Auditor's Report and

Audited Financial Statements

Of

Bangladesh Cable Shilpa Limited
For the year ended June 30, 2024

Auditors

MZ Islam & Co.
Chartered Accountants

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

Chamber: 10 (4-7), Eastern View (10th Floor) 50 DIT Ext. Road Nayapaltan, Dhaka-1000.
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M.Z. ISLAM & CO. ★ Chartered Accountants ★ Dhaka

Independent Auditors' Report
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Opinion

We have audited the accompanying Financial Statements of **Bangladesh Cable Shilpa Limited** which comprise the Statements of Financial Position as of June 30, 2024.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, 2024, 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

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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.

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Md. Matiur Rahman FCA, FCMA
Enrollment No. 0765
Partner
M.Z. Islam & Co.
Chartered Accountants
DVC: 2411240765AS241552

Place: Dhaka
Date: November 24, 2024

Eastern View (10th Floor), 50 D.I.T Extension Road, Nayapaltan, Dhaka-1000, Bangladesh.
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MZ Islam & Co.
Chartered Accountants

Bangladesh Cable Shilpa Limited
Statement of Financial Position
As at June 30, 2024

Particulars	Notes	Amounts in Taka	
		June 30, 2024	June 30, 2023
ASSETS			
Non-current assets			
Property, Plant and Equipment	3	268,906,314	268,539,203
Work in Process- Construction	4	26,792,810	12,258,862
Current Assets			
Inventories	5	1,472,751,265	928,534,487
Accounts Receivable	6	266,146,420	493,918,225
Advances, Deposits and Prepayments	7	274,219,883	252,612,127
Investment in Share	8	15,127,000	15,127,000
Investment in FDR	9	2,416,908,114	2,405,702,659
Cash and Cash Equivalents	10	297,178,326	160,835,751
		4,742,331,008	4,256,730,249
TOTAL ASSETS		5,038,030,132	4,537,528,314
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	2,308,962,722	2,004,005,882
		3,366,533,020	3,061,576,180
Shareholders' Equity		3,848,119,000	3,543,162,160
Non Current Liabilities			
		-	-
Current Liabilities:			
Current Accounts with Customers	14	896,419,066	681,265,547
Liabilities for Supplies	15	5,866,928	5,871,435
Liabilities for Expenses	16	278,701,808	298,473,731
Liabilities for Other finance	17	8,923,330	8,755,441
		1,189,911,132	994,366,154
Total Liabilities		1,189,911,132	994,366,154
TOTAL EQUITY & LIABILITIES		5,038,030,132	4,537,528,314

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

Secretary	Director	Director	Managing Director
Md. Arifur Rahman Company Secretary	Dr. Md. Fardous Alom Director	Sidhartha Barua FCA Director	Md. Shohidul Islam MD & Director

Signed subject to our separate report of even date annexed

Md. Matiur Rahman FCA, FCMA
ICAB Enrollment No. 0765
Partner
M. Z. ISLAM & Co.
Chartered Accountants
DVC : 2411240765AS241552

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Place: Dhaka
Dated: November 24, 2024

Bangladesh Cable Shilpa Limited
Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended June 30, 2024

Particulars	Notes	Amounts in Taka	
		June 30, 2024	June 30, 2023
Sales	19	1,262,371,441	1,847,565,654
Less: Cost of goods sold	20	(831,521,036)	(1,334,938,509)
Gross Profit		**430,850,405**	**512,627,145**
Less: Operating Expenses			
General and Administrative Expenses	21	(113,869,462)	(113,500,070)
Selling and Distribution Expenses	22	(10,415,967)	(12,323,131)
Operating Profit/Loss		**306,564,977**	**386,803,944**
Add: Non-operating Income	23	204,843,589	183,504,980
		511,408,566	**570,308,924**
Less: Allocation for Workers' Profit Participation Fund	2.15	(24,352,789)	(27,157,568)
Profit before Tax		**487,055,777**	**543,151,356**
Less: Provision for Tax	2.9	(133,940,339)	(162,945,407)
Net Profit after Tax		**353,115,438**	**380,205,949**

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

Secretary	Director	Director	Managing Director
Md. Arifur Rahman Company Secretary	Dr. Md. Fardous Alom Director	Sidhartha Barua FCA Director	Md. Shohidul Islam MD & Director

Signed subject to our separate report of even date annexed

Md. Matiur Rahman FCA, FCMA
ICAB Enrollment No. 0765
Partner
M. Z. ISLAM & Co.
Chartered Accountants
DVC : 2411240765AS241552

Place: Dhaka
Dated: November 24, 2024

M. Z. ISLAM & CO. Dhaka Chartered Accountants

Bangladesh Cable Shilpa Limited
Statement of Changes in Equity
For the Year Ended June 30, 2024

Amount in Taka

Particulars	Share Capital	General Reserve Reserve	Retained Earnings	Total
As at July 01, 2023	**481,585,980**	**1,057,570,298**	**2,004,005,882**	**3,543,162,160**
Changes during the Year:				
Profit/(Loss) After Tax		-	353,115,438	353,115,438
Dividend Paid			(48,158,598)	(48,158,598)
As at June 30, 2024	**481,585,980**	**1,057,570,298**	**2,308,962,722**	**3,848,119,000**

For the Year Ended June 30, 2023

Amount in Taka

Particulars	Share Capital	General Reserve Reserve	Retained Earnings	Total
As at July 01, 2022	**481,585,980**	**1,057,570,298**	**1,671,958,532**	**3,211,114,809**
Changes during the Year:				
Profit After Tax		-	380,205,949	380,205,949
Dividend Paid			(48,158,598)	(48,158,598)
As at June 30, 2023	**481,585,980**	**1,057,570,298**	**2,004,005,882**	**3,543,162,160**

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

Secretary	Director	Director	Managing Director
Md. Arifur Rahman Company Secretary	Dr. Md. Fardous Alom Director	Sidhartha Barua FCA Director	Md. Shohidul Islam MD & Director

M.Z. Islam & Co. ★ Dhaka ★ Chartered Accountants

MZ Islam & Co.
Chartered Accountants

Bangladesh Cable Shilpa Limited
Statement of Cash Flows
For the year ended June 30, 2024

Particulars	Amounts in Taka	
	June 30, 2024	June 30, 2023
A. Cash flow from operating activities:		
Cash Received from Customers and others	1,910,140,352	1,225,031,287
Cash Payment to Suppliers, Employees & other Expenses	(1,656,919,241)	(1,999,633,703)
Net Cash Flow from/(used in) Operating Activities	**253,221,111**	**(774,602,417)**
B. Cash Flow from Investing Activities:		
Investment in FDR	(11,205,455)	556,042,924
Acquisition of Property Plant and Equipment	(42,980,536)	(32,780,775)
Disposal of Property Plant and Equipment	-	1,304
Work in Process- Construction	(14,533,948)	(12,258,862)
Net Cash Flow from/ (used in) Investing Activities	**(68,719,938)**	**511,004,591**
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)	**136,342,575**	**(311,756,424)**
Cash and Cash Equivalent at The Beginning of The Year	160,835,751	472,592,175
Cash and Cash Equivalent at The End of The Year	**297,178,326**	**160,835,751**

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

Secretary	Director	Director	Managing Director
Md. Arifur Rahman Company Secretary	Dr. Md. Fardous Alom Director	Sidhartha Barua FCA Director	Md. Shohidul Islam MD & Director

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

Bangladesh Cable Shilpa Limited
Notes to the Financial Statements
For the year Ended 30 June 2024

1. Legal Form and Activities of the Company

1.1 The Company

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

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

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

1.2 Address of Registered Office and Principal Place of Business

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

1.3 Nature of business

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

2. Significant Accounting Policies

2.1 Basis of preparation and presentation of financial statement

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

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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.

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%

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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 stor	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 2024-2025.
The total tax liability was paid off subsequently. Assessment of Income Tax have been completed and finalized upto the assessment year 2023-2024. There was no deffered tax for the assessment year 2023-2024.

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

2.10 Provisions, Contingent Liabilities and Contingent Assets

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

2.11 Investments

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

M.Z. ISLAM & CO. Dhaka Chartered Accountants

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.

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%

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

Notes	Particulars	Amounts in Taka	
		June 30, 2024	June 30, 2023
3	**Property, Plant and Equipment**		
	Details of fixed assets and depreciation are shown in Annex 1.	**268,906,314**	**268,539,203**
4	**Work In Process- Construction**		
	Opening Balance	12,258,862	-
	Add: Addition during the year	26,792,810	32,193,035
	Total	**39,051,672**	**32,193,035**
	Less: Transfer to Fixed assets during the year	12,258,862	19,934,173
	Total Work in Process- Construction as on 30-06-24	**26,792,810**	**12,258,862**
	Break-up of payment During 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	24,420,264	25,670,467
	In store (schedule attached as annex-2)	605,921,836	598,551,233
		630,342,100	**624,221,700**
	Packing materials	82,100	32,210
	Working in process (Note - 5.1)	38,179,951	9,946,150
	Finished goods (Annex-3)	266,181,559	86,262,570
	Other stores		
	In store	20,382,215	15,967,891
	Spare parts		
	In store (3,488 items of spare parts recorded in separate schedule)	120,558,142	112,715,747
	Scrapped inventories	1,274,994	961,603
	Miscellaneous stocks	8,035	8,035
		1,077,009,095	**850,115,906**
	Less : Provision for obsolescence*	23,247,301	23,247,301
	Total inventory excluding in-transit	**1,053,761,794**	**826,868,605**
	Materials and Parts & Machineries in Transit		
	Raw materials in transit	128,023,755	95,814,115
	Parts & Machinery in transit (Super Enamelled Machine Secondary Coating Line Machine, Duct Machine and other parts)	290,965,716	5,851,767
	Total in transit	**418,989,471**	**101,665,882**
	Total Inventory as on 30-06-2024	**1,472,751,265**	**928,534,487**

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

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Notes	Particulars	Amounts in Taka June 30. 2024	June 30, 2023
5.1	**Work - in - process**		
	60-extruder machine & Tendem Machine	3,469,248	933,088
	Quad machine	1,309,262	273,606
	Basic Unit Section	6,147,315	342,142
	MU & Core	661,343	806,880
	90 & 150 Extruder	3,282,203	1,754,888
	Drawing machine	337,206	624,819
	Work-in-process for copper cable	**15,206,577**	**4,735,423**
	Work-in-process for Optical Fiber Cable	18,574,035	3,781,912
	Work-in-process for DUCT	2,511,406	299,859
	Work-in-process for EOC	1,887,933	1,128,956
	Total Work-in-process	**38,179,951**	**9,946,150**
6	**Accounts Receivable**		
	The details as follows:		
	Opening Balance	493,918,225	105,335,100
	Add: Receivable from BTCL during the year	456,309,784	447,565,078
	Add: Receivable from Other Party during the year	572,978,634	456,358,123
	Total	**1,523,206,643**	**1,009,258,301**
	Less: Received/Adjused during the year	1,257,060,222	515,340,076
	Total Receivable as on 30-06-24	**266,146,420**	**493,918,225**
	6.1 Break up of Blance of Accounts Receivable		
	Receivable from BTCL	196,345,727	163,783,902
	Receivable from Other Party	69,800,693	330,134,322
	Total	**266,146,420**	**493,918,225**
7	**Advances, Deposits and Prepayments**		
	Advances against:		
	Advance Corporate Income Tax U/S 64	18,000,000	35,000,000
	AIT of Import stage	37,210,621	28,459,543
	TDS by bank on Interest	38,049,174	65,446,107
	AIT deducted by parties U/S-52	40,285,654	19,870,985
	Sales Vat advance	54,039,717	7,255,145
	House Building loan to employees	72,353,834	66,444,370
	Motorcycle and Bicycle loan to employees	4,934,690	7,066,334
	Advance against TA/DA	29,900	-
	Advance payment to WPWF	-	12,500,000
	Supplies	2,711,681	1,978,411
	Other advance	205,000	-
	Security earnest money deposit	6,370,112	8,561,733
	Total	**274,190,383**	**252,582,627**
	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	**274,219,883**	**252,612,127**

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

Notes	Particulars	Amounts in Taka	
		June 30. 2024	June 30, 2023
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 2024 is Tk. 3.30 against the face value of Tk. 10.00.

