BBS Cables Ltd.

Financial Statements (Un-Audited)

For the period (First Quarter) ended 30 September, 2017

AMARSTOCK

Contents of the Report

Serial No.	Particulars	Page No.
01	Statement of Financial Position	01
02	Statement of Profit or Loss and other Comprehensive Income	02
03	Statement of Changes in Equity	03
04	Statement of Cash Flows	04
05	Notes, Comprising a Summary of Significant Accounting Policies and Other Explanatory Information	05-27
06	Schedule of Property, Plant & Equipment **(Annexure-A)**	28
07	Schedule of Inventories **(Annexure-B)**	29

AMARSTOCK

BBS Cables Ltd.
Statement of Financial Position (Un-Audited)
as at 30 September, 2017

Particulars	Notes	Amount in Taka	
		30.09.2017	30.06.2017
Assets			
Non-Current Assets		**1,602,447,894**	**1,536,460,375**
Property, Plant & Equipment	3.00	1,602,447,894	1,536,460,375
Current Assets		**3,967,290,022**	**4,023,776,275**
Inventories	4.00	1,059,701,906	1,046,102,880
Accounts Receivable	5.00	1,148,759,682	1,092,476,284
Advances, Deposits & Prepayments	6.00	1,208,639,074	1,173,852,382
Cash & Cash Equivalents	7.00	550,189,360	711,344,729
Total Assets:		**5,569,737,916**	**5,560,236,650**
Shareholders Equity & Liabilities:			
Shareholders Equity		**2,489,100,260**	**2,300,411,404**
Share Capital	8.00	1,200,000,000	1,200,000,000
Retained Earnings	9.00	1,289,100,260	1,100,411,404
Liabilities			
Non-Current Liabilities		**441,137,399**	**435,878,513**
Long Term Loan	10.00	290,476,477	293,834,660
Deferred Tax Liability	11.00	150,660,922	142,043,853
Current Liabilities		**2,639,500,257**	**2,823,946,732**
Current Portion of Term Loan	12.00	145,940,606	147,223,717
Short Term Loan	13.00	1,654,742,005	1,868,878,295
Accounts Payable	14.00	72,215,872	96,430,341
Liabilities For Expenses	15.00	18,356,899	18,134,784
Provision for Income Tax	16.00	701,100,323	635,331,681
Workers' Profit Participation Fund	17.00	46,642,304	33,488,575
IPO Refundable Subscription		502,248	24,459,338
Total Equity & Liabilities:		**5,569,737,916**	**5,560,236,650**
Net Asset Value per Share (NAVPS)	27.00	**20.74**	**19.17**

The annexed notes (1-38) are integral part of these financial statements.

Chairman **Director** **Managing Director**

Chief Financial Officer **Company Secretary**

Place: Dhaka;
Dated: November 13, 2017

AMARSTOCK

BBS Cables Ltd.

Statement of Profit or Loss and other Comprehensive Income (Un-Audited)

for the period (First Quarter) ended September 30, 2017

Particulars	Notes	Amount in Taka	
		01.07.2017 to 30.09.2017	01.07.2016 to 30.09.2016
Revenue	18.00	1,242,249,820	733,123,435
Cost of Goods Sold	19.00	(823,914,331)	(491,925,825)
Gross Profit:		**418,335,489**	**241,197,610**
Administrative Expenses	20.00	(26,313,249)	(21,823,294)
Selling & Distribution Expenses	21.00	(53,215,417)	(46,442,078)
Profit from Operation:		**338,806,823**	**172,932,238**
Other Income	22.00	1,646,694	433,467
Financial Expenses	23.00	(64,225,222)	(59,066,075)
Profit Before Tax and WPPF:		**276,228,295**	**114,299,630**
Contribution of Workers Profit Participation Fund	24.00	(13,153,728)	(5,442,840)
Profit Before Tax:		**263,074,567**	**108,856,790**
Income Tax Expenses:	25.00	**74,385,711**	**42,561,175**
Current Tax	25.01	65,768,642	38,099,877
Deferred Tax	25.02	8,617,069	4,461,298
Net Profit After Tax:		**188,688,856**	**66,295,615**
Earnings Per Share (EPS)	26.00	**1.57**	**0.66**

The annexed notes (1-38) are integral part of these financial statements.

Chairman **Director** **Managing Director**

Chief Financial Officer **Company Secretary**

Place: Dhaka;
Dated: November 13, 2017

AMARSTOCK

BBS Cables Ltd.

Statement of Changes in Equity (Un-Audited)

for the period (First Quarter) ended September 30, 2017

Particulars	Share Capital	Retained Earnings	Total
Balance as on July 01, 2017	1,200,000,000	1,100,411,404	2,300,411,404
Profit made during the year	-	188,688,856	188,688,856
Balance at September 30, 2017	**1,200,000,000**	**1,289,100,260**	**2,489,100,260**

Chairman | Director | Managing Director

Chief Financial Officer | Company Secretary

Place: Dhaka.
Dated: November 13, 2017

AMAR STOCK

BBS Cables Ltd.

Statement of Cash Flows (Un-Audited)

for the period (First Quarter) ended September 30, 2017

Particulars	Notes	Amount in Taka	
		01.07.2017 to 30.09.2017	01.07.2016 to 30.09.2016
Cash Flows from Operating Activities:			
Cash Collection from Customers & Others		1,187,613,116	691,778,935
Cash Paid to Suppliers, Employee & Others		(906,611,015)	(602,593,610)
Cash generated from operation		**281,002,102**	**89,185,325**
Income Tax Paid		(63,934,569)	(39,838,088)
Net Cash provided/(used) by Operating Activities:(A)		**217,067,533**	**49,347,237**
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(95,220,096)	(139,112,870)
Net Cash used in Investing Activities:(B)		**(95,220,096)**	**(139,112,870)**
Cash flows from Financing Activities			
Share Capital		-	-
Proceed/(Repayment) of Long Term Loan		(4,641,294)	(7,761,485)
Proceed/(Repayment) of Short Term Loan		(214,136,290)	(67,193,206)
Bank Interest Paid		(64,225,222)	(59,066,075)
Net Cash provided/(used) by Financing Activities:(C)		**(283,002,806)**	**(134,020,766)**
Net increase/decrease in cash & Cash equivalents: (A+B+C)		**(161,155,369)**	**(223,786,399)**
Cash & Cash equivalents at the beginning of the year		711,344,729	538,518,005
Closing Cash & Cash equivalents at the end of the year		**550,189,360**	**314,731,606**
Net Operating Cash Flows per Share (NOCFPS)	28.00	**1.81**	**0.49**

Chairman **Director** **Managing Director**

Chief Financial Officer **Company Secretary**

Place: Dhaka;
Dated: November 13, 2017

BBS Cables Ltd.

Notes, Comprising a Summary of Significant Accounting Policies and other Explanatory Information as at & for the period ended 30 September, 2017

1.00 The Company & It's Operations:

1.01 Legal form of the Company:
The Company was incorporated in 12 April, 2009 as a 'Private' Company limited by shares and registered with the Registrar of Joint Stock Companies & Firms of Bangladesh under the Companies Act, 1994. It has started its commercial production in the year 2010. The company has changed its status from Private to Public limited on 31 January, 2015.

1.02 Address of the Registered & Corporate Office:
The registered office of the Company is located at Jaina Bazar, Dhaka Mymensingh Highway, Telehate, Sreepur, Gazipur and the corporate head office is situated at Configure Bapari Tower (3rd Floor), Ga-64 Middle Badda, Dhaka-1212.

1.03 Nature of Business Activities:
The principal activities of the Company isto carry on the business of manufacturer, trader, buyer, seller, importers, exporters, dealers, distributor and retail in all kinds of aluminum cables, copper cables, silicon cables, optical fiber cables, power cables, rubber cables, railway signaling cables, welding cables and jelly-filled cables, automobiles cables, submersible cables, coaxial cables, flexible and house wire cables (single and multi core) and all other kinds of electrical, electronic, tele-communication cables and wires.

2.00 Summary of Significant Accounting & Valuation Principles:

2.01 Basis of Preparation & Presentation of the Financial Statements:
These financial statements are the un-audited interim financial statements (here after 'the interim financial statements') of BBS Cables Ltd., for the 1st quarter ended on 30 September 2017. The financial statements have been prepared and the disclosures of information made in accordance with the requirements of the Companies Act, 1994 and IAS and IFRS adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), as Bangladesh Accounting Standard (BAS) and Bangladesh Financial Reporting Standard (BFRS). The Statement of Financial Position and Statement of Profit or Loss and other Comprehensive Income have been prepared according to BAS-1 "Presentation of Financial Statements" based on accrual basis of accounting following going concern assumption under generally accepted accounting principles and practices in Bangladesh and cash flow statement according to BAS-7 "Statement of Cash Flow".

2.02 Accounting Convention and Assumption:
The financial statements are prepared under the historical cost convention.

2.03 Accounting Records:
The entity has been maintaining all the required books of accounts as are necessary for the accounts.

2.04 Reporting Period:
The financial statements cover from 01 July, 2017 to 30 September, 2017.

2.05 Principal Accounting Policies:
The specific accounting policies have been selected and applied by the Company's management for significant transactions and events that have a material effect within the Framework for preparation and presentation of financial statements. Financial statements have been prepared and presented in compliance with BAS-1 "Presentation of Financial Statements". The previous period's figures were formulated according to the same accounting principles. Compared to the previous period, there were no significant changes in the accounting and valuation policies affecting the financial position and performance of the Company. However, changes made to the presentation are explained in the note for each respective item.

