Auditor's Report and

Audited Financial Statements

Of

Bangladesh Cable Shilpa Limited
For the year ended June 30, 2025

Auditors

MZ IsLam & Co.
Chartered Accountants

An International Affiliated Member Firm of MGM Accountants Pty Ltd. Australia

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TABLE OF CONTENTS

Independent Auditors' Report
To the Bangladesh Cable Shilpa Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Bangladesh Cable Shilpa Limited** which comprise the Statements of Financial Position as of June 30, 2025.Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes of Equity, and Statement of Cash Flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of **Bangladesh Cable Shilpa Limited** as of June 30, 2025, for the year then ended in accordance with International Financial Reporting Standards (IFRS) Companies Act 1994 and other applicable laws/rules & regulations.

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 Auditors' 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) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. 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 and Internal Controls

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, the Companies Act 1994, and other applicable rules and regulations 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 concerned 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.

M.Z. ISLAM & CO. Dhaka Chartered Accountants

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 to design audit procedures that are appropriate in the circumstances but not to express 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 auditors' 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 auditors' 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 achieves fair presentation.

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

We also report that:

a) we have obtained all the information and explanations 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 accounts as required by law have been kept by the company so far as it appeared from our examination of these books;

c) the statements of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of accounts and returns.

Rahman

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Md. Matiur Rahman FCA, FCMA
Enrollment No. 0765
Partner
M.Z. Islam & Co.
Chartered Accountants
DVC: 2511300765AS106100

Place: Dhaka
Date: 30 NOV 2025

MZ Islam & Co.
Chartered Accountants

Bangladesh Cable Shilpa Limited
Statement of Financial Position
As at 30 June, 2025

Particulars	Notes	Amounts in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non-current assets			
Property, Plant and Equipment	3	327,385,625	268,906,314
Work in Process- Construction	4	-	26,792,810
Current Assets			
Inventories	5	1,652,377,278	1,472,751,265
Accounts Receivable	6	196,212,969	266,146,420
Advances, Deposits and Prepayments	7	306,218,089	274,219,883
Investment in Share	8	15,127,000	15,127,000
Investment in FDR	9	2,627,611,742	2,416,908,114
Cash and Cash Equivalents	10	351,842,518	297,178,326
		5,149,389,596	**4,742,331,008**
TOTAL ASSETS		**5,476,775,221**	**5,038,030,132**
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	11	**481,585,980**	**481,585,980**
Reserve and Surplus			
General Reserve	12	1,057,570,298	1,057,570,298
Retained Earnings	13	2,578,621,868	2,308,962,722
		3,636,192,166	**3,366,533,020**
Shareholders' Equity		**4,117,778,146**	**3,848,119,000**
Non Current Liabilities			
Employees Gratuity Fund	14	-	-
		-	-
Current Liabilities:			
Current Accounts with Customers	15	1,096,748,760	896,419,066
Liabilities for Supplies	16	5,867,928	5,866,928
Liabilities for Expenses	17	248,218,432	278,701,808
Liabilities for Other finance	18	8,161,955	8,923,330
		1,358,997,075	**1,189,911,132**
Total Liabilities		**1,358,997,075**	**1,189,911,132**
TOTAL EQUITY & LIABILITIES		**5,476,775,221**	**5,038,030,132**

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

Company Secretary	Director	Director	Managing Director
Md. Arifur Rahman Company Secretary	B.M. Masiur Rahman Deirector	Dr. Md. Fardous Alom Director	Md. Shohidul Islam MD & Director

Signed subject to our separate report of even date annexed.

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Md. Matiur Rahman FCA FCMA
ICAB Enrolled No. 0765
Partner
M. Z. Islam & Co.
Chartered Accountants
DVC: 2511300765AS106100

Place: Dhaka, Bangladesh
Date: 30 NOV 2025

MZ Islam & Co.
Chartered Accountants

Bangladesh Cable Shilpa Limited

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June, 2025

Particulars	Notes	Amounts in Taka	
		2024-2025	2023-2024
Turnover			
Sale of Copper Cable		61,071,848	93,383,621
Sale of Optical Fiber Cable		764,310,240	867,760,560
Sale of Duct		284,850,629	257,689,586
Sale of EOC		136,197,685	177,561,384
Gross Sales		**1,246,430,401**	**1,396,395,151**
Less: Value-added tax		120,769,687	134,023,710
Net Sales (Annex-4)		**1,125,660,714**	**1,262,371,441**
Less: Cost of goods sold	19	784,635,008	831,521,036
Gross Profit		**341,025,706**	**430,850,405**
Less: Operating Expenses			
General and Administrative Expenses	20	120,544,276	113,869,462
Selling and Distribution Expenses	21	11,106,525	10,415,967
Operating Profit/Loss		**209,374,905**	**306,564,977**
Add: Non-operating Income	22	250,912,861	204,843,589
		460,287,767	**511,408,566**
Less: Allocation for Workers' Profit Participation Fund	2.15	21,918,465	24,352,789
Profit before Tax		**438,369,302**	**487,055,777**
Less: Provision for Tax	2.9	120,551,558	133,940,339
Net Profit after Tax		**317,817,744**	**353,115,438**

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

Company Secretary	**Director**	**Director**	**Managing Director**
Md. Arifur Rahman	B.M. Masiur Rahman	Dr. Md. Fardous Alom	Md. Shohidul Islam
Company Secretary	Deirector	Director	MD & Director

Signed subject to our separate report of even date annexed

Place: Dhaka, Bangladesh
Date: 30 NOV 2025

Md. Matiur Rahman FCA FCMA
ICAB Enrolled No. 0765
Partner
M. Z. Islam & Co.
Chartered Accountants
DVC: 2511300765AS106100

M.Z. ISLAM & CO. Chartered Accountants Dhaka

MZ Islam & Co.
Chartered Accountants

Bangladesh Cable Shilpa Limited

Statement of Changes in Equity

For the Year Ended 30 June, 2025

Amount in Taka

Particulars	Share Capital	General Reserve Reserve	Retained Earnings	Total
As at 1 July 2024	**481,585,980**	**1,057,570,298**	**2,308,962,722**	**3,848,119,000**
Changes during the Year:				
Profit/(Loss) After Tax		-	317,817,744	317,817,744
Dividend Paid			(48,158,598)	(48,158,598)
As at 30 June 2025	**481,585,980**	**1,057,570,298**	**2,578,621,868**	**4,117,778,146**

For the Year Ended 30 June 2024

Amount in Taka

Particulars	Share Capital	General Reserve Reserve	Retained Earnings	Total
As at 1 July 2023	**481,585,980**	**1,057,570,298**	**2,004,005,882**	**3,543,162,160**
Changes during the Year:				
Profit After Tax		-	353,115,438	353,115,438
Dividend Paid			(48,158,598)	(48,158,598)
As at 30 June 2024	**481,585,980**	**1,057,570,298**	**2,308,962,722**	**3,848,119,000**

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

Company Secretary	**Director**	**Director**	**Managing Director**
Md. Arifur Rahman Company Secretary	B.M. Masiur Rahman Deirector	Dr. Md. Fardous Alom Director	Md. Shohidul Islam MD & Director

Place: Dhaka, Bangladesh

Date: 30 NOV 2025

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Bangladesh Cable Shilpa Limited
Statement of Cash Flows
For the year ended 30 June, 2025

Particulars	Amounts in Taka	
	2024-2025	2023-2024
A. Cash flow from operating activities:		
Cash Received from Customers and others	1,646,836,720	1,910,140,352
Cash Payment to Suppliers, Employees & other Expenses	(1,255,169,481)	(1,656,919,241)
Net Cash Flow from/(used in) Operating Activities	**391,667,240**	**253,221,111**
B. Cash Flow from Investing Activities:		
Investment in FDR	(210,703,628)	(11,205,455)
Acquisition of Property Plant and Equipment	(104,933,631)	(42,980,536)
Work in Process- Construction	26,792,810	(14,533,948)
Net Cash Flow from/ (used in) Investing Activities	**(288,844,450)**	**(68,719,938)**
C. Cash Flow from Financing Activities:		
Cash Dividend Paid	(48,158,598)	(48,158,598)
Net cash Flow from/ (used in) Financing Activities	**(48,158,598)**	**(48,158,598)**
Net Cash and Cash Equivalent (A+B+C)	**54,664,192**	**136,342,575**
Cash and Cash Equivalent at The Beginning of The Year	297,178,326	160,835,751
Cash and Cash Equivalent at The End of The Year	**351,842,518**	**297,178,326**

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

Company Secretary
Md. Arifur Rahman
Company Secretary

Director
B.M. Masiur Rahman
Deirector

Director
Dr. Md. Fardous Alom
Director

Managing Director
Md. Shohidul Islam
MD & Director

Place: Dhaka, Bangladesh
Date: 30 NOV 2025

M.Z. ISLAM & CO.
Dhaka
Chartered Accountants

Bangladesh Cable Shilpa Limited
Notes to the Financial Statements
For the year Ended 30 June 2025

1. Legal Form and Activities of the Company
1.1 The Company

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

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

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

1.2 Address of Registered Office and Principal Place of Business

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

1.3 Nature of business

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

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2. Significant Accounting Policies

2.1 Basis of preparation and presentation of financial statement

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

2.2 Principal Accounting Policies

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

2.3 Reporting Period

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

2.4 Transactions in foreign currencies

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

2.5 Post-balance sheet events

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

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.

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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:

Asset Category	Rate of Dep. %
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 27.5% for the assessment year 2025-2026.

The total tax liability was paid off subsequently. Assessment of Income Tax have been completed and finalized upto the assessment year 2024-2025. There was no deffered tax for the assessment year 2024-2025.

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

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2.10 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, depreciation funds, working capital fund and reserve fund.

2.12 Interest on fixed deposits

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

2.13 Gratuity scheme

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

2.14 Employees' provident fund

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

2.15 Workers' profit participation fund

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

2.16 Non-operating income

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

2.17 Cash Flow Statement

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

2.18 Prior Year's Adjustment

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

M.Z. ISLAM & CO.
Dhaka
Chartered Accountants

2.19 Basis of Allocation of Joint cost

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

Sl. No.	Head of Expenditure	Basis of allocation		
		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%

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Notes	Particulars	Amounts in Taka	
		30-Jun-25	30-Jun-24
3.	**Property, Plant and Equipment**		
	Details of fixed assets and depreciation are shown in Annex 1.	**327,385,625**	**268,906,314**
4.	**Work In Process- Construction**		
	The details as follows:		
	Opening Balance	26,792,810	12,258,862
	Add: Addition during the year	-	26,792,810
	Total	**26,792,810**	**39,051,672**
	Less: Transfer /Adjustment during the year	26,792,810	12,258,862
	Total Work in Process- Construction as on 30-06-25	-	**26,792,810**
	Break-up of payment During/Previous the Year:		
	1. M/S Polash Enterprise, khulna for repair & maintenance of Raw Materials Godown.	-	1,700,920
	2. M/S Ahmadia Engineering Works, Chottogram for construction of Marketing Section.	-	8,705,710
	3. M/S Imam Enterprise, Khulna for construction of Drum Yard with Shed for Finished product.	-	15,058,552
	4. M/S Sweet Traders, Khulna for repair works for employees club.	-	1,327,628
	Total	-	26,792,810
5.	**Inventories**		
	Raw materials		
	On Factory Floor	18,672,539	24,420,264
	In store (schedule attached as annex-2)	709,479,652	605,921,836
		728,152,191	**630,342,100**
	Packing materials	1,515,257	82,100
	Work in process (Note - 5.1)	86,245,413	38,179,951
	Finished goods (Annex-3)	350,128,416	266,181,559
	Other stores		
	In store	12,204,521	20,382,215
	Spare parts		
	In store (6,732 items of spare parts recorded in separate schedule)	134,219,768	120,558,142
	Scrapped inventories	1,219,792	1,274,994
	Miscellaneous stocks	8,035	8,035
		1,313,693,392	**1,077,009,095**
	Less : Provision for obsolescence*	23,247,301	23,247,301
	Total inventory excluding in-transit	**1,290,446,091**	**1,053,761,794**
	Materials and Spare Parts & Machineries in Transit		
	Raw materials in transit	72,323,196	128,023,755
	Spare Parts & Machinery in transit (Super Enamelled Machine, Duct Machine, Online UPS and other parts)	289,607,990	290,965,716
	Total in transit	**361,931,187**	**418,989,471**
	Total Inventory as on 30-06-2025	**1,652,377,278**	**1,472,751,265**

* 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.