Notes	Particulars	June 30. 2024	June 30, 2023
9	**Investment in FDR**		
	Investment against Depreciation fund	311,441,504	293,632,696
	Investment against Reserve fund	1,061,388,392	1,057,619,017
	Investment against working capital	1,044,078,219	1,054,450,947
	Total	**2,416,908,114**	**2,405,702,659**

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

Notes	Particulars	June 30. 2024	June 30, 2023
10	**Cash and Cash Equivalents**		
	Cash in hand	**108,373**	**133,291**
	Cash at banks with		
	Sonali Bank, Cable Shilpa Branch, Khulna	79,925,605	78,880,532
	Sonali Bank, Bazme Kaderia Branch, Dhaka	204,942	202,812
	Janata Bank, Khulna Corporate Branch, Khulna	45,952,902	1,087,709
	Janata Bank, Ramna Corporate Branch, Dhaka	141,057,049	63,113,072
	Jamuna Bank, Khulna Branch, Khulna	532,801	529,659
	Agrani Bank, Fulbarigate Branch, Khulna	150,402	150,045
	Pubali bank Limited, Mirerdanga, Khulna	10,101,511	5,187,012
	Eastern Bank Limited, Fulbarigate Branch, Khulna	2,121,022	2,245,666
	IFIC Bank Limited, Khulna Branch, Khulna	683,746	674,391
	Islami Bank Limited, Fulbarigate Branch, Khulna	7,711,641	-
	The ICB Islamic Bank (former Oriental Bank Ltd), Khulna *	8,628,332	8,631,562
	Total Cash at Banks	**297,069,953**	**160,702,460**
	Closing Cash and Bank Balance	**297,178,326**	**160,835,751**

* 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	
		June 30, 2024	June 30, 2023
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	Dr. Md. Mushfiqur Rahman, Secretary, P&T Division and Chairman, BCSL Board	48,156,998	10	481,569,980
2	Muhammad Rafiqul Islam Additional Secretary, Power Division and Director, BCSL Board	200	10	2,000
3	Md. Helal Mahmud Sharif, Divisional Commissioner, Khulna and Director, BCSL	200	10	2,000
4	Dr. Md. Fardous Alom, Joint Secretary, Finance Division and Director, BCSL Board	200	10	2,000
5	Md. Anowar Hossain, Managing Director, BTCL and Director, BCSL Board	200	10	2,000
6	Md. Sajedur Rahman, Joint Secretary, P&T Division and Director, BCSL Board	200	10	2,000
7	Md. Mahbub Hasan Shahin,Joint Secretary, P&T Division and Director, BCSL Board	200	10	2,000
8	Sidhartha Barua FCA, Council Member, ICAB and Director, BCSL Board	200	10	2,000
9	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	
		June 30, 2024	June 30, 2023
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 2024	**1,057,570,298**	**1,057,570,298**
13	**Retained Earnings**		
	Opening Balance	2,004,005,882	1,671,958,532
	Add: Net profit after tax	353,115,438	380,205,949
	Total	**2,357,121,320**	**2,052,164,480**
	Less: Cash Divedend paid for 2022-2023 & 2021-2022	(48,158,598)	(48,158,598)
	Balance of Retained Earnings as on 30 June 2024	**2,308,962,722**	**2,004,005,882**
14	**Current Accounts with Customers**		
	i. BTCL		
	Opening Balance	373,269,473	634,127,773
	Add: Advance received during the year	1,014,004,245	1,025,510,149
	Total available for sales & refund	1,387,273,718	1,659,637,921
	Less: Adjustment with Sales & Refund during the year	669,614,268	1,286,368,449
	Total balance as on 30 June 2024	**717,659,450**	**373,269,473**
	ii. Other Parties		
	Opening Balance	307,996,075	464,593,997
	Add: Advance received during the year	828,159,545	292,579,183
	Total available for sales/refund	**1,136,155,620**	**757,173,180**
	Less: Adjustment with Sales & Refund during the year	957,396,004	449,177,106
	Total balance as on 30 June 2024	**178,759,616**	**307,996,075**
	Total Balance as on 30 June 2024	**896,419,066**	**681,265,547**
15	**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)	9,928	14,435
	Total	**5,866,928**	**5,871,435**
	Salaries payable	-	-

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

Notes	Particulars	Amounts in Taka	
		June 30, 2024	June 30, 2023
16	**Liabilities for Expenses& Provisions**		
	Misc. bills payable to ex-employees	3,128,199	2,618,352
	Corporate income tax	133,940,339	162,945,407
	Leave salary	55,524,942	55,319,582
	Insentive Bonus	20,355,367	20,068,473
	Workers' profit participation fund	24,352,789	27,157,568
	Payble for works done	60,000	60,000
	Telephone & Mobile Bill - Accured for April to June'24	36,371	32,414
	Electricity - Accrued for June'24	2,137,779	2,337,559
	Audit fee Accrued for 2023-24	137,575	125,800
	Miscellanous Bill Payable	39,028,446	27,808,575
	Total	**278,701,808**	**298,473,731**
	* Total Tax Payable	133,940,339	162,945,407
	Income Tax paid as advance during the year: (Note-7)		
	Advance Income Tax paid U/S-64	18,000,000	35,000,000
	Tax deduct at source by bank on Interest	37,210,621	28,459,543
	AIT deduct on Import Stage	38,049,174	65,446,107
	Prepaid Income Tax (TDS deducted by various parties)-U/S-52	40,285,654	19,870,985
	Total Advance Income Tax paid during the year	**133,545,449**	**148,776,635**
17	**Liability for Other Finance**		
	Vat payable at sales point	-	-
	Security and earnest money	8,916,566	8,745,816
	Income tax deduction at source	6,764	9,625
	Total	**8,923,330**	**8,755,441**

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

Notes	Particulers	Amounts in Taka	
		June30, 2024	June 30, 2023
18	**Sales**		
	Copper Cable	93,383,621	135,900,625
	Optical Fiber Cable	867,760,560	1,323,341,307
	Duct	257,689,586	501,687,835
	EOC	177,561,384	163,178,376
	Gross Sales (Including VAT)	**1,396,395,151**	**2,124,108,143**
	Less: Value-added tax	**134,023,710**	276,542,489
	Net Sales (Annex-4)	**1,262,371,441**	**1,847,565,654**
19	**Cost of Goods Sold**		
	Opening Stock of Raw Materials		
	Direct	25,670,467	16,612,612
	Packing	32,210	77,469
		25,702,677	**16,690,081**
	Issued during the year		
	Raw Materials (schedule attached as annex)	818,289,608	1,115,951,605
	Direct Packing Materials	17,385,269	15,932,080
		835,674,877	**1,131,883,686**
	Less : Closing stock of raw materials		
	Direct	24,420,264	25,670,467
	Packing	82,100	32,210
		24,502,364	**25,702,677**
	Less : Scrapped materials	2,354,273	2,060,926
	Raw Materials Consumed	**834,520,917**	**1,120,810,163**
19.01	**Manufacturing O/H**		
	Direct Wasges	35,702,635	34,105,614
	Repair and maintenance of-		
	Plant & Machinery	5,044,645	4,471,228
	Factory building	3,416,715	2,467,274
	Depreciation on-Plant & Machinery	28,782,769	32,409,248
	Depreciation on-Factory building	7,515,826	6,656,518
	Electricity	19,857,379	24,301,372
	Indirect wages	14,134,344	13,960,033
	Indirect Materials	6,476,176	7,373,673
	Incentive bonus	9,718,575	9,583,988
	Gratuity	4,810,018	4,839,266
	Officer's salary	19,193,450	17,885,434
	Consumption of Spare parts	9,176,433	8,769,587
	Festival bonus	6,009,108	6,009,573
	contribution to providend fund	3,258,653	3,338,357
	Subsidy to canteen	4,206,470	3,804,813
	Overtime	1,784,029	7,126,512
	Diesel, Fuel and lubricants	11,004,390	8,168,559
	Salary to welfare staff	2,175,712	2,833,484
	Factory fire insurance premium	1,588,339	1,286,759

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		June30, 2024	June 30, 2023
	Uniform and liveries	1,067,617	783,548
	cost of milk/Horlicks	433,712	524,657
	Medical expenses	108,692	10,937
	Telephone charges & Mobile Bill	70,672	73,729
	Group insurance premium	391,177	212,700
	School expenses	742,257	674,691
	Printing and stationery	347,758	297,129
	Mobile, Oil and lubricants	79,575	103,332
	Rates and taxes	362,716	710,734
	Sports and games	113,348	102,802
	Sanitation	241,566	220,738
	Picnic expenses	181,352	174,000
	Ceremonial expenses	170,892	176,565
	Employees Club expenses	26,376	25,637
	Cultural Function expenses	48,312	42,528
	Mosque expenses	35,353	33,521
	Maintenance of School & Club	7,707	39,205
	WASA Bill	164,225	263,115
	Rent for Dhaka Office	101,673	101,673
	Computer softwar, accessories etc.	18,452	52,657
	Honorarium for various committee	1,202,073	1,720,454
	Foriegn Visit & Inspection	264,449	93,518
	Technical consultancy	541,853	236,150
	Training Expenses (innovation/development)	58,165	-
	leave salary expenses	4,512,000	4,794,000
	Miscellaneous expenses	5,269	22,600
	Manufacturing Expenses	**205,152,908**	**210,881,911**
	Works cost (Materials+Mfg Expenses)	1,039,673,825	1,331,692,074
	Opening work in process	9,946,150	33,119,964
	Closing work in process	(38,179,951)	(9,946,150)
		1,011,440,024	**1,354,865,888**
	Opening stock of finished goods	86,262,570	66,335,191
	Closing stock of finished goods (Annexur-3)	(266,181,559)	(86,262,570)
	Cost of goods sold	**831,521,036**	**1,334,938,509**
19.02	**Cost of goods sold**		
	For Copper Cable (Annexure-4)	72,129,998	102,072,519
	For Optical Fiber Cable (OFC) (Annexure-4)	417,578,506	707,149,035
	For Duct (Annexure-4)	191,456,579	386,071,146
	For EOC (Annexure-4)	150,355,952	139,645,810
	Total Cost of goods sold	**831,521,036**	**1,334,938,509**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		June30, 2024	June 30, 2023
20	**General and Administrative Expenses**		
	Office staff salary	29,073,616	26,151,766
	Incentive bonus	10,546,206	10,399,645
	Festival bonus	6,520,521	6,521,025
	Depreciation	6,314,830	6,287,880
	Land tax	1,063,061	1,060,661
	Repair and maintenance Office building	2,265,550	2,028,279
	Repair and maintenance Residential building	1,936,203	2,539,442
	Repair and maintenance Roads, culverts, etc.	495,521	264,350
	Repair and maintenance Office equipment	240,978	196,695
	Repair and maintenance Other assets	37,469	83,888
	Repair and maintenance Vehicles	988,937	2,780,899
	Overtime	2,784,592	2,835,845
	Uniform and liveries	749,205	549,858
	Travelling and daily allowance	1,597,432	1,697,155
	Advertisement	1,165,374	2,085,415
	Conveyance	105,093	84,715
	Entertainment	1,175,617	997,803
	Carrying and handling charges	129,700	285,596
	Bank charges	143,717	177,586
	Audit fee	140,000	125,000
	Directors' fee	507,232	507,232
	Postage and telegrams	68,860	81,388
	Human resource development and training	249,798	161,093
	Gardening and plantation	37,715	14,202
	Newspaper and periodicals	14,931	14,940
	Cost of milk / Horlicks	18,260	22,326
	Legal charges	227,600	6,900
	Officer's Salary	18,044,193	16,807,904
	Power & Electricity	2,023,748	3,073,566
	Gratuity	5,219,381	5,251,118
	Canteen subsidy	3,154,852	2,853,609
	contribution to providend fund	3,535,986	3,622,473
	Salary to welfare staff	2,045,169	2,663,474
	Telephone charges	165,715	172,881
	Diesel, oil and fuel	1,791,412	1,329,766
	Medical Expenses	11,302	10,062
	Mobil, oil and lubricants	159,151	206,663
	School & club maintenance	2,863	-
	Printing and stationery	730,291	623,973
	Group insurance premium	291,604	158,558
	Sports and games	121,334	109,811
	Rates and taxes	217,630	426,440
	Sanitation	324,206	296,253
	Picnic expenses	118,816	114,000
	Ceremonial expenses	164,057	169,503

