,613	17,013	3,854,938
17	Colour Master Batch for PBT-Dil.Color	119481--	7,128	4,955,950		-	-	-	7,128	695	4,955,950	300	190,729	6,828	4,765,221
18	Water blocking Tape-various size	119473--	29,358	8,182,445		12,000	309	3,713,048	41,358	288	11,895,493	9,630	2,745,233	31,728	9,150,260
19	Water blocking Yarn for OFC	119611	6,161	1,592,489		-	-	-	6,161	258	1,592,489	-	-	6,161	1,592,489
20	Color Optical Fiber-Various color	119461--	83,007	31,148,284		96,768	312	30,216,952	179,775	341	61,365,236	163,974	56,130,504	15,801	5,234,732
21	Filler Rod -different sizes	119452--	-	-		-	-	-	-	-	-	-	-	-	-
22	FRP Rod for CSM/SM- different size	119498--	9,272	13,193,553		9,505	1,039	9,877,211	18,777	1,229	23,070,764	11,315	12,198,818	7,462	10,871,945
23	Fiber jol for Loose Tube/Licensing jol	119428	9,037	1,457,127		10,880	201	2,187,005	19,917	183	3,644,133	18,680	3,417,804	1,237	226,329
24	P.E. Coated Alum-Tape-various size	118336--	103,933	25,610,767		-	-	-	103,933	246	25,610,767	25,613	6,279,660	78,321	19,331,107
25	PBT Granules for loose tube	119440	4,100	615,911		80,000	289	23,091,343	84,100	282	23,697,254	55,100	15,525,787	29,000	8,171,467
26	Co-Polymer coated steel Tape-V.size	119444--	208,734	23,945,937		48,544	178	8,642,515	257,278	127	32,586,452	116,139	14,016,044	141,139	18,572,409
27	OFC Core Filling Compound	119500	3,400	554,010		23,040	163	3,756,264	26,440	163	4,310,274	12,000	1,956,251	14,440	2,354,023
28	Granules for Jacket (MDPE)	119429	80,459	8,197,041		299,702	131	39,266,101	380,161	125	47,463,142	380,161	47,463,142	-	-
29	Black PE (HDPE)	119439	-	-		98,900	130	12,839,248	98,900	130	12,839,248	98,900	12,839,248	-	-
30	Polyester Binder Yarn for OFC	119426	-	-		5,000	235	1,177,120	5,000	235	1,177,120	1,017	239,426	3,983	937,694
31	Rip Cord Yarn	119519	1,880	908,526		1,000	489	489,175	2,880	485	1,397,701	18	8,736	2,862	1,388,965
32	Aramid Yarn	108338	2,142	4,539,443		-	-	-	2,142	2,119	4,539,443	-	-	2,142	4,539,443
33	Hot Marking Foil(white) for cable marking	114016	3,075	591,960		6,000	208	1,246,212	9,075	203	1,838,172	7,475	1,514,087	1,600	324,085
	Total for OFC		731,063	153,046,720		734,660		144,569,408	1,465,723		297,616,129	1,017,528	194,302,629	448,195	103,313,499
34	HDPE Natural colour	106101	-	-		545,206	131	71,620,103	545,206	131	71,620,103	436,053	57,281,396	109,153	14,338,707
35	HDPE PE 100 Natural colour	106096	-	-		-	-	-	-	-	-	-	-	-	-
36	Colour Master Batch-various color	106097--	12,070	3,419,203		4,000	293	1,173,353	16,070	286	4,592,556	1,795	522,861	14,275	4,069,694
37	PET (Strapping Belt-Pipe)	114015	76	10,413		1,000	147	147,292	1,076	147	157,705	24	3,519	1,052	154,186
38	Steel Clip	114018	10	1,260		-	-	-	10	126	1,260	-	-	10	1,260
39	Silicon Master Batch	108134	5,000	1,806,013		2,000	430	859,441	7,000	381	2,665,455	1,050	399,818	5,950	2,265,637
	Total for DUCT		17,156	5,236,890		552,206		73,800,189	569,362		79,037,079	438,922	58,207,594	130,440	20,829,485
40	Power Cable														
41	Aluminium Rod 9.5 mm	118402	360,472	72,630,841		-	-	-	360,472	201	72,630,841	149,532	30,128,928	210,940	42,501,913
42	PVC Compound - various color	114019--	58,475	5,614,178		102,000	147	15,040,417	160,475	129	20,654,595	126,350	16,837,969	34,125	3,816,626
43	Copper Rod, 8 mm	101101	61,225	37,327,017		52,500	1,038	54,504,258	113,725	807	91,831,275	69,067	55,770,593	44,658	36,060,682
44	Steel Core Wire - different sizes	102001--	149,747	14,238,080		-	-	-	149,747	95	14,238,080	60,078	5,712,271	89,669	8,525,910
	Total for EOC		629,919	129,810,116		154,500		69,544,675	784,419		199,354,791	438,330	135,341,446	346,089	64,013,345
	G.Total:		1,600,766	355,122,343		1,531,906		351,736,766	3,132,672		706,859,109	2,007,153	450,816,065	1,125,519	256,043,444



