BBS Cables
Environment Friendly
Cables

BBS CABLES®

more than safety

Annual Report

2017-2018



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MORE THAN SAFETY STATEMENTS

The presence of **BBS Cables Ltd.** in this world can be traced back to 2009 in Bangladesh although the Cable Industry started its journey before Bangladesh came into being in 1971. At that time there were very few industries in this sector to serve the whole nation. As time went on the industry expanded significantly realizing the emerging demand of cables both in locally and globally. Now the industry has reached at a reasonable size, still unable to meet the total demand of the country. BBS Cables Ltd. established a modern factory at Gazipur to meet the demand of the country. It is equipped with state of the art technology machineries to manufacture and test all types of quality Cables, Wires and Conductors in conformity with the latest version of National and International Standards.



In 2017-2018 BBS Cables Ltd. very successfully established it strength as the "Trusted Brand" in Cables sector of the Country. During this period, the Company launched new products i.e, **FR Skin Coated Cables** which is known as fire resistance cables for ensuring safety. On the other hand, this document contains certain visionary statements with respect to the financial condition, the result of operational activities and business activities as well as the plans and objectives of the company. BBS Cable Ltd. recognize that Environmental Issues have become critical challenge globally. We are committed to contributing towards "Leaving a beautiful planet as a legacy to future generations". Our discussion may include foresights, estimates, predictions, prophecies, approximations and others that might be considered visionary while these statements signify our present judgement on what the future holds. There is no way to claim that the entire statement will come true. There is a matter of risks and uncertainties by the nature that may lead to material differences in actual result. You are notified not to place unjustified confidence on these statements which imitate our opinions only as of the date of appearance. In all over our deliberations, we will highlight some factors which are relating to our business that may affect our forecasts. We are confident to passionately pursue growth and new opportunities while accepting the considered entrepreneurial risk that comes with it. We are courageous and strive to overcome challenges. Our corporate culture is a great strength of the business and one of the reasons we have been, and will continue to be, successful. This is the foundations of our success.

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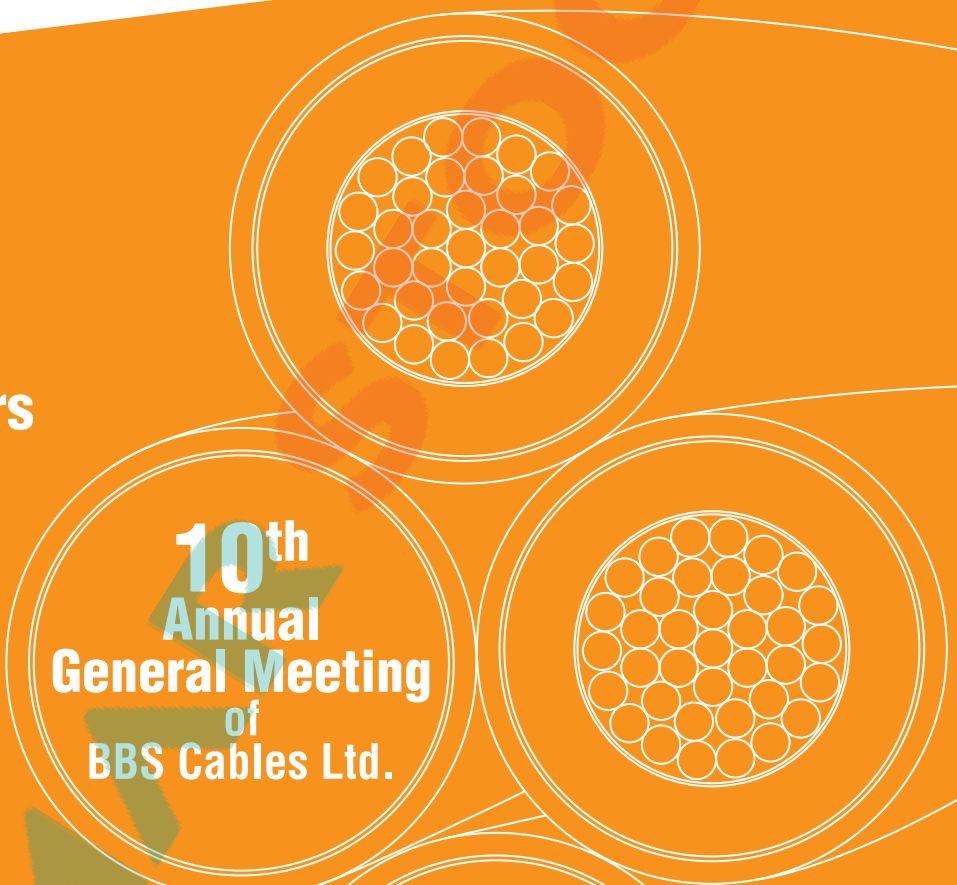
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AGM INVITATION
for our shareholders



10th Annual General Meeting of BBS Cables Ltd.

will be held at
Factory Premises, Jaina Bazar,
Telehati, Sreepur,
Gazipur, Bangladesh.
on
Sunday, 23rd December 2018
at 10:00 am



AGM Helpline:
Md. Golam Habib

Tel : +88 02 9854475
Fax : +88 02 9854476
Email : habib@bbscables.com.bd

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NOTICE OF 10TH ANNUAL GENERAL MEETING 2018

Notice is hereby given that the 10th Annual General Meeting (AGM) of BBS Cables Ltd. will be held on Sunday, 23rd December 2018, at time 10.00 A.M at Factory Premises Jaina Bazar, Telehati, Sreepur, Gazipur, to transact the following businesses:

Agendas:

1. **Report and Accounts:**
   To receive, consider and adopt the Directors' Report and the Audited Financial Statements of the Company for the year ended June 30, 2018 and Auditors' Report thereon.
2. **Dividends:**
   To declare Dividend for the year ended June 30, 2018 as recommended by the Board of Directors.
3. **Election/Re-Election of Directors:**
   To elect Directors in accordance with the provisions of Articles of Association of the Company.
4. **Appointment of Independent Director:**
   To confirm the appointment of Independent Director of the Company.
5. **Appointment of External Auditor:**
   To appoint External Auditors for the FY 2018-2019 and to fix their remuneration.
6. **Appointment of Compliance Auditor:**
   To appoint Compliance Auditor for the FY 2018-2019 and fix their remuneration.

By the Order of the Board

Date: 9th December, 2018
Place: Dhaka

Sd/-
Md. Nazmul Hasan, ACS
Company Secretary

Notes:

1. Shareholders, whose names appear on the members/Depository Register on the Record Date i.e. on 18 November, 2018, shall be eligible to attend the 10th Annual General Meeting of the Company and to receive the Dividend.

2. A Member eligible to attend and vote at the Annual General Meeting may appoint a proxy on his/her stead. The proxy from attached with Annual Report 2018, duly filed in, signed and stamped, must be submitted at the Corpo rate Office of the Company not later than 48 hours before the time fixed for the meeting.

3. Only shareholders or their validly appointed proxies will be allowed to have access to the registration process to attend the meeting.

4. Admission into the venue will be allowed strictly on submission of the attendance slip sent with the notice.

5. Shareholders are requested to submit their queries on the director's Report and the Audited Financial Statements for the year ended June 30, 2018 at the Corporate Office of the Company at least 3 (three) working days before the day of Annual General Meeting.

6. The Annual Report for the year ended on June 30, 2018 is available in the Company's website at www.bbscables.com.bd

7. No gift/benefit in cash or kind shall be paid to the holders of equity securities in terms of Clause (C) of the Notification No. SEC/SRMI/2009-193/154 dated 24th October, 2013 for attending 10th Annual General Meeting of the Company.

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১০ম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি

এতদ্বারা জানানো যাচ্ছে যে, বি বি এস কেবলস্ লিমিটেড এর দশম বার্ষিক সাধারণ সভায় নিম্নলিখিত বিষয়াদি সম্প্রদানকল্পে আগামী ২৩ শে ডিসেম্বর ২০১৮ ইং রোজ রবিবার সকাল ১০:০০ ঘটিকায় ফ্যাক্টরী প্রাঙ্গন, জৈনা বাজার, তেলিহাটি, শ্রীপুর, গাজিপুর, বাংলাদেশ অনুষ্ঠিত হবে।

আলোচ্য বিষয়সূচিঃ

১. প্রতিবেদন এবং হিসাব ঃ
৩০ জুন ২০১৮ইং তারিখে সমাপ্ত বছরের নিরীক্ষিত আর্থিক প্রতিবেদন এবং সেই সঙ্গে পরিচালকমন্ডলীর ও নিরীক্ষের প্রতিবেদন গ্রহন, বিবেচনা ও অনুমোদন।

২. লভ্যাংশ ঃ
২৩ শে ডিসেম্বর ২০১৮ ইং তারিখে সমাপ্ত বছরের কোম্পানির পরিচালনা পর্ষদ কর্তৃক সুপারিশকৃত লভ্যাংশ ঘোষনা ।

৩. পরিচালক নির্বাচন /পুনঃ নির্বাচন
কোম্পানির সঙ্ঘবিধি অনুযায়ি পরিচালক নির্বাচন /পুনঃ নির্বাচন করন

৪. স্বাধীন পরিচালক নিয়োগঃ
কোম্পানির স্বাধীন পরিচালক নিয়োগ নিশ্চিতকরন।

৫. বিধিবদ্ধ নিরীক্ষক নিয়োগঃ
২০১৮-২০১৯ ইং সমাপ্ত বছরের জন্য বিধিবদ্ধ নিরীক্ষক নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ।

৬. নিরপেক্ষ নিরীক্ষক নিয়োগঃ
২০১৮-২০১৯ ইং সমাপ্ত বছরের জন্য নিরপেক্ষ নিরীক্ষক নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ।

বোর্ড এর আদেশক্রমে
স্বাক্ষরিত
মোঃ নাজমুল হাসান এসিএস
কোম্পানী সচিব

স্থানঃ ঢাকা।
তারিখঃ ৯ই ডিসেম্বর ২০১৮ইং

নোটঃ

১. যে সকল শেয়ারহোল্ডারদের নাম রেকর্ড ডেট এ অর্থাৎ ১৮ নভেম্বর, ২০১৮ ইং সদস্য / ডিপোসিটরি রেজিস্টারে লিপিবদ্ধ রয়েছে শুধুমাত্র তারাই ১০ম বার্ষিক সাধারণ সভায় অংশগ্রহন ও লভ্যাংশ গ্রহনের জন্য উপযুক্ত বলে বিবেচিত হবেন।

২. যে সকল সদস্যদের বার্ষিক সাধারন সভায় অংশগ্রহন ও ভোট প্রদানের অধিকার রয়েছে, তারা ইচ্ছা করলে তাদের পরিবর্তে ১০ম বার্ষিক সাধারণ সভায় অন্য কোন ব্যক্তিকে অংশগ্রহনের অনুমতি দিতে পারেন। তবে সেক্ষেত্রে ২০১৭-২০১৮ সালের বার্ষিক প্রতিবেদনের শেষের দিকে সংযুক্ত প্রক্সিফরম যথোপযুক্তভাবে পুরন করে স্বাক্ষর ও স্ট্যাম্পসহ সভা অনুষ্ঠিত হওয়ার নির্ধারিত সময়ের ৪৮ ঘন্টা পূর্বে অবশ্যই কোম্পানির প্রধান কার্যালয়ে জমা দিতে হবে।

৩. শুধুমাত্র শেয়ারহোল্ডারগন অথবা তাদের মনোনিত প্রক্সিদের সভায় অংশগ্রহনের রেজিস্ট্রেশন প্রক্রিয়ায় প্রবেশাধিকার রয়েছে বলে বিবেচিত হবে।

৪. কেবলমাত্র সভায় বিজ্ঞপ্তির সাথে প্রেরিত হাজিরা রসিদ/ এটেন্ডেন্স স্লিপ জমার প্রেক্ষিতে শেয়ারহোল্ডারদের অথবা প্রক্সিদের ফ্যাক্টরি প্রাঙ্গনে প্রবেশ এর অনুমতি প্রদান করা হবে।

৫. শেয়ারহোল্ডারদের পরিচালকমন্ডলির প্রতিবেদন ৩০ জুন ২০১৮ইং তারিখে সমাপ্ত নিরীক্ষিত আর্থিক প্রতিবেদনের উপর প্রশ্নাবলীসমূহ বার্ষিক সাধারণ সভার কমপক্ষে ৩ (তিন) দিন পূর্বে কোম্পানির প্রধান কার্যালয়ে জমা দেওয়ার জন্য অনুরোধ করা হল।

৬. ৩০ জুন ২০১৮ইং তারিখে সমাপ্ত বছরের প্রতিবেদন কোম্পানির ওয়েবসাইট www.bbscables.com.bd এ পাওয়া যাবে।

৭. বাংলাদেশ সিকিউরিটি এ্যান্ড এক্সচেঞ্জ কমিশন সার্কুলার নং এসইসি/এসআরএমআই /২০০৯-১৯৩/১৫৪ তারিখ ২৪ অক্টোবর ২০১৩ইং অনুযায়ী আসন্ন ১০ম বার্ষিক সাধারন সভায় অংশগ্রহনের জন্য শেয়ারহোল্ডারদের কোন প্রকারের বিশেষ সুবিধা, খাবার বা নগদ উপহার দেওয়া হবে না।

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LETTER OF TRANSMITTAL

To
All Shareholders of BBS Cables Ltd.
Bangladesh Securities and Exchange Commission (BSEC)
Registrar of Joint Stock Companies and Firms (RJSC)
Dhaka Stock Exchange Limited (DSE)
Chittagong Stock Exchange Limited (CSE)
National Board of Revenue (NBR)

Subject: Annual Report for the year ended June 30, 2018.

Dear Sir(s),

It is our immense pleasure to present before you the Annual Report of BBS Cables Ltd. along with the Audited Financial Statements for the year which ended on June 30, 2018. Financial Statements along with notes to the Accounts of the Company comprise the statements of Financial Positions, statements of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the period which ended on June 30, 2018.

Yours sincerely

Sd/-
Md. Nazmul Hasan ACS
Company Secretary

Date: 09th December, 2018
Place: Dhaka

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OVERVIEW OF BBS CABLES LTD.



BBS Cables Ltd. has been incorporated in 2009. Our corporate head office is located at Configure Bapari Tower (3rd Floor), Ga-64, Middle Badda, Dhaka. Our factory is located at Jaina Bazar, Sreepur, Gazipur, Bangladesh. BBS Cables Ltd. is the second largest electrical wires and cables manufacturer in Bangladesh. BBS Cables Ltd., a sister concern of Bangladesh Building Systems Ltd. (BBSL) which is a leading Pre-Engineered Steel Building Manufacturer in Bangladesh, has been incorporated in 2009. BBS Cables Ltd. is looking forward to managing expertise and obtaining technology to provide better engineering solutions through supplying quality electrical Cables, Wires, Conductors and better Customer Service. Now at the eve of the 21st century globalization, electric power has become an integral part for infrastructural development. With the rapid urbanization from corner to corner worldwide, the necessity of transmitting power assumes significant for sustainable industrial growth. So, our objective is to manufacture electrical Cables, Wires and Conductors of the highest quality and provide unparallel Customer Service to contribute to our national economic growth. We strongly believe that the relentless effort to quality and continuous improvement is the only key to long term success.

Our factory is located at Sreepur, Gazipur, Bangladesh which is equipped with state of the art technology machineries to manufacture and test all types of quality Cables, Wires and Conductors in conformity with the latest version of National and International Standards e.g. International Electro-technical Commission (IEC), German Standard (VDE), British Standard (BS), Bangladesh Standard (BDS), Australian Standard (AS), Indian Standard (IS) and also meet up the specific requirements of the customer. We believe in a world that is safe and sound for us and also for our next generation.

The Cable Industry started its journey before Bangladesh came into being in 1971. At that time there were very few industries in this sector to serve the whole nation. As time went on the industry expanded significantly realizing the emerging demand of cables both in locally and globally. Now the industry has reached at a reasonable size, still unable to meet the total demand of the country.

The Government of Bangladesh has given special attention to establish power supply in all over the country within a shortest possible time which also increased the demand of cables remarkably. In the Power System Master Plan 2010 demand forecast was made based on 7% GDP growth rate. Based upon the study, the peak demand would be about 17,000 MW in FY 2018, 24,000 MW in FY2023 and 60,000 MW in 2041. The sector is also attractive to the investors for large local market, favorable export opportunity, intelligent labor force, availability of manpower at reasonable cost etc. Again, rapid industrialization and urbanization made the industry more prospective.

BRIEF OVERVIEW

Particulars	Description
Name of the Issuer	BBS CABLES LTD.
Logo	BBS CABLES® more than safety
Date of Incorporation	April 12, 2009 vide registration no.C-76109
Commercial Operation	April 02, 2011
Launching of Plant	15 October, 2009
Launching of Products	02 April, 2011
Launching of Marketing	02 April, 2011
Converted into a public limited Company	January 31, 2015
Authorized Capital	Tk.3,000,000,000 divided into 300,000,000 Ordinary Shares of Tk.10 each
Paid up Capital	Tk.1,380,000,000 divided into 138,000,000 Ordinary Shares of Tk.10 each
Board of Directors	8 Directors
Registered Office	Factory Premises, Jaina Bazar, Telehate, Sreepur, Gazipur, Bangladesh
Corporate Office	Configure Bapari Tower (3rd Floor), Ga-64, Middle Badda, Dhaka-1212, Bangladesh
Factory/Plant Address	Jaina Bazar, Telehate, Sreepur, Gazipur, Bangladesh
Telephone Number	+88 02 9859915-17, 9850771
Fax Number	+88 02 9850772
Website	www.bbscables.com.bd
E-mail Address	nazmul@bbscables.com.bd; secretary@bbscables.com.bd

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CORPORATE INFORMATION



Official Name of the Company	: BBS Cables Ltd.
Legal Status	: Public Limited Company
Trade Code	: BBSCABLES
Nature of Business	: Electrical Wire & Cables Manufacturer

Board of Directors

Engr. Mohammad Badrul Hassan	- Chairperson
Engr. Abu Noman Howlader	- Managing Director
Engr. Mohammad Ruhul Majid	- Director
Engr. Hasan Morshed Chowdhury	- Director
Mr. Md. Ashraf Ali Khan	- Director
Mr. A.S.M Ali Kabir	- Nominated Director
Mr. Md. Shafiqur Rahman	- Independent Director
Mr. Golam Mostafa Kamal	- Independent Director

Chief Financial Officer

Mr. Mohammad Aminul Islam FCMA

Company Secretary

Mr. Md. Nazmul Hasan ACS

Board Audit Committee

Mr. Md. Shafiqur Rahman, Independent Director	- Chairman
Engr. Mohammad Ruhul Majid, Non-Executive Director	- Member
Engr. Hasan Morshed Chowdhury, Non-Executive Director	- Member
Mr. Md. Nazmul Hasan ACS, Company Secretary	- Member Secretary
Mr. Md. Aminul Islam FCMA, Chief Financial Officer	- Member
Mr. Mohammad Hasan Masud, Head of Internal Audit	- Member

Board Nomination & Remuneration Committee

Mr. Golam Mostafa Kamal, Independent Director	- Chairman
Engr. Mohammad Ruhul Majid, Non-Executive Director	- Member
Engr. Hasan Morshed Chowdhury, Non-Executive Director	- Member
Mr. Md. Nazmul Hasan ACS, Company Secretary	- Member Secretary
Mr. Md. Aminul Islam FCMA, Chief Financial Officer	- Member
Mr. Gazi Shabbir Hasan, Head of HRD	- Member

Board CSR Committee

Mr. Md. Shafiqur Rahman, Independent Director	- Chairman
Engr. Abu Noman Howlader, Managing Director	- Member
Mr. Md. Ashraf Ali Khan, Director	- Member
Mr. A.S.M Ali Kabir, Nominated Director	- Member
Mr. Nazmul Hasan ACS, Company Secretary	- Member Secretary
Mr. Md. Rabiul Kamal, Brand Manager	- Member

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Executive Committee

Engr. Abu Noman Howlader	- Managing Director
Mr. Md. Omar Faruk	- Executive Director (S&M)
Engr. Syed Ferdous Raihan Kirmany	- GM (Co-Ordination)
Mr. Md. Aminur Rahman	- GM Plant
Mr. Md. Nazmul Hasan ACS	- Company Secretary
Mr. Mohammad Aminul Islam FCMA	- Chief Financial Officer
Mr. Gazi Shabbir Hasan	- Head of HRD
Mr. Mohammad Hasan Masud	- Head of Internal Audit
Mr. Sajal Kumar Bose	- Head of Legal & External Affairs

Risk Management Committee

Engr. Abu Noman Howlader	- Managing Director
Mr. Mohammad Aminul Islam FCMA	- Chief Financial Officer
Engr. Syed Ferdous Raihan Kirmany	- GM (Co-Ordination)
Mr. Mohammad Hasan Masud	- Head of Internal Audit
Mr. Md. Nazmul Hasan ACS	- Company Secretary

Head of Internal Audit

Mr. Mohammad Hasan Masud

Statutory Auditors

Ahmed Zaker & Co.

Chartered Accountants

Governance Compliance Auditor

Itrat Husain & Associates

Bankers

Mutual Trust Bank Ltd.
Mercantile Bank Ltd.
United Commercial Bank Ltd.
One Bank Ltd.
Social Islami Bank Ltd.

NBFIs'

IDLC Finance Ltd.
Lankabangla Finance Ltd.
Industrial and Infrastructure Development Finance Company.
IPDC Bangladesh Ltd.

Registered Office

Factory Premises, Jaina Bazar, Telehate,
Sreepur, Gazipur, Bangladesh.

Corporate Head Office

Configure Bapari Tower (3rd Floor),
GA-64 Middle Badda, Dhaka-1212.
Tel : +88 02 9859915-17,
+880 2 9850771
Fax : +88 02 9850772
Email : info@bbscables.com.bd
Web : www.bbscables.com.bd

Share Office

Homestead Gulshan Link Tower (2nd Floor),
TA-99, Gulshan-Badda Link Road,
Middle Badda, Dhaka-1212.
Tel : +880 2 9854475
Fax : +880 2 9854476
Email : nazmul@bbscables.com.bd
secretary@bbscables.com.bd

AMARSTOCK

ETHOS & VALUES



Vision

A winning industrial leader creating superior values for business and community beyond the boundary.

Mission

We achieve our vision through honesty & integrity, business ethics, global reach, technological expertise, quality, building long term relationships with all our associates, customers, partners and employees.

Strategic Focus Areas

The foundations upon which our strategy is built have been in place for many years but we continue to focus our activities in the following areas and consistently review our ways of operating business. The details are:

Customer Delight: A promise to fulfill customer expectations.

Growth: Developing brands, innovations and new products to meet consumers evolving needs.

Pursuit of Excellence: A promise to continuous improvement of our teams, services and products as well to become the best.

Understand: We seek to understand the needs of stakeholders and the Company to make the best decisions.

Productivity: Effectively deploying resources to increase profits and generate funds for investment.

Integrity and Transparency: A promise to be ethical, sincere, honest and transparent. Ensuring a sustainable business that meets stakeholder' expectations.

Leadership by Example: Ensuring we have great people, great teams and great place to work. A promise to create standards in our business and transactions through mutual trust.

Quality Policy

Quality and strength are the attributes of our products. In maintaining the quality of the products, BBS Cables Ltd. follow the zero tolerance rules. We at BBS Cables Ltd. constantly strive to meet and exceed customer expectations in our on-going quest for excellence. BBS Cables Ltd. has enriched laboratory where the quality of the products checked in every steps of the production.

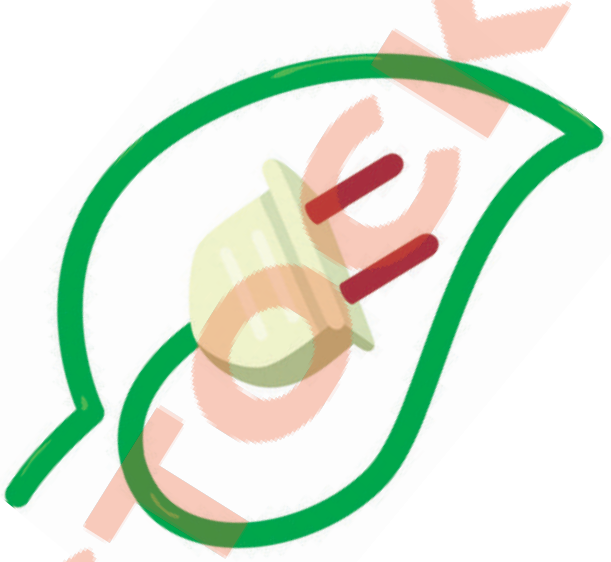
Accordingly, we are committed to:

- Complying with the requirements of the quality management system implemented;
- Effectively utilizing the available resources;
- Constant striving for improving the level of customer satisfaction; and
- Continually improving the effectiveness of the quality management system.

Environment Friendly Cables

Environment Policy

We at BBS Cable Ltd. recognize that Environmental Issues have become critical challenge globally. We are committed to contributing towards "Leaving a beautiful planet as a legacy to future generations".



For achieving this, we believe that we need to work in harmony with the nature; recognize the environmental impact related to our business activities & products and undertake protection of environment through technologically and economically feasible goals within our scope.

We are using Lead free PVC Resin in our insulation to be as an environment friendly cable in Bangladesh.
We are committed towards conservation of natural resources by their responsible and efficient use in our operations. We are also committed to continual improvement in environmental performance and complying with environmental legislations and requirements

We are providing appropriate training to employees to enhance their awareness and commitment to environmental protection. Our environmental policy is communicated to all our employees, business associates and made available to the public.

Business Environment

The issuer's business environment is conducive to the business as good supply of raw materials. The company has skilled and competent labors as well. The facilities and wages are reasonable. The policy of the Government is favorable to this sector. BBS Cables Ltd. always tries to produce environment friendly cables.

CORPORATE VIEWPOINT

Shareholders: By forgoing ahead and continuous growing its position as a stable and progressive Manufacturing Company in the Country.

Customers: The prime objective of BBS Cables Ltd. is to provide the best quality products and services in every aspect of its business as well as to maintain good customer-supplier relationship.

Employee: Clients do not come first, Employees do. If we take care of our employees, they will eventually take care of our clients.

Community: We conduct our business by confirming to the ethics of our country and share the social responsibility of the less fortunate.

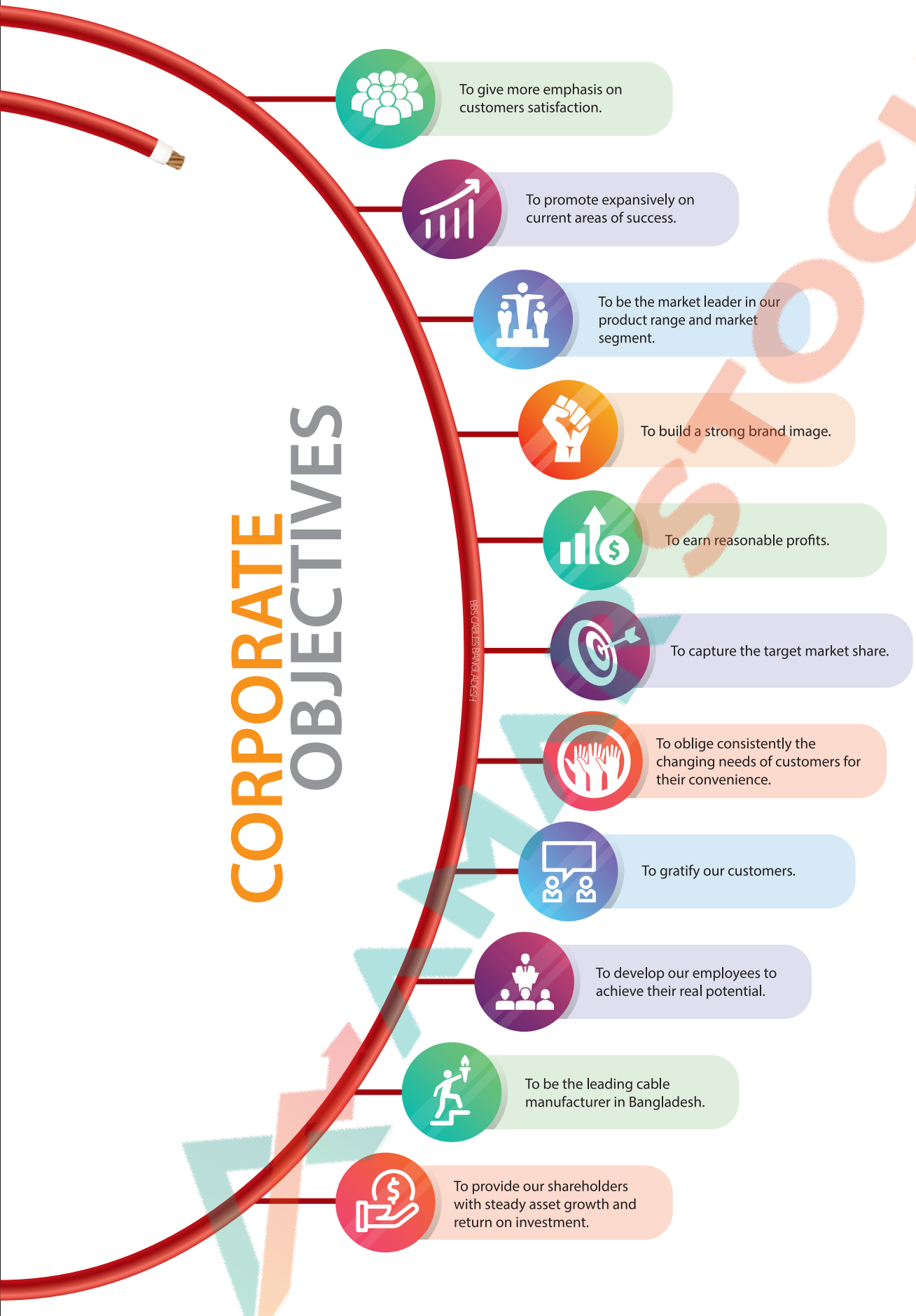
Suppliers: We develop our suppliers to be partners in progress and share our growth with them.

Environment: We make every effort to ensure that the environment is protected and conserved for future generations.

Competitors: We always respect our competitors and recognize their contribution to market value.

BBS Cables Environment Friendly Cables

CORPORATE OBJECTIVES



- To give more emphasis on customers satisfaction.
- To promote expansively on current areas of success.
- To be the market leader in our product range and market segment.
- To build a strong brand image.
- To earn reasonable profits.
- To capture the target market share.
- To oblige consistently the changing needs of customers for their convenience.
- To gratify our customers.
- To develop our employees to achieve their real potential.
- To be the leading cable manufacturer in Bangladesh.
- To provide our shareholders with steady asset growth and return on investment.

BBS CABLES BANGLADESH

BBS Cables Environment Friendly Cables

MAJOR TYPES OF **PRODUCTS**

The Company produces various types of products, details of which have been laid down as below:

Sl. No.	Product Name	Sl. No.	Product Name	Sl. No.	Product Name
1	Aluminum Cables	7	Submersible Cables	13	Rubber Cables
2	Silicon Cables	8	Flexible Cables	14	Welding Cables
3	Power Cables	9	Tele-communication Cables	15	Automobiles Cables
4	Railway Signaling Cables	10	Copper Cables	16	Coaxial Cables
5	Jelly-filled Cables	11	Optical Fiber Cables	17	Fire Resistance Cables
6	FRLS Cables	12	HR-FRLS Cables	18	FR Skin Coated Cables



AMARSTOCK

BBS Cables Environment Friendly Cables

UPCOMING **PRODUCTS**

There are special types of cables, which will be launching very soon.
The product is **"MV, HV & EHV (Up to 230 kv) cables"**.



NEAR STOCK

BBS CABLES®
more than safety

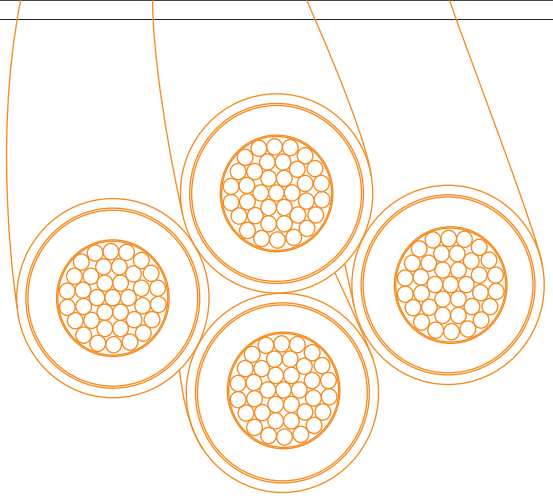
CHAIRPERSON'S **STATEMENT**



"Looking to the future, the Board is confident that we have the quality management, right strategic focus, people and resources for ensuring continued growth and good governance in the years ahead which will deliver long-term value with integrity to the shareholders and other stakeholders."

Engr. Mohammad Badrul Hassan
Chairperson

BBS Cables Environment Friendly Cables



Dear Shareholders,

It is my pleasure to place the Annual Report of BBS Cables Ltd. for the year ended June 30, 2018. On behalf of the Board of Directors, I would like to welcome you all at the 10th Annual General Meeting of BBS Cables Ltd. I would also like to take the opportunity to share and exchange our thoughts and views on the performance of the company in the past years and the potentials and possibilities going forward. Your Company continued to deliver excellent underlying performance in this year, despite challenging conditions. The Board of Directors and Management ensured the sustainable growth in business and committed to delivering long term value to the shareholders and other stakeholders.

A year ago, I wrote to you about company's main focus for 2017-2018, to increase the turnover and to achieve second largest cable manufacturer in our country. I am pleased to tell you that we have achieved our. Every year we see new technologies and innovative ideas evolving which enhances the safety and quality of the products. For us, sustainable growth is not a choice or something that is nice to have, it is critical to securing the future of our business by creating value for consumers, our customers and our shareholders. I believe BBS Cables Ltd. looks for new ways, makes the effort and takes the initiatives to adopt those into business processes and deliver the best products at consumers' door in the shortest time possible and moving forward aggressively against every aspect of our plan.

Industry Outlook

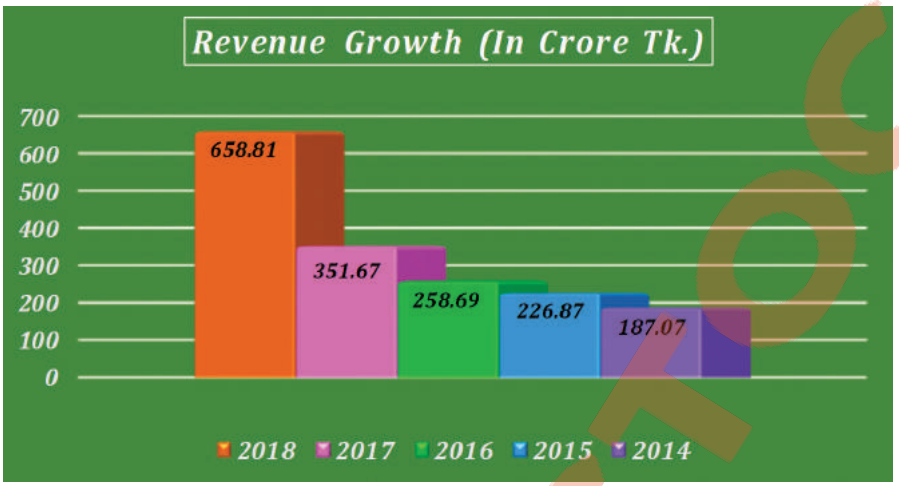
It is well known that electricity plays a vital role in poverty eradication, sustained economic growth, infrastructure development and security of any country. Bangladesh will need to address the barriers to higher growth posed by low access to reliable and affordable power. The Government of Bangladesh has given special attention to establish power supply in all over the country within a shortest possible time which also increased the demand of cables remarkably. In the Power System Master Plan 2010 demand forecast was made based on 7% GDP growth rate. Based upon the study, the peak demand would be about 24,000 MW in FY2023 and 60,000 MW in 2041. The sector is also attractive to the investors for large local market, favorable export opportunity, intelligent labor force, availability of manpower at reasonable cost etc. Again, rapid industrialization and urbanization made the industry more prospective.

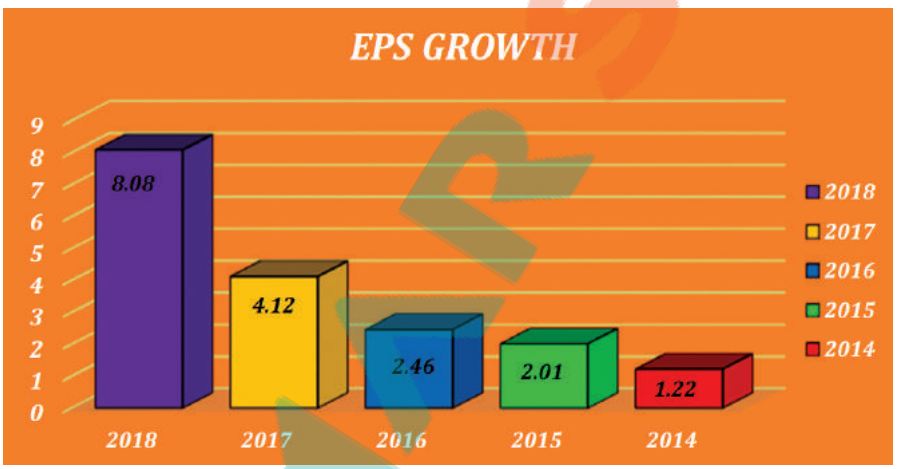
Business Performance

The Company has achieved expected growth in all aspects. Volume growth achieved through a focused business strategy that was supported by our dedicated people across all business functions. Our brand portfolio is strengthened through consumer relevant initiatives and excellent retail level executions. The overall Company performance in 2017 was driven by revenue growth, increased market shares, effective cost management and productivity initiatives across the Company. This result was achieved due to hard work of our people, guidance of our Board of Directors, dedication of our Executive Committee members and leadership of our Managing Director who led the business to deliver the results. The key highlights for the year were as follows:

- Record revenue for the year of BDT 658.81 Crore, an increase by 87% over 2016-2017;
- Operating Profit for the year of BDT 188.57 Crore which was BDT 94.45 Crore in 2016-2017;
- Net Profit After Tax for the year of BDT 111.48 Crore which was BDT 41.33 Crore in 2016-2017;

The business performance can be presented through graphically:





Deliberate Investments

As we have mentioned in the last year, the Company enhanced its capacity by installing new machineries which was purchased through IPO fund. Now, BBS Cables Ltd. is the second largest electrical cable manufacturing company in Bangladesh. In order to meet the commitment of delivering long term value to our shareholders, the Company invested in the capacity enhancement of our production, safety of our people, and machineries as per the need of the business which will facilitate justifiable future growth. We are working for continuous improvement in our business that will release funds to invest in our brands, helping us to grow our business and deliver higher returns for shareholders.

Sustainable Growth

Sustainable growth is the realistically attainable growth that a company could maintain without running into problems. Sustainability is not a choice or something for us that is nice to have, it is critical to securing the future of our business by creating shared value for consumers, our customers and our shareholders. The overall Company performance in 2017-2018 was driven by revenue growth, increased market shares, effective cost management and productivity initiatives across the Company. If we look in our business performance, the sustainable growth is going through out the year. This great result was achieved due to hard work of our people, guidance of our Board of Directors, dedication of our Executive Committee members and leadership of our Managing Director. We can assure you that the Company will run the business with sustainable growth and add value for the shareholders as well.