Accounting and valuation methods are disclosed for reasons of clarity. The Company classified the expenses using the function of expenses method as per BAS-1.

BBS Cables Ltd.

2.05.1 Legal Compliance:

The financial statements have been prepared and the disclosures of information were made in accordance with the requirements of the Companies Act, 1994 and IASs adopted by the ICAB. On the basis of these regulations, Bangladesh Accounting Standards (BAS) & Bangladesh Financial Reporting Standards (BFRS) were applied with the applicable standards at the Statement of Financial Position date.

2.05.2 Critical Accounting Estimates, Assumptions and Judgments:

The preparation of the financial statements are in conformity with BFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies.

2.06 Going Concern:

The Company has adequate resources to continue in operation for the foreseeable future. For this reasons the directors continue to adopt going concern basis in preparing the financial statements. The current credit facilities and resources of the Company provides sufficient fund to meet the present requirements of existing business.

2.07 Application of Standards:

The following BASs and BFRSs are applicable for the financial statements for the period under review.

BAS-1 Presentation of Financial Statements;
BAS-2 Inventories;
BAS-7 Statement of Cash Flows;
BAS-8 Accounting Policies, Changes in Accounting Estimates & Errors;
BAS-10 Events after the Reporting Period;
BAS-12 Income Taxes;
BAS-16 Property, Plant & Equipment;
BAS-17 Leases;
BAS-18 Revenues;
BAS-19 Employee Benefits;
BAS-23 Borrowing Costs;
BAS-24 Related PartyDisclosures;
BAS-33 Earnings per Share;
BAS-34 Interim Financial Statements;
BAS-36 Impairment of Assets;
BAS-37 Provisions, Contingent Liabilities and Contingent Assets;
BAS-38 Intangible Assets;
BAS-39 Financial Instruments: Recognition and Measurement.

2.08 Property, Plant &Equipment:

a. Recognition and Measurement:

In compliance with BAS-16 (Property, Plant & Equipment) items of Property, Plant & Equipment (PPE), excluding land is initially measured at cost less accumulated depreciation and accumulated impairment losses, if any. Land is measured at cost. The cost of an item of PPE comprises its purchase price, import duties and non-refundable taxes after deducting trade discount and rebates and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.

b. Capitalization of Borrowing Cost:

Finance costs that are directly attributable to the construction of plants are included in the cost of those plants in compliance with BAS-23: Borrowing Cost, allowed alternative treatment.

c. Subsequent Costs:

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of the day to day maintaining cost on PPE are recognized in the Statement of Comprehensive Income as incurred.

BBS Cables Ltd.

d. Depreciation:

No depreciation is charged on land and land development.

Consistently, depreciation is provided on diminishing balance method based on written down value at which the asset is carried in the books of account. Depreciation continues to be provided until such time as the written down value is reduced to Taka one.

Depreciation on acquisition is made when the assets are available for use and charging no depreciation on item ceases for the period in which the deletion thereof take place.

The depreciation/amortization rate(s) are as follows:

Category of Fixed Assets	Rate %
Land & Land Development	-
Factory Buildings	5
Plant & Machinery	10
Office Equipment-Factory	15
Office Buildings/Decoration	20
Office Equipment	15
Furniture &Fixtures	20
Office Equipment-Branch	15
Vehicles	15

e. Retirements and Disposals:

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as gain and loss from disposal of asset under other income in the Statement of Comprehensive Income.

2.09 Valuation of Inventories:

Inventories are assets held for sale in the ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process. Inventories are stated at the lower of cost or net realizable value in compliance to the requirements of Para 21 and 25 of BAS-2. Costs including an appropriate portion of fixed and variable overhead expenses are assigned inventories by the method most appropriate to the particular class of inventory. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make the sale. Item wise valuation is as follows:

Category of Inventories	Basis of Valuation
Raw & Packing Materials	At Weighted Average Cost
Work-in-ProgressAt Standard Cost	
Finished Goods	At Standard Cost

Standard cost comprises value of materials, standard activity cost and overheads.

2.10 Cash & Cash Equivalents:

Cash and cash equivalents include cash in hand, cash at banks, term deposits which are available for use by the Company without any restrictions. There is an insignificant risk of change in value of the same.

2.11 Creditors &Accrued Expenses:

2.11.1 Trade &Other Payables:

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the Company.

2.11.2 Provision:

The preparation of financial statements in conformity with International Accounting Standards BAS-37 Provisions, Contingent Liabilities and Contingent Assets requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

BBS Cables Ltd.

2.12 Authorization date for issuing Financial Statements:

The financial statements were authorized by the Board of Directors on 13 September, 2017 for issue after completion of review.

2.13 Income Tax:

2.13.1 Current Tax:

Provision for taxation has been made as per rates prescribed in the Finance Act, 2015 and the Income Tax Ordinance, 1984 on profit made by the company. As per BAS-12 Income Tax provision has been made during the period as the company earned taxable income.

2.13.2 Deferred Tax:

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Statement of Financial Position as liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. BBS Cables Limited recognized deferred tax liabilities for all taxable temporary differences.

2.14 Contingent Liabilities and Assets:

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the Company. In accordance with BAS-37 Provision, Contingent Liabilities and Contingent Assets are disclosed in the notes to the financial statements.

2.15 Revenue Recognition:

In compliance with the requirements of BAS-18 "Revenue", revenue from receipts from customers against sales is recognized when products are dispatched to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably.

2.16 Impairment:

In accordance with the provision of "BAS-36" Impairment of Assets the carrying amount of non-financial assets other than inventories are reviewed to determine whether there is any indication of impairment. No such indication of impairment has risen till the date of our audit.

2.17 Financial Instrument:

Derivative:

According to BFRS-7 "Financial Instruments Disclosures" the company was not a party to any derivative contract (financial instrument) at the Statement of Financial Position date, such as forward exchange contracts, currency swap agreement or contract to hedge currency exposure related to import of capital machinery to be leased to lessees in future.

Non-Derivative:

Non-derivative financial instruments comprise of accounts and other receivable, borrowings and other payables and are shown at transaction cost as per BAS-39 "Financial Instrument: Recognition and Measurement".

2.18 Foreign Currency Translation:

Transactions in foreign currencies are translated to Bangladesh Taka at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities are converted at the rates prevailing at the Statement of Financial Position date. Non-monetary assets and liabilities denominated in foreign currencies, stated at historical cost are translated into Bangladesh Taka at the exchange rate ruling at the date of transaction.

2.19 Borrowing Costs:

In compliance with the requirements of BAS-23 "Borrowing Costs", borrowing costs of operational period on short term loan and overdraft facilities from commercial banks & financial institutions were charged off as revenue expenditure as they incurred.

BBS Cables Ltd.

2.20 Basis of Preparation of the interim Financial Statements:

These interim financial statements should be read in conjunction with the Financial Statements for the year ended 30 June, 2017 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information.

The accounting policies used are consistent with those used in the Annual Financial Statements. The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs). The presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Where necessary, the comparatives have been reclassified or extended to take into account any presentational changes made in the Annual Financial Statements. The preparation of the Interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

Income Tax expense is recognized based upon the best estimate of the weighted average income tax expected for the reporting period.

The company has no reportable operating segments as per IFRS-8.

There is no significant event after the end of the interim period that has to be reflected in the financial statements for the interim period.

2.21 Employees' Benefit:

Employees of the Company are entitled to get the following benefits from the Company:

a. **Festival Bonus:**
The Company gives 02 festival bonuses to its permanent employees in a period.

b. **Workers' Profit Participation Fund:**
This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labour Law, 2006 and is payable to the workers as define in the said Law. WPPF are yet to be recognized.

2.22 Statement of Changes in Equity:

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

2.23 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with BAS-7: Statement of Cash Flows and the cash flows from operating activities have been presented under direct method.

2.24 Earnings per Share:

The Company calculates Earnings per Share (EPS) in accordance with BAS-33 "Earning per Share", which has been shown on the face of Statement of Comprehensive Income, and the computation of EPS is stated in the note.

2.24.1 Basic Earnings:

This represents earnings for the period attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit after tax for the period has been considered as fully attributable to ordinary shareholders.

2.24.2 Weighted Average Number of Ordinary Shares Outstanding during the period:

Computation of weighted average number of ordinary shares is not required during the current period, as number of shares outstanding has not been changed during the period under review.

2.24.3 Basic Earnings per Share:

This has been calculated by dividing the basic earnings by number of ordinary shares outstanding during the period.

BBS Cables Ltd.

2.24.4 Diluted Earnings per Share:

No diluted EPS is required to be calculated for the period, as there was no scope for dilution during the period under review.

2.25 Components of the Financial Statements:

According to the Bangladesh Accounting Standards (BAS)-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components":

- Statement of Financial Position as at 30 September, 2017;
- Statement of Comprehensive Income for the period ended 30 September, 2017;
- Statement of Changes in Equity for the period ended 30 September, 2017;
- Statement of Cash Flows for the period ended 30 September, 2017;&
- Accounting Policies and Explanatory Notes.

2.26 Segment Reporting:

No segmental reporting is applicable for the Company as required by BAS-14: "Segment Reporting" as the Company operates in a single industry segment and within a single geographical territory.