Bangladesh Cable Shilpa Limited Khulna.
Schedule of Quantity reconciliation of finished goods
As on 30th June, 2022

Annexure-3

A. Copper Cable

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'22	Ex-factory value (in Taka)	Production cost (in Taka)
1	CC-J/ 0.4	10	6.454	64.630	71.084	61.214	9.870	721,243	504,870
		20	13.283	55.500	68.783	57.220	11.563	1,218,919	853,243
		30	11.523	25.615	37.138	15.750	21.388	2,924,078	2,046,854
		40	9.711	-	9.711	1.502	8.209	1,379,490	965,643
		50	8.920	21.347	30.267	22.064	8.203	1,583,664	1,108,565
		70	3.232	0.850	4.082	2.382	1.700	418,645	293,052
		100	6.220	15.761	21.981	17.915	4.066	1,323,824	926,677
		150	3.146	-	3.146	0.881	2.265	980,933	686,653
		200	4.584	6.546	11.130	7.052	4.078	2,289,401	1,602,580
		250	0.170	-	0.170	-	0.170	11,714	8,200
		300	1.742	2.150	3.892	3.619	0.273	209,388	146,572
		350	0.820	-	0.820	-	0.820	733,723	513,606
		400	0.353	2.921	3.274	1.156	2.118	2,104,095	1,472,867
		500	0.267	0.426	0.693	0.199	0.494	603,118	422,183
		600	1.140	-	1.140	0.062	1.078	1,726,436	1,208,505
		700	0.263	-	0.263	0.003	0.260	422,694	295,886
		800	-	0.211	0.211	-	0.211	392,360	274,652
		900	0.850	1.748	2.598	1.785	0.813	1,688,253	1,181,777
		1000	0.203	-	0.203	0.008	0.195	451,722	316,205
		1200	0.555	-	0.555	0.040	0.515	1,417,389	992,173
		1600	-	0.020	0.020	0.020	-	-	-
		1800	-	0.037	0.037	0.037	-	-	-
		2000	-	0.034	0.034	0.034	-	-	-
2	CC-J/ 0.5	10	0.084	-	0.084	-	0.084	7,056	4,939
		20	0.067	-	0.067	0.000	0.067	8,390	5,873
2	CC-J/ 0.6	4	-	-	-	-	-	-	-
		6	0.170	-	0.170	-	0.170	10,828	7,579
		10	4.692	6.015	10.707	5.841	4.866	497,807	348,465
		20	0.897	6.352	7.249	5.163	2.086	330,891	231,624
		30	3.980	1.140	5.120	1.851	3.269	702,766	491,936
		40	0.942	0.400	1.342	0.400	0.942	255,605	178,924
		50	0.238	9.175	9.413	5.886	3.527	1,126,286	788,400
		70	1.000	0.080	1.080	1.080	-	-	-
		100	1.180	2.320	3.500	3.223	0.277	159,265	111,485