Notes to the financial statements (continued)

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulers	Amounts in Taka	
		June30, 2024	June 30, 2023
	Employee's club expenses	9,797	9,522
	Officer's Club expenses	37,040	33,122
	Cultural Function	35,750	31,470
	Mosque expenses	44,192	41,901
	School expenses	1,100,636	1,012,036
	Security Expenses	1,390	30,008
	Computer softwar, accessories etc.	36,904	105,312
	Innovation Training	57,926	-
	leave salary Expenses	4,896,000	5,202,000
	Web Page & Internet Expenses	160,894	178,018
	Recruitment Expenses	376,760	341,281
	Purfication & Morality Expenses	92,990	92,840
	Rent for Dhaka City Office	169,455	169,455
	Miscellaneous expenses	130,000	401,468
	Total	**113,869,462**	**113,500,070**
21	**Selling and Distribution Expenses**		
	Staff salary	3,235,898	2,739,269
	Incentive bonus	413,577	407,830
	Officer's salary	1,151,757	1,073,126
	Gratuity	204,681	205,926
	Festival bonus	255,707	255,726
	Contribution to provident fund	138,666	142,058
	Canteen subsidy	150,232	135,886
	Export & Sales promotion	1,246,697	1,192,056
	Telephone charges	7,311	7,627
	Salary to welfare staff	130,542	170,009
	Painting Cost	5,220	4,725
	School expenses	203,821	187,414
	Priniting and stationery	81,143	69,330
	Uniform and liveries	56,190	41,240
	Rates and taxes	79,138	155,070
	Mobile, oil and lubricants	9,947	12,916
	Medical Expenses	-	875
	Sports and games	22,927	21,027
	Sanitation	69,926	63,898
	Cost of milk / Horlicks	9,228	11,162
	Group insurance premium	28,449	15,469
	Cultural Function	12,561	11,057
	Mosque expenses	8,838	8,380
	Picnic expenses	12,507	12,000
	Ceremonial expenses	6,836	7,063
	Employees Club expenses	1,507	1,465
	School & club maintenance	440	-

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Notes	Particulers	Amounts in Taka	
		June30, 2024	June 30, 2023
	Advertisement	488,121	796,083
	Computer softwar, accessories etc.	6,150	17,552
	Leave Salary	192,000	204,000
	Marketing for Sales	72,094	281,810
	Delivery expenses for finished product	2,046,075	3,993,100
	Rent for Dhaka City Office	67,782	67,782
	Miscellaneous Expenses	-	10,200
	Total	**10,415,967**	**12,323,131**
22	**Non-Operating Income**		
	Interest income on		
	Short-term deposits - Note 23.1	3,162,640	1,635,125
	Fixed deposits - Note 23.2	187,521,375	166,899,169
	Staff loans	2,548,663	2,042,344
		193,232,677	**170,576,638**
	House rent	1,963,523	2,018,719
	Sales proceeds of tender forms	280,280	459,000
	Miscellaneous income - Note 23.3	9,367,109	10,450,623
	Total	**204,843,589**	**183,504,980**
22.01	**Interest on short-term deposits**		
	Name of Bank & STD Account no.		
	Janata Bank, Ramna, Dhaka # STD-4#000536000035	806,017	736,062
	Janata Bank, Khulna Corprarte, Khulna # STD-7#431197	-	4,383
	Pubali Bank, Mirerdanga Branch, Khulna # STD-3#200031	157,422	75,581
	Sonali Bank, Cable Shilpa Branch, Khulna # STD-1#4000019	2,077,523	423,590
	Sonali Bank, Bazme Kaderia, Dhaka #110000002	4,902	4,069
	Eastern Bank, Fulbarigate Branch, Khulna # SND-163003	92,251	301,465
	Islami Bank, Fulbarigate Branch, Khulna#SND-601	141	-
	IFIC Bank Ltd. Khulna Branch, Khulna # STD-433#3041	13,757	13,349
	Agrani Bank, Fulbarigate Branch, Khulna # STD-1#3264309	5,303	71,397
	Jamuna Bank, Khulna Branch, Khulna# 0084-0320000146	5,325	5,229
	Total	**3,162,640**	**1,635,125**
22.02	**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	90,512,739	81,169,639
	Interest on FDR against Depreciation Fund Investemt	22,317,259	20,477,195
	Interest on FDR against Reserve Fund Investemt	74,691,377	65,252,335
	Total	**187,521,375**	**166,899,169**

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Notes	Particulers	Amounts in Taka	
		June30, 2024	June 30, 2023
22.03	**Miscellaneous Income**		
	Sales proceeds of scrap copper	405,443	559,972
	Sales proceeds of misc. scrap, wood, drum, coconut etc.	5,882,862	5,315,627
	Insurance claims & forfieture of earnest money	1,128,877	2,831,064
	Others-(Application fees, fine, rent of rest house & canteen,bus-ticket, training fees, CPF refund etc)	1,949,927	1,743,960
	Total	**9,367,109**	**10,450,623**

23 Others

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

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

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

23.04 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

Annexure-A

Bangladesh Cable Shilpa Limited, Khelna
Statement of Investment in Share
As on June 30, 2024

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-120388001	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. ★ Chartered Accountants ★ Dhaka

BANGLADESH CABLE SHILPA LIMITED, KHULNA
STATEMENT OF INVESTMENT OF FUND AS ON 30-06-2024

Annexure-A-1

A DEPRECIATION FUND.

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2023+Fresh Investment: Principal amount TK.	Total Accrued Interest Up to 01-07-2023	Total	Gross Interest earned during the preiod for 23-24	Deducted by Bank: I.T.	Excise Duty	Total Deducted	Addition During the Year 2023-2024: Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2024	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Pubali Bank, Phul.	734662/11783	7/9/2015	30,000,000.00	15,819,814.00	45,819,814.00	3,543,868.00	708,773.00	15,000.00	723,773.00	2,820,095.00	-	48,639,909.00	-	48,639,909.00	
2	Pubali Bank, Phul.	736663/11796	7/9/2015	30,000,000.00	15,819,814.00	45,819,814.00	3,543,868.00	708,773.00	15,000.00	723,773.00	2,820,095.00	-	48,639,909.00	-	48,639,909.00	
3	Basic Bank, Khulna	0518-01-0018926	6/29/2016	15,000,000.00	5,885,256.70	20,885,256.70	1,628,964.03	325,792.81	15,000.00	340,792.81	1,288,171.22	-	22,173,427.92	-	22,173,427.92	
4	Basic Bank, KDA	4218-01-001-3189	6/29/2016	15,000,000.00	5,885,256.70	20,885,256.70	1,628,964.03	325,792.81	15,000.00	340,792.81	1,288,171.22	-	22,173,427.92	-	22,173,427.92	
5	Agrani Bank, Phul.	0998213/969	6/29/2016	30,000,000.00	12,083,913.21	42,083,913.21	3,205,384.72	641,076.94	15,000.00	656,076.94	2,549,307.78	-	44,633,220.99	-	44,633,220.99	
6	Agrani Bank, Phul.	0122274	3/10/2020	20,000,000.00	3,627,728.20	23,627,728.20	1,798,241.97	359,648.40	30,000.00	389,648.40	1,408,593.57	-	25,036,321.77	-	25,036,321.77	
7	Agrani Bank, Phul.	0122275	3/10/2020	20,000,000.00	3,627,728.20	23,627,728.20	1,798,241.97	359,648.40	30,000.00	389,648.40	1,408,593.57	-	25,036,321.77	-	25,036,321.77	
8	Agrani Bank, Phul.	0122276	3/10/2020	20,000,000.00	3,627,728.20	23,627,728.20	1,798,241.97	359,648.40	30,000.00	389,648.40	1,408,593.57	-	25,036,321.77	-	25,036,321.77	
9	Agrani Bank, Phul.	0122277	3/10/2020	20,000,000.00	3,627,728.20	23,627,728.20	1,798,241.97	359,648.40	30,000.00	389,648.40	1,408,593.57	-	25,036,321.77	-	25,036,321.77	
10	Agrani Bank, Phul.	0122278	3/10/2020	20,000,000.00	3,627,728.20	23,627,728.20	1,798,241.97	359,648.40	30,000.00	389,648.40	1,408,593.57	-	25,036,321.77	-	25,036,321.77	
				-	-	-				-	-	-	-	-	-	
	Total			220,000,000.00	73,632,695.61	293,632,695.61	22,542,258.63	4,508,450.56	225,000.00	4,733,450.56	17,808,808.07	-	311,441,503.68	-	311,441,503.68	-

B RESERVE FUND.