2.27 Related Party Transactions:

The objective of BAS-24 'Related Party Disclosures' is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

A party is related to an entity if: [BAS-24] directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, the entity has an interest in the entity that gives it significant influence over the entity, has joint control over the entity, the party is a member of the key management personnel of the entity or its parent, the party is a close member of the family of any individual, the party is an entity that is controlled, jointly controlled or significantly influenced by or for which significant voting power in such entity resides with, directly or indirectly, any individual and the party is a post-employment benefit plan for the benefit of employees of the entity.

The Company transacts with related parties and recognize as per BAS-24 'Related Party Disclosures'. Related party transactions have been disclosed under Note - 32.

2.28 Interest paid and other Expenses:

Interest paid and other expenses are recognized on accrual basis.

2.29 Repair upkeep and Maintenance Charges:

There are usually absorbed as revenue charges as and when incurred.

2.30 Comparative:

Comparative information have been disclosed in respect of the previous periods for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period's financial statements.

2.31 Re-arrangement

Previous period's figure has been re-arranged whenever considered necessary to ensure better comparability with the current period's presentation without causing any impact on the profit and value of assets and liability as reported in the Financial Statement.

2.32 General:

Wherever considered necessary, previous period's figures have been rearranged for the purpose of comparison;

Figures appearing in the financial statementshave been rounded off to the nearest Taka.

BBS Cables Ltd.

	Amount in Taka	
	30.09.2017	30.06.2017

3.00 Property, Plant & Equipment: Tk. 1,602,447,894

This is made up as follows:

Particulars		
Opening Balance (at cost)	2,037,826,525	1,544,445,381
Add: Addition made during the year	95,220,096	493,381,144
Closing Balance	**2,133,046,621**	**2,037,826,525**
Less: Accumulated Depreciation	530,598,727	501,366,150
Written Down Value	**1,602,447,894**	**1,536,460,375**

Details of Property, Plant & Equipment and Depreciation are shown in the annexed **(Annexure- A)**.

4.00 Inventories: Tk. 1,059,701,906

This is made-up as follows:

Raw Material	493,564,897	485,884,874
Work-in-Process	213,568,108	193,808,024
Finished Goods	352,568,901	366,409,982
Total	**1,059,701,906**	**1,046,102,880**

The basis of valuation is stated in Note-2.09.

5.00 Accounts Receivable: Tk. 1,148,759,682

This is made-up as follows:

Particulars			
Accounts Receivable	Note: 5.01	1,148,759,682	1,092,476,284
Total		**1,148,759,682**	**1,092,476,284**

5.01 Accounts Receivable: Tk. 1,148,759,682

This is made-up as follows:

Particulars		
Ashulia Sales Center	3,612,740	3,362,150
Barishal Sales Center	41,458,699	39,297,397
Bogra Sales Center	47,288,276	48,787,417
Chittagong Sales Center	91,779,909	89,287,454
Chowmuhuni Sales Center	8,436,093	6,956,267
Chapai Nawabgonj Sales Center	8,278,936	7,065,302
Comilla Sales Center	23,789,856	21,852,396
Cox,S Bazar Sales center	737,987	-
Direct Sales (Wear House)	501,028,558	499,201,617
Dinajpur Sales Center	18,789,379	17,856,509
Feni Sales Center	17,068,730	15,923,982
Gazipur Sales Center	17,853,823	16,848,961
Gaibandha Sales center	2,388,747	-
Jessore Sales Center	10,874,748	9,235,844
Jamalpur Sales center	1,187,321	-
Kaptanbazar Sales Center	12,790,783	11,514,679
Khulna Sales Center	10,687,900	9,241,147
Mymenshing Sales Center	4,826,773	3,991,831
Moulovibazar Sales Center	7,783,771	5,670,741
Mohammadpur Sales Center	5,768,828	4,518,622
Narayangonj Sales Center	32,878,969	31,995,092
Nawabpur Sales Center	52,797,897	50,916,532
Naogoan Sales Center	11,979,983	10,361,371

AMAR STOCK

BBS Cables Ltd.

	Amount in Taka	
	30.09.2017	30.06.2017
Narsingdi Sales Center	2,389,792	-
Pabna sales Center	9,188,461	7,845,125
Rajshahi Sales Center	35,899,794	33,965,346
Rangpur Sales Center	37,879,846	31,474,570
Rampura Sales Center	4,576,652	2,945,100
Savar Sales Center	45,897,389	42,259,536
Satkhira Sales Center	3,866,778	2,465,913
Sylhet Sales Center	41,987,867	39,417,468
Tangail Sales Center	12,877,737	10,317,918
Uttara Sales Center	19,538,678	17,219,702
Other Receivable	567,982	680,295
Total	**1,148,759,682**	**1,092,476,284**

The above amounts are unsecured but good and have been subsequently realized. No provision was made for bad debt during No amount was due by the Directors (including Managing Director) or any other official of the Company.

Aging of the above receivables is given below:

Particulars		
Due within three months	794,022,692	742,829,592
Due within six months	354,736,990	348,966,396
Six months & above		
Total	**1,148,759,682**	**1,091,795,989**

6.00 Advances, Deposits & Prepayments: Tk. 1,208,639,074

This is made-up as follows:

Particulars			
Advance to Employees & Others	Note: 6.01	4,210,225	4,887,215
Advance Income Tax		722,819,943	658,885,374
Advance to Parties	Note : 6.02	281,857,491	316,616,863
Advance against Showroom		24,136,520	22,055,674
VAT Current Account		18,291,240	8,030,959
L/C Margin/Bank Guarantee		157,323,655	163,376,297
Total:		**1,208,639,074**	**1,173,852,382**

6.01 Advance to Employees & Others: Tk. 4,210,225

This is made-up as follows:

Particulars		
Mr. Abdur Rashid	33,000	55,000
Mr. Abu Noor Tariq	15,000	-
Mr. Alim	32,500	42,500
Mr. Ashraf Ul Alam	20,000	-
Mr. Golam Habib	10,000	40,000
Mr. Jamal-Procurement	608,730	992,150
Mr. Matin	40,210	56,210
Mr. Meskatul Amin	215,200	315,200
Mr. Mezbah-ul-Bari	225,100	210,000
Mr. Mehedi Hasan	87,900	233,000
Mr. Monowar	50,000	87,000
Mr. Monowar Hossain	137,462	124,316
Mr. Monir Hossain	187,000	287,000
Mr. Mohsinur Rahman	30,000	45,000
Mr. Mollick Abu Sayeed	72,000	92,000
Mr. Mizanur Rahman	121,000	210,500
Mrs. Nilufar Yasmin	10,000	17,242

AMAR STOCK

	Amount in Taka	
	30.09.2017	30.06.2017
Mr. Rafiqul Islam	98,793	186,450
Mr. Rajibul Islam	65,438	45,219
Mr. Rashedul Hassan	56,200	42,040
Mr. Razzak	212,400	148,200
Mr. Rezaul Islam	118,900	80,000
Mr. Ruhul Amin	202,200	232,100
Mr. Sabbir	9,702	8,852
Mr. Sakawat Hossain	80,550	88,523
Mr. Shahed	150,430	104,621
Mr. Sazzad Hossain	256,800	182,450
Mr. Siddiqur	20,300	28,122
Mr. Sharup Kumar Chowdhry	140,960	88,000
Mr. Shahjalal-IT	393,200	289,100
Mr. Shaikh Abdul Hafiz	288,450	174,220
Mr. Zakir Hossain (Manager S&M) Govt.	60,400	88,000
Mr. Zakiul Islam (Chowmuhuni Br.)	160,400	294,200
Total	**4,210,225**	**4,887,215**

6.02 Advances to Parties: Tk. 281,857,491

This is made-up as follows:

Particulars		
A S Shiping (Pvt.) Ltd.	1,819,400	1,445,560
ARTSIGN (Pvt.) Ltd.	23,220	55,250
Bangladesh Developments Report	50,000	95,000
bdreports24.com	15,000	46,000
Biswas Enterprise	27,567,800	39,064,521
Citisun Watch Co.Ltd.	-	9,315
Corporate Printers	213,900	57,500
Crystal Insurance Co. Ltd.	452,900	733,885
Desk Touch International	56,440	82,510
Ekattur Media Ltd.	88,200	45,600
Energypac Engineering Ltd	980,240	742,620
ExpoNet Exhibition Pvt. Ltd.	-	22,700
Impact Advertising	470,800	375,620
K M Enterprise	29,674,391	28,055,360
M/S Atlantic Traders	55,687,900	81,259,805
M/s Rasel Enterprise	432,890	107,640
Marubeni Corporation	32,260,000	42,842,659
Melody Entertainment	370,000	250,000
Meghna Insurance Co. Ltd.	140,200	98,522
Mission Unlimited	-	138,000
Momi AD Printers	243,900	98,500
Monno Ceramic Industries Ltd.	632,890	912,365
Muktijoddha Shangshad Krira Chakra	320,450	135,000
Nahar Enterprise	645,780	209,000
National Credit Ratings Ltd.	229,800	175,000
New Dhaka Auto E. Car A/c Corner	5,000	26,700
Northern General Insurence Co. Ltd.	130,800	320,512
Otobi Ltd.	200,670	336,295
Provati Insurance Co. Ltd.	168,900	52,160
Power Trade & Engineering	40,200	81,500
Reliance Insurance Ltd.	150,330	41,560
Republic Insurance Co. Ltd.	790,600	619,522
Sadhona Engineering Works	80,000	165,000
Shenzhen-Zhuntu Industries Ltd	62,000,780	63,256,810
Software Shop Ltd.	67,500	36,200

AMARSTOCK

BBS Cables Ltd.

