BBS Cables Ltd.

Financial Statements (Un-Audited)

For the period (half-year) ended 31 December, 2018

AMAR STOCK

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AMARSTOCK

BBS Cables Ltd.

Statement of Financial Position (Un-Audited)
as at 31 December, 2018

Particulars	Notes	31-12-2018 Taka (6 Months)	30-06-2018 Taka
Assets			
Non-Current Assets		**1,809,524,194**	**1,771,264,936**
Property, Plant & Equipment	3.00	1,809,524,194	1,771,264,936
Current Assets		**5,714,018,256**	**4,675,603,902**
Inventories	4.00	1,438,325,515	1,329,848,998
Accounts Receivable	5.00	1,958,392,893	1,758,282,712
Advances, Deposits & Pre-payments	6.00	1,450,907,434	1,054,883,127
Cash & Cash Equivalents	7.00	866,392,414	532,589,065
Total Assets:		**7,523,542,450**	**6,446,868,838**
Shareholders Equity & Liabilities:			
Shareholders Equity		**4,087,553,041**	**3,355,253,150**
Share Capital	8.00	1,587,000,000	1,380,000,000
Retained Earnings	9.00	2,500,553,041	1,975,253,150
Liabilities			
Non-Current Liabilities		**480,071,288**	**474,878,006**
Long Term Loan	10.00	271,567,636	289,299,797
Deferred Tax Liability	11.00	208,503,652	185,578,209
Current Liabilities		**2,955,918,121**	**2,616,737,682**
Current Portion of Term Loan	12.00	182,736,195	176,029,778
Short Term Loan	13.00	1,781,135,605	1,936,940,551
Accounts Payable	14.00	40,740,318	47,597,700
Liabilities For Expenses	15.00	18,850,608	18,885,625
Provision for Income Tax	16.00	656,218,735	358,476,957
Workers' Profit Participation Fund	17.00	136,773,429	77,225,073
Dividend Payable		139,253,604	1,325,033
IPO Refuncable Subscription		209,627	256,965
Total Equity & Liabilities:		**7,523,542,450**	**6,446,868,838**
Net Asset Value per Share (NAVPS)	27.00	**25.76**	**24.31**

The annexed notes (1-37) are integral part of these financial statements.

Director | Managing Director | Chairman

Chief Financial Officer | Company Secretary

Place: Dhaka;
Dated: January 28 , 2019

BBS Cables Ltd.

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited) for the period (half-year) ended 31 December, 2018

Particulars	Notes	01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka	01-10-2018 to 31-12-2018 (3 months) Taka	01-10-2017 to 31-12-2017 (3 months) Taka
Revenue	18.00	4,804,164,043	3,154,460,115	2,425,015,482	1,912,210,295
Cost of Goods Sold	19.00	(3,217,563,867)	(2,148,908,704)	(1,620,969,339)	(1,325,494,373)
Gross Profit		**1,586,600,176**	**1,005,551,411**	**804,046,143**	**586,715,922**
Administrative Expenses	20.00	(57,570,338)	(64,240,896)	(27,463,696)	(37,927,647)
Selling & Distribution Expenses	21.00	(136,414,597)	(107,550,304)	(62,642,889)	(54,334,887)
Profit from Operation		**1,392,615,242**	**833,760,211**	**713,939,559**	**494,453,388**
Other Income	22.00	1,968,191	2,869,619	1,348,279	1,222,925
Financial Expenses	23.00	(144,067,964)	(130,275,211)	(71,559,411)	(66,049,989)
Profit Before Tax and WPPF		**1,250,515,469**	**706,354,619**	**643,728,427**	**429,626,324**
Contribution of Workers' Profit Participation Fund	24.00	(59,548,356)	(33,635,934)	(30,653,735)	(20,458,396)
Profit Before Tax		**1,190,967,113**	**672,718,685**	**613,074,692**	**409,167,928**
Income Tax Expenses	25.00	**(320,667,221)**	**(185,660,680)**	**(164,899,572)**	**(111,155,922)**
Current Tax	25.01	(297,741,778)	(168,179,671)	(153,268,673)	(102,291,982)
Deferred Tax	25.02	(22,925,443)	(17,481,009)	(11,630,899)	(8,863,940)
Net Profit After Tax		**870,299,892**	**487,058,005**	**448,175,120**	**298,012,006**
Earnings per Share (Basic)	26.00	**6.31**	**4.06**	**3.25**	**2.48**
Earnings per Share (Restated)		**5.48**	**3.53**	**2.82**	**2.16**

The annexed notes (1-37) are integral part of these financial statements.

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

Chief Financial Officer | **Company Secretary**

Place: Dhaka;
Dated: January 28 , 2019

BBS Cables Ltd.

Statement of Changes in Equity (Un-Audited)
for the period (half-year) ended 31 December, 2018

Particulars	Share Capital	Retained Earnings	Total
Balance as on July 01, 2017	1,200,000,000	1,100,411,405	2,300,411,405
Bonous Issued	180,000,000	(180,000,000)	-
Cash Dividend paid	-	(60,000,000)	(60,000,000)
Profit made during the period	-	487,058,005	487,058,005
Balance at December 31, 2017	**1,380,000,000**	**1,347,469,410**	**2,727,469,410**

Particulars	Share Capital	Retained Earnings	Total
Balance as on July 01, 2018	1,380,000,000	1,975,253,150	3,355,253,150
Stock Dividend (15%)	207,000,000	(207,000,000)	-
Cash Dividend (10%)	-	(138,000,000)	(138,000,000)
Profit made during the period	-	870,299,892	870,299,892
Balance at December 31, 2018	**1,587,000,000**	**2,500,553,041**	**4,087,553,041**

The annexed notes (1-37) are integral part of these financial statements.

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

Chief Financial Officer | **Company Secretary**

Place: Dhaka;
Dated: January 28 , 2019

BBS Cables Ltd.