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2023+Fresh Investment: Principal amount TK.	Total Accrued Interest Up to 01-07-2023	Total	Gross Interest earned During the preiod for 23-24	Deducted by Bank: I.T.	Excise Duty	Total Deducted	Addition During the Year 2023-2024: Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2024	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16= (14-15)	17
1	Sonali Bank, Khulna.	0500811	6/28/2022	20,000,000.00	985,032.00	20,985,032.00	1,480,306.00	296,063.00	15,000.00	311,063.00	1,169,243.00	-	22,154,275.00	-	22,154,275.00	(L)
2	Sonali Bank, Khulna.	0500812	6/28/2022	20,000,000.00	985,032.00	20,985,032.00	1,071,052.00	214,212.00	30,000.00	244,212.00	826,840.00	-	21,811,872.00	21,811,872.00	-	Encash - 03.04.24
3	Sonali Bank, Khulna.	0500813	6/28/2022	20,000,000.00	985,032.00	20,985,032.00	1,071,052.00	214,212.00	30,000.00	244,212.00	826,840.00	-	21,811,872.00	21,811,872.00	-	Encash - 03.04.24
4	Sonali Bank, Khulna.	0500814	6/28/2022	20,000,000.00	985,032.00	20,985,032.00	1,071,052.00	214,212.00	30,000.00	244,212.00	826,840.00	-	21,811,872.00	21,811,872.00	-	Encash - 03.04.24
5	Sonali Bank, Khulna.	0500815	6/28/2022	20,000,000.00	985,032.00	20,985,032.00	1,480,306.00	296,063.00	15,000.00	311,063.00	1,169,243.00	-	22,154,275.00	-	22,154,275.00	
6	Janata Bank Khulna	633225/4907	7/20/1993	5,000,000.00	28,920,585.64	33,920,585.64	2,468,977.88	493,795.58	-	493,795.58	1,975,182.30	-	35,895,767.94	-	35,895,767.94	
7	Janata Bank, Khulna.	633226/4908	7/20/1993	5,000,000.00	28,920,585.64	33,920,585.64	2,468,977.88	493,795.58	-	493,795.58	1,975,182.30	-	35,895,767.94	-	35,895,767.94	
8	Janata Bank, Khulna.	894910/6179	7/8/2004	30,000,000.00	68,533,636.16	98,533,636.16	7,171,968.40	1,434,393.68	-	1,434,393.68	5,737,574.72	-	104,271,210.88	-	104,271,210.88	
9	Janata Bank, Khulna.	894911/6180	7/8/2004	15,000,000.00	34,234,190.05	49,234,190.05	3,583,609.31	716,721.87	-	716,721.87	2,866,887.44	-	52,101,077.49	-	52,101,077.49	
10	Janata Bank, Khulna.	894963/6232	4/22/2007	20,000,000.00	36,634,918.97	56,634,918.97	4,048,404.62	809,680.93	-	809,680.93	3,238,723.69	-	59,873,642.66	-	59,873,642.66	
11	Janata Bank, Khulna.	894964/6233	4/22/2007	20,000,000.00	36,634,918.97	56,634,918.97	4,048,404.62	809,680.93	-	809,680.93	3,238,723.69	-	59,873,642.66	-	59,873,642.66	
12	Janata Bank, Khulna.	894965/6234	4/22/2007	20,000,000.00	36,634,918.97	56,634,918.97	4,048,404.62	809,680.93	-	809,680.93	3,238,723.69	-	59,873,642.66	-	59,873,642.66	
13	Janata Bank, Khulna.	0686148/7293	4/27/2021	20,000,000.00	2,203,133.11	22,203,133.11	1,674,028.62	334,805.73	-	334,805.73	1,339,222.89	-	23,542,356.00	-	23,542,356.00	
14	Janata Bank, Khulna.	0686149/7294	4/27/2021	20,000,000.00	2,203,133.11	22,203,133.11	1,674,028.62	334,805.73	-	334,805.73	1,339,222.89	-	23,542,356.00	-	23,542,356.00	
15	Janata Bank, Khulna.	0686189/7334	9/12/2021	20,000,000.00	1,896,554.29	21,896,554.29	1,650,913.79	330,182.76	-	330,182.76	1,320,731.03	-	23,217,285.32	-	23,217,285.32	
16	Janata Bank, Khulna.	0686190/7335	9/12/2021	20,000,000.00	1,896,554.29	21,896,554.29	1,650,913.79	330,182.76	-	330,182.76	1,320,731.03	-	23,217,285.32	-	23,217,285.32	
17	Janata Bank, Khulna.	0686191/7336	9/12/2021	20,000,000.00	1,896,554.29	21,896,554.29	1,650,913.79	330,182.76	-	330,182.76	1,320,731.03	-	23,217,285.32	-	23,217,285.32	
18	Janata Bank, Dhaka.	190071/24758	4/23/2007	15,000,000.00	27,152,294.80	42,152,294.80	3,233,213.81	646,642.76	60,000.00	706,642.76	2,526,571.05	-	44,678,865.85	-	44,678,865.85	
19	Janata Bank, Dhaka.	190072/24766	4/23/2007	15,000,000.00	27,152,294.80	42,152,294.80	3,233,213.81	646,642.76	60,000.00	706,642.76	2,526,571.05	-	44,678,865.85	-	44,678,865.85	
20	IFIC Bank, Khulna.	1365616/237677	6/9/2022	20,000,000.00	1,156,772.67	21,156,772.67	1,816,743.75	363,348.75	-	363,348.75	1,453,395.00	-	22,610,167.67	-	22,610,167.67	
21	Pubali Bank, Mirer.	467726/192	4/22/2007	5,000,000.00	11,045,602.00	16,045,602.00	1,272,608.00	254,522.00	15,000.00	269,522.00	1,003,086.00	-	17,048,688.00	-	17,048,688.00	
22	Pubali Bank, Mirer.	0882793/16842	4/27/2021	20,000,000.00	2,167,142.00	22,167,142.00	1,773,076.00	354,616.00	15,000.00	369,616.00	1,403,460.00	-	23,570,602.00	-	23,570,602.00	
23	Pubali Bank, Mirer.	0882794/16857	4/27/2021	20,000,000.00	2,167,142.00	22,167,142.00	1,773,076.00	354,616.00	15,000.00	369,616.00	1,403,460.00	-	23,570,602.00	-	23,570,602.00	
24	Agrani Bank, Phul.	88387/844	7/8/2013	20,000,000.00	15,184,876.71	35,184,876.71	2,678,670.47	535,734.09	30,000.00	565,734.09	2,112,936.38	-	37,297,813.09	-	37,297,813.09	
25	Basic Bank, Khulna.	5419-New-0414	4/23/2007	10,000,000.00	18,821,455.82	28,821,455.82	2,172,724.03	434,544.82	30,000.00	464,544.82	1,708,179.21	-	30,529,635.03	30,529,635.03	-	Encash - 28.04.24
26	Basic Bank, Khulna.	041064/----8564	6/13/2013	20,000,000.00	15,731,178.50	35,731,178.50	2,693,689.85	538,737.97	15,000.00	553,737.97	2,139,951.88	-	37,871,130.38	-	37,871,130.38	
27	Basic Bank, Khulna.	0518-01-0023661	9/29/2021	20,000,000.00	1,824,903.74	21,824,903.74	796,881.80	159,376.36	30,000.00	189,376.36	607,505.44	-	22,432,409.18	22,432,409.18	-	Encash - 04.01.24
28	Basic Bank, Khulna.	0518-01-0023704	10/14/2021	20,000,000.00	1,524,468.05	21,524,468.05	1,622,559.95	324,511.99	30,000.00	354,511.99	1,268,047.96	-	22,792,516.01	22,792,516.01	-	Encash - 28.04.24
29	Basic Bank, KDA	4218-01-00297	4/27/2021	10,000,000.00	1,027,332.83	11,027,332.83	831,117.38	166,223.46	30,000.00	196,223.46	634,893.92	-	11,662,226.75	11,662,226.75	-	Encash - 29.04.24
30	Basic Bank, KDA	4218-01-0020416	9/21/2021	20,000,000.00	1,824,903.74	21,824,903.74	1,673,738.88	334,747.77	15,000.00	349,747.77	1,323,991.11	-	23,148,894.85	-	23,148,894.85	
31	Bangladesh Krishi Bank, Ltd, Rupsha	266497/1031	9/29/2021	20,000,000.00	1,996,991.00	21,996,991.00	775,284.00	155,056.00	30,115.00	185,171.00	590,113.00	-	22,587,104.00	22,587,104.00	-	Encash - 04.01.24
32	Eastern Bank, Fulbari	2015830000015	6/9/2022	20,000,000.00	1,103,878.00	21,103,878.00	1,756,637.53	351,327.50	-	351,327.50	1,405,310.03	-	22,509,188.03	-	22,509,188.03	
33	Eastern Bank, Fulbari	2015180000055	9/27/2023	20,000,000.00	-	20,000,000.00	1,324,361.19	264,872.23	-	264,872.23	1,059,488.96	-	21,059,488.96	-	21,059,488.96	New FDR
34	Eastern Bank, Fulbari	2015830000068	5/2/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
35	Eastern Bank, Fulbari	2015830000070	5/2/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
36	Eastern Bank, Fulbari	2015830000081	5/2/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
37	Jamuna Bank, Khulna	2301000619394	6/9/2022	20,000,000.00	1,087,864.59	21,087,864.59	1,788,001.95	178,803.00	15,000.00	193,803.00	1,594,198.95	-	22,682,063.54	-	22,682,063.54	
38	Jamuna Bank, Khulna	2301001546731	5/2/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
39	Jamuna Bank, Khulna	2301001546742	5/2/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
40	Jamuna Bank, Khulna	2301001546775	5/2/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
41	BRAC Bank, Borobazar	3045600680003	6/5/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
42	Islami Bank	3324724/225	6/21/2023	20,000,000.00	-	20,000,000.00	403,287.66	40,328.76	15,172.50	55,501.26	347,786.40	-	20,347,786.40	20,347,786.40	-	Encash - 21.09.23
43	Islami Bank	3324725/226	6/21/2023	20,000,000.00	-	20,000,000.00	403,287.66	40,328.76	15,172.50	55,501.26	347,786.40	-	20,347,786.40	20,347,786.40	-	Encash - 21.09.23
44	Social Islami Bank, Ltd, Boyra, Kln	10503179	4/28/2021	10,000,000.00	1,115,071.96	11,115,071.96	896,349.34	179,270.06	-	179,270.06	717,079.28	-	11,832,151.24	-	11,832,151.24	
	Total			800,000,000.00	417,619,016.70	1,217,619,016.70	75,231,837.00	14,786,922.28	540,460.00	15,327,382.28	59,904,454.72	-	1,277,523,471.42	216,135,079.77	1,061,388,391.65	