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulars	Amounts in Taka 30-Jun-25	Amounts in Taka 30-Jun-24
5.1	**Work - in - process**		
	60-extruder machine & Tendem Machine	2,856,797	3,469,248
	Quad machine	941,699	1,309,262
	Basic Unit Section	3,664,182	6,147,315
	MU & Core	4,873,365	661,343
	90 & 150 Extruder	9,529,857	3,282,203
	Drawing machine	997,650	337,206
	Work-in-process for copper cable	**22,863,551**	**15,206,577**
	Work-in-process for Optical Fiber Cable	10,298,819	18,574,035
	Work-in-process for DUCT	2,441,553	2,511,406
	Work-in-process for EOC	50,641,490	1,887,933
	Total Work-in-process	**86,245,413**	**38,179,951**
6.	**Accounts Receivable**		
	The details as follows:		
	Opening Balance	266,146,420	493,918,225
	Add: Receivable from BTCL during the year	187,849,223	456,309,784
	Add: Receivable from Other Party during the year	455,647,396	572,978,634
	Total	**909,643,040**	**1,523,206,643**
	Less: Received/Adjused during the year	713,430,071	1,257,060,222
	Total Receivable as on 30-06-25	**196,212,969**	**266,146,420**
	6.1 Break up of Blance of Accounts Receivable		
	Receivable from BTCL	24,249,469	196,345,727
	Receivable from Other Party	171,963,500	69,800,693
	Total	**196,212,969**	**266,146,420**
7	**Advances, Deposits and Prepayments**		
	Advances against:		
	Advance Corporate Income Tax U/S 64	8,340,510	18,000,000
	TDS by bank on Interest	45,386,002	38,049,174
	AIT of Import stage	40,980,814	37,210,621
	AIT deducted by parties U/S-52	25,670,593	40,285,654
	Sales Vat advance	80,227,015	54,039,717
	House Building loan to employees	69,222,813	72,353,834
	Motorcycle and Bicycle loan to employees	6,214,280	4,934,690
	Advance against TA/DA	-	29,900
	Supplies	1,690,039	2,711,681
	Other advance	-	205,000
	Security earnest money deposit	28,456,523	6,370,112
	Total	**306,188,589**	**274,190,383**
	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	**306,218,089**	**274,219,883**

M.Z. ISLAM & CO. ★ Chartered Accountants ★ Dhaka

Notes	Particulars	Amounts in Taka	
		30-Jun-25	30-Jun-24

8. Investment in Share

In Shares of Bangladesh Commerce bank Ltd.	9,270,000	9,270,000
In Shares of ICB Islamic (Oriental) bank Ltd.	5,857,000	5,857,000
Total	**15,127,000**	**15,127,000**

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

8.2 Day by day The market value of ICB share was decreasing, So, Tk. 28,69,930 provision was made in the year 2016-2017 against decline value of share. In the financial year 2018-2019 the market value of the ICB share was near about zero. So, the balance of Tk. (58.57.000 - 28,69,930) Tk. 29,87,070/- provision was made in the year 2018-2019 against decline value of share for ICB Islamic Bank. (Shown in note-16). However the market value per share of ICB Islamic Bank at 30 June 2025 is Tk. 2.80 against the face value of Tk. 10.00.

9. Investment in FDR

Investment against Depreciation fund	287,698,389	311,441,504
Investment against Reserve fund	1,097,820,380	1,061,388,392
Investment against working capital	1,242,092,974	1,044,078,219
Total	**2,627,611,742**	**2,416,908,114**

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

10. Cash and Cash Equivalents

Cash in hand	**9,972**	**108,373**
Cash at banks with		
Sonali Bank PLC, Cable Shilpa Branch, Khulna	161,121,576	79,925,605
Sonali Bank PLC , Bazme Kaderia Branch, Dhaka	210,376	204,942
Janata Bank PLC , Khulna Corporate Branch, Khulna	10,734,770	45,952,902
Janata Bank PLC, Ramna Corporate Branch, Dhaka	164,789,541	141,057,049
Jamuna Bank PLC, Khulna Branch, Khulna	535,945	532,801
Agrani Bank PLC, Fulbarigate Branch, Khulna	154,131	150,402
Pubali bank PLC, Mirerdanga, Khulna	2,046,779	10,101,511
Eastern Bank PLC, Fulbarigate Branch, Khulna	2,158,639	2,121,022
IFIC Bank PLC, Khulna Branch, Khulna	692,878	683,746
Islami Bank PLC, Fulbarigate Branch, Khulna	681,154	7,711,641
Al-Arafah Islami Bank PLC, Daulatpur Branch, Khulna	81,655	-
The ICB Islamic Bank (former Oriental Bank Ltd), Khulna *	8,625,102	8,628,332
Total Cash at Banks	**351,832,546**	**297,069,953**
Closing Cash and Bank Balance	**351,842,518**	**297,178,326**

* 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.

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulars	Amounts in Taka	
		30-Jun-25	30-Jun-24

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	Face value per share (Tk)	Total Face Value (Taka)
1	Mr. Abdun Naser Khan, Secretary, P&T Division and Chairman, BCSL Board	48,156,998	10	481,569,980
2	Mr. K.M. Ali Reza, Additional Secretary, Power Division and Director, BCSL Board	200	10	2,000
3	Divisional Commissioner, Khulna and Director, BCSL Board	200	10	2,000
4	Dr. Md. Ferdous Alom, Joint Secretary, Finance Division and Director, BCSL Board	200	10	2,000
5	Joint Secretary, P&T Division and Director, BCSL Board	200	10	2,000
6	Mr. Mohammad Mamunur Rashid, Managing Director, BTCL and Director, BCSL Board	200	10	2,000
7	Mr. B.M. Masiur Rahman, Deputy Secretary, P&T Division and Director, BCSL Board	200	10	2,000
8	Mr. Md. Rokonuzzaman FCA, Council Member & Vice President, ICAB and Director, BCSL Board	200	10	2,000
9	Mr. Md. Shohidul Islam, Managing Director, BCSL and Director BCSL Board	200	10	2,000
	Total	**48,158,598**		**481,585,980**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulars	Amounts in Taka	
		30-Jun-25	30-Jun-24
12.	**General Reserve**		
	Opening balance	1,057,570,298	1,057,570,298
	Add. Transferred from Income Statement for the year	-	-
	Closing balance as on 30 June 2025	**1,057,570,298**	**1,057,570,298**
13.	**Retained Earnings**		
	Opening Balance	2,308,962,722	2,004,005,882
	Add: Net profit after tax	317,817,744	353,115,438
	Total	**2,626,780,466**	**2,357,121,320**
	Less: Cash Divedend paid for 2023-2024 & 2022-2023	(48,158,598)	(48,158,598)
	Balance of Retained Earnings as on 30 June 2025	**2,578,621,868**	**2,308,962,722**

14. Non Current Liabilities - Gratuity Fund

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

15. Current Accounts with Customers

		30-Jun-25	30-Jun-24
	i. BTCL		
	Opening Balance	717,659,450	373,269,473
	Add: Advance received during the year	1,107,310,655	1,014,004,245
	Total available for sales & refund	1,824,970,104	1,387,273,718
	Less: Adjustment with Sales & Refund during the year	810,448,847	669,614,268
	Total balance as on 30 June 2025	**1,014,521,257**	**717,659,450**
	ii. Other Parties		
	Opening Balance	178,759,616	307,996,075
	Add: Advance received during the year	424,352,566	828,159,545
	Total available for sales/refund	**603,112,182**	**1,136,155,620**
	Less: Adjustment with Sales & Refund during the year	520,884,679	957,396,004
	Total balance as on 30 June 2025	**82,227,503**	**178,759,616**
	Total Balance as on 30 June 2025	**1,096,748,760**	**896,419,066**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulars	Amounts in Taka	
		30-Jun-25	30-Jun-24
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)	10,928	9,928
	Total	**5,867,928**	**5,866,928**
17.	**Liabilities for Expenses& Provisions**		
	Misc. bills payable to ex-employees	3,680,974	3,128,199
	Corporate income tax	120,551,558	133,940,339
	Leave salary	55,088,029	55,524,942
	Insentive Bonus	25,298,480	20,355,367
	Workers' profit participation fund	21,918,465	24,352,789
	Payble for works done	60,000	60,000
	Telephone & Mobile Bill - Accured for April to June'25	29,807	36,371
	Electricity - Accrued for June'25	2,297,673	2,137,779
	Audit fee Accrued for 2024-25	149,350	137,575
	Miscellanous Bill Payable	19,144,096	39,028,446
	Total	**248,218,432**	**278,701,808**
	* Total Tax Payable	120,551,558	133,940,339
	Income Tax paid as advance during the year: (Note-7)		
	Advance Income Tax paid U/S-64	8,340,510	18,000,000
	Tax deduct at source by bank on Interest	45,386,002	38,049,174
	AIT deduct on Import Stage	40,980,814	37,210,621
	Prepaid Income Tax (TDS deducted by various parties)-U/S-52	25,670,593	40,285,654
	Total Advance Income Tax paid during the year	**120,377,919**	**133,545,449**
18.	**Liability for Other Finance**		
	Security and earnest money	8,154,669	8,916,566
	Income tax deduction at source	7,286	6,764
	Total	**8,161,955**	**8,923,330**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		2024-2025	2023-2024
19.	**Cost of Goods Sold**		
	Opening Stock of Raw Materials		
	Direct	24,420,264	25,670,467
	Packing	82,100	32,210
		24,502,364	**25,702,677**
	Issued during the year		
	Raw Materials (schedule attached as annex)	686,205,482	818,289,608
	Direct Packing Materials	17,928,987	17,385,269
		704,134,469	**835,674,877**
	Less : Closing stock of raw materials		
	Direct	18,672,539	24,420,264
	Packing	1,515,257	82,100
		20,187,796	**24,502,364**
	Less : Scrapped materials	1,382,403	2,354,273
	Raw Materials Consumed	**707,066,634**	**834,520,917**
	Direct Wasges	35,649,053	35,702,635
	Repair and maintenance of-		
	Plant & Machinery	5,777,792	5,044,645
	Factory building	5,705,509	3,416,715
	Depreciation on-Plant & Machinery	31,751,416	28,782,769
	Depreciation on-Factory building	7,852,769	7,515,826
	Electricity	19,026,205	19,857,379
	Indirect wages	15,235,404	14,134,344
	Indirect Materials	4,215,986	6,476,176
	Incentive bonus	11,890,285	9,718,575
	Gratuity	4,751,127	4,810,018
	Officer's salary	17,634,585	19,193,450
	Consumption of Spare parts	5,934,650	9,176,433
	Festival bonus	5,984,979	6,009,108
	contribution to providend fund	3,389,956	3,258,653
	Subsidy to canteen	4,217,837	4,206,470
	Overtime	2,632,446	1,784,029
	Diesel, Fuel and lubricants	13,059,854	11,004,390
	Salary to welfare staff	2,369,692	2,175,712
	Factory fire insurance premium	3,762,183	1,588,339
	Uniform and liveries	986,456	1,067,617
	cost of milk/Horlicks	481,742	433,712
	Medical expenses	47,249	108,692
	Telephone charges & Mobile Bill	68,397	70,672
	Group insurance premium	291,147	391,177
	Balance B/F	**155,584,366**	**151,763,542**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		2024-2025	2023-2024
	Balance C/F	**155,584,366**	**151,763,542**
	School expenses	810,773	742,257
	Printing and stationery	495,704	347,758
	Mobile, Oil and lubricants	229,861	79,575
	Rates and taxes	436,902	362,716
	Sports and games	113,870	113,348
	Sanitation	301,500	241,566
	Picnic expenses	181,451	181,352
	Ceremonial expenses	153,061	170,892
	Employees Club expenses	24,788	26,376
	Cultural Function expenses	49,734	48,312
	Mosque expenses	47,890	35,353
	Maintenance of School & Club	2,520	7,707
	WASA Bill	237,957	164,225
	Rent for Dhaka Office	150,717	101,673
	Computer softwar, accessories etc.	118,447	18,452
	Honorarium for various committee	1,274,112	1,202,073
	Foriegn Visit & Inspection	-	264,449
	Technical consultancy	712,764	541,853
	Training Expenses (innovation/development)	-	58,165
	leave salary expenses	1,521,923	4,512,000
	Miscellaneous expenses	-	5,269
	Manufacturing Expenses	**209,580,694**	**205,152,908**
	Works cost (Materials+Mfg Expenses)	**916,647,327**	**1,039,673,825**
	Opening work in process	38,179,951	9,946,150
	Closing work in process	(86,245,413)	(38,179,951)
		868,581,865	**1,011,440,024**
	Opening stock of finished goods	266,181,559	86,262,570
	Closing stock of finished goods (Annexur-3)	(350,128,416)	(266,181,559)
	Cost of goods sold	**784,635,008**	**831,521,036**
19.1	**Cost of goods sold**		
	For Copper Cable (Annexure-4)	47,263,874	72,129,998
	For Optical Fiber Cable (OFC) (Annexure-4)	387,462,103	417,578,506
	For Duct (Annexure-4)	217,069,399	191,456,579
	For EOC (Annexure-4)	129,941,210	150,355,952
	For SEC (Annexure-4)	2,898,422	-
	Total Cost of goods sold	**784,635,008**	**831,521,036**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