Statement of Cash Flows (Un-Audited)
for the period (half-year) ended 31 December, 2018

Particulars	Notes	01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka
Cash Flows from Operating Activities:			
Cash Collection from Customers & Others		4,604,053,862	3,067,598,571
Cash Paid to Suppliers, Employee & Others		(3,622,775,125)	(2,466,843,799)
Cash generated from operation		**981,278,737**	**600,754,772**
Income Tax Paid		(294,764,968)	(165,365,991)
Net Cash provided/(used) by Operating Activities:(A)		**686,513,769**	**435,388,781**
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(41,811,766)	(39,852,383)
Net Cash used in Investing Activities:(B)		**(41,811,766)**	**(39,852,383)**
Cash flows from Financing Activities			
Share Capital		-	-
Proceed/(Repayment) of Long Term Loan		(11,025,744)	(70,996,138)
Proceed/(Repayment) of Short Term Loan		(155,804,946)	(130,204,247)
Bank Interest Paid		(144,067,964)	(130,275,211)
Net Cash provided/(used) by Financing Activities:(C)		**(310,898,654)**	**(331,475,596)**
Net increase/decrease in cash & Cash equivalents: (A+B+C)		**333,803,349**	**64,060,802**
Cash & Cash equivalents at the beginning of the period		532,589,065	711,344,729
Closing Cash & Cash equivalents at the end of the period		**866,392,414**	**775,405,531**
Net Operating Cash Flows per Share (NOCFPS) (Basic)	28.00	**4.33**	**3.15**

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

Chief Financial Officer **Company Secretary**

Place: Dhaka;
Dated: January 28 , 2019

BBS Cables Ltd.

Notes, Comprising a Summary of Significant Accounting Policies and other Explanatory Information as at & for the period (half-year) ended 31 December, 2018

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.

The Company is listed with both Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) at 19 July, 2017 and 12 July, 2017 respectively and trading of the share of the Company has been started from 31 July, 2017.

1.02 Address of the Registered & Corporate Office:

The registered office of the Company is located at Jaina Bazar, Telehati, Sreepur, Gazipur and the corporate office is located at Configure Bapari Tower (3rd Floor), Ga-64 Middle Badda, Dhaka-1212.

1.03 Nature of Business Activities:

The principal activities of the Company is to carry on the business of manufacturer, trader, buyer, seller, importers, exporters, dealers, distributor and retail in all kinds of aluminium cables, copper cables, silicon cables, optical fibre cables, power cables, rubber cables, railway signalling 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 2nd quarter ended on 31 December 2018 (here after 'the interim period'). 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 six months from 01 July, 2018 to 31 December, 2018.

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. Dhaka

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 Party Disclosures;
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 Profit or Loss and Other Comprehensive Income as incurred.

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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-Progress	At 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.

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2.12 Authorization date for issuing Financial Statements:
The financial statements were authorized by the Board of Directors on January 28, 2019 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, 2017 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.

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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, 2018 (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 expenses 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 year.

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 Act (Amendments), 2013 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.

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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.

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 31 December, 2018;
- Statement of Profit or Loss and Other Comprehensive Income for the period ended 31 December, 2018;
- Statement of Changes in Equity for the period ended 31 December, 2018;
- Statement of Cash Flows for the period ended 31 December, 2018 &
- 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 statements have been rounded off to the nearest Taka.



Sl. No.	Particulars		31-12-2018 Taka	30-06-2018 Taka
3.00	**Property, Plant & Equipment:**			
	This is made-up as follows:			
	Particulars			
	Opening Balance (at cost)		2,463,355,692	2,037,826,525
	Add: Addition made during the period/year		41,811,766	363,104,242
	Closing Balance		**2,505,167,458**	**2,400,930,767**
	Less: Accumulated Depreciation		695,643,264	629,665,831
	Written Down Value		**1,809,524,194**	**1,771,264,936**
	Details of Property, Plant & Equipment and Depreciation are shown in the annexed **(Annexure- A).**			
4.00	**Inventories:**			
	This is made-up as follows:			
	Raw Material		687,326,370	646,658,503
	Work-in-Process		372,434,578	273,564,865
	Finished Goods		378,564,567	409,625,630
	Total		**1,438,325,515**	**1,329,848,998**
	The basis of valuation is stated in Note-2.09.			
5.00	**Accounts Receivable:**			
	This is made-up as follows:			
	Particulars			
	Accounts Receivable	Note: 5.01	1,958,392,893	1,758,282,712
	Total		**1,958,392,893**	**1,758,282,712**
5.01	**Accounts Receivable:**			
	This is made-up as follows:			
	Particulars			
	Ashulia Sales Center		6,064,815	3,788,540
	Amirabad Sales Center		5,564,912	3,425,780
	Barishal Sales Center		48,061,235	45,492,222
	Bagerhat Sales Center		6,054,223	4,015,684
	Bogra Sales Center		59,064,811	57,615,481
	Bhola Sales Center		8,645,481	3,625,569
	Birampur Sales Center		8,344,589	-
	Brahman Baria Sales Center		6,058,601	4,045,670
	Bangaldesh Rural Electrification Board(BREB)		2,768,569	8,942,298
	Chittagong Sales Center		98,952,154	98,254,489
	Chowmuhuni Sales Center		16,958,945	15,155,894
	Chapai Nawabgonj Sales Center		12,265,983	10,299,684
	Chuadanga Sales Center		8,210,899	2,976,776
	Comilla Sales Center		30,243,225	28,115,488
	Cox,S Bazar Sales center		9,636,895	8,355,687
	Direct Sales (Wear House)		646,847,160	635,659,861
	Dinajpur Sales Center		26,665,940	24,365,974
	Feni Sales Center		21,090,224	19,736,591
	Faridpur Sales Center		34,210,365	33,792,991
	Gazipur Sales Center		22,946,599	18,999,856
	Gaibandha Sales center		10,801,658	4,946,978
	Gopalgonj Sales Center		16,658,094	13,706,595
	Hathazari Sales Center		12,956,890	9,854,800
	Hobigonj Sales Center		17,839,554	14,233,870