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Annexure-A-2

C WORKING CAPITAL FUND

Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2023+Fresh Investment: Principal amount TK.	Total Accrued Interest Up to 01-07-2023	Total	Gross Interest earned During the preiod for 23-24	Deducted by Bank: I.T.	Excise Duty	Total Deducted	Addition During the Year 2023-2024: Net Interest earned	Accrued / Provision Interest	Total	Encashed/Transfered During the year	Closing Balance as on 30-06-2024	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 Ltd, Kln	0500762	12/13/2020	5,000,000.00	596,810.00	5,596,810.00	385,351.00	77,072.00	3,000.00	80,072.00	305,279.00	-	5,902,089.00	-	5,902,089.00	
2	Sonali Bank Ltd, Kln	0500764	12/28/2020	1,500,000.00	170,513.00	1,670,513.00	114,938.00	22,989.00	3,000.00	25,989.00	88,949.00	-	1,759,462.00	-	1,759,462.00	(L)
3	Sonali Bank Ltd, Kln	0500754	8/25/2020	100,000.00	13,384.00	113,384.00	7,803.00	1,562.00	150.00	1,712.00	6,091.00	-	119,475.00	-	119,475.00	
4	Sonali Bank Ltd, Kln	0500903	5/13/2024	10,000,000.00	-	10,000,000.00	-		-		-	-	10,000,000.00	-	10,000,000.00	New FDR (L)
5	Sonali Bank Ltd, Kln	455425	11/13/2014	500,000.00	-	500,000.00				-		-	500,000.00	-	500,000.00	(L)
6	IFIC Bank, Khulna	1365620/237677	3/25/2021	20,000,000.00	864,667.33	20,864,667.33	1,177,869.10	235,573.82	45,000.00	280,573.82	897,295.28	-	21,761,962.61	21,761,962.61	-	Encash 04.01.24
7	IFIC Bank, Khulna	1365621/237677	4/12/2021	20,000,000.00	864,667.33	20,864,667.33	1,641,267.06	328,253.41		328,253.41	1,313,013.65	-	22,177,680.98	-	22,177,680.98	
8	IFIC Bank, Khulna	1365622/237677	4/12/2021	20,000,000.00	864,667.33	20,864,667.33	1,641,267.06	328,253.41		328,253.41	1,313,013.65	-	22,177,680.98	-	22,177,680.98	
9	IFIC Bank, Khulna	1365623/237677	4/12/2021	20,000,000.00	864,667.33	20,864,667.33	1,641,267.06	328,253.41		328,253.41	1,313,013.65	-	22,177,680.98	-	22,177,680.98	
10	IFIC Bank, Khulna	1365624/237677	4/12/2021	20,000,000.00	864,667.33	20,864,667.33	1,641,267.06	328,253.41		328,253.41	1,313,013.65	-	22,177,680.98	-	22,177,680.98	
11	IFIC Bank, Khulna	1365656/237677	9/3/2023	20,000,000.00	-	20,000,000.00	1,322,572.45	264,514.49	-	264,514.49	1,058,057.96	-	21,058,057.96	-	21,058,057.96	New FDR
12	IFIC Bank, Khulna	2365657/237677	7/8/2015	20,000,000.00	-	20,000,000.00	1,322,572.45	264,514.49	-	264,514.49	1,058,057.96	-	21,058,057.96	-	21,058,057.96	New FDR
13	Janata Bank, Khulna	504426/6973	7/8/2015	30,000,000.00	14,200,784.51	44,200,784.51	2,353,180.37	470,636.07	75,000.00	545,636.07	1,807,544.30	-	46,008,328.81	46,008,328.81	-	Encash 04.01.24
14	Janata Bank, Khulna	504427/6974	7/8/2015	30,000,000.00	14,200,784.51	44,200,784.51	2,353,180.37	470,636.07	75,000.00	545,636.07	1,807,544.30	-	46,008,328.81	46,008,328.81	-	Encash 04.01.24
15	Janata Bank, Khulna	504428/6975	7/8/2015	30,000,000.00	14,200,784.51	44,200,784.51	3,217,242.79	643,448.55	-	643,448.55	2,573,794.24	-	46,774,578.75	-	46,774,578.75	
16	Janata Bank, Khulna	504429/6976	7/8/2015	30,000,000.00	14,200,784.51	44,200,784.51	3,217,242.79	643,448.55	-	643,448.55	2,573,794.24	-	46,774,578.75	-	46,774,578.75	
17	Janata Bank, Khulna	0686187/7332	9/12/2021	20,000,000.00	1,896,554.29	21,896,554.29	1,650,913.79	330,182.76	-	330,182.76	1,320,731.03	-	23,217,285.32	-	23,217,285.32	
18	Janata Bank, Khulna	0686188/7333	9/12/2021	20,000,000.00	1,896,554.29	21,896,554.29	1,650,913.79	330,182.76	-	330,182.76	1,320,731.03	-	23,217,285.32	-	23,217,285.32	
19	Janata Bank, DHA	552816/55028197	7/12/2015	30,000,000.00	14,150,590.88	44,150,590.88	3,386,489.42	677,297.88	60,000.00	737,297.88	2,649,191.54	-	46,799,782.42	-	46,799,782.42	
20	Janata Bank, DHA	552817/55028206	7/12/2015	30,000,000.00	14,150,590.88	44,150,590.88	3,386,489.42	677,297.88	60,000.00	737,297.88	2,649,191.54	-	46,799,782.42	-	46,799,782.42	
21	Janata Bank, DHA	552818/55028214	7/12/2015	30,000,000.00	14,150,590.88	44,150,590.88	3,386,489.42	677,297.88	60,000.00	737,297.88	2,649,191.54	-	46,799,782.42	-	46,799,782.42	
22	Janata Bank, DHA	552819/55028222	7/12/2015	30,000,000.00	14,150,590.88	44,150,590.88	3,386,489.42	677,297.88	60,000.00	737,297.88	2,649,191.54	-	46,799,782.42	-	46,799,782.42	
23	Agrani Bank, Phul.	0259431/428	2/2/1994	1,000,000.00	5,329,131.70	6,329,131.70	463,085.98	92,617.20	3,000.00	95,617.20	367,468.78	-	6,696,600.48	-	6,696,600.48	
24	Agrani Bank, Phul.	0122312	1/11/2021	20,000,000.00	2,396,648.26	22,396,648.26	1,638,619.11	327,723.83	15,000.00	342,723.83	1,295,895.28	-	23,692,543.54	-	23,692,543.54	
25	Agrani Bank, Phul.	0122314	1/20/2021	20,000,000.00	2,396,648.26	22,396,648.26	1,638,619.11	327,723.83	15,000.00	342,723.83	1,295,895.28	-	23,692,543.54	-	23,692,543.54	
26	Agrani Bank, Phul.	0094431/--43886	9/3/2023	20,000,000.00	-	20,000,000.00	1,161,979.39	232,395.88	15,000.00	247,395.88	914,583.51	-	20,914,583.51	-	20,914,583.51	New FDR
27	Agrani Bank, Phul.	0094432/--43953	9/3/2023	20,000,000.00	-	20,000,000.00	1,161,979.39	232,395.88	15,000.00	247,395.88	914,583.51	-	20,914,583.51	-	20,914,583.51	New FDR
28	BASIC Bank LTD,Kln.	259-New-0330	9/3/2023	10,000,000.00	20,227,316.42	30,227,316.42	2,278,720.38	455,744.08	30,000.00	485,744.08	1,792,976.30	-	32,020,292.72	32,020,292.72	-	Encash 28.04.24
29	BASIC Bank LTD,Kln.	2574-New-0096	1/6/1998	5,000,000.00	22,273,853.91	27,273,853.91	2,020,391.40	404,078.28	30,000.00	434,078.28	1,586,313.12		28,860,167.03	28,860,167.03	-	Encash 28.04.24
30	Basic Bank, Khulna	0518-01-0023543	1/12/2021	10,000,000.00	1,192,527.76	11,192,527.76	843,572.44	168,714.49	30,000.00	198,714.49	644,857.95	-	11,837,385.71	11,837,385.71	-	Encash 28.04.24
31	Basic Bank, Khulna	206292	3/25/2021	10,000,000.00	1,193,915.00	11,193,915.00	858,308.54	171,661.70	15,000.00	186,661.70	671,646.84	-	11,865,561.84	-	11,865,561.84	
32	BASIC Bank LTD,Kln.	226737/...6379	9/3/2023	20,000,000.00	-	20,000,000.00	1,167,415.00	233,483.00	30,000.00	263,483.00	903,932.00	-	20,903,932.00	20,903,932.00	-	N & Encash 04.06.24
33	BASIC Bank LTD,Kln.	226738/...6384	9/3/2023	20,000,000.00	-	20,000,000.00	1,167,415.00	233,483.00	30,000.00	263,483.00	903,932.00	-	20,903,932.00	20,903,932.00	-	"
34	BASIC Bank LTD,Kln.	206192/...3655	9/12/2021	20,000,000.00	1,814,123.85	21,814,123.85	1,644,398.86	328,879.77	15,000.00	343,879.77	1,300,519.09	-	23,114,642.94	-	23,114,642.94	
35	BASIC Bank LTD,Kln	206219/...23681	10/14/2021	20,000,000.00	1,524,468.05	21,524,468.05	1,622,559.95	324,511.99	30,000.00	354,511.99	1,268,047.96	-	22,792,516.01	22,792,516.01	-	Encash 28.04.24
36	BASIC Bank LTD,Kln	206220/...23697	10/14/2021	20,000,000.00	1,524,468.05	21,524,468.05	1,622,559.95	324,511.99	30,000.00	354,511.99	1,268,047.96	-	22,792,516.01	22,792,516.01	-	Encash 28.04.24
37	BASIC Bank, KDA,Kln	088079/4../11709	7/9/2015	30,000,000.00	14,072,239.67	44,072,239.67	3,264,966.27	652,993.26	30,058.00	683,051.26	2,581,915.01	-	46,654,154.68	46,654,154.68	-	Encash 28.04.24
38	BASIC Bank, KDA,Kln	4218-01-0020185	1/12/2021	10,000,000.00	1,181,452.94	11,181,452.94	842,737.43	168,547.49	30,000.00	198,547.49	644,189.94	-	11,825,642.88	11,825,642.88	-	Encash 28.04.24
39	Pubali Bank, Fbr,kln	0736660/11761	7/9/2015	30,000,000.00	15,819,814.00	45,819,814.00	3,543,868.00	708,773.00	15,000.00	723,773.00	2,820,095.00	-	48,639,909.00	-	48,639,909.00	
40	Pubali Bank, Fbr,kln	0736661/11774	7/9/2015	30,000,000.00	15,819,814.00	45,819,814.00	3,543,868.00	708,773.00	15,000.00	723,773.00	2,820,095.00	-	48,639,909.00	-	48,639,909.00	
41	Pubali Bank, Fbr,kln	0882697	3/12/2020	2,785,000.00	515,729.00	3,300,729.00	261,866.00	52,373.00	3,000.00	55,373.00	206,493.00	-	3,507,222.00	-	3,507,222.00	
42	Pubali Bank, Fbr,kln	0882700	3/19/2020	3,200,000.00	597,766.00	3,797,766.00	308,860.00	61,773.00	3,000.00	64,773.00	244,087.00	-	4,041,853.00	-	4,041,853.00	
43	Pubali Bank, Fbr,kln	1142288/19764	9/3/2023	20,000,000.00	-	20,000,000.00	1,263,938.00	252,787.00	15,000.00	267,787.00	996,151.00	-	20,996,151.00	-	20,996,151.00	New FDR
44	Pubali Bank, Fbr,kln	1142289/19773	9/3/2023	20,000,000.00	-	20,000,000.00	1,263,938.00	252,787.00	15,000.00	267,787.00	996,151.00	-	20,996,151.00	-	20,996,151.00	New FDR
45	Jamuna Bank, Ltd, Kln	0357857/---81610	3/10/2020	20,000,000.00	-	20,000,000.00	857,762.50	85,777.00	15,000.00	100,777.00	756,985.50	-	20,756,985.50	-	20,756,985.50	New FDR
46	Social Islami Bank, Ltd, Boyra, Kln	10503129	12/21/2020	10,000,000.00	1,442,934.24	11,442,934.24	952,493.92	190,498.78	-	190,498.78	761,995.14	-	12,204,929.38	-	12,204,929.38	
47	Social Islami Bank, Ltd, Boyra, Kln	10503142	1/17/2021	10,000,000.00	1,251,763.96	11,251,763.96	907,166.68	181,432.93	-	181,432.93	725,733.75	-	11,977,497.71	-	11,977,497.71	
48	Social Islami Bank, Ltd, Boyra, Kln	10503164	3/21/2021	10,000,000.00	1,290,512.08	11,290,512.08	939,805.85	187,960.76	-	187,960.76	751,845.09	-	12,042,357.17	-	12,042,357.17	
49	Social Islami Bank, Ltd, Boyra, Kln	10503317	7/6/2022	20,000,000.00	818,925.60	20,818,925.60	1,678,894.77	335,779.75	-	335,779.75	1,343,115.02	-	22,162,040.62		22,162,040.62	
50	Bangladesh Krishi Bank, Ltd, Rupsha	121456/960	3/11/2020	20,000,000.00	3,826,352.00	23,826,352.00	1,771,263.00	354,252.00	15,000.00	369,252.00	1,402,011.00	-	25,228,363.00	-	25,228,363.00	
51	Bangladesh Krishi Bank, Ltd, Rupsha	266478	3/24/2021	10,000,000.00	1,282,445.00	11,282,445.00	865,052.00	173,010.00	15,000.00	188,010.00	677,042.00	-	11,959,487.00	-	11,959,487.00	
52	Bangladesh Krishi Bank, Ltd, Rupsha	266494/1028	9/12/2021	20,000,000.00	1,997,659.00	21,997,659.00	1,635,294.00	327,059.00	15,000.00	342,059.00	1,293,235.00	-	23,290,894.00	-	23,290,894.00	
53	Bangladesh Krishi Bank, Ltd, Rupsha	329193/---1276	9/3/2023	20,000,000.00	-	20,000,000.00	1,157,131.00	231,426.00	15,000.00	246,426.00	910,705.00	-	20,910,705.00	-	20,910,705.00	New FDR
54	Islami Bank	3324726/224	6/21/2023	20,000,000.00	-	20,000,000.00	403,287.66	40,328.76	15,172.50	55,501.26	347,786.40	-	20,347,786.40	20,347,786.40	-	Encash 21.09.23
55	BRAC Bank, Borobazar	3045600680002	6/5/2024	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	20,000,000.00	-	20,000,000.00	New FDR
56	Community Bank	002591/---0587	9/3/2023	20,000,000.00	-	20,000,000.00	1,361,390.00	272,278.00	-	272,278.00	1,089,112.00	-	21,089,112.00	-	21,089,112.00	New FDR
57	Community Bank	002592/---0596	9/3/2023	20,000,000.00	-	20,000,000.00	1,361,390.00	272,278.00	-	272,278.00	1,089,112.00	-	21,089,112.00	-	21,089,112.00	New FDR
58	Community Bank	0006905	9/2/2021	20,000,000.00	1,651,476.91	21,651,476.91	1,676,094.95	335,219.00	-	335,219.00	1,340,875.95	-	22,992,352.86	-	22,992,352.86	
59	Community Bank	0016096	7/6/2022	20,000,000.00	810,653.76	20,810,653.76	1,718,810.57	343,762.14	-	343,762.14	1,375,048.43	-	22,185,702.19	-	22,185,702.19	
60	Community Bank	0016097	7/6/2022	20,000,000.00	810,653.76	20,810,653.76	1,718,810.57	343,762.14	-	343,762.14	1,375,048.43	-	22,185,702.19	-	22,185,702.19	
	Total			1,079,085,000.00	245,365,946.97	1,324,450,946.97	91,473,119.49	18,168,521.65	960,380.50	19,128,902.15	72,344,217.34	-	1,396,795,164.31	352,716,945.67	1,044,078,218.64	
114	Grand Total (A+B+C)			2,099,085,000.00	736,617,659.28	2,835,702,659.28	189,247,215.12	37,462,894.49	1,725,840.50	39,189,734.99	150,057,480.13	-	2,985,760,139.41	568,852,025.44	2,416,908,113.97	-