Compliance of Audit

"Ahmed Zaker & Co.", Chartered Accountants, was reappointed in the 10th AGM by the Shareholders for the year 2017-2018. The board has remommanded to re-appoint for the year 2018-2019 subject to the approval by shareholders in the 10th AGM. Apart from that "Itrat Hussain & Associates", Chartered Secretaries, carried out the Corporate Governance Compliance Audit to certify the fulfillment of the requirements of Bangladesh Securities and Exchange Commission (BSEC). The Board of Directors of the Company recommended to appoint "Itrat Hussain & Associates" as compliance auditor for 2018-2019 subject to the approval by shareholders in the 10th AGM.

Board of Directors

The Board of Directors of BBS Cables Ltd. is the bold and strong team in our country. The Board of Directors of the Company consists of eight Directors. Out of the eight Directors, five are Sponsor Directors, one Nominated Director and two Independent Directors. Throughout different Board meetings during the year, our Board has considered and approved different important business proposals to ensure sustainable business growth and played a catalytic role in protecting your interests. The Board assessment of the key risks and uncertainty, facing the Company broadly remains unchanged. I gratefully thank all of our Board Members for their support and contributions which enable the Management to achieve sustainable business performance throughout the year of 2017-2018.

Return of the Shareholders

In this continuous growing business performance, the Board of Directors of BBS Cables Ltd. proposed 10% Cash Dividend and 15% Stock Dividend in the form of Bonus which is being placed in the Annual General Meeting for approval by the honorable shareholders.

Conclusion

Reflecting on the success of 2017-2018, let me express my sincere thanks and appreciations to you all, our valued customers, suppliers, distributors, shareholders, bankers, Members of the Board, Members of the Executive Committee, Employees of the Company for their confidence in us and valuable contribution to the Company throughout the year 2017-2018.
I would also like to thank the Government bodies, Bangladesh Securities & Exchange Commission (BSEC), Dhaka Stock Exchange Ltd. (DSE), Chittagong Stock Exchange Ltd. (CSE) and other statutory bodies for their support for the various activities of the Company.

I wish the Company every success and a sustainable future. Looking to the future, I am confident that we have the right strategic focus, people and resources to deliver continued growth in the years ahead.

Thank you once again for being with BBS Cables Ltd.

sd/-

Engr. Mohammad Badrul Hassan
Chairperson

BBS CABLES®
more than safety

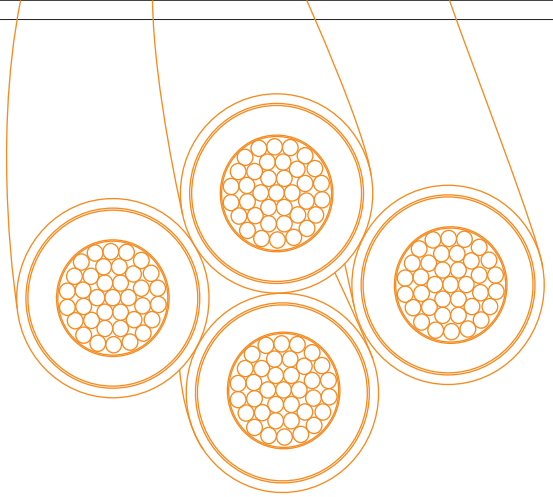
MANAGING DIRECTOR'S **OVERVIEW**



"We believe, corporate governance tied with strong ethics and integrity is very vital for sustainable of the Business. Our strategy supported by the right investment in human resources, brands, capacity and community developments has delivered sustained shareholder return which made us a key partner of this prosperous economy."

Engr. Abu Noman Howlader, CIP
Managing Director

BBS Cables
Environment Friendly
Cables

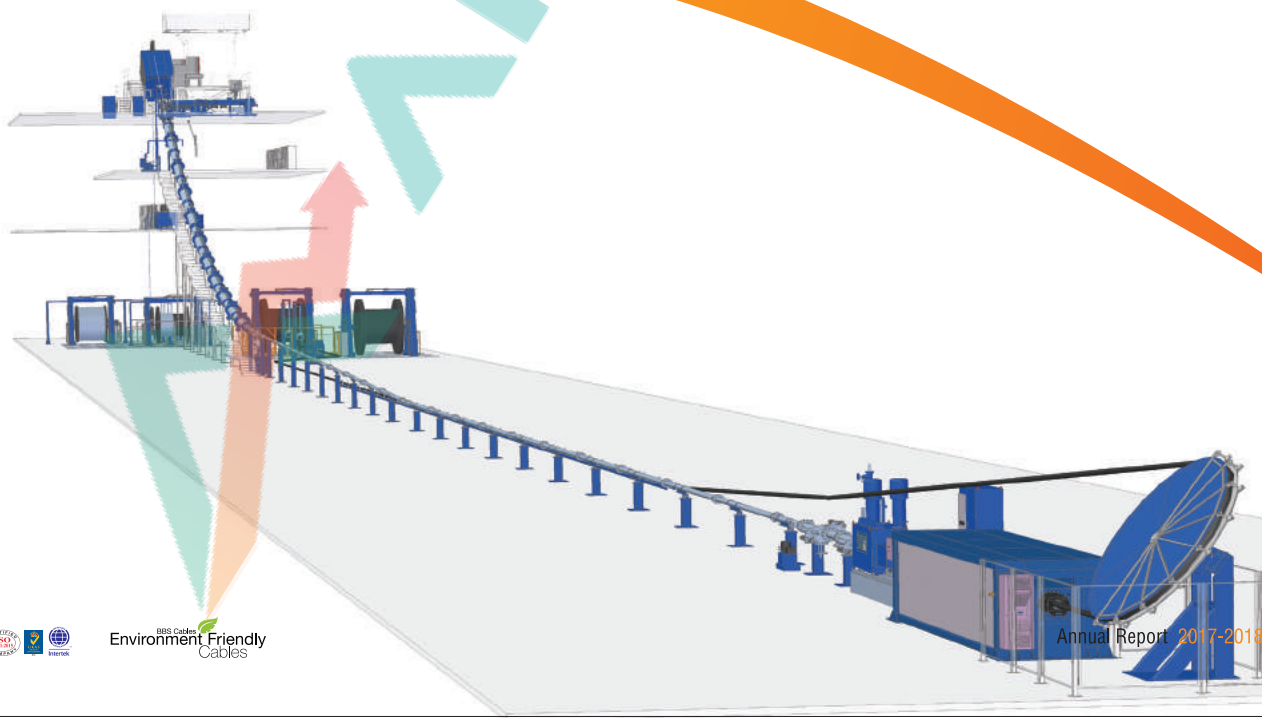


Dear Shareholders,

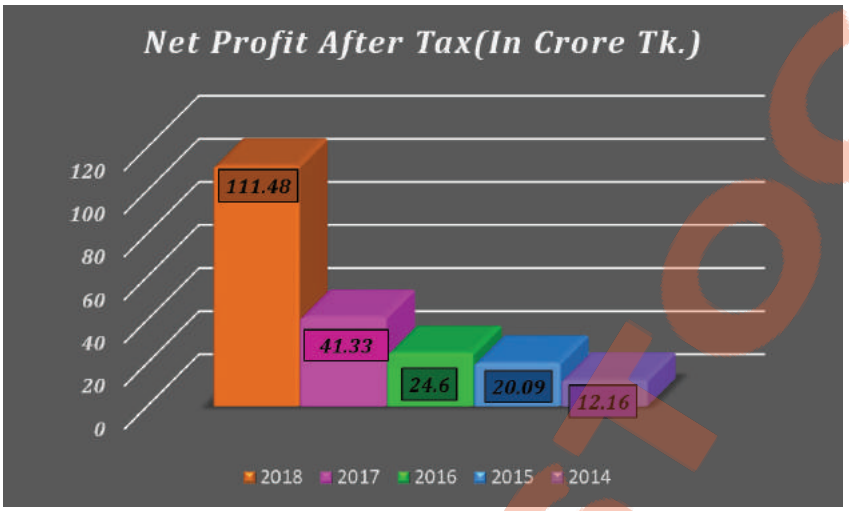
The Company Management is pleased to report another outstanding year of revenue, profit and earnings growth, driven by a successful strategy and winning culture despite very challenging external environment in 2017-2018. On behalf of the Board Members and everyone from BBS Cables Ltd. I welcome you all to the 10th Annual General Meeting 2018. The Company passionately believes that success and responsibility go together. We are committed to the social and economic development of Bangladesh. As the second largest electrical wire and cables manufacturer in the country, we are proud to play our part in shaping the future of corporate best practices in Bangladesh with the idea of delivering value for shareholders today while investing tomorrow.

Overview of Business 2017-2018

BBS Cables Ltd. is the second largest electrical wires and cables manufacturer in Bangladesh. The business performance of BBS Cables Ltd. is growing and indicating up trend. The gross margin of the Company for the year 2017-2018 was BDT 222.53 Crore, up by BDT 102.98 Crores from the previous year. On the other hand, the net profit margin of the company for the year 2017-2018 was BDT 111.48 Crore, up by BDT 70.15 Crore from the previous year. This increase was driven by sales volume growth, smart pricing, increase market shares, effective cost management and productivity initiatives across the company. It is very much promising that the cables industry of Bangladesh has become one of the leading players in our country due to the digitization of the country. Apart from sustainable business performance, we are proud of the external recognition for versatile excellences on Corporate Governance and Corporate Social Responsibilities.



AMV STOCK



Strategy for Continuous Growth

Our strategy is to ensure sustainable growth. A core part of being sustainable business is operating with integrity and responsibility while maximizing value for the consumers. The Company enthusiastically believes that success and responsibility go together. We work together to fight the odds and could overcome all kinds of challenges. The Company's business is primarily focused on the sale of electric cables in our country. The Company also take some strategies to export the products within very short period. Now the company is participating tender in the REB and PDB. We always increase our production capacity to participate the tender in DESCO, DESA and others as well as increase the market share.

In FY 2018-2019, we expect the trading environment will remain challenging, but our strong business model has shown that the Company is well placed to face future challenges. As such, I am confident that we have our strong brands portfolio, excellent management, market-leading innovations and an outstanding range of high-quality products people and focus on efficiency to enable the continued delivery of value to the shareholders. Combined with the strong support of our employees, business partners and relevant stakeholders, we will direct the business towards excellence and will present another successful year for our shareholders. We are committed to continue our activities focused in the areas of growth, productivity, winning organization and sustainability.

Our strengths

We always like to work together to fight the probabilities and could overcome all kinds of difficulties arises while operating the business. Apart from the support of our respected Board Members, shareholders and stakeholders, our continued success would not have been possible without our talented people and great leaders who worked efficiently and effectively in delivering remarkable results. This makes us one of the most preferred employers in the country. We have used latest SEKORA technology for producing quality cables and have modern laboratories for testing cables in every step of the production. We are operating business in the engineering sector. We, the management of BBS Cables Ltd. are four Engineers who are graduated from BUET and handling the operations of the business effectively and efficiently. I am very much confident that we have the strength that will help to deliver continuous growth in the coming years.

Our Commitment

BBS Cables Ltd. tries to make a positive change within and around its business operations. BBS Cables Ltd. achieved second position in the cable market in terms of turnover in our country. The Company achieve this position due to strong commitment regarding the quality products, after sales service, quality management and others. We really believe that success and responsibility go together for success. We are committed to the social and economic development of the country. As one of the leading electrical manufacturer in the country, we are proud to play our part in shaping the future of corporate best practices in Bangladesh with the idea of delivering value for shareholders today while investing for tomorrow

Our Strategy to Governance

The Company believes, corporate governance coupled with strong ethics and integrity is very vital for sustainability of the Business. Good Governance has long been a key priority for the Company. We meet all our obligations under the various frameworks by which we are bound to comply with the law, while also ensuing that the Company is delivering results with integrity.

Future Prospects

As we wrote in the last year to increase our production capacity as well as our market share, it has already been in the shape of our success. Considering the growing demand of the industry in recent years, the Company has taken decision to expand the business capacity. We are always working for continuous improvement in our business that will release funds to invest in our brands, helping us to grow our business and deliver higher returns for shareholders. With the economic progress, we have shown a consistent ability to improve shareholders' return and to increase our market share. We will navigate the business towards excellence and will present another successful year for our shareholders with the strong support of our Employees, Board Members, Excellent Executive Committee, and relevant stakeholders. We will continue to focus on meeting customers' expectations. We confident that we are able to overcome the challenges of upcoming years through our strong strategic management, quality products, good brand portfolio, market leading innovations and continuous support the customers demand as well.

Compliance of Regulations

The Company is committed to ensure regulatory compliance and environment friendly responsible operations in this sector. We have always been clear that we support and abide by all the laws and regulations of the country. The Company is carrying out all of its activities by following the Companies Act, 1994, Rules and Regulations of Bangladesh Securities and Exchange Commission (BSEC), DSE Listing Regulations, Income Tax Ordinance 1984, Bangladesh Labor Act 2006 and other related rules and regulations.

Our Gratitude

Let me express my sincere thanks to all the stakeholders of the company for their support and contributions. I would like to express my gratitude and appreciation to you all our valued customers, distributors, suppliers, Board Members, Members of Executive Committee, Employees of the Company and other relevant authorities of the Government. The Board of Directors guidance and support has always been instrumental in shaping the success of the Company. We are really very much grateful to all of our customers who have been with us along with their believe and dedication towards us and our brands as well. We always believe that we can build values for our shareholders and customers.

Sd/-

Engr. Abu Noman Howlader
Managing Director

MEMBERS OF THE BOARD



Standing left to right:
Mohammad Aminul Islam FCMA, CFO | Golam Mostafa Kamal, Independent Director | Engr. Mohammad Ruhul Majid, Director | A S M Ali Kabir, Nominated Director | Engr. Hasan Morshed Chowdhury, Director | Engr. Mohammad Badrul Hassan, Chairperson | Engr. Abu Noman Howlader, Managing Director | Md. Shafiqur Rahman, Independent Director | Md. Ashraf Ali Khan, Director | Md. Nazmul Hasan ACS, Company Secretary



Engr. Mohammad Badrul Hassan, Chairperson is a Graduate in Civil Engineering from I.I.T. Kanpur, India and completed Masters in Advanced Engineering Management from BUET. He took various business related professional courses at home and abroad. He was born in 1975 in Noakhali District. He completed SSC from Motijheel Govt. Boys' High School and HSC from Notre Dame College, Dhaka. He started his professional career in 1998 as a Design Engineer in Engineering & Planning Consultancy Ltd. (EPC). In 1999 he joined in BMI Holdings (Pvt.) Ltd. Sri Lanka as a Sales Engineer. In 2001, he joined in Zamil Steel, Saudi Arabia. In 2003, he along with some entrepreneurs established Bangladesh Building Systems Ltd. (BBSL), one of the leading brand in pre-engineered steel buildings. He was the President of Rotary Club of Dhaka Pioneer. In his professional career he visited India, Sri Lanka, Canada, China, Thailand, Germany, Italy, Switzerland, USA, UK, Malaysia, Australia, Singapore and other countries. He is a member of Bangladesh Malaysia Chamber of Commerce and Industry and German Bangladesh Chamber of Commerce and Industry in Bangladesh. He is the Managing Director of BBS Developers Ltd.

Engr. Mohammad Badrul Hassan
Chairperson

He is also the Director of Bangladesh Building Systems Ltd., BBS Metallurgic Industries Ltd., Helix Wire & Cables Industries Ltd., Xiamen Reflective Insulations Ltd., BBS Distribution Ltd. BBS Cables (Unit-2) Ltd., BBS Ready-Mix Concrete Ltd. and BBS Infrastructure Ltd.



Engr. Abu Noman Howlader, CIP
Managing Director

Engr. Abu Noman Howlader, the Managing Director of BBSCL is a Graduate in Mechanical Engineering from BUET. He was born in Bhola District. He completed his SSC from Karimgonj High School, Lalmohon, Bhola and HSC from Rajshahi City College. He started his Professional Career as a Project Engineer (Mechanical) in 1997 in Sinha Textile Group. In 2000 he started exploring new scopes for business with an ambition to be an Industrialist and to be a direct contributor in employment generation. In 2003 his dream came true, he along with some entrepreneurs established Bangladesh Building Systems Ltd. (BBSL), one of the leading brand in pre-engineered steel building in Bangladesh. He is an optimist man, good leader and also a perfectionist. His inner vision, leadership and early adaptability have made BBSL a trusted name in pre-engineered steel building sector in Bangladesh. Mr. Noman is the president of Steel Building Manufacturing Association of Bangladesh (SBMA). He is the corporate member of Dhaka Chamber of Commerce & Industry (DCCI), Bangladesh Malaysia Chamber of Commerce & Industry and Turkey Bangladesh Chamber of Commerce and Industry. He is also the member of Uttara Club, Bangladesh Electrical Association, Electrical Merchandise & Manufacturing Association and National Association of Small & Cottage Industries of Bangladesh. He is a regular contributor of many social organizations also. In his professional career he visited India, China, England, Italy, Germany, USA, Switzerland, Thailand, Hong Kong, Sri Lanka, Australia, Singapore, KSA and other countries. Mr. Noman is also the Chairperson of Bangladesh Building Systems Ltd. (listed Company) and Nahee Aluminum Composite Panel Ltd. (Listed Company). Mr. Noman is aslo honorable Managing Director of BBS Cables Unit-2 Ltd., Helix Wire & Cables Industries Ltd., BBS Metallurgic Industries Ltd. He is also a Director of Xiamen Reflective Insulations Ltd., BBS Infrastructure Ltd. BBS Ready-mix Concrete Ltd., BBS Distribution Ltd., BBS Developers Ltd., Nahee S S Pipes Industries Ltd., Dynamic Cars Ltd. and Nahee Zeo-Textiles Mills Ltd. Mr. Noman is the Founder of Abdul Hannan Howlader Secondary School, Donor Member of Karimganj Secondery School and Telehate Higher Secondery School.

Mr. Noman has got **Commercially Important Person (CIP)** card from Ministry of Industries for his contribution to the country's economy by establishing industries and creating employment opportunities.



Hasan Morshed Chowdhury is a Civil Engineer, who completed his graduation from BUET. He was born in Dharmapur under Gaibandha district. He completed SSC from Gobindhaganj Bahumukhi Uchchay Biddalaya and HSC from Tejgaon College, Dhaka. He started his professional career in "Multi-Build" under management of Jonson Control-USA. In his service under Multi-build, he worked in Singapore, Sri Lanka & India. He received training on "Building Management System, Air Conditioning System, Fire Protection System & Safety Issue" in USA. Later, he joined in Zamil Steel Industries Ltd. as a Sales Engineer. For his outstanding sales performance. In 2003, he along with some entrepreneurs established Bangladesh Building Systems Ltd. (BBSL). In his professional career he visited Saudi Arabia, Malaysia, UAE, Egypt, Sri Lanka, Bahrain, Thailand, China, Singapore and Canada. He is the Managing Director of Bangladesh Building Systems Ltd., BBS Infrastructure Ltd., BBS Ready-Mix Concrete Ltd. He is also the Director of BBS Cables Ltd. (listed Company), BBS Cables (Unit-2) Ltd., BBS Metallurgic Industries Ltd., Helix Wire & Cables Industries Ltd., Xiamen Reflective Insulations Ltd., BBS Distribution Ltd. and BBS Developers Ltd.

Engr. Hasan Morshed Chowdhury
Director



Engr. Mohammad Ruhul Majid
Director

Mohammad Ruhul Majid is a Civil Engineer, who completed his graduation from BUET in the year 1996. His native village name is Sonua under Bashkahli Thana in Chittagong district. He completed SSC from Dhanmondi Govt. Boys' High School and HSC from Dhaka Residential Model School & College. During his study in BUET, he was awarded "Best Organizer" in 1996. He started his professional career as a site supervisor in "Jamuna Bridge Project" under Hyundai Corporation in 1996. During his service in "Jamuna Bridge Project"; he was awarded in safety matter. He joined in Zamil Steel Industries Ltd. as a Sales Engineer in 1998. In 2003 he along with some entrepreneurs established BBSL. He is a fellow member of IEB (FIEB-9048). He is a regular contributor of many social organizations. In his professional career he visited Saudi Arabia, Egypt, Bahrain, Thailand, China & Singapore. He is also the Director of Bangladesh Building Systems Ltd. (listed Company), BBS Metallurgic Industries Ltd., Helix Wire & Cables Industries Ltd., Xiamen Reflective Insulations Ltd., BBS Developers Ltd., BBS Ready-Mix Concrete Ltd., BBS Cables (Unit-2) Ltd., BBS Distribution Ltd. and BBS Infrastructure Ltd.



Md. Ashraf Ali Khan is a Management Graduate from Rajshahi University. He was born in Pakshi under Pabna district. He completed SSC from CPVP High School, Pakshi, Pabna and HSC from Rajshahi Government City College. He started his professional career in Construction Business. Later he involved in Garments and Textile business. In 2003 he along with some entrepreneurs established BBSL. He is the "Vice President" of Ishwardi Janakalyan Samity, Dhaka. He is a regular contributor of many social organizations. In his professional career he visited USA, UK, CANADA, China, Thailand, Malaysia, Singapore and other countries. He is the Managing Director of Apparel Industries Ltd. He is also the Director of Bangladesh Building Systems Ltd. (listed Company), BBS Metallurgic Industries Ltd., Helix Wire & Cables Industries Ltd., Xiamen Reflective Insulations Ltd. BBS Cables (Unit-2) Ltd. and BBS Developers Ltd.

Md. Ashraf Ali Khan
Director



A.S.M Ali Kabir
Nominated Director (Bangladesh Building Systems Ltd.)

A.S.M Ali Kabir was born in August 23, 1952.he completed his Masters' Degree in English Literature in 1973 from University of Dhaka. Mr. Kabir worked as Lecturer of English, Mirzapur Cadet College from January to October 1976, officer class one, Bangladesh Bank from October 1976 to February 1979. He also worked in Bangladesh Civil Service as Deputy Secretary, Joint Secretary, Additional Secretary and Secretary from 1979 to 2011. He joined different Govt. & Foreign training. He also visited different countries. He was engaged in different activities with Govt. bodies, he is the lifetime member of Dhaka University, Alumni Association, member of JICA Alumni Association, Officers Club, President, Bangladesh Athletic Federation, Former President, Bangladesh Administrative Service Association, 2009-11, " Former Chairman, BIAM Governing Body", Former General Secretary, BCS Secretariat Association ect. Mr. Kabir retired from service on August 22, 2011.



Md. Shafiqur Rahman
Independent Director

Md. Shafiqur Rahman is Accounting graduate from Dhaka University. He was born in Comilla district. He is the Ex-Managing Director of Social Islami Bank Ltd. He completed his S.S.C and H.S.C from Comilla Zilla School and Comilla Victoria College respectively. He started his professional service as a Senior Officer (on probation) in Sonali Bank Ltd. from 1977 to 1986. He worked as Principal Officer and Senior Principal Officer, Branch In-charge at Sonali Bank Ltd. from 1986 to 1992. After that he worked as Assistant General Manager in Sonali Bank Ltd. at Foreign Exchange department from 1992 to 1997. He worked as Deputy General Manager and branch in-charge in Sonali Bank Ltd. from 1997 to 2003. After that he worked as General Manager in Agrani Bank Ltd. from 2003 to 2008. He also gathered banking knowledge from different banks like Jamuna Bank Ltd., Southeast Bank Ltd., Islami Bank Ltd. and Agrani Bank Ltd. Therefore, for accelerating his banking knowledge, he started his work with Social Islami Bank Ltd. from November 2012 to January 2017. He has taken local and foreign training program from different Institutions. The local training program would be Probationary Officer's Foundation Course at Sonlai Bank Staff College, Dhaka, Management Information Systems at Bangladesh Management Development Centre (BMDC), Personal & Interpersonal Dynamics at Bangladesh Institute of Bank Management (BIBM), Intensive TOFEL Course at Notre Dame College, Account & Micro Economics at BIBM. His foreign training program would be International Trade Finance at BHF Bank Germany, Trade Finance & Cash Management in North Asia SCB Singapore, Client Seminar, AMEX Germany, Correspondent Banking Workshop, SCB China, and Client Services, AMEX New York.



Golam Mostafa Kamal
Independent Director

Mr. Golam Mostafa Kamal is a retired Govt. Service Holder, who was born on February, 1956. He had completed his education on MSS from University of Dhaka in 1979. Mr. Kamal also completed Hubert H. Humphrey Fellowship Program (Financial Resource Management) from The American University, Washington DC, USA during his professional career. As Govt. Service Holder, he joined Ministry of Finance as Assistant Secretary (Investment-4), in 1984. Since then he worked in different government organization. In some of the organization, he served as follows- As Senior Assistant Secretary in Ministry of Establishment, as Upazila Nirbahi Officer at Rampal, Bagehat, as Director in Bangladesh Film Development Corporation (FDC), as Deputy Secretary in Ministry of Information and in Ministry of Power, Energy & Mineral Resource, as Member of Bangladesh Rural Electrification Board (REB), Additional Secretary and Chairman of (BIWTC) under Ministry of Shipping. Last of all retired as Director General from Bangladesh Bureau of Statistics of Statistics and Informatics Division under Ministry of Planning. He received numerous Training from different renowned organizations in and outside Bangladesh. In his professional career he visited USA, Uk, Japan, Denmark, China, Brazil, Korea, Malaysia, Philippines, Singapore, Thailand, Sri Lanka, India and Maldives.



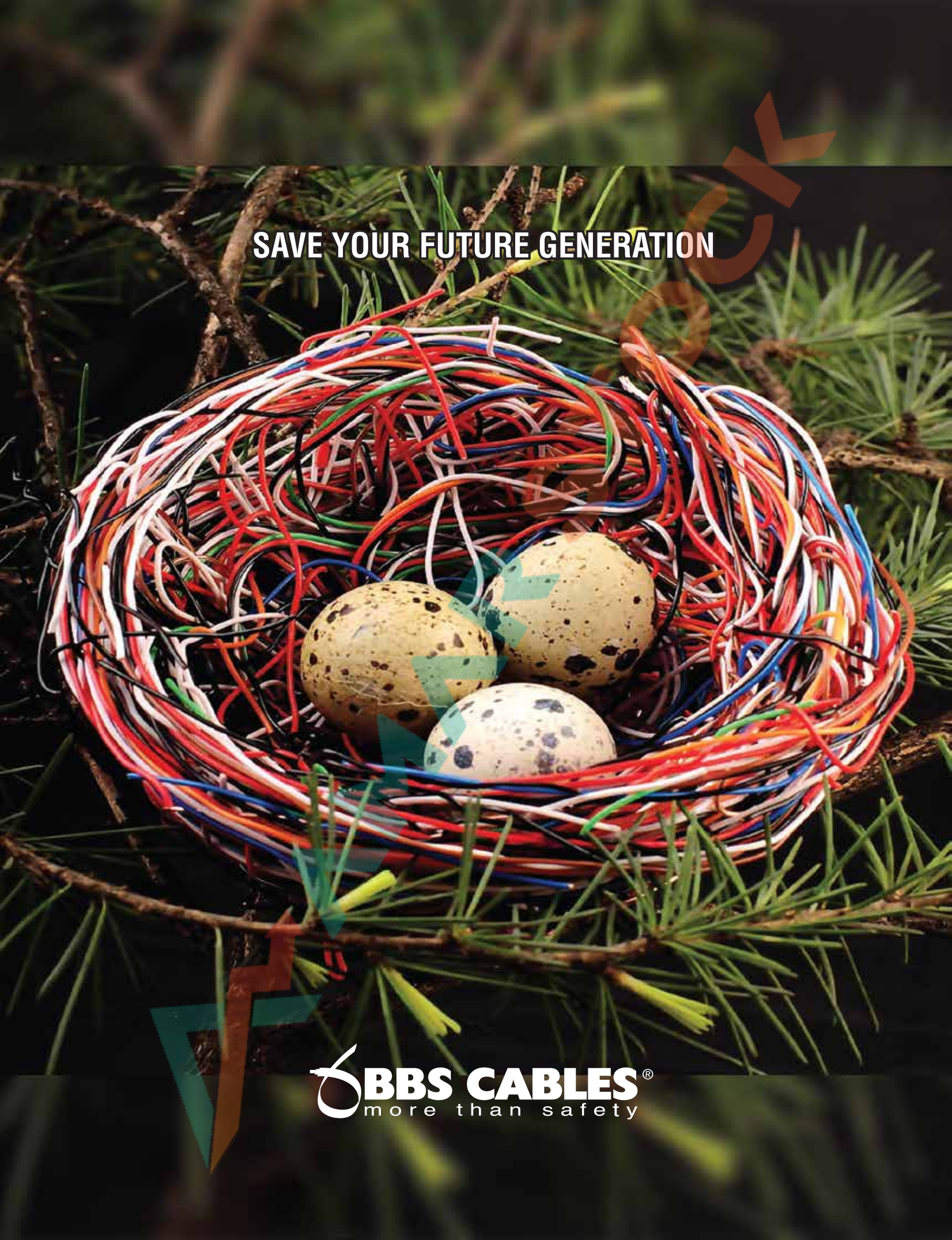
Mohammad Aminul Islam FCMA
Chief Financial Officer

Mohammad Aminul Islam is a Fellow member of the Institute of Cost and Management Accountants Bangladesh (ICMAB). His membership number is F-584. He completed graduation from Jagannath University in 1998. He started his service period from 2000 in Roshawa Spining Mills Ltd. as Cost Accountant. After that he joined in Hamid Fabrics Ltd. in 2003 as Manager in the Accounts and Finance Department. He also passed his service period in various renown companies. He joined in the BBS Cables Ltd. in 2010. He is now doing his service in BBS Cables Ltd. as Chief Financial Officer from 2016 to till now. He has major experiences in some key areas like leading as a head of the department, preparation of financial statements, overseeing the financial statements, monitoring productivity, wastage generation, control overhead, budget preparation, budgetary analysis, receivable management, fund management, financial control process, costing analysis, annual tax return submission and follow up, develop financial policies and control procedures and so on. He also participated in many training programs like Training on Cost Audit Procedure, Training on Corporate Governance, Training on Strategic Communication, VAT & Taxes, Training on Corporate Governance, Training on Income Tax Practices and Training on Volatility of Foreign Exchange Rates and so on.



Md. Nazmul Hasan ACS
Company Secretary

Md. Nazmul Hasan was born in 1984 at Jessore district. He is an Associate Chartered Secretaries (ACS) of the Institute of Chartered Secretaries of Bangladesh (ICSB). He has also completed 1400 Marks out of 2000 marks from Institute of Cost and Management Accountants Bangladesh. He completed his graduation (BBA) from Uttara University in Finance & Banking. He also completed his MBA from Daffodil International University in Finance. A "Gold Medal" achieved by Mr. Md. Nazmul Hasan for his great result in BBA from Uttara University in 2008. He started his service period from 2007 in United Consultant Ltd. as Junior Accounts Officer. After that he joined in the BBS Cables Ltd. in 2010 as Senior Executive in the Accounts and Finance Department. He is now doing his service in BBS Cables Ltd. as Company Secretary from 2016 to till now. He has major experiences in some key areas like corporate affairs, preparation of financial statements, analysis of financial statements, coordinating, capital raising process, annual return submission, arrangement of board meeting as well as other coordination meeting, follow up the decision of the Board of Directors, comply corporate governance and so on. Apart from his diverse role as Company Secretary, he is also secretary of the Board Audit Committee, Board Remuneration Committee, Board CSR Committee and Executive Committee. He also participated in many training programs like Training on VAT & Taxes, Training on Corporate Governance, Training on Income Tax Practices and Training on Portfolio Management.


SAVE YOUR FUTURE GENERATION
BBS CABLES®
more than safety

CORPORATE GOVERNANCE

DIRECTORS REPORT

Dear Shareholders,

On behalf of the Board of Directors and Management, we welcome you all at the 10th Annual General Meeting 2018 of BBS Cables Ltd. in compliance with the provisions of section 184-186 of the Companies Act 1994 and Notification No. SEC/CM-MRRCD/2006-158/134/Admin/44 dated 07 August 2012 of the Bangladesh Securities and Exchange Commission (BSEC), it is a pleasure and privilege on the part of the Board of Directors to present the Director's Report together with Audited Financial Statements of BBS Cables Ltd. for the year ended 30 June 2018.

Industry Outlook & Future Prospects

The Cable Industry started its journey before Bangladesh came into being in 1971. At that time there were very few industries in this sector to serve the whole nation. As time went on the industry expanded significantly realizing the emerging demand of cables both in locally and globally. Now the industry has reached at a reasonable size, still unable to meet the total demand of the country.

BBS Cables Ltd. is looking forward to managing expertise and obtaining technology to provide better engineering solutions through supplying quality electrical Cables, Wires, Conductors and better Customer Service. Now at the eve of the 21st century globalization, electric power has become an integral part for infrastructural development. With the rapid urbanization from corner to corner worldwide, the necessity of transmitting power assumes significant for sustainable industrial growth. So, our objective is to manufacture electrical Cables, Wires and Conductors of the highest quality to contribute to our national economic growth. Which is equipped with state of the art technology machineries to manufacture and test all types of quality Cables, Wires and Conductors and meet up the specific requirements of the customer.

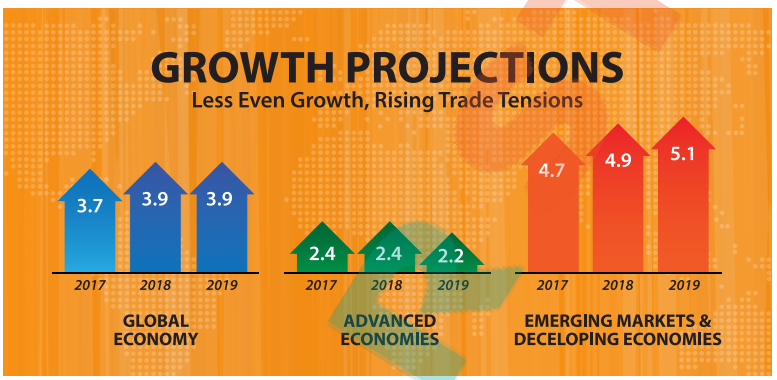
The Government of Bangladesh has given special attention to establish power supply in all over the country within a shortest possible time which also increased the demand of cables remarkably. In the Power System Master Plan 2010 demand forecast was made based on 8.25% GDP growth rate. Based upon the study, the peak demand would be about 17,000 MW in FY 2018, 25,199 MW in 2025 and 60,000 MW in FY 2041. The sector is also attractive to the investors for large local market, favorable export opportunity, intelligent labor force, availability of manpower at reasonable cost etc. Again, rapid industrialization and urbanization made the industry more prospective. We will continue to focus on meeting customers' expectations. We confident that we are able to overcome the challenges of upcoming years through our strong strategic management, quality products, good brand portfolio, market leading innovations and continuous support the customers demand as well.

SMART STOCK

Global Economic Overview

Global growth for 2018–19 is projected to remain steady at its 2017 level, but its pace is less vigorous than projected in April and it has become less balanced. Downside risks to global growth have risen in the past six months and the potential for upside surprises has receded. Global growth is projected to reach 3.9 percent in 2018 and 2019, in line with the forecast of the April 2018 World Economic Outlook (WEO). Among advanced economies, growth divergences between the United States on one side, and Europe and Japan on the other, are widening.

Growth is also becoming more uneven among emerging market and developing economies, reflecting the combined influences of rising oil prices, higher yields in the United States, sentiment shifts following escalating trade tensions, and domestic political and policy uncertainty. Among emerging market and developing economies, growth prospects are also becoming more uneven, amid rising influences of the factors narrated earlier and market pressures on the currencies of some economies with weaker fundamentals. Growth projections have been revised down for Argentina, Brazil, and India, while the outlook for some oil exporters has strengthened.



Source: World Economic Outlook Update, July 2018, IMF

Bangladesh Economic Overview

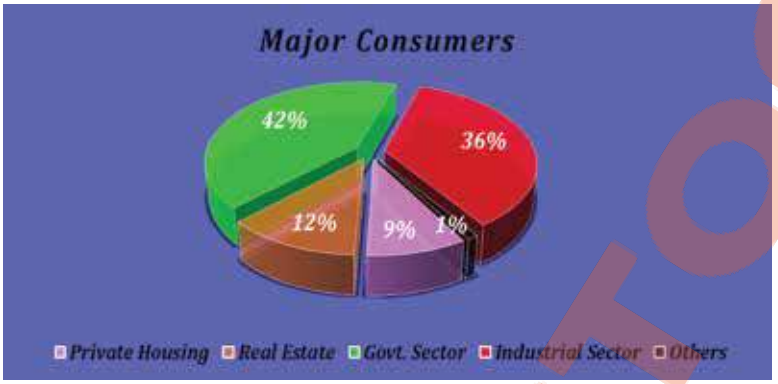
With a continued average economic growth of over 6% in the last ten years, Bangladesh now proudly stands as an emerging trade and investment destination in South Asia. The steady growth in export business, hard-working labor force and committed entrepreneurs supported by the pro-business, pro-investment policies of the Government are leading Bangladesh towards the line of global business competency. The economy of Bangladesh has grown at nearly 6 percent per year in the past decades and human development went hand-in-hand with economic growth. The growth performance continued because of sharp domestic demand boosted by higher worker remittances, private sector wages and public investment. In the last fiscal year 2017-2018, the country's GDP increased by 7.86%. The growth rate for FY 2018-19 can be expected to be around 8.00 percent to 8.5 percent subject to continuation of stable business and political environment.



*Expected

Segment wise Performance

As there is single business and geographic segment within the company operates as such no segment reporting is felt necessary. But we can represent the performance in sector wise for your kind understanding which are shown in below:



Risk and Concerns

Risks an integral part of a business and contributes to the loss of the company as well as for the shareholders. The Board of Directors recognizes the importance of sound risk management practices and internal controls to safeguard shareholders' investments and the Company's assets. The main responsibility of risk management is to establish and oversee the Company's risk management framework. Company risk management policy is established to identify and analyze the risks faced by the Company, set the appropriate risk limits and to control and monitor risks and adhere to limits. Risks management policy and system is monitored regularly to comply with the changing market conditions and company activities.

Risk management is certainly embedded in the Company's management system as the Company firmly believe that risk management is critical for the company's sustainability and the enhancement of its shareholders' value. The objective of the risk management of the company may as follows:

- Protect its assets and reputation.
- Protect the interests of all other stakeholders.
- Preserve the safety, security and health of its employees.
- Ensure the community of its supply of products to consumers and customers at all times.
- Promote an effective risk awareness culture where risk management is an integral aspect of the Company's management systems.
- Ensure that the company's operations do not impact negatively on the community in which it operates and the environment.

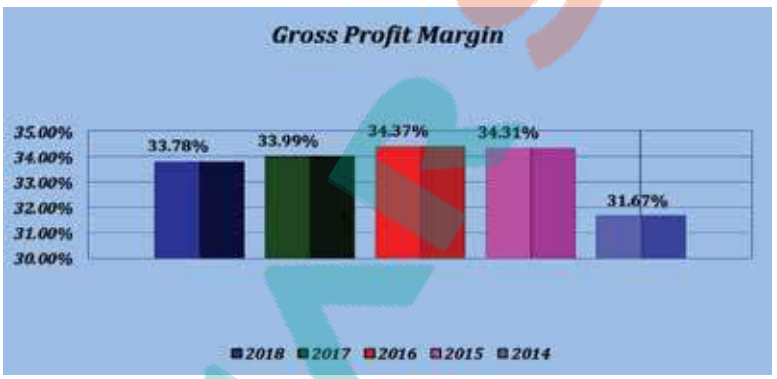
Risks are defined as uncertainties resulting in adverse variations of profitability or in losses, financial or otherwise. The core risk areas of the business are Industry risk, sourcing cost risk, financial risk, technological risk and environmental risk.
The company undertook and is continuing with the Corporate Social Responsibility programs to create positive impact in the communities and environment at large. The Company believes that the business has a key role to play in helping society to achieve the necessary sustainable balance of economic growth, environmental protection and social progress in ways that will build value for all our stakeholders.

