

EASTERN CABLES LIMITED

FACTORY & REGISTERED OFFICE: NORTH PATENGA, CHITTAGONG.

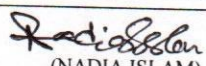
We forward herewith the un-audited Financial Statement of the Company for the first quarter ended, 30 September, 2022.

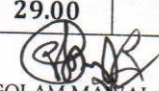
STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER, 2022

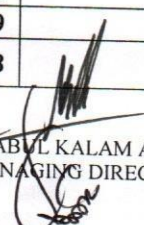
PARTICULARS	Note	TK.IN LAC As at 30.09.2022	TK.IN LAC As at 30.06.2022
ASSETS:			
Non-Current Assets			
Property, Plant & Equipments	5.00	89,693	89,709
Deferred Tax	6.00	89,518	89,541
Current Assets			
Inventories	7.00	175	168
Trade and other Receivable	8.00	14,834	14,579
Current A/c with Enterprise/Head Office	9.00	2,432	2,286
BSEC Dis-investment by Govt.	10.00	1,136	800
Advance, Deposits & Pre-payments	11.00	95	92
Cash & Cash Equivalents	12.00	161	161
		10,933	11,086
Total Assets		77	154
		<u>1,04,527</u>	<u>104,288</u>
SHAREHOLDER'S EQUITY & LIABILITIES:			
SHAREHOLDER'S EQUITY			
Share Capital	13.00	90,851	90,831
Assets Revaluation Reserve	14.00	2,640	2,640
Reserve & Surplus	15.00	88,169	88,169
Retaining Earning		3,049	3,049
		(3007)	(3027)
Liabilities:			
Non- Current Liabilities			
Long Term Loans	16.00	2,007	1,967
Defined Benefit Obligations-Gratuity	17.00	774	774
Current Liabilities			
Short Term Loans	18.00	11,669	11,490
Creditors and Accruals	19.00	4,411	4,832
Current Account with BSEC	20.00	2,800	2,384
Unclaimed Dividend Account	21.00	522	503
Advances from the Parties	22.00	327	327
Provision for Income Tax	23.00	307	146
Total Shareholders' Equity & Liabilities		3,302	3,299
		<u>1,04,527</u>	<u>1,04,288</u>
Net Asset Value (NAV) per share in Taka	28.00	344.13	344.06

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 SEPTEMBER, 2022.

PARTICULARS	Note no.	TK.IN LAC 01.07.22-30.09.22	TK.IN LAC 01.07.21-30.09.21
Net Sales	24.00	1033.96	782.73
Less: Cost of Goods sold	25.00	(758.62)	(825.25)
Gross Profit/(loss)		275.34	(42.52)
Less: Adm., Selling & Financial Expenses	26.00	(262.80)	(228.03)
Net Operating Profit/(loss)		12.54	(270.55)
Add: Non Operating Income	27.00	6.45	2.21
Net Profit Before Provision for WPPF & Tax		18.99	(268.34)
Less: Contribution to WPPF and WWF	19.04	(0.95)	-
Net Profit Before Tax		18.04	(268.34)
Less: Corporate Tax	23.00	(3.61)	(4.71)
Add/(Less): Deferred Tax	Annex'B'	6.26	6.26
Net Profit/(loss) after Tax		20.69	(266.79)
Basic Earning Per Share (EPS) in Taka	29.00	0.08	(1.01)


(NADIA ISLAM)
CHIEF FINANCIAL OFFICER


(MD. GOLAM MAWALA)
COMPANY SECRETARY


(MD. ABUL KALAM AZAD)
MANAGING DIRECTOR


(MD. MOFIZUR RAHMAN)
DIRECTOR


(MD. SALIM ULLAH)
DIRECTOR

STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER, 2022.