BEES CABLES LTD Dhaka

AMARSTOCK

Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka
	Ishwardi Sales Center	5,868,459	3,786,990
	Jessore Sales Center	18,562,845	16,456,890
	Jatrabari Sales Center	6,523,561	4,069,984
	Jamalpur Sales center	6,634,459	4,134,560
	Jhenaidah Sales Center	2,119,853	-
	Joypurhat Sales Center	6,021,551	4,266,249
	Kaliakoir Sales Center	2,012,789	
	Kaptanbazar Sales Center	18,923,977	17,671,230
	Kawran Bazar Sales Conter	7,794,592	5,642,234
	Keranigonj Sales Center	10,194,354	7,386,485
	Khulna Sales Center	29,864,678	26,123,788
	Kishorgonj Sales Center	2,132,481	-
	Kustia Sales Center	6,248,445	5,390,680
	Kurigram Sales Center	6,531,894	4,095,412
	Lalmonirhat Sales Center	14,296,651	12,145,600
	Laxmipur Sales Center	7,594,877	6,534,678
	Mymenshing Sales Center	19,512,578	15,076,234
	Moulovibazar Sales Center	17,575,689	15,675,512
	Mohammadpur Sales Center	14,658,585	12,734,970
	Modhurpur Sales Center	2,956,480	
	Mawna Sales Center	8,515,337	7,856,444
	Madaripur Sales Center	3,844,144	-
	Mirpur-1 Sales Center	3,268,988	-
	Mirpur-10 Sales Center	34,529,770	30,189,450
	Narayangonj Sales Center	48,727,625	45,376,890
	Nawabpur Sales Center	70,621,654	68,123,477
	Nator Sales Center	8,755,845	4,452,148
	Naogoan Sales Center	28,063,141	25,763,445
	Narsingdi Sales Center	10,515,512	7,098,567
	Noapara-Ctg Sales Center	8,012,458	5,347,855
	Pabna sales Center	18,925,489	15,957,340
	Panchogor Sales Center	4,128,451	-
	Potuakhali Sales Center	6,985,482	4,464,989
	Rajshahi Sales Center	49,856,842	46,287,359
	Rangpur Sales Center	40,569,848	39,325,789
	Rampura Sales Center	10,956,482	7,846,800
	Savar Sales Center	59,856,569	56,167,540
	Satkhira Sales Center	10,874,877	7,165,230
	Saidpur Sales Center	6,588,941	4,570,158
	Sitakundu Sales Center	3,265,985	-
	Sirajgonj Sales Center	9,568,400	5,264,891
	Sunamgonj Sales Center	8,268,711	5,687,321
	Sherpur Sales Center	7,598,989	4,332,589
	Sylhet Sales Center	59,825,612	55,234,980
	Tangail Sales Center	30,521,561	28,876,240
	Thakurgaon Sales Center	18,595,113	10,654,820
	Tongi Sales Center	15,255,560	12,764,886
	Uttara Sales Center	28,942,314	28,875,230
	Other Receivable	12,574	-
	Total	**1,958,392,893**	**1,758,282,712**

BSB CABLES LTD. Dhaka

AMARSTOCK

Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka

The above amounts are unsecured but good and have been subsequently realized. No provision was made for 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	1,300,676,432	1,205,552,475
Due within six months	657,716,461	552,730,237
Six months & above		
Total	**1,958,392,893**	**1,758,282,712**

6.00 Advances, Deposits & Pre-payments:

This is made-up as follows:

Particulars			
Advance to Employees & Others	Note: 6.01	5,587,149	5,028,956
Advance Income Tax	Note: 6.02	712,705,413	417,940,445
Advance to Parties	Note: 6.03	417,454,662	360,026,298
Advance against Showroom		43,766,504	36,526,854
VAT Current Account		33,232,700	36,900,791
L/C Margin/Bank Gurantee		238,161,006	198,459,783
Total:		**1,450,907,434**	**1,054,883,127**

6.01 Advance to Employees & Others:

This is made-up as follows:

Particulars		
Mr. Jahurul Islam	20,000	132,900
Mr. Abdur Rashid	24,000	-
Mr. Abu Noor Tariq	32,500	76,000
Mr. Golam Habib	62,521	156,400
Mr. Jamal-Procurement	1,227,560	876,000
Mr. Matin	72,546	60,000
Mr. Maruful Islam	702,458	70,000
Mr. Meskatul Amin	466,528	400,000
Mr. Mezbah-ul-Bari	237,995	240,300
Mr. Mehedi Hasan	120,000	92,000
Mr. Mohiuddin	136,254	42,000
Mr. Monowar	56,000	-
Mr. Monowar Hossain	137,462	92,890
Mr. Monir Hossain	172,560	344,000
Mr. Mohsinur Rahman	10,000	70,300
Mr. Mollick Abu Sayeed	80,000	50,000
Mr. Mizanur Rahman	176,254	387,000
Mrs. Nilufar Yasmin	15,000	-
Mr. Rafiqul Islam	86,521	33,450
Mr. Rajibul Islam	60,000	230,000
Mr. Rashedul Hassan	56,200	145,000
Mr. Razzak	198,200	43,900
Mr. Rezaul Islam	120,650	20,000

BEES CABLES LTD Dhaka

AMARSTOCK

Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka
	Mr. Ruhul Amin	195,600	455,000
	Mr. Sabbir	46,700	-
	Mr. Sakawat Hossain	40,500	-
	Mr. Shahed	123,800	212,800
	Mr. Sazzad Hossain	162,450	173,900
	Mr. Siddiqur	23,200	70,340
	Mr. Sharup Kumar Chowdhry	120,360	-
	Mr. Shahjalal-IT	320,980	376,576
	Mr. Shaikh Abdul Hafiz	210,350	34,000
	Mr. Zakir Hossain (Manager S&M) Govt.	72,000	50,000
	Mr. Zakiul Islam (Chowmuhuni Br.)	-	94,200
	Total	**5,587,149**	**5,028,956**

6.02 Advance Income Tax: Tk. 712,705,413

This is made-up as follows:

Particulars		
Opening Balance	417,940,445	658,885,374
Add: AIT from Party	42,627,134	60,685,065
AIT from Tender	140,280,909	232,064,135
AIT from Bill of Entry	111,856,925	129,285,962
	712,705,413	**1,080,920,536**
Less: AIT Adjustment during the year	-	662,980,091
Total:	**712,705,413**	**417,940,445**

6.03 Advances to Parties: Tk. 417,454,662

This is made-up as follows:

Particulars		
A S Shiping (Pvt.) Ltd.	1,218,452	2,122,543
Advanced ERP (Bd.) Ltd.	979,287	456,890
Agrabad Accm-Consorium Ltd.	40,000	754,000
ARTSIGN (Pvt.) Ltd.	25,000	30,000
Bangladesh Developments Report	659,850	115,000
Bashundhara Convention Center	-	1,965,000
bdreports24.com	198,750	-
Biswas Enterprise	40,552,920	57,234,571
Chattla Advertising	156,440	23,000
Citisun Watch Co.Ltd.	-	-
Corporate Printers	880,620	120,000
Comilla Poricroma	72,500	645,890
Crystal Insurance Co. Ltd.	380,800	1,028,760
Desk Touch International	9,265,983	56,000
Ekattur Media Ltd.	836,589	147,387
Energypac Engineering Ltd	432,890	50,000
ExpoNet Exhibition Pvt. Ltd.	564,676	254,521
Impact Advertising	170,000	563,080
K M Enterprise	57,284,782	45,678,920
M/S Atlantic Traders	97,383,674	98,765,300
M/s Patowary Stationery	240,000	234,000
M/s Rasel Enterprise	432,600	70,890

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Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka
	Marubeni Corporation	29,304,747	33,067,230
	Melody Entertainment	1,712,633	-
	Meghna Insurance Co. Ltd.	155,000	234,000
	Mission Unlimited	-	200,000
	Momi AD Printers	156,320	154,400
	Monno Ceramic Industries Ltd.	-	713,390
	Muktijoddha Shangshad Krira Chakra	142,300	-
	Nahar Enterprise	39,200,383	10,430,870
	National Credit Ratings Ltd.	50,330	75,000
	New Dhaka Auto E. Car A/c Corner	820,120	80,050
	Niloy International	110,000	430,000
	Northern General Insurence Co. Ltd.	1,036,590	-
	Otobi Ltd.	-	200,000
	Park Ad & Event Management	3,953,620	54,800
	Provati Insurance Co. Ltd.	160,800	15,000
	Power Trade & Engineering	246,000	321,870
	Radio Broadcasting FM (Bd.) Co. Ltd.	163,620	222,890
	Reliance Insurance Ltd.	540,200	660,140
	Republic Insurance Co. Ltd.	1,136,458	860,000
	RN Timber	39,635,481	5,231,556
	Sadhona Engineering Works	270,000	100,000
	Shenzhen-Zhuntu Industries Ltd	49,037,932	56,300,900
	Signbd	233,922	322,800
	Software Shop Ltd.	80,000	60,000
	Sophits Archetecture	4,533,900	3,433,970
	Sports Craze	20,000	30,000
	Suma Advertising	63,722	51,890
	Symphony Softtech Ltd.	93,733	33,600
	Techno HAVC System Ltd.	646,499	327,690
	The Neilsen Co (BD) Ltd.	299,926	33,000
	Tisa Ad	786,860	122,000
	Union Insurance Company Ltd.	190,027	987,560
	Uniexcel Group Holdings Co. Ltd.	30,478,726	34,523,890
	Woods Electric	398,000	432,010
	Zoom Power Technology	21,000	-
	Total	**417,454,662**	**360,026,298**

7.00 Cash & Cash Equivalents:

This is made-up as follows:

Particulars			
Cash in Hand		40,265,743	36,218,620
Cash at Bank	Note: 7.01	706,668,047	467,922,675
FDR	Note: 7.02	119,458,624	28,447,770
Total		**866,392,414**	**532,589,065**

BSRS CABLES LTD. Dhaka

Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka

7.01 Cash at Bank: Tk. 706,668,047

This is made-up as follows:

Particulars		
AB Bank Ltd., Gulshan Br., A/C No. 4019-777118430	370,427	1,395,055
AB Bank Ltd., Rangpur Br., A/C No. 4205792863430	5,353,632	6,794,339
Bank Asia Ltd., Feni Br., CD A/C No. 07336000054	3,048,111	2,090,080
Brac Bank Ltd., Banani Br., A/C No. CD-1507202117131001	16,602,382	4,305,502
Brac Bank Ltd.,Motijheel Br., A/C No. SND-1505102117131001	1,653,385	259,604
Dhaka Bank Ltd., Banani Br., SND A/C No. 2061502012	2,387,060	1,602,960
Dhaka Bank Ltd., Dinajpur Br., SND A/C No. 0437150000000197	6,595,095	2,148,370
Dutch-Bangla Bank Ltd., Banani Br., A/C No. SND-0103120000001440	185,097,276	105,785,672
Dutch-Bangla Bank Ltd., Banani Br., A/C No. CD-0103110000020473	73,899,123	66,213,212
Dutch-Bangla Bank Ltd., Jessore Br., A/C No. STD-163.120.2863	58,611	6,678
Dutch-Bangla Bank Ltd., Nawabpur Br., A/C No. STD-104.120.3584	2,149,434	22,360
Dutch-Bangla Bank Ltd., Sylhet Br., A/C No. STD-121.120.3280	144,587	13,004
Dutch-Bangla Bank Ltd., Ctg Br., A/C No. STD-142.120.2888	201,248	29,354
Dutch-Bangla Bank Ltd., Narayangonj Br., A/C No. STD-111.120.3978	2,022	6,102
Dutch-Bangla Bank Ltd., Ashulia Br., A/C No. STD-216.120.1247	256,481	6,237
Dutch-Bangla Bank Ltd., Chapai Nawabgonj Br., A/C No. STD-240.120.280	8,941	7,483
Dutch-Bangla Bank Ltd., Cox'z Bazar Br., A/C No. STD-145.120.2245	145,641	5,541
Dutch-Bangla Bank Ltd., Faridpur Br., A/C No. 189 1200002057	598,741	4,335
Dutch-Bangla Bank Ltd., Rampurar Br., A/C No. 178 1200001840	11,451	5,845
Dutch-Bangla Bank Ltd., Lohagara Br., A/C No. 146 1200001465	56,841	10,501
Dutch-Bangla Bank Ltd., Sunamganj Br., A/C No. 204 1200003640	465,411	5,097
Dutch-Bangla Bank Ltd., Narsingdi Br., A/C No. 170 1200002851	15,613	4,901
Eastern Bank Ltd., Gulshan Br. A/C No. 1041060133938	332,685	110,099
Eastern Bank Ltd., Motijheel Br. A/C No. 1011220337639	17,569	418,190
Islami Bank Ltd., Gulshan Br., A/C No. 3728	7,256,141	5,906,135
Islami Bank Ltd., Chowmuhani Br., A/C No. STD-20501260900002612	15,245,117	6,347,324
Islami Bank Ltd., Hathazari Br., A/C No. 205 01700900001408	4,057,421	3,460,105
Islami Bank Ltd., Sitakunda Br., A/C No. 20502210900001405	2,188,037	1,079,960
Jamuna Bank Ltd., Banani Br., CD A/C No. 00300210006263	6,130,723	4,305,605
Mercantile Bank Ltd, Moulovi Bazar Br, SND A/c: 113213121479974	11,296,216	5,196,124
Mercantile Bank Ltd, Patuakhali Br, SND A/c: 115 413122178637	4,392,984	1,844,196
Mercantile Bank Ltd, Dilkhusa Br, SND A/c: 110113118742952	35,334	12,617
Midland Bank Ltd., Bogra Br. SND A/C 00020-1090000168	24,269,126	18,184,079
Mutual Trust Bank Ltd., Banani Br. CD A/C 0210005126	11,517,365	3,816,946
Mutual Trust Bank Ltd., Tangail Br. SND A/C 0080-0320000140	6,572,189	3,652,350
Mutual Trust Bank Ltd., Kustia Br. SND A/C 0035-0320000574	2,273,522	1,321,699
One Bank Ltd., Gulshan Br. SND A/C 0023000000715	18,818,866	150,559,457
Prime Bank Ltd., Banani Br., A/C No. CD-13211080017232	8,931,702	4,846,794
Shahjalal Islami Bank Ltd. Moulvi Bazar ,Dhaka Br., A/C No. STD-40021310000139	-	480,524
Social Islami Bank Ltd., Banani Br., A/C No. CD-0271330003505	3,973,596	3,179,732
Social Islami Bank Ltd., Gulshan Br., A/C No. CD-0081330014215	5,132,945	3,381,309
Social Islami Bank Ltd., Banani Br., A/C No. STD-0271360000459	51,032	62,598
Social Islami Bank Ltd., Rajshahi Br., A/C No. STD-071360000389	6,532,495	4,582,956
Social Islami Bank Ltd., Savar Br., A/C No. STD-0301360000306	2,025,435	2,161,218
Social Islami Bank Ltd., Banani Br., A/C No. STD-0271360000562	90,162	91,757
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 0081680000015	167,510	192,140
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 008169 0000016	26,578	29,578
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 008170 0000017	15,539	15,539
Social Islami Bank Ltd., Gazipur Br.,STD-1231360000028	2,567,642	2,833,352