Cost of Goods Sold and Profit Margins

In FY 2017-2018 Cost of Goods Sold is 66.22% of net revenue where as it was 66.01% of last year's net revenue. It has increased slightly comparing to the last year, but it is favorable for the company. The COGS formula is particularly important for management because it helps them analyze how well purchasing and payroll costs are being controlled. Creditors and investors also use cost of goods sold to calculate the gross margin of the business and analyze what percentage of revenues is available to cover operating expenses. When a business is growing, an increase in COGS is normal. However, larger inventory expenditures can make it difficult to assess the effectiveness of cost control efforts. The last five years scenario of Cost of Goods Sold are as follows:



Gross profit margin measures company's manufacturing and distribution efficiency during the production process. In FY 2017-18 the Gross Profit Margin is 33.78% of net revenue where it was 33.99% in 2016-17 of net revenue. The Gross Profit Margin has reduced slightly in FY2017-18 due to increase of Cost of Goods Sold during the year. High gross profit margin indicates that the company can make a reasonable profit, if it keeps the overhead cost in control. Low gross profit margin indicates that the business is unable to control its production cost. The las five years Gross Profit Margin can be shown in graphically:

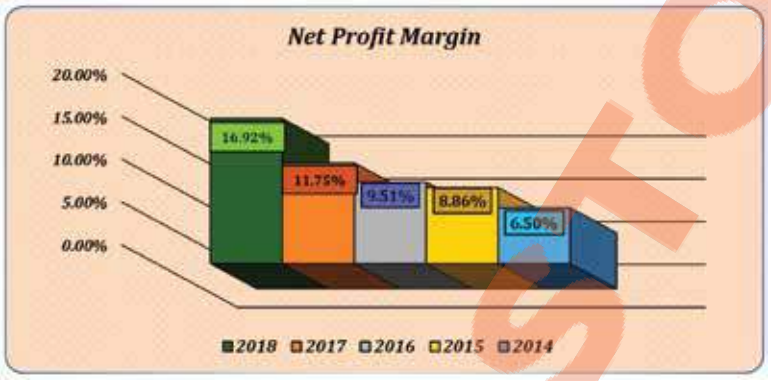


Operating profit margin shows the profitability of sales resulting from regular business. Operating income results from ordinary business operations and excludes other revenue or losses, extraordinary items, interest on long term liabilities and income taxes. Operating margin is used to measure company's pricing strategy and operating efficiency. It gives an idea of how much a company makes (before interest and taxes) on each amount of sales. In FY 2017-18 the Operating Profit Margin is 28.62% of net revenue where it was 26.86% in 2016-17 of net revenue. Although the Cost of Goods Sold has increased in the FY2017-18, the Operating Profit Margin has increased due to decrease the operational cost in this year. It means the Company is maintaining a conservative policy for controlling cost and earning more profit from per amount sales during the period. The last five years comparative operational profit margin shown in below:



Environment Friendly Cables

Net Profit Margin is a key financial indicator used to assess the profitability of a company. Net profit margin provides clues to the company's pricing policies, cost structure and production efficiency. In FY2017-18 the Net Profit Margin is 16.92% of net revenue where it was 11.75% in FY2016-17. The net profit margin, also known as net profit margin, indicates how much net income a company makes with total sales achieved. A higher net profit margin means that a company is more efficient at converting sales into actual profit. The Net Profit Margin is increasing every year and it means that the Company is controlling its cost more effectively. The las five years Net Profit Margin are as follows:



Extra Ordinary Gain or Loss

BBS Cables Ltd. is one of the growing electrical cables manufacturer in Bangladesh. The earnings of the Company is increasing every year but there is no any extra ordinary gain or losses during the year.

Related Party Transactions

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 any related party 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	Transaction during the year	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	294,521,880	
	Less: Payment during the period	(329,146,010)	
	Closing balance	14,587,090	
Bangladesh Building Systems Ltd.	Order for making Building during the period	120,739,191	Fixed Asset
	Payment during the period	(120,739,191)	
	Closing balance	-	

Utilization of IPO Fund

BBS Cables Ltd. has got approval for increasing capital through Initial Public Offering (IPO) on 25 April, 2017 from Bangladesh Securities and Exchange Commission (BSEC). The allotment of IPO has been made on 22 June 2017. The IPO Fund has been fully utilized. The utilization report of IPO fund placed for your kind information. The details are:

Report on Utilization of IPO Proceeds

As on June 30, 2018

Name of the Company	**: BBS CABLES LTD.**
Amount (BDT) of Capital Raised Through IPO	**: Tk. 200,000,000**
Date of Close of Subscription	**: June 04, 2017**
Proceeds Receiving Date (Trading Date)	**: July 31, 2017**
Last Date of Full Utilization of Fund as per Prospectus	**: Within 06 months after receiving the IPO fund**

SL	Purpose Mentioned in the Prospectus	Time line as per prospectus	Amount as per Prospectus	Total Utilized Amount	Utilized (%)	Remarks
a)	Partial Loan Pay off [IDLC Finance Limited, Gulshan Branch , Dhaka]	Immediately on availability of the IPO fund	40,000,000	40,000,000	100%	-
b)	Acquisition of Plant and Machinery	Within 06 months after receiving the IPO fund	98,000,000	98,000,000	100%	-
c)	Building & Other Civil Works	Within 06 months after receiving the IPO fund	44,610,000	44,610,000	100%	-
d)	IPO Expenses	As and When Required	17,390,000	17,390,000	100%	-
		Total	**200,000,000**	**200,000,000**		

After initial public offering (IPO), the capacity of the company has increased, long term loan reduced, non-current assets increased and the publicity of the company also increased.

Significant Variance between Quarterly and Annual Financial Statements

There was no significant variations between Quarterly Financial Statements and Annual Financial performance of the Company during the year under report. The Company was able to maintain a remarkable performance both in operational and financial perspective throughout the period.

Remuneration of Directors

BBS Cables Ltd. is a sister concern of Bangladesh Building Systems Ltd. The management of BBS Cables Ltd. is the same management of BBSL. The Directors are taken the remuneration from the parent company that's why they are not taking remuneration from BBS Cables Ltd. During the period of 2017-18, the Directors not taken any remuneration from the Company which has disclosed in the note 38 (B) of the Audited Financial Statements.

Environment Friendly Cables

Fairness of Financial Statements:

The financial statements together with the notes thereon have been drawn up in conformity with the Companies Act 1994 and Securities and Exchange Commission rules 1987. These statements fairly present the company's state of affairs, the results of its operations, cash flow and changes in equity.

In compliance with the requirement of the Bangladesh Securities and Exchange Commission (BSEC) notification, Chief Executive Office and Chief Financial Officer have given the declaration about the fairness of the financial statements which is shown on page no. 136 in this Annual Report.

Books of Accounts

Proper books of accounts of the Company were maintained.

Accounting Policies

Appropriate accounts policies have been consistently applied in preparation of the financial statements and the accounting estimates are based on reasonable and prudent judgement.

Application of IAS and IFRS

International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) have been followed in preparation of the financial statements and any deviation there-from has been sufficiently disclosed.

Internal Control and adequacy of Audit Committee

Internal Controls are to be an integral part of any organization's financial and business policies and procedures. The Company's internal control system is designed at Board and Management levels to provide reasonable assurance regarding the achievement of the Company's objectives in respect of effectiveness and efficiency of operations, reliability (completeness and timeliness) of financial reporting and management information, compliance with applicable laws, regulations and the Company's policies. The Company has its own internal auditors who are accountable to the Audit Committee. Internal controls consist of all the measures taken by the organization for the purpose of;

- Protecting its resources against waste, fraud, and inefficiency;
- Ensuring accuracy and reliability in accounting and operating data;
- Securing compliance with the policies of the organization; and
- Evaluating the level of performance in all organizational units of the organization.

The board has formed an Audit Committee as per BSEC directives which consist of the following directors:

Names	Designation
Md. Shafiqur Rahman, Independent Director	Chairman
Engr. Mohammad Ruhul Majid, Non-Executive Director	Member
Engr. Hasan Morshed Chowdhury, Non-Executive Director	Member
Md. Nazmul Hasan ACS, Company Secretary	Member Secretary
Md. Aminul Islam FCMA, CFO	Member
Mohammad Hasan Masud, Head of Internal Audit	Member

Minority (Non-Controlling) Interest

The Board of Directors ensures that the Company operates within the limit of its charter supported by the laws and codes of corporate governance with regard to the rights of its minority shareholders are protected from any direct or indirect abusive actions by, or in the interest of, the controlling shareholders. However, for contingency, there has been effective means of redress.

Going Concern

Going concern is one the fundamental assumptions in accounting based on which financial statements are prepared. Financial statements are prepared assuming that a business entity will continue to operate in the foreseeable future without the need or intention on the part of management to liquidate the entity or to significantly curtail its operational activities. The Board of the Company is explicitly stated that the financial statements (verified through an audit committee and independent audit) are prepared on a going concern basis.

Significant Deviation from The Last Year's Operating Results and The Reasons Behind Deviations

During the year under review phenomenal growth has been witnessed in the year-end financial results. The revenue has increased by 87.33% comparing to the last year. The company has attained the highest revenue growth during the year of 2017-2018 which is BDT 658.81 Crore. With the increasing pattern of revenue the Gross Profit Margin, Operating Profit Margin as well as Net Profit Margin also remarkably increased during the year of 2017-2018 comparing to the last year of 2016-2017.

Particulars	30 June, 2018	30 June, 2017	Growth (%)
Net Revenue	6,588,108,937	3,516,787,664	87.33%
Gross Profit	2,225,377,138	1,195,482,477	86.15%
Profit from Operation	1,885,705,825	944,494,974	99.65%
Net Profit After Tax	1,114,841,746	413,347,214	169.71%
Total Non- Current Assets	1,771,264,936	1,536,460,375	15.28%
Total Current Assets	4,675,603,902	4,023,776,275	16.20%
Total Assets	6,446,868,838	5,560,236,650	15.95%
Total Non-Current Liabilities	474,878,006	435,878,513	8.95%
Total Current Liabilities	2,616,737,682	2,823,946,733	-7.34%
Total Equity	3,355,253,150	2,300,411,404	45.85%
Earnings per Share (EPS)	8.08	4.12	96.12%
Net Asset Value Per Share (NAV)	24.31	19.17	26.81%

The total assets have increased by 15.95% during the year of 2017-2018 comparing to the last year of 2016-2017 due to addition of new fixed assets. As a result of significant positive growth has been noticed in respect of total non-current assets. The current liability has decreased by -7.34% comparing to the last year due to the repayment against short term bank loan and other short-term obligations. On the other hand, the non-current liabilities has been increased by 8.95%. The earning per share (EPS) has increased by 96.12% due to increase for net profit after tax. The net asset value (NAV) has also increased by 26.81% during the year of 2017-2018.

Comparative 5 Years Operating, Financial Data and Performance Indicator

Although the details of five years comparative Consolidated Statement of Comprehensive Income and Statement of Financial Position are presented in section of "Shareholders and Stakeholders Information" Page no. 95-114 of this report, the summary of five years performance of the company are given below:

Particulars	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Operation Performance:					
Revenue	6,588,108,937	3,516,787,664	2,586,928,680	2,268,705,465	1,870,678,476
Gross Profit	2,225,377,138	1,195,482,477	889,041,719	778,434,584	592,477,334
Other income/(expense)	3,456,589	3,478,047	8,378,277	3,910,824	2,436,020
Administrative expenses	(111,588,472)	(88,991,487)	(62,913,322)	(59,225,229)	(62,288,539)
Selling & Distribution Expenses	(228,082,841)	(161,996,017)	(145,878,786)	(117,082,201)	(90,116,611)
Financial expense	(267,435,872)	(244,712,941)	(251,832,093)	(269,204,822)	(231,110,508)
Contribution to WPPF	(77,225,073)	(33,488,575)	(20,799,800)	(16,039,674)	(10,066,557)
Profit before tax	1,544,501,469	669,771,504	415,995,995	320,793,482	201,331,139
Provision for tax	358,476,957	635,331,681	424,353,657	278,755,059	175,690,958
Net profit after tax	1,114,841,746	413,347,214	246,084,653	200,958,395	121,651,622
Financial Performance:					
Non-Current Liabilities	474,878,006	435,878,513	458,595,537	425,055,656	576,354,124
Current liabilities	2,616,737,682	2,823,946,731	2,335,827,323	2,236,585,574	1,585,713,752
Shareholders' Equity	3,355,253,150	2,300,411,404	1,687,064,190	540,979,537	380,807,524
Total Liability & Equity	6,446,868,838	5,560,236,648	4,481,487,050	3,202,620,767	2,542,875,400
Non-Current Asset	1,771,264,936	1,536,460,375	1,153,018,012	770,664,881	707,879,372
Current Asset	4,675,603,902	4,023,776,275	3,328,469,038	2,431,955,886	1,834,996,028
Total Asset	6,446,868,838	5,560,236,650	4,481,487,050	3,202,620,767	2,542,875,400
Share Information:					
Authorize capital	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
Paid up capital	1,380,000,000	1,200,000,000	1,000,000,000	100,000,000	100,000,000
No. of shares outstanding	138,000,000	120,000,000	100,000,000	10,000,000	1,000,000
Net asset value per share	24.31	19.17	16.87	54.10	76.16
Earnings Per Share(EPS)	**8.08**	**4.12**	**2.46**	**2.01**	**1.22**
Dividend	**Stock-15% & Cash-10% (Proposed By Board)**	**Stock-15% & Cash-5%**	-	-	-

Reserve and Surplus

The retained earnings of the Company in FY 2017-2018 stood at BDT 197.52 Crore against BDT 110.04 Crore in FY 2016-2017. The summary of year wise retained earnings are stated below:

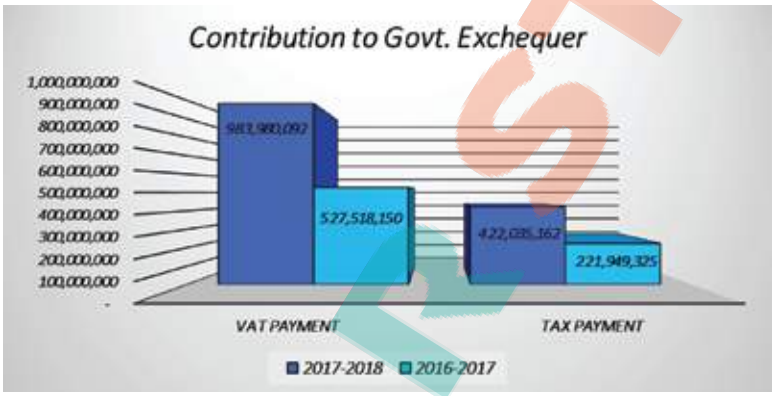
Year Wise Retained Earnings					
Particulars	**2018**	**2017**	**2016**	**2015**	**2014**
Retained Earnings	**1,975,253,150**	**1,100,411,404**	**687,064,190**	**440,979,537**	**230,807,524**

Dividend

In 2016-2017, the company paid 15% stock dividend and 5% Cash dividend. During the year the Board of Directors of the Company has declared 15% Stock dividend in form of bonus and 10% cash dividend for the shareholders subject to the approval in the 10th Annual General Meeting 2018 will be held on 23 December 2018.

Contribution to Govt. Exchequer

BBS Cables Ltd. wants to be one of the major contributors to the economy of Bangladesh through its contribution to the national exchequer, as well as through creation of employment directly or indirectly. BBS Cables Ltd. has deposited Tk. 42.20 Crore in FY2017-2018 and Tk. 22.20 Crore in FY2016-2017 to the government exchequer as corporate income tax. The Company also deposited Tk. 98.40 Crore in FY2017-2018 and TK. 52.75 Crore in FY2016-2017 to the government exchequer as VAT and excise duty.



Board Meetings

The Board of Directors holds meeting on a regular basis. The management provides information, references and details working papers for each item of agenda to all the Directors well ahead of time fixed for the Board of Directors Meeting for Consideration. The Chairman of the Board of Directors allocates sufficient time for the Directors to consider each time of interest of the agenda and allow them to discuss, inquire and express opinions freely on the items of interest so that they can fulfill their duties to the best of their abilities.

The composition of the Board Committees as of 30 June, 2018 and the attendance of Directors at the Board meetings held in 2018 are as follows:

Names	Designation	Board	Participation
Engr. Mohammad Badrul Hassan	Chairperson	11	11/11
Engr. Abu Noman Howlader	Managing Director	11	11/11
Engr. Mohammad Ruhul Majid	Director	11	11/11
Md. Ashraf Ali Khan	Director	11	11/11
Engr. Hasan Morshed Chowdhury	Director	11	11/11
A.S.M Ali Kabir	Nominated Director	11	10/11
Md. Shafiqur Rahman	Independent Director	11	11/11
Goalm Mostafa Kamal	Independent Director	11	10/11
Mohammad Aminul Islam FCMA	Chief Financial Officer	11	11/11
Md. Nazmul Hasan ACS	Company Secretary	11	11/11

Patterns of Shareholdings

The pattern of shareholding (along with name wise details) of parent / subsidiaries / associate companies and other related parties, Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Auditor and other Spouse and minor children, Executives, Shareholders holding 10% or more voting interest in the company as at 30 June 2018 are duly stated in the following below:

SL	Name of the Shareholder	Description	Number of Shares	Amount	Percentage (%)
A. Parent/Subsidiary/Associated Companies and Other Related Parties (name wise details)					
01	Bangladesh Building Systems Ltd.	Parent Company	23,000,000	230,000,000	16.67%
B. (i) Directors and their spouses and minor children (name wise details)					
02	Engr. Abu Noman Howlader	Managing Director	4,600,000	46,000,000	3.33%
03	Engr. Mohammed Badrul Hassan	Chairperson	4,600,000	46,000,000	3.33%
04	Mr. Md. Ashraf Ali Khan	Director	4,600,000	46,000,000	3.33%
05	Engr. Mohammad Ruhul Majid	Director	4,600,000	46,000,000	3.33%
06	Engr. Hasan Morshed Chowdhury	Director	4,600,000	46,000,000	3.33%
07	Mrs. Monira Noman	Spouse of MD	2,886,500	28,865,000	2.09%
08	Mrs. Khadija Tahera Syira	Spouse of Chairperson	4,611,500	46,115,000	3.34%
09	Mrs, Asma Sultana	Spouse of Director Mohammad Ruhul Majid	4,554,000	45,540,000	3.30%
10	Mrs. Sabrina Ahmed Chowdhury	Spouse of Director Hasan Morshed Chowdhury	4,611,500	46,115,000	3.34%
B. (ii) Independent Directors, CFO, Company Secretary & Head of Internal Audit and their Spouses and Minor Children (name wise details);					
11	Md. Shafiqur Rahman	Independent Director	Nil		
12	Golam Mostafa Kamal	Independent Director	Nil		
13	A.S.M Ali Kabir	Nominated Director	Nil		
14	Md. Aminul Islam FCMA	Chief Financial Officer	Nil		
15	Md. Nazmul Hasan ACS	Company Secretary	Nil		
16	Mohammad Hasan Masud	Head of Internal Audit	Nil		
C. Executives (Top Five Salaried Employees)					
17	Md. Omar Faruk	Head of Sales & Marketing	Nil		
18	Gazi Shabbir Hasan	Head of HR & Admin	Nil		
19	Md. Aminur Rahman	GM-Plant	Nil		
20	M A Matin	Sr.DGM-Sales & Marketing	Nil		
21	Md. Meskatul Amin Sohel	DGM-Sales & Marketing	Nil		

Management Discussion and Analysis

The details of the management discussion and analysis are disclosed in the Page no. 46-47 in this Annual Report.

Directors' Retirement and Re-Appointment

As per the Articles of Association of the Company Director, Engr. Hasan Morshed Chowdhury shall retire in the 10th Annual General Meeting by rotation and being eligible for re-election. The Board of Directors has recommended to re-appoint his as Directors of the Company on October 23, 2018. Mr. Syed Masur Ahmed FCA, Independent Director resigned due to his severe sickness and unable to walk. The Board of Directors has appointed to Mr. Golam Mostafa Kamal as Independent Director of the Company.

Environment, Health and Safety

We at BBS Cable Ltd. recognize that Environmental Issues have become critical challenge globally. We are committed to contributing towards "Leaving a beautiful planet as a legacy to future generations".

For achieving this, we believe that we need to work in harmony with the nature; recognize the environmental impact related to our business activities & products and undertake protection of environment through technologically and economically feasible goals within our scope. We are using Lead free PVC Resin in our insulation to be as an environment friendly cable in Bangladesh. We are committed towards conservation of natural resources by their responsible and efficient use in our operations. We are also committed to continual improvement in environmental performance and complying with environmental legislations and requirements.

We are providing appropriate training to employees to enhance their awareness and commitment to environmental protection. Our environmental policy is communicated to all our employees, business associates and made available to the public.

Ensuring healthy and safe working environment for employees and contractors is one of the most important issues for the Electrical Cables industry. BBS Cables Ltd. takes all possible measures to ensure that all its employees as well as communities within which it operates remain safe at all times. Moreover, we follow zero tolerance in sacrificing our community's health issues as well as are part of the society.

CEO and CFO's Declaration to Financial Statements

The Chief Executive Office and Chief Financial Officer are of he opinion that Financial Statements given on Page no. 68 of this report present true and fair view of the Company's affairs.

Human Resources

A dynamic business environment requires having a well-trained work force; therefore, the company develops the appropriate management skills to suit the business environment. Various training programs and workshops were carried out during the year. The management and employee relationship in the company was excellent throughout the year.

Whistleblowing

Whistleblowing is the term used when a worker passes on information concerning wrongdoing. Whistle-blowing is the act of telling the authorities or the public that the organization you are working for is doing something immoral or illegal. The company established whistleblowing policy for the betterment of the company which has been described in Page no. 87-88.

Corporate Governance Compliance Statement

Corporate governance is a system by which companies are directed and controlled. To ensure the spirit of the corporate governance with accountability, for inspiring confidence of investors, regulators and other stakeholders, BBS Cables Ltd. is committed to comply with all the requirements of corporate governance as required by the Bangladesh Securities and Exchange Commission (BSEC). BBS Cables Ltd. believes that enriched corporate governance contributes to the long-term success of a company and creates trust and engagement between the company and its stakeholders.

It is the responsibility of the Company Secretary, being the highest governance official in the Company, to ensure effective compliance of rules and regulations in this respect. BBS Cables Ltd. always strives for maximizing its shareholders value and benefit as a part of corporate policy. For this reason, the Company is committed to maintaining high standards of Corporate Governance. The Company's Corporate Governance Framework is directed towards achieving its business objectives in a manner that is responsible and in accordance with its high standards of honest, reliability, transparency and accountability.

It is our pleasure to confirm that the Company has complied with all the necessary guidelines under BSEC Notification No. SEC/CMRRCD/2006-158/134/Admin/44 dated 7 August 2012. The Compliance Report along with the necessary remarks and disclosures is appended in this Annual Report for the year 2017-2018. The Certificate of Compliance required under the said Guidelines as provided by "Itrat Husain & Associates", Chartered Secretaries is also annexed to this report.

Auditors

Ahmed Zaker & Co., Chartered Accountants is the statutory auditor of the Company for the year of 2017-18. Based on the suggestion of the Board Audit Committee, the Board recommends the reappointment of Ahmed Zaker & Co., Chartered Accountants for the year of 2018-2019 and continuation up to the next AGM at a fee of Tk. 350,000 (Three Lac Fifty Thousand only) and request the shareholders to approve the appointment. However, they have express their willingness to be re-appointed for the year 2018-2019.

Acknowledgements

It is a very promising sign that the Electrical Cables industry has become one of the leading industry in the country. The outstanding performance and achievement of the year is more than a tribute to the countless brand users of the Company and its numerous shareholders. The Members of the Board would like to place on record their high appreciation to the valued shareholders and all other stakeholders of the Company for their persistent support and guidance. The Board of the Company would like to thank each and every customer for their continued support and for making Company brands their preferred choices.

The Board would also like to thanks to the Bangladesh Securities and Exchange Commission (BSEC), Dhaka Stock Exchange Ltd. (DSE), Chittagong Stock Exchange Ltd. (CSE), National Board of Revenue (NBR) and other regulatory authorities for their cooperation, positive support and guidance. The Board also offers its utmost gratitude to the bankers, insurers, financial institutions, vendors, press & electronic media, business partners and all of our employees for their continuous support. We also extend our warmest thanks to the management and employees for being the essential part of BBS Cables Ltd. during the year.

We are proud of you all and look forward to your continued support as we walk together to take BBS Cables Ltd. forward as a leading players with very short period of time in the country.

On behalf of the Board of Directors,

Sd/-
Md. Nazmul Hasan ACS
Company Secretary

Sd/-
Engr. Mohammad Badrul Hassan
Chairperson

Place: Dhaka
Date: 23 October, 2018

MANAGEMENT DISCUSSION AND ANALYSIS

As per condition no. 1 (5) (xxv) of the Corporate Governance Code 2018 issued by Bangladesh Securities and Exchange Commission, the Management's Discussion & Analysis are as follows:

Accounting policies and estimation for preparation of financial statements

The Company follows International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) along with local regulations applicable for preparation of financial statements. Detail description of accounting policies and estimation used for preparation of the financial statements of the Company are disclosed in the notes no. 2 of the financial statements.

Changes in accounting policies and estimation

The Company has been following consistent policies and estimation. There is no such changes in accounting policies or estimation which has material impact on financial statements.

Comparative analysis

Major areas of financial performances and financial position as well as cash flows with immediate preceding five years are as follows:

Particulars	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Net Turnover	6,588,108,937	3,516,787,664	2,586,928,680	2,268,705,465	1,870,678,476
Gross profit	2,225,377,138	1,195,482,477	889,041,719	778,434,584	592,477,334
Profit Before Tax	1,544,501,469	669,771,504	415,995,995	320,793,482	201,331,139
Profit After Tax	1,114,841,746	413,347,214	246,084,653	200,958,395	121,651,622
Earnings Per Share (Taka)	8.08	4.12	2.46	2.01	1.22
Issued & Paid-up Capital	1,380,000,000	1,200,000,000	1,000,000,000	100,000,000	100,000,000
Shareholders' Equity	3,355,253,150	2,300,411,404	1,687,064,190	540,979,537	380,807,524
Net Asset Per Share (Taka)	24.31	19.17	16.87	54.10	76.16

Financial and Economic Scenario of the Country and the Globe

A broad-based pick-up in economic activity continued in Q4 of FY 2017-18, supported by strong domestic and external demand. Strong private sector credit growth together with a rebound in remittance inflows helped boost consumption demand. At the same time, aided by favorable financing conditions and fiscal policy supports, both public and private investment picked up during this period, as reflected in the strong growth of investment-related imports. On the supply side, the growth momentum received support from the industry and the service sectors. The agriculture sector activities also remained solid, aided by favorable weather, higher crop prices, and timely supply of inputs and finance. Real GDP growth reached 7.86% in FY18, up from 7.28% growth in FY 2016-17.

The negative growth in NFA caused by the deficit in overall balance and negative government borrowings from the banking system resulted in a low growth of broad money (M2) at 9.24%, well below the FY 2017-18 program target of 13.30%, while private credit growth (16.95%) remained close to the monetary program (16.80%). Central Bank reduced Cash Reserve Ratio (CRR) by 100 basis points and repo rate by 75 basis points in April 2018 to moderate any sharp liquidity tightening and avoid any abrupt increase in interest rates as often witnessed during market transitions in many developing economies with segmented markets.

Environment Friendly Cables

The higher growth in overall expenditure against revenue collection led to a higher budget deficit in Q4 of FY 2017-18. As in the recent past, deficit financing primarily relied on the non-bank financing sources but bank financing of budget deficit turned positive in Q4 of FY 2017-18. The capital market witnessed a mixed trend during Q4 FY 2017-18, as reflected in price indices, market capitalization, price earnings ratio, and turnover. While looking in the Global Economy, commodity prices in the global market continued its rising trend in Q4 of FY 2017-18, supported by both supply and demand factors, including strong economic activities in the emerging market and advanced economies. Accelerating growth lifted demand for the commodities, while some commodities faced supply constraints. Rising geopolitical tension combined with production cuts increased oil prices. From a regional perspective, inflation performance followed a mixed trend in South Asia during Q4 of FY 2017-18. Inflation in Sri Lanka fell to 2.5% in Q4 of FY 2017-18 from 2.8%t in Q3 of FY 2017-18. Inflation in India and Pakistan marginally increased to 4.9% and 5.2% in Q4 of FY 2017-18 from 4.3% and 3.2%, respectively in Q3 FY 2017-18.

Risk and concerns issues related to the financial statements

The Company has exposure to the Credit Risk, Liquidity Risk and Market Risk arising from the financial statements. The detail explanation of risk and concerns along with the Risk Management Framework are explained in the Page no. 89-91 in this annual report. The Company has taken sufficient steps and controls effectively consistently round the year to mitigate the risk and concerns.

Future for company's operation, performances and financial position

The Company has taken all sorts viable plans, strategy and vision to continue the operations of the company for probable future. This is relevant to share that company maintains a periodic action plans along with mid-term and long-term strategies to maintain the sustainability in its performances and financial position.

Sd/-

Engr. Abu Noman Howlader

Managing Director

Directors' Responsibilities for Financial Statements

The Directors are responsible for preparing the annual report and financial statements in accordance with the Companies Act 1994, Securities and Exchange Commission Rules 1987, International Financial Reporting Standards (IFRS) and other applicable laws and regulations. In addition to the Directors' report, the Directors are declaring following additional statements to the best of their knowledge as complied and maintained for the current financial year under review:

- The financial statements prepared by the management of the Company present a true and fair view of the Company state of affairs, result of its operation, cashflows and changes in equity;
- Proper books of accounts as required by law have been maintained.
- Appropriate accounting policies have been followed in formulating the Financial Statements and Accounting estimates are reasonable and prudent.
- The Financial Statements were prepared and presented in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).
- The Financial Statements prepared by the management of the Company present a true and fair views of the Company.
- The whole business operation is being conducted in accordance with the rules, regulations, laws, agreements, standards and guidelines governing in the country.
- There are no doubts upon the company's ability to continue as a going concern and the annual accounts have been prepared as a going concern basis.
- All the judgements and decisions taken by management are rational and prudent.

Sd/-
Engr. Mohammad Badrul Hassan
Chairperson

Sd/-
Engr. Abu Noman Howlader
Managing Director

Sd/-
Engr. Mohammad Ruhul Majid
Director

Sd/-
Engr. Hasan Morshed Chowdhury
Director

Sd/-
A.S.M Ali Kabir
Nominated Director

Sd/-
Md. Ashraf Ali Khan
Director

Sd/-
Md. Shafiqur Rahman
Independent Director

Sd/-
Golam Mostafa Kamal
Independent Director

Environment Friendly Cables

CORPORATE GOVERNANCE STATEMENT: 2017-2018

The Company believes in adopting the best practices in the area of Corporate Governance and follows the principles of transparency and accountability, thereby protecting the interests of its shareholders. Corporate Governance is a system by which companies are directed and controlled. BBS Cables Ltd., being a renowned Company, believes that its strategic desires and the country's social objectives are mutually inclusive and accordingly follows a governing policy that recognizes communal responsibility over its marketable interest. The principal characteristics of corporate governance are transparency, independence, responsibility, fairness, and responsibility for the society.

BBS Cables Ltd.is always conscious about the corporate governance which ultimately helps to win stakeholders' confidence. The good governance process provides transparency of corporate policies, strategies and the decision-making process. It is also strengthening internal control systems and helps in building relationships with all stakeholders. The Board ensures the integrity and commitment of its employees, supported by a comprehensive framework of policies, guidelines and internal controls. In this Statement of Corporate Governance, we believe to provide insights to the shareholders, investors and other stakeholders on the corporate governance initiatives in the Company. We also believe in transparency and commit ourselves to adhere to good corporate governance practices in all times.

Board Governance

The Company is managed and operated under the direction of the Board of Directors. The Board of Directors of BBS Cables Ltd., being the supreme authority in the Company, believes in ensuring the highest standards of Corporate Governance as it will serve to reinforce the Company's sustainability, organizational effectiveness and foster a high-performance culture within the organization. As we know that the Board of BBS Cables Ltd. is the most prominent board in the country because it is constituted by a galaxy of very resourceful persons, combined with Engineers and Professional Accountants and also includes core competencies considered relevant in the context of the Company. To further ensure a balanced representation, the Board also includes Independent Directors, who are enlightened members of the society. The Board of Directors of the Company remains committed to high standards of governance in cultivating a responsible organization, that adopts and practices in accordance with the principles and recommendations of the Corporate Governance Guidelines of Bangladesh Securities and Exchange Commission (BSEC) and the Company's own governing Principles. The Board recognizes that maintaining good corporate ethics is critical to business integrity and performance, and key to delivering shareholders' value. The corporate governance is essential for the long-term performance and sustainability of our Company, and to protect and enhance the interests of our shareholders and other stakeholders.

Our governance framework plays an integral role in supporting our businesses and helping us to deliver on our strategy. It provides the structure through which our strategy and business objectives are set, our performance in monitored, and the risks we face are managed. It includes a clear framework for decision making and accountability across our business and provides guidance on the standards of behavior we expect from our people. The Company is dedicated and committed to managing its business responsibly amongst a challenging environment for the electric cables industry and the awards and achievements that the Company has received are testimony of such dedication and commitment. We always try to review regularly or governance arrangements as well as developments in market practice, expectations and regulation to establish good governance in our organization. We can consider good governance in the following ways:



Corporate Governance Frameworks

BBS Cables Ltd. Corporate Governance Frameworks has been developed and enhanced based on the basic principles and best practices outlined in the following:

- Bangladesh Securities and Exchange Commission (BSEC) Notification on Corporate Governance;
- The Companies Act 1994 and other applicable regulations of Bangladesh;
- Dhaka and Chittagong Stock Exchanges Listing Regulations;
- Laws of the land;
- Standards of Business Conduct, Policies and Guidelines of the Company;
- Statement of Risk Management Internal Control of the Company;
- Statement of Delegated Authorities of the Company; and
- Local and global best practices.

The Board also continuously reviews its corporate governance frameworks to ensure its relevance, effectiveness and sustainability in addressing future business challenges.

The corporate governance framework of BBS Cables Ltd. is directed towards achieving the Company's business objectives in a responsible manner. Therefore, in order to comply with the laws, rules, regulations, corporate governance codes, articles of association, policies and procedures, the Company constantly exercises good Board practices, effective control processes, transparent disclosures, well-defined shareholders' rights and Board commitments.

Business Compliance

The Board of BBS Cables Ltd. believes that good governance is essential in pursuing its business objectives. The fundamentals of good governance are corporate compliance to the various laws, rules and regulations. Compliance helps build trust among the Board Members, Shareholders, Customers and other stakeholders including the regulators. As leaders of a compliant company, the Management Team of BBS Cables Ltd. adopted strategies that assure compliance with all relevant legal and regulatory requirements. This ensures that good governance cascades right throughout the company. BBS Cables Ltd. is subject to close monitoring process of regulatory bodies that focus on transparency and require that BBS Cables Ltd. provides accurate and periodic reporting of issues/events and certification where necessary. In this context, the Company regularly provides a complete set of financial statements and relevant documents to the Bangladesh Securities and Exchange Commission (BSEC), Dhaka Stock Exchange Ltd., Chittagong Stock Exchange Ltd., National Board of Revenue (NBR), Registrar of Joint Stock Companies & Firms (RJSC) and all other relevant bodies and authorities. The Company also takes various initiatives to conduct awareness sessions on existing and proposed laws to ensure compliance throughout the company. Overall, BBS Cables Ltd. has always tried to remain a fully compliant company accommodating every possible way and strategy to ensure the same.

Structure of the Board

The Board of Directors of the Company consists of 8 (Eight) Directors. Out of 8 (Eight) Directors, five are sponsor namely, Engr. Mohammad Badrul Hassan, Engr. Abu Noman Howlader, Engr. Mohammad Ruhul Majid, Engr. Hasan Morshed Chowdhury, and Md. Ashraf Ali Khan, 01 (One) Nominated Director namely, A.S.M Ali Kabir, and 02(two) Independent Director namely, Md. Shafiqur Rahman and Golam Mostafa Kamal.

Practices of the Board

The responsibilities of the Board of Directors are mainly related to evaluation and development of strategy. The Board is Responsible to the shareholders for overall success of the Company for its strategic directions, its values and its governance. It provides the leadership necessary for the Company to meet its business objectives within the framework of its internal controls, while also discharging the Company's obligations to its shareholders. The Board shall determine the vision, mission of the Company and also determine the strategy and work planning for enhancement of effectiveness and efficiency. The composition of the Board complies with the requirements outlined in the BSEC Guidelines on Corporate Governance, the Listing Regulations and those of the generally applied codes of best practices.

Policy on Appointment of Directors

The Company always complies with the regulations of the regulatory authorities regarding appointment of directors. BSEC notifications and Companies Act are strictly followed in this regard. BBS Cables Ltd. does not have its own and separate policy on appointment of Directors, except for the very first Board. As per the Companies Act, 1994, Directors are subject to retirement. At least one-third of the Directors shall retire by rotation in every AGM. As per the Companies Act 1994, a Director may be appointed for a period of three years and the term may be extended for another three years. The term of an Independent Director is three years and may be extended by another three years. The Company shall follow all relevant rules and regulations of the respective regulatory bodies in case of nomination, removal and casual vacancy of the directors.

Appointment of CFO, CS & HIAC

As a compliant Company, the management of the Company has adopted appointment strategies that ensures the compliance with all relevant legal and regulatory requirements. In compliance with Corporate Governance Code, the Board of the Company appointed separate individuals for the post of CFO, CS & HIAC. Mr. Mohammad Aminul Islam FCMA has appointed as Chief Financial Officer, Mr. Md. Nazmul Hasan ACS appointed as Company Secretary and Mr. Mohammad Hasan Masud appointed as Head of Internal Audit and Compliance. They are not engaged with any other companies.

Chairperson of the Board and Chief Executive Officer

The positions of the Chairperson of the Board and the Chief Executive Officer or Managing Director of BBS Cables Ltd. were filled by different individuals. The Chairperson was elected from among the directors of the Company. The Managing Director and CEO was also appointed by the Board which was done at the of formation of the Company. The Board of Directors has clearly defined respective roles and responsibilities of the Chairperson and Managing Director & Chief Executive Officer as per Articles of Association of the Company.

Chairperson of the Board

The Chairperson of the company shall be elected by the Board of Directors from among the directors of the company and the Board considers the Chairperson being independent.

Roles and Responsibilities of the Chairperson

- The Chairperson's responsibility is defined by the Board as directed by BSEC's notification on Corporate Governance Guidelines.
- The Chairperson presides over meetings of the Board and Company (AGM) and ensures good Corporate Governance in the conducts of the Board and Company.
- As Chairperson of the Board of Directors (or Chairperson of any Committee formed by the Board), does not personally possess the jurisdiction to apply policy making or executive authority, he does not participate in or interfere into the administration or operational and routine affairs of the Company.
- The Chairperson ensures that the Board is functioning in accordance with the Memorandum and Articles of Association of the Company as well as other applicable laws.
- The Chairperson maintains relations with the relevant stakeholders in consultation with the Board as well as the Managing Director, representing the Company as a good/responsible corporate citizen.
- The Chairperson may assume any responsibility if the Board assigns within the purview of the relevant Rules, Regulations, Acts and Articles.

Primary Roles and Responsibilities of the Managing Director

The position of a Managing Director in a company is crucial as this position will involve the most senior level responsibilities of the organization. Managing directors are the head of the business group and they are the decision-making body of the company. He has the responsibility of running the entire organization and also taking all important decisions for the company. Hence the managing director of a company should be experienced, confident and skilled professional who has good leadership qualities.