MZ Islam & Co.
Chartered Accountants

Notes	Particulers	Amounts in Taka	
		2024-2025	2023-2024
20.	**General and Administrative Expenses**		
	Office staff salary	30,222,837	29,073,616
	Incentive bonus	12,902,225	10,546,206
	Festival bonus	6,494,338	6,520,521
	Depreciation	6,850,135	6,314,830
	Land tax	1,157,208	1,063,061
	Repair and maintenance Office building	3,678,811	2,265,550
	Repair and maintenance Residential building	3,750,220	1,936,203
	Repair and maintenance Roads, culverts, etc.	25,240	495,521
	Repair and maintenance Office equipment	132,698	240,978
	Repair and maintenance Other assets	186,750	37,469
	Repair and maintenance Vehicles	1,200,434	988,937
	Overtime	3,071,186	2,784,592
	Uniform and liveries	692,250	749,205
	Travelling and daily allowance	1,809,545	1,597,432
	Advertisement	1,373,423	1,165,374
	Conveyance	139,459	105,093
	Entertainment	1,132,161	1,175,617
	Carrying and handling charges	37,800	129,700
	Bank charges	186,064	143,717
	Audit fee	140,000	140,000
	Directors' fee	803,760	507,232
	Postage and telegrams	85,941	68,860
	Human resource development and training	79,460	249,798
	Gardening and plantation	63,110	37,715
	Newspaper and periodicals	15,742	14,931
	Cost of milk / Horlicks	20,500	18,260
	Legal charges	-	227,600
	Officer's Salary	16,576,707	18,044,193
	Power & Electricity	1,866,129	2,023,748
	Gratuity	5,155,478	5,219,381
	Canteen subsidy	3,163,378	3,154,852
	contribution to providend fund	3,678,463	3,535,986
	Salary to welfare staff	2,227,511	2,045,169
	Telephone charges	160,378	165,715
	Diesel, oil and fuel	2,126,023	1,791,412
	Medical Expenses	43,470	11,302
	Mobil, oil and lubricants	459,723	159,151
	School & club maintenance	936	2,863
	Printing and stationery	1,040,979	730,291
	Group insurance premium	216,366	291,604
	Sports and games	121,861	121,334
	Rates and taxes	262,141	217,630
	Sanitation	404,644	324,206
	Balance B/F	**113,755,484**	**106,436,855**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		2024-2025	2023-2024
	Balance C/F	**113,755,484**	**106,436,855**
	Picnic expenses	118,881	118,816
	Ceremonial expenses	147,136	164,057
	Employee's club expenses	8,924	9,797
	Officer's Club expenses	30,552	37,040
	Cultural Function	36,803	35,750
	Mosque expenses	59,862	44,192
	School expenses	1,216,160	1,100,636
	Security Expenses	10,395	1,390
	Computer softwar, accessories etc.	236,896	36,904
	Innovation Training	-	57,926
	leave salary Expenses	1,651,448	4,896,000
	Web Page & Internet Expenses	199,906	160,894
	Recruitment Expenses	-	376,760
	Purfication & Morality Expenses	-	92,990
	Rent for Dhaka City Office	250,529	169,455
	Death Compensation	2,721,300	-
	Miscellaneous expenses	100,000	130,000
	Total	**120,544,276**	**113,869,462**
21.	**Selling and Distribution Expenses**		
	Staff salary	3,291,568	3,235,898
	Incentive bonus	505,970	413,577
	Officer's salary	1,057,779	1,151,757
	Gratuity	202,175	204,681
	Festival bonus	254,680	255,707
	Contribution to provident fund	144,254	138,666
	Canteen subsidy	150,637	150,232
	Export & Sales promotion	1,539,116	1,246,697
	Telephone charges	7,075	7,311
	Salary to welfare staff	142,182	130,542
	Painting Cost	21,708	5,220
	School expenses	225,215	203,821
	Priniting and stationery	115,664	81,143
	Uniform and liveries	51,919	56,190
	Rates and taxes	95,324	79,138
	Mobile, oil and lubricants	28,733	9,947
	Medical Expenses	3,779	-
	Sports and games	22,974	22,927
	Sanitation	87,276	69,926
	Cost of milk / Horlicks	10,250	9,228
	Balance B/F	**7,958,278**	**7,472,607**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		2024-2025	2023-2024
	Balance C/F	**7,958,278**	**7,472,607**
	Group insurance premium	20,939	28,449
	Cultural Function	12,930	12,561
	Mosque expenses	11,972	8,838
	Picnic expenses	12,514	12,507
	Ceremonial expenses	5,925	6,836
	Employees Club expenses	992	1,507
	School & club maintenance	144	440
	Advertisement	248,068	488,121
	Marketing for Sales	146,285	72,094
	Computer softwar, accessories etc.	39,483	6,150
	Leave Salary	64,763	192,000
	Delivery expenses for finished product	2,484,420	2,046,075
	Rent for Dhaka City Office	99,812	67,782
	Miscellaneous Expenses	-	-
	Total	**11,106,525**	**10,415,967**
22.	**Non-Operating Income**		
	Interest income on		
	Short-term deposits - Note 22.1	3,016,007	3,162,640
	Fixed deposits - Note 22.2	233,151,200	187,521,375
	Staff loans	2,740,994	2,548,663
		238,908,201	**193,232,677**
	House rent	2,010,641	1,963,523
	Sales proceeds of tender forms	595,975	280,280
	Miscellaneous income - Note 22.3	9,398,045	9,367,109
	Total	**250,912,861**	**204,843,589**
	22.1 Interest on short-term deposits		
	Name of Bank & STD Account no.		
	Janata Bank, Ramna, Dhaka # STD-4#000536000035	268,410	806,017
	Janata Bank, Khulna Corprarte, Khulna # STD-7#0100000431197	906,326	-
	Pubali Bank, Mirerdanga Branch, Khulna # STD-3#057310200031	135,249	157,422
	Sonali Bank, Cable Shilpa Branch, Khulna # STD-1#004000019	1,578,379	2,077,523
	Sonali Bank, Bazme Kaderia, Dhaka #110000002	5,918	4,902
	Eastern Bank, Fulbarigate Branch, Khulna # SND-2011030163003	86,634	92,251
	IBBL, Fulbarigate Branch, Khulna#SND-20504690900000601	10,107	141
	IFIC Bank, Khulna Branch, Khulna # STD-433#4060237463041	13,908	13,757
	Agrani Bank, Fulbarigate Branch, Khulna # STD-1#0200003264309	5,749	5,303
	Jamuna Bank, Khulna Branch, Khulna# 0084-0320000146	5,327	5,325
	Total	**3,016,007**	**3,162,640**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		2024-2025	2023-2024

22.2 Interest on Fixed Deposits

Interest on fixed deposits calculated on the basis of maturity.

The details are as follows:		
Interest on FDR against Working Capital Fund Investemt	110,866,289	90,512,739
Interest on FDR against Depreciation Fund Investemt	25,769,620	22,317,259
Interest on FDR against Reserve Fund Investemt	96,515,291	74,691,377
Total	**233,151,200**	**187,521,375**

22.3 Miscellaneous Income

Sales proceeds of scrap copper	197,414	405,443
Sales proceeds of misc. scrap, wood, drum, coconut etc.	5,776,637	5,882,862
Insurance claims & forfieture of earnest money	1,862,619	1,128,877
Others-(Application fees, fine, rent of rest house & canteen, bus-ticket, training fees etc)	1,561,375	1,949,927
Total	**9,398,045**	**9,367,109**

23. Others

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

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

23.3 Separate Income statement for Copper Cable, Optical Fiber Cable, HDPE 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.

M.Z. ISLAM & CO.
Dhaka
Chartered Accountants

Bangladesh Cable Shilpa Limited, Khelna
Statement of Investment in Share
As on 30th June, 2025

A. Investment In Share

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

Note: BCBL and ICB Islamic bank issued their share against BCSL deposit as per reconstruction scheem. The market value of ICB Islamic Bank at 30 June 2024 is Tk. 3.30 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).

M.Z. ISLAM & CO. ★ Dhaka ★ Chartered Accountants

BANGLADESH CABLE SHILPA LIMITED, KHULNA
STATEMENT OF INVESTMENT OF FUND AS ON 30-06-2025

A DEPRECIATION FUND

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2024+Fresh Investment: Principal amount TK.	Total Accrued Interest Up to 01-07-2024	Total	Gross Interest earned during the preiod for 24-25	Deducted by Bank: I.T.	Excise Duty	Total Deducted	Addition During the Year 2024-2025: Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2025	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Pubali Bank, Mirer. Kln	736662/11783	9/7/2015	30,000,000.00	18,639,909.00	48,639,909.00	5,279,053.00	1,055,811.00	50,000.00	1,105,811.00	4,173,242.00	-	52,813,151.00	-	52,813,151.00	
2	Pubali Bank, Mirer. Kln	736663/11796	9/7/2015	30,000,000.00	18,639,909.00	48,639,909.00	5,279,053.00	1,055,811.00	50,000.00	1,105,811.00	4,173,242.00	-	52,813,151.00	-	52,813,151.00	
3	Basic Bank, Khulna	0518-01-0018926	29/6/2016	15,000,000.00	7,173,427.92	22,173,427.92	-	-	20,000.00	20,000.00	(20,000.00)	-	22,153,427.92	22,153,427.92	-	Encash - 03.07.24
4	Basic Bank, KDA	4218-01-001-3189	29/6/2016	15,000,000.00	7,173,427.92	22,173,427.92	-	-	20,058.00	20,058.00	(20,058.00)	-	22,153,369.92	22,153,369.92	-	Encash - 03.07.24
5	Agrani Bank, Phul. Kln	0998213/969	29/6/2016	30,000,000.00	14,633,220.99	44,633,220.99	4,066,989.06	813,397.82	20,000.00	833,397.82	3,233,591.24	-	47,866,812.23	-	47,866,812.23	
6	Agrani Bank, Phul. Kln	0122274	10/3/2020	20,000,000.00	5,036,321.77	25,036,321.77	2,280,916.51	456,183.30	20,000.00	476,183.30	1,804,733.21	-	26,841,054.98	-	26,841,054.98	
7	Agrani Bank, Phul. Kln	0122275	10/3/2020	20,000,000.00	5,036,321.77	25,036,321.77	2,280,916.51	456,183.30	20,000.00	476,183.30	1,804,733.21	-	26,841,054.98	-	26,841,054.98	
8	Agrani Bank, Phul. Kln	0122276	10/3/2020	20,000,000.00	5,036,321.77	25,036,321.77	2,280,916.51	456,183.30	20,000.00	476,183.30	1,804,733.21	-	26,841,054.98	-	26,841,054.98	
9	Agrani Bank, Phul. Kln	0122277	10/3/2020	20,000,000.00	5,036,321.77	25,036,321.77	2,280,916.51	456,183.30	20,000.00	476,183.30	1,804,733.21	-	26,841,054.98	-	26,841,054.98	
10	Agrani Bank, Phul. Kln	0122278	10/3/2020	20,000,000.00	5,036,321.77	25,036,321.77	2,280,916.51	456,183.30	20,000.00	476,183.30	1,804,733.21	-	26,841,054.98	-	26,841,054.98	
				-	-	-				-	-	-	-	-	-	
	Total			220,000,000.00	91,441,503.68	311,441,503.68	26,029,677.61	5,205,936.32	260,058.00	5,465,994.32	20,563,683.29	-	332,005,186.97	44,306,797.84	287,698,389.13	-