		150	-	0.100	0.100	0.100	-	-	-
		200	-	0.420	0.420	0.420	-	-	-
		300	-	0.100	0.100	0.100	-	-	-
		400	-	0.075	0.075	0.075	-	-	-
		600	0.037	-	0.037	0.037	-	-	-
5	BC-JA/ 0.4	10	-	-	-	-	-	-	-
		100	-	0.800	0.800	0.800	-	-	-
		200	-	0.500	0.500	0.500	-	-	-
		300	-	0.800	0.800	0.800	-	-	-
6	BC-JA/ 0.5	500	0.727	-	0.727	-	0.727	838,606	587,024
		30	-	-	-	-	-	-	-
		70	0.946	-	0.946	-	0.946	340,575	238,402
		100	-	-	-	-	-	-	-
7	BC-JA/ 0.6	150	0.655	-	0.655	-	0.655	412,830	288,981
		10	-	-	-	-	-	-	-
8	BC-JA/ 0.9	200	1.600	-	1.600	1.600	-	-	-
		10	0.197	-	0.197	0.197	-	-	-
9	Aerial/ 0.4	10	2.510	-	2.510	-	2.510	213,505	149,453
		20	5.105	-	5.105	0.229	4.876	570,054	399,038
		40	0.143	-	0.143	-	0.143	25,742	18,019
		50	0.234	-	0.234	-	0.234	48,839	34,188
9	Aerial/ 0.6	70	-	0.400	0.400	0.400	-	-	-
		10	0.500	2.700	3.200	2.700	0.500	56,363	39,454
10	T.I.P/ 0.4	2	1.495	-	1.495	1.000	0.495	6,577	4,604
11	T.I.P/ 0.5	30	0.690	-	0.690	-	0.690	108,007	75,605
		50	0.218	0.005	0.223	-	0.223	57,595	40,317
		100	0.220	-	0.220	0.002	0.218	113,968	79,777
12	T.I.P/ 0.6	2	4.062	11.540	15.602	11.825	3.777	57,165	40,016
		2	-	10.965	10.965	10.965	-	-	-
		4	-	4.728	4.728	-	4.728	130,740	91,518
		5	0.076	1.000	1.076	1.000	0.076	2,617	1,832
		6	1.360	-	1.360	0.005	1.355	55,164	38,615
		10	1.494	25.565	27.059	24.900	2.159	141,931	99,352
		20	0.470	1.001	1.471	0.970	0.501	64,567	45,197
13	H.Wire/0.6	50	0.498	0.600	1.098	1.098	-	-	-
		2 con	1.330	-	1.330	-	1.330	11,103	7,772
14	J. Wire	1X1.0 con	-	-	-	-	-	-	-
		2X0.5 con	64.035	-	64.035	2.995	61.040	350,347	245,243
		0.5 single	-	5.200	5.200	5.200	-	-	-
		2X0.6 con	-	-	-	-	-	-	-
15	Drop Wire	2x0.6 con	120.520	1,429.646	1,550.166	1,186.811	363.355	2,654,088	1,857,862
		2x0.9 con	9.505	44.190	53.695	45.495	8.200	111,238	77,867
A. Total Copper Cable			305.313	1,763.613	2,068.926	1,516.611	552.315	32,071,608	22,450,126