- A Managing Director strives to chart blueprint policies for the company and implements them for the betterment of the employees and the company.
- The Managing Director is responsible for driving business operations, leading the development and execution of the Company's long-term strategies with a view to creating shareholder value.
- The Managing Director's leadership role also entails being ultimately responsible for all day-to-day management decisions and for implementing the Company's long and short-term plans.
- The Managing Director acts as a direct liaison between the Board and Management of the Company and communicates to the Board on behalf of the Management.
- The Managing Director also communicates on behalf of the Company to the shareholders, employees, Government authorities, other stakeholders and the public.
- Develop strategies to boost sales and profits of the company and plan the future prospects of the company.

Independent Director (ID)

Mr. Md. Shafiqur Rahman and Mr. Golam Mostafa Kamal has appointed by the Board of Directors as Independent Directors. The appointment of Mr. Golam Mostafa Kamal, Independent Director need to be confirmed and approved by the shareholders in the 10th Annual General Meeting 2018.

Qualification of Independent Directors (ID)

Md. Shafiqur Rahman is one of the Independent Director of the Company and also the Chairman of the Board Audit Committee. Md. Shafiqur Rahman is Accounting graduate from Dhaka University. He was born in Comilla district. He is the Ex-Managing Director of Social Islami Bank Ltd. from January 2013 to January 2017. He completed his S.S.C and H.S.C from Comilla Zilla School and Comilla Victoria College respectively. He started his professional service as a Senior Officer (on probation) in Sonali Bank Ltd. He has taken local and foreign training program from different Institutions. Both of the Independent Directors has significant experience in finance and accounting. All the Independent Directors are "financially literate" as defined by the corporate governance guidelines.

On the other hand, Mr. Golam Mostafa Kamal is also one of the Independent Director of the Company and also the Chairman of the Board Remuneration Committee. Mr. Golam Mostafa Kamal is a retired Govt. Service Holder, who was born on February, 1956. He had completed his education on MSS from University of Dhaka in 1979. Mr. Kamal also completed Hubert H. Humphrey Fellowship Program (Financial Resource Management) from The American University, Washington DC, USA during his professional career. As Govt. Service Holder, he joined Ministry of Finance as Assistant Secretary (Investment-4), in 1984. Since then he worked in different government organization. In some of the organization, he served as follows- As Senior Assistant Secretary in Ministry of Establishment, as Upazila Nirbahi Officer at Rampal, Bagehat, as Director in Bangladesh Film Development Corporation (FDC), as Deputy Secretary in Ministry of Information and in Ministry of Power, Energy & Mineral Resource, as Member of Bangladesh Rural Electrification Board (REB), Additional Secretary and Chairman of (BIWTC) under Ministry of Shipping.

Board's Responsibilities and Authorities

The Board of Directors is appointed to act on behalf of the shareholders to run the day to day affairs of the business. The board are directly accountable to the shareholders and each year the company will hold an annual general meeting (AGM) at which the directors must provide a report to shareholders on the performance of the company, what its future plans and strategies are and also submit themselves for re-election to the board.

- Determine the company's vision and mission to guide and set the pace for its current operations and future development.
- Formulating the long-term strategies of the Company and setting the goals and direction for the Company.
- Review and evaluate present and future opportunities, threats and risks in the external environment and current and future strengths, weaknesses and risks relating to the company.
- Reviewing and approving the ud-audited quarterly financial statements.
- Reviewing Company's risk assessment and ensures implementation of appropriate systems to manage those risks.
- Overseeing the conduct and performance of the Company.

- Providing the leadership necessary to ensure that the business objectives set out by the Board are met within the framework of internal controls, as described in this Statement.
- Other key duties for the Board includes approving financial statements, appropriation of profit, reviewing the adequacy and integrity of the Company's internal control systems and ensuring compliance with applicable laws, rules, regulations, directives and guidelines of various regulators.
- Ensure that communications both to and from shareholders and relevant stakeholders are effective.
- Understand and take into account the interests of shareholders and relevant stakeholders.
- Monitor relations with shareholders and relevant stakeholders by gathering and evaluation of appropriate information.
- Promote the goodwill and support of shareholders and relevant stakeholders.

In discharging its responsibilities, the Board is guided by the regulations contained in the Memorandum and Articles of Association of the Company, the Companies Act, 1994; relevant applicable regulations, BSEC Codes of Corporate Governance, Listing Regulations, Company's Standards of Business Conduct, Business Principles, Statement of Delegated Authorities, and other generally accepted corporate best practices.

Directors' Report to Shareholders

The Director's report to shareholders are presented details in page no. 33-47 in this Annual Report.

Board Committees

The Board has also constituted a few Committees for quicker and efficient flow of information and thereby exercising effective governance and has delegated certain responsibilities to the Committees to assist the Board in discharging of its responsibilities. There are four such Committees, to which the Board has delegated certain responsibilities. These are:

1. Board Audit Committee
2. Board Nomination & Remuneration Committee
3. Corporate Social Responsibility Committee
4. Executive Committee

Each of the above-mentioned committee strictly adheres to a set of Terms of Reference (TOR) approved by the Board. Their roles, operating procedures and authorities are clearly defined in the TOR which is regularly reviewed by the Board. There is an evaluation process regarding performance of Audit and CSR committees which facilitates in achieving certain governance objectives. The key functions of these committees are as follows:

1. Board Audit Committee

The main objective of the Audit Committee is to assist the Board of Directors to effectively carry on its responsibilities relating to financial and other relevant affairs of the Company. The Committee is empowered to monitor, review and examine the followings:

- Oversee the financial reporting process;
- Monitor implementation/following the accounting policies and principles;
- Monitor Internal Control Risk Management Process;
- Oversee hiring and performance of external auditors;
- Review along with the management, the Annual Financial Statements before submission to the Board for approval;
- Review along with the management, the Quarterly and Half Yearly Financial Statements (if any) before submission to the Board for approval;
- Review the adequacy of Internal Audit team performance in terms of internal audit report;
- Review statement of significant related party transactions submitted by the management;
- Review Management Letters/ Letter of Internal Control weakness issued by statutory auditors;
- When money is raised through Initial Public Offering (IPO)/Repeat Public Offering (RPO)/Rights Issue, the company shall disclose to the Audit Committee about the uses/applications of funds by major category (capital expenditure, sales and marketing expenses, working capital, etc.), on a quarterly basis, as a part of their quarterly declaration of financial results. Further, on an annual basis, the company shall prepare a statement of funds utilized for the purposes other than those stated in the offer document/prospectus.

The members of the Board Audit Committee are as follows:

Names	Designation
Md. Shafiqur Rahman, Independent Director	Chairman
Engr. Hasan Morshed Chowdhury, Non-Executive Director	Member
Engr. Mohammad Ruhul Majid, Non-Executive Director	Member
Md. Nazmul Hasan ACS, Company Secretary	Member Secretary
Md. Aminu Islam FCMA, CFO	Member
Mohammad Hasan Masud, Head of Internal Audit	Member

The details of audit committee reports has presented in the page no. 63-65 in this Annual Report.

2. Board Nomination & Remuneration Committee

The Remuneration Committee has been established to assist the Board in developing and administering a fair and transparent procedure for setting policy on the remuneration of directors and senior management of the Company and for determining their remuneration packages and to review and oversee the Company's overall human resources strategy.

The Committee is empowered to perform, monitor, review and examine the followings:

- Determine the remuneration of the Company's Managing Director, Chief Executive Officer, the Chairman, the Manager, HRM, the Chief Financial Officer and the Company Secretary;
- Review the ongoing appropriateness and relevance of the remuneration policy;
- Approve the design of, and determine targets for any performance related schemes and annual payments made under such schemes;
- Review the design of all new long-term schemes and significant changes to such schemes for approval, in each case, by the Board and shareholders.
- Determine the total individual remuneration package of each Executive Director, the Company Secretary and the Chairman including bonuses, incentive payments and any compensation payments;
- Monitor the level and structure of remuneration for senior management;
- Oversee any major changes in employee benefits structures throughout the Company;
- Review the policy for authorizing claims for expenses from the Managing Director, Chief Executive Officer and the Chairman;
- Ensure that all provisions regarding disclosure of remuneration;
- Review of the Remuneration Committee's performance;
- review of and proposed amendment to the terms of reference;
- approval of the Directors' remuneration report
- Be responsible for establishing the selection criteria, selecting, appointing and setting the terms of reference for any remuneration consultants who advise the Remuneration Committee; and
- Obtain reliable, up-to-date information about remuneration in other companies, with a view to judging where to position the Company relative to other companies. The Remuneration Committee shall have full authority to commission any reports or surveys which it deems necessary to help it fulfill its obligations.

The members of the Board Nomination & Remuneration Committee are as follows:

Name of the Members	Designation
Mr. Golam Mostafa Kamal, Independent Director	Chairman
Engr. Mohammad Ruhul Majid, Non-Executive Director	Member
Engr. Hasan Morshed Chowdhury, Non-Executive Director	Member
Md. Aminul Islam FCMA, CFO	Member
Md. Nazmul Hasan ACS, Company Secretary	Member Secretary
Gazi Shabbir Hasan, Head of HRD	Member

Environment Friendly Cables

3. CSR Committee

The Board of BBS Cables Ltd. has formed a Corporate Social Responsibility (CSR) Committee as a sub-committee of the Board. Corporate Social Responsibility(CSR) is crore to the Responsibility strategy of the Company. It is an essential to the business sustainability and enhancement of long-term shareholders value. The Company identifies that it has a role to play in helping society to achieve the necessary sustainable balance of economic growth, environmental protection and social progress as well. The purpose of the formation of the Board CSR Committee is to ensure management of the Company's CSR initiatives in a way that ensures business sustainability, and create positive impact on image and reputation of the Company amongst the society and the stakeholders. The members of the Board Remuneration Committee are as follows:

Name of the Members	Designation
Md. Shafiqur Rahman, Independent Director	Chairman
Engr. Abu Noman Howlader, Managing Director	Member
Md. Ashraf Ali Khan, Director	Member
A.S.M Ali Kabir, Nominated Director	Member
Md. Nazmul Hasan ACS	Member Secretary
Md. Rabiul Kamal	Member

4. Executive Committee

The Board is duly assisted by the functional heads of the Company, namely the Executive Committee. The Managing Director leads the Executive Committee which comprises of the following heads of organizational functions:

Name of the Members	Designation
Engr. Abu Noman Howlader	Managing Director
Mr. Md. Omar Faruk	Head of Sales & Marketing
Engr. Syed Ferdous Raihan Kirmany	GM (Co-ordination)
Mr. Md. Aminur Rahman	GM-Plant
Mr. Md. Nazmul Hasan ACS	Company Secretary
Mr. Mohammad Aminul Islam FCMA	Chief Financial Officer
Mr. Gazi Shabbir Hasan	Head of HRD
Mr. Mohammad Hasan Masud	Head of Internal Audit
Mr. Sajal Kumar Bose	Head of Legal & External Affairs

The Executive Committee is devolved with the responsibility of executing the policies and decisions of the Board, control the operations as well as developing, organizing and implementing business and corporate strategies. Usually, the Executive Committee meets monthly to implement the Company's strategy and ensure effective day-to-day operations in line with the Company plan.

Board of Director's Meetings

The Board of Directors holds meeting on a regular basis. The management provides information, references and details working papers for each item of agenda to all the Directors well ahead of time fixed for the Board of Directors Meeting for Consideration. The Chairman of the Board of Directors allocates sufficient time for the Directors to consider each time of interest of the agenda and allow them to discuss, inquire and express opinions freely on the items of interest so that they can fulfill their duties to the best of their abilities.

The composition of the Board Committees as of 30 June, 2018 and the attendance of Directors at the Board meetings held in 2018 are as follows:

Names	Designation	Board	Participation
Engr. Mohammad Badrul Hassan	Chairperson	11	11/11
Engr. Abu Noman Howlader	Managing Director	11	11/11
Engr. Mohammad Ruhul Majid	Director	11	11/11
Md. Ashraf Ali Khan	Director	11	11/11
Engr. Hasan Morshed Chowdhury	Director	11	11/11
A.S.M Ali Kabir	Nominated Director	11	10/11
Md. Shafiqur Rahman	Independent Director	11	11/11
Golam Mostafa Kamal	Independent Director	11	10/11
Mohammad Aminul Islam FCMA	Chief Financial Officer	11	11/11
Md. Nazmul Hasan ACS	Company Secretary	11	11/11

External / Statutory Audit

Appointment of the Statutory Auditor is regulated by the Companies Act 1994 and by Securities & Exchange Rules 1987. On the basis of suggestion of the Audit Committee, the Board recommends appointment of an auditor, which is approved by the Shareholders at the Annual General Meeting. Along with the appointment, the Shareholders also fix the remuneration of the auditors. Under the BSEC order, a Statutory Auditor can continue in office for maximum three consecutive years. From a corporate governance perspective, BBS Cables Ltd. maintains complete and thorough independence of the Statutory Auditors. The Audit Committee meets with the statutory auditors to ensure that the auditors are acting independently and reviews the financial statements before submission to the Board for approval.

Ahmed Zaker & Co., Chartered Accountants was the External/Statutory Auditor of the Company for the year of 2017-2018. They carry out systematic examination of books and records of the Company and ascertain, verify and report upon the facts regarding the financial operation and the results of the Company. To comply with the corporate governance properly, the company did not engage its statutory auditors to perform the following services:-

- Appraisal or valuation services or fairness opinions.
- Financial information systems design and implementation.
- Book-keeping or other services related to the accounting records or financial statements.
- Broker-dealer services.
- Actuarial services.
- Internal audit services.
- Any other service that the Audit Committee determines.
- No partner or employees of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company.

Apart from the statutory audit, in order to ensure full and complete regulatory discharge, Compliance Audit is also done by the firm of "Itrat Hossain & Associates". This is a licensed practicing professional who certifies, on the basis of his audit, that the Company has duly complied with all the regulatory requirements as stipulated by the Bangladesh Securities and Exchange Commission (BSEC).

Fair Presentation

The Company prepares financial statements with adequate disclosures in accordance with the Bangladesh Accounting Standards (BAS), International/Bangladesh Financial Reporting Standards (I/BFRS), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations. In order to prepare the financial statements, the management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying accounting policies and making accounting estimates that are reasonable in the circumstances. Once prepared, the financial statements are reviewed by CEO and CFO and then by the Audit Committee on regular basis. The external auditors are also attended in the Audit Committee meetings to review the quarterly financial statements as prepared in accordance with Bangladesh Reporting Standards (BFRS) and Company policies.

After that the Board reviews the financial statements of the Company at the end of every quarter. The quarterly financial statements along with the notes are published on the two daily newspapers as well as the Company's website. On an annual basis, the Directors prepared the Directors' Report as a part of the Annual Report which discloses the financial performance as well as non-financial information regarding company growth, productivity, responsibilities and other information in compliance with BSEC Notification.

Subsidiary Company

BBS Cables Ltd. has no Subsidiary Company.

Chief Financial Officer

Mr. Mohammad Aminul Islam FCMA is the Chief Financial Officer (CFO) of BBS Cables Ltd. He is a fellow member of the Institute of Cost and Management Accountants of Bangladesh. He is responsible for accounts and finance activities of the Company. The Board of Directors clearly defined the respective roles, responsibilities and duties of the Chief Financial Officer (CFO).

Company Secretary

Mr. Md. Nazmul Hasan ACS is the Company Secretary of BBS Cables Ltd. He is an Associate Member of the Institute of Chartered Secretaries of Bangladesh (ICSB). He is responsible for the necessary link and liaison with the internal organs, as well as external agencies, and also to ensure effective collection, compilation and timely flow of information to and from the Board. "Secretary" means any individual possessing the prescribed qualifications appointed to perform the duties which may be performed by a secretary under this Act and any other ministerial or administrative duties. The Company Act. 1994 has accorded statutory recognition to the function of Company Secretary. Securities and Exchange Commission (SEC) has brought into force through their notification that all the listed company should appoint Company Secretary and the Board of Director of the Company should clearly define the role, responsibilities and duties of the Company Secretary.

This is a perfect appreciation of the position and has been necessitated by the fact that a well-managed corporate secretariat under the charge and control of Company Secretary helps in ensuring proper management of the board affairs and well-being of the company's shareholders and compliance with the statutes as well. However, appointment of the Company Secretary taking place under the appointment policy of the Company, which is finally gets approval of the Board of Directors of the company. So, removal is also required the consent and approval of the Board.

The Board has appointed a Company Secretary in order to maintain the necessary link and liaison with the internal organs, as well as external agencies, and also to ensure effective collection, compilation and timely flow of information to and from the Board. The Corporate Governance Guidelines issued by BSEC also require a listed company to appoint a Company Secretary. Being a governance official, the Company Secretary drives for corporate compliance and provides support to the Chairman and other members of the Board to ensure effective functioning of the Board. The Company Secretary organizes and attends all Board and Committee meetings (Audit Committee, NRC Commitee, Executive Commitee and CSR Committee), and ensures that deliberations on all issues are properly minuted, decisions recorded and are duly communicated across the respective authorities for necessary information/actions. The Company Secretary is also responsible for agreement signing, policies formulation,

protection of the Company's land, Records Management, driving Standards of Business Conduct, administration of seven trust funds and its portfolio investment management. The brief roles and responsibilities of the Company Secretary are as under: -

- Maintaining linkage between the Board, Management, Shareholders and other stakeholders on matters of corporate interests in a transparent way.
- Driving policy compliance awareness among the Company employees.
- Performing the duties as per Power of Attorney and Board level stakeholders' management facilitating Legal and External Affairs (LEX) function especially for company secretarial matters.
- Compliance of the Acts, rules, regulations, notifications, guidelines, orders/directives, etc. as issued by BSEC or Stock Exchange(s) applicable to the conduct of business activities of the Company so as to protect the interests of the investors and other stakeholders.
- Disclosure of the Company's Price Sensitive Information (PSI) and other capital market related issues.
- Ensuring that appropriate Board procedures are followed as per given guidelines and best practices, and advises the Board on matters as such.

Head of Internal Audit

Mr. Mohammad Hasan Masud is the Head of Internal Audit of BBS Cables Ltd. he is responsible for internal control and compliance of the Company. The Board of Directors clearly defined respective roles, responsibilities and duties of Head of Internal Audit.

Effective Control Processes

The Board of Directors of BBS Cables Ltd. is ensuring effective control processes in the organization through the Executive Committees of the Company. Executive Committee at the top management level which plays a significant role in managing the business as per the norms of corporate governance and ensures that adequate internal controls are in place and supported through a vigorous risk management.

Executive Committee

The Board is duly assisted by the functional heads of the Company, namely the Executive Committee. The Managing Director leads the Executive Committee which comprises of the following heads of organizational functions:

Engr. Abu Noman Howlader	- Managing Director
Mr. Md. Omar Faruk	- Executive Director (S&M)
Engr. Syed Ferdous Raihan Kirmany	- GM (Co-Ordination)
Mr. Md. Aminur Rahman	- GM Plant
Mr. Md. Nazmul Hasan ACS	- Company Secretary
Mr. Mohammad Aminul Islam FCMA	- Chief Financial Officer
Mr. Gazi Shabbir Hasan	- Head of HRD
Mr. Mohammad Hasan Masud	- Head of Internal Audit
Mr. Sajal Kumar Bose	- Head of Legal & External Affairs

The Executive Committee is devolved with the responsibility of executing the policies and decisions of the Board, control the operations as well as developing, organizing and implementing business and corporate strategies. Usually, the Executive Committee meets monthly to implement the Company's strategy and ensure effective day-to-day operations in line with the Company plan.

Internal Control Process

The internal control system of the Company is considered at Board and Management levels to provide reasonable assurance regarding the achievement of the Company's objectives in respect of effectiveness and efficiency of operations, reliability of financial reporting and management information, compliance with applicable laws, regulations and the Company's policies. The Company has its own internal auditors who are accountable to the Audit Committee. The policies and guidelines of internal control process of the Company are as follows:

- Establish Standards of Business Conduct
- Make accounts and finance policy.
- Provide policy for procurement.
- IT Security Policy
- Sales and Marketing policy
- Records Management Policy
- Human resource management policy.
- Other policies and guidelines as required by the board.

Risk Control

The risk identification and mitigation of the risk is the main task of the risk management committee. The Risk Management Committee at management level is headed by the head of finance and consists of knowledgeable cross functional managers including internal auditors who drive an effective risk management framework in the Company. The risk management committee reviews the business risk and ensures that adequate action plans are in place to mitigate the risks. The key risks of the Company are then endorsed by the Executive Committee and then ratified by the Audit Committee as far as effective risk management is concerned.

Criticisms and Counseling

Criticism is the mainstream management control system with a view to highlighting its gaps and to suggesting a direction for its future development. Since employee's behavior affects work discipline, if an employee is aggrieved about their personal employment position, they are encouraged to use the Grievance procedure to raise the matter. From time to time human resources function also counsel's employees. On the other hand, Business counseling, also known as business mentoring, is a highly effective process that enables business owners and senior managers to work through, and explore possibilities on the issues affecting their business.

Ensure Good Work Environment

Good work environment plays a large role in the ability to provide quality work. By work environment, we mean everything that forms part of employees' involvement with the work itself, such as the relationship with co-workers and supervisors, organizational culture, room for personal development, etc. A positive work environment makes employees feel good about coming to work, and this provides the motivation to sustain them throughout the day. The five characteristics which the Company ensures for good work environment. These are:

- Transparent and open communication.
- Work-life balance.
- Training and Development focused.
- Recognition of Hard Work.
- Strong Team Spirit.

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Communication to Shareholders & other Stakeholders

The Company encourages communicating with the Shareholders throughout the year and welcome their participation in the Annual General Meeting (AGM). The Directors appreciate the importance of general shareholders of the Company and use the Company's AGM as further opportunities to communicate with them. BBS Cables Ltd. ensures that all shareholders are informed at least 2 weeks before the AGM so that all shareholders may attend on the day. Also, all other types of accounts (Quarterly and Half-yearly) or information are updated on the website and notified to all stakeholders on a duly and diligent basis. The Company tries to maintain liaison with all shareholders as much as possible and ensures that all stakeholders are informed about the company's activities on a routine basis.

The share department of BBS Cables Ltd. plays an instrumental role to make effective communication with its Shareholders and Stakeholders. Shareholders and other Stakeholders of the Company may contact to this department during office hour for any sort of information and queries. To effective and efficient participation of shareholders in AGM, BBS Cables Ltd. publish notice of AGM in daily newspapers with necessary details within reasonable time-frame. Annual report of the Company is circulated as per the provision of Companies Act 1994. So, Shareholders get sufficient time to go through the report and freely provide valuable comments and suggestions in the AGM.

BBS Cables Ltd. provides copies of the annual report in order to ensure that these are made available to them well in advance for detail and constructive discussion. It is the Company's policy to give the shareholders the opportunity to ask questions about its activities and prospects at the AGM. The Board also structures these meetings so that shareholders can vote separately on each matter, by proposing separate resolutions for each item to be considered.

Ensure Shareholders' Rights

The Board of the Company ensures through the Company Secretary that all the shareholders of the Company are treated equitably and ensures that the rights of all shareholders are equally protected. Shareholders also generally enjoy the following types of rights:

- Voting rights on issues that affect the corporation as a whole
- Rights related to the assets of the corporation
- Rights related to the transfer of stock
- Rights to receive dividends as declared by the board of directors of the corporation
- Rights to inspect the records and books of the corporation
- Rights to bring suit against the corporation for wrongful acts by the directors and officers of the corporation.
- Rights to share in the proceeds recovered when the corporation liquidates its assets.

Although the Securities and Exchange Commission and other regulatory bodies attempt to enforce a certain degree of shareholder rights, a well-informed investor who fully understands his or her rights is much less susceptible to additional risks. In order to achieve good governance, the Company Secretary acts as a bridge between the Shareholders and the Board of Directors of the Company who delivers the standard services to its valued Shareholders ensuring the well-defined Shareholders' rights in accordance with applicable laws and the Articles of Association of the Company.

Code of Conduct

The Board of Directors of BBS Cables Ltd. also established a separate Code of Conduct for its Directors in compliance with the requirement of Bangladesh Securities and Exchange Commission (BSEC) notification.

Compliance with Laws

Ethical business conduct and compliance with applicable laws and regulations are fundamental aspects of BBS Cables Ltd. To this end, the company established procedures to ensure compliance with all applicable statutory and regulatory requirements. The secretariat department is responsible for ensuring proper compliance with applicable laws and regulations and this process is being followed by the Company. "Itrat Hossain & Associates", independent Corporate Governance Compliance Auditor was appointed by the Board to conduct Corporate Compliance Certification as per requirement of Bangladesh Securities and Exchange Commission (BSEC).

Company's Corporate Website

The Company's website *www.bbscables.com.bd* displays, the Annual Reports, Half-yearly reports, and quarterly reports and all disclosures required by the Bangladesh Securities and Exchange Commission, Listing Regulations of Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd. in form of Price Sensitive Information are made adequately and promptly.

Achievement

BBS Cables Ltd. achieved the **National Award (Silver) for Corporate Governance Excellence 2017** under Engineering Category from Institute of Chartered Secretaries of Bangladesh (ICSB). The award received by Engr. Abu Noman Howlader, Managing Director and Mr. Md. Nazmul Hasan ACS, Company Secretary of the Company from Mr. AMA Muhith, MP, Finance Minister, the Peoples Republic of Bangladesh.

Conclusion

BBS Cables Ltd. ensured highest standards in corporate good governance and strict adherence to the requirements of ethical code of conduct, through close monitoring. The Company recognizes that corporate governance is a continuous process which is to be established, nurtured and excelled by means of concerted efforts of all. And that is why the Company engages all its team in the process because good governance entails managing the business professionally, effectively and responsibly and in a way which is transparent, ethical, law abiding and ensures accountability. The Board is committed to ensure the good corporate governance in the Company.

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AUDIT COMMITTEE REPORT 2017-2018



Dear Shareholders,

As a Chairman of the Audit Committee, I am delighted to place its report for the year ended 30 June, 2018 in front of you all. The Audit Committee Report presented under condition # 3.5 of the BSEC Guidelines provides an insight on the functions of the Audit Committee during 2017-2018. As mentioned in the Compliance statement the Board has formed an Audit Committee, required under the codes of Corporate Governance of BSEC with some specific assignments under its Term of Reference. In accordance with the currently accepted Best Practice and Corporate Governance Guidelines adopted by Bangladesh Securities and Exchange Commission (BSEC), the Board appointed Audit Committee comprises of the following:

Names	Position in the Company	Position in the Audit Committee
Md. Shafiqur Rahman	Independent Director	Chairman
Engr. Hasan Morshed Chowdhury	Non-Executive Director	Member
Engr. Mohammad Ruhul Majid	Non-Executive Director	Member
Md. Aminul Islam FCMA	Chief Financial Officer	Member
Md. Nazmul Hasan ACS	Company Secretary	Member Secretary
Mohammad Hasan Masud	Head of Internal Audit	Member

The main objective of the Audit Committee is to assist the Board of Directors to effectively carry on its responsibilities relating to financial and other relevant affairs of the Company. The Committee is empowered to monitor, review and examine the followings:

- Oversee the financial reporting process;
- Monitor implementation/following the accounting policies and principles;
- Monitor Internal Control Risk Management Process;
- Oversee hiring and performance of external auditors;
- Review along with the management, the Annual Financial Statements before submission to the Board for approval;
- Review along with the management, the Quarterly and Half Yearly Financial Statements (if any) before submission to the Board for approval;
- Review the adequacy of Internal Audit team performance in terms of internal audit report;

- Review statement of significant related party transactions submitted by the management;
- Review Management Letters/ Letter of Internal Control weakness issued by statutory auditors;
- When money is raised through Initial Public Offering (IPO)/Repeat Public Offering (RPO)/Rights Issue, the company shall disclose to the Audit Committee about the uses/applications of funds by major category (capital expenditure, sales and marketing expenses, working capital, etc.), on a quarterly basis, as a part of their quarterly declaration of financial results. Further, on an annual basis, the company shall prepare a statement of funds utilized for the purposes other than those stated in the offer document/prospectus.

Meeting Attendance

The Audit Committee met four times during the year 2017-2018. All the members were present in all meetings of the Committee. The attendance of the Board Audit Committee meetings held in 2018 are as follows:

Names	Designation	Board	Participation
Md. Shafiqur Rahman	Chairman	4	4/4
Engr. Hasan Morshed Chowdhury	Member	4	4/4
Engr. Mohammad Ruhul Majid	Member	4	4/4
Md. Aminul Islam FCMA	Member	4	4/4
Md. Nazmul Hasan ACS	Member Secretary	4	4/4
Mohammad Hasan Masud	Member	4	4/4

Reporting of the Audit Committee

Reporting to the Board of Directors

The Audit Committee reports to the Board of Directors on its activities. The Audit Committee considered significant issues and judgments in respect of the 2017-2018 financial statements and auditing procedures were as follows:

- Compliance of BAS and the disclosure of its financial information under BFRS have been maintained and the interim financial statements are prudent and credible.
- These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
- The recurrent related party transactions entered into by the Company during 2017-18 are observed and verified.
- These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.
- Reporting on conflict of interests.
- The scope and extent of internal audit has been checked; and the adequacy of resources to maintain vigilant internal audit process has confirmed and appropriately placed thereto.
- The critical accounting policies, significant judgments and practices used by the Company are in compliance with required laws and regulations and recommended by the Board. The audited financial statements of the Company for the year ended 30 June 2018 represent fair and authentic view of the Company's financials.
- The state of compliance with Corporate Governance and other regulations as per the requirements of Bangladesh Securities and Exchange Commission (BSEC), Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) were ensured.
- To the best of their knowledge and belief, the Company has not entered into any transaction during the year which are fraudulent, illegal or in violation of the Company's codes of conduct.

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Reporting to the Authorities

The Audit Committee reports to the Board of Directors regarding any matter which has material impact on the financial condition and also results of operation. If any rectification is required, the committee will discuss with the Board of Directors and the Management If the Audit Committee finds that such rectification has been unreasonably ignored, the Committee reports such findings to the Bangladesh Securities & Exchange Commission upon reporting of such matters to the Board of Directors for three times or completion of a period of 6 (six) months from the date of first reporting to the Board of Directors, whichever is earlier.

Reporting to the Shareholders and General Investors

Report on activities carried out by the Audit Committee, including any report made to the Board of Directors under condition 3.4.1 (ii) of the BSEC Corporate Governance Notification above during the year, shall be signed by the Chairman of the Audit Committee and disclosed in the Annual Report of the Company.

Authorization

The Board of the Company authorized to the Audit Committee to review or examine any activity within the business as per its Terms of Reference. All employees are expected to cooperate with any request made by the Committee. The Committee is also authorized to have information and advice from the Company Legal Advisor, Tax Consultant and Statutory Auditor if required. The terms of reference of Audit Committee may be amended from time to time as required for the business in line with BSEC notifications subject to approval by the Board of the Company.

Sd/-
Md. Nazmul Hasan ACS
Company Secretary

Sd/-
Md. Shafiqur Rahman
Independent Director
Chairman of Audit Committee

NOMINATION AND REMUNERATION COMMITTEE REPORT 2017-2018

The Remuneration Committee has been established to assist the Board in developing and administering a fair and transparent procedure for setting policy on the remuneration of directors and senior management of the Company and for determining their remuneration packages and to review and oversee the Company's overall human resources strategy.
The attendance of the Nomination and Remuneration Committee meeting held in 2017-2018 are as follow:

Name of the Members	Designation	Meeting Held	Attendance
Mr. Golam Mostafa Kamal, Independent Director	Chairman	1	1/1
Engr .Mohammad Ruhul Majid, Non-Executive Director	Member	1	1/1
Engr. Hasan Morshed Chowdhury, Non-Executive Director	Member	1	1/1
Md. Aminul Islam FCMA, CFO	Member	1	1/1
Md. Nazmul Hasan ACS, Company Secretary	Member Secretary	1	1/1
Gazi Shabbir Hasan, Head of HRD	Member	1	1/1

The Committee is empowered to perform, monitor, review and examine the followings:

- Determine the remuneration of the Company's Managing Director, Chief Executive Officer, the Chairman, the Manager, HRM, the Chief Financial Officer and the Company Secretary;
- Review the ongoing appropriateness and relevance of the remuneration policy;
- Approve the design of, and determine targets for any performance related schemes and annual payments made under such schemes;
- Review the design of all new long-term schemes and significant changes to such schemes for approval, in each case, by the Board and shareholders.
- Determine the total individual remuneration package of each Executive Director, the Company Secretary and the Chairman including bonuses, incentive payments and any compensation payments;
- Monitor the level and structure of remuneration for senior management;
- Oversee any major changes in employee benefits structures throughout the Company;
- Review the policy for authorizing claims for expenses from the Managing Director, Chief Executive Officer and the Chairman;
- Ensure that all provisions regarding disclosure of remuneration;
- Review of the Remuneration Committee's performance;
- Review of and proposed amendment to the terms of reference;
- Approval of the Directors' remuneration report
- Be responsible for establishing the selection criteria, selecting, appointing and setting the terms of reference for any remuneration consultants who advise the Remuneration Committee; and
- Obtain reliable, up-to-date information about remuneration in other companies, with a view to judging where to position the Company relative to other companies. The Remuneration Committee shall have full authority to commission any reports or surveys which it deems necessary to help it fulfill its obligations.

The Nomination and Remuneration Committee makes recommendations to the Board on terms of employment of the Executive Committee, managers, and employees. This committee met once in 2017-2018. All members of the Committee were present in the committee meeting. Mr. Md. Nazmul Hasan ACS acted as the Secretary to the Board Remuneration Committee. The Board Compensation Committee carries out independent survey of the market position and accordingly adjust the remuneration.

Sd/-
Md. Nazmul Hasan ACS
Company Secretary

Sd/-
Golam Mostafa Kamal
Independent Director
Chairman of the NRC Commitee

Environment Friendly Cables

CSR COMMITTEE REPORT 2017-2018

Corporate social responsibility (CSR) is a corporation's initiatives to assess and take responsibility for the company's effects on environmental and social wellbeing. The term generally applies to efforts that go beyond what may be required by regulators or environmental protection groups. CSR may also be referred to as "corporate citizenship" and can involve incurring short-term costs that do not provide an immediate financial benefit to the company, but instead promote positive social and environmental change.

Corporate Social Responsibility (CSR) is central to the 'Responsibility' strategy of BBS Cables Ltd. CSR is essential for the business sustainability and enhancement of long-term stakeholder value. BBS Cables Ltd. is a contributor and provider to the society through its CSR initiatives, sustainable practices and regulated operations.

The purpose of the Board CSR Committee is to ensure better management of the Company's CSR initiatives in a way that secures business sustainability as well as to create and maintain a positive impact for the reputation of the Company.
The Committee usually meets four times in a year ensuring the presence of all members in the meeting. The attendance of the Board CSR Committee Meeting held in 2017-2018 are as follows:

Name of the Members	Designation	Meeting Held	Attendance
Md. Shafiqur Rahman, Independent Director	Chairman	6	6/6
Engr. Abu Noman Howlader, Managing Director	Member	6	6/6
Md. Ashraf Ali Khan, Director	Member	6	6/6
A.S.M Ali Kabir, Nominated Director	Member	6	3/6
Md. Nazmul Hasan ACS, Company Secretary	Member Secretary	6	6/6
Md. Rabiul Kamal, Manager-Brand Dept.	Member	6	6/6

The purpose of the Board CSR Committee is to ensure better management of the Company's CSR initiatives in a way that secure business sustainability as well as to create and maintain a positive impact for the reputation of the Company. The CSR Committee is authorized by the Board of Directors to evaluate activities within the business with respect to CSR. The activities of the CSR has been presented in the CSR Activities part of this report in the page no. 116 in this Annual Report.

Sd/-
Md. Nazmul Hasan ACS
Company Secretary

Sd/-
Md. Shafiqur Rahman
Independent Director
Chairman of Audit Committee

CEO & CFO'S DECLARATION

The Board of Directors
BBS Cables Ltd.

Subject: CEO and CFO's Declaration to the Board.

Dear Sir (s),
In Compliance with the condition no. 6 imposed by Bangladesh Securities and Exchange Commission's Notification no. SEC/CMRRCD/2006-158/134/Admin/44 dated 07 August 2012 issued under section 2CC of the Securities and Exchange Ordinance, 1969, we the undersigned Chief Executive Officer (CEO) and Chief Financial Officer (CFO) respectively of BBS Cables Ltd. do hereby certify that we have thoroughly reviewed the Financial Statements of the Company for the year ended 30 June, 2018 and state that:

1. The Financial Statements of BBS Cables Ltd. for the year ended on June 30, 2018 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;
2. The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal a true and fair view;
3. The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;
4. To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;
5. Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and
6. The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that: -

i. We have reviewed the financial statements for the year ended on June 30, 2018 and that to the best of our knowledge and belief:

   a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   b. these statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.

ii. There are, to the best of knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its members.

Sincerely yours,

Sd/-
Engr. Abu Noman Howlader
Chief Executive Officer

Sd/-
Md. Aminul Islam FCMA
Chief Financial Officer

Environment Friendly Cables

CERTIFICATE OF BAPLC

As per BSEC Notification # SEC/CMRRCD/2006-161/324 dated on April 11, 2010; we hereby present the Certificate of Membership given by Bangladesh Association of Publicly Listed Company (BAPLC) for the year 2018.



BANGLADESH ASSOCIATION OF PUBLICLY LISTED COMPANIES

Ref. No: CM-2018/150

BAPLC

Date of issue :March 25, 2018

Renewed Certificate

This is to certify that

BBS CABLES LIMITED

is an Ordinary Member of Bangladesh Association of Publicly Listed Companies *and is entitled to all the rights and privileges appertaining thereto.*

This certificate remains current until 31st December 2018.

Secretary-General
(Acting)

Bangladesh Association of Publicly Listed Companies ★ BAPLC

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অক্সিজেন ইনডেক্স
বাংলাদেশে এই প্রথম
২৯% এর অধিক

SKIN COATED CABLES

- অগ্নি প্রতিবন্ধক ইন্সুলেশন (IEC-60332)
- ১০১% (আইএসিএস) কপার কন্ডাক্টিভিটি
- ৯৯.৯৯% বিশুদ্ধ কপার
- পরিবেশ বান্ধব
- বিদ্যুৎ সাশ্রয়ী
- সীসা মুক্ত স্কীন কোটেড ইন্সুলেশন
- উচ্চমান সম্পন্ন ইন্সুলেশন রেজিসট্যান্স

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COMPLIANCE CERTIFICATE

ITRAT HUSAIN & ASSOCIATES
CHARTERED SECRETARIES IN PRACTICE

CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE

We have examined the compliance status to the Corporate Governance Code by **BBS Cables Ltd.** for the year ended 30 June 2018. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 3 June 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

(a) The Company has complied with the conditions of the Corporate Governance Code as Stipulatedin theabove mentioned Corporate Governance Code issued by the Commission;

(b) The company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;

(c) Proper books and records have been kept by the company asrequired under the Companies Act, 1994, the securities laws and other relevant laws; and

(d) The governance of the company is highly satisfactory.

Dhaka, 20 November 2018

Itrat Husain & Associates
Chartered Secretaries in Practice

Signed by : Itrat Husain FCMA, FCS
Chief Executive

"THE GLASS HOUSE" (13TH FLOOR), 38 GULSHAN AVENUE, GULSHAN-1, DHAKA-1212, BANGLADESH
CELL: 01713092222; 01819259703 EMAIL: itratshahed@gmail.com

FIRST STOCK

Corporate Governance Report

Status of Compliance with the conditions set out by the BSEC Notification on Corporate

BBS CABLES LTD.