B RESERVE FUND

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2024+Fresh Investment: Principal amount TK.	Total Accrued Interest Up to 01-07-2024	Total	Gross Interest earned During the preiod for 24-25	Deducted by Bank: I.T.	Excise Duty	Total Deducted	Addition During the Year 2024-2025: Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2025	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Sonali Bank, Khulna.	0500811	28/6/2022	20,000,000.00	2,154,275.00	22,154,275.00	1,785,857.00	357,173.00	20,000.00	377,173.00	1,408,684.00	-	23,562,959.00	-	23,562,959.00	(L)
2	Sonali Bank, Khulna.	0500815	28/6/2022	20,000,000.00	2,154,275.00	22,154,275.00	1,785,857.00	357,173.00	20,000.00	377,173.00	1,408,684.00	-	23,562,959.00	-	23,562,959.00	
3	Janata Bank, Khulna	633225/4907	20/7/1993	5,000,000.00	30,895,767.94	35,895,767.94	3,224,270.67	644,854.13	-	644,854.13	2,579,416.54	-	38,475,184.48	-	38,475,184.48	
4	Janata Bank, Khulna.	633226/4908	20/7/1993	5,000,000.00	30,895,767.94	35,895,767.94	3,224,270.67	644,854.13	-	644,854.13	2,579,416.54	-	38,475,184.48	-	38,475,184.48	
5	Janata Bank, Khulna.	894910/6179	8/7/2004	30,000,000.00	74,271,210.88	104,271,210.88	9,228,598.09	1,845,719.61	-	1,845,719.61	7,382,878.48	-	111,654,089.36	-	111,654,089.36	
6	Janata Bank, Khulna.	894911/6180	8/7/2004	15,000,000.00	37,101,077.49	52,101,077.49	4,611,243.12	922,248.62	-	922,248.62	3,688,994.50	-	55,790,071.99	-	55,790,071.99	
7	Janata Bank, Khulna.	894963/6232	22/4/2007	20,000,000.00	39,873,642.66	59,873,642.66	5,378,038.72	1,075,607.74	-	1,075,607.74	4,302,430.98	-	64,176,073.64	-	64,176,073.64	
8	Janata Bank, Khulna.	894964/6233	22/4/2007	20,000,000.00	39,873,642.66	59,873,642.66	5,378,038.72	1,075,607.74	-	1,075,607.74	4,302,430.98	-	64,176,073.64	-	64,176,073.64	
9	Janata Bank, Khulna.	894965/6234	22/4/2007	20,000,000.00	39,873,642.66	59,873,642.66	5,378,038.72	1,075,607.74	-	1,075,607.74	4,302,430.98	-	64,176,073.64	-	64,176,073.64	
10	Janata Bank, Khulna.	0686148/7293	27/4/2021	20,000,000.00	3,542,356.00	23,542,356.00	2,114,648.39	422,929.68	-	422,929.68	1,691,718.71	-	25,234,074.71	-	25,234,074.71	
11	Janata Bank, Khulna.	0686149/7294	27/4/2021	20,000,000.00	3,542,356.00	23,542,356.00	2,114,648.39	422,929.68	-	422,929.68	1,691,718.71	-	25,234,074.71	-	25,234,074.71	
12	Janata Bank, Khulna.	0686189/7334	12/9/2021	20,000,000.00	3,217,285.32	23,217,285.32	2,116,036.59	423,207.32	-	423,207.32	1,692,829.27	-	24,910,114.59	-	24,910,114.59	
13	Janata Bank, Khulna.	0686190/7335	12/9/2021	20,000,000.00	3,217,285.32	23,217,285.32	2,116,036.59	423,207.32	-	423,207.32	1,692,829.27	-	24,910,114.59	-	24,910,114.59	
14	Janata Bank, Khulna.	0686191/7336	12/9/2021	20,000,000.00	3,217,285.32	23,217,285.32	2,116,036.59	423,207.32	-	423,207.32	1,692,829.27	-	24,910,114.59	-	24,910,114.59	
15	Janata Bank, Dhaka.	190071/24758	23/4/2007	15,000,000.00	29,678,865.85	44,678,865.85	4,012,746.12	802,549.23	20,000.00	822,549.23	3,190,196.89	-	47,869,062.74	-	47,869,062.74	
16	Janata Bank, Dhaka.	190072/24766	23/4/2007	15,000,000.00	29,678,865.85	44,678,865.85	4,012,746.12	802,549.23	20,000.00	822,549.23	3,190,196.89	-	47,869,062.74	-	47,869,062.74	
17	IFIC Bank, Khulna.	1365616/237677	9/6/2022	20,000,000.00	2,610,167.67	22,610,167.67	2,524,494.65	504,898.93	-	504,898.93	2,019,595.72	-	24,629,763.39	-	24,629,763.39	
18	Pubali Bank, Mirer.	467726/192	22/4/2007	5,000,000.00	12,048,688.00	17,048,688.00	1,850,548.00	370,111.00	10,000.00	380,111.00	1,470,437.00	-	18,519,125.00	-	18,519,125.00	
19	Pubali Bank, Mirer.	0882793/16842	27/4/2021	20,000,000.00	3,570,602.00	23,570,602.00	2,558,308.00	511,662.00	20,000.00	531,662.00	2,026,646.00	-	25,597,248.00	-	25,597,248.00	
20	Pubali Bank, Mirer.	0882794/16857	27/4/2021	20,000,000.00	3,570,602.00	23,570,602.00	2,558,308.00	511,662.00	20,000.00	531,662.00	2,026,646.00	-	25,597,248.00	-	25,597,248.00	
21	Agrani Bank, Phul.	88387/844	8/7/2013	20,000,000.00	17,297,813.09	37,297,813.09	3,398,435.81	679,687.16	20,000.00	699,687.16	2,698,748.65	-	39,996,561.74	-	39,996,561.74	
22	Basic Bank, Khulna.	041064/----8564	13/6/2013	20,000,000.00	17,871,130.38	37,871,130.38	852,100.43	170,420.09	20,000.00	190,420.09	661,680.34	-	38,532,810.72	38,532,810.72	-	Encash - 19.09.24
23	Basic Bank, KDA	4218-01-0020416	21/9/2021	20,000,000.00	3,148,894.85	23,148,894.85	-	-	20,058.00	20,058.00	(20,058.00)	-	23,128,836.85	23,128,836.85	-	Encash - 03.07.24
24	Eastern Bank, Fbr, Kln	2015830000015	9/6/2022	20,000,000.00	2,509,188.03	22,509,188.03	2,319,351.23	463,870.25	-	463,870.25	1,855,480.98	-	24,364,669.01	-	24,364,669.01	
25	Eastern Bank, Fbr, Kln	2015180000055	27/9/2023	20,000,000.00	1,059,488.96	21,059,488.96	2,194,813.73	438,962.75	-	438,962.75	1,755,850.98	-	22,815,339.94	-	22,815,339.94	

M.Z. ISLAM & CO. ★ Dhaka ★ Chartered Accountants

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2024+Fresh Investment: Principal amount TK.	Total Accrued Interest Up to 01-07-2024	Total	Gross Interest earned During the preiod for 24-25	Deducted by Bank: I.T.	Excise Duty	Total Deducted	Addition During the Year 2024-2025: Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2025	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
26	Eastern Bank, Fbr, Kln	2015830000068	2/5/2024	20,000,000.00	-	20,000,000.00	2,060,804.00	412,160.80	-	412,160.80	1,648,643.20	-	21,648,643.20	-	21,648,643.20	
27	Eastern Bank, Fbr, Kln	2015830000070	2/5/2024	20,000,000.00	-	20,000,000.00	2,060,804.00	412,160.80	-	412,160.80	1,648,643.20	-	21,648,643.20	-	21,648,643.20	
28	Eastern Bank, Fbr, Kln	2015830000081	2/5/2024	20,000,000.00	-	20,000,000.00	2,060,804.00	412,160.80	-	412,160.80	1,648,643.20	-	21,648,643.20	-	21,648,643.20	
29	Jamuna Bank, Khulna	2301000619394	9/6/2022	20,000,000.00	2,682,063.54	22,682,063.54	2,588,194.16	258,821.00	20,000.00	278,821.00	2,309,373.16	-	24,991,436.70	-	24,991,436.70	
30	Jamuna Bank, Khulna	2301001546731	2/5/2024	20,000,000.00	-	20,000,000.00	2,255,366.23	225,539.00	20,000.00	245,539.00	2,009,827.23	-	22,009,827.23	-	22,009,827.23	
31	Jamuna Bank, Khulna	2301001546742	2/5/2024	20,000,000.00	-	20,000,000.00	2,255,366.23	225,539.00	20,000.00	245,539.00	2,009,827.23	-	22,009,827.23	-	22,009,827.23	
32	Jamuna Bank, Khulna	2301001546775	2/5/2024	20,000,000.00	-	20,000,000.00	2,255,366.23	225,539.00	20,000.00	245,539.00	2,009,827.23	-	22,009,827.23	-	22,009,827.23	
33	BRAC Bank, Borobazar	3045600680003	5/6/2024	20,000,000.00	-	20,000,000.00	2,140,479.17	428,095.85	-	428,095.85	1,712,383.32	-	21,712,383.32	-	21,712,383.32	
34	BRAC Bank, Borobazar	3045600680004	29/12/24	20,000,000.00	-	20,000,000.00	1,035,506.25	207,101.25	-	207,101.25	828,405.00	-	20,828,405.00		20,828,405.00	New FDR
35	Social Islami Bank, Boyra,	10503179	28/4/2021	10,000,000.00	1,832,151.24	11,832,151.24	1,219,187.00	243,838.00	-	243,838.00	975,349.00	-	12,807,500.24	-	12,807,500.24	
	Total			640,000,000.00	441,388,391.65	1,081,388,391.65	96,785,348.62	18,421,655.17	270,058.00	18,691,713.17	78,093,635.45	-	1,159,482,027.10	61,661,647.57	1,097,820,379.53	-

