



# EASTERN CABLES LIMITED

NORTH PATENGA, CHATTOGRAM

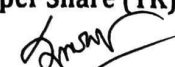
Dear Shareholder (s),


Please find below the Un Audited Statement of Financial Position of the Company for the First Quarter ended on 30 September 2024 and Un Audited Statement of Comprehensive Income as on that date, Statement of Shareholders Equity, Statement of Cash flows for your Information.


## STATEMENT OF FINANCIAL POSITION (PROVISIONAL ACCOUNTS UN AUDITED)

AS AT 30 SEPTEMBER 2024


Particulars	Note No.	TK.IN LAC 30.09.2024	TK.IN LAC 30.06.2024
<b>ASSETS</b>			
<b>Non-Current Assets:</b>			
		<b>89,508</b>	<b>89,536</b>
Property, Plant & Equipments	5.00	89,333	89,356
Deferred Tax	6.00	175	180
<b>Current Assets:</b>			
		<b>16,312</b>	<b>16,613</b>
Inventories	7.00	2,805	2,842
Trade and other Receivable	8.00	2,416	2,358
Current A/C With Enterprise/Head Office	9.00	122	111
BSEC Dis-Investment by Govt.	10.00	161	161
Advance, Deposits, Pre-payments	11.00	10,546	10,875
Cash & Cash Equivalents	12.00	262	267
<b>Total Assets</b>		<b>105,821</b>	<b>106,150</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>			
<b>Shareholders' Equity:</b>			
		<b>90,608</b>	<b>90,988</b>
Share Capital	13.00	2,640	2,640
Assets Revaluation Reserve	14.00	88,169	88,169
Reserve & Surplus	15.00	3,049	3,049
Retaining Earnings		(3,250)	(2,870)
<b>Liabilities:</b>			
<b>Non-Current Liabilities:</b>			
		<b>2,180</b>	<b>2,135</b>
Long Term Loans:	16.00	774	774
Defined Benefit Obligations - Gratuity	17.00	1,406	1,360
<b>Current Liabilities:</b>			
		<b>13,032</b>	<b>13,027</b>
Short Term Loans	18.00	5,713	5,086
Creditors and Accruals	19.00	2,824	3,405
Current Account with BSEC	20.00	638	619
Unclaimed Dividend Account	21.00	293	293
Advances from the Parties	22.00	193	256
Provision for Income Tax	23.00	3,371	3,368
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>105,821</b>	<b>106,150</b>
<b>Net Asset Value (NAV) per Share (TK)</b>	28.00	<b>343.21</b>	<b>344.65</b>

  
**Md. Mahub Alam Sumon**  
CHIEF FINANCIAL OFFICER

  
**Md. Emdadul Haque**  
Director

  
**Nadia Islam**  
COMPANY SECRETARY

  
**Engr. Abdul Malek Morol**  
MANAGING DIRECTOR


  
**Md. Abdul Mannan**  
Director

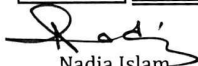



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**NORTH PATENGA, CHATTOGRAM**

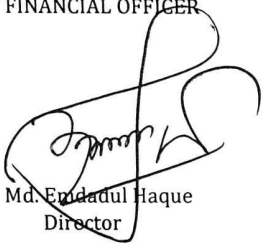
STATEMENT OF COMPREHENSIVE INCOME (PROVISIONAL ACCOUNTS UN AUDITED)  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024.