Status of compliance with the conditions imposed by the Commission's Notification No.SEC/CMRRCD/2006-158/207/Admin/80, dated 3 June 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969:

(Report under condition No. 9.00)

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
1.	**Board of Directors:-**			
1 (1)	**Size of the Board of Directors** The total number of members of a company's Board of Directors (hereinafter referred to as "Board") shall not be less than 5 (five) and more than 20 (twenty).	Complied		
1 (2)	**Independent Directors** All companies shall have effective representation of independent directors on their Boards, so that the Board, as a group, includes core competencies considered relevant in the context of each company; for this purpose, the companies shall comply with the following:-			
1 (2) (a)	At least one-fifth (1/5) of the total number of directors in the company's Board shall be independent directors; any fraction shall be considered to the next integer or whole number for calculating number of independent director(s);	Complied		
1 (2) (b)	For the purpose of this clause "independent director" means a director-			
1 (2) (b) (i)	who either does not hold any share in the company or holds less than one percent (1%) shares of the total paid-up shares of the company;	Complied		
1 (2) (b) (ii)	who is not a sponsor of the company or is not connected with the company's any sponsor or director or nominated director or shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company on the basis of family relationship and his or her family members also shall not hold above mentioned shares in the company: Provided that spouse, son, daughter, father, mother, brother, sister, son-in-law and daughter-in-law shall be considered as family members;	Complied		
1 (2) (b) (iii)	who has not been an executive of the company in immediately preceding 2(two) financial years;	Complied		
1 (2) (b) (iv)	who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary or associated companies;	Complied		

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
1 (2) (b) (v)	who is not a member or TREC (Trading Right Entitlement Certificate) holder, director or officer of any stock exchange;	Complied		
1 (2) (b) (vi)	who is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market	Complied		
1 (2) (b) (vii)	who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this Code;	Complied		
1 (2) (b) (viii)	who is not independent director in more than 5 (five) listed companies;	Complied		
1 (2) (b) (ix)	who has not been convicted by a court of competent jurisdiction as a defaulter in payment of any loan or any advance to a bank or a Non-Bank Financial Institution (NBFI); and	Complied		
1 (2) (b) (x)	who has not been convicted for a criminal offence involving moral turpitude;	Complied		
1 (2) (c)	The independent director(s) shall be appointed by the Board and approved by the shareholders in the Annual General Meeting (AGM);	Complied		
1 (2) (d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days; and	Complied		
1 (2) (e)	The tenure of office of an independent director shall be for a period of 3 (three)years, which may be extended for 1 (one) tenure only: Provided that a former independent director may be considered for reappointment for another tenure after a time gap of one tenure, i.e., three years from his or her completion of consecutive two tenures [i.e. six years]: Provided further that the independent director shall not be subject to retirement by rotation as per the কোম্পানী আইন, ১৯৯৪ (১৯৯৪ সনের ১৮নং আইন) Companies Act, 1994).	Complied		
1 (3)	Qualification of Independent Director. -			
1 (3) (a)	Independent director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial laws, regulatory requirements and corporate laws and can make meaningful contribution to the business;	Complied		
1 (3) (b)	Independent director shall have following qualifications:			
1 (3) (b) (i)	Business Leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk. 100.00 million or any listed company or a member of any national or international chamber of commerce or business association; or	Complied		

Environment Friendly Cables

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
1 (3) (b) (ii)	Corporate Leader who is or was a top level executive not lower than Chief Executive Officer or Managing Director or Deputy Managing Director or Chief Financial Officer or Head of Finance or Accounts or Company Secretary or Head of Internal Audit and Compliance or Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid up capital of Tk. 100.00 million or of a listed company; or	Complied		
1 (3) (b) (iii)	Former official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or law; or	Complied		
1 (3) (b) (iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or	Complied		
1 (3) (b) (v)	Professional who is or was an advocate practicing at least in the High Court Division of Bangladesh Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification;	Complied		
1 (3) (c)	The independent director shall have at least 10 (ten) years of experiences in any field mentioned in clause (b);	Complied		
1 (3) (d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the Commission.	-	-	N/A
1 (4)	Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer. -			
1 (4) (a)	The positions of the Chairperson of the Board and the Managing Director (MD) and/or Chief Executive Officer (CEO) of the company shall be filled by different individuals;	Complied		
1 (4) (b)	The Managing Director (MD) and/or Chief Executive Officer (CEO) of a listed company shall not hold the same position in another listed company;	Complied		
1 (4) (c)	The Chairperson of the Board shall be elected from among the non-executive directors of the company;	Complied		
1 (4) (d)	The Board shall clearly define respective roles and responsibilities of the Chairperson and the Managing Director and/or Chief Executive Officer;	Complied		
1 (4) (e)	In the absence of the Chairperson of the Board, the remaining members may elect one of themselves from non-executive directors as Chairperson for that particular Board's meeting; the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	Complied		

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
1 (5)	**The Directors' Report to Shareholders** The Board of the company shall include the following additional statements or disclosures in the Directors' Report prepared under section 184 of the Companies Act, 1994 (Act No. XVIII of 1994):-			
1 (5) (i)	An industry outlook and possible future developments in the industry;	Complied		
1 (5) (ii)	The segment-wise or product-wise performance;	Complied		
1 (5) (iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	Complied		
1 (5) (iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable;	Complied		
1 (5) (v)	A discussion on continuity of any extraordinary activities and their implications (gain or loss);	Complied	-	
1 (5) (vi)	A detailed discussion on related party transactions along with a statement showing amount, nature of related party, nature of transactions and basis of transactions of all related party transactions	Complied		
1 (5) (vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or any other instruments	Complied	-	
1 (5) (viii)	An explanation if the financial results deteriorate after the company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Share Offer, Direct Listing, etc.;	Complied	-	
1 (5) (ix)	An explanation on any significant variance that occurs between Quarterly Financial performances and Annual Financial Statements;	Complied	-	
1 (5) (x)	A statement of remuneration paid to the directors including independent directors;	Complied	-	
1 (5) (xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	Complied		
1 (5) (xii)	A statement that proper books of account of the issuer company have been maintained	Complied		
1 (5) (xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment	Complied		
1 (5) (xiv)	A statement that International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed;	Complied		
1 (5) (xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored;	Complied		
1 (5) (xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	Complied		

Environment Friendly Cables

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
1 (5) (xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as a going concern, if the issuer company is not considered to be a going concern, the fact along with reasons there of shall be disclosed;	Complied		
1 (5) (xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained;	Complied	-	
1 (5) (xix)	A statement where key operating and financial data of at least preceding 5 (five) years shall be summarized;	Complied		
1 (5) (xx)	An explanation on the reasons if the issuer company has not declared dividend (cash or stock) for the year;	Complied		
1 (5) (xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;	Complied		
1 (5) (xxii)	The total number of Board meetings held during the year and attendance by each director;	Complied		
1 (5)(xxiii)	A report on the pattern of shareholding disclosing the aggregate number of shares (along with name-wise details where stated below) held by:-	Complied		
1 (5)(xxiii)(a)	Parent or Subsidiary or Associated Companies and other related parties (name-wise details);	Complied		
1 (5)(xxiii)(b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance and their spouses and minor children (name-wise details)	Complied		
1 (5)(xxiii)(c)	Executives; and	Complied		
1 (5)(xxiii)(d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details);	Complied		
1(5)(xxiv)	In case of the appointment or reappointment of a director, a disclosure on the following information to the shareholders:-			
1(5)(xxiv)(a)	a brief resume of the director	Complied		
1(5)(xxiv)(b)	nature of his or her expertise in specific functional areas; and	Complied		
1(5)(xxiv)(c)	names of companies in which the person also holds the directorship and the membership of committees of the Board;	Complied		
1(5)(xxv)	A Management's Discussion and Analysis signed by CEO or MD presenting detailed analysis of the company's position and operations along with a brief discussion of changes in the financial statements, among others, focusing on:	Complied		
1(5)(xxv)(a)	accounting policies and estimation for preparation of financial statements;	Complied		
1(5)(xxv)(b)	changes in accounting policies and estimation, if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	Complied	-	

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
1(5)(xxv)(c)	comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof;	Complied		
1(5)(xxv)(d)	compare such financial performance or results and financial position as well as cash flows with the peer industry scenario;	Complied		
1(5)(xxv)(e)	briefly explain the financial and economic scenario of the country and the globe;	Complied		
1(5)(xxv)(f)	risks and concerns issues related to the financial statements, explaining such risk and concerns mitigation plan of the company; and	Complied		
1(5)(xxv)(g)	future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e., actual position shall be explained to the shareholders in the next AGM;	Complied		
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per **Annexure-A**; and	Complied		
1(5)(xxvii)	(xxvii) The report as well as certificate regarding compliance of conditions of this Code as required under condition No. 9 shall be disclosed as per **Annexure-B** and **Annexure-C**.	Complied		
1(6)	**Meetings of the Board of Directors** The company shall conduct its Board meetings and record the minutes of the meetings as well as keep required books and records in line with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Code.	Complied		
1(7)	**Code of Conduct for the Chairperson, other Board members and Chief Executive Officer**			
1(7) (a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee (NRC) at condition No. 6, for the Chairperson of the Board, other board members and Chief Executive Officer of the company;	Complied		
1(7) (b)	The code of conduct as determined by the NRC shall be posted on the website of the company including, among others, prudent conduct and behavior; confidentiality; conflict of interest; compliance with laws, rules and regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency.	Complied		
2	**Governance of Board of Directors of Subsidiary Company.-**			
2 (a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company	-	-	N/A

Environment Friendly Cables

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
2 (b)	At least 1 (one) independent director on the Board of the holding company shall be a director on the Board of the subsidiary company;	-	-	N/A
2 (c)	The minutes of the Board meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company;	-	-	N/A
2 (d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;	-	-	N/A
2 (e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.	-	-	N/A
3	**Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance (HIAC) and Company Secretary (CS).**			
3 (1)	**Appointment**			
3 (1) (a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), a Company Secretary (CS), a Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC);	Complied		
3 (1) (b)	The positions of the Managing Director (MD) or Chief Executive Officer (CEO), Company Secretary (CS), Chief Financial Officer (CFO) and Head of Internal Audit and Compliance (HIAC) shall be filled by different individuals;	Complied		
3 (1) (c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time;	Complied	-	
3 (1) (d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	Complied		
3 (1) (e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board as well as immediate dissemination to the Commission and stock exchange(s).	Complied		
3 (2)	**Requirement to attend Board of Directors' Meetings** The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board: Provided that the CS, CFO and/or the HIAC shall not attend such part of a meeting of the Board which involves consideration of an agenda item relating to their personal matters.	Complied		In Practice

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
3 (3)	**Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer (CFO)**	Complied		
3 (3) (a)	The MD or CEO and CFO shall certify to the Board that they have reviewed financial statements for the year and that to the best of their knowledge and belief:	Complied		
3 (3) (a) (i)	these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and	Complied		
3 (3) (a) (ii)	these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	Complied		
3 (3) (b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board or its members;	Complied		
3 (3) (c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	Complied	-	
4	**Board of Directors' Committee.-** For ensuring good governance in the company, the Board shall have at least following subcommittees:			
4 (i)	Audit Committee; and	Complied		
4 (ii)	Nomination and Remuneration Committee.	Complied		
5	**Audit Committee.-**			
5 (1)	**Responsibility to the Board of Directors.**			
5 (1) (a)	The company shall have an Audit Committee as a sub-committee of the Board;	Complied		
5 (1) (b)	The Audit Committee shall assist the Board in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business;	Complied		
5 (1) (c)	The Audit Committee shall be responsible to the Board; the duties of the Audit Committee shall be clearly set forth in writing.	Complied		
5 (2)	**Constitution of the Audit Committee**			
5 (2) (a)	The Audit Committee shall be composed of at least 3 (three) members;	Complied		
5 (2) (b)	The Board shall appoint members of the Audit Committee who shall be nonexecutive directors of the company excepting Chairperson of the Board and shall include at least 1 (one) independent director;	Complied		
5 (2) (c)	All members of the audit committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 (ten) years of such experience;	Complied		

Environment Friendly Cables

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
5 (2) (d)	When the term of service of any Committee member expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 1 (one) month from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;	Complied		
5 (2) (e)	The company secretary shall act as the secretary of the Committee;	Complied		
5 (2) (f)	The quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director.	Complied		
5 (3)	**Chairperson of the Audit Committee**			
5 (3) (a)	The Board shall select 1 (one) member of the Audit Committee to be Chairperson of the Audit Committee, who shall be an independent director;	Complied		
5 (3) (b)	In the absence of the Chairperson of the Audit Committee, the remaining members may elect one of themselves as Chairperson for that particular meeting, in that case there shall be no problem of constituting a quorum as required under condition No. 5(4)(b) and the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	Complied		
5 (3) (c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting (AGM): Provided that in absence of Chairperson of the Audit Committee, any other member from the Audit Committee shall be selected to be present in the annual general meeting (AGM) and reason for absence of the Chairperson of the Audit Committee shall be recorded in the minutes of the AGM.	Complied		
5 (4)	**Meeting of the Audit Committee**			
5 (4) (a)	The Audit Committee shall conduct at least its four meetings in a financial year: Provided that any emergency meeting in addition to regular meeting may be convened at the request of any one of the members of the Committee;	Complied		
5 (4) (b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two third of the members of the Audit Committee, whichever is higher, where presence of an independent director is a must.	Complied		
5 (5)	**Role of Audit Committee** The Audit Committee shall:-			
5 (5) (a)	Oversee the financial reporting process;	Complied		
5 (5) (b)	monitor choice of accounting policies and principles;	Complied		

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
5 (5) (c)	monitor Internal Audit and Compliance process to ensure that it is adequately resourced, including approval of the Internal Audit and Compliance Plan and review of the Internal Audit and Compliance Report;	Complied		In Practice
5 (5) (d)	oversee hiring and performance of external auditors;	Complied		In Practice
5 (5) (e)	hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption;	Complied		In Practice
5 (5) (f)	review along with the management, the annual financial statements before submission to the Board for approval;	Complied		In Practice
5 (5) (g)	review along with the management, the quarterly and half yearly financial statements before submission to the Board for approval;	Complied		In Practice
5 (5) (h)	review the adequacy of internal audit function;	Complied		In Practice
5 (5) (i)	review the Management's Discussion and Analysis before disclosing in the Annual Report;	Complied		In Practice
5 (5) (j)	review statement of all related party transactions submitted by the management;	Complied		In Practice
5 (5) (k)	review Management Letters or Letter of Internal Control weakness issued by statutory auditors;	Complied		In Practice
5 (5) (l)	oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and	Complied		In Practice
5 (5) (m)	oversee whether the proceeds raised through Initial Public Offering (IPO) or Repeat Public Offering (RPO) or Rights Share Offer have been utilized as per the purposes stated in relevant offer document or prospectus approved by the Commission: Provided that the management shall disclose to the Audit Committee about the uses or applications of the proceeds by major category (capital expenditure, sales and marketing expenses, working capital, etc.), on a quarterly basis, as a part of their quarterly declaration of financial results: Provided further that on an annual basis, the company shall prepare a statement of the proceeds utilized for the purposes other than those stated in the offer document or prospectus for publication in the Annual Report along with the comments of the Audit Committee.	Complied	-	
5 (6)	**Reporting of the Audit Committee**			
5 (6) (a)	**Reporting to the Board of Directors**			
5 (6) (a) (i)	The Audit Committee shall report on its activities to the Board.	Complied		
5 (6) (a) (ii)	The Audit Committee shall immediately report to the Board on the following findings, if any:-			

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Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
5 (6) (a) (ii) (a)	report on conflicts of interests;	Complied	-	
5 (6) (a) (ii) (b)	suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements;	Complied	-	
5 (6) (a) (ii) (c)	suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations; and	Complied	-	
5 (6) (a) (ii) (d)	any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;	Complied	-	
5 (6) (b)	**Reporting to the Authorities** If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier.	Complied	-	
5 (7)	**Reporting to the Shareholders and General Investors** Report on activities carried out by the Audit Committee, including any report made to the Board under condition No. 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.	Complied		
6	**Nomination and Remuneration Committee (NRC).-**			
6 (1)	**Responsibility to the Board of Directors**			
6 (1) (a)	The company shall have a Nomination and Remuneration Committee (NRC) as a subcommittee of the Board;	Complied		
6 (1) (b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive;	Complied		
6 (1) (c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No. 6(5) (b).	Complied		
6 (2)	**Constitution of the NRC**			
6 (2) (a)	The Committee shall comprise of at least three members including an independent director;	Complied		
6 (2) (b)	All members of the Committee shall be non-executive directors;	Complied		
6 (2) (c)	Members of the Committee shall be nominated and appointed by the Board;	Complied		
6 (2) (d)	The Board shall have authority to remove and appoint any member of the Committee;	Complied		

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Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
6 (2) (e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;	Complied		
6 (2) (f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;	Complied		
6 (2) (g)	The company secretary shall act as the secretary of the Committee;	Complied		
6 (2) (h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	Complied		
6 (2) (i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium from the company.	Complied		
6 (3)	**Chairperson of the NRC**			
6 (3) (a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	Complied		
6 (3) (b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	Complied		
6 (3) (c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders: Provided that in absence of Chairperson of the NRC, any other member from the NRC shall be selected to be present in the annual general meeting (AGM) for answering the shareholder's queries and reason for absence of the Chairperson of the NRC shall be recorded in the minutes of the AGM.	Complied		
6 (4)	**Meeting of the NRC**			
6 (4) (a)	The NRC shall conduct at least one meeting in a financial year;	Complied		
6 (4) (b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC;	Complied		
6 (4) (c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition No. 6 (2) (h);	Complied		

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Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
6 (4) (d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC.	Complied		
6 (5)	**Role of the NRC**			
6 (5) (a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	Complied		
6 (5) (b)	NRC shall oversee, among others, the following matters and make report with recommendation to the Board:	Complied		
6 (5) (b) (i)	formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend a policy to the Board, relating to remuneration of the directors, top level executive, considering the following:	Complied		
6 (5) (b) (i) (a)	the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	Complied		
6 (5) (b) (i) (b)	the relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and	Complied		
6 (5) (b) (i) (c)	remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	Complied		
6 (5) (b) (ii)	devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	Complied		
6 (5) (b) (iii)	identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;	Complied		
6 (5) (b) (iv)	formulating the criteria for evaluation of performance of independent directors and the Board;	Complied		
6 (5) (b) (v)	identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria; and	Complied		
6 (5) (b) (vi)	developing, recommending and reviewing annually the company's human resources and training policies;			
6 (5) (c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	Complied		
7	**External or Statutory Auditors.-**			
7 (1)	The issuer company shall not engage its external or statutory auditors to perform the following services of the company			
7 (1) (i)	appraisal or valuation services or fairness opinions;	Complied		
7 (1) (ii)	financial information systems design and implementation;	Complied		

Condition No.	Title	Compliance Status		Remarks (If any)
		Complied	Not Complied	
7 (1) (iii)	book-keeping or other services related to the accounting records or financial statements;	Complied		
7 (1) (iv)	broker-dealer services;	Complied		
7 (1) (v)	actuarial services;	Complied		
7 (1) (vi)	internal audit services or special audit services;	Complied		
7 (1) (vii)	any service that the Audit Committee determines;	Complied		
7 (1) (viii)	audit or certification services on compliance of corporate governance as required under condition No. 9(1); and	Complied		
7 (1) (ix)	any other service that creates conflict of interest.	Complied		
7 (2)	No partner or employees of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company; his or her family members also shall not hold any shares in the said company: Provided that spouse, son, daughter, father, mother, brother, sister, son-in-law and daughter-in-law shall be considered as family members.	Complied		
7 (3)	Representative of external or statutory auditors shall remain present in the Shareholders' Meeting (Annual General Meeting or Extraordinary General Meeting) to answer the queries of the shareholders.	Complied		
8	**Maintaining a website by the Company.-**			
8 (1)	The company shall have an official website linked with the website of the stock exchange.	Complied	-	
8 (2)	The company shall keep the website functional from the date of listing.	Complied	-	
8 (3)	The company shall make available the detailed disclosures on its website as required under the listing regulations of the concerned stock exchange(s).	Complied	-	
9	**Reporting and Compliance of Corporate Governance.-**			
9 (1)	The company shall obtain a certificate from a practicing Professional Accountant or Secretary (Chartered Accountant or Cost and Management Accountant or Chartered Secretary) other than its statutory auditors or audit firm on yearly basis regarding compliance of conditions of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	Complied		
9 (2)	The professional who will provide the certificate on compliance of this Corporate Governance Code shall be appointed by the shareholders in the annual general meeting.	Complied		
9 (3)	The directors of the company shall state, in accordance with the **Annexure-C** attached, in the directors' report whether the company has complied with these conditions or not.	Complied		

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WHISTLEBLOWING POLICY

Whistleblowing is the term used when a worker passes on information concerning wrongdoing. Whistle-blowing is the act of telling the authorities or the public that the organization you are working for is doing something immoral or illegal. Any employee who suspects wrongdoing at work is strongly encouraged to raise his concern in confidence through the whistleblowing procedure. In this guidance, we call that "making a disclosure" or "blowing the whistle". The wrongdoing will typically (although not necessarily) be something they have witnessed at work.

Code of Practice

It is important that employers encourage whistleblowing as a way to report wrongdoing and manage risks to the organization. Employers also need to be well equipped for handling any such concerns raised by workers. It is considered best practice for an employer to:

- Have a whistleblowing policy or appropriate written procedures in place.
- Ensure the whistleblowing policy or procedures are easily accessible to all workers.
- Raise awareness of the policy or procedures through all available means such as staff engagement, intranet sites, and other marketing communications.
- Provide training to all workers on how disclosures should be raised and how they will be acted upon.
- Provide training to managers on how to deal with disclosures
- Create an understanding that all staff at all levels of the organization should demonstrate that they support and encourage whistleblowing.
- Confirm that any clauses in settlement agreements do not prevent workers from making disclosures in the public interest.
- Ensure the organization's whistleblowing policy or procedures clearly identify who can be approached by workers that want to raise a disclosure. Organizations should ensure a range of alternative persons who a whistleblower can approach in the event a worker feels unable to approach their manager. If your organization works with a recognized union, a representative from that union could be an appropriate contact for a worker to approach.
- Create an organizational culture where workers feel safe to raise a disclosure in the knowledge that they will not face any detriment from the organization as a result of speaking up.
- Undertake that any detriment towards an individual who raises a disclosure is not acceptable.
- Make a commitment that all disclosures raised will be dealt with appropriately, consistently, fairly and professionally.
- Undertake to protect the identity of the worker raising a disclosure, unless required by law to reveal it and to offer support throughout with access to mentoring, advice and counselling.
- Provide feedback to the worker who raised the disclosure where possible and appropriate subject to other legal requirements. Feedback should include an indication of timings for any actions or next steps.

Policy & Procedure:

- Anyone who raises a genuinely held concern in good faith concerning a matter which he reasonably believes to be true will not suffer any form of reprisal or retribution as a result. This will be the case even where the individual raising the concern is mistaken and there is no case to answer.
- Harassment or victimization, including informal pressure, of anyone raising a genuine concern will not be tolerated, and any such conduct will itself constitute a breach of the Standards of Business Conduct and will be treated as a serious disciplinary matter.
- While no one who comes forward in good faith has anything to fear, false allegations raised maliciously will be treated as misconduct and dealt with in accordance with the Disciplinary Procedure.

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Examples of suspected wrongdoing that should be raised in this way include:

- The commission of a criminal offence, including fraud, money laundering or bribery and corruption.
- A failure to comply with any legal obligation or any other unlawful act or omission.
- An act or omission which will, or is likely to, unlawfully endanger the health or safety of an individual or unlawfully damage the environment.
- A breach of human rights.
- An accounting malpractice or falsification of documents.
- Any other breach of the Standards of Business Conduct or any other applicable Company Policy, Company
- Principle or Company Standard;
- A miscarriage of justice; and
- Concealment of any of the above.

This list is not exhaustive. A concern should be raised irrespective of whether the suspected wrongdoing has occurred, is occurring or is likely to occur. This procedure is not intended for use where you are unhappy with your personal employment position, for example lack of promotion or a smaller than expected wage increase – the Company's Grievance Procedures are available in those cases.

- An individual who is concerned about actual or suspected wrongdoing and who wishes to report the matter formally for investigation should raise it with his line manager. The line manager should immediately refer the matter to a Designated Officer for investigation but must otherwise keep all details confidential.
- Where an individual feels unable to raise his concern with his line manager, for whatever reason, it should be raised directly with a Designated Officer or with an HR manager, who will then refer it to a Designated Officer.

The Company Designated Officers, with whom any employee may raise a concern, are:

i. Managing Director
ii. Chief Financial Officer,
iii. Head of Legal & External Affairs

- Concerns raised in this way will be investigated fully and the identity of the person raising the concern will be kept confidential.
- When the investigation has been completed, the person who raised the concern will be informed of the outcome by the Designated Officer.

While concerns may be raised anonymously, you are strongly encouraged to report matters in confidence rather than anonymously. A full investigation of your concern may not be possible without your cooperation, and proper feedback cannot be provided to those who remain anonymous.

- The Company has implemented whistleblowing procedure to supplement this policy

The Company's whistleblowing procedure identifies Designated Officers and enables staff to raise concerns in a language with which they feel comfortable.

The whistleblowing policy and procedure are operated on behalf of the Audit Committee of the Board of BBS Cables Ltd.

BBS Cables Environment Friendly Cables

RISK MANAGEMENT & INTERNAL CONTROL

Risks an integral part of a business and contributes to the loss of the company as well as for the shareholders. The Board of Directors recognizes the importance of sound risk management practices and internal controls to safeguard shareholders' investments and the Company's assets. The board has formed risk management commitee. The main responsibility of risk management commitee is to establish and oversee the Company's risk management framework. Company risk management policy is established to identify and analyze the risks faced by the Company, set the appropriate risk limits and to control and monitor risks and adhere to limits. Risks management policy and system is monitored regularly to comply with the changing market conditions and company activities.

Objective of the Risk Management

Risk management is certainly embedded in the Company's management system as the Company firmly believe that risk management is critical for the company's sustainability and the enhancement of its shareholders' value. The objective of the risk management of the company may as follows:

- Protect its assets and reputation.
- Protect the interests of all other stakeholders.
- Preserve the safety, security and health of its employees.
- Ensure the community of its supply of products to consumers and customers at all times.
- Promote an effective risk awareness culture where risk management is an integral aspect of the Company's management systems.
- Ensure that the company's operations do not impact negatively on the community in which it operates and the environment.

Risk Management Commitee

Engr. Abu Noman Howlader	- Managing Director
Mr. Mohammad Aminul Islam FCMA	- Chief Financial Officer
Engr. Syed Ferdous Raihan Kirmany	- GM (Co-Ordination)
Mr. Mohammad Hasan Masud	- Head of Internal Audit
Mr. Md. Nazmul Hasan ACS	- Company Secretary

Risk Management Process

Risk management process is a scientific, systematic and structured procedure which involves activities of identifying, analyzing, evaluating, reporting, decision making and mitigation of the different types of risks those are associated with the events. Risk management of BBS Cables Ltd. involves managing and controlling the risks and also defining numerous strategies to address these risks successfully. This is a key part of our business and this concept is introduced to manage, control, reduce and eliminate the risks.



Key Risk Factors

Risks are defined as uncertainties resulting in adverse variations of profitability or in losses, financial or otherwise. The core risk areas of the business are Industry risk, sourcing cost risk, financial risk, technological risk and environmental risk. Some of these risks and the ways of mitigation are discussed elaborately below:

Industry risk

The company is operating in a moderate competitive industry with low profit & highly sensitive to the market. Moreover, the company faces competition from a small number of private sector mills those are found to be steady in the market. Inability of offering competitive products will hinder the company's growth potential. This type of risk refers to increased competition from foreign or domestic sources leading to lower prices, revenues, profit margins, market share etc. These could have an adverse impact on the business condition. Major market players in the cables industry took initiative to expand their capacity and most of them will come into operation within the next one year. If economic growth as well as development activities of the country are not at expected level, market will be more competitive due to excess capacity in the industry.

Management Perception

The company has successfully accessed the market till date and is working on offering new and better-quality products at competitive terms. Moreover, the company's track record for operating profitability and highly market potential environment establishes its capability. Implementation of similar project generally have a lead time of 2 (two) years and before the earliest entrant the company will be able to consolidate its both financial as well as market position. Furthermore, with the track record of BBSCL and its market reputation it will be very difficult for new comers to make the quality Cables. Moreover, Cables Manufacturing is a high capital-intensive and engineering industry and therefore, barriers to entry are high. Hence, first-mover's advantage is big and BBSCL, with its past experience and performance, will enjoy this advantage.

Economic and political risks

Bangladesh is prone to serious unrest in the political condition which produces Hartal, Road-Block and many other barriers to the business. This could also propel the cost of the product upwards.

Management Perception

Although the country has passed a political turmoil of last few years, a sound political atmosphere is prevailing from early this year which is expected to continue in future. Both the ruling and opposition parties are committed to the betterment of the country. Last democratic national assembly election and local council polls are instances of peaceful political situation in Bangladesh.

Potential or Existing Government Regulations

The Company operates under local laws like the Companies Act, 1994, Taxation Policies adopted by NBR, Bangladesh Securities and Exchange Commission Ordinance and Rules and Rules adopted by other Regulatory Authorities. Any abrupt changes of the policies form by those bodies will impact the business of the Company adversely. Unless adverse policies are taken, which may materially affect the industry as a whole; the business of the Company will not be affected.

Management Perception

Since, the company operates in Cables sector; the Government regulations are mostly investment-friendly. However, unless any policy change that may negatively and materially affect the industry as a whole, the business of the company is expected not to be affected. As it is an emerging sector, it is highly expected that the Government will not frustrate the growth of the industry with adverse policy measures.

Market and technology-related risks

The Company has best-class infrastructure with recently imported latest most sophisticated machinery and equipment's. The production facilities are based on currently available technology. But BBSCL's investment in plants and technology may become obsolete and the product quality may be impaired due to malpractice or decayed technological enforcement.

Management Perception

Company owns modern technology with R&D infrastructure and shall be able to adapt to any new inventions with moderate investments. The Company has access to international/multinational companies for supplying appropriate technology and technical management support for operation of new projects. The selected/installed plant and machinery have been manufactured by reputed manufacturer with proper warranty to take care of any defects or confirmation of supplying of

adequate spare parts. A significant portion of the entire production process is accomplished through contract manufacturing. This arrangement provides the company with greater leeway to adjust with any changed technological atmosphere.

Potential or Existing Changes in Global or National Policies

Changes in the existing global or national policies can have either positive or negative impacts for the company. Any scarcity or price hike of raw materials due to change in policy in the international market might adversely affect the production and profitability.

Management Perception

The management of BBSCL is always concerned about the prevailing and upcoming future changes in the global or national policy and shall response appropriately and timely to safeguard its interest. The strong brand equity of the company in the local market and deep and profound knowledge of the sponsors will always endeavor to withstand the unexpected changes or any such potential threats. Nevertheless, political stability and a congenial business environment is definitely the best situation in which BBSCL will achieve its maximum potential. Political turmoil and the disturbance are bad for the economy as a whole and also for the company. On the other hand, Government has special attention to the growth of the industry as it is related to infrastructure development of the country.

Credit risk

Credit risk is the risk of a financial loss to the group if a customer or a counter party to a financial instrument fails to meet its contractual obligations, and arises principally from the group's receivables from distributors, institutions etc.

Management Perception

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. In monitoring credit risk, debtors are grouped according to their risk profile, i.e. their legal status, financial conditions, ageing profile etc. Accounts receivable are related to sale of electrical cables.

Exchange rate risks

In many cases the Company depends on imported raw materials. For this reason, BBSCL has to face foreign currency risk. Unfavorable volatility or currency fluctuation may affect the profitability of the Company.

Management perception

Company is fully aware of the risk related to currency fluctuation and as a prudent Company, we always take precautionary measures to save the Company against exchange rate fluctuation.

Interest Rate Risks

BBSCL has outstanding long and short-term liabilities from bank. Hence, it is exposed to volatility of interest rates on its outstanding bank liabilities. Due to several macroeconomic and market driven factors, interest rates on short term and long-term bank loans may vary over time. Inflationary pressure, increased demand for bank loan, increased volatility in money market, restrictive monetary policy, etc. may compel BBSCL's loan giving institutions to increase their interest rates on its outstanding liabilities. If the interest rates on its existing bank loans are increased from current levels, then its cash flow and profitability will be affected adversely. This may also affect its value of shares.

Management perception

While taking loan, Company always carefully considers the balance to be maintained between term loan, which carries fixed interest rate and short-term loan, which carries variable interest rate so that any interest on inflation rate increase can be kept to the minimum. Additionally, Company maintains very good reputation in the banking community and so far being able to attract very competitive rates from the Banks. Management of the Company is also emphasizing on equity based financing to reduce the dependency on bank borrowings, which is reflected in the Financial Statements.

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INTEGRATED REPORT & RESPONSIBILITY

Integrated Reporting

Integrated Reporting is a process founded on integrated thinking that results in a periodic integrated report by an organization about value creation over time and related communications regarding aspects of value creation. An integrated report is a concise communication about how an organization's strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value in the short, medium and long term. IR is helping businesses to think holistically about the strategy and plans, make informed decisions and manage key risks to build investor and stakeholder confidence and improve future performance. Our 2017-2018 Annual Report has been presented as an 'Integrated Report' with the objective of expressing how BBS Cables Limited has effectively managed its business to deliver consistent value to its stakeholders.

Scope of the Report

In 2013, the International Integrated Reporting Council (IIRC) released a framework for integrated reporting. The framework establishes principles and concepts that govern the overall content of an integrated report. An integrated report sets out how the organization's strategy, governance, performance and prospects, which lead to the creation of value. In presenting the integrate Report, we have followed to the guidelines issued by the Institute of Chartered Accountants of Bangladesh (ICAB) in the form of "Integrated Reporting Checklist" which is in congruence with the integrated reporting framework model issued by International Integrated Reporting Council (IIRC). In explaining the company's operations and financial performance, financial information so disclosed has been extracted from the Audited Financial Statements for the financial year ended 2017-2018 with relevant comparative information. The financial statements consistently complying with the requirements of-

- Bangladesh Accounting Standards (BAS)
- Bangladesh Financial Reporting Standards (BFRS)
- Companies Act 1994
- International Accounting Standards (IAS)
- Securities and Exchange Rules 1987
- The Income Tax ordinance 1984
- And other applicable laws and regulations of the land.

We have followed the Corporate Governance Guidelines issued by Bangladesh Securities and Exchange Commission (BSEC) to report our corporate governance practices.

Responsibility

I acknowledge the responsibility to ensure the integrity of the disclosure contained in the integrated Report presented herewith which comprise the discussion and analysis, disclosures pertaining to stewardship, which should be read in conjunction with the audited financial statement. In the opinion, the integrated report, incorporated in this annual report has been prepared in accordance with the IIRC's International Integrated Reporting framework and addresses the material matter pertaining to the long-term sustainability of the group and present fairly the integrated performance of BBS Cables and impacts thereof.

Sd/-

Engr. Abu Noman Howlader
Managing Director

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Statement of Value Added and it's Distribution

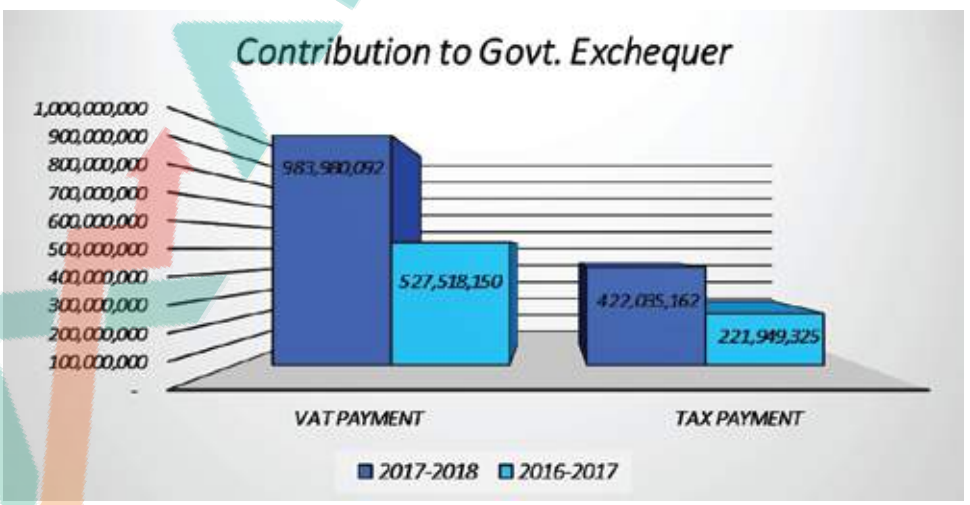
Our value added statement shows how much value has been created by our Company through utilization of capacity, capital, manpower and other resources and how it is allocated among different stakeholders in an accounting period. The following comparative financial information will let you understand the overall value addition by BBS Cables Ltd. in the financial year 2017-18.

Particulars	2017-2018	%	2016 -2017	%
Generation of value added				
Sales	6,588,108,937		3,516,787,664	
Income from services	-		-	
Cost of bought in material & services	4,672,822,932	-	2,319,616,087	
Gross value added	1,915,286,005		1,197,171,577	
Other income	3,456,589		3,478,047	
Depreciation	128,299,681		109,938,781	
Net value added	**1,783,529,735**	**100%**	**1,083,754,749**	**100%**
Distribution of value addition				
To employees -as salaries and allowances	239,028,266	13%	173,983,245	16%
To government - as income tax	429,659,723	24%	256,424,290	24%
To provider of capital - as dividend	-	-	240,000,000	22%
To retained earning	1,114,841,746	63%	413,347,214	38%
To non -controlling interest		0%		0%
Net value added	**1,783,529,735**	**100%**	**1,083,754,749**	**100%**
Number of Employee	907		557	
Value added per employee	1,966,405		1,945,700	

Contribution to the Bangladesh Economy

BBS Cables Ltd. wants to be one of the major contributors to the economy of Bangladesh through its contribution to the national exchequer, as well as through creation of employment directly or indirectly.

BBS Cables Ltd. has deposited Tk. 42.20 Crore in FY 2017-2018 and Tk. 22.20 Crore in FY2016-2017 to the government exchequer as corporate income tax. The Company also deposited Tk. 98.39 Crore in FY 2017-2018 and Tk. 52.75 Crore in FY2016-2017 to the government exchequer as VAT and excise duty.



Economic Value Added (EVA) Statement

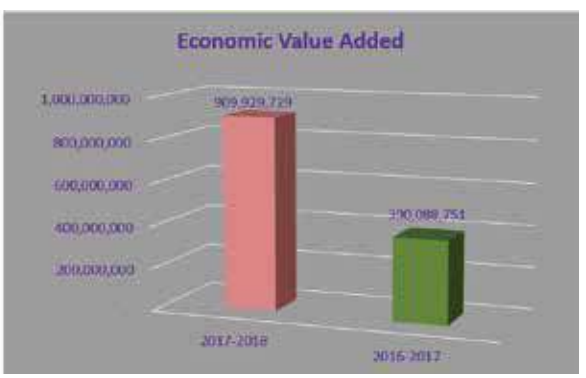
Economic value added (EVA) is a measure of a company's financial performance based on the residual wealth calculated by deducting its cost of capital from its operating profit, adjusted for taxes on a cash basis. EVA can also be referred to as economic profit, and it attempts to capture the true economic profit of a company.

The purpose of EVA is to assess company and management performance. EVA champions the idea a business is only profitable when it creates wealth and returns for shareholders, and requires performance above a company's cost of capital. EVA as a performance indicator is very useful. The calculation shows how and where a company created wealth, through the inclusion of balance sheet items. This forces managers to be aware of assets and expenses when making managerial decisions.