C WORKING CAPITAL FUND

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2024+Fresh Investment: Principal amount TK.	Total Accrued Interest Up to 01-07-2024	Total	Gross Interest earned During the preiod for 24-25	Deducted by Bank: I.T.	Excise Duty	Total Deducted	Addition During the Year 2024-2025: Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2025	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Sonali Bank, Kln	0500762	13/12/2020	5,000,000.00	902,089.00	5,902,089.00	475,774.00	95,156.00	5,000.00	100,156.00	375,618.00	-	6,277,707.00	-	6,277,707.00	
2	Sonali Bank, Kln	0500764	28/12/2020	1,500,000.00	259,462.00	1,759,462.00	141,802.00	28,362.00	3,000.00	31,362.00	110,440.00	-	1,869,902.00	-	1,869,902.00	
3	Sonali Bank, Kln	0500754	25/8/2020	100,000.00	19,475.00	119,475.00	9,630.00	1,927.00	150.00	2,077.00	7,553.00	-	127,028.00	-	127,028.00	
4	Sonali Bank, Kln	0500903	13/5/2024	10,000,000.00	-	10,000,000.00	806,081.00	161,217.00	10,000.00	171,217.00	634,864.00	-	10,634,864.00	-	10,634,864.00	
5	Sonali Bank, Kln	455425	13/11/2014	500,000.00	-	500,000.00	36,250.00	7,250.00	500.00	7,750.00	28,500.00	-	528,500.00	-	528,500.00	(L)
6	IFIC Bank, Khulna	1365621/237677	12/4/2021	20,000,000.00	2,177,680.98	22,177,680.98	2,373,129.36	474,625.87		474,625.87	1,898,503.49	-	24,076,184.47	-	24,076,184.47	
7	IFIC Bank, Khulna	1365622/237677	12/4/2021	20,000,000.00	2,177,680.98	22,177,680.98	2,373,129.36	474,625.87		474,625.87	1,898,503.49	-	24,076,184.47	-	24,076,184.47	
8	IFIC Bank, Khulna	1365623/237677	12/4/2021	20,000,000.00	2,177,680.98	22,177,680.98	2,373,129.36	474,625.87		474,625.87	1,898,503.49	-	24,076,184.47	-	24,076,184.47	
9	IFIC Bank, Khulna	1365624/237677	12/4/2021	20,000,000.00	2,177,680.98	22,177,680.98	2,373,129.36	474,625.87		474,625.87	1,898,503.49	-	24,076,184.47	-	24,076,184.47	
10	IFIC Bank, Khulna	1365656/237677	3/9/2023	20,000,000.00	1,058,057.96	21,058,057.96	565,350.36	113,070.07	35,000.00	148,070.07	417,280.29	-	21,475,338.25	21,475,338.25	-	Encash 03.09.24
11	IFIC Bank, Khulna	2365657/237677	8/7/2015	20,000,000.00	1,058,057.96	21,058,057.96	565,350.36	113,070.07	35,000.00	148,070.07	417,280.29	-	21,475,338.25	21,475,338.25	-	Encash 03.09.24
12	IFIC Bank, Khulna	1365667/237677	7/7/2024	20,000,000.00	-	20,000,000.00	1,686,276.06	337,255.21	-	337,255.21	1,349,020.85	-	21,349,020.85	-	21,349,020.85	New FDR
13	IFIC Bank, Khulna	1365668/237677	7/7/2024	20,000,000.00	-	20,000,000.00	1,686,276.06	337,255.21	-	337,255.21	1,349,020.85	-	21,349,020.85	-	21,349,020.85	New FDR
14	Janata Bank, Khulna	504428/6975	8/7/2015	30,000,000.00	16,774,578.75	46,774,578.75	4,139,817.56	827,963.51	-	827,963.51	3,311,854.05	-	50,086,432.80	-	50,086,432.80	
15	Janata Bank, Khulna	504429/6976	8/7/2015	30,000,000.00	16,774,578.75	46,774,578.75	4,139,817.56	827,963.51	-	827,963.51	3,311,854.05	-	50,086,432.80	-	50,086,432.80	
16	Janata Bank, Khulna	0686187/7332	12/9/2021	20,000,000.00	3,217,285.32	23,217,285.32	2,116,036.59	423,207.32	-	423,207.32	1,692,829.27	-	24,910,114.59	-	24,910,114.59	
17	Janata Bank, Khulna	0686188/7333	12/9/2021	20,000,000.00	3,217,285.32	23,217,285.32	2,116,036.59	423,207.32	-	423,207.32	1,692,829.27	-	24,910,114.59	-	24,910,114.59	
18	Janata Bank, DHA	552816/55028197	12/7/2015	30,000,000.00	16,799,782.42	46,799,782.42	4,141,598.21	828,319.64	20,000.00	848,319.64	3,293,278.57	-	50,093,060.99	-	50,093,060.99	
19	Janata Bank, DHA	552817/55028206	12/7/2015	30,000,000.00	16,799,782.42	46,799,782.42	4,141,598.21	828,319.64	20,000.00	848,319.64	3,293,278.57	-	50,093,060.99	-	50,093,060.99	
20	Janata Bank, DHA	552818/55028214	12/7/2015	30,000,000.00	16,799,782.42	46,799,782.42	4,141,598.21	828,319.64	20,000.00	848,319.64	3,293,278.57	-	50,093,060.99	-	50,093,060.99	
21	Janata Bank, DHA	552819/55028222	12/7/2015	30,000,000.00	16,799,782.42	46,799,782.42	4,141,598.21	828,319.64	20,000.00	848,319.64	3,293,278.57	-	50,093,060.99	-	50,093,060.99	
22	Agrani Bank, Phul. Kln	0259431/428	2/2/1994	1,000,000.00	5,696,600.48	6,696,600.48	610,219.48	122,043.89	5,000.00	127,043.89	483,175.59	-	7,179,776.07	-	7,179,776.07	
23	Agrani Bank, Phul. Kln	0122312	11/1/2021	20,000,000.00	3,692,543.54	23,692,543.54	2,158,901.90	431,780.39	20,000.00	451,780.39	1,707,121.51	-	25,399,665.05	-	25,399,665.05	
24	Agrani Bank, Phul. Kln	0122314	20/1/2021	20,000,000.00	3,692,543.54	23,692,543.54	2,158,901.90	431,780.39	20,000.00	451,780.39	1,707,121.51	-	25,399,665.05	-	25,399,665.05	
25	Agrani Bank, Phul. Kln	0094431/--43886	3/9/2023	20,000,000.00	914,583.51	20,914,583.51	1,905,258.94	381,051.78	35,000.00	416,051.78	1,489,207.16	-	22,403,790.67	22,403,790.67	-	Encash 03.06.25
26	Agrani Bank, Phul. Kln	0094432/--43953	3/9/2023	20,000,000.00	914,583.51	20,914,583.51	1,905,258.94	381,051.78	35,000.00	416,051.78	1,489,207.16	-	22,403,790.67	22,403,790.67	-	Encash 03.06.25
27	Agrani Bank, Phul. Kln	0094564/--87093	29/12/2024	20,000,000.00	-	20,000,000.00	908,100.00	181,620.00	-	181,620.00	726,480.00	-	20,726,480.00	-	20,726,480.00	New FDR
28	Agrani Bank, Phul. Kln	0094565/--87247	29/12/2024	20,000,000.00	-	20,000,000.00	908,100.00	181,620.00	-	181,620.00	726,480.00	-	20,726,480.00	-	20,726,480.00	New FDR
29	Basic Bank, Khulna	206292	25/3/2021	10,000,000.00	1,865,561.84	11,865,561.84	-	-	10,000.00	10,000.00	(10,000.00)	-	11,855,561.84	11,855,561.84	-	Encash 03.07.24

M.Z. ISLAM & CO. ★ Chartered Accountants ★ Dhaka

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2024+Fresh Investment: Principal amount TK.	Opening Balance: Total Accrued Interest Up to 01-07-2024	Opening Balance: Total	Gross Interest earned During the preiod for 24-25	Deducted by Bank: I.T.	Deducted by Bank: Excise Duty	Deducted by Bank: Total Deducted	Addition During the Year 2024-2025: Net Interest earned	Addition: Accrued / Provision Interest	Addition: Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2025	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
30	Basic Bank, Khulna	206192/...3655	12/9/2021	20,000,000.00	3,114,642.94	23,114,642.94	520,079.47	104,015.89	20,000.00	124,015.89	396,063.58	-	23,510,706.52	23,510,706.52	-	Encash 19.04.24
31	Pubali Bank, Mirer. kln	0736660/11761	9/7/2015	30,000,000.00	18,639,909.00	48,639,909.00	5,279,053.00	1,055,811.00	50,000.00	1,105,811.00	4,173,242.00	-	52,813,151.00	-	52,813,151.00	
32	Pubali Bank, Mirer. Kln	0736661/11774	9/7/2015	30,000,000.00	18,639,909.00	48,639,909.00	5,279,053.00	1,055,811.00	50,000.00	1,105,811.00	4,173,242.00	-	52,813,151.00	-	52,813,151.00	
33	Pubali Bank, Mirer. Kln	0882697	12/3/2020	2,785,000.00	722,222.00	3,507,222.00	385,387.00	77,078.00	3,000.00	80,078.00	305,309.00	-	3,812,531.00	-	3,812,531.00	
34	Pubali Bank, Mirer. Kln	0882700	19/3/2020	3,200,000.00	841,853.00	4,041,853.00	444,145.00	88,828.00	3,000.00	91,828.00	352,317.00	-	4,394,170.00	-	4,394,170.00	
35	Pubali Bank, Mirer. Kln	1142288/19764	3/9/2023	20,000,000.00	996,151.00	20,996,151.00	2,307,083.00	461,416.00	20,000.00	481,416.00	1,825,667.00	-	22,821,818.00	-	22,821,818.00	
36	Pubali Bank, Mirer. Kln	1142289/19773	3/9/2023	20,000,000.00	996,151.00	20,996,151.00	2,307,083.00	461,416.00	20,000.00	481,416.00	1,825,667.00	-	22,821,818.00	-	22,821,818.00	
37	Pubali Bank, Mirer. Kln	23584/57153	26/12/2024	20,000,000.00	-	20,000,000.00	1,072,668.00	214,534.00	10,000.00	224,534.00	848,134.00	-	20,848,134.00	-	20,848,134.00	New FDR
38	Pubali Bank, Mirer. Kln	23599/57154	26/12/2024	20,000,000.00	-	20,000,000.00	1,072,668.00	214,534.00	10,000.00	224,534.00	848,134.00	-	20,848,134.00	-	20,848,134.00	New FDR
39	Jamuna Bank, Khulna	0357857/---81610	10/3/2020	20,000,000.00	756,985.50	20,756,985.50	2,312,929.44	231,294.00	20,000.00	251,294.00	2,061,635.44	-	22,818,620.94	-	22,818,620.94	
40	Jamuna Bank, Khulna	0488592/---81953	7/7/2024	20,000,000.00	-	20,000,000.00	1,690,569.86	169,058.00	20,000.00	189,058.00	1,501,511.86	-	21,501,511.86	-	21,501,511.86	New FDR
41	Jamuna Bank, Khulna	0488593/---81986	7/7/2024	20,000,000.00	-	20,000,000.00	1,690,569.86	169,058.00	20,000.00	189,058.00	1,501,511.86	-	21,501,511.86	-	21,501,511.86	New FDR
42	Jamuna Bank, Khulna	0488594/---82016	7/7/2024	20,000,000.00	-	20,000,000.00	1,690,569.86	169,058.00	20,000.00	189,058.00	1,501,511.86	-	21,501,511.86	-	21,501,511.86	New FDR
43	Jamuna Bank, Khulna	0537604/---36858	26/12/2024	20,000,000.00	-	20,000,000.00	1,138,682.49	113,869.00	10,000.00	123,869.00	1,014,813.49	-	21,014,813.49	-	21,014,813.49	New FDR
44	Jamuna Bank, Khulna	0537605/---36869	26/12/2024	20,000,000.00	-	20,000,000.00	1,138,682.49	113,869.00	10,000.00	123,869.00	1,014,813.49	-	21,014,813.49	-	21,014,813.49	New FDR
45	Jamuna Bank, Khulna	0537606/---37013	26/12/2024	20,000,000.00	-	20,000,000.00	1,138,682.49	113,869.00	10,000.00	123,869.00	1,014,813.49	-	21,014,813.49	-	21,014,813.49	New FDR
46	Social Islami Bank, Boyra,	10503129	21/12/2020	10,000,000.00	2,204,929.38	12,204,929.38	305,123.00	61,025.00	58,000.00	119,025.00	186,098.00	-	12,391,027.38	12,391,027.38	-	Encash 23.09.24
47	Social Islami Bank, Boyra,	10503142	17/1/2021	10,000,000.00	1,977,497.71	11,977,497.71	1,234,163.00	246,832.00	-	246,832.00	987,331.00	-	12,964,828.71	-	12,964,828.71	
48	Social Islami Bank, Boyra,	10503164	21/3/2021	10,000,000.00	2,042,357.17	12,042,357.17	301,059.00	60,212.00	55,000.00	115,212.00	185,847.00	-	12,228,204.17	12,228,204.17	-	Encash 23.09.24
49	Social Islami Bank, Boyra,	10503317	6/7/2022	20,000,000.00	2,162,040.62	22,162,040.62	2,283,581.00	456,716.60	-	456,716.60	1,826,864.40	-	23,988,905.02		23,988,905.02	
50	Krishi Bank, Labanchara,	121456/960	11/3/2020	20,000,000.00	5,228,363.00	25,228,363.00	2,282,267.00	456,454.00	20,000.00	476,454.00	1,805,813.00	-	27,034,176.00	-	27,034,176.00	
51	Krishi Bank, Labanchara,	266478/10039	24/3/2021	10,000,000.00	1,959,487.00	11,959,487.00	1,081,895.00	216,379.00	10,000.00	226,379.00	855,516.00	-	12,815,003.00	-	12,815,003.00	
52	Krishi Bank, Labanchara,	266494/1028	12/9/2021	20,000,000.00	3,290,894.00	23,290,894.00	2,106,960.00	421,392.00	20,000.00	441,392.00	1,665,568.00	-	24,956,462.00	-	24,956,462.00	
53	Krishi Bank, Labanchara,	329193/---1276	3/9/2023	20,000,000.00	910,705.00	20,910,705.00	1,891,597.00	378,318.00	20,000.00	398,318.00	1,493,279.00	-	22,403,984.00	-	22,403,984.00	
54	Eastern Bank, Fbr. Kln	2015830000241	26/12/2024	20,000,000.00	-	20,000,000.00	1,010,000.00	202,000.00	-	202,000.00	808,000.00	-	20,808,000.00	-	20,808,000.00	New FDR
55	BRAC Bank, Borobazar	3045600680002	5/6/2024	20,000,000.00	-	20,000,000.00	2,140,479.17	428,095.85	-	428,095.85	1,712,383.32	-	21,712,383.32	-	21,712,383.32	
56	Community Bank, Kln	002591/---0587	3/9/2023	20,000,000.00	1,089,112.00	21,089,112.00	2,369,344.95	473,869.00	-	473,869.00	1,895,475.95	-	22,984,587.95	-	22,984,587.95	
57	Community Bank, Kln	002592/---0596	3/9/2023	20,000,000.00	1,089,112.00	21,089,112.00	2,369,344.95	473,869.00	-	473,869.00	1,895,475.95	-	22,984,587.95	-	22,984,587.95	
58	Community Bank, Kln	0006905	2/9/2021	20,000,000.00	2,992,352.86	22,992,352.86	1,149,617.64	229,923.53	65,000.00	294,923.53	854,694.11	-	23,847,046.97	23,847,046.97	-	Encash 03.09.24
59	Community Bank, Kln	0016096	6/7/2022	20,000,000.00	2,185,702.19	22,185,702.19	2,462,942.98	492,588.60	-	492,588.60	1,970,354.38	-	24,156,056.57	-	24,156,056.57	
60	Community Bank, Kln	0016097	6/7/2022	20,000,000.00	2,185,702.19	22,185,702.19	2,462,942.98	492,588.60	-	492,588.60	1,970,354.38	-	24,156,056.57	-	24,156,056.57	
61	Community Bank, Kln	0038946/---0523	7/7/2024	20,000,000.00	-	20,000,000.00	1,686,566.20	337,313.24	-	337,313.24	1,349,252.96	-	21,349,252.96	-	21,349,252.96	New FDR
	Total			1,114,085,000.00	209,993,218.64	1,324,078,218.64	111,703,939.41	21,260,729.80	837,650.00	22,098,379.80	89,605,559.61	-	1,413,683,778.25	171,590,804.72	1,242,092,973.53	
105	Grand Total (A+B+C)			1,974,085,000.00	742,823,113.97	2,716,908,113.97	234,518,965.64	44,888,321.29	1,367,766.00	46,256,087.29	188,262,878.35	-	2,905,170,992.32	277,559,250.13	2,627,611,742.19	