	Amount in Taka	
	30.09.2017	30.06.2017
Sophits Archetecture	4,388,700	2,650,000
Suma Advertising	120,800	40,000
Techno HAVC System Ltd.	40,000	144,000
Tisa Ad	130,000	260,000
Union Insurance Company Ltd.	644,020	768,254
Uniexcel Group Holdings Co. Ltd.	59,280,000	49,802,658
Woods Electric	1,243,090	945,260
Zoom Power Technology	-	12,500
Total	**281,857,491**	**316,616,863**

7.00 Cash & Cash Equivalents: Tk. 550,189,360

This is made-up as follows:

Particulars			
Cash in Hand		26,072,634	31,020,159
Cash at Bank	Note: 7.01	424,036,483	581,784,102
FDR	Note: 7.02	100,080,243	98,540,468
Total		**550,189,360**	**711,344,729**

7.01 Cash at Bank: Tk. 424,036,483

This is made-up as follows:

Particulars		
AB Bank Ltd., Gulshan Br., A/C No. 4019-777118430	592,551	8,430,275
AB Bank Ltd., Rangpur Br., A/C No. 4205792863430	495,745	3,920,243
Bank Asia Ltd., Feni Br., CD A/C No. 07336000054	1,224,735	3,400,065
Brac Bank Ltd., Banani Br., A/C No. CD-1507202117131001	797,971	4,743,356
Brac Bank Ltd.,Motijheel Br., A/C No. SND-1505102117131001	2,012,610	40,013,130
Dhaka Bank Ltd., Banani Br., SND A/C No. 2061502012	119,620	1,209,019
Dhaka Bank Ltd., Dinajpur Br., SND A/C No. 0437150000000197	2,149,963	4,065,100
Dutch-Bangla Bank Ltd., Banani Br., A/C No. SND-0103120000001440	24,014,997	54,109,455
Dutch-Bangla Bank Ltd., Banani Br., A/C No. CD-0103110000020473	7,952,358	10,277,850
Dutch-Bangla Bank Ltd., Jessore Br., A/C No. STD-163.120.2863	2,369,195	3,966,255
Dutch-Bangla Bank Ltd., Nawabpur Br., A/C No. STD-104.120.3584	541,129	3,726,386
Dutch-Bangla Bank Ltd., Sylhet Br., A/C No. STD-121.120.3280	3,009,987	9,746,013
Dutch-Bangla Bank Ltd., Ctg Br., A/C No. STD-142.120.2888	3,431,262	8,787,127
Dutch-Bangla Bank Ltd., Narayangonj Br., A/C No. STD-111.120.3978	620,691	2,428,524
Dutch-Bangla Bank Ltd., Ashulia Br., A/C No. STD-216.120.1247	1,399,384	1,179,827
Dutch-Bangla Bank Ltd., Chapai Nawabgonj Br., A/C No. STD-240.120.280	984,335	3,029,535
Dutch-Bangla Bank Ltd., Cox'z Bazar Br., A/C No. STD-145.120.2246	477,915	1,459,316
Dutch-Bangla Bank Ltd., Narsingdi Branch., A/C No. 170 1200002851	559,460	-
Dutch-Bangla Bank Ltd.,Sunamganj Branch., A/C No. 204 1200003640	1,512,208	-
Dutch-Bangla Bank Ltd.,Lohagara Branch., A/C No. 146 1200001465	1,075,858	-
Dutch-Bangla Bank Ltd.,Rampura., A/C No. 178 1200001840	1,524,223	-
Dutch-Bangla Bank Ltd.,Faridpur., A/C No. 189 1200002057	558,150	-
Eastern Bank Ltd., Gulshan Br. A/C No. 1041060133938	2,023,541	1,981,321
Eastern Bank Ltd., Motijheel Br. A/C No. 1011220337639	415,230	416,893
Islami Bank Ltd., Gulshan Br., A/C No. 3728	1,680,823	2,946,631
Islami Bank Ltd., Chowmuhani Br., A/C No. STD-20501260900002612	358,000	5,905,298
Islami Bank Bangladesh Ltd.-Sitakinda branch. A/C No. 20502210900001405	116,168	-
Islami Bank Bangladesh Ltd.-Hathazari Branch. A/C No. 205 01700900001408	4,899,468	-
Jamuna Bank Ltd., Banani Br., CD A/C No. 00300210006263	1,313,194	550,470
Mercantile Bank Ltd, Moulovi Bazar Br, SND A/c: 113213121479974	2,079,686	1,399,508
Mercantile Bank Limited-Patuakhali Branch. A/C No. 115 413122178637	329,562	-
Midland Bank Ltd., Bogra Br. SND A/C 00020-1090000168	2,783,403	7,202,677
Mutual Trust Bank Ltd., Banani Br. CD A/C 0210005126	203,663	4,149,294
Mutual Trust Bank Ltd., Tangail Br. SND A/C 0080-0320000140	1,374,212	5,047,585
Mutual Trust Bank ltd-Kustia Branch. A/C No. 0035-0320000574	5,090,729	-
One Bank Ltd., Gulshan Br. SND A/C 0023000000715	26,959,170	47,008,406
Prime Bank Ltd., Banani Br., A/C No. CD-13211080017232	16,879,224	3,613,353

BBS Cables Ltd.

	Amount in Taka	
	30.09.2017	30.06.2017
Shahjalal Islami Bank Ltd. Motijheel Br., A/C No. STD-1392	8,240	8,398
Social Islami Bank Ltd., Banani Br., A/C No. CD-0271330003505	1,372,285	8,807,991
Social Islami Bank Ltd., Gulshan Br., A/C No. CD-0081330014215	5,672,886	2,324,852
Social Islami Bank Ltd., Banani Br., A/C No. STD-0271360000459	43,236,178	60,882,847
Social Islami Bank Ltd., Rajshahi Br., A/C No. STD-071360000389	1,009,806	4,601,015
Social Islami Bank Ltd., Savar Br., A/C No. STD-0301360000306	1,805,341	1,609,930
Social Islami Bank Ltd., Banani Br., A/C No. STD-0271360000562	1,456,804	1,456,804
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 0081690000016	36,462	-
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 0081700000017	16,156	-
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 0081680000015	176,270,052	215,727,918
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 0081360000763	29,463,609	8,731,421
Social Islami Bank Ltd., Gazipur Br.,STD-1231360000028	1,566,718	3,637,342
Social Islami Bank ltd. Mawna A/C No. 101-1360000046	1,157,845	-
Social Islami Bank ltd. Mohammadpur Br A/C No. 0311 330007447	7,467,143	-
Sonali Bank Ltd., Badda Br., A/C No. CD-0103202000512	6,306,370	6,283,133
Southeast Bank Ltd., Banani Br., A/C No. STD-002413100001349	8,442,317	3,192,427
Southeast Bank Ltd., Banani Br., A/C No. CD-002411100007297	1,453,565	1,238,283
Southeast Bank Ltd., Mymenshing Br., A/C No. STD-01310000005	1,539,770	2,597,011
Southeast Bank Ltd., Barishal Br., A/C No. STD-04913100000061	1,381,779	4,011,789
Southeast Bank Ltd., Khulna Br., A/C No. STD-013100000070	904,918	3,511,305
Southeast Bank Ltd., Ishwardi Br., A/C No. 0103 13100000024	333,092	-
SBAC Bank Ltd., Banani Br, A/C No. STD-01130000041898	1,036,274	1,036,274
Standard Chartered Bank, Banani Br., A/C No. 2113412201	520,240	522,855
United Commercial Bank Ltd., Uttara Br., A/C No. 0831301000000073	5,053,569	6,198,654
United Commercial Bank Ltd., Mohakhali Br., A/C No. 0781301000000267	549,929	690,941
United Commercial Bank Ltd., Bhola Branch., A/C No. 159-1301-000000041	380,021	-
United Commercial Bank Ltd., Comilla Branch., A/C No. 029-1301-000000088	1,664,693	-
Total	**424,036,483**	**581,784,102**

7.02 FDR: Tk. 100,080,243

Social Islami Bank Ltd., Gulshan Br., A/C No. FDR-085310024735	15,477,242	15,271,083
Social Islami Bank Ltd., Gulshan Br., A/C No. FDR-085310040722	11,753,284	11,596,728
Social Islami Bank Ltd., banani Br., A/C No. FDR-0275310028663	51,936,967	51,245,157
People's Leasing Co. Ltd	20,912,750	20,427,500
Total	**100,080,243**	**98,540,468**

The bank balances have been confirmed and reconciled with respective bank statements.

8.00 Share Capital: Tk. 1,200,000,000

Authorized Capital		
300,000,000 ordinary Shares of Tk. 10 each	**3,000,000,000**	**3,000,000,000**
Issued, Subscribed & Paid-up Capital	**1,200,000,000**	**1,000,000,000**

	Amount in Taka	
	30.09.2017	30.06.2017

9.00 Retained Earnings: Tk. 1,289,100,260

This is made-up as follows:

Particulars		
Opening Balance	1,100,411,404	687,064,190
Net profit/(Loss) during the year	188,688,856	413,347,214
Total	**1,289,100,260**	**1,100,411,404**

10.00 Long Term Loan: Tk. 290,476,477

This is made-up as follows:

Particulars		
United Commercial Bank Ltd.	46,852	284,440
Term Loan-IDLC Finance Ltd.	17,694,309	60,646,012
Term Loan-IIDFC	-	709,412
Term Loan-IPDC	42,885,796	47,217,951
Term Loan-Lankabangla Finance Ltd.	126,814,838	76,125,036
Term Loan-Mercantile Bank Ltd.	158,715,354	162,836,503
Term Loan-Mutual Trust Bank Ltd.	90,259,934	93,239,023
	436,417,083	**441,058,377**
Less: Current Portion of Long Term Loan	145,940,606	147,223,717
Total	**290,476,477**	**293,834,660**

The details of the loan is as under:

Name of the Bank: United Commercial Bank Ltd.
Nature: Car Loan
Sanction Limit: Tk. 5,355,000
Expiry Date: 02-08-2016
Interest Rate: 12.50%
Security: Personal guarantee of the Directors of the Company, insurance of the equipment in favor of UCBL; Demand Promissory Note; Undertaking as per UCBL format and 48 (Forty Eight) post dated cheques.