EVA has been calculated by the following formula:
EVA = Net Operating Profit – Taxes – Cost of Capital

Particulars	30-Jun-18	30-Jun-17
Net Operating profit	1,544,501,469	669,771,505
Provision for taxes	429,659,723	256,424,290
Net Operating Profit after tax (NOPAT)	1,114,841,746	413,347,214
Charges for capital		
Capital employed	3,830,131,156	2,736,289,917
Cost of equity (%)	5.35%	0.85%
Capital Charge	204,912,017	23,258,464
Economic value added	909,929,729	390,088,751
Capital employed as on June 30		
Shareholders' equity	3,355,253,150	2,300,411,404
Non-controlling interest	-	-
Non-current liabilities	474,878,006	435,878,513
Accumulated provision for doubtful accounts	-	-
Average shareholders' equity	24.31	19.17





SHAREHOLDERS & STAKEHOLDERS' INFORMATION

BBS Cables Ltd. is very much concern of the stakeholders' interest on the Company including the potential investors. BBSCL with financial expertise helps its clients to decide in taking right financial decisions. The following historical information will help our current and potential investors for their decision making:

Type of Shareholders	As on 30 June, 2018		As on 30 June, 2017	
	Percentage	Number of Shares	Percentage	Number of Shares
Sponsors/Directors	33.33%	46,000,000	33.33%	40,000,000
Institute	11.10%	15,313,400	8.31%	9,970,000
General Investors	55.49%	76,562,400	58.34%	7,006,000
Non-Resident Bangladeshi	0.08%	107,640	0.02%	24,000
Total	**100%**	**138,000,000**	**100%**	**120,000,000**





STOCK

Comparative 5 Years Operating, Financial Data & Performance Indicator

Particulars	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Operation Performance					
Revenue	6,588,108,937	3,516,787,664	2,586,928,680	2,268,705,465	1,870,678,476
Gross Profit	2,225,377,138	1,195,482,477	889,041,719	778,434,584	592,477,334
Other income/(expense)	3,456,589	3,478,047	8,378,277	3,910,824	2,436,020
Administrative expenses	(111,588,472)	(88,991,487)	(62,913,322)	(59,225,229)	(62,288,539)
Selling & Distribution Expenses	(228,082,841)	(161,996,017)	(145,878,786)	(117,082,201)	(90,116,611)
Financial expense	(267,435,872)	(244,712,941)	(251,832,093)	(269,204,822)	(231,110,508)
Contribution to WPPF	(77,225,073)	(33,488,575)	(20,799,800)	(16,039,674)	(10,066,557)
Profit before tax	1,544,501,469	669,771,504	415,995,995	320,793,482	201,331,139
Provision for tax	358,476,957	635,331,681	424,353,657	278,755,059	175,690,958
Net profit after tax	1,114,841,746	413,347,214	246,084,653	200,958,395	121,651,622
Financial Performance					
Non-Current Liabilities	474,878,006	435,878,513	458,595,537	425,055,656	576,354,124
Current liabilities	2,616,737,682	2,823,946,731	2,335,827,323	2,236,585,574	1,585,713,752
Shareholders' Equity	3,355,253,150	2,300,411,404	1,687,064,190	540,979,537	380,807,524
Total Liability & Equity	6,446,868,838	5,560,236,648	4,481,487,050	3,202,620,767	2,542,875,400
Non-Current Asset	1,771,264,936	1,536,460,375	1,153,018,012	770,664,881	707,879,372
Current Asset	4,675,603,902	4,023,776,275	3,328,469,038	2,431,955,886	1,834,996,028
Total Asset	6,446,868,838	5,560,236,650	4,481,487,050	3,202,620,767	2,542,875,400
Share Information					
Authorized capital	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000
Paid up capital	1,380,000,000	1,200,000,000	1,000,000,000	100,000,000	100,000,000
No. of shares outstanding	138,000,000	120,000,000	100,000,000	10,000,000	1,000,000
Net asset value per share (Taka)	24.31	19.17	16.87	54.10	76.16

Key Ratios Analysis

Performance Measure	Indicator Name	2017-18	2016-17	2015-16	2014-15	2013-14
Liquidity Ratios	Current Ratio	1.79	1.42	1.42	1.09	1.16
	Quick Ratio	1.28	1.05	1.03	0.73	0.72
	Time Interest Earned Ratio (Times)	7.05	3.86	2.70	2.24	1.9
	Debt to Equity Ratio	0.92	1.42	1.66	4.92	5.68
Operating Ratios	Accounts Receivable Turnover Ratio (Times)	4.62	3.46	2.98	3.27	3.46
	Inventory Turnover Ratio (Times)	3.67	2.35	1.97	2.00	1.96
	Fixed Assets Turnover Ratio (Times)	3.98	2.62	2.69	3.07	2.74
	Assets Turnover Ratio (Times)	1.10	0.70	0.67	0.79	0.79
Profitability Ratios	Gross Margin Ratio	34%	34%	34.37%	34.31%	31.67%
	Operating Income Ratio	29%	27%	26%	26.54%	23.52%
	Net Income Ratio	17%	12%	9.51%	8.86%	6.50%
	Return on Assets Ratio	17%	7%	5.49%	6.27%	4.78%
	Return on Equity Ratio	33%	18%	14.59%	37.15%	31.95%
	Earnings Per Share (EPS)	8.08	4.12	2.46	2.01	1.22
	EBITDA Margin	29.45%	29.13%	29.21%	29.20%	27.32%
Coverage Ratios	Debt to Total Assets Ratios	0.48	0.59	0.62	0.83	0.85
Cash Flow Ratios	Net Operating Cash Flow Per Share	3.03	5.33	0.21	3.04	0.39
	Net Operating Cash Flow Per Share/EPS	0.38	1.30	0.08	1.51	0.32

BBS CABLES®

more than safety











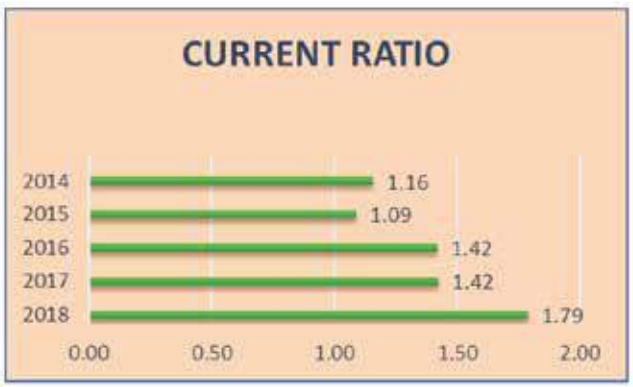


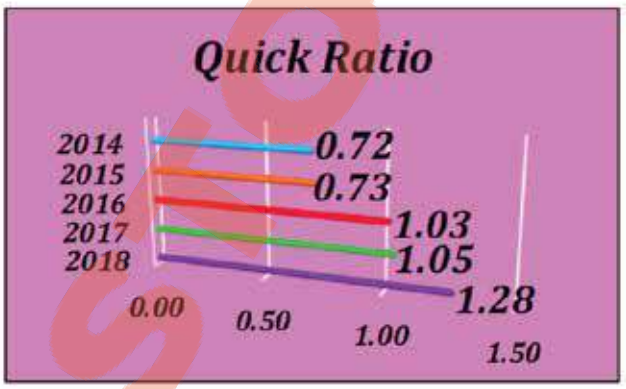






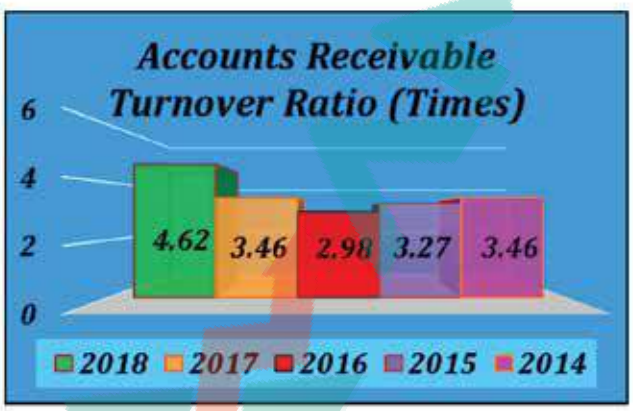
FIVE YEARS GRAPHICAL REPRESENTATION OF RATIO ANALYSIS







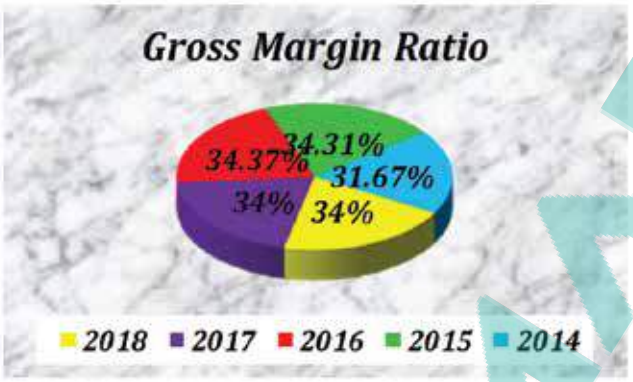




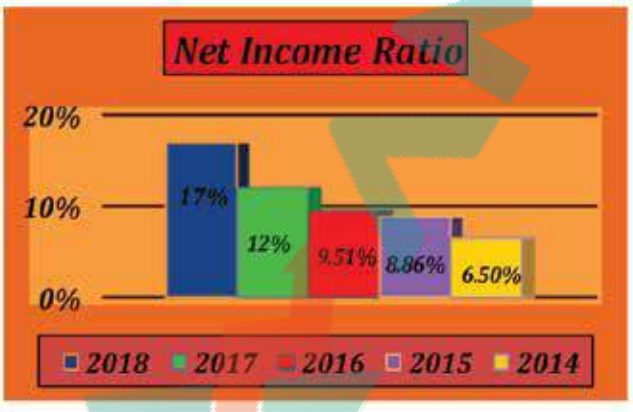



Fixed Assets Turnover Ratio (Times)
3.98
2.62
2.69
3.07
2.74
4
2
0
2018
2016
2014

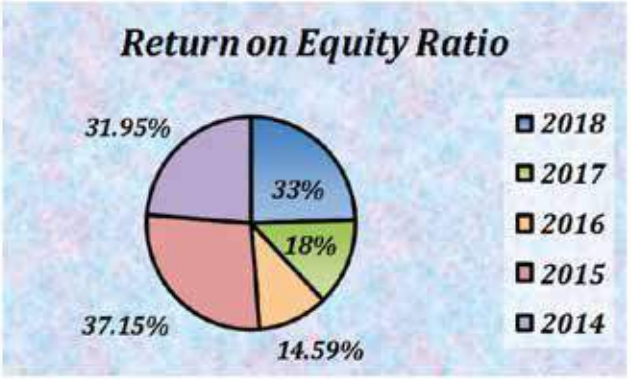

Assets Turnover Ratio (Times)
0.79
0.79
0.67
0.70
1.10
1
0.00
0.50
1.00
1.50
2014 2015 2016 2017 2018

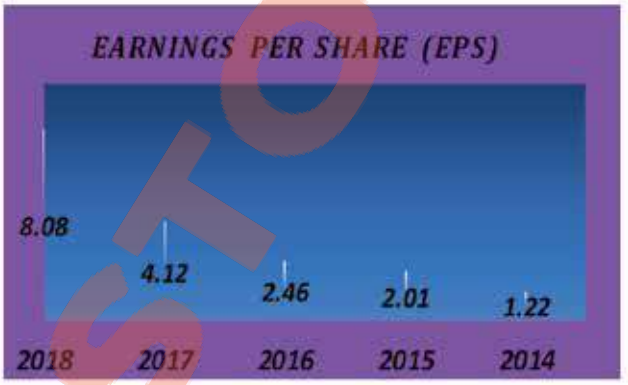

Gross Margin Ratio
34.31%
34.37%
31.67%
34%
34%
2018 2017 2016 2015 2014

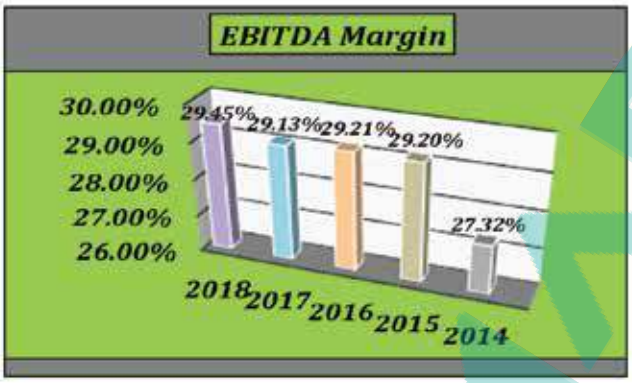

Operating Income Ratio
35%
30%
25%
20%
15%
10%
5%
0%
23.52%
26.54%
26%
27%
2013
2014
2015
2016
2017
2018

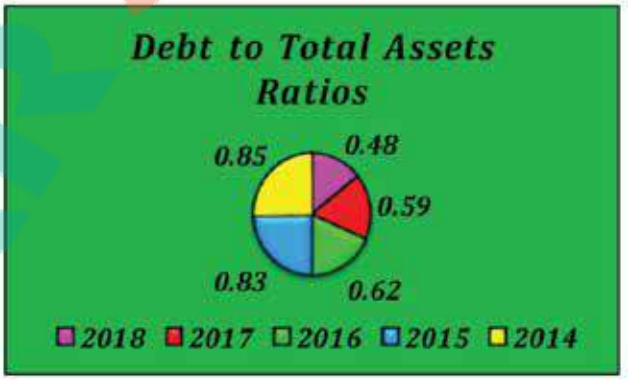

Net Income Ratio
20%
10%
0%
17%
12%
9.51%
8.86%
6.50%
2018 2017 2016 2015 2014

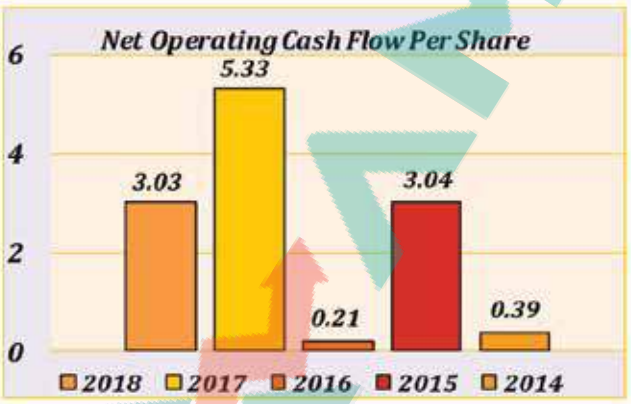

Return on Asset Ratio
4.78%
6.27%
17%
5.49%
7%
2018 2017 2016 2015 2014

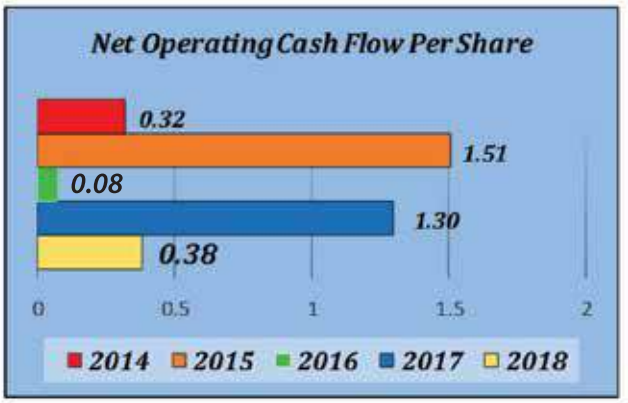

Return on Equity Ratio
31.95%
33%
18%
37.15%
14.59%
2018
2017
2016
2015
2014


EARNINGS PER SHARE (EPS)
8.08
4.12
2.46
2.01
1.22
2018
2017
2016
2015
2014


EBITDA Margin
30.00%
29.00%
28.00%
27.00%
26.00%
29.45%
29.13%
29.21%
29.20%
27.32%
2018
2017
2016
2015
2014

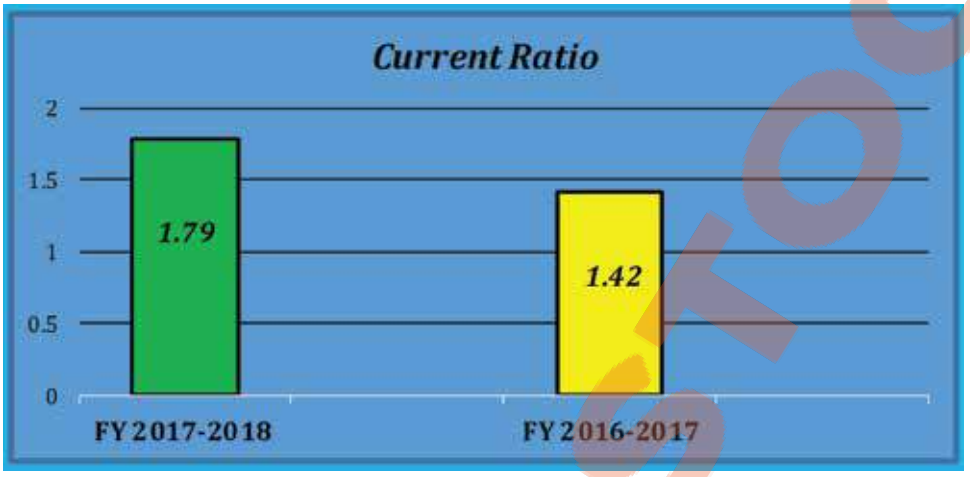

Debt to Total Assets Ratios
0.85
0.48
0.59
0.83
0.62
2018
2017
2016
2015
2014


Net Operating Cash Flow Per Share
6
4
2
0
5.33
3.03
3.04
0.21
0.39
2018
2017
2016
2015
2014


Net Operating Cash Flow Per Share
0.32
1.51
0.08
1.30
0.38
0
0.5
1
1.5
2
2014
2015
2016
2017
2018

RATIO ANALSIS & INTERPRETATIONS
Liquidity Ratio

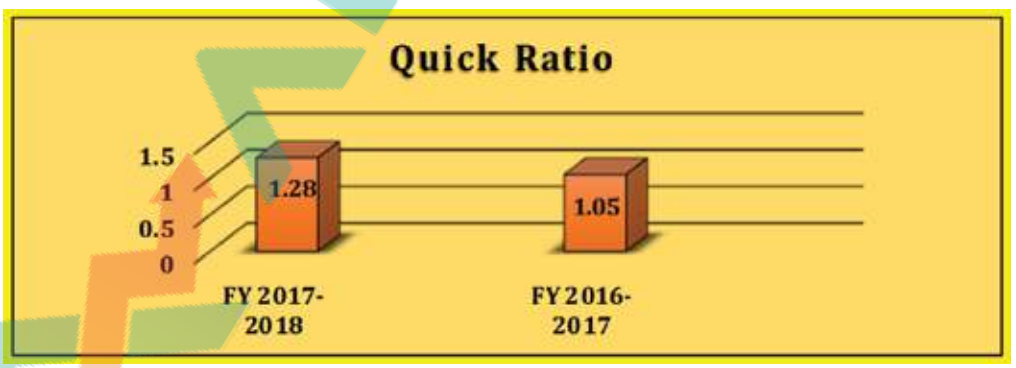
Current Ratio:



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Current Ratio	:	Current Assets / Current Liability	=	4,675,603,902 / 2,616,737,682	=	1.79		4,023,776,275 / 2,823,946,732	=	1.42

Interpretations: The current ratio is a liquidity ratio that measures a company's ability to pay off their short-term liabilities with their current assets. If a company has a high ratio (anywhere above 1) then they are capable of paying their short-term obligations. The higher the ratio, the more capable the company. However, from the calculation we can see that, the current ratio of the Company has increased comparing to the last year. It's a good ratio for our industry because good ratio for the industry means the range of ratio from 1.50 to 2.00. So, the current ratio of BBS Cables Ltd. is quite healthy and sound which is acceptable.

Quick Ratio:



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Quick Ratio	:	Current Assets Inventory / Current Liability	=	3,345,754,904 / 2,616,737,682	=	1.28		2,977,673,395 / 2,823,946,732	=	1.05

Interpretations: The quick ratio is an indicator of a company's short-term liquidity, and measures a company's ability to meet its short-term obligations with its most liquid assets. The most liquid assets are current assets that can be converted to cash within 90 days or in the short-term. The higher the quick ratio, the better the company's liquidity position. However, too high a quick ratio may indicate that the company has too much cash sitting in its reserves. It may also mean that the company has a high accounts receivables, indicating that the company may be having problems collecting on its **account receivables**. The Standard of quick ratio is 1:1. From the above calculation we can see that the quick ratio of our company is higher comparing the last year which means the company is doing well and has the capacity to meet its short term obligations through its liquid assets.

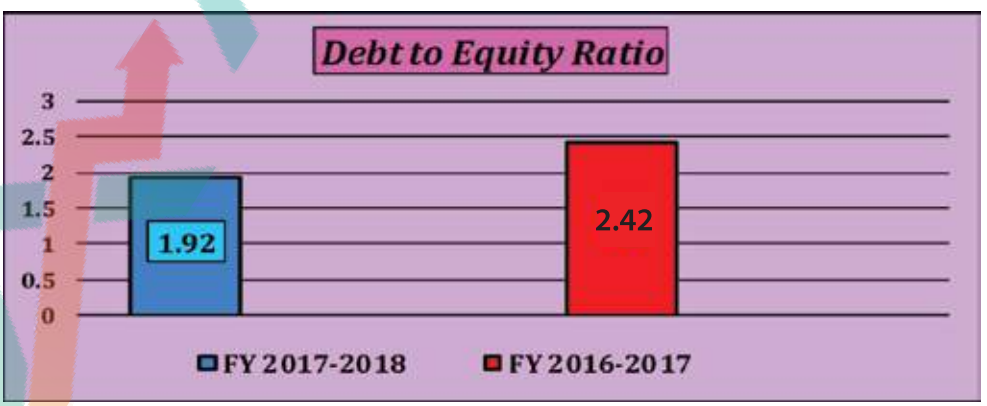
Times Interest Earned Ratio:



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Times Interest Earned Ratio	:	Operating Income	=	1,885,705,825	=	7.05		944,494,973	=	3.86
		Interest expenses		267,435,872				244,712,941		

Interpretations: The times interest earned ratio, sometimes called the interest coverage ratio, is a coverage ratio that measures the proportionate amount of income that can be used to cover interest expenses in the future. In some respects the times interest ratio is considered a solvency ratio because it measures a firm's ability to make interest and debt service payments. Since these interest payments are usually made on a long-term basis, they are often treated as an ongoing, fixed expense. As with most fixed expenses, if the company can't make the payments, it could go bankrupt and cease to exist. Thus, this ratio could be considered a solvency ratio. After analyzing of the two FY's data we can conclude that our company has appropriate amount of income to cover up the interest expense in the future.

Debt to Equity Ratio:

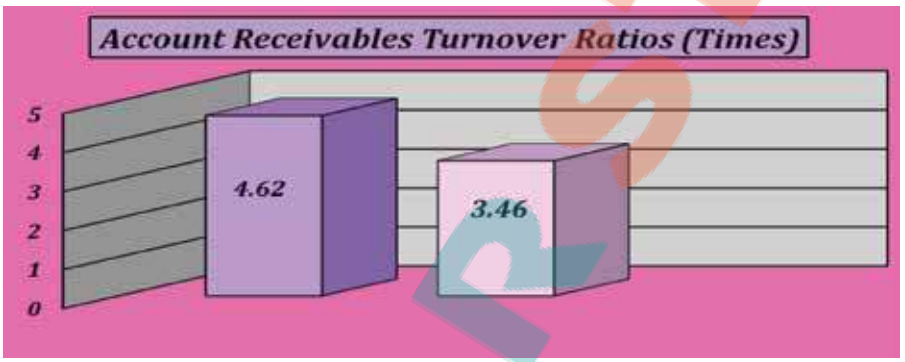


Particulars		Formula		FY 2017-2018 Calculation		Result		FY 2016-2017 Calculation		Result
Debt to Equity Ratio	:	Total Liability / Shareholders' Equity	=	6,446,868,838 / 3,355,253,150	=	1.92		5,560,236,650 / 2,300,411,405	=	2.42

Interpretations: Debt to Equity Ratio is a ratio which is used to measure a company's financial leverage. The Debt to Equity ratio indicates how much debt a company is using to finance its assets relative to the value of shareholders' equity. A high debt/equity ratio generally means that a company has been aggressive in financing its growth with debt. Aggressive leveraging practices are often associated with high levels of risk. This may result in volatile earnings as a result of the additional interest expense. From the above calculation we can see that the debt to equity ratio is lower than previous year which is a positive indication for the company and it means that the level of risk has been reduced.

Operating Ratio:

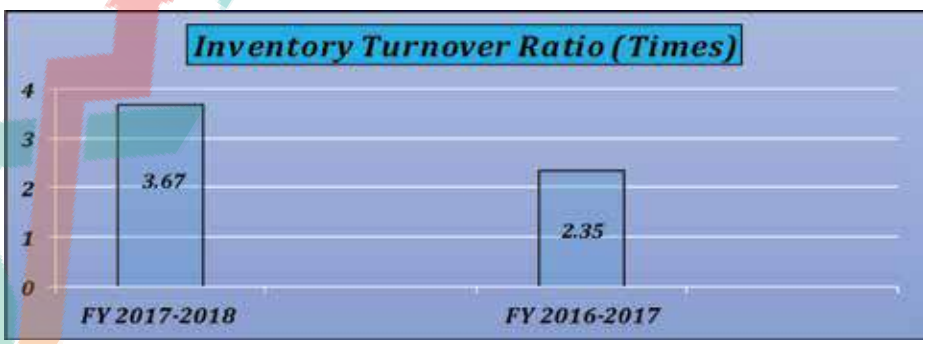
Account Receivables Turnover Ratios (Times)



Particulars		Formula		FY 2017-2018 Calculation		Result		FY 2016-2017 Calculation		Result
A/ R Turnover Ratio	:	Turnover / Average Receivables	=	6,588,108,937 / 1,425,379,498	=	4.62		3,516,787,664 / 1,016,757,175	=	3.46

Interpretations: Accounts receivable turnover is an efficiency ratio or activity ratio that measures how many times a business can turn its accounts receivable into cash during a period. In other words, the accounts receivable turnover ratio measures how many times a business can collect its average accounts receivable during the year. This ratio shows how efficient a company is at collecting its credit sales from customers. After analyzing the entire calculation, we have noticed that the receivable turn for the current financial period is 4.62 times or 78 days, whereas it was 3.46 times or 104 days during the previous financial year. That means our company has become more efficient to collect its credit sales form customers this financial year compare to previous year which commands a good sign for our company.

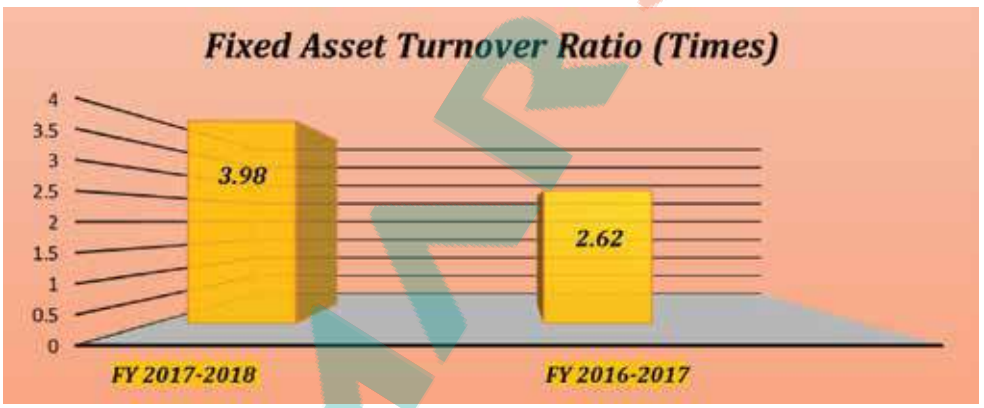
Inventory Turnover Ratios (Times)



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Inventory Turnover Ratio	:	Cost of goods sold / Average Inventory	=	4,362,731,799 / 1,187,975,939	=	3.67		2,321,305,187 / 985,928,821	=	2.35

Interpretations: This ratio shows how effectively inventory is managed by comparing cost of goods sold with average inventory for a period. This measures how many times average inventory is "turned" or sold during a period. High inventory turnover ratios may indicate a company is enjoying strong sales. Low inventory turnover ratios indicate a company is carrying too much inventory, which could suggest poor inventory management or low sales on the other hand. From the calculation we can explain that inventory turnover for the previous period was 2 times that means, our company has been taken 6 months to make sell and replace all inventories, whereas from current reporting period we can see, that turnover has raised around 2 times more, which is 4 times this year, which also means our company has taken 3 months to make sell and replace all inventories, which also indicates that our company has a strong inventory management and we are enjoying a strong sales.

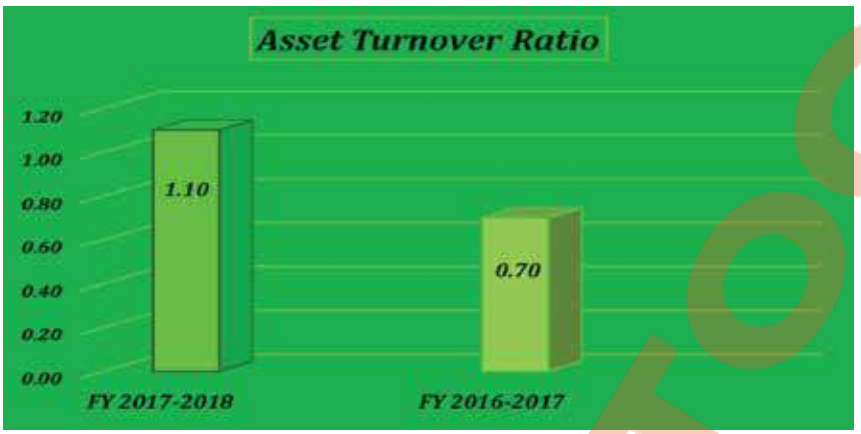
Fixed Asset Turnover Ratio (Times):



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Fixed Asset Turnover Ratio (Times)	:	Turnover / Average Fixed Assets	=	6,588,108,937 / 1,653,862,656	=	3.98		3,516,787,664 / 1,344,739,194	=	2.62

Interpretations: The fixed asset turnover ratio is an efficiency ratio that measures a company return on their investment in property, plant, and equipment by comparing net sales with fixed assets. In other words, it calculates how efficiently a company is a producing sales with its machines and equipment. A high turnover indicates that assets are being utilized efficiently and large amount of sales are generated using a small amount of assets. From the above calculation we can come up with a conclusion that our company's turnover has increased around 1.5 times more by an efficient utilization of the fixed asset such as machineries and equipment.

Asset Turnover Ratio (Times)



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Asset Turnover Ratio	:	Turnover / Average Total Assets	=	6,588,108,937 / 6,003,552,744	=	1.10		3,516,787,664 / 5,020,861,850	=	0.70

Interpretations: This ratio deals with the measurement of a company's ability to generate sales from its assets by comparing net sales with average total assets. In other words, this ratio shows how efficiently a company can use its assets to generate sales. From the above calculation, we can see that asset turnover ratio for the reporting period is 1.10 time whereas it was only 0.70 time during the last FY period, that means an increase in 0.40 time indicates that our company is able to generate its sales more by using its assets efficiently.

Profitability Ratios

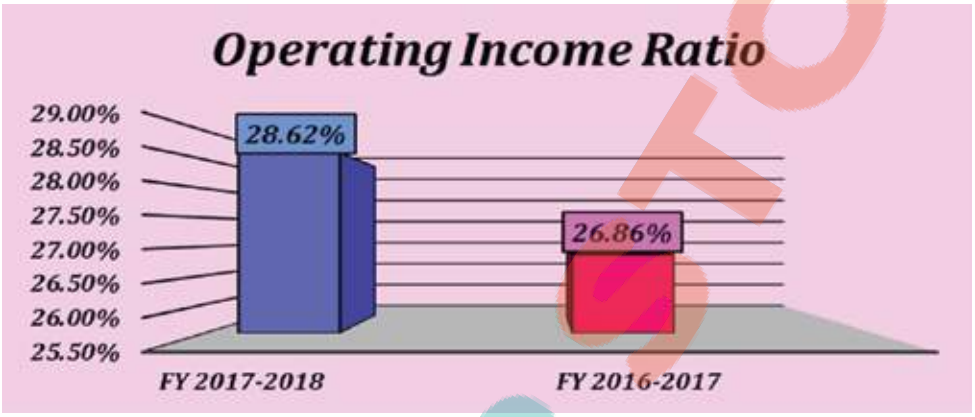
Gross Margin Ratio



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Gross Margin Ratio	:	Gross Profit / Turnover	=	2,225,377,138 / 6,588,108,937	=	33.78%		1,195,482,477 / 3,516,787,664	=	33.99%

Interpretations: The gross margin ratio is the ratio of gross margin expressed as a percentage of sales. Gross margin, alone, indicates how much profit a company makes after paying off its Cost of Goods sold. The Gross Margin ratio is compared with competitors, a lower margin could indicate a company is under-pricing. A higher gross profit margin indicates that a company can make a reasonable profit on sales, as long as it keeps overhead costs in control. Investors tend to pay more for a company with higher gross profit. From the gross margin calculation above, we can say that our company has been maintaining a steady percentage of gross margin. Investors will feel comfort to invest in a company with 33.78% of Gross Margin Ratio.

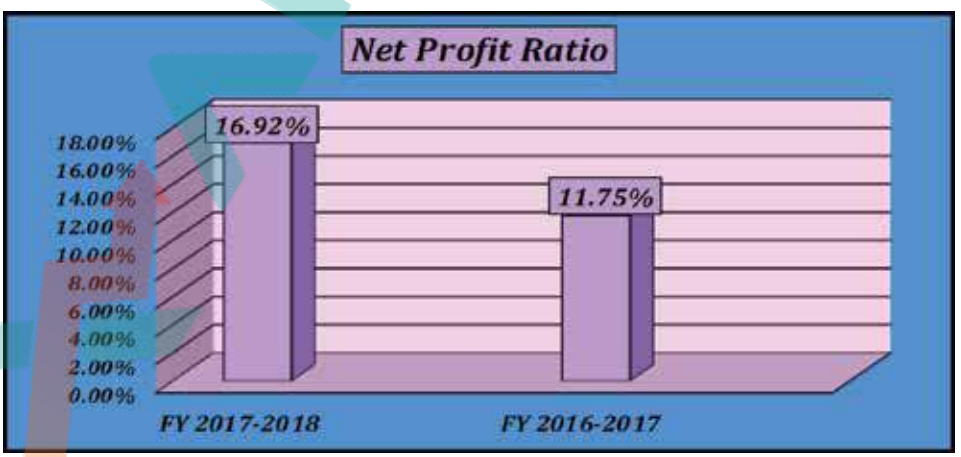
Operating Income Ratio:



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Operating Income Ratio	:	Operating Profit / Turnover	=	1,885,705,825 / 6,588,108,937	=	**28.62%**		944,494,973 / 3,516,787,664	=	**26.86%**

Interpretations: The operating income ratio measures what proportion of a company's revenue is left over, after deducting direct costs and overhead and before taxes and other indirect costs such as interest. High or increasing operating margin is preferred because if the operating margin is increasing, the company is earning more. From the operating profit ratio calculation we can say that our company has used best pricing method for the product and the management is more conservative in controlling the direct costs and other overhead expenses. It's really a good condition.

Net Profit Ratio:



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Net profit ratio	:	Net profit after tax / Turnover	=	1,114,841,745 / 6,588,108,937	=	16.92%		413,347,214 / 3,516,787,664	=	11.75%

Interpretations: This ratio is a measure of the overall profitability arrived after taking into account both the operating and non-operating items of incomes and expenses. The ratio indicates what portion of the net sales is left for the owners after all expenses have been met. Net profit margin is one of the most important indicators of a business's financial health. It can give a more accurate view of how profitable a business is than its cash flow, and by tracking increases and decreases in its net profit margin, a business can assess whether or not current practices are working. Net profit ratio of 16.92% for the reporting period shows an increase of 5.17% compared with the same period of previous year indicates that our company is growing at the right direction which adds value to the return on shareholders' investment.

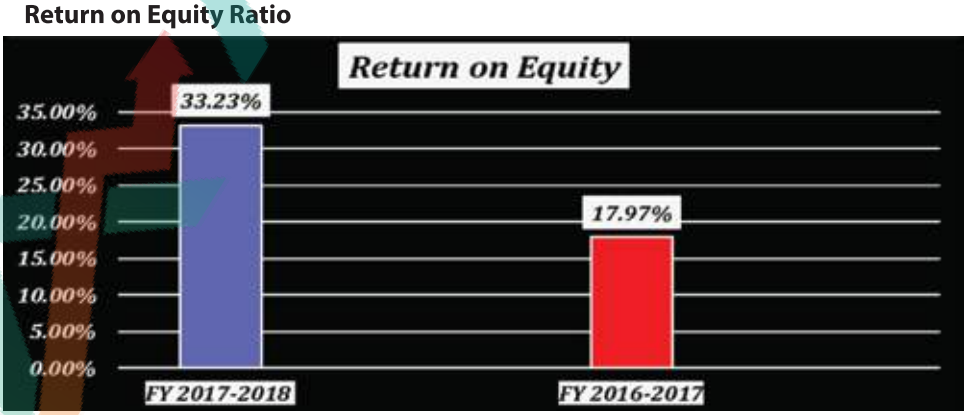
Return on Asset Ratio



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Return On Assets Ratio	:	Profit After Tax / Total Assets	=	1,114,841,746 / 6,446,868,838	=	17.29%		413,347,214 / 5,560,236,650	=	7.43%

Interpretations: The return on assets ratio, often called the return on total assets that measures the net income produced by total assets during a period by comparing net income to the average total assets. In other words, the return on assets ratio or ROA measures how efficiently a company can manage its assets to produce profits during a period. This ratio helps both management and investors see how well the company can convert its investments in assets into profits. Return on asset of 17.29% for the reporting period shows an increase of 9.86% compared with the same period of previous year indicates that our company is more effectively managing its assets to produce greater amounts of net income.

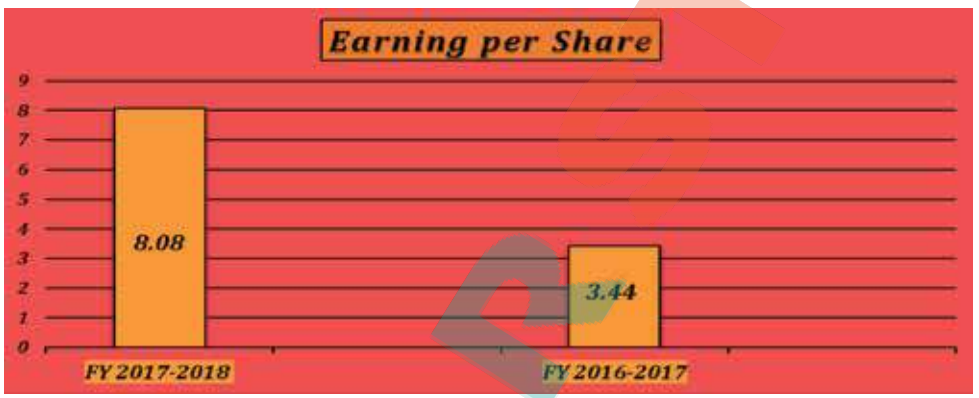
Return on Equity Ratio



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Return On Assets Ratio	:	Profit After Tax / Shareholder's Equity	=	1,114,841,746 / 3,355,253,150	=	33.23%		413,347,214 / 2,300,411,404	=	17.97%

Interpretations: This ratio measures the ability of a firm to generate profits from its shareholders investments in the company. In other words, the return on equity ratio shows how much profit each BDT of common stockholders' equity generates. This ratio is also an indicator of how effective management is at using equity financing to fund operations and grow the company. By comparing between reporting and previous financial periods, we figured out that our ROE has been almost double this financial year than previous that means the management of our company efficiently and effectively is using equity financing to generate profits and grow the company which is adding value to shareholder's investment as well.