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Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka
	Social Islami Bank Ltd., Mohammadpur Br.,0311 330007447	2,654,132	1,896,325
	Social Islami Bank Ltd., Mawna Br.,101-1360000046	13,733,375	3,881,578
	Sonali Bank Ltd., Badda Br., A/C No. CD-0103202000512	44,021,191	806,826
	Southeast Bank Ltd., Banani Br., A/C No. STD-002413100001349	118,766,464	10,306,100
	Southeast Bank Ltd., Banani Br., A/C No. CD-002411100007297	6,813,898	3,358,280
	Southeast Bank Ltd., Mymenshing Br., A/C No. STD-01310000005	8,305,595	5,771,502
	Southeast Bank Ltd., Barishal Br., A/C No. STD-04913100000061	14,652,787	3,269,519
	Southeast Bank Ltd., Khulna Br., A/C No. STD-013100000070	831,279	3,530,793
	Southeast Bank Ltd., Ishwardi Br., A/C No. 0103 13100000024	3,290,751	2,678,561
	SBAC Bank Ltd., Banani Br, A/C No. '0026130000023	148,761	110,693
	Standard Chartered Bank, Gulshan Br., A/C No. 01-1308261-01	1,135,753	194,246
	United Commercial Bank Ltd., Uttara Br., A/C No. 0831301000000073	8,545,099	5,057,929
	United Commercial Bank Ltd., Bhola Br., A/C No. 159-1301-000000041	4,336,132	1,839,207
	United Commercial Bank Ltd., Comilla Br., A/C No. 029-1301-000000088	17,495,005	5,635,882
	United Commercial Bank Ltd., Mohakhali Br., A/C No. 781301000000378	18,673,623	249,011
	United Commercial Bank Ltd., Mohakhali Br., A/C No. 0781301000000267	224,762	541,608
	Total	**706,668,047**	**467,922,675**

7.02 FDR: Tk. 119,458,624

Social Islami Bank Ltd., Gulshan Br.	16,660,877	16,130,457
Social Islami Bank Ltd., Gulshan Br.	12,736,390	12,317,313
One Bank Ltd., Gulshan Br.	61,742,813	-
Mutual Trust Bank Ltd., Banani Br.	16,168,233	-
United Commercial Bank Ltd., Mohakhali Br.	12,150,312	-
Total	**119,458,624**	**28,447,770**

8.00 Share Capital:

Authorized Capital		
300,000,000 ordinary Shares of Tk. 10 each	**3,000,000,000**	**3,000,000,000**
Issued, Subscribed & Paid-up Capital	**1,587,000,000**	**1,380,000,000**

138,000,000 ordinary Shares of Tk. 10 each in 2016-2017 & 15% Stock Dividend (2,07,00,000 No. of Shares) approved in 2017-2018 respectively.

9.00 Retained Earnings:

This is made-up as follows:

Particulars		
Opening Balance	1,975,253,150	1,100,411,404
Net profit/(Loss) during the period/year	870,299,892	1,114,841,745
Less: 15% Stock Dividend	(207,000,000)	(180,000,000)
Less: 10% Cash Dividend	(138,000,000)	(60,000,000)
Total	**2,500,553,041**	**1,975,253,150**

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Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka
10.00	**Long Term Loan:**		
	This is made-up as follows:		
	Particulars		
	Term Loan-IDLC Finance Ltd.	-	2,959,289
	Term Loan-IIDFC	92,098,378	98,855,505
	Term Loan-IPDC	30,127,316	35,864,336
	Term Loan-Lankabangla Finance Ltd.	164,762,437	131,478,587
	Term Loan-Mercantile Bank Ltd.	108,771,786	125,243,694
	Term Loan-Mutual Trust Bank Ltd.	58,543,914	70,928,165
		454,303,831	**465,329,575**
	Less: Current Portion of Long Term Loan	182,736,195	176,029,778
	Total	**271,567,636**	**289,299,797**

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: 08-01-2019
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.