Particular	Notes	TK.IN LAC	
		01.07.24- 30.09.24	01.07.23- 30.09.23
Net Sales	24.00	515.47	594.59
Less: Cost of Goods sold	25.00	(581.76)	(418.10)
<b>Gross Profit/(loss)</b>		<b>(66.29)</b>	<b>176.49</b>
Less: Administrative, Selling & Financial Expenses	26.00	(311.48)	(293.97)
<b>Net Operating Profit / (loss)</b>		<b>(377.77)</b>	<b>(117.48)</b>
Add: Non Operating Income	27.00	5.79	4.00
<b>Net Profit Before Provision for WPPF &amp; Tax</b>		<b>(371.98)</b>	<b>(113.48)</b>
Less: Contribution to WPPF and Workers Welfare Fund	19.04	-	-
<b>Net Profit/ (Loss) Before Tax</b>		<b>(371.98)</b>	<b>(113.48)</b>
Less: Current Tax	23.00	(3.09)	(3.59)
Add/(Less): Deferred Tax	Annex.'B'	(4.83)	(2.73)
<b>Net Profit / (loss) after Tax</b>		<b>(379.90)</b>	<b>(119.80)</b>
<b>Basic Earning Per Share(EPS)(TK)</b>	29.00	<b>(1.44)</b>	<b>(0.45)</b>

  
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## EASTERN CABLES LIMITED

NORTH PATENGA, CHATTOGRAM

### STATEMENT OF CHANGES IN EQUITY (PROVISIONAL ACCOUNTS UN AUDITED)

AS AT 30 SEPTEMBER 2024.

TK.IN LAC


Particulars	Share Capital	Asset Revaluation Reserve	Reserve & Surplus	Retained Earnings	Total Equity
Opening Balance (01-07-2024)	2,640.00	88,168.99	3,049.18	(2,870.00)	90,988.17
Net Profit/Loss after Income Tax	-	-	-	(379.90)	(379.90)
Closing Balance(30-09-2024)	<u>2,640.00</u>	<u>88,168.99</u>	<u>3,049.18</u>	<u>(3,249.90)</u>	<u>90,608.27</u>

### STATEMENT OF CHANGES IN EQUITY (PROVISIONAL ACCOUNTS UN AUDITED)

AS AT 30 SEPTEMBER 2023.


TK.IN LAC


Particulars	Share Capital	Asset Revaluation Reserve	Reserve & Surplus	Retained Earnings	Total Equity
Opening Balance (01-07-2023)	2,640.00	88,168.99	3,049.18	(2,952.00)	90,906.17
Net Profit/Loss after Income Tax	-	-	-	(119.80)	(119.80)
Closing Balance(30-09-2023)	<u>2,640.00</u>	<u>88,168.99</u>	<u>3,049.18</u>	<u>(3,071.80)</u>	<u>90,786.37</u>

  
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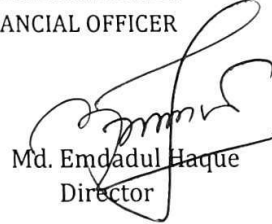
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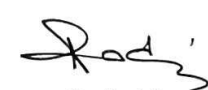
STATEMENT OF CASH FLOWS (PROVISIONAL ACCOUNTS UN AUDITED)


FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024.


PARTICULARS	Note No.	TAKA IN LAC July to Sep'24	TAKA IN LAC July to Sep'23
<b>A) Cash Flows From Operating Activities:</b>			
Cash Received from Customers		394.56	826.03
Cash Received from other Income		5.79	4.00
Cash payment to Suppliers, Employees and others		(827.57)	(96.29)
<b>Cash Generate from/(used in) Operations</b>		<b>(427.22)</b>	<b>733.74</b>
Income tax paid		(68.26)	(68.26)
<b>Net Cash from/(used in) Operations Activities:</b>		<b>(495.48)</b>	<b>665.48</b>
<b>B) Cash Flows From Investing Activities:</b>			
Acquisition of Fixed Assets		-	-
<b>Net Cash from/(used in) Investing Activities:</b>		-	-
<b>C) Cash Flows From Financing Activities:</b>			
Cash Credit		627.06	(523.78)
Financial Expenses/Others		(136.88)	(123.39)
Dividend Paid		-	-
<b>Net Cash from/(used in) Financing Activities:</b>		<b>490.18</b>	<b>(647.17)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(5.30)</b>	<b>18.31</b>
<b>Cash &amp; Cash Equivalents at Beginning of the period</b>		<b>267.24</b>	<b>87.37</b>
Effect of Movements in Exchange Rate on Cash Held		-	-
<b>Cash &amp; Cash Equivalents at end of the period</b>		<b>261.94</b>	<b>105.68</b>
<b>Cash &amp; Cash Equivalents</b>			
Cash in Hand		6.86	5.29
Cash at Bank		255.08	100.39
		<b>261.94</b>	<b>105.68</b>
<b>Net Operating Cash Flows per share(NOCFPS)(TK)</b>	30.00	<b>(1.88)</b>	2.52