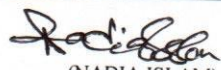
PARTICULARS	TAKA IN LAC July-'22 to Sep-'22	TAKA IN LAC July-'21 to Sep-'21
A) Cash Flows From Operating Activities:		
Cash Received from Customers	858.94	610.98
Cash Received from other Income	6.45	2.21
Cash payment to Suppliers, Employees and others	(409.35)	(672.48)
Cash Generate from/(used in) Operations	456.04	(59.29)
Income tax paid	.91	(12.85)
Net Cash from/(used in) Operations Activities:	456.95	(72.14)
B) Cash Flows From Investing Activities:		
Acquisition of Fixed Assets	-	-
Net Cash from/(used in) Investing Activities:	-	-
C) Cash Flows From Financing Activities:		
Cash Credit	(421.90)	132.40
Financial Expenses/Others	(111.25)	(95.06)
Dividend Paid	-	-
Net Cash from/(used in) Financing Activities:	(533.15)	37.34
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(76.20)	(34.80)
Cash & Cash Equivalents at Beginning of the period	153.62	69.99
Effect of Movements in Exchange Rate on Cash Held	-	-
Cash & Cash Equivalents at end of the period	77.42	35.19
Cash & Cash Equivalents		
Cash in Hand	1.40	7.73
Cash at Bank	76.02	27.46
	77.42	35.19
Net operating cash flows Per Share(NOCFPS) in Taka (Note-30.00)	1.73	(0.27)

STATEMENT OF CHANGES IN EQUITY AS AT 30 SEPTEMBER, 2022.

(TK. IN LAK)

PARTICULARS	Share Capital	Asset Revaluation Reserve	Reserve & Surplus	Retained Earnings	Total Equity
Opening Balance(01.07.2022)	2,640.00	88,168.99	3,049.18	(3,027.25)	90,830.92
Net Profit/Loss after Income Tax	-	-	-	20.69	20.69
Closing Balance (30.09.2022)	2,640.00	88,168.99	3,049.18	(3,006.56)	90,851.61
STATEMENT OF CHANGES IN EQUITY AS AT 30 SEPTEMBER, 2021.					
(TK. IN LAK)					
Opening Balance(01.07.2021)	2,640.00	180.44	3,049.18	(3,117.85)	2,751.77
Net Profit/Loss after Income Tax	-	-	-	(266.79)	(266.79)
Closing Balance (30.09.2021)	2,640.00	180.44	3,049.18	(3,384.64)	2,484.98

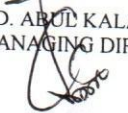
	TK.IN LAC 01.07.22-30.09.22	TK.IN LAC 01.07.21-30.09.21
Number of Ordinary shares	20,000,000	20,000,000
Number of Bonus shares	4,000,000	4,000,000
Number of Bonus shares(2017-2018)	2,400,000	2,400,000
Total	26,400,000	26,400,000
Value per share (Taka)	10.00	10.00
Shareholder's equity per share (Taka)	344.13	9.41


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(MD. GOLAM MAWALA)
COMPANY SECRETARY