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Bangladesh Cable Shilpa Limited, Khulna
Notes to the Financial Statements
for the year ended June 30, 2024
Schedule of Property, Plant and Equipment

Annexture- 1

Amount in Taka

Asset category	COST					DEPRECIATION					Net Book Value at June 30, 2024
	Balance at July 01, 2023	Additions	Transfer	Disposals / Adjustments	Balance at June 30, 2024	Accumulated depreciation at July 01, 2023	Transfer	Charge for the year	On disposals / Adjustments	Total to June 30, 2024	
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	151,750,450	1,136,232	-	-	152,886,682	76,592,193	-	7,515,826	-	84,108,019	68,778,663
Other Building	41,369,132	10,543,352	-	-	51,912,484	25,771,352	-	1,031,354	-	26,802,705	25,109,779
Plant & Machinery	709,312,929	23,682,035	-	-	732,994,964	576,077,938	-	28,782,769	-	604,860,707	128,134,257
Equipment	28,845,070	2,040,745	-	-	30,885,816	13,653,915	-	1,670,648	-	15,324,563	15,561,252
Vehicles	46,932,119	3,173,900	-	-	50,106,019	37,468,944	-	2,024,881	-	39,493,825	10,612,194
Installation	24,456,067	643,201	-	-	25,099,268	15,189,890	-	981,501	-	16,171,390	8,927,878
Television	814,673	-	-	-	814,673	393,721	-	42,095	-	435,816	378,857
Furniture and Fixtures	9,540,344	1,556,294	-	-	11,096,637	5,269,196	-	527,400	-	5,796,596	5,300,041
Sundry Assets	1,164,224	204,777	-	-	1,369,001	934,958	-	36,951	-	971,909	397,092
Total at June 30, 2024	**1,019,891,310**	**42,980,536**	**-**	**-**	**1,062,871,845**	**751,352,106**	**-**	**42,613,425**	**-**	**793,965,531**	**268,906,314**
Total at June 30, 2023	**993,328,832**	**32,780,775**	**-**	**6,218,297**	**1,019,891,310**	**712,215,453**	**-**	**45,353,646**	**6,216,993**	**751,352,106**	**268,539,203**

Method of Allocation of Depreciation

	% of Allocation	Ammount in Taka
Factory Overhead	85%	36,298,595
Administrative Overhead	15%	6,314,830
Total	100%	42,613,425
Factory Building		7,515,826
Plant & Machinery		28,782,769
Total		36,298,595

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

BANGLADESH CABLE SHILPA LIMITED, KHULNA.

Raw Materials Schedule

For the financial year 2023-2024

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	101101	64,101.00	62,580,688.09	126,000.00	1,175.08	148,059,927.77	190,101.00	1,108.05	210,640,615.86	83,487.30	92,507,752.66	106,613.70	118,132,863.20
2	Polital Foil (Different sizes)		10,596.28	4,474,529.25	-		-	10,596.28	422.27	4,474,529.25	448.75	244,185.18	10,147.53	4,230,344.07
3	P.E Coated Alum. Foil/Tape (diff.sizes)		55,507.25	21,309,044.78	25,081.70	435.34	10,919,011.99	80,588.95	399.91	32,228,056.77	2,342.90	944,196.45	78,246.05	31,283,860.32
4	Alu-Kasche Foil-Different size		586.12	202,866.29	-	-	-	586.12	346.12	202,866.29	-	-	586.12	202,866.29
5	PE Granuls(Solid PE)-HDPE	103043	5,000.00	872,277.33	10,500.00	191.10	2,006,590.51	15,500.00	185.73	2,878,867.84	15,500.00	2,878,867.84	-	-
6	Cellular insulation(Foam P.E)	103015	8,804.80	1,673,825.40	-	-	-	8,804.80	190.10	1,673,825.40	8,804.80	1,673,825.40	-	-
7	PVC Granules-Diff.Color		4,573.50	490,781.86	-	-	-	4,573.50	107.31	490,781.86	-	-	4,573.50	490,781.86
8	Polyester Foil-Different Size		25,743.37	4,954,354.75	1,068.30	219.38	234,366.74	26,811.67	193.52	5,188,721.49	982.47	206,633.25	25,829.20	4,982,088.24
9	Steel Tape-Diff.Size		23,847.26	2,289,297.21	-		-	23,847.26	96.00	2,289,297.21	3,401.60	585,899.40	20,445.66	1,703,397.81
10	Steel Rope-Different Size		7,398.10	757,973.45	-	-	-	7,398.10	102.46	757,973.45	-	-	7,398.10	757,973.45
11	Petroleum jelly	112003	38,170.00	11,776,705.09	-	-	-	38,170.00	308.53	11,776,705.09	8,555.00	2,639,499.92	29,615.00	9,137,205.17
12	Colour Master Batch -Diff.Colour		3,928.66	773,607.26	5,000.00	504.67	2,523,363.66	8,928.66	369.26	3,296,970.92	672.00	233,422.77	8,256.66	3,063,548.15
	Total For Copper Cable		**248,256.34**	**112,155,950.77**	**167,650.00**		**163,743,260.67**	**415,906.34**		**275,899,211.44**	**124,194.82**	**101,914,282.88**	**291,711.52**	**173,984,928.56**
	OFC			-	-	-	-				-	-		-
14	Steel wire Rope-Diff.Size		161,465.00	26,867,418.10	92,522.30	171.37	15,855,618.28	253,987.30	168.21	42,723,036.38	60,130.00	11,206,229.01	193,857.30	31,516,807.37
15	Phosphated Steel Wire-Diff.Size		4,315.50	463,533.37	-	-	-	4,315.50	107.41	463,533.37	-	-	4,315.50	463,533.37
16	Polyester Foil-Diff.Size		12,893.35	2,963,349.30	11,681.70	222.93	2,604,215.86	24,575.05	226.55	5,567,565.16	8,192.70	1,897,934.01	16,382.35	3,669,631.14
17	Colour Master Batch for PBT -Diff Color		4,680.00	3,303,356.29	6,600.00	528.11	3,485,558.17	11,280.00	601.85	6,788,914.46	1,475.00	812,199.88	9,805.00	5,976,714.58
18	Water blocking Tape -Diff.Size	-	56,300.04	18,852,411.15	4,512.90	334.49	1,509,530.36	60,812.94	334.83	20,361,941.51	23,844.70	8,253,823.43	36,968.24	12,108,118.09
19	Water blocking Yarn for OFC	119611	6,160.80	1,592,488.51	-	-	-	6,160.80	258.49	1,592,488.51	10.40	2,688.27	6,150.40	1,589,800.24
20	Color Optical Fiber-Diff.Color		103,478.80	55,903,548.15	229,999.80	468.27	107,701,969.78	333,478.60	490.60	163,605,517.93	267,650.64	131,398,340.38	65,827.96	32,207,177.55
21	FRP Rod-SM/CSM-Diff.Size		20,024.80	11,214,820.91	8,658.40	1,067.13	9,239,679.88	28,683.20	713.12	20,454,500.79	20,119.40	7,046,550.34	8,563.80	13,407,950.45
22	Fiber Jel for Losse Tube/Lissening jel	119428	2,363.80	605,216.84	51,900.00	195.27	10,134,486.85	54,263.80	197.92	10,739,703.69	41,423.80	8,198,455.28	12,840.00	2,541,248.41
23	P.E. Coated Alum-Tape-Diff.Size		66,336.01	19,865,005.36	42,138.10	433.80	18,279,638.12	108,474.11	351.65	38,144,643.48	8,035.60	2,825,115.78	100,438.51	35,319,527.70
24	PBT Granules for loose tube	119440	71,809.00	18,818,455.85	57,500.00	199.45	11,468,104.44	129,309.00	234.22	30,286,560.29	106,309.00	24,899,534.74	23,000.00	5,387,025.55
25	Co-Polymer coated steel tape-Diff.Size		213,475.65	31,352,448.82	230,073.80	138.21	31,799,281.55	443,549.45	142.38	63,151,730.37	265,941.31	39,455,522.47	177,608.14	23,696,207.90
26	OFC Core Filing Compound	119500	7,210.00	1,514,398.12	43,472.00	234.34	10,187,115.74	50,682.00	230.88	11,701,513.86	27,025.00	6,239,560.63	23,657.00	5,461,953.23
27	Granules for Jacket (MDPE)	119429	126,217.00	19,859,174.88	306,000.00	149.94	45,880,819.31	432,217.00	152.10	65,739,994.19	381,250.00	57,987,938.43	50,967.00	7,752,055.76
28	Black PE (HDPE)	119439	40,400.00	6,841,201.28	585,720.00	184.16	107,867,075.56	626,120.00	183.20	114,708,276.84	508,415.00	93,144,139.41	117,705.00	21,564,137.43
29	Polyster Binder Yarn for OFC	119426	2,229.40	576,327.78	5,000.00	267.68	1,338,400.67	7,229.40	264.85	1,914,728.45	3,729.40	987,742.87	3,500.00	926,985.59
30	Rip Cord Yarn	119519	2,861.90	1,388,965.06	2,000.00	527.97	1,055,949.33	4,861.90	502.87	2,444,914.39	34.01	17,102.68	4,827.89	2,427,811.70
31	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
32	Hot Marking Foil(white) for cable marking	114016	8,670.00	1,876,653.92	13,800.00	163.34	2,254,140.14	22,470.00	183.84	4,130,794.06	18,070.00	3,321,915.83	4,400.00	808,878.23
33	FR PVC Compound	118403	11,523.00	1,892,592.66	10,000.00	145.16	1,451,561.17	21,523.00	155.38	3,344,153.83	-	-	21,523.00	3,344,153.83
34	Steel Core Wire-Diff.Size		23,520.80	5,207,653.78	-		-	23,520.80	221.41	5,207,653.78	1,696.00	371,472.58	21,824.80	4,836,181.20
35	Color Optic Fiber (For FTTH)		5,644.80	4,474,488.31	-		-	5,644.80	792.67	4,474,488.31	1,713.60	1,358,326.81	3,931.20	3,116,161.50
	Total For OFC		**953,721.85**	**239,972,951.75**	**1,701,579.00**		**382,113,145.21**	**2,655,300.85**		**622,086,096.96**	**1,745,065.56**	**399,424,592.84**	**910,235.29**	**222,661,504.12**
	Duct			-	-	-	-				-	-		-
36	HDPE Natural colour	106101	234,400.00	38,526,433.49	700,000.00	145.88	102,114,616.22	934,400.00	150.51	140,641,049.71	692,025.00	104,160,019.72	242,375.00	36,481,029.99
37	HDPE PE 100 Natural colour	106096	218,750.00	32,926,370.69	175,000.00	151.78	26,561,711.20	393,750.00	151.08	59,488,081.89	393,750.00	59,488,081.89	-	-
38	Colour Master Batch -Diff.Color		13,475.00	4,016,137.17	5,500.00	331.82	1,825,015.20	18,975.00	307.83	5,841,152.37	4,350.00	1,419,294.68	14,625.00	4,421,857.69
39	PET (Strapping Belt-Pipe)	114015	3,000.00	423,224.12	-	-	-	3,000.00	141.07	423,224.12	2,259.00	318,687.77	741.00	104,536.36
40	Steel Clip	114018	10.00	1,260.00	-	-	-	10.00	126.00	1,260.00	-	-	10.00	1,260.00
42	Silicon Master Batch	108134	4,425.00	1,782,516.34	4,000.00	433.36	1,733,457.52	8,425.00	417.33	3,515,973.86	4,125.00	1,721,470.88	4,300.00	1,794,502.98
	Total For Duct		**474,060.00**	**77,675,941.82**	**884,500.00**		**132,234,800.14**	**1,358,560.00**		**209,910,741.96**	**1,096,509.00**	**167,107,554.94**	**262,051.00**	**42,803,187.02**
	Power Cable				-	-	-				-	-		
43	Aluminium Rod 9.5 mm	118402	282,062.00	79,839,757.46	118,669.00	346.85	41,160,494.65	400,731.00	301.95	121,000,252.11	71,569.00	21,610,175.01	329,162.00	99,390,077.10
44	PVC Compound-Diff.Color		162,583.00	22,246,556.70	145,000.00	123.40	17,892,675.98	307,583.00	130.50	40,139,232.68	92,825.00	12,409,264.67	214,758.00	27,729,968.01
45	Aramid Rainforced Plastic (ARP)	119460	181.60	210,140.57	-	-	-	181.60	1,157.16	210,140.57	-	-	181.60	210,140.57
46	Copper Rod, 8 mm	101101	51,355.00	48,220,196.49	60,000.00	1,244.33	74,659,655.70	111,355.00	1,103.50	122,879,852.19	110,301.00	121,716,766.89	1,054.00	1,163,085.31
47	Steel Core Wire-Diff.Size		158,699.30	18,229,737.34	89,002.00	148.02	13,173,694.94	247,701.30	126.78	31,403,432.28	-	-	247,701.30	31,403,432.28
	Total For Power Cable		**654,880.90**	**168,746,388.57**	**412,671.00**		**146,886,521.27**	**1,067,551.90**		**315,632,909.84**	**274,695.00**	**155,736,206.57**	**792,856.90**	**159,896,703.27**
	Super Enamelled				-	-	-				-	-		
48	Polyvinal Formal (PVF)	109016	-	-	6,000.00	651.04	3,906,245.49	6,000.00	-	3,906,245.49	-	-	6,000.00	3,906,245.49
49	Polyestrimide (PRI) Wire Enamel	109017	-	-	4,100.00	651.04	2,669,267.75	4,100.00	-	2,669,267.75	-	-	4,100.00	2,669,267.75
	Total For Super Enamelled		-	-	**10,100.00**		**6,575,513.24**	**10,100.00**		**6,575,513.24**	-	-	**10,100.00**	**6,575,513.24**
	G.Total:		**2,330,919.09**	**598,551,232.91**	**3,176,500.00**		**831,553,240.53**	**5,507,419.09**		**1,430,104,473.44**	**3,240,464.38**	**824,182,637.23**	**2,266,954.71**	**605,921,836.21**