Earnings per Share



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Earnings per Share (Basic)	:	Net profit after tax / No. of Share	=	1,114,841,745 / 138,000,000	=	8.08		413,347,214 / 120,000,000	=	3.44

Interpretations: EPS figure is very important for actual and potential common stockholders, because the payment of dividend and increase in the value of stock in future largely depends on the earnings of the company. EPS is the most widely quoted and relied figure for investors. The higher the EPS figure, the better it is. A higher EPS is the sign of higher earnings, strong financial position and, therefore, a reliable company to invest money. A consistent improvement in the EPS figure year to year is the indication of continuous improvement in the earning power of BBS Cables Ltd.

EBITDA Margin



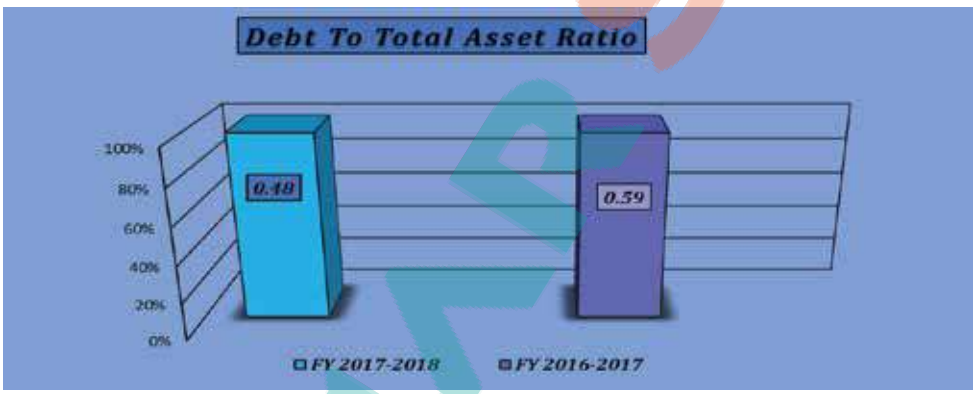
Environment Friendly Cables

Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
EBITDA Margin	:	EBITDA / Turnover	=	1,940,237,022 / 6,588,108,937	=	29.45%		1,024,423,226 / 3,516,787,664	=	29.13%

Interpretations: EBITDA margin is an assessment of a firm's operating profitability as a percentage of its total revenue. It is equal to earnings before interest, tax, depreciation and amortization (EBITDA) divided by total revenue. Because EBITDA excludes interest, depreciation, amortization and taxes, EBITDA margin can provide an investor, business owner or financial professional with a clear view of a company's operating profitability and cash flow. An increasing EBITDA ratio indicates better performance of the company. A higher value would indicate that the company is able to keep its' income at a sufficient level. From the above calculation we can say that in both FY's we have almost same EBITDA margin, which is around 30% or nearly 30%, which indicates that our company has less operating expenses than our earnings.

Coverage Ratios

Debt to Total Asset Ratios

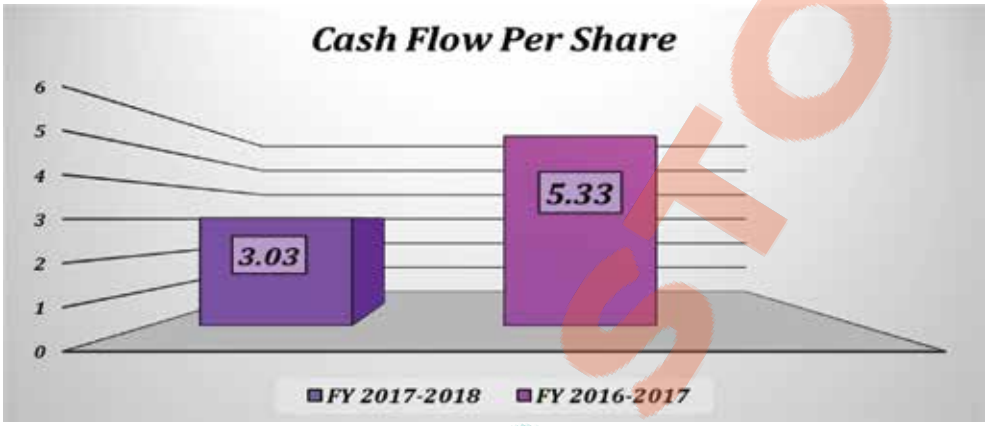


Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Debt to Total Asset Ratio	:	Total Debt (Total Liabilities) / Total Asset	=	3,091,615,688 / 6,446,868,838	=	0.48		3,259,825,244 / 5,560,236,650	=	0.59

Interpretations: This ratio helps to evaluate the overall risk of a company. Companies with a higher figure are considered more risky to invest in and loan to because they are more leveraged. This means that a company with a higher measurement will have to pay out a greater percentage of its profits in principle and interest payments than a company of the same size with a lower ratio. Thus, lower is always better. If debt to assets equals 1, it means the company has the same amount of liabilities as it has assets. This company is highly leveraged. A company with a DTA of greater than 1 means the company has more liabilities than assets. This company is extremely leveraged and highly risky to invest in or lend to. A company with a DTA of less than 1 shows that it has more assets than liabilities and could pay off its obligations by selling its assets if it needed to. From the above calculation we can strongly and clearly state that our company has much more assets than liabilities and we are not extremely levered according to the explanation of DTA and still we have that much ability to pay off our leverage in the long run.

Cash Flow Ratios

Cash Flow per Share



Particulars				FY 2017-2018				FY 2016-2017		
		Formula		Calculation		Result		Calculation		Result
Cash Flow Per Share	:	Cash Flow from Operating Activities / No. of Shares Outstanding	=	418,125,964 / 138,000,000	=	3.03		534,864,298 / 100,438,356	=	5.33

Interpretations: Cash Earnings per Share, also called Cash EPS, hat measures the financial performance of a company by calculating cash flows on a per share basis. It ignores' all the non-cash items impacting the normal EPS to provide the real earnings generated by the business. As per calculation, per share of cash earnings of our company has decreased this financial year compared to the last one because no of shares outstanding has been increased massively which will help to raise fund for expanding our company' plan in the long run.

5 Years- Horizontal Analysis- Financial Position

Particulars	2018		2017		2016		2015		2014	
	Amount	Growth Rate	Amount	Growth Rate	Amount	Growth Rate	Amount	Growth Rate	Amount	Growth Rate
Asset										
Non-Current Assets										
Property, Plant & Equipment	1,771,264,936	15.28%	1,536,460,375	33.26%	1,153,018,012	49.61%	770,664,881	8.87%	707,879,372	7.27%
Un-Allocated Revenue Expenditure	-		-		-		-		-	
Total Non-Current Assets	**1,771,264,936**	**15.28%**	**1,536,460,375**	**33.26%**	**1,153,018,012**	**49.61%**	**770,664,881**	**8.87%**	**707,879,372**	**5.63%**
Current Asset										
Inventories	1,329,848,998	27.12%	1,046,102,880	13.00%	925,754,761	16.30%	796,013,144	14.45%	695,513,145	14.26%
Trade and other receivables	1,758,282,712	60.94%	1,092,476,284	16.09%	941,038,066	18.00%	797,493,127	35.05%	590,498,930	20.30%
Advance, Deposits & Pre-payments	1,054,883,127	-10.13%	1,173,852,382	27.16%	923,158,205	67.07%	552,562,774	24.47%	443,924,264	24.34%
Investment in FDR	-		-		-		-		-	
Cash & Bank Balance	532,589,065	-25.13%	711,344,729	32.09%	538,518,005	88.37%	285,886,841	172.12%	105,059,689	20.40%
Total Current Assets	**4,675,603,902**	**16.20%**	**4,023,776,275**	**20.89%**	**3,328,469,038**	**36.86%**	**2,431,955,886**	**32.53%**	**1,834,996,028**	**18.86%**
Total Asset	**6,446,868,838**	**15.95%**	**5,560,236,650**	**24.07%**	**4,481,487,050**	**39.93%**	**3,202,620,767**	**25.94%**	**2,542,875,400**	**14.86%**
Equity and Liabilities										
Equity										
Shareholder's Equity	3,355,253,150	45.85%	2,300,411,404	36.36%	1,687,064,190	211.85%	540,979,537	42.06%	380,807,524	46.94%
Non-Controlling Interest	-		-		-		-		-	
Total	**3,355,253,150**	**45.85%**	**2,300,411,404**	**36.36%**	**1,687,064,190**	**211.85%**	**540,979,537**	**42.06%**	**380,807,524**	**46.94%**
Non-Current Liability										
Loan from shareholder	-		-		-		-		-	
Deferred tax liabilities	185,578,209	30.65%	142,043,853	47.05%	96,597,587	33.63%	72,284,843	11.68%	64,727,475	16.60%
Long term loan	289,299,797	-1.54%	293,834,660	-18.83%	361,997,950	2.62%	352,770,813	-31.05%	511,626,649	36.38%
Defined benefit obligations (Gratuity)	-		-		-		-		-	
Total Non-Current Liability	**474,878,006**	**8.95%**	**435,878,513**	**-4.95%**	**458,595,537**	**7.89%**	**425,055,656**	**-26.25%**	**576,354,124**	**33.83%**
Current Liabilities										
Trade and other payables	47,597,700	-50.64%	96,430,341	-5.74%	102,305,488	-49.05%	200,805,347	31.40%	152,816,348	-61.17%
Short term bank loan	1,936,940,551	3.64%	1,868,878,295	18.26%	1,580,344,761	0.71%	1,569,149,677	41.23%	1,111,040,428	24.58%
Current portion of long term loan	176,029,778	19.57%	147,223,717	-23.14%	191,537,450	21.01%	158,282,029	25.12%	126,503,279	1.14%
Liability for other finance	18,885,625	4.14%	18,134,784	10.00%	16,486,167	21.64%	13,553,788	41.24%	9,596,182	12.93%
Contribution to WPPF	77,225,073	130.60%	33,488,575	61.00%	20,799,800	29.68%	16,039,674	59.34%	10,066,557	
Provision for taxation	358,476,957	-43.58%	635,331,681	49.72%	424,353,657	52.23%	278,755,059	58.66%	175,690,958	66.97%
IPO Refundable Subscription	256,965	-98.95%	24,459,338		-		-		-	
Dividend Payable	1,325,033		-		-		-		-	
Total Current Liabilities	**2,616,737,682**	**-7.34%**	**2,823,946,731**	**20.90%**	**2,335,827,323**	**4.44%**	**2,236,585,574**	**41.05%**	**1,585,713,752**	**4.04%**
Total equity & liabilities	**6,446,868,838**	**15.95%**	**5,560,236,648**	**24.07%**	**4,481,487,050**	**39.93%**	**3,202,620,767**	**25.94%**	**2,542,875,400**	**14.86%**

BBS CABLES more than safety

5 Years- Vertical Analysis- Financial Position

Particulars	2017-2018	(%)	2016-2017	(%)	2015-2016	(%)	2014-2015	(%)	2013-2014	(%)
Asset										
Non-Current Assets										
Property, Plant & Equipment	1,771,264,936	27.47%	1,536,460,375	27.63%	1,153,018,012	25.73%	770,664,881	24.06%	707,879,372	27.84%
Un-Allocated Revenue Expenditure	-		-		-		-		-	
Total Non-Current Assets	**1,771,264,936**	**27.47%**	**1,536,460,375**	**27.63%**	**1,153,018,012**	**25.73%**	**770,664,881**	**24.06%**	**707,879,372**	**27.84%**
Current Asset										
Inventories	1,329,848,998	20.63%	1,046,102,880	18.81%	925,754,761	20.66%	796,013,144	24.86%	695,513,145	27.35%
Trade and other receivables	1,758,282,712	27.27%	1,092,476,284	19.65%	941,038,066	21.00%	797,493,127	24.90%	590,498,930	23.22%
Advance, Deposits & Pre-payments	1,054,883,127	16.36%	1,173,852,382	21.11%	923,158,205	20.60%	552,562,774	17.25%	443,924,264	17.46%
Investment in FDR	-		-		-		-		-	
Cash & Bank Balance	532,589,065	8.26%	711,344,729	12.79%	538,518,005	12.02%	285,886,841	8.93%	105,059,689	4.13%
Total Current Assets	**4,675,603,902**	**72.53%**	**4,023,776,275**	**72.37%**	**3,328,469,038**	**74.27%**	**2,431,955,886**	**75.94%**	**1,834,996,028**	**72.16%**
Total Asset	**6,446,868,838**	**100.00%**	**5,560,236,650**	**100.00%**	**4,481,487,050**	**100.00%**	**3,202,620,767**	**100.00%**	**2,542,875,400**	**100.00%**
Equity and Liabilities										
Equity										
Shareholder's Equity	3,355,253,150	52.04%	2,300,411,404	41.37%	1,687,064,190	37.65%	540,979,537	16.89%	380,807,524	14.98%
Non-Controlling Interest	-		-		-		-		-	
Total	**3,355,253,150**	**52.04%**	**2,300,411,404**	**41.37%**	**1,687,064,190**	**37.65%**	**540,979,537**	**16.89%**	**380,807,524**	**14.98%**
Non-Current Liability										
Loan from shareholder	-		-		-		-		-	
Deferred tax liabilities	185,578,209	2.88%	142,043,853	2.55%	96,597,587	2.16%	72,284,843	2.26%	64,727,475	2.55%
Long term loan	289,299,797	4.49%	293,834,660	5.28%	361,997,950	8.08%	352,770,813	11.02%	511,626,649	20.12%
Defined benefit obligations(Gratuity)	-		-		-		-		-	
Total Non-Current Liability	**474,878,006**	**7.37%**	**435,878,513**	**7.84%**	**458,595,537**	**10.23%**	**425,055,656**	**13.27%**	**576,354,124**	**22.67%**
Current Liabilities										
Trade and other payables	47,597,700	0.74%	96,430,341	1.73%	102,305,488	2.28%	200,805,347	6.27%	152,816,348	6.01%
Short term bank loan	1,936,940,551	30.04%	1,868,878,295	33.61%	1,580,344,761	35.26%	1,569,149,677	49.00%	1,111,040,428	43.69%
Current portion of long term loan	176,029,778	2.73%	147,223,717	2.65%	191,537,450	4.27%	158,282,029	4.94%	126,503,279	4.97%
Liability for other finance	18,885,625	0.29%	18,134,784	0.33%	16,486,167	0.37%	13,553,788	0.42%	9,596,182	0.38%
Contribution to WPPF	77,225,073	1.20%	33,488,575	0.60%	20,799,800	0.46%	16,039,674	0.50%	10,066,557	0.40%
Provision for taxation	358,476,957	5.56%	635,331,681	11.43%	424,353,657	9.47%	278,755,059	8.70%	175,690,958	6.91%
IPO Refundable Subscription	256,965	0.00%	24,459,338	0.44%	-	0.00%	-	0.00%	-	0.00%
Dividend Payable	1,325,033	0.02%	-		-		-		-	
Total Current Liabilities	**2,616,737,682**	**40.59%**	**2,823,946,731**	**50.79%**	**2,335,827,323**	**52.12%**	**2,236,585,574**	**69.84%**	**1,585,713,752**	**62.36%**
Total equity & liabilities	6,446,868,838	**100.00%**	**5,560,236,648**	**100.00%**	**4,481,487,050**	**100.00%**	**3,202,620,767**	**100.00%**	**2,542,875,400**	**100.00%**

5 years- Horizontal Analysis-Income statement

Particulars	2018		2017		2016		2015		2014	
	Amount	Growth	Amount	Growth	Amount	Growth	Amount	Growth	Amount	Growth
Net Turnover	6,588,108,937	87.33%	3,516,787,664	35.94%	2,586,928,680	14.03%	2,268,705,465	21.28%	1,870,678,476	24.78%
Cost of Goods Sales	(4,362,731,799)	87.94%	(2,321,305,187)	36.72%	(1,697,886,961)	13.93%	(1,490,270,881)	16.59%	(1,278,201,142)	24.98%
Gross profit	**2,225,377,138**	**86.15%**	**1,195,482,477**	**34.47%**	**889,041,719**	**14.21%**	**778,434,584**	**31.39%**	**592,477,334**	**24.36%**
Administrative Expenses	(111,588,472)	25.39%	(88,991,487)	41.45%	(62,913,322)	6.23%	(59,225,229)	-4.92%	(62,288,539)	59.23%
Selling & Distribution Expenses	(228,082,841)	40.80%	(161,996,017)	11.05%	(145,878,786)	24.60%	(117,082,201)	29.92%	(90,116,611)	40.55%
Operating Expenses	**(339,671,313)**	**35.33%**	**(250,987,504)**	**20.21%**	**(208,792,108)**	**18.43%**	**(176,307,430)**	**15.68%**	**(152,405,150)**	**47.63%**
Operating Income	**1,885,705,825**	**99.65%**	**944,494,973**	**38.85%**	**680,249,611**	**12.97%**	**602,127,154**	**36.82%**	**440,072,184**	**17.92%**
Other Income	3,456,589	-0.62%	3,478,047	-58.49%	8,378,277	114.23%	3,910,824	60.54%	2,436,020	113.20%
Financial Expenses	(267,435,872)	9.29%	(244,712,941)	-2.83%	(251,832,093)	-6.45%	(269,204,822)	16.48%	(231,110,508)	10.28%
Net Profit/(Loss) before WPPF	**1,621,726,542**	**130.60%**	**703,260,079**	**61.00%**	**436,795,795**	**29.68%**	**336,833,156**	**59.34%**	**211,397,696**	**28.31%**
Contribution to WPPF	(77,225,073)	130.60%	(33,488,575)	61.00%	(20,799,800)	29.68%	(16,039,674)	59.34%	(10,066,557)	0.00%
Net Profit/(Loss) before Tax	**1,544,501,469**	**130.60%**	**669,771,504**	**61.00%**	**415,995,995**	**29.68%**	**320,793,482**	**59.34%**	**201,331,139**	**22.20%**
Current Tax	(386,125,367)	83.02%	(210,978,024)	44.90%	(145,598,598)	29.68%	(112,277,719)	59.34%	(70,465,899)	14.05%
Deferred Tax	(43,534,356)	-4.21%	(45,446,266)	86.92%	(24,312,744)	221.71%	(7,557,368)	-17.98%	(9,213,618)	-30.60%
Income Tax Expenses	**(429,659,723)**	**67.56%**	**(256,424,290)**	**50.92%**	**(169,911,341)**	**41.79%**	**(119,835,087)**	**50.40%**	**(79,679,517)**	**6.16%**
Net Profit/(Loss) after Tax	**1,114,841,746**	**169.71%**	**413,347,214**	**67.97%**	**246,084,653**	**22.46%**	**200,958,395**	**65.19%**	**121,651,622**	**35.63%**
Earnings Per Share (EPS)	**8.08**	**96.12%**	**4.12**	**67.48%**	**2.46**	**22.43%**	**2.01**	**64.75%**	**1.22**	**35.56%**

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5 years- Vertical Analysis-Income statement

Particulars	2018	(%)	2017	(%)	2016	(%)	2015	(%)	2014	(%)
Net Turnover	6,588,108,937	100.00%	3,516,787,664	100.00%	2,586,928,680	100.00%	2,268,705,465	100.00%	1,870,678,476	100.00%
Cost of Goods Sales	(4,362,731,799)	66.22%	(2,321,305,187)	66.01%	(1,697,886,961)	65.63%	(1,490,270,881)	65.69%	(1,278,201,142)	68.33%
Gross profit	**2,225,377,138**	**33.78%**	**1,195,482,477**	**33.99%**	**889,041,719**	**34.37%**	**778,434,584**	**34.31%**	**592,477,334**	**31.67%**
Administrative Expenses	(111,588,472)	1.69%	(88,991,487)	2.53%	(62,913,322)	2.43%	(59,225,229)	2.61%	(62,288,539)	3.33%
Selling & Distribution Expenses	(228,082,841)	3.46%	(161,996,017)	4.61%	(145,878,786)	5.64%	(117,082,201)	5.16%	(90,116,611)	4.82%
Operating Expenses	**(339,671,313)**	**5.16%**	**(250,987,504)**	**7.14%**	**(208,792,108)**	**8.07%**	**(176,307,430)**	**7.77%**	**(152,405,150)**	**8.15%**
Operating Income	**1,885,705,825**	**28.62%**	**944,494,973**	**26.86%**	**680,249,611**	**26.30%**	**602,127,154**	**26.54%**	**440,072,184**	**23.52%**
Other Income	3,456,589	0.05%	3,478,047	0.10%	8,378,277	0.32%	3,910,824	0.17%	2,436,020	0.13%
Financial Expenses	(267,435,872)	4.06%	(244,712,941)	6.96%	(251,832,093)	9.73%	(269,204,822)	11.87%	(231,110,508)	12.35%
Net Profit/(Loss) before WPPF	**1,621,726,542**	**24.62%**	**703,260,079**	**20.00%**	**436,795,795**	**16.88%**	**336,833,156**	**14.85%**	**211,397,696**	**11.30%**
Contribution to WPPF	(77,225,073)	1.17%	(33,488,575)	0.95%	(20,799,800)	0.80%	(16,039,674)	0.71%	(10,066,557)	0.54%
Net Profit/(Loss) before Tax	**1,544,501,469**	**23.44%**	**669,771,504**	**19.04%**	**415,995,995**	**16.08%**	**320,793,482**	**14.14%**	**201,331,139**	**10.76%**
Current Tax	(386,125,367)	5.86%	(210,978,024)	6.00%	(145,598,598)	5.63%	(112,277,719)	4.95%	(70,465,899)	3.77%
Differed Tax	(43,534,356)	0.66%	(45,446,266)	1.29%	(24,312,744)	0.94%	(7,557,368)	0.33%	(9,213,618)	0.49%
Income Tax Expenses	**(429,659,723)**	**6.52%**	**(256,424,290)**	**7.29%**	**(169,911,341)**	**6.57%**	**(119,835,087)**	**5.28%**	**(79,679,517)**	**4.26%**
Net Profit/(Loss) after Tax	**1,114,841,746**	**16.92%**	**413,347,214**	**11.75%**	**246,084,653**	**9.51%**	**200,958,395**	**8.86%**	**121,651,622**	**6.50%**
Earnings Per Share (EPS)	**8.08**		**4.12**		**2.46**		**2.01**		**1.22**	

Sustainable Development

Sustainable Development

Sustainable development means adopting business strategies and activities that meet the needs of the enterprise and its stakeholders today while protecting, sustaining and enhancing the human and natural resources that will be needed in the future. Sustainable development has great worth to us and we strongly believe that our profitability greatly depends on healthy communities, growing economies as well as the optimum use of scarce natural resources. According to our realization, we have developed long term Sustainable Development policies that help us to operate our business for the well-being of the environment and for the healthiness and safeties of people. Our sustainable development principles draw our attention towards operational efficiency and innovation, healthy environment issues, waste management, welfare of society, quality management, quality improvement & cost reduction, and creating values for the stakeholders. The Sustainable Development is complementary to our process and progress. We are performing Corporate Social Responsibility as a prime tool of Sustainable Development.



Environment Friendly Products

We at BBS Cable Ltd. recognize that Environmental Issues have become critical challenge globally. We are committed to contributing towards "Leaving a beautiful planet as a legacy to future generations".

For achieving this, we believe that we need to work in harmony with the nature; recognize the environmental impact related to our business activities & products and undertake protection of environment through technologically and economically feasible goals within our scope.

We are using Lead free PVC Resin in our insulation to be as an environment friendly cable in Bangladesh. We are committed towards conservation of natural resources by their responsible and efficient use in our operations. We are also committed to continual improvement in environmental performance and complying with environmental legislations and requirements.

We are providing appropriate training to employees to enhance their awareness and commitment to environmental protection. Our environmental policy is communicated to all our employees, business associates and made available to the public.

Corporate Social Responsibilities toward Social and Community

Corporate social responsibility (CSR) is a corporation's initiatives to assess and take responsibility for the company's effects on environmental and social wellbeing. The term generally applies to efforts that go beyond what may be required by regulators or environmental protection groups. CSR may also be referred to as "corporate citizenship" and can involve incurring short-term costs that do not provide an immediate financial benefit to the company, but instead promote positive social and environmental change. To contribute to the society through various activities based on the aspects of creativity and culture is aimed by BBS Cables Ltd. and stands at the core of our corporate philosophy. The CSR activities of BBS Cables Ltd. for the societies and the communities are described below:



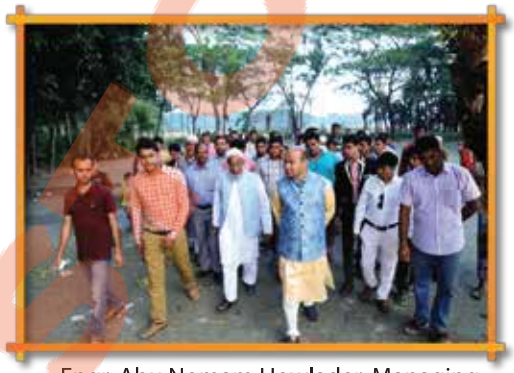
Environment Friendly Cables

Tree Plantation

BBS Cables Ltd. has taken several tree plantation programs each and every year to maintain eco-logical balance by protecting our environment and to create awareness among the local habitants. As a good corporate citizen, we encourage all of our employees to participate in creative activities nationally with an awareness of the importance of making a contribution to the society mainly in the area of the environmental conservation. Some of the pictures of tree plantation are as follows:



Tree Plantation



Engr. Abu Nomam Howlader, Managing Director of BBS Cables Ltd. went for Tree Plantation



Tree Plantation by BBS Cables Ltd.



Tree Plantation site of BBS Cables Ltd.



Tree Plantation by the employee of BBS Cables Ltd.

Education

The Board of Directors of BBS Cables Ltd. is very much aware about the education. As a part of the awareness, we always try to increase helping wings the educational events. Some of the events are as follows:



Other CSR Activities



Managing Director of BBS Cables Ltd. Donated to The Family of an Employee who Died in Heart Attack.



Managing Director of BBS Cables Ltd. Donated to The Family of an Employee who Died in Heart Attack.



Management of BBS Cables Ltd. Donated a Sum of Amount to a Marine Engineer.



Managing Director of BBS Cables Ltd. Donated to The Family of an Employee who Died in Heart Attack.



Managing Director of BBS Cables Ltd. Donated To the Family of an Employee for Treatment.


GROUP
শাড়ী ও লুঙ্গী বিতরণ-২০১৮

Human Resources Value Creation

The success of any entity depends on the quality of the human resources in today's competitive business world. So, the management of BBS Cables Ltd. believe that our people are our strength. We create value for our employees by investing in them and ensure that there is growth for them at BBS Cables Ltd. be it as a management or a non-management employee in terms of skill development and leadership. We acknowledge the contribution of every employee for their outstanding performance in the Company over time. We ensure value for our employees who are provided with a work life balance and a safe working environment to ensure that they create value for the Company. Multiple initiatives were taken during the year to create a workforce that is highly motivated, engaged and strives to bring the people together.

It is obvious that Human Resource Accounting helps a Company to realize its inner strength as well as weakness as it related with human. The Company is following conventional accounting practices as directed by the standards of regulatory bodies. As there are no specific accounting standards regarding Human Resource Accounting (HRA), valuing the human resources and measuring the direct impact of the cost spent for employees is difficult. However, the Company acknowledge the importance of HRA which is the process of identifying and reporting expenditures related to human resources of an organization that are presently unaccounted for in the conventional accounting practices. In addition to external financial reporting, the HRA may help as a managerial tool to aid in making managerial decisions that will benefit the long-run strategic goals and profitability of the Company.

Demographic Segmentation of Our Permanent Employees (As on 30 June, 2018)

Age	Corporate Office	Factory	Total
18-25	36	78	114
26-35	246	112	358
36-45	193	76	269
46-55	88	46	134
56 and above	24	8	32
Total	**587**	**320**	**907**

Employees Benefits outlay for the year ended 2017-2018

Particulars	Total Amount
Salary	171,832,464
Labor Charges	67,195,802
Workers Profit Participatory Fund(WPPF)	77,225,073

AWARD & RECOGNITION

BBS CABLES LTD AWARDED ICSB CORPORATE GOVERNANCE SILVER AWARD IN ENGINEERING CATAGORY BY INSTITUTE OF CHARTERED SECRETARIES OF BANGLADESH (ICSB)



MARSTOCK



Engr. Abu Noman Howlader, Managing Director
Of BBS Cables Receiving CIP Award.



Engr. Abu Noman Howlader, Managing Director
Receiving Golden Pen From Finance Ministry.



Engr. Abu Noman Howlader, Managing Director
Receiving Arthakantha Business Award.



Engr. Abu Noman Howlader, Managing Director
Receiving a honorarium Crest from BUET



Receiving Special Guest Crest from BUET

CERTIFICATES & RECOGNITIONS









MARKET STOCK


SPAIN BANGLADESH CHAMBER OF COMMERCE & INDUSTRY

MEMBERSHIP CERTIFICATE

This is to certify that BBS Cables Ltd

is a Corporate Individual Honouring member of this chamber. The

certificate shall remain valid till 31st December

day of 25th Sep


Best Compliments of

BBS CABLES

BBS CABLES LTD

THANKS FOR
YOUR INVALUABLE PARTICIPATION OF
OUR

1st International
BANGLADESH
BUILDING
INNOVATION SUMMIT &
EXPOSITION | BISE-2015

10-12 SEPTEMBER 2015
Bangabandhu International Conference Centre
BICC-Dhaka


Power & Energy Week 2018

06-08 September 2018

Certificate of Appreciation is awarded to

BBS Cables

for participation & successfully organizing "Power & Energy Week 2018"


মাদার তেরেসা স্মৃতি পরিষদ

মাদার তেরেসা গোল্ড মেডেল-২০১৬

ইঞ্জিনিয়ার আবু নোমান হাওলাদার ব্যবস্থাপনা পরিচালক, বিবিএস ক্যাবলস লিঃ কে

ব্যবসা বাণিজ্যে বিশেষ অবদানের জন্য

শৌরভময় বৃত্তিতের স্মৃতিতে স্বরূপ রাখার তেরেসা গোল্ড মেডেল-২০১৬ এ ভূষিত করা হলো।

আমরা আপনার সর্বাঙ্গীন সাফল্যে কামনা করছি।

EVENTS



Engr. Abu Noman Howlader, Managing Director Receiving a Special Chief Guest Crest from Abdul Awal College at Gazipur.



The Annual Picnic of Factory.



Associate sponsor signing Ceremony of Bangladesh vs West indies Series of 2018.



Signing Ceremony of BPL With Chittagang Vikings.



"Pohela Boishakh" Celebration At Corporate Head Office.

Environment Friendly Cables





Winners at Dealer Conference 2018



9th AGM of BBS Cables Ltd.



Iftar Mahfil 2018 of Corporate Head Office at Westin Dhaka



Iftar Mahfil 2018 of Factory Office at Factory Premises.



100 Corer Target Achieved By North Sales Team



MES Factory Visit.



Factory Visit by Bank Officials.



The Annual Corporate Meet Held At Cox's Bazar



Signing Ceremony with Foreign Machines Suppliers.

MEDIA COVERAGE













FINANCIAL STATEMENT

BBS Cables Environment Friendly Cables

Independent Auditor's Report
to the Shareholders of BBS Cables Ltd.

We have audited the accompanying financial statements of **BBS Cables Ltd.** which comprise the Statement of Financial Position as at June 30, 2018 along with Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), Companies Act 1994, The Securities and Exchange Rules 1987 and other applicable rules and regulations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing, those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of **BBS Cables Ltd.** as at June 30, 2018 and of its financial performance for the year then ended in accordance with International Financial Reporting Standards and comply with the Companies Act 1994, The Securities and Exchange Rules 1987 and other applicable laws and regulations.

We also report on other legal and regulatory requirements

We also report that;

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
b) in our opinion proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books;
c) The Company's Statement of Financial Position, Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows dealt with by the report are in agreement with the books of accounts.
d) The expenditures incurred and payment made were for the purpose of the Company's business.

Sd/-
Ahmed Zaker & Co.
Chartered Accountants

Place: Dhaka
Dated: October 23, 2018

BBS Cables Ltd.

Statement of Financial Position
As at 30 June, 2018

Particulars	Notes	Amount in Taka	
		30.06.2018	30.06.2017
Assets			
Non-Current Assets		**1,771,264,936**	**1,536,460,375**
Property, Plant & Equipment	**3.00**	1,771,264,936	1,536,460,375
Current Assets		**4,675,603,902**	**4,023,776,275**
Inventories	4.00	1,329,848,998	1,046,102,880
Accounts Receivable	5.00	1,758,282,712	1,092,476,284
Advances, Deposits & Prepayments	6.00	1,054,883,127	1,173,852,382
Cash & Cash Equivalents	7.00	532,589,065	711,344,729
Total Assets:		**6,446,868,838**	**5,560,236,650**
Shareholders Equity & Liabilities:			
Shareholders' Equity		**3,355,253,150**	**2,300,411,404**
Share Capital	8.00	1,380,000,000	1,200,000,000
Retained Earnings	9.00	1,975,253,150	1,100,411,404
Liabilities			
Non-Current Liabilities		**474,878,006**	**435,878,513**
Long Term Loan	10.00	289,299,797	293,834,660
Deferred Tax Liability	11.00	185,578,209	142,043,853
Current Liabilities		**2,616,737,682**	**2,823,946,733**
Current Portion of Long Term Loan	12.00	176,029,778	147,223,717
Short Term Loan	13.00	1,936,940,551	1,868,878,295
Accounts Payable	14.00	47,597,700	96,430,341
Liabilities For Expenses	15.00	18,885,625	18,134,784
Provision for Income Tax	16.00	358,476,957	635,331,681
Workers' Profit Participation Fund	17.00	77,225,073	33,488,575
Dividend Payable		1,325,033	-
IPO Refundable Subscription		256,965	24,459,338
Total Equity & Liabilities:		**6,446,868,838**	**5,560,236,650**
Net Asset Value per Share	26.00	**24.31**	**19.17**

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

Sd/-	Sd/-	Sd/-
Chairman	**Managing Director**	**Company Secretary**

Signed as per our separate report on same date.

Sd/-
Ahmed Zaker & Co.
Chartered Accountants

Place: Dhaka
Dated: October 23, 2018

BBS Cables Ltd.

Statement of Profit or Loss and other Comprehensive Income
For the year ended June 30, 2018

Particulars	Notes	Amount in Taka	
		01.07.2017 to 30.06.2018	01.07.2016 to 30.06.2017
Revenue	18.00	6,588,108,937	3,516,787,664
Cost of Goods Sold	19.00	(4,362,731,799)	(2,321,305,187)
Gross Profit:		**2,225,377,138**	**1,195,482,477**
Administrative Expenses	20.00	(111,588,472)	(88,991,487)
Selling & Distribution Expenses	21.00	(228,082,841)	(161,996,017)
Profit from Operation:		**1,885,705,825**	**944,494,974**
Other Income	22.00	3,456,589	3,478,047
Financial Cost	23.00	(267,435,872)	(244,712,941)
Profit Before Tax and WPPF:		**1,621,726,542**	**703,260,080**
Contribution to Workers Profit Participation Fund	24.00	(77,225,073)	(33,488,575)
Profit Before Tax:		**1,544,501,469**	**669,771,505**
Income Tax Expenses:	25.00	429,659,723	256,424,290
Current Tax	25.01	386,125,367	210,978,024
Deferred Tax	25.02	43,534,356	45,446,266
Net Profit After Tax:		**1,114,841,746**	**413,347,214**
Ea rnings per share (Reported)	27.00	8.08	4.12
Earnings per share (Re-stated)	27.01	8.08	3.44

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

Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Company Secretary

Signed as per our separate report on same date.

Sd/-
Ahmed Zaker & Co.
Chartered Accountants

Place: Dhaka;
Dated: October 23 , 201 8

BBS Cables Ltd.

Statement of Changes in Equity
For the year ended June 30, 2018

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2017	1,200,000,000	-	1,100,411,404	2,300,411,404
Stock Dividend (15%)	180,000,000		(180,000,000)	-
Cash Dividend (5%)	-	-	(60,000,000)	(60,000,000)
Profit made during the year	-	-	1,114,841,746	1,114,841,746
Balance at June 30, 2018	1,380,000,000	-	1,975,253,150	3,355,253,150

Statement of Changes in Equity
For the year ended June 30, 2017

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2016	1,000,000,000	-	687,064,190	1,687,064,190
Share Capital deposited during the year	200,000,000	-	-	200,000,000
Profit made during the year	-	-	413,347,214	413,347,214
Balance at June 30, 2017	1,200,000,000	-	1,100,411,404	2,300,411,404

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Company Secretary

Signed as per our separate report on same date.

Sd/-
Ahmed Zaker & Co.
Chartered Accountants

Place: Dhaka;
Dated: October 23 , 2018

BBS Cables Ltd.

Statement of Cash Flows
For the year ended June 30, 2018

Particulars	Notes	Amount in Taka	
		01.07.2017 to 30.06.2018	01.07.2016 to 30.06.2017
Cash Flows from Operating Activities:			
Cash Collection from Customers & Others		5,925,759,098	3,368,827,494
Cash Paid to Suppliers, Em ployee & Others		(5,085,597,972)	(2,612,013,871)
Cash generated from operation		840,161,126	756,813,623
Income Tax Paid		(422,035,162)	(221,949,325)
Net Cash provided/(used) by Operating Activities:(A)		**418,125,964**	**534,864,298**
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(363,104,242)	(493,381,144)
Net Cash used in Investing Activities:(B)		**(363,104,242)**	**(493,381,144)**
Cash flows from Financing Activities			
Share Capital		-	200,000,000
Proceed/(Repayment) of Long Term Loan		24,271,198	(112,477,023)
Dividend Paid		(58,674,967)	-
Proceed/(Repayment) of Short Term Loan		68,062,255	288,533,534
Bank Interest Paid		(267,435,872)	(244,712,941)
Net Cash provided/(used) by Financing Activities:(C)		**(233,777,385)**	**131,343,570**
Net increase/decrease in cash & Cash equivalents: (A+B+C)		(178,755,663)	172,826,724
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		**532,589,065**	**711,344,729**

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Company Secretary

Signed as per our separate report on same date.

Sd/-
Ahmed Zaker & Co.
Chartered Accountants

Place: Dhaka;
Dated: October 23 , 201 8

BBS Cables Ltd.

Notes, Comprising a Summary of Significant Accounting Policies and other Explanatory Information
As at & for the year ended 30 June, 2018

1.00 The Company & It's Operations:

1.01 Legal form of the Company:

The Company was incorporated in 12April, 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 (CSE) at 19 July, 2017 and 12 July, 2107 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, Dhaka Mymensingh Highway, Telehate, Sreepur, Gazipur and its corporate office 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 is to 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:

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 International Accounting Standard (IAS) and International Financial Reporting Standard (IFRS). The Statement of Financial Position and Statement of Profit or Loss and other Comprehensive Income have been prepared according to IAS-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 IAS-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 Financial Statements.

2.04 Reporting Period:

The financial statements cover one year from 01 July, 2017 to 30 June, 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 year's figures were formulated according to the same accounting principles. Compared to the previous year, 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 IAS-1.

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, International Accounting Standards (IAS) & International Financial Reporting Standards (IFRS) 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 is in conformity with IFRS 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 reason, 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 IASs and IFRSs are applicable for the financial statements for the year under review.

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

2.08 Property, Plant &Equipment:

a. Recognition and Measurement:

In compliance with IAS-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 IAS-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.

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 is charged when the asset is available for use and charging no depreciation on item ceases for the year 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 IAS-2. Costs including an appropriate portion of fixed and variable factory 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.

2.12 Authorization date for issuing Financial Statements:

The financial statements were authorized by the Board of Directors on October 23, 2018 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, 2018 and the Income Tax Ordinance, 1984 on profit made by the company. As per IAS-12 Income Tax provision has been made during the year 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 IAS-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 IAS-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 "IAS-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 IFRS-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 IAS-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 IAS-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.

2.20 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 Law Act, 2006 and is payable to the workers as define in the said Law. WPPF are yet to be recognized.