(MD. ABUL KALAM AZAD)
MANAGING DIRECTOR


(MD. MOFIZUR RAHMAN)
DIRECTOR


(MD. SALIM ULLAH)
DIRECTOR

Note No.	Particulars	Amounts TAKA IN LAC	
		30-Sep-22	30-Jun-22
5.00	Property, Plant and Equipment		
	(A) Historical Cost		
	Opening Balance	93,235.77	5,245.39
	Asset Revaluation		87,988.54
	Addition/(Disposal) during the year	-	1.84
	Closing Balance	93,235.77	93,235.77
	(B) Accumulated Depreciation		
	Opening Balance	3,695.23	3,603.77
	Charged during the year	22.47	91.46
	Closing Balance	3,717.70	3,695.23
	Carrying Amount (A-B)	89,518.07	89,540.54
	*** Details shown in Annexure-A		
6.00	Deferred Tax (Assets)/ Liabilities:		
	Opening Balance	(168.47)	(146.52)
	(Increase)/Decrease of Deferred Tax Assets	(6.26)	(21.95)
	Closing Balance	(174.73)	(168.47)
	*** Details shown in Annexure(B&C)		
7.00	Inventories		
	Stock of Raw Materials	689.62	977.60
	Sectional Stock of Raw Materials	97.88	-
	Work-In-Progress	453.31	58.98
	Intermediate Products	148.52	154.20
	Stock of Finished Goods	759.00	758.20
	Stores & Sundry Stock	294.29	330.00
	Goods in Transit	-	17.89
		2,442.62	2,296.87
	Less: Amount considered obsolete/damaged	(10.84)	(10.84)
		2,431.78	2,286.03
8.00	Trade & Others receivables		
	Trade Receivables	1,135.87	799.91
		1,135.87	799.91
8.01	Trade Receivables	1,324.66	988.70
	Less: Amount considered Bad & Doubtful	(188.79)	(188.79)
		1,135.87	799.91
9.00	Current Account With Project Under BSEC:		
	G. E. M. Co. Ltd.	67.10	65.91
	Chittagong Dry Dock Ltd.	12.94	12.34
	Gazi Wires Ltd.	4.60	4.25
	National Tubes Ltd.	0.65	0.65
	Eastern Tubes Ltd.	4.34	4.25
	Bangladesh Blade Factory Ltd.	10.51	10.43
	Dhaka steel Works Ltd	0.12	0.13
	Atlas (BD) Ltd.	4.33	4.33
	Prantik Traders	0.02	0.02
		104.61	102.31
	Less: Amount considered Bad & Doubtful	(10.01)	(10.01)
		94.60	92.30
10.00	Current Accounts With Projects Under BSEC Dis-Invested by Govt.:		
	Chittagong Steel Mills Ltd.	114.35	114.35
	Dock Yard & Eng. Works Ltd.	9.85	9.85
	Bangladesh Cycle Industries Ltd.	23.75	23.75
	Metalex Corporation Ltd.	3.14	3.14
	Ispahani Marshal Ltd.	9.95	9.95
		161.04	161.04
11.00	Advances, Deposits & Pre- payments:		
	Advances	184.69	129.03
	Advance Income Tax	10,148.60	10,148.28
	Deposit	68.35	68.40
	Pre-payments (Prepaid VAT)	531.92	740.72
		10,933.56	11,086.43
11.01	Advances	185.93	130.27
	Less: Amount considered Bad & Doubtful	(1.24)	(1.24)
		184.69	129.03
12.00	Cash and Cash Equivalents:		
	Cash in Hand	1.40	0.69
	Cash at Bank	76.00	152.91