  
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MANAGING DIRECTOR

  
Md. Abdul Mannan  
Director

Note No.	Particulars	Amounts TAKA IN LAC	
		30-Sep-24	30-Jun-24
5.00	<b>Property, Plant and Equipment</b>		
	(A) Historical Cost		
	Opening Balance		
	Asset Revaluation	93,236.24	93,236.24
	Addition/(Disposal) during the year	-	-
	Closing Balance	93,236.24	93,236.24
	(B) Accumulated Depreciation		
	Opening Balance		
	Charged during the year	3,880.44	3,789.28
	Closing Balance	22.80	91.16
	Carrying Amount (A-B)	3,903.24	3,880.44
	*** Details shown in Annexure-A	89,333.00	89,355.80
6.00	<b>Deferred Tax (Assets)/ Liabilities:</b>		
	Opening Balance		
	(Increase)/Decrease of Deferred Tax Assets	(180.23)	(189.92)
	Closing Balance	4.83	9.69
	*** Details shown in Annexure(B&C)	(175.40)	(180.23)
7.00	<b>Inventories</b>		
	Stock of Raw Materials	892.28	1,050.78
	Sectional Stock of Raw Materials	-	-
	Work-In-Progress	-	-
	Intermediate Products	583.32	493.57
	Stock of Finished Goods	250.76	250.76
	Stores & Sundry Stock	748.46	709.22
	Goods in Transit	340.80	348.12
		-	-
	Less: Amount considered obsolete/damaged	2,815.62	2,852.45
		(10.84)	(10.84)
		2,804.78	2,841.61
8.00	<b>Trade &amp; Others receivables</b>		
	Trade Receivables	2,415.86	2,358.03
		2,415.86	2,358.03
8.01	Trade Receivables	2,604.65	2,546.82
	Less: Amount considered Bad & Doubtful	(188.79)	(188.79)
		2,415.86	2,358.03
9.00	<b>Current Account With Project Under BSEC:</b>		
	G. E. M. Co. Ltd.	65.86	63.97
	Chittagong Dry Dock Ltd.	18.87	17.98
	Gazi Wires Ltd.	9.80	8.02
	National Tubes Ltd.	3.67	2.05
	Eastern Tubes Ltd.	7.48	6.15
	Bangladesh Blade Factory Ltd.	15.38	14.69
	Dhaka steel Works ltd	1.45	0.81
	Atlas (BD) Ltd.	9.35	6.77
	Progoti Industries	0.25	0.11
	Prantik Traders	0.02	0.02
		132.13	120.57
	Less: Amount considered Bad & Doubtful	(10.01)	(10.01)
		122.12	110.56
10.00	<b>Current Accounts With Projects Under BSEC Dis-Invested by Govt.:</b>		
	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	<b>Advances, Deposits &amp; Pre- payments:</b>		
	Advances	160.82	104.28
	Advance Income Tax	10,135.61	10,546.66
	Deposit	62.18	63.97
	Pre-payments (Prepaid VAT)	187.85	160.10
		10,546.46	10,875.01
11.01	Advances	162.06	105.52
	Less: Amount considered Bad & Doubtful	(1.24)	(1.24)
		160.82	104.28