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'22	Ex-factory value (in Taka)	Production cost (in Taka)
1	4 Fiber Uni-Tube Armoured	35.262	-	35.262	10.256	25.006	471,852	353,889
2	6 Fiber Uni-Tube Armoured	17.980	68.368	86.348	61.613	24.735	501,368	376,026
3	12 Fiber Uni-Tube Armoured	9.345	208.759	218.104	189.317	28.787	700,901	525,676
4	2 Fiber Uni-Tube Non-Armoured with two parallel FRP	12.545	1,922.141	1,934.686	1,886.616	48.070	482,790	362,093
5	4 Fiber Uni-Tube Non-Armoured with two parallel FRP	39.122	1,127.563	1,166.685	1,151.136	15.549	179,828	134,871
6	6 Fiber Uni-Tube Non-Armoured with two parallel FRP	18.554	231.075	249.629	217.623	32.006	409,120	306,840
7	8 Fiber Uni-Tube Non-Armoured with two parallel FRP	1.014	-	1.014	0.690	0.324	4,635	3,476
8	12 Fiber Uni-Tube Non-Armoured with two parallel FRP	11.150	169.520	180.670	142.360	38.310	652,936	489,702
9	4 Fiber Uni-Tube Armoured with two parallel FRP	0.600	-	0.600	-	0.600	12,417	9,313
10	6 Fiber Uni-Tube Armoured with two parallel FRP	4.147	-	4.147	-	4.147	89,611	67,208
11	8 Fiber Uni-Tube Armoured with two parallel FRP	1.184	-	1.184	-	1.184	27,026	20,270
12	12 Fiber Uni-Tube Armoured with two parallel FRP	1.989	-	1.989	1.660	0.329	8,411	6,308
13	4 Fiber Uni-Tube Armoured with two parallel Steel Wire	6.088	-	6.088	-	6.088	129,701	97,276
14	6 Fiber Uni-Tube Armoured with two parallel Steel Wire	1.572	-	1.572	-	1.572	34,926	26,194
15	12 Fiber Uni-Tube Armoured with two parallel Steel Wire	0.414	-	0.414	-	0.414	10,710	8,032
16	2 Fiber Untitube Arial Armoured-Figure-8	-	-	-	-	-	-	-
17	4 Fiber Uni-Tube Arial Armoured - Figure-8	10.940	126.456	137.396	111.976	25.420	789,125	591,844
18	6 Fiber Uni-tube Arial Armoured - Figure-8	8.312	320.315	328.627	287.487	41.140	1,314,691	986,018
19	8 Fiber Uni-tube Arial Armoured - Figure-8	1.800	10.235	12.035	5.800	6.235	206,839	155,130
20	12 Fiber Uni-tube Arial Armoured - Figure-8	16.317	2,471.164	2,487.481	2,463.493	23.988	846,881	635,160
21	12 Fiber Looes Tube Stranded Arial Armoured	0.829	-	0.829	-	0.829	51,470	38,603
21	24 Fiber Looes Tube Stranded Arial Armoured	5.503	82.565	88.068	81.439	6.629	468,065	351,049
21	24 Fiber Looes Tube Stranded Arial Armoured	320.481	-	320.481	-	320.481	20,873,065	15,654,799
22	48 Fiber Looes Tube Stranded Arial Armoured	-	1.014	1.014	1.014	-	-	-
22	72 Fiber Looes Tube Stranded Arial Armoured	-	1.893	1.893	1.893	-	-	-
16	12 Fiber Looes Tube Stranded, Alu-Tape Non-Armoured Single Sheath CSM of FRP	2.825	-	2.825	2.825	-	-	-
25	32 Fiber Looes Tube Stranded Non Armoured Single Sheath & CSM of FRP	-	36.893	36.893	30.540	6.353	382,837	287,128
24	12 Fiber Looes Tube Stranded Armoured -S-Sh- CSM of FRP	0.278	147.295	147.573	140.416	7.157	311,485	233,614
25	24 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	37.910	432.681	470.591	431.965	38.626	2,069,010	1,551,758
26	32 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	-	8.090	8.090	8.090	-	-	-
27	48 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	15.469	716.112	731.581	703.552	28.029	2,235,008	1,676,256
28	72 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	1.864	1.500	3.364	3.364	-	-	-
29	96 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	0.790	44.974	45.764	45.764	-	-	-
30	144 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	2.010	27.530	29.540	28.385	1.155	239,035	179,276
30	216 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	3.000	44.045	47.045	44.045	3.000	785,217	588,913
28	12 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	2.480	1.800	4.280	1.800	2.480	181,148	135,861
31	24 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	6.068	7.900	13.968	2.728	11.240	923,635	692,726
33	48 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	3.040	-	3.040	3.040	-	-	-
34	72 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-SP	0.580	-	0.580	-	0.580	71,668	53,751
35	96 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	4.526	1.000	5.526	5.526	-	-	-
36	144 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	0.500	6.664	7.164	4.800	2.364	556,876	417,657
37	48 Fiber Looes Tube Stranded armd. SS & CSM of FRP (8 Tube)	7.038	-	7.038	2.863	4.175	454,893	341,170
39	24 Fiber Looes Tube Stranded dry core, Aramyd Yarn, Single Sheath, Self Supporting (ADSS)	2.110	1.000	3.110	1.000	2.110	136,141	102,106
40	48 Fiber Loose Tube Stranded Aromoured D-Sh, & CSM of FRP - ICT	1,403.990	1,002.110	2,406.100	2,286.992	119.108	11,165,080	8,373,810
B. Total OFC		2,019.626	9,220.662	11,240.288	10,362.068	878.220	47,778,402	35,833,801