Name of the Financial Institute: IDLC Finance Limited
Nature: Lease Finance
Sanction Limit: Tk. 8,05,00,000/-
Expiry Date: 22-08-2018
Interest Rate: 12.50%
Security: Personal guarantee of the Directors of the Company, 72 (Seventy Two) post dated cheques and insurance of the car in favor of IDLC.

Name of the Financial Institute: IDLC Finance Limited
Nature: Lease Finance
Sanction Limit: Tk. 5,00,00,000/-
Expiry Date: 15/12/2020
Interest Rate: 12.00%
Security: Personal guarantee of the Directors of the Company, 60 (Sixty) post dated cheques and mortgage of Land & Building of Head Office of BBS Cables Ltd.

AMARSTOCK

BBS Cables Ltd.

	Amount in Taka	
	30.09.2017	30.06.2017

Name of the Financial Institute: Industrial and Infrastructure Development Finance Company Ltd (IIDFC)
Nature: Lease Finance
Sanction Limit: Tk. 1,64,00,000
Expiry Date: 17-08-2017
Interest Rate: 12.50%
Security: Personal guarantee of the Directors of the Company, insurance of the equipment in favor of IIDFC; Demand Promissory Note; Undertaking as per IIDFC format and 12 post dated cheques.

Name of the Financial Institute: IPDC
Nature: Lease Finance
Sanction Limit: Tk. 4,00,00,000
Expiry Date: 30-06-2017
Interest Rate: 12.50%
Security: Personal guarantee of the Directors of the Company, 60 (sixty) post dated cheques and insurance of the car in favor of IPDC.

Name of the Financial Institute: IPDC
Nature: Lease Finance
Sanction Limit: Tk. 6,00,00,000
Expiry Date: 23-02-2021
Interest Rate: 12.00%
Security: Personal guarantee of the Directors of the Company, 60 (sixty) post dated cheques and insurance of the car in favor of IPDC.

Name of the Financial Institute: Lankabangla Finance Ltd.
Nature: Lease Finance
Sanction Limit: Tk. 9,50,00,000
Expiry Date: 20-03-2020
Interest Rate: 12.50%
Security: Personal guarantee of the Directors of the Company, 72 (Seventy Two) post dated cheques and insurance of the car in favor of Lankabangla Finance Ltd.

Name of the Financial Institute: Lankabangla Finance Ltd.
Nature: Term Loan
Sanction Limit: Tk. 180,000,000
Expiry Date: 15/09/2020
Interest Rate: 11.00%
Security: Personal guarantee of the Directors of the Company, Corporate Guarantee, Factory land and building and 1 (One) undated cheque in favor of Lankabangla Finance Ltd.

Name of the Financial Institute: Mercantile Bank Ltd.
Nature: Term Loan
Sanction Limit: Tk. 1,80,00,00,000
Expiry Date: 30-11-2020
Interest Rate: 10.50%
Security: Personal guarantee of the Directors of the Company, Security Cheques in favor of Mercantile bank Ltd., L/C Margin, shipping documents & acceptance, hypothecation of raw materials, stocks, WIP, Finished Goods, Machineries, Equipments, 1st ranking pari-passu charge on fixed and floating assets among lenders on pro-rata basis.

Name of the Financial Institute: Mutual Trust Bank Ltd.
Nature: Term Loan
Sanction Limit: Tk. 20,00,00,000
Expiry Date: 30-11-2020
Interest Rate: 11.00%
Security: Personal guarantee of the Directors of the Company, Corporate Guarantee, Factory land and building and 1 (One) undated cheque in favor of Mutual Trust Bank Ltd.

BBS Cables Ltd.

	Amount in Taka	
	30.09.2017	30.06.2017

11.00 Deferred Tax Liability: Tk. 150,660,922

This is made up as follows:

Particulars			
Opening Balance		142,043,853	96,597,587
Add: Addition during the year	Note: 25.02	8,617,069	45,446,266
Closing Balance		**150,660,922**	**142,043,853**

12.00 Current Portion of Term Loan: Tk. 145,940,606

This is made up as follows:

Particulars		
United Commercial Bank Ltd.	46,852	284,440
Term Loan-IDLC Finance Ltd.	31,883,221	31,883,221
Term Loan-IIDFC	-	709,412
Term Loan-IPDC	16,078,930	16,078,930
Term Loan-Lankabangla Finance Ltd.	21,279,180	21,279,180
Term Loan-Mercantile Bank Ltd.	44,800,000	44,800,000
Term Loan-Mutual Trust Bank Ltd.	31,852,423	32,188,534
Total	**145,940,606**	**147,223,717**

13.00 Short Term Loan: Tk. 1,654,742,005

This is made up as follows:

Particulars		
Social Islami Bank Ltd., OD	-	-
Mutual Trust Bank Ltd., OD	184,073,102	228,622,899
United Commercial Bank Ltd., OD	37,193,325	42,390,740
Mercantile bank Ltd., OD	351,718,725	363,674,620
IIDFC-OD	151,244,565	175,925,726
United Commercial Bank Ltd., Import loan	188,133,755	206,753,100
Mutual Trust Bank Ltd., Import Loan	261,512,486	320,242,751
Mercantile bank Ltd., Import Loan	216,345,982	201,139,780
Social Islami Bank Ltd., Import Loan	264,520,065	330,128,677
Lankabangla Finance Ltd., Short Term Loan	-	-
Total	**1,654,742,005**	**1,868,878,295**

The details of the loan is as under:

The details of the loan is as under:

Name of the Bank: Social Islami Bank Ltd.
Nature: OD Loan
Sanction Limit: Tk. 50,000,000
Expiry Date: 31.05.2017
Interest Rate: 11.00% (Variable)
Security: Personal guarantee of Directors of the Company and 01(One) undated cheque.

Name of the Bank: Mutual Trust Bank Ltd.
Nature: OD Loan
Sanction Limit: Tk. 250,000,000
Expiry Date: 01.02.2021
Interest Rate: 11.00% (Variable)
Security: Personal guarantee of Directors of the Company and 01(One) undated cheque.

Name of the Bank: United Commercial Bank Ltd.
Nature: OD
Sanction Limit: Tk. 10,00,00,000
Expiry Date: 30.04.18
Interest Rate: 9.50%
Security: Personal guarantee of the Directors of the Company, Hypothication on book debts/accounts receivable of the company,

ATMAR STOCK

Amount in Taka	
30.09.2017	30.06.2017

Name of the Financial Institute:Mercantile Bank Ltd.
Nature: OD
Sanction Limit: Tk. 360,00,00,000
Expiry Date: 01 year revolving basis
Interest Rate: 10.50%
Security: Personal guarantee of the Directors of the Company, hypothecation of raw materials, stocks, WIP, Finished Goods, Machineries, Equipments, 1st ranking pari-passu charge on fixed and floating assets among lenders on pro-rata basis.

Name of the Financial Institute: Industrial and Infrastructure Development Finance Company Ltd (IIDFC)
Nature: OD
Sanction Limit: Tk. 10,00,00,000
Expiry Date: 17-08-2017
Interest Rate: 11.50%
Security: Personal guarantee of the Directors of the Company, Demand Promissory Note; Undertaking as per IIDFC format and 12 post dated cheques.

Name of the Bank: United Commercial Bank Ltd.
Nature: Import Loan
Sanction Limit: Tk. 10,00,00,000
Expiry Date: 30.04.18
Interest Rate: 9.50%
Security: Personal guarantee of the Directors of the Company, Hypothication of plant and Machinery of the company,

Name of the Bank: Mutual Trust Bank Ltd.
Nature: LTR (Working Capital)
Sanction Limit: Tk. 500,000,000
Expiry Date: 01.02.2021
Interest Rate: 11.00% (Variable)
Security: Shipping documents and title imported goods.

Name of the Financial Institute:Mercantile Bank Ltd.
Nature: Import Loan
Sanction Limit: Tk. 30,00,00,000
Expiry Date: 01 year revolving basis
Interest Rate: 10.50%
Security: Personal guarantee of the Directors of the Company, hypothecation of Imported Goods, 1st ranking pari-passu charge on fixed and floating assets among lenders on pro-rata basis.

Name of the Bank: Social Islami Bank Ltd.
Nature: Import Loan (LTR)
Sanction Limit: Tk. 500,000,000
Expiry Date: 31.05.2017
Interest Rate: 11.00% (Variable)
Security: Shipping documents and title imported goods.

Name of the Bank: Lankabangla Finance Ltd.
Nature: OD Loan
Sanction Limit: Tk. 250,000,000
Expiry Date: Yearly Renewable
Interest Rate: 11.25% (Variable)
Security: Personal guarantee of Directors of the Company and 06 (Six) nos. post dated cheque in favor of Lankabangla Finance Ltd.