<b>12.00 Cash and Cash Equivalents:</b>			
Cash in Hand		6.85	2.14
Cash at Bank		255.09	265.08
Stamp		0.02	0.02
		<b>261.96</b>	<b>267.24</b>
<b>13.00 Issued, Subscribed and Paid-up Capital</b>			
<b>The made up as follows:</b>			
10,200,000 Ordinary shares of Tk 10 each (Fully Paid-up for consideration otherwise than in cash.)		1,020.00	1,020.00
9,800,000 Ordinary shares of Tk 10 each (Fully Paid-up for consideration in cash.)		980.00	980.00
4,000,000 Ordinary shares of Tk 10 each (Fully Paid-up as Bonus Share (For the year 1996-1997.)		400.00	400.00
2,400,000 Ordinary shares of Tk 10 each (Fully Paid-up as Bonus Share (For the year 2017-2018.)		240.00	240.00
		<b>2,640.00</b>	<b>2,640.00</b>
<b>14.00 Assets Revaluation Reserve</b>			
Opening Balance		88,168.99	88,168.99
Revaluated During the year		-	-
		88,168.99	88,168.99
Transferred During the year		-	-
<b>Closing Balance</b>		<b>88,168.99</b>	<b>88,168.99</b>
<b>15.00 Reserve &amp; Surplus:</b>			
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
		<b>3,049.18</b>	<b>3,049.18</b>
<b>16.00 Long Term Loans:</b>			
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
		<b>774.37</b>	<b>774.37</b>
There is no current portion of long-term loan.			
<b>17.00 Defined Benefit Obligations - Gratuity</b>			
Opening Balance		1,360.19	1,314.85
Provision made during the year		45.61	112.00
		<b>1,405.80</b>	<b>1,426.85</b>
Paid during the year		-	(66.66)
<b>Closing Balance</b>		<b>1,405.80</b>	<b>1,360.19</b>
<b>18.00 Short Term Loan:</b>			
Sonali Bank North patenga, Ctg.		2,758.35	2,124.29
UCBL Agrabad Br. Ctg.		1,054.80	1,054.80
Basic Bank Ltd., Agrabad, Ctg., CC A/c		999.54	1,006.54
Force Loan(UCBL Agrabad Br. Ctg.)		-	-
Security Over Draft Loan(Sonali Bank North patenga, Ctg.)		900.04	900.04
		<b>5,712.73</b>	<b>5,085.67</b>
<b>19.00 Creditors and Accruals</b>	Note		
Accounts Payable to BSEC	19.01	3.20	3.20
Liabilities for Goods Supplied	19.02	1,088.19	1,671.65
Liabilities for Expenses	19.03	353.54	252.03
Other Financial Liabilities and Provisions		1,345.52	1,437.59
Workers' Profit Participation Fund and WWF	19.04	33.80	40.55
		<b>2,824.25</b>	<b>3,405.02</b>
<b>19.01 Accounts Payable to BSEC</b>	Note		
Projects under BSEC:	19.01A	3.13	3.13
Projects under BSEC Dis-Invested by Govt.	19.01B	0.07	0.07
		<b>3.20</b>	<b>3.20</b>
<b>19.01A Projects under BSEC:</b>			
Pragati Industries Ltd.		3.12	3.12
Bangladesh Diesel plant Ltd.		0.01	0.01
		<b>3.13</b>	<b>3.13</b>
<b>19.01B Projects under BSEC Dis-Invested by Govt.</b>			
General Iron & Steel Industries Ltd.		0.03	0.03
Khulna Industrial & Trading Co. Ltd.		0.02	0.02
Petro Synthetic Products Ltd.		0.02	0.02
		<b>0.07</b>	<b>0.07</b>
<b>19.02 Liabilities for Goods Supplied:</b>			
Present Liability (Local)		263.54	421.82