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: 11-05-2023
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.

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Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka

Name of the Financial Institute: IPDC
Nature: Lease Finance
Sanction Limit: Tk. 4,00,00,000
Expiry Date: 30-06-2022
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 buildirg 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. 18,00,00,000
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.

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Sl. No.	Particulars		31-12-2018 Taka	30-06-2018 Taka
11.00	**Deferred Tax Liability:**			
	This is made-up as follows:			
	Particulars			
	Opening Balance		185,578,209	142,043,853
	Add: Addition during the period/year	Note: 25.02	22,925,443	43,534,356
	Closing Balance		**208,503,652**	**185,578,209**
12.00	**Current Portion of Term Loan:**			
	This is made-up as follows:			
	Particulars			
	Term Loan-IDLC Finance Ltd.		-	2,959,298
	Term Loan-IIDFC		28,233,936	28,233,936
	Term Loan-IPDC		16,075,404	16,075,404
	Term Loan-Lankabangla Finance Ltd.		53,626,424	44,378,000
	Term Loan-Mercantile Bank Ltd.		44,800,000	44,800,000
	Term Loan-Mutual Trust Bank Ltd.		40,000,431	39,583,140
	Total		**182,736,195**	**176,029,778**
13.00	**Short Term Loan: Tk. 1,781,135,605**			
	This is made up as follows:			
	Particulars			
	Mutual Trust Bank Ltd., OD		194,130,308	235,512,100
	United Commercial Bank Ltd., OD		73,211,000	89,030,703
	Mercantile bank Ltd., OD		288,182,150	359,868,517
	United Commercial Bank Ltd., Import loan		273,749,000	234,954,731
	Mutual Trust Bank Ltd., Import Loan		335,426,261	388,548,820
	Mercantile bank Ltd., Import Loan		296,595,637	291,953,196
	Social Islami Bank Ltd., Import Loan		319,841,249	337,072,484
	Total		**1,781,135,605**	**1,936,940,551**

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: 01 year revolving basis
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,LTR,Time Loan
Sanction Limit: Tk. 90,00,00,000
Expiry Date: 01 year revolving basis
Interest Rate: 9.50%

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Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka

Security: Personal guarantee of the Directors of the Company, Hypothication on book debts/accounts receivable of the company.

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: 17-08-2022
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: 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: 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.

Name of the Bank: Lankabangla Finance Ltd.
Nature: Letter of Credit Facilities
Sanction Limit: Tk. 200,000,000
Expiry Date: Yearly Renewable

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Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka

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:

This is made-up as follows:

Particulars		
Agni Systems Ltd.	45,738	56,799
Ahammad Filing & CNG Refueling Station	452,000	420,000
Ahmed Hossain Architects & Associates	-	80,000
Bangladesh Lift Industries Ltd.	90,000	-
Bangladesh Civil Construction	687,900	270,000
BBS Metallurgic Industries Ltd.	22,013,233	14,587,090
Bismillah Z M Enterprise	5,587,934	9,289,000
Brenntag Bangladesh Ltd.	50,000	-
Charuta Pvt. Ltd.	110,000	675,490
Ekattur Media Ltd.	526,000	-
E-Vision	230,000	856,700
Expressions Ltd.	575,800	45,750
Faith Enterprise	40,000	176,548
Flora Ltd.	220,000	8,000
Giga Power Corporation	36,700	65,000
Global Printing Press	674,588	132,990
Godhury Marketing Communication	712,000	-
Howlader Traders	196,000	456,980
Independent Television Ltd.	756,900	50,000
Impression Unlimited	223,898	-
Joy Enterprise	239,000	-
K M Enterprise	968,500	453,880
Link3 Technologies Ltd.	22,489	45,000
Maona CNG Filing Station & Conversion Center	150,000	230,000
Mawna Optical Fiber Network	483,899	-
MJS Enterprise	55,700	540,088
M/S N Islam Transport Agency	236,500	656,980
M/s Zaman Traders & Saw Mill	202,390	856,000
National Television Ltd. (RTV)	232,786	8,000
Nahar Enterprise	88,000	3,060,890
Next Online Ltd.	120,000	65,000
NITS Services Pvt. Ltd.	45,800	14,000
Orko Advertising	312,000	200,000
Park Ad & Event Management	144,000	50,000
Partex Furniture Industries Ltd.	609,830	430,000
Powerbreeze Engineering Ltd.	300,000	-
Print Dot	450,000	80,000
Rahaman Electrical Engineering	490,000	123,900
Regent Ad.	56,300	87,500
Rupali Insurance Company Ltd.	55,000	-

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Sl. No.	Particulars	31-12-2018 Taka	30-06-2018 Taka
	RN Timber	723,000	8,891,808
	Samuda Chemical Complex Ltd.	302,703	555,580
	Shawon Printers	196,000	44,800
	Sincos Engineers Ltd.	120,000	320,000
	Signbd Printing	50,500	65,000
	Software Shop Ltd.	44,930	50,000
	ST Thai Alumonium	11,000	12,000
	Super Thai Plastic Ltd.	55,000	230,000
	TAK Chemical Industries Ltd.	550,000	1,899,117
	Techno HVAC Systems Ltd.	122,400	867,900
	The Purbokone Limited	23,000	-
	Tokai Power Products Ltd.	-	50,000
	Trident Agency	-	265,000
	Wood Marc Furniture Ltd.	-	24,000
	Virgo Media Ltd.	50,900	250,900
	Total	**40,740,318**	**47,597,700**

15.00 Liabilities for Expenses: Tk. 18,850,608

This is made up as follows:

Particulars		
Salary & Allowances	12,439,033	12,308,564
Office Rent	156,780	142,500
Showroom Rent	450,000	325,000
Electricity Bill-Factory	5,239,440	5,280,125
Audit Fees	350,000	350,000
Utility	201,683	198,124
Other Expenses	13,672	281,312
Total	**18,850,608**	**18,885,625**