Name of the Bank: Lankabangla Finance Ltd.
Nature: Lease Loan
Sanction Limit: Tk. 100,000,000
Expiry Date: Yearly Renewable
Interest Rate: 11.25% (Variable)
Security: Shipping documents and title imported goods.

BBS Cables Ltd.

Amount in Taka	
30.09.2017	30.06.2017

Name of the Bank: Lankabangla Finance Ltd.
Nature: Letter of Credit Facilities
Sanction Limit: Tk. 200,000,000
Expiry Date: Yearly Renewable
Interest Rate: 11.25% (Variable)
Security: Shipping documents and title imported goods.

Name of the Bank: Lankabangla Finance Ltd.
Nature: Short Term Revolving Loan
Sanction Limit: Tk. 200,000,000
Expiry Date: Yearly Renewable
Interest Rate: 11.25% (Variable)
Security: Personal guarantee of Directors of the Company and 06 (Six) nos. Post dated cheque.

14.00 Accounts Payable: Tk. 72,215,872

This is made up as follows:

Particulars		
Agni Systems Ltd.	78,650	37,500
Ahammad Filing & CNG Refueling Station	568,300	652,100
Ahmed Hossain Architects & Associates		50,000
Bangladesh Lift Industries Ltd.	645,890	470,000
Bangladesh Civil Construction	782,100	890,720
BBS Metallurgic Industries Ltd.	28,403,402	49,211,220
Bismillah Z M Enterprise	9,344,500	17,862,700
Brenntag Bangladesh Ltd.	56,000	93,200
Charuta Pvt. Ltd.	123,650	33,600
Digital Media	478,000	-
Ekattur Media Ltd.	250,210	190,000
E-Vision	623,450	400,000
Expressions Ltd.	50,000	-
Faith Enterprise	350,000	233,500
Godhury Marketing Communication	43,000	29,000
Howlader Traders	1,830,900	1,112,300
Impression Unlimited	782,000	614,200
Joy Enterprise	234,800	162,540
K M Enterprise	867,000	763,000
Maona CNG Filing Station & Conversion Center	356,900	289,200
MJS Enterprise	239,000	210,000
M/S N Islam Transport Agency	1,123,800	910,000
M/s Zaman Traders & Saw Mill	2,365,000	1,483,727
National Television Ltd. (RTV)	180,450	128,450
Nahar Enterprise	5,632,800	4,850,000
NITS Services Pvt. Ltd.	55,700	27,500
Orko Advertising	257,300	187,500
Park Ad & Event Management	221,000	170,000
Partex Furniture Industries Ltd.	322,000	128,000
Powerbreeze Engineering Ltd.	88,000	42,500
Print Dot	132,000	32,000
Rahaman Electrical Engineering	52,000	37,500
Regent Ad.	340,050	132,500
Rupali Insurance Company Ltd.	56,000	23,000
RN Timber	9,622,400	11,020,100
Samuda Chemical Complex Ltd.	340,000	423,000
Sincos Engineers Ltd.	530,420	342,250
Signbd Printing	540,000	308,000
Super Thai Plastic Ltd.	130,500	62,100
TAK Chemical Industries Ltd.	2,234,600	1,422,600
Techno HVAC Systems Ltd.	788,300	544,634

AMAR STOCK

	Amount in Taka	
	30.09.2017	30.06.2017
Tokai Power Products Ltd.	331,200	150,000
Trident Agency	213,400	364,200
Virgo Media Ltd.	551,200	336,000
Total	**72,215,872**	**96,430,341**

15.00 Liabilities for Expenses: Tk. 18,356,899

This is made up as follows:

Particulars		
Salary & Allowances	12,250,410	12,120,320
Office Rent	138,200	-
Showroom Rent	284,600	221,000
Electricity Bill-Factory	4,932,603	5,026,215
Audit Fees	350,000	350,000
Utility	188,546	157,500
Other Expenses	212,540	259,749
Total	**18,356,899**	**18,134,784**

16.00 Provision for Income Tax : Tk. 701,100,323

Opening Balance	635,331,681	424,353,657
Add: Charged during the year	65,768,642	210,978,024
	701,100,323	**635,331,681**
Less: Adjustment during the year		-
Closing Balance	**701,100,323**	**635,331,681**

17.00 Workers' Profit Participation Fund: Tk. 46,642,304

Opening Balance	33,488,575	20,799,800
Add: Charged during the year	13,153,728	33,488,575
	46,642,304	**54,288,375**
Less: Paid during the year	-	(20,799,800)
Closing Balance	**46,642,304**	**33,488,575**

AMAR STOCK

BBS Cables Ltd.

	Amount in Taka	
	01.07.2017-30.09.2017	01.07.2016-30.09.2016

18.00 Revenue: Tk. 1,242,249,820

This is made-up as follows:

Particulars		
Local Sales	1,428,587,294	843,091,950
Less: VAT	186,337,473	109,968,515
Local Sales (Net)	**1,242,249,820**	**733,123,435**

19.00 Cost of Goods Sold: Tk. 823,914,331

This is made-up as follows:

Particulars			
Raw Material Consumtion	Notes: 19.01	774,783,933	460,647,231
Manufacturing Overhead	Notes: 19.02	55,049,401	47,954,015
Total Manufacturing Cost		**829,833,334**	**508,601,246**
		(19,760,084)	**(10,805,588)**
Opening Work-in Process		193,808,024	171,511,526
Closing Work-in Process		213,568,108	182,317,114
		13,841,081	**(5,869,833)**
Opening Finished Goods		366,409,982	324,256,621
Closing Finished Goods		352,568,901	330,126,454
Total Cost of Goods Sold		**823,914,331**	**491,925,825**

19.01 Raw Material Consumtion: Tk. 774,783,933

This is made up as follows:

Particulars		
Opening Inventory	485,884,874	429,986,614
Add: Purchased during the year	782,463,956	449,430,939
	1,268,348,830	**879,417,553**
Less: Closing Inventory	493,564,897	418,770,322
Total	**774,783,933**	**460,647,231**

19.02 Manufacturing Overhead: Tk. 55,049,401

This is made-up as follows:

Particulars		
Salary & Wages	11,298,740	9,569,319
Festival Bonous	3,521,789	3,476,331
Carrying Cost	832,870	674,636
Car Maintenance	756,700	584,218
Computer & Accessories	56,800	33,650
Daily Labour	576,521	413,208
Electric Goods	582,346	601,170
Electricity Bill	8,491,933	8,346,847
Entertainment	231,870	164,637
Fuel & CNG Bill	532,788	469,203
Iftar Bill	63,290	32,865
Indirect Raw Materials	2,850,921	2,635,906
Internet Bill	134,812	122,044
Loading & Unloading Cost	87,621	43,990
Telephone & Postage	1,780	1,600
Machine Maintainance	1,514,570	1,444,554
Medical Expenses	13,980	9,000
Mobile Bill	156,620	93,933
Miscellaneous Expenses	30,150	52,640
Office Maintenances	17,320	14,445

AMAR STOCK

BBS Cables Ltd.

Repair & Maintenances	67,520	49,050
Staff Welfare Expenses	12,870	25,425
Stationery	312,872	201,060
Sub Station Expenses	612,360	542,072
Workers Lunch & Tiffin	69,320	89,595
Depreciation	22,221,038	18,262,617
Total	**55,049,401**	**47,954,015**

20.00 Administrative Expenses: Tk. 26,313,249

This is made-up as follows:

Particulars		
Salary & Allowances	6,459,226	5,904,852
Festival Bonous	1,828,535	1,764,820
Computer Accessories	232,365	298,465
Crocaries	4,921	4,215
Donation	375,000	448,000
Electric Goods	66,297	56,780
Electricity Bill	453,537	392,641
Entertainment	197,654	182,766
Iftar Bill	35,987	206,945
Insurance Expenses	525,785	487,467
Internet Expenses	217,263	263,456
IPO Expenses	3,065,000	-
Land Tax Expenses	56,417	50,190
Legal Expenses	510,233	525,000
License & Renewal Fees	658,125	559,900
Lunch Bill	65,881	55,549
Medical Expenses	5,379	4,156
Meeting Expenses	58,500	50,000
Mobile Bill	172,153	155,244
Miscellaneous Expenses	217,000	340,000
Office Maintenances	648,125	662,362
Office Rent	430,659	-
Postage & Courier	267,870	251,650
Paper Bill	1,420	1,160
Printing	714,780	764,829
Repair & Maintenances	176,800	128,850
Stationery & Photocopy	497,320	450,056
Training & Development	97,300	71,803
Travelling & Conveyance	428,100	462,351
Telephone & Fax	39,210	12,767
Vehicle Tracking Expense	132,900	106,062
Zakat Fund	84,320	70,000
Utility Expenses	577,648	644,950
Depreciation	7,011,539	6,446,008
Total	**26,313,249**	**21,823,294**

21.00 Selling & Distribution Expenses: Tk. 53,215,417

This is made-up as follows:

Particulars		
Salary & Allowances	21,487,230	17,516,057
Bonus	8,514,360	6,761,702
Conveyance	612,388	577,849
Distribution Expenses	554,780	487,856
Electricity Bill	287,439	258,074
Entertainment	117,890	98,214
Fuel & Gas Bill	428,800	325,462
Iftar	-	10,480
Internet Bill	102,540	91,247
Loading & Unloading	54,786	22,721
Lucnh & Tiffin Bill	367,659	330,546
Mobile Bill	475,690	431,225
Office Maintanances	124,520	91,653

AMAR STOCK

Out Station Allowance	367,890	317,204
Packaging & Labeling	610,320	450,180
Papers & Periodecals	33,580	18,104
Printing & Stationery	201,600	130,977
Postage & Stamp	29,500	21,740
Sample Testing	2,413,780	2,021,586
Sales Incentive-Employee	3,255,700	2,575,176
Sales Promotion Expenses	934,210	628,735
Showroom Decoration Expenses	655,330	422,934
Sowroom Rent	756,900	668,008
Advertisement	9,592,675	7,218,409
Tender Form Purchase	188,770	129,000
Telephone & Postage	56,890	28,700
Transportation	676,300	423,450
Miscellaneous Expenses	313,890	209,613
Total	**53,215,417**	**42,266,902**

22.00 Other Income : Tk. 1,646,694

FDR Interest	1,646,694	433,467
Total	**1,646,694**	**433,467**

Other income includes bank interest on FDR accounts.