	Present Liability (Import)		824.65	1,249.83
			<b>1,088.19</b>	<b>1,671.65</b>
19.03	<b>Liabilities for Expenses</b>			
	Sundry outstanding Expenses		3.39	3.39
	Accrued Expenses		350.15	248.64
			<b>353.54</b>	<b>252.03</b>
19.04	<b>Workers Profit Participation Fund &amp; Workers Welfare Fund:</b>			
	<b>Opening Balance</b>		38.66	33.81
	Add: Provision made during the period		-	9.31
	Paid during the period		-	(4.46)
	Adjusted during the period		-	-
	<b>Closing Balance</b>		<b>38.66</b>	<b>38.66</b>
20.00	<b>Current Account with BSEC</b>	Note		
	Bangladesh Steel & Engineering Corporation (BSEC)	20.01	(637.67)	(618.92)
			<b>(637.67)</b>	<b>(618.92)</b>
20.01	<b>Bangladesh Steel &amp; Engineering Corporation (BSEC)</b>			
	Opening Balance		(618.92)	(579.19)
	Addition during the year		(18.75)	(46.00)
			<b>(637.67)</b>	<b>(625.19)</b>
	Adjustment during the year		-	6.27
	<b>Closing Balance</b>		<b>(637.67)</b>	<b>(618.92)</b>
21.00	<b>Unclaimed Dividend Account</b>			
	Opening Balance		293.43	338.65
	Dividend declared for the year		-	79.20
			<b>293.43</b>	<b>417.85</b>
	Paid during the year		-	(124.42)
	<b>Closing Balance</b>		<b>293.43</b>	<b>293.43</b>
22.00	<b>Advances from the Parties:</b>			
			192.82	255.75
			<b>192.82</b>	<b>255.75</b>
23.00	<b>Provision for Income TAX:</b>			
	Opening Balance		3,368.19	3,325.58
	Add: Provision for the year		3.09	42.61
			<b>3,371.28</b>	<b>3,368.19</b>
	Less: Adjustment during the year		-	-
	<b>Closing Balance</b>		<b>3,371.28</b>	<b>3,368.19</b>

Note No.	Particulars	Amounts TAKA IN LAC	
		July to Sep'24	July to Sep'23
24.00	<b>Net Sales:</b>		
	Gross Sales	592.79	691.11
	Less: VAT	(77.32)	(96.52)
	<b>Net Sales</b>	<b>515.47</b>	<b>594.59</b>
25.00	<b>Cost of Goods Sold:</b>	<b>581.76</b>	<b>418.10</b>
	Raw Materials Consumption	466.61	495.00
	Direct Labour	216.18	214.00
	Factory Overhead	27.96	28.00
	<b>Cost of Goods Manufacturing</b>	<b>710.75</b>	<b>737.00</b>
	Opening Stock of Work-in-Process	493.57	365.03
	Closing Stock of Work-in-Process	(583.32)	(607.70)
	<b>Cost of Production</b>	<b>621.00</b>	<b>494.33</b>
	Opening Stock of Finished Goods	709.22	1,224.26
	Closing Stock of Finished Goods	(748.46)	(1,300.49)
	<b>Cost of Goods Sold</b>	<b>581.76</b>	<b>418.10</b>
26.00	<b>Administrative, Selling &amp; Financial Expenses:</b>		
	Administrative Salary, Allowance & Expenses	112.20	123.13
	Selling Salary, Allowance & Expenses	57.54	44.14
	Managing Director's Salaries & Allowances	3.47	3.12
	Director's Fee & Expenses	1.39	0.19
	Financial Expenses	136.88	123.39

27.00	<b>MISC. Income:</b>	<b>311.48</b>	<b>293.97</b>
	Lease of Land, Pond etc.		
	Recovery from House Rent	1.57	0.65
	Sales of Schedules & Tender Forms	3.66	3.21
	Received from Furniture & Vehicle facilities	0.56	0.12
		<b>5.79</b>	<b>4.00</b>