Total Issue for the year 2023-2024	824,182,637.23
Less: Issued for Internal Use	5,893,029.11
Balance issued for Outside sale	**818,289,608.12**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Bangladesh Cable Shilpa Limited Khulna,
Schedule of Quantity reconcilliation of finished goods
As on June 30, 2024

A. Copper Cable — Annexure-3

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'24	Ex-factory value (In Taka)	Production cost (In Taka)
1	CC-J/ 0.4	10	37.288	23.887	61.175	55.567	5.608	546,401	437,120
		20	1.991	32.687	34.678	33.836	0.842	118,346	94,677
		30	8.624	10.702	19.326	13.354	5.972	1,088,622	870,898
		40	7.256	-	7.256	3.142	4.114	921,789	737,431
		50	5.056	21.450	26.506	23.071	3.435	884,211	707,369
		70	0.988	0.479	1.467	0.479	0.988	324,409	259,527
		100	2.335	20.690	23.025	20.026	2.999	1,301,901	1,041,521
		150	2.145	0.800	2.945	1.410	1.535	886,376	709,101
		200	-	6.660	6.660	4.259	2.401	1,797,237	1,437,790
		250	0.175	0.246	0.421	0.251	0.170	151,618	121,295
		300	-	3.514	3.514	2.029	1.485	1,518,641	1,214,913
		350	0.820	-	0.820	-	0.820	978,297	782,638
		400	1.727	-	1.727	0.015	1.712	2,267,681	1,814,145
		500	0.494	-	0.494	0.159	0.335	545,330	436,264
		600	0.931	0.450	1.381	0.750	0.631	1,180,826	944,661
		700	0.190	-	0.190	-	0.190	411,856	329,485
		800	0.185	-	0.185	-	0.185	458,683	366,946
		900	0.813	-	0.813	0.030	0.783	2,167,941	1,734,353
		1000	0.678	-	0.678	0.222	0.456	1,408,445	1,126,756
		1200	0.900	-	0.900	-	0.900	3,302,655	2,642,124
		1500	-	-	-	-	-	-	-
		1600	-	0.345	0.345	0.345	-	-	-
		2000	0.400	1.403	1.803	0.400	1.403	8,325,339	6,660,271
2	CC-J/ 0.5	10	0.084	-	0.084	-	0.084	9,409	7,527
		20	0.067	-	0.067	-	0.067	11,187	8,950
3	CC-J/ 0.6	6	0.170	-	0.170	-	0.170	14,437	11,549
		10	7.581	-	7.581	1.646	5.935	809,559	647,647
		20	3.119	4.294	7.413	4.008	3.405	720,157	576,125
		30	3.039	4.236	7.275	3.511	3.764	1,078,907	863,126
		40	0.942	-	0.942	0.820	0.122	44,139	35,311
		50	2.701	8.584	11.285	4.580	6.705	2,854,834	2,283,867
		70	2.000	-	2.000	1.000	1.000	563,488	450,791
		100	0.072	14.150	14.222	14.103	0.119	91,228	72,982
		200	1.814	1.220	3.034	3.034	-	-	-
		300	1.810	0.680	2.490	2.490	-	-	-
		600	-	0.280	0.280	-	0.280	1,056,894	845,515
4	BC-JA/ 0.4	500	0.727	-	0.727	-	0.727	1,118,142	894,514
5	BC-JA/ 0.5	70	0.946	-	0.946	-	0.946	454,100	363,280
		150	0.655	-	0.655	-	0.655	550,440	440,352
6	BC-JA/ 0.6	10	-	1.761	1.761	1.200	0.561	94,455	75,564
7	Aerial/ 0.4	10	2.510	-	2.510	0.050	2.460	279,002	223,202
		20	4.876	-	4.876	-	4.876	760,072	608,058
		40	0.143	-	0.143	-	0.143	34,322	27,458
		50	0.234	-	0.234	-	0.234	65,119	52,095
8	Aerial/ 0.6	10	0.500	-	0.500	-	0.500	75,151	60,121
9	T.I.P/ 0.4	2	0.495	-	0.495	-	0.495	8,769	7,015
10	T.I.P/ 0.5	30	0.690	-	0.690	-	0.690	144,009	115,207
		50	0.793	-	0.793	0.025	0.768	264,474	211,579
		100	0.218	-	0.218	-	0.218	151,957	121,566
11	T.I.P/ 0.6	2	2.455	11.570	14.025	9.275	4.750	95,856	76,685
		4	-	21.914	21.914	12.276	9.638	355,351	284,281
		5	0.076	-	0.076	-	0.076	3,490	2,792
		6	5.435	21.685	27.120	12.000	15.120	820,744	656,595
		10	1.354	1.000	2.354	1.544	0.810	70,999	56,799
		20	0.501	1.200	1.701	0.700	1.001	172,007	137,606
		50	-	0.600	0.600	-	0.600	253,781	203,025
		100	0.223	0.277	0.500	-	0.500	328,216	262,573
12	H.Wire/0.6	2 con	1.330	-	1.330	-	1.330	14,804	11,843
13	J. Wire	1X0.4 con	-	7.000	7.000	7.000	-	-	-
		2X0.5 con	47.530	-	47.530	7.000	40.530	310,170	248,136
14	Drop Wire	2x0.6 con	28.971	696.123	725.094	641.829	83.265	810,934	648,747
		2x0.9 con	2.910	24.370	27.280	16.130	11.150	201,676	161,341
A. Total Copper Cable			199.967	944.257	1,144.224	903.566	240.658	45,278,883	36,223,106

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'24	Ex-factory value (In Taka)	Production cost (In Taka)
1	2 Fiber Uni-Tube Armoured	-	100.45	100.447	49.684	50.763	1,162,862	930,290
2	4 Fiber Uni-Tube Armoured	283.178	2,914.45	3,197.632	15.628	3,182.004	79,039,860	63,231,888
3	6 Fiber Uni-Tube Armoured	30.611	25.91	56.521	40.715	15.806	420,971	336,777
4	8 Fiber Uni-Tube Armoured	45.520	935.16	980.680	1.500	979.180	27,835,735	22,268,588
5	12 Fiber Uni-Tube-Armoured	40.532	198.40	238.929	168.513	70.416	2,244,690	1,795,752
6	2 Fiber Uni-Tube Non-Armoured with two parallel FRP	37.076	3,548.68	3,585.753	2,531.409	1,054.344	13,895,004	11,116,003
7	4 Fiber Uni-Tube Non-Armoured with two parallel FRP	49.298	831.39	880.690	667.822	212.868	3,216,603	2,573,283
8	6 Fiber Uni-Tube Non-Armoured with two parallel FRP	14.731	69.68	84.414	25.465	58.949	988,384	790,707
9	8 Fiber Uni-Tube Non-Armoured with two parallel FRP	0.324	-	0.324	-	0.324	6,036	4,829
10	12 Fiber Uni-Tube Non-Armoured with two parallel FRP	29.960	19.17	49.130	21.675	27.455	609,987	487,989
11	4 Fiber Uni-Tube Armoured with two parallel FRP	4.600	-	4.600	4.600	-	-	-
12	6 Fiber Uni-Tube Armoured with two parallel FRP	4.147	2.00	6.147	5.322	0.825	23,567	18,853
13	8 Fiber Uni-Tube Armoured with two parallel FRP	1.184	-	1.184	-	1.184	35,864	28,691
14	12 Fiber Uni-Tube Armoured with two parallel FRP	0.329	59.30	59.629	54.779	4.850	163,976	131,181
15	4 Fiber Uni-Tube Armoured with two parallel Steel Wire	3.088	8.00	11.088	8.000	3.088	86,506	69,205
16	6 Fiber Uni-Tube Armoured with two parallel Steel Wire	0.572	1.35	1.922	-	1.922	56,229	44,983
17	12 Fiber Uni-Tube Armoured with two parallel Steel Wire	1.549	-	1.549	-	1.549	52,692	42,153
18	4 Fiber Uni-Tube non Armoured with two parallel Steel	-	8.08	8.075	-	8.075	222,849	178,279