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Stamp		0.02	0.02
		<u>77.42</u>	<u>153.62</u>
13.00 Issued, Subscribed and Paid-up Capital			
The made up as follows:			
10,200,000 Ordinary shares of Tk 10 each		1,020.00	1,020.00
(Fully Paid-up for consideration otherwise than in cash.)			
9,800,000 Ordinary shares of Tk 10 each		980.00	980.00
(Fully Paid-up for consideration in cash.)			
4,000,000 Ordinary shares of Tk 10 each		400.00	400.00
(Fully Paid-up as Bonus Share (For the year 1996-1997.)			
2,400,000 Ordinary shares of Tk 10 each		240.00	240.00
(Fully Paid-up as Bonus Share (For the year 2017-2018.)			
		<u>2,640.00</u>	<u>2,640.00</u>
14.00 Assets Revaluation Reserve			
Opening Balance		88,168.99	180.44
Revaluated During the year		-	87,988.55
		88,168.99	88,168.99
Transferred During the year		-	-
Closing Balance		<u>88,168.99</u>	<u>88,168.99</u>
15.00 Reserve & Surplus:			
Reserve for XLPE (High Voltage Insulated Cables)		420.00	420.00
Redemption Reserve		225.00	225.00
Reserve for Replacement of Machinery		1,098.71	1,098.71
Dividend Equalisation Reserve		1,305.47	1,305.47
		<u>3,049.18</u>	<u>3,049.18</u>
16.00 Long Term Loans:			
A.D. P Loan		14.68	14.68
Quasi-Equity Loan (Interest. free)		672.52	672.52
Govt. Loan for Manpower Equalization (Interest. free)		87.17	87.17
		<u>774.37</u>	<u>774.37</u>
There is no current portion of long-term loan.			
17.00 Defined Benefit Obligations - Gratuity			
Opening Balance		1,192.78	1,145.78
Provision made during the year		39.84	174.85
		<u>1,232.62</u>	<u>1,320.63</u>
Paid during the year		-	(127.85)
Closing Balance		<u>1,232.62</u>	<u>1,192.78</u>
18.00 Short Term Loan:			
Sonali Bank North patenga, Ctg.		2,681.10	3,103.00
UCBL Agrabad Br. Ctg.		921.87	921.87
Basic Bank Ltd., Agrabad, Ctg., CC A/c		807.18	807.18
		<u>4,410.15</u>	<u>4,832.05</u>
19.00 Creditors and Accruals	Note		
Accounts Payable to BSEC	19.01	2.78	3.20
Liabilities for Goods Supplied	19.02	815.52	839.36
Liabilities for Expenses	19.03	394.35	180.45
Other Financial Liabilities and Provisions		1,555.27	1,330.01
Workers' Profit Participation Fund and WWF	19.04	31.79	30.84
		<u>2,799.71</u>	<u>2,383.86</u>
19.01 Accounts Payable to BSEC	Note		
Projects under BSEC:	19.01A	2.72	3.14
Projects under BSEC Dis-Invested by Govt.	19.01B	0.06	0.06
		<u>2.78</u>	<u>3.20</u>
19.01A Projects under BSEC:			
Pragati Industries Ltd.		2.70	3.12
Bangladesh Diesel plant Ltd.		0.02	0.02
		<u>2.72</u>	<u>3.14</u>
19.01B Projects under BSEC Dis-Invested by Govt.			
General Iron & Steel Industries Ltd.		0.03	0.03
Khulna Industrial & Trading Co. Ltd.		0.01	0.01
Petro Synthetic Products Ltd.		0.02	0.02
		<u>0.06</u>	<u>0.06</u>
19.02 Liabilities for Goods Supplied:			
Present Liability (Local)		22.27	65.27
Present Liability (Import)		793.25	774.09
		<u>815.52</u>	<u>839.36</u>
19.03 Liabilities for Expenses			
Sundry outstanding Expenses		-	18.74
Accrued Expenses		394.35	161.71
		<u>394.35</u>	<u>180.45</u>

19.04 Workers Profit Participation Fund & Workers Welfare Fund:**Opening Balance**

Add: Provision made during the period

Paid during the period

Adjusted during the period

Closing Balance

30.84	30.84
0.95	-
-	-
-	-
31.79	30.84

20.00 Current Account with BSEC

Bangladesh Steel & Engineering Corporation (BSEC)

Note

20.01

(521.70)	(502.95)
(521.70)	(502.95)

20.01 Bangladesh Steel & Engineering Corporation (BSEC)**Opening Balance**

Addition during the year

Adjustment during the year

Closing Balance

(502.95)	(431.65)
-	15.91
(502.95)	(415.74)
(18.75)	(87.21)
(521.70)	(502.95)

21.00 Unclaimed Dividend Account**Opening Balance**

Dividend declared for the year

Paid during the year

Closing Balance

327.03	377.03
-	-
327.03	377.03
-	(50.00)
327.03	327.03

22.00 Advances from the Parties:

307.39	144.49
307.39	144.49

23.00 Provision for Income TAX:**Opening Balance**

Add: Provision for the year

Less: Adjustment during the year

Closing Balance

3,298.88	3,281.71
3.61	17.17
3,302.49	3,298.88
-	-
3,302.49	3,298.88

During the period the Company has made provision for income tax @ 20% on Net Profit before Tax.