23.00 Financial Expenses: Tk. 64,225,222

This is made-up as follows:

Particulars		
Bank Commission, Lease Interest & Charges	15,827,157	19,035,213
Overdraft Interest	6,990,344	8,186,118
Import Loan Interest	29,228,389	15,643,817
Term Loan Interest	12,179,332	16,200,927
Total	**64,225,222**	**59,066,075**

24.00 Contribution of Workers' Profit Participation Fund: Tk. 13,153,728

This represents 5 % of the net profit after charging such contribution but before Tax contribution by the Company as per provisions of Bangladesh Labor Act (Amendments), 2013.

25.00 Income Tax Expenses: Tk. 74,385,711

Current Tax	Note: 25.01	65,768,642	38,099,877
Deferred tax	Note: 25.02	8,617,069	4,461,298
Total		**74,385,711**	**42,561,175**

25.01 Current Tax : Tk. 65,768,642

Profit before tax	263,074,567	108,856,790
Current tax rate	25%	35%
Total	**65,768,642**	**38,099,877**

25.02 Deferred Tax : Tk. 8,617,069

Depreciation charged as per tax department	63,700,855	37,455,189
Depreciation charged as per financial statements	29,232,577	24,708,625
Difference	34,468,278	12,746,565
Current tax rate	25%	35%
Deferred tax during the year	**8,617,069**	**4,461,298**

26.00 Earnings per Share: Tk. 1.57

This is made-up as follows:

Particulars		
Net Profit after Taxes	188,688,856	66,295,615
No. of Share	120,000,000	100,000,000
Earnings per share:	**1.57**	**0.66**

N.B.: The EPS has significantly increased comparing to the previous year due to increases of Revenue and 10% decreases of corporate tax rate from 35% to 25% as a Listed Company.

27.00 Net Asset Value (NAVPS) per Share: Tk. 20.74

The Computation of NAVPS is given below

Net assets	2,489,100,260	2,300,411,404
Number of Shares during the year	120,000,000	120,000,000
Net Asset Value (NAVPS) per Share (Per value Tk. 10)	**20.74**	**19.17**

28.00 Net Operating Cash Flows per Share (NOCFPS): Tk. 1.81

The Computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	217,067,533	49,347,237
Number of Shares during the year	120,000,000	100,000,000
Net Operating Cash Flows per Share (NOCFPS) (Per value Tk. 10)	**1.81**	**0.49**

29.00 Commission, Brokerage or Discount:

No brokerage and discount against sales was paid during the year.

30.00 Payment made in Foreign Currency:

No expenses including Royalty, Technical Experts & Professional Advisory Fees and Interest etc. were incurred or paid in foreign currencies during the financial year.

31.00 Credit Contract:

There are no credit facilities available to the Company under any contract (other than credit available in ordinary course of business) at the Statement of Financial Position date.

32.00 Related Party Disclosure:

The party is related to the company if the party cast significant influence over the subject matters and also holding the controlling power of the management affairs of the company and any transaction made during the year with party related transaction as per BAS-24 "Related Party Disclosure". The company engaged in a number of related party transactions on an arm's length basis. All the transaction with related parties was made through local currency at market prices. During the period, there are following related party transactions were made:

Related Party	Particulars	Amount	Head of Accounts
BBS Metallurgic Industries Ltd.	Opening Balance As on 1st July, 2017	49,211,220	Accounts Payable
	Add: Purchase during the period	52,469,012	
	Less: Payment during the period	(73,276,830)	
	Closing balance	**28,403,402**	

33.00 Claim not Acknowledged as dept:

There was no claim against the company acknowledged as dept as on 30 September, 2017.

34.00 No board meeting attendence fees has been given to the Board of Directors.

35.00 Subsequent Disclosure of Events after the Statement of Financial Position Date Under IAS-10:

There is no non-adjusting post Statement of Financial Position event of such importance, non importance, non disclosure of which would affect the ability to the users of the financial statements to proper evaluation and decision.

36.00 Internal Control:

The following steps have been taken for implementation of an effective internal control procedure of the company:
a. A strong internal control and compliance division has been formed with a view to establish a well designated system of internal control;
b. Regular review of internal audit reports with a view to implement the suggestion of internal auditors in respect of internal control technique;
c. To establish an effective management system that includes planning, organizing and supevising culture in the factory as well as at head office.

37.00 Segment Reporting:

As there is single business and geographic segment within the company operates as such no segment reporting is felt necessary.

Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:

38.00 Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:

A. Employee position of the company as at September 30, 2017:

Salary (Monthly)	Officer & Staff		Worker		Total Employees
	Factory	Head Office			
Below Tk. 3,000/-	-	-	-		-
Above Tk. 3,000/-	65	262	254		581
Total	65	262	254		581

B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Name of Directors	Designation	Remuneration	Festival Bonus	Total Payment
Engr. Abu Noman Howlader	Director	-	-	-
Engr. Mohammed Badrul Hassan	Chairman	-	-	-
Mr. Md. Ashraf Ali Khan	Director	-	-	-
Engr. Mohammad Ruhul Majid	Director	-	-	-
Engr. Hasan Morshed Chowdhury	Director	-	-	-
Syed Ferdous Raihan Kirmany	Nominated Director	-	-	-
Md. Shafiqur Rahman	Independent Director	-	-	-
Syed Mansur Ahmed FCA	Independent Director	-	-	-
Total		-	-	-

Period of payment to Directors is from 01 July, 2017 to September 30, 2017.
The above Directors of the company did not take any benefit from the company and the follows:
a. Expenses reimbursed to the managing agent - Nil
b. Commission or other remuneration payable separately to a managing agent or his associate -Nil
c. Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into such concerns with the company-Nil
d. The money value of the contracts for the sale or purchase of goods and materials or supply of services, enter into by the company with the managing agent or his associate during the financial period-Nil
e. Any other perquisites or benefits in cash or in kind stating-Nil
f. Other allowances and commission including guarantee commission-Nil
Pensions, etc.-
1) Pensions-Nil

2) Gratuities-Nil
3) Payment from Provident Fund-Nil
4) Compensation for loss of office-Nil
5) Consideration in connection with retirement from office-Nil

C. Disclosure as per requirement of Schedule XI, Part II, Para 3:

Requirements under Condition No.	Compliance status of disclosure of Schedule XI, Part II, Para 3
3(i)(a) The turnover	Complied
3 (i)(b) Commission paid to the selling agent	Not Applicable
3(i)(c) Brokerage and discount on sales, other than the usual trade discount	Not Applicable
3(i)(d)(i) The value of the raw materials consumed, giving item wise as possible	Complied
3(i)(d)(ii) The opening and closing stocks of goods produced	Complied
3(i)(e) In the case of trading companies, the purchase made and the opening and closing stocks	Complied
3(i)(f) In the case of companies rendering or supplying services, the gross income derived from services rendered or supplied	Not Applicable
3(i)(g) Opening and closing stocks, purchases and sales and consumption of raw materials with value and quantity break-up for the company, which falls under one or more categories i.e. manufacturing and/or trading	Complied
3(i)(h) In the case of other companies, the gross income derived under different heads	Not Applicable
3(i)(i) Work-in-progress, which have been completed at the commencement and at the end of the accounting period	Complied
3(i)(j) Provision for depreciation, renewals or diminution in value of fixed assets	Complied
3(i)(k) Interest on the debenture paid or payable to the Managing Director, Managing Agent and Manager	Not Applicable
3(i)(l) Charge of income tax and other taxation on profits	Complied
3(i)(m) Revised for repayment of share capital and repayment of loans	Complied
3(i)(n)(i) Amount set aside or proposed to be set aside, to reserve, but not including provisions made to meet any specific liability, contingency or commitment, know to exist at the date as at which the balance sheet is made up	Not Applicable
3(i)(n)(ii) Amount withdrawn from above mentioned reserve	
3(i)(o)(i) Amount set aside to provisions made for meeting specific liabilities, contingencies of commitments	Not Applicable
3(i)(o)(ii) Amount withdrawn from above mentioned provisions, as no longer required	Not Applicable
3(i)(p) Expenditure incurred on each of the following items, separately for each item: (i) Consumption of stores and spare parts (ii) Power and Fuel (iii) Rent (iv) Repairs of Buildings (v) Repairs of Machinery (vi) (1) Salaries, wages and bonus (2) Contribution to provident and other funds (3) Workmen and staff welfare expenses to the extent not adjusted from any previous provision or reserve.	Complied

D. Disclosure of Advances, Deposits and Pre-payments of Schedule XI of the Companies Act, 1994:

The details break-up of Advances, Deposits and Pre-payments as per requirement of Schedule XI of the Companies Act, 1994 as stated below:

Particulars	30/09/2017	30/06/2017
Advances, Deposits and Pre-payments exceeding 6 months	465,542,021	453,525,906
Advances, Deposits and Pre-payments not exceeding 6 months	743,097,054	720,326,476
Other Advances, Deposits & Pre-payments less provision	Nil	Nil
Advances, Deposits and Pre-payments considered good and secured	Nil	Nil
Advances, Deposits and Pre-payments considered goods without security	Nil	Nil
Advances, Deposits and Pre-payments considered doubtful or bad	Nil	Nil
Advances, Deposits and Pre-payments due by Directors	Nil	Nil
Advances, Deposits and Pre-payments due by Employees and others	4,210,225	4,887,215
Advances, Deposits and Pre-payments due from companies under same management	-	-
Maximum Advances, Deposits & Pre-payments due by Directors	Nil	Nil
Maximum Advances, Deposits & Pre-payments due by Officers at any time	Nil	Nil

BBS Cables Ltd.