16.00 Provision for Income Tax:

Opening Balance	358,476,957	635,331,681
Add: Charged during the year	297,741,778	386,125,367
	656,218,735	**1,021,457,048**
Less: Adjustment during the year	-	662,980,091
Closing Balance	**656,218,735**	**358,476,957**

17.00 Workers' Profit Participation Fund:

Opening Balance	77,225,073	33,488,575
Add: Charged during the period/year	59,548,356	77,225,073
	136,773,429	**110,713,649**
Less: Paid during the period/year	-	(33,488,575)
	136,773,429	**77,225,073**

BSS CABLES LTD Dhaka

		01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka
18.00 Revenue:			
This is made-up as follows:			
Particulars			
Local Sales		5,524,788,649	3,627,629,132
Less: VAT		720,624,606	473,169,017
Local Sales (Net)		**4,804,164,043**	**3,154,460,115**
19.00 Cost of Goods Sold:			
This is made-up as follows:			
Particulars			
Raw Material Consumtion	Notes: 19.01	3,147,426,375	2,057,057,840
Manufacturing Overhead	Notes: 19.02	137,946,142	113,445,814
Total Manufacturing Cost		**3,285,372,517**	**2,170,503,654**
		(98,869,713)	**(42,018,688)**
Opening Work-in Process		273,564,865	193,808,024
Closing Work-in Process		372,434,578	235,826,712
		31,061,063	**20,423,738**
Opening Finished Goods		409,625,630	366,409,982
Closing Finished Goods		378,564,567	345,986,244
Total Cost of Goods Sold		**3,217,563,867**	**2,148,908,704**
19.01 Raw Material Consumption:			
This is made up as follows:			
Particulars			
Opening Inventory		646,658,503	485,884,874
Add: Purchased during the year		3,188,094,242	2,092,719,597
		3,834,752,745	**2,578,604,471**
Less: Closing Inventory		687,326,370	521,546,631
Total		**3,147,426,375**	**2,057,057,840**
19.02 Manufacturing Overhead:			
This is made-up as follows:			
Particulars			
Salary & Wages		29,466,468	24,131,309
Festival Bonous		5,044,579	3,521,789
Carrying Cost		1,914,164	1,625,418
Car Maintenance		1,287,899	1,516,824
Computer & Accessories		97,700	117,000
Daily Labour		1,104,711	1,101,107
Electric Goods		1,486,618	1,337,178
Electricity Bill		30,780,519	21,117,273
Entertainment		593,574	452,902
Fuel & CNG Bill		1,148,230	1,071,199
Iftar Bill		91,050	63,290
Indirect Raw Materials		7,353,203	5,862,923

BBS CABLES LTD Dhaka

	01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka
Internet Bill	260,636	263,263
Loading & Unloading Cost	203,503	180,279
Telephone & Postage	4,651	3,980
Machine Maintainance	3,631,297	3,338,723
Medical Expenses	42,345	46,730
Mobile Bill	311,457	308,652
Miscellaneous Expenses	245,884	185,010
Office Maintenances	78,740	53,902
Repair & Maintenances	163,792	141,210
Staff Welfare Expenses	241,105	131,411
Stationery	320,100	467,738
Sub Station Expenses	1,328,476	1,326,942
Workers Lunch & Tiffin	182,937	154,772
Depreciation	50,562,504	44,924,990
Total	**137,946,142**	**113,445,814**

20.00 Administrative Expenses:

This is made-up as follows:

Particulars		
Salary & Allowances	19,432,865	13,680,771
Festival Bonous	2,837,300	1,828,535
Car Maintenance Expenses	977,374	
Computer Accessories	563,702	470,930
Crocaries	95,932	12,463
Donation	861,840	770,600
Electric Goods	151,729	138,948
Electricity Bill	1,208,020	922,099
Entertainment	487,356	398,908
Fuel & Gas Bill	1,138,713	-
Iftar Bill	46,521	35,987
Insurance Expenses	944,402	1,068,443
Internet Expenses	411,862	439,383
IPO Expenses	-	17,390,000
ISO Certificate Charges	-	65,845
Land Tax Expenses	19,800	71,869
Legal Expenses	618,252	1,138,685
License & Renewal Fees	1,201,983	1,712,646
Lunch Bill	209,569	138,427
Medical Expenses	137,061	103,815
Meeting Expenses	253,108	237,132
Mobile Bill	371,383	400,603
Miscellaneous Expenses	848,178	692,628
Office Maintenances	981,788	963,810
Office Rent	1,725,860	1,295,904
Postage & Courier	305,846	740,321
Paper Bill	4,561	3,560
Printing	1,654,230	1,437,296
Repair & Maintenances	420,191	478,014
Stationery & Photocopy	1,169,396	598,543
Training & Development	669,589	529,868
Travelling & Conveyance	838,974	803,741
Telephone & Fax	49,456	77,662
Vehicle Tracking Expenses	209,756	266,150
Zakat Fund	-	84,320
Audit Fees	375,000	100,000

BSS CABLES LTD Dhaka

	01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka
Utility Expenses	933,812	1,157,802
Depreciation	15,414,929	13,985,188
Total	**57,570,338**	**64,240,896**

21.00 Selling & Distribution Expenses:

This is made-up as follows:

Particulars		
Salary & Allowances	64,359,534	48,702,086
Bonus	9,286,700	8,514,360
Conveyance	1,845,791	1,434,930
Distribution Expenses	1,348,484	1,127,438
Electricity Bill	876,193	580,007
Entertainment	298,161	239,435
Fuel & Gas Bill	1,350,749	1,065,758
Iftar	68,947	-
Internet Bill	233,220	209,061
Loading & Unloading	121,224	113,148
Lucnh & Tiffin Bill	852,404	778,082
Mobile Bill	1,038,213	954,452
Office Maintanances	375,843	253,653
Out Station Allowances	846,428	764,477
Packaging & Labeling	1,566,275	1,337,306
Papers & Periodecals	72,500	66,210
Printing & Stationery	531,274	410,310
Postage & Stamp	76,357	62,060
Sample Testing	5,599,436	5,153,644
Sales Incentive-Employee	6,238,603	5,821,506
Sales Promotion Expenses	2,872,833	1,932,862
Showroom Decoration Expenses	1,501,524	1,417,689
Sowroom Rent	1,678,816	1,555,352
Advertisement	30,152,530	22,252,457
Tender Form Purchase	446,203	384,634
Telephone & Postage	130,952	119,044
Transportation	2,030,239	1,664,893
Miscellaneous Expenses	615,164	635,450
Total	**136,414,597**	**107,550,304**

22.00 Other Income:

FDR Interest	1,968,191	2,869,619
Total	**1,968,191**	**2,869,619**

Other income includes bank interest on FDR accounts.