Note No.	Particulars	Amounts TAKA IN LAC	
		July to Sep'22	July to Sep'21
24.00	Net Sales:		
	Gross Sales	1,246.33	931.29
	Less: VAT	(212.37)	(148.56)
	Net Sales	1,033.96	782.73
25.00	Cost of Goods Sold:	758.62	825.25
26.00	Administrative, Selling & Financial Expenses:		
	Administrative Salary, Allowance & Expenses	104.29	90.24
	Selling Salary, Allowance & Expenses	43.56	39.09
	Managing Director's Salaries & Allowances	3.05	3.02
	Director's Fee & Expenses	0.65	0.62
	Financial Expenses	111.25	95.06
		262.80	228.03
27.00	MISC. Income:		
	Lease of Land, Pond etc.	-	-
	Recovery from House Rent	2.89	1.78
	Sales of Schedules & Tender Forms	3.50	0.37
	Received from Furniture & Vehicle facilities	0.06	0.06
		6.45	2.21
28.00	Net Assets Value Per Share (NAV)	30-Sep-22	30-Jun-22
	i) Net Assets Value (NAV) (Note - 28.01)	90,851.61	90,831.93
	ii) Number of Ordinary Shares Outstanding	26,400,000	26,400,000
	iii) Net Assets Value per Share (NAV)(TK)	344.13	344.06
28.01	Net Assets Value (NAV)		
	i) Total Assets	104,527.07	104,288.34
	ii) Total Liabilities	(13,675.46)	(13,456.41)
	Net Assets Value	90,851.61	90,831.93

29.00 Basic Earning Per Share

- 1) Net Profit/(Loss) After Tax
 2) Weighted Average Number of Ordinary Shares Outstanding(Note - 29.01)
 3) Number of Ordinary Shares Outstanding
Basic Earning Per Share (EPS)(TK)

	July to Sep'22	July to Sep'21
	20.69	(266.79)
	26,400,000	26,400,000
	26,400,000	26,400,000
	0.08	(1.01)

***Basic Earning Per Share (EPS)(TK) of comparative period has been increased because of Net Profit .

29.01 Calculation of Weighted Average Number of Ordinary Shares

			July to Sep'22	July to Sep'21
Particulars	Number of Share	Day Outstanding	Weighted Average No. of Shares as at 30 September,2021	Weighted Average No. of Shares as at 30 September,2020
Opening Ordinary Share	26,400,000	92/92	26,400,000	26,400,000
	26,400,000		26,400,000	26,400,000

30.00 Net Operating Cash Flows Per Share (NOCFPS):

- 1) Net Operating Cash Flows
 2) Weighted Average Number of Ordinary Shares Outstanding(Note - 29.01)
Net Operating Cash Flows Per Share (NOCFPS)(TK)

	456.95	(72.14)
	26,400,000	26,400,000
	1.73	(0.27)

***Net Operating Cash Flows of comparative period has been increased because of increasing Sales .

30.01 Reconciliation of Net Income with Cash Flows from Operating Activities

Net Profit/(Loss) Before Tax

Adjustments for:

Depreciation Expense

Financial Expenses

Changes In Working Capital:

Inventories

Trade and Other Receivable

Current Account with Projects under BSEC

Advances, Deposits & Pre-payments

Defined Benefit Obligations - Gratuity

Creditors and Accruals

Current Account With BSEC

Advances from the Parties

Cash Generated from/(used in) Operations

Income Tax Paid

Net Cash from/(used in) Operating Activities

	July to Sep'22	July to Sep'21
	18.04	(268.34)
	22.47	22.50
	111.25	95.06
	151.76	(150.78)
	(145.75)	55.35
	(335.96)	(140.01)
	(2.30)	0.13
	151.96	96.72
	39.84	34.48
	415.85	62.81
	18.75	13.75
	161.89	(31.74)
	456.04	(59.29)
	0.91	(12.85)
	456.95	(72.14)