28.00	<b>Net Assets Value Per Share (NAV)</b>	<b>30-Sep-24</b>	<b>30-Jun-24</b>
	i) Net Assets Value (NAV) (Note - 28.01)	90,608.27	90,987.98
	ii) Number of Ordinary Shares Outstanding	26,400,000	26,400,000
	iii) <b>Net Assets Value per Share (NAV)(TK)</b>	<b>343.21</b>	<b>344.65</b>

28.01	<b>Net Assets Value (NAV)</b>		
	i) Total Assets	105,820.62	106,149.52
	ii) Total Liabilities	(15,212.35)	(15,161.54)
	<b>Net Assets Value</b>	<b>90,608.27</b>	<b>90,987.98</b>

29.00	<b>Basic Earning Per Share</b>	<b>July to Sep'24</b>	<b>July to Sep'23</b>
	1) Net Profit/(Loss) After Tax	(379.90)	(119.80)
	2) Weighted Average Number of Ordinary Shares Outstanding(Note - 29.01)	26,400,000	26,400,000
	3) Number of Ordinary Shares Outstanding	26,400,000	26,400,000
	<b>Basic Earning Per Share (EPS)(TK)</b>	<b>(1.44)</b>	<b>(0.45)</b>

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

29.01	<b>Calculation of Weighted Average Number of Ordinary Shares</b>	<b>July to Sep'24</b>	<b>July to Sep'23</b>
	Particulars	Number of Share	Day Outstanding
	Opening Ordinary Share	26,400,000	92/92
		<b>26,400,000</b>	
		<b>26,400,000</b>	<b>26,400,000</b>

30.00	<b>Net Operating Cash Flows Per Share (NOCFPS):</b>		
	1) Net Operating Cash Flows	(495.48)	665.48
	2) Weighted Average Number of Ordinary Shares Outstanding(Note - 29.01)	26,400,000	26,400,000
	<b>Net Operating Cash Flows Per Share (NOCFPS)(TK)</b>	<b>(1.88)</b>	<b>2.52</b>

\*\*\*Net Operating Cash Flows of comparative period has been decreased because of decrease in Sales .

30.01	<b>Reconciliation of Net Income with Cash Flows from Operating Activities</b>	<b>July to Sep'24</b>	<b>July to Sep'23</b>
	Net Profit/(Loss) Before Tax	(371.98)	(113.48)
	<b>Adjustments for:</b>		
	Depreciation Expense	22.80	22.81
	Financial Expenses	136.88	123.39
		(212.30)	32.72
	<b>Changes In Working Capital:</b>		
	Inventories	36.83	449.50
	Trade and Other Receivable	(57.83)	(365.26)
	Current Account with Projects under BSEC	(11.56)	(3.02)
	Advances, Deposits & Pre-payments	328.55	(240.62)
	Defined Benefit Obligations - Gratuity	45.61	25.57
	Creditors and Accruals	(580.77)	160.43
	Current Account With BSEC	18.75	8.75
	Advances from the Parties	(62.93)	596.65
	<b>Cash Generated from/(used in) Operations</b>	<b>(495.65)</b>	<b>664.72</b>
	Income Tax Paid	-	0.91
	<b>Net Cash from/(used in) Operating Activities</b>	<b>(495.65)</b>	<b>665.63</b>

### 31.00 Related Party Transaction

#### i) Transactions with key management personnel

Key management personnel compensation comprised the following:

Particulars	July to Sep'24	July to Sep'23
Meeting Attendance Fee	0.89	0.69
Meeting Expense		-
Retirement Benefit Scheme	0.70	0.60
	<u>1.59</u>	<u>1.29</u>