23.00 Financial Expenses:

This is made-up as follows:

Particulars		
Bank Commission, Lease Interest & Charges	20,343,942	26,665,957
Overdraft Interest	32,051,385	19,677,112
Import Loan Interest	72,554,022	60,665,119
Term Loan Interest	19,118,615	23,267,024
Total	**144,067,964**	**130,275,211**

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		01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka

24.00 Contribution of 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 Labor Act (Amendments), 2013.

25.00 Income Tax Expenses:

Current Tax	Note: 25.01	297,741,778	168,179,671
Deferred tax	Note: 25.02	22,925,443	17,481,009
Total		**320,667,221**	**185,660,680**

25.01 Current Tax:

Profit before tax	1,190,967,113	672,718,685
Current tax rate	25%	25%
Total	**297,741,778**	**168,179,671**

25.02 Deferred Tax:

Depreciation charged as per tax department	157,679,203	128,834,214
Depreciation charged as per financial statements	65,977,432	58,910,178
Difference	91,701,771	69,924,036
Current tax rate	25%	25%
Deferred tax during the year	**22,925,443**	**17,481,009**

26.00 Earnings per Share:

This is made-up as follows:

Earnings per Share (Basic):		
Net Profit after Taxes	870,299,892	486,700,862
No. of Share	138,000,000	120,000,000
Earnings per Share (Basic)	**6.31**	**4.06**
Earnings per Share (Restated):		
Net Profit after Taxes	870,299,892	486,700,862
No. of Share	158,700,000	138,000,000
Earnings per Share (Restated)	**5.48**	**3.53**

27.00 Net Asset Value (NAVPS) per Share: Tk. 25.76

The Computation of NAVPS is given below

Net assets	4,087,553,041	3,355,253,150
Number of Shares during the year	158,700,000	138,000,000
Net Asset Value (NAVPS) per Share (Per value Tk. 10)	**25.76**	**24.31**

BDS CABLES LTD Dhaka

	01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka

28.00 Net Operating Cash Flows per Share (NOCFPS): Tk. 4.33

The Computation of NOCFPS is given below:

Net Operating Cash Flows per Share (NOCFPS)		
Net Cash Generated from Operating Activities	686,513,769	435,388,781
Number of Shares during the year	158,700,000	138,000,000
Net Operating Cash Flows per Share (NOCFPS) (Per value Tk. 10)	**4.33**	**3.15**

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, 2018	14,587,090	**Accounts Payable**
	Add: Purchase during the period	134,584,319	
	Less: Payment during the period	(127,158,177)	
	Closing balance	**22,013,233**	
Bangladesh Building Systems Ltd.	Opening Balance as on July 01, 2018	-	**Fixed Asset**
	Add: Transaction during the	46,400,000	
	Less: Payment during the period	46,400,000	
	Closing Balance	-	

33.00 Claim not Acknowledged as dept:

There was no claim against the company acknowledged as dept as on 31 December, 2018.

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

BBS CABLES LTD Dhaka

	01-07-2018 to 31-12-2018 (6 months) Taka	01-07-2017 to 31-12-2017 (6 months) Taka

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 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:

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BBS Cables Ltd.
Schedule of Property, Plant & Equipment
for the period ended December 31, 2018

Annexure- A
(Figures all in Taka)

Particulars	Cost					Depreciation				
	Balance as on 01.10.18	Addition during the period	Transfer/ Disposal during the period	Balance as on 31.12.18	Rate %	Balance as on 01.10.18	Charged during the period	Transfer/ Disposal during the period	Balance as on 31.12.18	Written down value as on 31.12.18
Land & Land Development	313,757,410	8,124,579	-	321,881,989	-	-	-	-	-	321,881,989
Factory:										
Factory Building & Other Construction	727,727,244	15,451,350	-	743,178,594	5%	101,963,829	7,918,614	-	109,882,443	633,296,151
Plant & Machinery	1,067,855,785	8,054,860	-	1,075,910,645	10%	390,145,587	17,043,441	-	407,189,028	668,721,617
Office Equipment	12,205,510	548,413	-	12,753,923	15%	4,314,644	306,190	-	4,620,834	8,133,089
Head Office:										
Office Building/Decoration	177,626,842	5,791,213	-	183,418,055	20%	100,483,732	4,001,936	-	104,485,668	78,932,387
Office Equipment	29,999,067	346,121	-	30,345,188	15%	10,723,227	729,334	-	11,452,561	18,892,627
Office Equipment-Branch	11,104,970	210,415	-	11,315,385	15%	3,940,656	272,607	-	4,213,263	7,102,122
Motor Vehicle	118,133,651	3,120,000	-	121,253,651	15%	49,164,239	2,644,853	-	51,809,092	69,444,559
Furniture & Fixtures	4,945,213	164,815	-	5,110,028	20%	1,830,521	159,855	-	1,990,376	3,119,652
As at 31-12-2018	**2,463,355,692**	**41,811,766**	**-**	**2,505,167,458**		**662,566,435**	**33,076,829**	**-**	**695,643,264**	**1,809,524,194**
As at June 30, 2018	**2,037,826,525**	**363,104,242**	**-**	**2,400,930,767**		**501,366,150**	**128,299,681**	**-**	**629,665,831**	**1,771,264,936**

Depreciation charged during the period has been allocated as follows:

Particulars	31.12.2018	30.06.2018
Labour & Factory Overhead	25,268,245	97,123,146
Administrative Overhead	7,800,585	31,176,535
Total	**33,076,829**	**128,299,681**

BBS CABLES LTD. Dhaka

ASTAKSTOCK