Company Secretary



Managing Director

31.00 Related Party Transaction

i) Transactions with key management personnel

Key management personnel compensation comprised the following:

Particulars	July to Sep'22	July to Sep'21
Meeting Attendance Fee	0.65	0.62
Meeting Expense	-	-
Retirement Benefit Scheme	0.57	0.59
	1.22	1.21

ii) Related party transaction

During the 1st Quarter ended , the company carried out a number of transaction with related parties in the normal course of business and on arms length basis .The name of these related parties , nature of transaction and balance as 30.09.2022 in accordance with the provision of IAS-24 are presented below.

Name of the Related Parties	Relationship	Nature of the Transaction	Transaction during the year	Balance as at 30-09-2022	Balance as at 30-06-2022
Chittagong steel Mills Limited	Subsidiary Company of BSEC	Multiple Business	-	114.35 (Dr)	114.35 (Dr)
G.E.M Company Limited	Subsidiary Company of BSEC	Multiple Business	3.17	64.36 (Dr)	65.91 (Dr)
Eastern Tubes Ltd.	Subsidiary Company of BSEC	Multiple Business	0.10	4.36 (Dr)	4.26 (Dr)
Bangladesh Blade Factory Ltd.	Subsidiary Company of BSEC	Multiple Business	0.09	10.52 (Dr)	10.43 (Dr)
Prantik Traders	Subsidiary Company of BSEC	Multiple Business	-	0.02 (Dr)	0.02 (Dr)
Gazi Wires Ltd.	Subsidiary Company of BSEC	Multiple Business	0.37	4.63 (Dr)	4.26 (Dr)
Pragati Industries Ltd.	Subsidiary Company of BSEC	Multiple Business	-	3.12 (Cr)	3.12 (Cr)
National Tube Ltd	Subsidiary Company of BSEC	Multiple Business	4.52	0.63 (Dr)	0.65 (Dr)
Bangladesh Diesel plant Ltd.	Subsidiary Company of BSEC	Multiple Business	-	0.02 (Cr)	0.02 (Cr)
Atlas (BD) Ltd.	Subsidiary Company of BSEC	Multiple Business	0.02	4.35 (Dr)	4.33 (Dr)
Dhaka Steel Works Ltd.	Subsidiary Company of BSEC	Multiple Business	0.01	0.13 (Dr)	0.12 (Dr)
BSEC Current	Parnet Concern	Multiple Business	5.23	84.94 (Cr)	71.42 (Cr)