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Bangladesh Cable Shilpa Limited, Khulna
Notes to the Financial Statements
for the year ended 30 June, 2025
Schedule of Property, Plant and Equipment

Annexture- 1 — **Amount in Taka**

Asset category	COST					DEPRECIATION					Net Book Value at 30 June 2025
	Balance at 01 July 2024	Additions	Transfer	Disposals / Adjustments	Balance at 30 June 2025	Accumulated depreciation at 01 July 2024	Transfer	Charge for the year	On disposals / Adjustments	Total 30 June 2025	
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	152,886,682	18,508,764	-	-	171,395,446	84,108,019	-	7,852,769	-	91,960,788	79,434,659
Other Building	51,912,484	9,861,087	-	-	61,773,571	26,802,705	-	1,422,968	-	28,225,674	33,547,897
Plant & Machinery	739,421,528	68,006,944	-	-	807,428,472	607,281,626	-	31,751,416	-	639,033,042	168,395,430
Equipment	24,459,252	267,160	-	-	24,726,412	12,903,645	-	1,173,372	-	14,077,016	10,649,396
Vehicles	50,106,019	11,250	-	-	50,117,269	39,493,825	-	2,124,689	-	41,618,514	8,498,755
Installation	25,099,268	6,340,829	-	-	31,440,097	16,171,390	-	1,503,551	-	17,674,941	13,765,156
Television	814,673	225,574	-	-	1,040,247	435,816	-	37,886	-	473,702	566,545
Furniture and Fixtures	11,096,637	1,679,831	-	-	12,776,468	5,796,596	-	544,741	-	6,341,337	6,435,131
Sundry Assets	1,369,001	32,192	-	-	1,401,193	971,909	-	42,928	-	1,014,837	386,355
Total at 30 June 2025	**1,062,871,845**	**104,933,631**	**-**	**-**	**1,167,805,477**	**793,965,531**	**-**	**46,454,320**	**-**	**840,419,851**	**327,385,625**
Total at 30 June 2024	**1,019,891,310**	**42,980,536**	**-**	**-**	**1,062,871,845**	**751,352,106**	**-**	**42,613,425**	**-**	**793,965,531**	**268,906,314**

Method of Allocation of Depreciation

	% of Allocation	Ammount in Taka
Factory Overhead	85%	39,604,185
Administrative Overhead	15%	6,850,135
Total	100%	46,454,320
Factory Building		7,852,769
Plant & Machinery		31,751,416
		39,604,185

M.Z. ISLAM & CO. Dhaka Chartered Accountants

MZ Islam & Co.
Chartered Accountants

BANGLADESH CABLE SHILPA LIMITED, KHULNA.
Raw Materials Schedule
For the financial year 2024-2025

SL.NO	NAME OF MATERIALS	CODE NO.	OPENING BALANCE		PURCHASE			TOTAL			ISSUE		CLOSING BALANCE	
			Quantity (Kg)	VALUE (TAKA)	Quantity	Rate per unit	VALUE (Tk.)	Quantity	Rate per Unite	Value(Tk.)	Quantity (Kg/Km)	Value (Tk.)	Quantity (Kg/Km)	VALUE (TK.)
1	Copper Rod, 8 mm		106,613.70	118,132,863.20	-		-	106,613.70	1,108.05	118,132,863.20	41,791.00	46,306,342.30	64,822.70	71,826,520.90
2	Polital Foil (different color)		10,147.53	4,230,344.07	-		-	10,147.53	416.88	4,230,344.07	120.95	67,345.45	10,026.58	4,162,998.63
3	P.E. Coated Alum-Tape/Foil(diff.sizes)		78,246.05	31,283,860.32	-		-	78,246.05	399.81	31,283,860.32	3,009.90	1,163,148.34	75,236.15	30,120,711.98
4	Alu-Kasche Foil-(Diff. Sizes)		586.12	202,866.29	-		-	586.12	346.12	202,866.29	3.80	2,041.18	582.32	200,825.10
5	PE Granuls(Solid PE)-HDPE		-	-	42,500.00	195.11	8,292,142.19	42,500.00	195.11	8,292,142.19	12,575.00	2,453,498.54	29,925.00	5,838,643.65
6	PVC Granules- (Diff. Color)		4,573.50	490,781.86	-			4,573.50	107.31	490,781.86	-	-	4,573.50	490,781.86
7	Polyester Foil-(Diff. Sizes)		25,829.20	4,982,088.24	4,373.60	220.76	965,522.78	30,202.80	196.92	5,947,611.02	1,202.16	192,510.53	29,000.64	5,755,100.49
8	Steel Tape-(Diff. Sizes)		20,445.66	1,703,397.81	-		-	20,445.66	83.31	1,703,397.81	-	-	20,445.66	1,703,397.81
9	Steel Rope - (Diff. Sizes)		7,398.10	757,973.45	-		-	7,398.10	102.46	757,973.45	-	-	7,398.10	757,973.45
10	Petroleum Jelly		29,615.00	9,137,205.17	-		-	29,615.00	308.53	9,137,205.17	9,100.00	2,807,650.42	20,515.00	6,329,554.76
11	PE Granules, Black - MDPE		-	-	-		-	-		-	-	-	-	-
A	**Total for Copper Cable**		**283,454.86**	**170,921,380.41**	**46,873.60**		**9,257,664.97**	**330,328.46**		**180,179,045.38**	**67,802.81**	**52,992,536.76**	**262,525.65**	**127,186,508.62**
1	Galvanized Steel Rope-(Diff. Sizes)		193,857.30	31,516,807.37	147,318.00	185.79	27,369,572.11	341,175.30	172.60	58,886,379.48	102,313.30	18,950,420.07	238,862.00	39,935,959.41
2	Phosphated Steel Wire-Diff. Sizes		4,315.50	463,533.37	-		-	4,315.50	107.41	463,533.37	-	-	4,315.50	463,533.37
3	Polyester Foil-(Diff. Sizes)		16,382.35	3,669,631.14	9,734.30	212.62	2,069,738.50	26,116.65	219.76	5,739,369.64	8,167.60	1,803,745.19	17,949.05	3,935,624.45
4	Colour Master Batch for PBT(Diff.color)		9,805.00	5,976,714.58	3,000.00	453.35	1,360,044.24	12,805.00	572.96	7,336,758.82	1,575.00	822,272.84	11,230.00	6,514,485.98
5	Water blocking Tape - Diff. size		36,968.24	12,108,118.09	15,687.80	334.56	5,248,561.09	52,656.04	329.62	17,356,679.18	16,565.66	5,745,944.07	36,090.38	11,610,735.10
6	Water blocking Yarn for OFC		6,150.40	1,589,800.24	-		-	6,150.40	258.49	1,589,800.24	10.95	2,830.44	6,139.45	1,586,969.81
7	Color Optical Fiber-Diff. Color		65,827.96	32,207,177.55	403,466.00	346.37	139,748,848.53	469,293.96	366.41	171,956,026.08	258,464.80	96,318,251.42	210,829.16	75,637,774.66
8	FRP SM/CSM- Diff. Sizes		8,563.80	13,407,950.45	24,702.00	743.59	18,368,072.38	33,265.80	955.22	31,776,022.83	16,738.20	15,923,394.90	16,527.60	15,852,627.93
9	Fiber Jel for Losse Tube/Lissening jel	119428	12,840.00	2,541,248.41	63,840.00	196.32	12,532,918.49	76,680.00	196.59	15,074,166.90	34,710.00	6,823,478.52	41,970.00	8,250,688.38
10	P.E. Coated Alum-Tape-Diff. Sizes		100,438.51	35,319,527.70	-			100,438.51	351.65	35,319,527.70	3,232.10	1,135,778.55	97,206.41	34,183,749.14
11	PBT Granules for loose tube	119440	23,000.00	5,387,025.55	125,188.00	183.27	22,943,413.22	148,188.00	191.18	28,330,438.77	103,150.00	19,720,117.41	45,038.00	8,610,321.36
12	Co-Polymer coated steel tape-D.Sizes		177,608.14	23,696,207.90	365,397.30	135.05	49,347,385.06	543,005.44	134.52	73,043,592.96	205,149.20	28,090,298.74	337,856.24	44,953,294.22
13	OFC Core Filing Compound	119500	23,657.00	5,461,953.23	41,958.00	260.74	10,940,016.18	65,615.00	249.97	16,401,969.41	35,995.00	8,997,773.20	29,620.00	7,404,196.20
14	Granules for Jacket (MDPE)	119429	50,967.00	7,752,055.76	260,000.00	148.05	38,492,342.30	310,967.00	148.71	46,244,398.06	48,467.00	7,207,604.80	262,500.00	39,036,793.26
15	Black PE (HDPE)	119439	117,705.00	21,564,137.43	701,797.00	120.13	84,305,741.59	819,502.00	129.19	105,869,879.02	627,750.00	81,097,808.85	191,752.00	24,772,070.16
16	Polyster Binder Yarn for OFC	119426	3,500.00	926,985.59	10,001.00	247.02	2,470,491.85	13,501.00	251.65	3,397,477.44	5,688.20	1,431,414.80	7,812.80	1,966,062.64
17	Rip Cord Yarn	119519	4,827.89	2,427,811.70	-		-	4,827.89	502.87	2,427,811.70	2,099.90	1,055,981.35	2,727.99	1,371,830.35
18	Aramid Yarn	108338	2,142.20	4,539,443.32	-		-	2,142.20	2,119.06	4,539,443.32	-	-	2,142.20	4,539,443.32
19	Hot Marking Foil(white) for cable marking	114016	4,400.00	808,878.23	22,000.00	153.40	3,374,814.60	26,400.00	158.47	4,183,692.83	16,400.00	2,598,960.70	10,000.00	1,584,732.13
20	FR PVC Compound	118403	21,523.00	3,344,153.83	-			21,523.00	155.38	3,344,153.83	-	-	21,523.00	3,344,153.83
21	FR PVC Compuned-White	118405	-	-	21,000.00	133.33	2,799,860.29	21,000.00	133.33	2,799,860.29	300.00	39,998.00	20,700.00	2,759,862.29
22	FR PVC Color master Batch	118406	-	-	650.00	133.33	86,662.34	650.00	133.33	86,662.34	-	-	650.00	86,662.34
23	Steel Core Wire -Diff. Sizes		21,824.80	4,836,181.20	-		-	21,824.80	221.59	4,836,181.20	-	-	21,824.80	4,836,181.20
24	Color Optical Fiber-for FTTH		3,931.20	3,116,161.50	-		-	3,931.20	792.67	3,116,161.50	2,419.20	1,917,637.85	1,512.00	1,198,523.66
B	**Total for OFC**		**910,235.29**	**222,661,504.12**	**2,215,739.40**		**421,458,482.77**	**3,125,974.69**		**644,119,986.89**	**1,489,196.11**	**299,683,711.70**	**1,636,778.58**	**344,436,275.19**
	Duct					-					-			-
1	HDPE Natural colour	106101	242,375.00	36,481,029.99	544,217.00	152.38	82,928,855.39	786,592.00	151.81	119,409,885.38	579,850.00	88,025,077.85	206,742.00	31,384,807.53
2	HDPE PE 100 Natural colour	106096	-	-	1,186,576.00	146.80	174,193,884.53	1,186,576.00	146.80	174,193,884.53	654,200.00	96,039,056.29	532,376.00	78,154,828.24
3	PET (Strapping Belt-Pipe)	114015	741.00	104,536.36	2,500.00	145.00	362,500.00	3,241.00	144.10	467,036.36	899.60	129,634.65	2,341.40	337,401.71
4	Steel Clip	114018	10.00	1,260.00	-		-	10.00	126.00	1,260.00	-	-	10.00	1,260.00
5	Silicon Master Batch	108134	4,300.00	1,794,502.98	-		-	4,300.00	417.33	1,794,502.98	4,300.00	1,794,502.98	-	-
6	Colour Batch-(Diff. Sizes)		22,881.66	7,485,405.83	5,500.00	294.09	1,617,502.15	28,381.66	320.73	9,102,907.98	3,600.00	1,352,417.78	24,781.66	7,750,490.20
C	**Total for DUCT**		**270,307.66**	**45,866,735.16**	**1,738,793.00**		**259,102,742.07**	**2,009,100.66**		**304,969,477.23**	**1,242,849.60**	**187,340,689.56**	**766,251.06**	**117,628,787.67**
	Power Cable				-	-	-				-	-		
1	Aluminium Rod 9.5 mm	118402	329,162.00	99,390,077.10	150,000.00	401.64	60,245,513.81	479,162.00	333.16	159,635,590.91	358,272.00	119,360,388.40	120,890.00	40,275,202.51
2	PVC Compound -Diff. Color		214,758.00	27,729,968.01	-		-	214,758.00	129.12	27,729,968.01	8,325.00	1,105,337.39	206,433.00	26,624,630.62
3	Aramid Rainforced Plastic (ARP)	119460	181.60	210,140.57	-		-	181.60	1,157.16	210,140.57	-	-	181.60	210,140.57
4	Copper Rod, 8 mm	101101	1,054.00	1,163,085.31	-		-	1,054.00	1,103.50	1,163,085.31	-	-	1,054.00	1,163,085.31
5	Steel Core Wire -Diff. Sizes		247,701.30	31,403,432.28	271,590.00	133.78	36,332,195.32	519,291.30	130.44	67,735,627.60	171,588.40	22,162,338.28	347,702.90	45,573,289.32
6	Galvanized Steel Tape/GP Strip	102020	-	-	1,000.00	196.84	196,843.00	1,000.00	196.84	196,843.00	-	-	1,000.00	196,843.00
D	**Total for EOC**		**792,856.90**	**159,896,703.27**	**422,590.00**		**96,774,552.13**	**1,215,446.90**		**256,671,255.40**	**538,185.40**	**142,628,064.07**	**677,261.50**	**114,043,191.34**
	Super Enamelled				-	-	-				-	-		
1	Polyvinal Formal (PVF)	109016	6,000.00	3,906,245.49	-		-	6,000.00	651.04	3,906,245.49	600.00	390,624.55	5,400.00	3,515,620.94
2	Polyestrimide (PRI) Wire Enamel	109017	4,100.00	2,669,267.75	-		-	4,100.00	651.04	2,669,267.75	-	-	4,100.00	2,669,267.75
3	Copper Rod, 8 mm	101101	-	-	-		-	-		-	-	-	-	-
E	**Total for Super Enamelled**		**10,100.00**	**6,575,513.24**	-		-	**10,100.00**		**6,575,513.24**	**600.00**	**390,624.55**	**9,500.00**	**6,184,888.69**
F	**G.Total:(A+B+C+D+E)**		**2,266,954.71**	**605,921,836.21**	**4,423,996.00**		**786,593,441.94**	**6,690,950.71**		**1,392,515,278.15**	**3,338,633.92**	**683,035,626.63**	**3,352,316.79**	**709,479,651.52**