Schedule of Property, Plant & Equipment

for the period ended September 30, 2017

Annexure- A

(Figures all in Taka)

Particulars	Cost					Depreciation				Written down value as on 30.09.17
	Balance as on 01.07.17	Addition during the period	Transfer/ Disposal during the period	Balance as on 30.09.17	Rate %	Balance as on 01.07.17	Charged during the period	Transfer/ Disposal during the period	Balance as on 30.09.17	
Land & Land Development	266,264,170	18,256,890	-	284,521,060	-	-	-	-	-	284,521,060
Factory:										
Factory Building & Other Construction	575,423,241	30,377,328	-	605,800,569	5%	65,739,903	6,560,900	-	72,300,803	533,499,766
Plant & Machinery	902,361,464	40,397,068	-	942,758,532	10%	305,221,486	15,433,463	-	320,654,949	622,103,583
Office Equipment	8,099,840	1,980,210	-	10,080,050	15%	3,045,266	226,676	-	3,271,942	6,808,109
Head Office:										
Office Building/Decoration	156,741,180	2,136,502	-	158,877,682	20%	79,998,595	3,890,542	-	83,889,137	74,988,545
Office Equipment	20,846,673	458,660	-	21,305,333	15%	7,284,778	517,171	-	7,801,949	13,503,384
Office Equipment-Branch	8,723,994	349,250	-	9,073,244	15%	2,620,554	235,428	-	2,855,982	6,217,263
Motor Vehicle	96,488,830	1,050,000	-	97,538,830	15%	36,315,775	2,276,177	-	38,591,952	58,946,879
Furniture & Fixtures	2,877,133	214,188	-	3,091,321	20%	1,139,794	92,222	-	1,232,015	1,859,306
As at 30-09-2017	**2,037,826,525**	**95,220,096**	-	**2,133,046,621**		**501,366,150**	**29,232,577**	-	**530,598,727**	**1,602,447,894**
As at 30-06-2017	**1,544,445,381**	**493,381,144**	-	**2,037,826,525**		**391,427,369**	**109,938,781**	-	**501,366,150**	**1,536,460,375**

Depreciation charged during the period has been allocated as follows:

Particulars	30.09.2017	30.06.2017
Labour & Factory Overhead	22,221,038	60,330,004
Administrative Overhead	7,011,539	27,445,989
Total	**29,232,577**	**87,775,993**

AMARSTOCK

BBS Cables Ltd.

Schedule of Inventories

As at September 30, 2017

Annexure-B

Particulars	Qty (MT/SQM/PCS)	30-09-2017 Taka	Qty (MT/SQM/PCS)	30-06-2017 Taka
Raw Materials:				
Aluminium Foil/Mylar	61,403	44,179,348	61,011	43,866,955
Aluminum Rod Soft	97,312	27,587,980	96,349	27,266,667
Aluminium Tri Hydrate (ATH)	144,503	17,773,879	141,275	17,454,566
Aluminium Tri Oxide (ATO)	4,249	9,873,822	4,164	9,682,459
Bis Phenal-A	104	42,782	84	34,567
Calcium Carbonate	120,876	1,873,578	114,223	1,723,675
Calcium Steatate (CS)	236	62,872	203	54,216
Copper Wire Rod/Cathode	141,789	100,017,800	141,223	99,562,300
Copper Tape	20,571	31,976,867	20,380	31,698,450
China Clay	1,702	94,687	1,374	76,429
Chorinated Paraffin (CPW) S-52	11,353	1,754,633	10,853	1,677,360
Di Octyl Phthalate	11,194	2,476,763	10,109	2,236,526
Di 2 Propyi Hyptyi Phthalate (DPHP)	250	116,889	210	98,426
Galvanize Steel Wire	233,357	43,987,876	231,993	43,684,325
HDPE KI-SC-0366 IN	37,012	7,827,982	36,028	7,643,240
HT Cable Core Identification Polyester Tape	38,720	25,167,862	38,228	24,857,662
LDPE KI-SC-0588 IN	2,380	467,682	1,685	330,568
Master Batch Red	2,835	878,762	2,532	786,320
Master Batch Red (Polyethylene)	2,018	487,368	1,349	325,478
Molybdeulum Tri Oxide (MTO)	591	3,887,622	563	3,698,783
Multidraw Lubricant (Cu-Rod)	4,876	989,790	3,775	765,780
Nylon Binder	8,338	7,845,656	8,066	7,587,690
Paraffin Wax	1,509	246,761	758	123,634
Parmacel Adhesive Tape Red	621	1,478,870	535	1,275,300
Polyester Tape	73,645	57,191,170	73,256	56,888,758
PP Binder Tape	685	488,922	377	269,980
PVC Comp. Red-1	137,414	25,146,820	135,823	24,855,669
PVC Resin-S-70	164,767	24,879,860	162,563	24,587,685
PVC Stabilizer KA-202	5,869	1,179,730	4,870	981,626
PVC Tape	14,631	3,869,820	13,164	3,475,477
Red Pigments	1,076	582,690	637	345,225
Stearic Acid	3,785	529,916	2,487	346,765
Titaniam Di Oxide	3,057	1,335,830	2,621	1,145,324
Tri Mellitate (TOTM)	3,002	1,368,760	2,468	1,127,483
XLPE Compound	166,235	44,966,438	165,043	44,569,875
Zine Borate (ZB) Grade-2355	2,053	926,810	1,727	779,631
Total Raw Materials:	-	**493,564,897**	-	**485,884,874**
Work-in-Process:				
Copper Finished Cables	65,153	60,168,793	62,452	57,643,027
Copper Partly Finished Cables	66,137	59,887,389	64,223	58,186,392
8 mm Copper Rod	50,248	46,278,780	44,698	41,166,445
Aluminium Finished Cables	46,064	14,878,730	37,640	12,157,662
PVC	33,111	10,307,572	28,542	8,876,443
Various Process Copper	44,666	13,678,910	32,825	10,044,365
Various Process Aluminum	66,150	8,367,934	45,505	5,733,690
Total Work-in-Process:	-	**213,568,108**	-	**193,808,024**
Finished Goods:				
Ashulia Sales Center	45,893	1,766,869	-	-
Barisal Sales Center	499,889	9,697,846	503,394	10,055,120
Bogra Sales Center	181,929	9,278,378	188,419	9,665,890
Chittagong Sales Center	144,379	9,889,990	166,028	11,299,852
Chowmuhani Sales Center	59,792	5,859,621	62,616	6,145,874
Chapai Nawabgonj Sales Center	24,265	2,387,692	-	-
Cox,S Bazar Sales center	44,320	1,994,390	-	-
Comilla Sales Center	77,399	9,868,390	89,438	11,433,660
Dinajpur Sales Center	59,290	6,432,962	71,253	7,788,690
Direct Sales(Ware House)	3,132,385	144,089,726	3,425,324	158,950,530
Feni Sales Center	252,825	8,722,475	252,551	8,855,152
Gazipur Sales Center	54,169	9,858,770	55,037	9,988,770
Gaibandha Sales center	23,511	2,515,706	-	-
Jamalpur Sales center	40,174	1,767,654	-	-
Jessore Sales Center	183,053	8,786,558	182,422	8,847,125
Kaptanbazar Sales Center	61,987	10,568,744	70,431	12,054,360
Khulna Sales Center	92,805	8,862,851	93,130	8,847,325
Moulavibazar Sales Center	294,571	7,886,123	301,521	8,072,180
Mymenshing Sales Center	98,249	11,298,686	109,104	12,546,983
Naogaon Sales Center	282,768	7,776,126	288,507	7,815,870
Narayanganj Sales Center	358,564	8,856,531	372,131	9,066,456
Nawabpur Sales Center	104,821	8,857,342	-	-
Narsingdi Sales Center	19,736	1,667,689	105,752	8,988,955
Rajshahi Sales Center	159,199	8,823,596	157,427	8,725,400
Rangpur Sales Center	73,339	9,460,734	72,612	9,366,984
Savar Sales Center	106,048	8,589,867	109,740	8,826,900
Sylhet Sales Center	216,413	9,846,789	238,797	10,745,870
Tangail Sales Center	262,115	9,278,873	278,232	9,755,580
Uttara Sales Center	221,290	7,877,923	244,317	8,566,456
Total Finished Goods:	-	**352,568,901**	-	**366,409,982**
Grand Total:		**1,059,701,906**		**1,046,102,880**

BBS Cables Ltd.