Company Secretary



Managing Director

EASTERN CABLES LIMITED
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022

Annexure - A

Particulars	Historical Cost			Rate of Depreciation (%)	Accumulated Depreciation			Carrying Amount As On 30th Sep, 2022
	Opening Balance As On 01st July, 2022	Addition During the Period	Closing Balance As On 30th Sep, 2022		Opening Balance As On 01st July, 2022	Charged During the Period	Closing Balance As On 30th Sep, 2022	
Land & Land Development	88,348.45	-	88,348.45	-	-	-	-	88,348.45
Roads	34.45	-	34.45	-	-	-	-	34.45
Communication	2.92	-	2.92	5%	0.58	0.08	0.66	2.26
Building & Other Constructions	1,135.18	-	1,135.18	2.5 - 7.5%	698.33	5.79	704.12	431.06
Sub-Total (A)	89,521.00	-	89,521.00	-	698.91	5.87	704.78	88,816.22
Expansions including installation	1,180.68	-	1,180.68	6%	1,180.68	-	1,180.68	-
Plant & Machineries (B.M.R)	178.99	-	178.99	6%	178.99	-	178.99	-
Plant & Machineries	2,049.25	-	2,049.25	6-7.5%	1,352.61	14.99	1,367.60	681.65
Loose Tools	4.86	-	4.86	10%	4.86	-	4.86	-
Appreciated Assets (P&M)	68.86	-	68.86	6%	68.86	-	68.86	-
Sub-Total (B)	3,482.64	-	3,482.64	-	2,786.00	14.99	2,800.99	681.65
Furniture & Fixture	29.93	-	29.93	6%	19.32	0.45	19.77	10.16
Office Equipments	83.85	-	83.85	15%	72.64	1.16	73.80	10.05
Refrigerators	0.26	-	0.26	20%	0.26	-	0.26	-
Intercom Telephones	4.28	-	4.28	20%	4.28	-	4.28	-
Colour Television	0.55	-	0.55	20%	0.55	-	0.55	-
Crockeries & Cutleries	0.55	-	0.55	20%	0.55	-	0.55	-
Appreciated Assets (F&F)	1.36	-	1.36	20%	1.36	-	1.36	-
Sub-Total(C)	120.78	-	120.78	-	98.96	1.61	100.57	20.21
Vehicles	110.39	-	110.39	20%	110.39	-	110.39	-
Appreciated Assets (Vehicles)	0.96	-	0.96	20%	0.96	-	0.96	-
Sub-Total (D)	111.35	-	111.35	-	111.35	-	111.35	-
Balance as on 30th, Sep 2022	93,235.77	-	93,235.77	-	3,695.22	22.47	3,717.69	89,518.08
Balance as on 30th, Sep 2021	5,245.39	-	5,245.39	-	3,603.77	22.50	36,262.27	1,619.12



Company Secretary



Managing Director

DEFERRED TAX

Annexure - B

Particulars		Amount In LAC
Opening Balance		30.09.2022
(Increase)/Decrease of Deferred Tax Assets		(146.52)
Closing Balance		(6.26)
		(152.78)
Reconciliation of Deferred Tax Liabilities/(Assets) are as follows:		
Deferred Tax Liability/(Assets)	Carrying Amount at Reporting Date	Tax Base
As At 30 Sep, 2021		
Property, Plant & Equipment (Except land)	22.47	50.31
Net Temporary Differences	22.47	50.31
Applicable Tax Rate		
Deferred Tax Liability/(Assets)		
		30.06.2022
		(122.29)
		(24.23)
		(146.52)
		Temporary Differences
		(27.84)
		(27.84)
		22.50%
		(6.26)

Company Secretary

Managing Director.

EASTERN CABLES LIMITED
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022.

Depreciation allowance as per 3rd Schedule of ITO 1984

Particulars	Historical Cost			Dep. Rate	Depreciation			Carrying Amount As On 30 Sep, 2022
	Opening Balance As On 01st July, 2022	Addition During the period	Closing Balance As On 30 Sep, 2022		Opening Balance As On 01st July, 2022	Depreciation	Closing Balance As On 30 Sep, 2022	
Land & Land Development								
Building & Other Constructions	237.91	-	237.91	20%	190.33	11.90	202.23	35.68
Communication	2.92	-	2.92	5%	0.58	0.04	0.62	2.30
Sub-Total (A)	240.83	-	240.83	-	190.91	11.93	202.84	37.99
Plant & Machineries								
Plant & Machineries	698.56	-	698.56	20%	530.10	34.93	565.03	133.53
Sub-Total (B)	698.56	-	698.56	-	530.10	34.93	565.03	133.53
Furniture & Fixture								
Furniture, Fixture & Office Equipments	52.62	-	52.62	10%	18.19	1.32	19.51	33.11
Sub-Total (C)	52.62	-	52.62	-	18.19	1.32	19.51	33.11
Vehicles								
Vehicles	42.71	-	42.71	20%	25.63	2.14	27.77	14.94
Sub-Total (D)	42.71	-	42.71	-	25.63	2.14	27.77	14.94
Total	1,034.72	-	1,034.72	-	764.83	50.31	815.14	219.58


Company Secretary


Managing Director.