Total Issue for the year 2024-2025	683,035,626.63
Add: Issued from Spare Parts Store or Patch Cord & Pigtail Material	3,169,854.88
Balance issued for Outside sale	686,205,481.51

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29

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Bangladesh Cable Shilpa Limited Khulna.
Schedule of Quantity reconcilliation of finished goods
As on 30 June, 2025

Annexure-3

A. Copper Cable

Sl. No.	Types of Cable	Pair of Cable	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'25	Ex-factory value (in Taka)	Production cost (in Taka)
1	CC-J/ 0.4	10	5.608	17.504	23.112	17.381	5.731	525,938	420,750
		20	0.842	12.525	13.367	9.152	4.215	556,751	445,401
		30	5.972	1.740	7.712	3.375	4.337	745,021	596,017
		40	4.114	1.380	5.494	2.900	2.594	545,078	436,063
		50	3.435	7.891	11.326	3.989	7.337	1,788,298	1,430,638
		70	0.988	0.795	1.783	0.295	1.488	484,970	387,976
		100	2.999	6.464	9.463	4.343	5.120	2,398,397	1,918,718
		150	1.535	0.540	2.075	-	2.075	1,408,900	1,127,120
		200	2.401	4.254	6.655	3.433	3.222	2,870,813	2,296,650
		250	0.170	-	0.170	-	0.170	188,136	150,509
		300	1.485	2.117	3.602	2.857	0.745	960,511	768,409
		350	0.820	-	0.820	-	0.820	1,226,219	980,975
		400	1.712	0.685	2.397	0.492	1.905	3,240,038	2,592,031
		500	0.335	-	0.335	0.109	0.226	478,197	382,558
		600	0.631	0.149	0.780	-	0.780	1,875,897	1,500,717
		700	0.190	-	0.190	0.015	0.175	487,536	390,029
		800	0.185	0.715	0.900	-	0.900	2,849,372	2,279,497
		900	0.783	-	0.783	-	0.783	2,775,923	2,220,738
		1000	0.456	0.418	0.874	0.418	0.456	1,790,828	1,432,662
		1200	0.900	-	0.900	-	0.900	4,188,724	3,350,979
		2000	1.403	-	1.403	-	1.403	10,280,460	8,224,368
2	CC-J/ 0.5	10	0.084	-	0.084	-	0.084	8,834	7,067
		20	0.067	1.500	1.567	1.500	0.067	10,836	8,669
3	CC-J/ 0.6	6	0.170	-	0.170	-	0.170	13,548	10,839
		10	5.935	1.714	7.649	1.450	6.199	792,879	634,303
		20	3.405	12.860	16.265	12.835	3.430	734,706	587,765
		30	3.764	6.689	10.453	4.863	5.590	1,736,479	1,389,183
		40	0.122	-	0.122	-	0.122	49,017	39,214
		50	6.705	6.666	13.371	7.510	5.861	2,894,582	2,315,666
		70	1.000	-	1.000	-	1.000	686,468	549,175
		100	0.119	10.394	10.513	9.845	0.668	657,003	525,602
		200	-	4.532	4.532	4.532	-	-	-
		300	-	1.130	1.130	1.130	-	-	-
		600	0.280	-	0.280	-	0.280	1,332,792	1,066,234
4	BC-JA/ 0.4	10	-	0.600	0.600	0.600	-	-	-
		500	0.727	-	0.727	-	0.727	1,048,258	838,606
5	BC-JA/ 0.5	70	0.946	-	0.946	-	0.946	548,900	439,120
		150	0.655	-	0.655	-	0.655	670,945	536,756
6	BC-JA/ 0.6	10	0.561	-	0.561	-	0.561	97,349	77,879
7	Aerial/ 0.4	10	2.460	-	2.460	-	2.460	279,429	223,543
		20	4.876	-	4.876	-	4.876	749,526	599,621
		40	0.143	-	0.143	-	0.143	36,954	29,563
		50	0.234	-	0.234	-	0.234	73,300	58,640
8	Aerial/ 0.6	10	0.500	-	0.500	-	0.500	73,916	59,133
		50	-	0.500	0.500	0.500	-	-	-
9	T.I.P/ 0.4	2	0.495	-	0.495	-	0.495	8,579	6,863
10	T.I.P/ 0.5	30	0.690	-	0.690	-	0.690	148,916	119,133
		50	0.768	-	0.768	-	0.768	272,135	217,708
		100	0.218	-	0.218	-	0.218	156,492	125,194
11	T.I.P/ 0.6	2	4.750	3.400	8.150	2.400	5.750	130,837	104,670
		4	9.638	-	9.638	2.945	6.693	293,044	234,435
		5	0.076	-	0.076	-	0.076	3,946	3,157
		6	15.120	-	15.120	2.050	13.070	807,087	645,669
		10	0.810	-	0.810	0.700	0.110	11,522	9,218
		20	1.001	-	1.001	-	1.001	206,270	165,016
		50	0.600	-	0.600	-	0.600	313,120	250,496
		100	0.500	-	0.500	-	0.500	307,703	246,162
12	H.Wire/0.6	2 con	1.330	-	1.330	-	1.330	13,878	11,103
13	J. Wire	2X0.5 con	40.530	-	40.530	5.000	35.530	299,611	239,689
14	Drop Wire	2x0.6 con	83.265	263.755	347.020	245.620	101.400	1,157,283	925,826
		2x0.9 con	11.150	62.115	73.265	21.005	52.260	1,107,685	886,148
A. Total Copper Cable			**240.658**	**433.032**	**673.690**	**373.244**	**300.446**	**59,399,836**	**47,519,868**