M.Z. ISLAM & CO.
Dhaka
Chartered Accountants

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'24	Ex-factory value (in Taka)	Production cost (in Taka)
20	4 Fiber Uni-Tube Arial Armoured - Figure-8	-	452.32	452.320	352.142	100.178	4,009,067	3,207,253
21	6 Fiber Uni-tube Aerial Armoured - Figure-8	6.307	21.465	27.772	15.500	12.272	507,207	405,766
22	8 Fiber Uni-tube Aerial Armoured - Figure-8	1.235	7.00	8.235	7.000	1.235	53,003	42,402
23	12 Fiber Uni-tube Aerial Armoured - Figure-8	107.854	261.73	369.587	284.024	85.563	3,914,195	3,131,356
24	12 Fiber Looes Tube Stranded Arial Armoured	26.636	196.19	222.826	172.238	50.588	3,996,649	3,197,319
25	24 Fiber Looes Tube Stranded Arial Armoured	240.313	820.10	1,060.416	918.473	141.943	12,761,489	10,209,191
26	48 Fiber Looes Tube Stranded Arial Armoured	-	73.95	73.948	70.665	3.283	399,815	319,852
27	72 Fiber Looes Tube Stranded Arial Armoured	0.530	-	0.530	-	0.530	78,076	62,461
29	12 Fiber Looes Tube Stranded, Alu-Tape Non-Armoured	0.200	59.01	59.210	37.023	22.187	1,169,593	935,675
30	24 Fiber Looes Tube Stranded, Alu-Tape Non-Armoured	138.225	55.08	193.301	158.072	35.229	2,301,936	1,841,549
33	48 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CS	-	54.85	54.851	37.554	17.297	1,688,769	1,351,015
34	72 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CS	10.960	10.56	21.520	4.983	16.537	2,133,739	1,706,991
35	96 Fiber Looes Tube Stranded Alu Tape Non Armoured Single Sheath & CS	10.426	11.39	21.811	7.561	14.250	2,458,090	1,966,472
36	144 Fiber Looes Tube Stranded Alu Tape Non Armoured	-	3.95	3.946	2.940	1.006	256,134	204,907
37	12 Fiber Looes Tube Stranded Armoured -S-Sh-CSM of FRP	179.010	672.06	851.073	783.031	68.042	3,793,424	3,034,739
38	24 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	174.689	4,039.63	4,214.323	3,909.918	304.405	20,835,619	16,668,495
40	48 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	126.673	519.49	646.165	495.583	150.582	15,159,027	12,127,221
41	72 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	1.823	13.82	15.639	12.323	3.316	439,297	351,438
42	96 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	45.111	248.72	293.831	234.494	59.337	10,481,130	8,384,904
43	144 Fiber Looes Tube Stranded Armoured S-Sh, CSM of	0.012	52.77	52.786	34.755	18.031	4,680,385	3,744,308
44	216 Fiber Looes Tube Stranded Armoured S-Sh, CSM of	2.999	9.03	12.029	4.999	7.030	2,307,931	1,846,344
45	12 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of	2.480	2.52	4.995	4.995	-	-	-
46	24 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of	41.685	10.34	52.020	30.759	21.261	2,237,157	1,789,726
47	24 Fiber Looes Tube Stranded .Armd,Yarn Armd,Double sheath CSM of FRP-4LT	-	12.00	12.000	12.000	-	-	-
48	48 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-MOTN	108.712	325.36	434.070	354.228	79.842	11,018,041	8,814,433
49	72 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-SP	0.580	-	0.580	0.283	0.297	46,682	37,346
50	96 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-SP	-	2.98	2.975	2.625	0.350	71,483	57,186
52	120 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	3.129	-	3.129	-	3.129	770,324	616,259
53	144 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	2.364	-	2.364	-	2.364	701,063	560,850
54	48 Fiber Looes Tube Stranded armd. SS & CSM of FRP (8 Tube)	4.175	4.98	9.157	1.671	7.486	1,023,756	819,005
55	24 Fiber Looes Tube Stranded dry core, Aramyd Yarn, Single Sheath Self Supporting (ADSS)	2.110	-	2.110	-	- 2.110	169,610	135,688
56	48 Fiber Loose Tube Stranded Aroruoured D-Sh, & CSM of FRP - ICT	241.415	71.86	313.271	258.251	55.020	5,231,206	4,184,965
57	2 Fiber FTTH Drop Cable	5.623	25.24	30.858	27.783	3.075	39,678	31,743
	B. Total OFC	**2,031.975**	**16,760.387**	**18,792.362**	**11,830.985**	**6,961.377**	**244,795,389**	**195,836,311**

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'24	Ex-factory value (in Taka)	Production cost (in Taka)
1	HDPE Silicon Duct- 40/33 mm (Black)-BTCL	169.117	1,810.164	1,999.281	1,828.659	170.622	12,485,000	9,988,064
2	HDPE Silicon Duct- 40/33 mm (Green)	16.079	-	16.079	-	16.079	1,176,563	941,251
3	HDPE Silicon Duct- 40/33 mm (Yellow)	4.560	377.753	382.313	346.118	36.195	2,113,473	1,690,779
4	HDPE Silicon Duct- 40/33 mm (Orange)	1.507	254.672	256.179	238.000	18.179	1,074,932	859,946
5	HDPE Silicon Duct- 40/33 mm(Copper Tracer)	199.440	192.590	392.030	331.533	60.497	4,314,120	3,451,296
6	HDPE Silicon Duct- 50/43 mm (Other) (Green)	1.492	-	1.492	-	1.492	132,334	105,867
7	HDPE Silicon Duct- 50/43 mm (Other) (Black)	17.433	0.430	17.863	8.976	8.887	788,238	630,591
4	HDPE Silicon Duct- 60/53 mm (Other)	-	-	-	-	-	-	-
4	HDPE Silicon Duct- 63/52 mm (Other)	-	-	-	-	-	-	-
	C. Total Duct	**429.628**	**2,635.609**	**3,065.237**	**2,753.286**	**311.951**	**22,084,741**	**17,667,793**

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	Copper Wire 8 SWG	-	134.17	134.169	134.17	-		
2	Bare 150 earthing cable	-	1.500	1.500	1.500	-	-	-
3	BYA 1x150 RM PVC Insulated Cable	-	0.075	0.075	0.075	-	-	-
4	NYY 300 RM PVC Insulated pvc sheathed	-	0.310	0.310	0.310	-	-	-
5	NYY 120 RM PVC Insulated pvc sheathed	-	0.150	0.150	0.150	-	-	-
6	NYY 95 RM PVC Insulated pvc sheathed	-	8.228	8.228	8.228	-	-	-
7	6 Sqmm Self Supported Duplex Conductor	-	110.000	110.000	110.000	-	-	-
8	10 Sqmm Self Supported Quadruplex Conductor	-	60.000	60.000	60.000	-	-	-
9	16 Sqmm Self Supported Quadruplex Conductor	-	40.000	40.000	40.000	-	-	-
10	25 Sqmm Self Supported Quadruplex Conductor	-	30.075	30.075	30.075	-	-	-
11	35 Sqmm Self Supported Quadruplex Conductor	-	19.960	19.960	19.960	-	-	-
12	AAC WASP (Insulated)	-	146.000	146.000	1.00	145.000	18,282,609	16,454,348
13	ACSR MERLINE Ins	-	10.000	10.000	10.00	-	-	-
14	AAC D-4 Insulated	-	0.250	0.250	0.25	-	-	-
		-	-	-	-	-	-	-
	D. Total EOC	-	**560.717**	**560.717**	**415.717**	**145.000**	**18,282,609**	**16,454,348**
	D. Grand Total (A+B+C+D)	**2,661.570**	**20,900.970**	**23,562.540**	**15,903.554**	**7,658.986**	**330,441,622**	**266,181,559**

M.Z. ISLAM & CO.
Dhaka
Chartered Accountants

Bangladesh Cable Shilpa Limited, khulna
Segment report for Copper cable, OFC , Duct & EOC
For the year ended June 30,, 2024

Annexure-4

Particulars	Total			Coper Cable			OFC			Duct			EOC		
	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%
Sales (quantity page-26-28)	**15,488**	**1,262,371,441**	**100%**	**903.57**	**81,149,961**	**100%**	**11,831**	**802,761,068**	**100%**	**2,753**	**224,059,208**	**100%**	**416**	**154,401,203**	**100%**
Less: Cost of goods sold															
Raw Materials issued (Page-14)		843,960,075			106,559,886			414,985,720			169,842,267			152,572,202	
Drum Materials		17,417,479			870,874	5%		11,321,361	65%		-	0%		5,225,244	30%
Less: Unused & Scrap of raw materials (Note-5)		(26,856,637)			(9,955,265)			(9,983,065)			(2,440,506)			(4,477,800)	
Raw materials consumed		834,520,917			97,475,494			416,324,015			167,401,762			153,319,646	
Direct Wages (Note-20)		35,702,635			671,210	2%		27,183,986	76%		5,705,281	16%		2,142,158	6%
Manufacturing Overhead (Note-20.01)		169,450,273			3,146,856	2%		130,594,523	77%		23,601,420	14%		12,107,474	7%
Production Cost (Quantity page-25)	20,901	1,039,673,825		944.26	101,293,560		16,760	574,102,525		2,636	196,708,463		561	167,569,277	
Add. Opening work-in-process (Note-5.1)		9,946,150			4,735,423			3,781,912			299,859			1,128,956	
Add. Opening finished goods (Note-5)	2,662	86,262,570		199.97	17,530,699		2,032	54,104,415		430	14,627,456		-	-	
Less:Closing Work in process (Note-5.1)		(38,179,951)			(15,206,577)			(18,574,035)			(2,511,406)			(1,887,933)	
Less: Closing finished goods (Note-5)	7,659	(266,181,559)		240.66	(36,223,106)		6,961	(195,836,311)		312	(17,667,793)		145	(16,454,348)	
Cost of Goods Sold (Note-19)		**831,521,036**	**66%**		**72,129,998**	**89%**		**417,578,506**	**52%**		**191,456,579**	**85%**		**150,355,952**	**97%**
Gross Profit		**430,850,405**	**34%**		**9,019,963**	**11%**		**385,182,562**	**48%**		**32,602,628**	**15%**		**4,045,251**	**3%**
Less: Administrative Overhead (Note-21)		113,869,462			2,277,389	2%		102,482,515	90%		9,109,557	8%		-	
Less: Selling Overhead (Note-22)		10,415,967			208,319	2%		6,562,059	63%		520,798	5%		3,124,790	30%
Total Administrative & Selling Overhead		124,285,428			2,485,709			109,044,574			9,630,355			3,124,790	
Operating Profit		**306,564,977**	**24%**		**6,534,255**	**8%**		**276,137,988**	**34%**		**22,972,273**	**10%**		**920,461**	**1%**

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