#### 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 30.09.2024 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 30-09-2024		Balance as at 30-06-2024	
			DR	CR				
Chittagong steel Mills Limited	Subsidiary Company of BSEC	Multiple Business			11,435,198	(Dr)	11,435,198	(Dr)
G.E.M Company Limited	Subsidiary Company of BSEC	Multiple Business	189,574		6,586,546	(Dr)	6,396,972	(Dr)
Eastern Tubes Ltd.	Subsidiary Company of BSEC	Multiple Business	133,268		747,818	(Dr)	614,550	(Dr)
Bangladesh Blade Factory Ltd.	Subsidiary Company of BSEC	Multiple Business	68,699		1,537,929	(Dr)	1,469,230	(Dr)
Prantik Traders	Subsidiary Company of BSEC	Multiple Business			2,170	(Dr)	2,170	(Dr)
Gazi Wires Ltd.	Subsidiary Company of BSEC	Multiple Business	177,942		980,321	(Dr)	802,379	(Dr)
Pragati Industries Ltd.	Subsidiary Company of BSEC	Multiple Business	14,000		(3,492)	(Cr)	10,508	(Cr)
National Tube Ltd	Subsidiary Company of BSEC	Multiple Business	161,422		366,847	(Dr)	205,425	(Dr)
Bangladesh Diesel plant Ltd.	Subsidiary Company of BSEC	Multiple Business			1,615	(Cr)	1,615	(Cr)
Atlas (BD) Ltd.	Subsidiary Company of BSEC	Multiple Business	258,275		935,252	(Dr)	676,977	(Dr)
Dhaka Steel Works Ltd.	Subsidiary Company of BSEC	Multiple Business	64,569		145,387	(Dr)	80,818	(Dr)
BSEC Current	<b>Parent Concern</b>	Multiple Business		(5,167,000)	(63,767,000)	(Cr)	(58,600,000)	(Cr)

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**EASTERN CABLES LIMITED**  
**SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

Annexure - A

Particulars	Historical Cost			Rate of Depreciation (%)	Accumulated Depreciation			Carrying Amount As On 30th Sep, 2024
	Opening Balance As On 01st July, 2024	Addition During the Period	Closing Balance As On 30th Sep, 2024		Opening Balance As On 01st July, 2024	Charged During the Period	Closing Balance As On 30th Sep, 2024	
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%	0.87	0.08	0.95	1.97
Building & Other Constructions	1,135.18	-	1,135.18	2.5 - 7.5%	747.97	5.79	753.76	381.42
<b>Sub-Total (A)</b>	<b>89,521.00</b>	<b>-</b>	<b>89,521.00</b>	<b>-</b>	<b>748.84</b>	<b>5.87</b>	<b>754.71</b>	<b>88,766.29</b>
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%	1,478.33	15.33	1,493.66	555.59
Loose Tools	4.86	-	4.86	10%	4.86	-	4.86	-
Appreciated Assets (P&M)	68.86	-	68.86	6%	68.86	-	68.86	-
<b>Sub-Total (B)</b>	<b>3,482.64</b>	<b>-</b>	<b>3,482.64</b>	<b>-</b>	<b>2,911.72</b>	<b>15.33</b>	<b>2,927.05</b>	<b>555.59</b>
Furniture & Fixture	30.38	-	30.38	6%	21.35	0.45	21.80	8.58
Office Equipments	83.87	-	83.87	15%	80.18	1.15	81.33	2.54
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	-
<b>Sub-Total (C)</b>	<b>121.25</b>	<b>-</b>	<b>121.25</b>	<b>-</b>	<b>108.53</b>	<b>1.60</b>	<b>110.13</b>	<b>11.12</b>
Vehicles	110.39	-	110.39	20%	110.39	-	110.39	-
Appreciated Assets (Vehicles)	0.96	-	0.96	20%	0.96	-	0.96	-
<b>Sub-Total (D)</b>	<b>111.35</b>	<b>-</b>	<b>111.35</b>	<b>-</b>	<b>111.35</b>	<b>-</b>	<b>111.35</b>	<b>-</b>
<b>Balance as on 30th, Sep 2024</b>	<b>93,236.24</b>	<b>-</b>	<b>93,236.24</b>	<b>-</b>	<b>3,880.44</b>	<b>22.80</b>	<b>3,903.24</b>	<b>89,333.00</b>
<b>Balance as on 30th, Sep 2023</b>	<b>93,236.24</b>	<b>-</b>	<b>93,236.24</b>	<b>-</b>	<b>3,789.28</b>	<b>22.81</b>	<b>3,812.09</b>	<b>89,424.15</b>