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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'25	Ex-factory value (in Taka)	Production cost (in Taka)
1	2 Fiber Uni-Tube Armoured	50.763	1.830	52.593	50.000	2.593	62,751	52,710
2	4 Fiber Uni-Tube Armoured-BTCL	289.560	-	289.560	59.000	230.560	6,050,554	5,082,465
3	4 Fiber Uni-Tube Armoured-Howr-Baor	2,892.444	1,227.526	4,119.970	1,413.118	2,706.852	62,260,546	52,921,464
4	6 Fiber Uni-Tube Armoured	15.806	9.858	25.664	5.750	19.914	560,295	470,647
5	8 Fiber Uni-Tube Armoured-BTCL & Other	114.713	-	114.713	20.765	93.948	2,821,125	2,369,745
6	8 Fiber Uni-Tube Armoured-Howr-baor	864.467	154.392	1,018.859	183.669	835.190	20,722,937	17,407,267
7	12 Fiber Uni-Tube Armoured	70.416	330.774	401.190	75.454	325.736	10,968,464	9,213,509
8	2 Fiber Uni-Tube Non-Armoured with two	1,054.344	3,604.384	4,658.728	3,418.813	1,239.915	17,261,393	14,499,570
9	4 Fiber Uni-Tube Non-Armoured with two parallel FRP-Fiber @ Home	-	856.721	856.721	479.904	376.817	3,108,740	2,611,342
10	4 Fiber Uni-Tube Non-Armoured with two parallel FRP- BTCL & Other	212.868	595.115	807.983	219.831	588.152	9,389,429	7,887,120
11	6 Fiber Uni-Tube Non-Armoured with two parallel FRP	58.949	71.728	130.677	76.107	54.570	966,669	812,002
12	8 Fiber Uni-Tube Non-Armoured with two parallel FRP	0.324	-	0.324	-	0.324	6,378	5,358
13	12 Fiber Uni-Tube Non-Armoured with two parallel FRP	27.455	48.450	75.905	36.860	39.045	916,442	769,811
14	4 Fiber Uni-Tube Armoured with two parallel FRP	-	6.615	6.615	0.580	6.035	174,196	146,325
15	6 Fiber Uni-Tube Armoured with two parallel FRP	0.825	0.550	1.375	0.550	0.825	24,897	20,914
16	8 Fiber Uni-Tube Armoured with two parallel FRP	1.184	-	1.184	-	1.184	37,888	31,826
17	12 Fiber Uni-Tube Armoured with two parallel FRP	4.850	-	4.850	-	4.850	173,214	145,500
18	2 Fiber Uni-Tube Armoured with two parallel Steel Wire	-	1.975	1.975	-	1.975	55,864	46,926
19	4 Fiber Uni-Tube Armoured with two parallel Steel Wire	3.088	-	3.088	2.313	0.775	22,934	19,265
20	6 Fiber Uni-Tube Armoured with two parallel Steel Wire	1.922	-	1.922	-	1.922	59,404	49,899
21	12 Fiber Uni-Tube Armoured with two parallel Steel Wire	1.549	-	1.549	-	1.549	55,664	46,758
22	4 Fiber Uni-Tube non Armoured with two parallel Stee	8.075	-	8.075	-	8.075	235,404	197,739
23	2 Fiber Untitube Arial Armoured-Figure-8	-	-	-	-	-	-	-
24	4 Fiber Uni-Tube Arial Armoured - Figure-8	100.178	8.750	108.928	26.237	82.691	3,496,057	2,936,688
25	6 Fiber Uni-tube Aerial Armoured - Figure-8	12.272	37.979	50.251	33.679	16.572	723,605	607,828
26	8 Fiber Uni-tube Aerial Armoured - Figure-8	1.235	-	1.235	-	1.235	55,990	47,031
27	12 Fiber Uni-tube Aerial Armoured-Figure-8-B	-	2,033.489	2,033.489	1,775.938	257.551	9,566,180	8,035,591
28	12 Fiber Uni-tube Aerial Armoured - Figure-8	85.563	25.487	111.050	43.886	67.164	3,245,940	2,726,590
29	12 Fiber Looes Tube Stranded Arial Armoured	50.588	101.279	151.867	107.728	44.139	3,683,715	3,094,320
30	24 Fiber Looes Tube Stranded Arial Armoured-Bahon	19.333	703.942	723.275	571.199	152.076	9,124,560	7,664,630
31	24 Fiber Looes Tube Stranded Arial Armoured-BTCL	114.374	100.429	214.803	191.213	23.590	2,240,376	1,881,916
32	24 Fiber Looes Tube Stranded Arial Armoured-ICT	8.236	240.204	248.440	248.440	-	-	-
33	24 Fiber Looes Tube Stranded Arial Armoured-F@H	-	20.000	20.000	20.000	-	-	-
34	48 Fiber Looes Tube Stranded Arial Armoured	3.283	22.529	25.812	22.604	3.208	412,709	346,676
35	72 Fiber Looes Tube Stranded Arial Armoured	0.530	-	0.530	-	0.530	82,476	69,279
36	12 Fiber Looes Tube Stranded, Alu-Tape Non-Armoured Single Sheath CSM of FRP	22.187	15.520	37.707	21.706	16.001	891,027	748,463
37	24 Fiber Looes Tube Stranded, Alu-Tape Non-Armoured Single Sheath CSM of FRP	35.229	4.320	39.549	9.452	30.097	2,077,553	1,745,145
38	48 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	17.297	2.300	19.597	15.083	4.514	465,555	391,066
39	72 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	16.537	2.745	19.282	1.705	17.577	2,395,745	2,012,426
40	96 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	14.250	7.818	22.068	2.530	19.538	3,560,242	2,990,603
41	144 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CSM of FRP	1.006	-	1.006	0.990	0.016	4,303	3,615
42	8 Fiber LTS Armoured -S-Sh-CSM of FRP	-	10.100	10.100	10.100	-	-	-
43	12 Fiber Looes Tube Stranded Armoured -S-Sh-CSM of FRP	68.042	897.541	965.583	554.044	411.539	24,236,708	20,358,834
44	24 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-Bahon	212.781	1,419.233	1,632.014	1,152.173	479.841	22,963,818	19,289,607
45	24 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-BTCL & Other	91.624	268.425	360.049	312.492	47.557	3,438,711	2,888,517
46	48 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-Bahon	22.792	53.112	75.904	23.705	52.199	3,234,068	2,716,617
47	48 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-Fiber @ Home	-	39.165	39.165	38.980	0.185	12,421	10,434

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48	48 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-BTCL & Other	127.790	1,688.683	1,816.473	996.826	819.647	87,163,606	73,217,429
49	72 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	3.316	16.201	19.517	9.400	10.117	1,415,802	1,189,274
50	96 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-BTCL & Other	57.344	6.016	63.360	29.731	33.629	6,274,931	5,270,942
51	96 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP- Bahon	1.993	82.104	84.097	81.854	2.243	240,321	201,870
52	144 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-BTCL & Other	13.997	5.040	19.037	17.003	2.034	557,723	468,487
53	144 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP- Bahon	4.034	2.515	6.549	2.030	4.519	726,268	610,065
54	216 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP-Bahon	7.030	20.114	27.144	15.079	12.065	2,456,089	2,063,115
55	216 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP- Fiber @ Home	-	10.000	10.000	10.000	-	-	-
56	24 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	21.261	33.648	54.909	40.882	14.027	1,559,201	1,309,729
57	48 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-	134.862	236.986	371.848	297.768	74.080	10,799,277	9,071,392
58	72 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-SP	0.297	2.050	2.347	-	2.347	389,686	327,336
59	96 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-SP	0.350	-	0.350	-	0.350	75,510	63,428
60	120 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	3.129	-	3.129	-	3.129	813,741	683,543
61	144 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	2.364	0.600	2.964	0.600	2.364	740,574	622,082
62	48 Fiber Looes Tube Stranded armd. SS & CSM of FRP (8 Tube)	7.486	-	7.486	-	7.486	796,083	668,709
63	24 Fiber Looes Tube Stranded dry core, Aramyd Yarn, Single Sheath, Self Supporting (ADSS)	2.110	-	2.110	-	2.110	175,582	147,489
64	2 Fiber FTTH Drop Cable	3.075	1.000	4.075	1.000	3.075	40,759	34,238
	B. Total OFC	**6,961.377**	**15,029.242**	**21,990.619**	**12,728.771**	**9,261.848**	**346,072,099**	**291,323,169**

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'25	Ex-factory value (in Taka)	Production cost (in Taka)
1	HDPE Silicon Duct- 40/33 mm (Black)-BTCL	170.622	1,935.168	2,105.790	1,986.942	118.848	7,673,447	6,522,430
2	HDPE Silicon Duct- 40/33 mm (Green)	16.079	-	16.079	-	16.079	1,038,144	882,423
3	HDPE Silicon Duct- 40/33 mm (Yellow)-BTCL	-	12.501	12.501	11.901	0.600	38,739	32,928
4	HDPE Silicon Duct- 40/33 mm (Yellow)-Fiber@H	36.195	246.557	282.752	262.298	20.454	1,005,803	854,933
5	HDPE Silicon Duct- 40/33 mm (Orange)-BTCL &	-	20.346	20.346	17.346	3.000	193,696	164,641
6	HDPE Silicon Duct- 40/33 mm (Orange)-Bahon	18.179	476.408	494.587	472.470	22.117	1,087,579	924,443
7	HDPE Silicon Duct- 40/33 mm(Copper Tracer)	60.497	236.648	297.145	275.936	21.209	1,369,364	1,163,959
8	HDPE Silicon Duct- 50/43 mm (Other) (Green)	1.492	-	1.492	-	1.492	125,085	106,322
9	HDPE Silicon Duct- 50/43 mm (Other) (Black)	8.887	0.920	9.807	0.920	8.887	745,059	633,300
10	HDPE Silicon Duct- 60/53 mm (Other)	-	-	-	-	-	-	-
11	HDPE Silicon Duct- 63/52 mm (Other)	-	-	-	-	-	-	-
	C. Total Duct	**311.951**	**2,928.548**	**3,240.499**	**3,027.813**	**212.686**	**13,276,916**	**11,285,379**

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'24	Ex-factory value (in Taka)	Production cost (in Taka)
1	MHD Bare Copper Wire	-	0.165	0.165	0.165	-		
2	Copper Wire SWG	-	0.500	0.500	0.500	-		
3	BYA -10- PVC Insulated Cable	-	0.138	0.138	0.138	-	-	-
4	16 Sqmm Self Supported Quadruplex Conductor	-	0.120	0.120	0.120	-	-	-
5	AAC WASP (Insulated)	145.000	-	145.000	145.000	-	-	-
6	ACSR MERLINE Ins	-	6.000	6.000	6.000	-	-	-
7	ACSR MERLINE	-	110.000	110.000	110.000	-	-	-
8	ACSR D-1 Swallow	-	24.400	24.400	24.400	-	-	-
9	ACSR D-2 Raven	-	625.000	625.000	625.000	-	-	-
10	ACSR D-3 Penguin	-	250.000	250.000	250.000	-	-	-
11	D-5 Bare	-	53.100	53.100	53.100	-	-	-
	D. Total EOC	**145.000**	**1,069.423**	**1,214.423**	**1,214.423**	-	-	-
	D. Grand Total (A+B+C+D)	**7,658.986**	**19,460.245**	**27,119.231**	**17,344.251**	**9,774.980**	**418,748,851**	**350,128,416**

Value of Closing Finished goods:

Ex-factory price of finished goods as on 30-06-25 (5,93,99,836+34,60,72,099+ 1,32,76,916)	418,748,851	which ever is lower
Production cost of finished goods as on 30-06-25 (4,75,19,868 + 29,13,23,169+1,1,85,379)	350,128,416	
So, value of finished goods as on 30 June 2025	**350,128,416**	

M.Z. ISLAM & CO. Dhaka ★ Chartered Accountants ★

MZ Islam & Co.
Chartered Accountants

Bangladesh Cable Shilpa Limited, khulna
Segment report for Copper cable, OFC , Duct, EOC & SEC
For the year ended 30 June, 2025

Annexture-4

Particulars	Total			Coper Cable			OFC			Duct			EOC			SEC		
	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%
Sales (quantity page-26-28)	16,130	1,125,660,714	100%	373.24	53,105,955	100%	12,729	706,425,791	100%	3,028	247,696,199	100%	1,214	118,432,769	100%	-	-	100%
Less: Cost of goods sold																		
Raw Materials issued (Page-14)		710,625,746			60,552,479			312,795,582			189,781,195			147,105,864			390,625	
Drum Materials		18,011,087			900,554	5%		12,607,761	70%		-	0%		4,502,772	25%		-	0%
Less: Unused & Scrap of raw materials (Note-5)		(21,570,199)			(7,332,763)			(7,842,666)			(1,493,630)			(4,901,140)			-	
Raw materials consumed		707,066,634			54,120,271			317,560,677			188,287,565			146,707,496			390,625	
Direct Wages (Note-19)		35,649,053			982,844	3%		28,502,487	80%		3,276,148	9%		2,851,924	8.0%		35,649	0.10%
Manufacturing Overhead (Note-19)		173,931,641			11,114,495	6%		128,610,580	74%		19,053,419	11%		12,680,999	7%		2,472,148	1.42%
Production Cost (Quantity page-25)	19,460.25	916,647,327		433.03	66,217,610		15,029.24	474,673,745		2,928.55	210,617,132		1,069	162,240,419		-	2,898,422	
Add. Opening work-in-process (Note-5.1)		38,179,951			15,206,577			18,574,035			2,511,406			1,887,933			-	
Add. Opening finished goods (Note-5)	7,658.99	266,181,559		240.66	36,223,106		6,961.38	195,836,311		311.95	17,667,793		-	16,454,348		-	-	
Less:Closing Work in process (Note-5.1)		(86,245,413)			(22,863,551)			(10,298,819)			(2,441,553)			(50,641,490)			-	
Less: Closing finished goods (Note-5)	9,774.98	(350,128,416)		300.45	(47,519,868)		9,261.85	(291,323,169)		212.69	(11,285,379)		-	-		-	-	
Cost of Goods Sold (Note-19)		**784,635,008**	**70%**		**47,263,874**	**89%**		**387,462,103**	**55%**		**217,069,399**	**88%**		**129,941,210**	**110%**		**2,898,422**	**0%**
Gross Profit		**341,025,706**	**30%**		**5,842,081**	**11%**		**318,963,687**	**45%**		**30,626,800**	**12%**		**(11,508,441)**	**-10%**		**(2,898,422)**	**0%**
Less: Administrative Overhead (Note-20)		120,544,276			2,410,886	2%		108,489,848	90%		9,643,542	8%		-			-	
Less: Selling Overhead (Note-21)		11,106,525			222,130	2%		8,107,763	73%		555,326	5%		2,221,305	20%		-	0%
Total Administrative & Selling Overhead		131,650,800			2,633,016			116,597,611			10,198,868			2,221,305			-	
Operating Profit		**209,374,906**	**19%**		**3,209,065**	**6%**		**202,366,076**	**29%**		**20,427,932**	**8%**		**(13,729,746)**	**-12%**		**(2,898,422)**	**0%**

M.Z. ISLAM & CO. ★ Chartered Accountants ★ Dhaka