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'22	Ex-factory value (in Taka)	Production cost (in Taka)
1	HDPE Silicon Duct- 32/26 mm	-	-	-	-	-	-	-
2	HDPE Silicon Duct- 40/33 mm (BTCL)	34.880	605.916	640.796	632.319	8.477	412,641	309,481
3	HDPE Silicon Duct- 40/33 mm (Other)	-	403.636	403.636	379.848	23.788	1,049,767	787,325
4	HDPE Silicon Duct- 40/33 mm(Copper Tracer)	1,489.719	157.958	1,647.677	1,493.357	154.320	9,062,744	6,797,058
4	HDPE Silicon Duct- 50/42 mm (Other)	-	6.292	6.292	3.000	3.292	209,867	157,400
4	HDPE Silicon Duct- 60/53 mm (Other)	-	0.212	0.212	0.212	-	-	-
4	HDPE Silicon Duct- 63/52 mm (Other)	-	0.800	0.800	0.800	-	-	-
C. Total Duct		1,524.599	1,174.814	2,699.413	2,509.536	189.877	10,735,018	8,051,264



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'22	Ex-factory value (in Taka)	Production cost (in Taka)
1	150 RM Bare Copper Conductor	-	5.243	5.243	5.243	-	-	-
2	PVC Insulated PVC Sheathed (NYY1x95mm2) Copper Cable	-	49.999	49.999	49.999	-	-	-
3	150 RM Flexible Ins. Copper Cable	-	0.500	0.500	0.500	-	-	-
4	Quadruplex Cable(4 X 10sq.mm)	-	60.000	60.000	60.000	-	-	-
5	Self Supported Duplex Cable(2X 6 Sq.mm)	-	125.000	125.000	125.000	-	-	-
6	ACSR DOG(Insulated)	-	200.000	200.000	200.000	-	-	-
7	Self Supported Quadruplex Cable (4X16mmsq)	-	23.983	23.983	23.983	-	-	-
8	Self Supported Quadruplex Cable (4X35mmsq)	-	11.940	11.940	11.940	-	-	-
9	NYY 1X70RM PVC ins. Cable	-	1.860	1.860	1.860	-	-	-
10	NYY 1X16 RM PVC ins. Cable	-	1.621	1.621	1.621	-	-	-
11	150rm Bare Copper Conductor	-	0.500	0.500	0.500	-	-	-
12	95RM Flexible PVC Copper Cable	-	0.700	0.700	0.700	-	-	-
13	D-3,#4/0 Conductor(ACSR Penguin)	-	90.000	90.000	90.000	-	-	-
		-	-	-	-	-	-	-
	D. Total EOC	-	571.346	571.346	571.346	-	-	-
	D. Grand Total (A+B+C+D)	3,849.538	12,730.435	16,579.973	14,959.561	1,620.412	90,585,028	66,335,191

Value of Closing Finished goods:

Ex-factory price of finished goods as on 30-06-22 (3,20,71,608+4,77,78,402+ 1,07,35,018)

90,585,028

which ever is lower

Production cost of finished goods as on 30-06-22 (2,24,50,126 + 3,58,33,801 + 80,51,264)

66,335,191

So, value of finished goods as on 30-06-22

66,335,191



Bangladesh Cable Shilpa Limited, khulna
Segment report for Copper cable, OFC, Duct & EOC
For the year ended 30th June, 2022

Particulars	Total			Copper Cable			OFC			Duct			EOC		
	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%
	14,388	1,036,130,999	100%	1,516.61	90,068,639	100%	10,362	621,877,482	100%	2,510	192,960,449	100%	571	131,224,429	100%
Sales (quantity page-26-28)															
Less: Cost of goods sold															
Raw Materials issued (Page-14)		466,154,482			65,162,722			201,290,297			60,243,728			139,457,736	
Drum Materials (50% for copper & 50% for OFC)		10,039,220			3,212,550	32%		6,023,532	60%		(1,269,531)	0%		803,138	8%
Less: Unused & Scrap of raw materials (Note-5)		(19,007,658)			(5,107,800)			(4,184,265)						(8,446,062)	
Raw materials consumed		457,186,044			63,267,472			203,129,564			58,974,197			131,814,811	
Direct Wages (Note-19)		30,558,386			4,354,570	14%		18,869,803	62%		5,806,093	19%		1,527,919	5%
Manufacturing Overhead (Note-19)		152,120,371			13,093,184	9%		85,105,699	56%		32,732,961	22%		21,188,526	14%
Production Cost (Quantity page-25)	12,730.44	639,864,801		1,763.61	80,715,226		9,220.66	307,105,066		1,174.81	97,513,251		571.35	154,531,256	
Add. Opening work-in-process (Note-5.1)		5,135,059			3,745,676			737,854			99,382			552,147	
Add. Opening finished goods (Note-5)	3,849.54	173,506,774		305.31	16,720,704		2,019.63	96,586,506		1,524.60	60,199,564			(10,906,406)	
Less: Closing Work in process (Note-5.1)		(33,119,964)			(18,352,518)			(3,487,709)			(373,331)				
Less: Closing finished goods (Note-5)	1,620.41	(66,335,191)		552.32	(22,450,126)		878.22	(35,833,801)		189.88	(8,051,264)				
Cost of Goods Sold (Note-19)		719,051,479	69%		60,378,964	67%		365,107,916	59%		149,387,602	77%		144,176,997	110%
Gross Profit		317,079,521	31%		29,689,675	33%		256,769,567	41%		43,572,847	23%		(12,952,569)	-10%
Less: Administrative Overhead (Note-20)		107,648,702			17,223,792	16%		69,971,656	65%		20,453,253	19%		1,545,204	10%
Less: Selling Overhead (Note-21)		15,452,042			1,545,204	10%		10,043,827	65%		2,317,806	15%		1,545,204	
Total Administrative & Selling Overhead		123,100,744			18,768,997			80,015,484			22,771,060			1,545,204	
Operating Profit		193,978,777	19%		10,920,679	12%		176,754,083	28%		20,801,788	11%		(14,497,773)	-11%