  
**Company Secretary**

  
**Managing Director**





**EASTERN CABLES LIMITED**  
**DEFERRED TAX**  
 FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024

Annexure - B

Deferred tax (Assets)/Liability recognized in accordance with the provision of IAS-12, is arrived as follows:

Particulars	Amount In LAC	
	30.09.2024	30.06.2024
Opening Balance	(180.22)	(189.91)
(Increase)/Decrease of Deferred Tax Assets	4.83	9.69
Closing Balance	<u>(175.39)</u>	<u>(180.22)</u>

Reconciliation of Deferred Tax Liabilities/(Assets) are as follows:

Deferred Tax Liability/(Assets)	Carrying Amount at Reporting Date	Tax Base	Temporary Differences
As At 30 Sep, 2023			
Property, Plant & Equipment (Except land)	22.80	1.35	21.45
Net Temporary Differences	<u>22.80</u>	<u>1.35</u>	<u>21.45</u>
Applicable Tax Rate			22.50%
Deferred Tax Liability/(Assets)			<u><u>4.83</u></u>

  
 Company Secretary

  
 Managing Director.



**EASTERN CABLES LIMITED**  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024.

Depreciation allowance as per 3rd Schedule of ITO 1984

*Annexure - C*

Particulars	Historical Cost			Dep. Rate	Depreciation			Carrying Amount As On 30 Sep, 2024
	Opening Balance As On 01st July, 2024	Addition During the period	Closing Balance As On 30 Sep, 2024		Opening Balance As On 01st July, 2024	Depreciation	Closing Balance As On 30 Sep, 2024	
<b>Land &amp; Land Development</b>								
Building & Other Constructions	237.91	-	237.91	20%	237.91	-	237.91	-
Communication	2.92	-	2.92	5%	0.87	0.04	0.91	2.01
<b>Sub-Total (A)</b>	<b>240.83</b>	<b>-</b>	<b>240.83</b>	<b>-</b>	<b>238.78</b>	<b>0.04</b>	<b>238.82</b>	<b>2.01</b>
<b>Plant &amp; Machineries</b>								
Plant & Machineries	698.56	-	698.56	20%	698.56	-	698.56	-
<b>Sub-Total (B)</b>	<b>698.56</b>	<b>-</b>	<b>698.56</b>	<b>-</b>	<b>698.56</b>	<b>-</b>	<b>698.56</b>	<b>-</b>
<b>Furniture &amp; Fixture</b>								
Furniture, Fixture & Office Equipments	52.68	-	52.68	10%	28.73	1.32	30.05	22.63
<b>Sub-Total (C)</b>	<b>52.68</b>	<b>-</b>	<b>52.68</b>	<b>-</b>	<b>28.73</b>	<b>1.32</b>	<b>30.05</b>	<b>22.63</b>
<b>Vehicles</b>								
Vehicles	42.71	-	42.71	20%	42.71	-	42.71	-
<b>Sub-Total (D)</b>	<b>42.71</b>	<b>-</b>	<b>42.71</b>	<b>-</b>	<b>42.71</b>	<b>-</b>	<b>42.71</b>	<b>-</b>
<b>Total</b>	<b>1,034.78</b>	<b>-</b>	<b>1,034.78</b>	<b>-</b>	<b>1,008.78</b>	<b>1.35</b>	<b>1,010.13</b>	<b>24.65</b>

  
Company Secretary

  
Managing Director.