2.21 Statement of Changes in Equity:

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

2.22 Statement of Cash Flows:

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

2.23 Earnings per Share:

The Company calculates Earnings per Share (EPS) in accordance with IAS-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-27.

Diluted Earnings per Share:

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average no of ordinary share outstanding for the effect of all diluted potential ordinary shares, if any

2.23.1 Basic Earnings:

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

2.23.2 Weighted Average Number of Ordinary Shares Outstanding during the year:

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

2.23.3 Basic Earnings per Share:

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

2.23.4 Diluted Earnings per Share:

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

2.24 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 June, 2018;
Statement of Comprehensive Income for the year ended 30 June, 2018;
Statement of Changes in Equity for the year ended 30 June, 2018;
Statement of Cash Flows for the year ended 30 June, 2018 &
Accounting Policies and Explanatory Notes.

2.25 Segment Reporting:

No segmental reporting is applicable for the Company as required by IFRS-8: "Segment Reporting" as the Company operates in a single industry segment and within a single geographical territory.

2.26 Related Party Transactions:

The objective of IAS-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: [IAS-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 IAS-24 'Related Party Disclosures'. Related party transactions have been disclosed under Note - 32.

2.27 Interest paid and other Expenses:

Interest paid and other expenses are recognized on accrual basis.

2.28 Repair upkeep and Maintenance Charges:

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

2.29 Comparative:

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

2.30 Events after the Reporting Period:

Declaration of Dividend:

The Board of Directors has recommended to declare dividend @ 10% Cash and 15% Stock for shareholders of the company subject to approval of the shareholders in the forthcoming Annual General Meeting.

2.31 General:

Wherever considered necessary, previous year's figures have been rearranged for the purpose of comparison;
Figures appearing in the financial statements have been rounded off to the nearest Taka.

		Amount in Taka	
		30.06.2018	30.06.2017

3.00 Property, Plant & Equipment: Tk. 1,771,264,936

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	363,104,242	493,381,144
Closing Balance	**2,400,930,767**	**2,037,826,525**
Less: Accumulated Depreciation	629,665,831	501,366,150
Written Down Value	**1,771,264,936**	**1,536,460,375**

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

4.00 Inventories: Tk. 1,329,848,998

This is made-up as follows:

Raw Material	646,658,503	485,884,874
Work-in-Process	273,564,865	193,808,024
Finished Goods	409,625,630	366,409,982
Total	**1,329,848,998**	**1,046,102,880**

The basis of valuation is stated in Note-2.09.
Details of Inventory are shown in the annexed **(Annexure- B).**

At the end of the year physical verification of inventories was carried out by the company officials and a certificate has been furnished to the auditors.

5.00 Accounts Receivable: Tk. 1,758,282,712

This is made-up as follows:

Particulars	Note:		
Accounts Receivable	5.01	1,758,282,712	1,092,476,284
Total		**1,758,282,712**	**1,092,476,284**

5.01 Accounts Receivable: Tk. 1,758,282,712

This is made-up as follows:

Particulars		
Ashulia Sales Center	3,788,540	3,362,150
Amirabad Sales Center	3,425,780	-
Barishal Sales Center	45,492,222	39,297,397
Bagerhat Sales Center	4,015,684	-
Bogra Sales Center	57,615,481	48,787,417
Bhola Sales Center	3,625,569	-
Brahman Baria Sales Center	4,045,670	-
Bangaldesh Rural Electrification Board(BREB)	8,942,298	-
Chittagong Sales Center	98,254,489	89,287,454
Chowmuhuni Sales Center	15,155,894	6,956,267
Chapai Nawabgonj Sales Center	10,299,684	7,065,302
Chuadanga Sales Center	2,976,776	-
Comilla Sales Center	28,115,488	21,852,396
Cox,S Bazar Sales center	8,355,687	-
Direct Sales (Wear House)	635,659,861	499,201,617
Dinajpur Sales Center	24,365,974	17,856,509
Feni Sales Center	19,736,591	15,923,982
Faridpur Sales Center	33,792,991	-
Gazipur Sales Center	18,999,856	16,848,961
Gaibandha Sales center	4,946,978	-
Gopalgonj Sales Center	13,706,595	-
Hathazari Sales Center	9,854,800	-
Hobigonj Sales Center	14,233,870	-
Ishwardi Sales Center	3,786,990	-
Jessore Sales Center	16,456,890	9,235,844
Jatrabari Sales Center	4,069,984	-

	Amount in Taka	
	30.06.2018	30.06.2017
Jamalpur Sales center	4,134,560	-
Joypurhat Sales Center	4,266,249	-
Kaptanbazar Sales Center	17,671,230	11,514,679
Kawran Bazar Sales Center	5,642,234	-
Keranigonj Sales Center	7,386,485	-
Khulna Sales Center	26,123,788	9,241,147
Kustia Sales Center	5,390,680	-
Kurigram Sales Center	4,095,412	-
Lalmonirhat Sales Center	12,145,600	-
Laxmipur Sales Center	6,534,678	-
Mymenshing Sales Center	15,076,234	3,991,831
Moulovibazar Sales Center	15,675,512	5,670,741
Mohammadpur Sales Center	12,734,970	4,518,622
Mawna Sales Center	7,856,444	-
Mirpur Sales Center	30,189,450	-
Narayangonj Sales Center	45,376,890	31,995,092
Nawabpur Sales Center	68,123,477	50,916,532
Nator Sales Center	4,452,148	-
Naogoan Sales Center	25,763,445	10,361,371
Narsingdi Sales Center	7,098,567	-
Noapara-Ctg Sales Center	5,347,855	-
Pabna sales Center	15,957,340	7,845,125
Potuakhali Sales Center	4,464,989	-
Rajshahi Sales Center	46,287,359	33,965,346
Rangpur Sales Center	39,325,789	31,474,570
Rampura Sales Center	7,846,800	2,945,100
Savar Sales Center	56,167,540	42,259,536
Satkhira Sales Center	7,165,230	2,465,913
Saidpur Sales Center	4,570,158	-
Sirajgonj Sales Center	5,264,891	-
Sunamgonj Sales Center	5,687,321	-
Sherpur Sales Center	4,332,589	-
Sylhet Sales Center	55,234,980	39,417,468
Tangail Sales Center	28,876,240	10,317,918
Thakurgaon Sales Center	10,654,820	-
Tongi Sales Center	12,764,886	-
Uttara Sales Center	28,875,230	17,219,702
Other Receivable	-	680,295
Total:	**1,758,282,712**	**1,092,476,284**

The above amounts are unsecured but good and have been subsequently realized. No provision was made for bad debt during the year under review. 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	1,205,552,475	743,509,887
Due within six months	552,730,237	348,966,396
Six months & above	-	-
Total	**1,758,282,712**	**1,092,476,284**

		Amount in Taka	
		30.06.2018	30.06.2017

6.00 Advances, Deposits & Prepayments: Tk. 1,054,883,127

This is made -up as follows:

Particulars			
Advance to Employees & Others	Note: 6.01	5,028,956	4,887,215
Advance Income Tax	Note: 6.02	417,940,445	658,885,374
Advance to Parties	Note: 6.03	360,026,298	316,616,863
Advance against Showroom		36,526,854	22,055,674
VAT Current Account		36,900,791	8,030,959
L/C Margin/Bank Guarantee		198,459,783	163,376,297
Total:		**1,054,883,127**	**1,173,852,382**

6.01 Advance to Employees & Others: Tk. 5,028,956

This is made -up as follows:

Particulars		
Mr. Jahurul Islam	132,900	-
Mr. Abdur Rashid	-	55,000
Mr. Abu Noor Tariq	76,000	-
Mr. Alim	-	42,500
Mr. Golam Habib	156,400	40,000
Mr. Jamal-Procurement	876,000	992,150
Mr. Matin	60,000	56,210
Mr. Maruful Islam	70,000	-
Mr. Meskatul Amin	400,000	315,200
Mr. Mezbah-ul-Bari	240,300	210,000
Mr. Mehedi Hasan	92,000	233,000
Mr. Mohiuddin	42,000	-
Mr. Monowar	-	87,000
Mr. Monowar Hossain	92,890	124,316
Mr. Monir Hossain	344,000	287,000
Mr. Mohsinur Rahman	70,300	45,000
Mr. Mollick Abu Sayeed	50,000	92,000
Mr. Mizanur Rahman	387,000	210,500
Mrs. Nilufar Yasmin	-	17,242
Mr. Rafiqul Islam	33,450	186,450
Mr. Rajibul Islam	230,000	45,219
Mr. Rashedul Hassan	145,000	42,040
Mr. Razzak	43,900	148,200
Mr. Rezaul Islam	20,000	80,000
Mr. Ruhul Amin	455,000	232,100
Mr. Sabbir	-	8,852
Mr. Sakawat Hos sain	-	88,523
Mr. Shahed	212,800	104,621
Mr. Sazzad Hossain	173,900	182,450
Mr. Siddiqur	70,340	28,122
Mr. Sharup Kumar Chowdhry	-	88,000
Mr. Shahjalal -IT	376,576	289,100
Mr. Shaikh Abdul Hafiz	34,000	174,220
Mr. Zakir Hossain (Manager S&M) Govt.	50,000	88,000
Mr. Zakiul Islam (Chowmuhuni Br.)	94,200	294,200
Total:	**5,028,956**	**4,887,215**

AMAR STOCK

	Amount in Taka	
	30.06.2018	30.06.2017

6.02 Advance Income Tax: Tk. 417,940,445

This is made-up as follows:

Particulars		
Opening Balance	658,885,374	436,936,049
Add: AIT from Party	60,685 ,065	42,712,571
AIT from Tender	232,064,135	101,775,930
AIT from Bill of Entry	129,285,962	77,460,824
	1,080,920,536	658,885,374
Less: AIT Adjustment during the year	662,980,091	-
Total:	**417,940,445**	**658,885,374**

6.03 Advances to Parties: Tk. 360,026,298

This is made-up as follows:

Particulars		
A S Shiping (Pvt.) Ltd.	2,122,543	1,445,560
Advanced ERP (Bd.) Ltd.	456,890	-
Agrabad Accm-Consorium Ltd.	754,000	-
ARTSIGN (Pvt.) Ltd.	30,000	55,250
Bangladesh Developments Report	115,000	95,000
Bashundhara Convention Center	1,965,000	-
bdreports24.com	-	46,000
Biswas Enterprise	57,234,571	39,064,521
Chattla Advertising	23,000	-
Citisun Watch Co.Ltd.	-	9,315
Corporate Printers	120,000	57,500
Comilla Poricroma	645,890	-
Crystal Insurance Co. Ltd.	1,028,760	733,885
Desk Touch International	56,000	82,510
Ekattur Media Ltd.	147,387	45,600
Energypac Engineering Ltd	50,000	742,620
ExpoNet Exhibition Pvt. Ltd.	254,521	22,700
Impact Advertising	563,080	375,620
K M Enterprise	45,678,920	28,055,360
M/S Atlantic Traders	98,765,300	81,259,80 5
M/s Patowary Stationery	234,000	-
M/s Rasel Enterprise	70,890	107,640
Marubeni Corporation	33,067,230	42,842,659
Melody Entertainment	-	250,000
Meghna Insurance Co. Ltd.	234,000	98,522
Mission Unlimited	200,000	138,000
Momi AD Printers	154,400	98,500

SMART STOCK

	Amount in Taka	
	30.06.2018	30.06.2017
Monno Ceramic Industries Ltd.	713,390	912,365
Muktijoddha Shangshad Krira Chakra	-	135,000
Nahar Enterprise	10,430,870	209,000
National Credit Ratings Ltd.	75,000	175,000
New Dhaka Auto E. Car A/c Corner	80,090	26,700
Niloy International	430,000	-
Northern General Insurence Co. Ltd.	-	320,512
Otobi Ltd.	200,000	336,295
Park Ad & Event Management	54,800	-
Provati Insurance Co. Ltd.	15,000	52,160
Power Trade & Engineering	321,870	81,500
Radio Broadcas ting FM (Bd.) Co. Ltd.	222,890	-
Reliance Insurance Ltd.	660,140	41,560
Republic Insurance Co. Ltd.	860,000	619,522
RN Timber	5,231,556	-
Sadhona Engineering Works	100,000	165,000
Shenzhen-Zhuntu Industries Ltd	56,300,900	63,256,810
Signbd	322,800	-
Software Shop Ltd.	60,000	36,200
Sophits Archetecture	3,433,970	2,650,000
Sports Craze	30,000	-
Suma Advertising	51,890	40,000
Symphony Softtech Ltd.	33,600	-
Techno HAVC System Ltd.	327,690	144,000
The Neilsen Co (BD) Lt d.	33,000	-
Tisa Ad	122,000	260,000
Union Insurance Company Ltd.	987,560	768,254
Uniexcel Group Holdings Co. Ltd.	34,523,890	49,802,658
Woods Electric	432,010	945,260
Zoom Power Technology	-	12,500
Total:	**360,026,298**	**316,616,863**

Advances: These advances are un-secured but good and subsequently realized and/or adjusted. In the opinion of the Directors, all current assets, investments, loans and advances are on realization in the ordinary course of business, a value at least equal to the amounts at which they are stated in the Statement of Financial Position.

No amount was due by the Directors (including Managing Director) and managing agents of the Company and any of them severally or jointly with any other person.

AMARSTOCK

		Amount in Taka	
		30.06.2018	30.06.2017

7.00 Cash & Cash Equivalents: Tk. 532,589,065

This is made -up as follows:

Particulars			
Cash in Hand		36,218,620	31,020,159
Cash at Bank	Note: 7.01	467,922,675	581,784,102
FDR	Note: 7.02	28,447,770	98,540,468
Total		**532,589,065**	**711,344,729**

7.01 Cash at Bank: Tk. 467,922,675

This is made -up as follows:

Particulars		
AB Bank Ltd., Gulshan Br., A/C No. 4019 -777118430	1,395,055	8,430,275
AB Bank Ltd., Rangpur Br., A/C No. 4205792863430	6,794,339	3,920,243
Bank Asia Ltd., Feni Br., CD A/C N o. 07336000054	2,090,080	3,400,065
Brac Bank Ltd., Banani Br., A/C No. CD -1507202117131001	4,305,502	4,743,356
Brac Bank Ltd.,Motijheel Br., A/C No. SND -1505102117131001	259,604	40,013,130
Dhaka Bank Ltd., Banani Br., SND A/C No. 2061502012	1,602,960	1,209,019
Dhaka Bank Ltd., Dinajpur Br., SND A/C No. 0437150000000197	2,148,370	4,065,100
Dutch-Bangla Bank Ltd., Banani Br., A/C No. SND -0103120000001440	105,785,672	54,109,455
Dutch-Bangla Bank Ltd., Banani Br., A/C No. CD -0103110000020473	66,213,212	10,277,850
Dutch-Bangla Bank Ltd., Jessore Br., A/C No. STD -163.120.2863	6,678	3,966,255
Dutch-Bangla Bank Ltd., Nawabpur Br., A/C No. STD -104.120.3584	22,360	3,726,386
Dutch-Bangla Bank Ltd., Sylhet Br., A/C N o. STD-121.120.3280	13,004	9,746,013
Dutch-Bangla Bank Ltd., Ctg Br., A/C No. STD -142.120.2888	29,354	8,787,127
Dutch-Bangla Bank Ltd., Narayangonj Br., A/C No. STD -111.120.3978	6,102	2,428,524
Dutch-Bangla Bank Ltd., Ashulia Br., A/C No. STD-216.120.1247	6,237	1,179,827
Dutch-Bangla Bank Ltd., Chapai Nawabgonj Br., A/C No. STD - 240.120.280	7,483	3,029,535
Dutch-Bangla Bank Ltd., Cox'z Bazar Br., A/C No. STD -145.120.2246	5,541	1,459,316
Dutch-Bangla Bank Ltd., Faridpur Br. , A/C No. 189 1200002057	4,335	-
Dutch-Bangla Bank Ltd., Rampurar Br., A/C No. 178 1200001840	5,845	-
Dutch-Bangla Bank Ltd., Lohagara Br., A/C No. 146 1200001465	10,501	-
Dutch-Bangla Bank Ltd., Sunamganj Br., A/C No. 204 1200003640	5,097	-
Dutch-Bangla Bank Ltd., Narsingdi Br., A/C No. 170 1200002851	4,901	-
Eastern Bank Ltd., Gulshan Br. A/C No. 1041060133938	110,099	1,981,321
Eastern Bank Ltd., Motijheel Br. A/C No. 1011220337639	418,190	416,893
Islami Bank Ltd. , Gulshan Br., A/C No. 3728	5,906,135	2,946,631
Islami Bank Ltd., Chowmuhani Br., A/C No. STD -20501260900002612	6,347,324	5,905,298
Islami Bank Ltd., Hathazari Br., A/C No. 205 01700900001408	3,460,105	-
Islami Bank Ltd., Sitakinda Br., A /C No. 20502210900001405	1,079,960	-

FAIR STOCK

	Amount in Taka	
	30.06.2018	30.06.2017
Jamuna Bank Ltd., Banani Br., CD A/C No. 00300210006263	4,305,605	550,470
Mercantile Bank Ltd, Moulovi Bazar Br, SND A/c: 113213121479974	5,196,124	1,399,508
Mercantile Bank Ltd, Patuakhali Br, SND A/c: 115 413122178637	1,844,196	-
Mercantile Bank Ltd, Dilkhusa Br, SND A/c: 110113118742952	12,617	-
Midland Bank Ltd., Bogra Br. SND A/C 00020 -1090000168	18,184,079	7,202,677
Mutual Trust Bank Ltd., Banani Br. CD A/C 0210005126	3,816,946	4,149,294
Mutual Trust Bank Ltd., Tangail Br. SND A/C 0080 -0320000140	3,652,350	5,047,585
Mutual Trust Bank Ltd., Kustia Br. SND A/C 0035 -0320000574	1,321,699	-
One Bank Ltd., Gulsha n Br. SND A/C 0023000000715	150,559,457	47,008,406
Prime Bank Ltd., Banani Br., A/C No. CD -13211080017232	4,846,794	3,613,353
Shahjalal Islami Bank Ltd. Motijheel Br., A/C No. STD-1392	-	8,398
Shahjalal Islami Bank Ltd. Moulvi Bazar ,Dhaka , A/C No. STD -213100001392	480,524	-
Social Islami Bank Ltd., Banani Br., A/C No. CD -0271330003505	3,179,732	8,807,991
Social Islami Bank Ltd., Gulshan Br., A/C No. CD -0081330014215	3,381,309	2,324,852
Social Islami Bank Ltd., Banani Br., A/C No. STD -0271360000459	62,598	60,882,847
Social Islami Bank Ltd., Rajshahi Br., A/C No. STD -071360000389	4,582,956	4,601,015
Social Islami Bank Ltd., Savar Br., A/C No. STD - 0301360000306	2,161,218	1,609,930
Social Isla mi Bank Ltd., Banani Br., A/C No. STD -0271360000562	91,757	1,456,804
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 0081680000015	192,140	215,727,918
Social Islami Bank Ltd., Gul shan Br., IPO Account A/C No: 0081360000763	-	8,731,421
Social Islami Bank Ltd., Gulshan Br., IPO Account A/C No: 008169 0000016	29,578	-
Social Islami Ban k Ltd., Gulshan Br., IPO Account A/C No: 008170 0000017	15,539	-
Social Islami Bank Ltd., Gazipur Br.,STD -1231360000028	2,833,352	3,637,342
Social Islami Bank Ltd., Mohamm adpur Br.,0311 330007447	1,896,325	-
Social Islami Bank Ltd., Mawna Br.,101 -1360000046	3,881,578	-
Sonali Bank Ltd., Badda Br., A/C No. CD -0103202000512	806,826	6,283,133
Southeast Bank Ltd., Banani Br., A/C No. STD -002413100001349	10,306,100	3,192,427
Southeast Bank Ltd., Banani Br., A/C No. CD -002411100007297	3,358,280	1,238,283
Southeast Bank Ltd., Mymenshing Br., A/C No. STD -01310000005	5,771,502	2,597,011
Southeast Bank Ltd., Barishal Br., A/C No. STD -04913100000061	3,269,519	4,011,789
Southeast Bank Ltd., Khulna Br., A/C No. STD -013100000070	3,530,793	3,511,305
Southeast Bank Ltd., Ishwardi Br., A/C No. 0103 13100000024	2,678,561	-
SBAC Bank Ltd., Banani Br, A/C No. STD -01130000041898	-	1,036,274
SBAC Bank Ltd., Banani Br, A/C No. '0026130000023	110,693	-
Standard Chartered Bank, Banani Br., A/C No. 2113412201	-	522,855
Standard Chartered Bank, Gulshan Br., A/C No. 01 -1308261-01	194,246	-
United Commercial Bank Ltd., Uttara Br., A/C No. 0831301000000073	5,057,929	6,198,654
United Commercial Bank Ltd., Bhola Br., A/C No. 159 -1301-000000041	1,839,207	-
United Commercial Bank Ltd., Comilla Br., A/C No. 029 -1301-000000088	5,635,882	-
United Commercial Bank Ltd., Mohakhali Br., A/C No. 781301000000378	249,011	-
United Commercial Bank Ltd., Mohakhali Br., A/C No. 0781301000000267	541,608	690,941
Total:	**467,922,675**	**581,784,102**

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

	Amount in Taka	
	30.06.2018	30.06.2017

7.02 FDR: Tk. 28,447,770

Social Islami Bank Ltd., Gulshan Br., A/C No. FDR -085310024735	16,130,457	15,271,083
Social Islami Bank Ltd., Gulshan Br., A/C No. FDR -085310040722	12,317,313	11,596,728
Social Islami Bank Ltd., banani Br., A/C No. FDR -0275310028663	-	51,245,15 7
People's Leasing Co. Ltd	-	20,427,500
Total:	**28,447,770**	**98,540,468**

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

Cash in hand has been verified by the Management at the close of the year and a cash custody certificate was furnished to the Auditors.

8.00 Share Capital: Tk. 1,380,000,000

Authorized Capital		
300,000,000 ordinary Shares of Tk. 10 each	3,000,000,000	3,000,000,000
Issu ed, Subscribed & Paid -up Capital		
Numbers of Shares	1,380,000,000	1,200,000,000
Paid-up Capital		
138,000,000 ordinary Shares of Tk. 10 each in 2016 -2017 & 15% Stock Dividend in 2016 - 2017 respectively.	1,380,000,000	1,200,000,000

Holding of the Share	No. of Shareholder	No. of Share	% of Holding	As on June 30, 2018 Amount in Taka
Sponsor Directors	5	46,000,000	33.33%	460,000,000
General Shareholders	11,734	92,000,000	66.67%	920,000,000
Total:	**11,739**	**138,000,000**	**100.00%**	**1,380,000,000**

Name of Sponsor Directors	No. of Share	% of Holding	Value in Taka
Eng. Abu Noman Howlader	4,600,000	3.33%	46,000,000
Eng. Mohammad Badrul Hasan	4,600,000	3.33%	46,000,000
Mr. Md. Asraf Ali Khan	4,600,000	3.33%	46,000,000
Eng. Mohammad Ruhul Majid	4,600,000	3.33%	46,000,000
Engr. Hasan Morshed Chowdhury	4,600,000	3.33%	46,000,000
A S M Ali Kabir (Nominated Director of Bangladesh Building Systems Ltd.)	23,000,000	16.67%	230,000,000
Total:	**46,000,000**	**33.33%**	**460,000,000**

AMAR STOCK

Amount in Taka	
30.06.2018	30.06.2017

% of Paid –up Capital Held by:

% of Paid -up Capital Held by:	As on 30/06/2018
Sponsors/Promoters and Directors	33.33%
Govt.	0.00%
Institution	11.10%
Foreign	0.08%
Public	55.49%
Total	**100.00%**

Classification of Shareholder by holding: On Date - 30 June 2018.

Classification of shareholders	No. of Shareholder	No. of Share	% of Holding	Value in Taka
1-499	4,332	713,913	0.52%	7,139,130
500-5000	6,087	10,075,810	7.30%	100,758,100
5001-10000	648	4,688,701	3.40%	46,887,010
10001-20000	328	4,638,918	3.36%	46,389,180
20001-30000	95	2,367,193	1.72%	23,671,930
30001-40000	55	1,942,666	1.41%	19,426,660
40001-50000	30	1,353,440	0.98%	13,534,400
50001-100000	56	4,230,679	3.07%	42,306,790
100001-1000000	85	22,763,922	16.50%	227,639,220
1000001-100000000	23	85,224,758	61.76%	852,247,580
Total:	**11,739**	**138,000,000**	**100%**	**1,380,000,000**

9.00 Retained Earnings: Tk. 1,975,253,150

This is made -up as follows:

Particulars		
Opening Balance	1,100,411,404	687,064,190
Add: Net profit/(Loss) during the year	1,114,841,746	413,347,214
Less: 15% Stock Dividend	(180,000,000)	-
Less: 05% Cash Dividend	(60,000,000)	-
Total:	**1,975,253,150**	**1,100,411,404**

		Amount in Taka	
		30.06.2018	30.06.2017
10.00	**Long Term Loan: Tk. 289,299,797**		
	This is made-up as follows:		
	Particulars		
	United Commercial Bank Ltd.	-	284,440
	Term Loan-IDLC Finance Ltd.	2,959,289	60,646,012
	Term Loan-IIDFC	98,855,505	709,412
	Term Loan-IPDC	35,864,336	47,217,951
	Term Loan-Lankabangla Finance Ltd.	131,478,587	76,125,036
	Term Loan-Mercantile Bank Ltd.	125,243,694	162,836,503
	Term Loan-Mutual Trust Bank Ltd.	70,928,165	93,239,023
		465,329,575	**441,058,377**
	Less: Current Portion of Long Term Loan	176,029,778	147,223,717
	Total:	**289,299,797**	**293,834,660**

The details of the loan is as under:

a. 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.

b. 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.

c. 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%
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.

d. 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.

e. 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.

f. Name of the Financial Institute: IPDC
Nature: Lease Finance
Sanction L imit: 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.

g. 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.

Environment Friendly Cables

	Amount in Taka	
	30.06.2018	30.06.2017

h. 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.

i. 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.

j. 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.

11.00 Deferred Tax Liability: Tk. 185,578,209

This is made up as follows:

Particulars			
Opening Balance		142,043,853	96,597,587
Add: Addition during the year	Note: 25.02	43,534,356	45,446,266
Closing Balance:		**185,578,209**	**142,043,853**

12.00 Current Portion of Term Loan: Tk. 176,029,778

This is made up as follows:

Particulars		
United Commercial Bank Ltd.	-	284,440
Term Loan-IDLC Finance Ltd.	2,959,298	31,883,221
Term Loan-IIDFC	28,233,936	709,412
Term Loan-IPDC	16,075,404	16,078,930
Term Loan-Lankabangla Finance Ltd.	44,378,000	21,279,180
Term Loan-Mercantile Bank Ltd.	44,800,000	44,800,000
Term Loan-Mutual Trust Bank Ltd.	39,583,140	32,188,534
Total :	**176,029,778**	**147,223,717**

This represents the amount will be payable in the next financial year was made in accordance with Para 60(b) of IAS-1: "Presentation of Financial Statements".

13.00 Short Term Loan: Tk. 1,936,940,551

This is made up as follows:

Particulars		
Social Islami Bank Ltd., OD	-	-
Mutual Trust Bank Ltd., OD	235,512,100	228,622,899
United Commercial Bank Ltd., OD	89,030,703	42,390,740
Mercantile bank Ltd., OD	359,868,517	363,674,620
IIDFC-OD	-	175,925,726
United Commercial Bank Ltd., Import loan	234,954,731	206,753,100
Mutual Trust Bank Ltd., Import Loan	388,548,820	320,242,751
Mercantile bank Ltd., Import Loan	291,953,196	201,139,780
Social Islami Bank Ltd., Import Loan	337,072,484	330,128,677
Lankabangla Finance Ltd., Short Term Loan	-	-
Total :	**1,936,940,551**	**1,868,878,295**

The details of the loan is as under:

a. 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.

b. 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.

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

d. 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.

e. 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

f. 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.

g. 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.

h. Name of the Bank: Social Islami Bank Ltd.
Nature: Import Loan (LTR)
Sanction Limit: Tk. 500,000,000
Expiry Date: 11.02.2019
Interest Rate: 11.00% (Variable)
Security: Shipping documents and title imported goods.

i. 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.

j. 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.

k. 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

l. 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.

SMARTSTOCK

14.00 Accounts Payable: Tk. 47,597,700

This is made up as follows:

Particulars	Amount in Taka	
	30.06.2018	30.06.2017
Agni Systems Ltd.	56,799	37,500
Ahammad Filing & CNG Refueling Station	420,000	652,100
Ahmed Hossain Architects & Associates	80,000	50,000
Bangladesh Lift Industries Ltd.	-	470,000
Bangladesh Civil Construction	270,000	890,720
BBS Metallurgic Industries Ltd.	14,587,090	49,211,220
Bismillah Z M Enterprise	9,289,000	17,862,700
Brenntag Bangladesh Ltd.	-	93,200
Charuta Pvt. Ltd.	675,490	33,600
Ekattur Media Ltd.	-	190,000
E-Vision	856,700	400,000
Expressions Ltd.	45,760	-
Faith Enterprise	176,548	233,500
Flora Ltd.	8,000	-
Giga Power Corporation	65,000	-
Global Printing Press	132,990	-
Godhury Marketing Communication	-	29,000
Howlader Traders	456,980	1,112,300
Independent Television Ltd.	50,000	-
Impression Unlimited	-	614,200
Joy Enterprise	-	162,540
K M Enterprise	453,880	763,000
Link3 Technologies Ltd.	45,000	-
Maona CNG Filing Station & Conversion Center	230,000	289,200
Mawna Optical Fiber Network	-	-
MJS Enterprise	540,088	210,000
M/S N Islam Transport Agency	656,980	910,000
M/s Zaman Traders & Saw Mill	856,000	1,483,727
National Television Ltd. (RTV)	8,000	128,450
Nahar Enterprise	3,060,890	4,850,000
Next Online Ltd.	65,000	-
NITS Services Pvt. Ltd.	14,000	27,500
Orko Advertising	200,000	187,500
Park Ad & Event Management	50,000	170,000
Partex Furniture Industries Ltd.	430,000	128,000
Powerbreeze Engineering Ltd.	-	42,500
Print Dot	80,000	32,000
Rahaman Electrical Engineering	123,900	37,500
Regent Ad.	87,500	132,500
Rupali Insurance Company Ltd.	-	23,000
RN Timber	8,891,808	11,020,100
Samuda Chemical Complex Ltd.	555,580	423,000
Shawon Printers	44,800	-
Sincos Engineers Ltd.	320,000	342,250
Signbd Printing	65,000	308,000
Software Shop Ltd.	50,000	-
ST Thai Alumonium	12,000	-
Super Thai Plastic Ltd.	230,000	62,100
TAK Chemical Industries Ltd.	1,899,117	1,422,600
Techno HVAC Systems Ltd.	867,900	544,634
Tokai Power Products Ltd.	50,000	150,000
Trident Agency	265,000	364,200
Wood Marc Furniture Ltd.	24,000	-
Virgo Media Ltd.	250,900	336,000
Total:	**47,597,700**	**96,430,341**

AMAR STOCK

			Amount in Taka	
			30.06.2018	30.06.2017
15.00	**Liabilities for Expenses: Tk. 18,885,625**			
	This is made up as follows:			
	Particulars			
	Salary & Allowances		12,308,564	12,120,320
	Office Rent		142,500	-
	Showroom Rent		325,000	221,000
	Electricity Bill-Factory		5,280,125	5,026,215
	Audit Fees		350,000	350,000
	Utility		198,124	157,500
	Other Expenses		281,312	259,749
	Total:		**18,885,625**	**18,134,784**
	Most of the outstanding liabilities have subsequently been paid; No liabilities in the Statement of Financial Position are at a value less than the amount at which it is repayable at the date of the Statement of Financial Position.			
16.00	**Provision for Income Tax : Tk. 358,476,957**			
	Opening Balance		635,331,681	424,353,657
	Add: Charged during the year		386,125,367	210,978,024
			1,021,457,048	**635,331,681**
	Less: Adjustment during the year		662,980,091	-
	Closing Balance:		**358,476,957**	**635,331,681**
17.00	**Workers' Profit Participation Fund: Tk. 77,225,073**			
	Opening Balance		33,488,575	20,799,800
	Add: Charged during the year		77,225,073	33,488,575
			110,713,649	**54,288,375**
	Less: Paid during the year		(33,488,575)	(20,799,800)
	Closing Balance:		**77,225,073**	**33,488,575**
18.00	**Revenue: Tk. 6,588,108,937**			
	This is made-up as follows:			
	Particulars			
	Local Sales		7,572,089,029	4,044,305,814
	Less: VAT		983,980,092	527,518,150
	Local Sales (Net):		**6,588,108,937**	**3,516,787,664**
19.00	**Cost of Goods Sold: Tk. 4,362,731,799**			
	This is made-up as follows:			
	Particulars			
	Raw Material Consumption	Notes: 19.01	4,225,420,792	2,175,775,579
	Manufacturing Overhead	Notes: 19.02	260,283,496	209,979,467
	Total Manufacturing Cost:		**4,485,704,288**	**2,385,755,046**
			(79,756,841)	**(22,296,498)**
	Opening Work-in Process		193,808,024	171,511,526
	Closing Work-in Process		273,564,865	193,808,024
			(43,215,648)	**(42,153,361)**
	Opening Finished Goods		366,409,982	324,256,621
	Closing Finished Goods		409,625,630	366,409,982
	Total Cost of Goods Sold		**4,362,731,799**	**2,321,305,187**

TAMAR STOCK

		Amount in Taka	
		30.06.2018	30.06.2017
19.01	**Raw Material Consumption: Tk. 4,225,420,792**		
	This is made up as follows:		
	Particulars		
	Opening Inventory	485,884,874	429,986,614
	Add: Purchased during the year	4,386,194,421	2,231,673,839
		4,872,079,295	**2,661,660,453**
	Less: Closing Inventory	646,658,503	485,884,874
	Total:	**4,225,420,792**	**2,175,775,579**

19.02	**Manufacturing Overhead: Tk. 260,283,496**		
	This is made-up as follows:		
	Particulars		
	Salary & Wages	56,839,247	45,096,589
	Festival Bonus	10,356,555	9,659,241
	Carrying Cost	3,504,031	2,868,945
	Car Maintenance	2,520,997	2,655,534
	Computer & Accessories	193,935	63,500
	Daily Labour	2,344,165	1,818,783
	Electric Goods	2,891,171	1,690,190
	Electricity Bill	51,063,082	45,519,170
	Entertainment	1,189,104	722,506
	Fuel & CNG Bill	2,962,218	2,695,360
	Iftar Bill	144,867	148,362
	Indirect Raw Materials	15,693,757	7,696,251
	Internet Bill	408,948	278,941
	Loading & Unloading Cost	431,509	196,564
	Telephone & Postage	13,256	11,057
	Machine Maintenance (Including Spare Parts)	5,347,585	5,168,315
	Medical Expenses	106,113	36,693
	Mobile Bill	517,304	261,253
	Miscellaneous Expenses	552,047	221,740
	Office Maintenances	301,254	107,664
	Repair & Maintenances	825,960	432,199
	Staff Welfare Expenses	339,990	412,340
	Stationery	1,126,281	651,539
	Sub Station Expenses	3,050,339	112,950
	Workers Lunch & Tiffin	436,635	380,175
	Depreciation	97,123,146	81,073,606
	Total:	**260,283,496**	**209,979,467**

AMAR STOCK

		Amount in Taka	
		30.06.2018	30.06.2017
20.00	**Administrative Expenses: Tk. 111,588,472**		
	This is made-up as follows:		
	Particulars		
	Salary & Allowances	33,914,743	22,578,014
	Festival Bonus	4,981,836	4,202,165
	Car Maintenance	495,624	-
	Computer Accessories	795,915	689,319
	Cookeries	95,967	87,451
	Credit Rating Fee	72,000	-
	Expenses for CSR Activities	794,000	-
	Donation	2,214,214	1,350,128
	Electric Goods	419,345	131,250
	Electricity Bill	1,885,309	1,408,278
	Entertainment	1,026,507	862,380
	Expenses for AGM	171,808	
	Fuel & Gass Bill	493,658	-
	Iftar Bill	220,000	236,105
	Insurance Expenses	3,340,850	3,492,430
	Internet Expenses	691,966	430,620
	IPO Expenses	4,747,750	12,642,250
	Land Tax Expenses	100,900	85,442
	Legal Expenses	1,630,215	203,569
	License & Renewal Fees	2,224,561	702,153
	Lunch Bill	496,259	382,480
	Listing Fee	1,895,945	-
	Medical Expenses	233,333	125,350
	Meeting Expenses	255,310	114,630
	Mobile Bill	722,475	492,826
	Miscellaneous Expenses	1,250,742	830,736
	Office Maintenances	1,388,400	922,910
	Office Rent	2,242,000	1,707,000
	Postage & Courier	933,072	701,200
	Paper Bill	9,550	8,461
	Printing	2,287,359	1,615,422
	Repair & Maintenances	1,383,932	634,058
	Stationery & Photocopy	1,288,900	995,154
	Training & Development	874,844	98,262
	Travelling & Conveyance	1,275,210	996,211
	Telephone & Fax	101,215	49,568
	Vehicle Tracking Expense	484,256	398,600
	Social Contribution	752,000	411,000
	Audit Fees	377,500	540,890
	Utility Expenses	1,842,467	-
	Depreciation	31,176,535	28,865,175
	Total:	**111,588,472**	**88,991,487**

AMAR STOCK

		Amount in Taka	
		30.06.2018	30.06.2017
21.00	**Selling & Distribution Expenses: Tk. 228,082,841**		
	This is made-up as follows:		
	Particulars		
	Salary & Allowances	112,114,285	74,521,546
	Bonus	20,821,600	17,925,690
	Conveyance	3,555,467	3,142,196
	Distribution Expenses	3,274,068	2,455,625
	Electricity Bill	1,191,648	972,165
	Entertainment	697,937	465,486
	Fuel & Gas Bill	2,112,720	1,220,360
	Iftar	44,590	37,502
	Internet Bill	423,016	288,236
	Insurance Expenses-Tender	603,883	-
	Loading & Unloading	201,117	98,302
	Lunch & Tiffin Bill	1,609,492	1,251,623
	Mobile Bill	2,811,502	1,878,527
	Office Maintenances	976,467	754,200
	Out Station Allowance	1,325,481	1,243,256
	Packaging & Labeling	2,654,356	1,327,689
	Papers & Periodicals	112,555	81,371
	Printing & Stationery	685,453	357,456
	Postage & Stamp	208,441	133,917
	Sample Testing expenses	8,251,265	6,260,526
	Sales Incentive-Employee	6,365,882	7,599,992
	Sales Promotion Expenses	4,066,809	2,544,266
	Showroom Decoration Expenses	2,872,956	2,316,420
	Showroom Rent	3,386,248	2,804,155
	Advertisement	42,114,285	27,949,852
	Tender Form Purchase	608,617	162,150
	Telephone & Postage	203,200	99,860
	Transportation	3,873,034	3,551,480
	Miscellaneous Expenses	916,467	552,169
	Total:	**228,082,841**	**161,996,017**

22.00 Other Income : Tk. 3,456,589

This is made-up as follows:

Particulars		
FDR Interest	3,456,589	3,478,047
Total:	**3,456,589**	**3,478,047**

Other income includes bank interest on FDR accounts.

23.00 Financial Cost: Tk. 267,435,872

This is made-up as follows:

Particulars		
Bank Commission, Lease Interest & Charges	42,765,694	37,941,891
Overdraft Interest	66,062,811	49,965,160
Import Loan Interest	122,514,026	102,914,112
Term Loan Interest	36,093,340	53,891,778
Total:	**267,435,872**	**244,712,941**

24.00 Contribution of Workers' Profit Participation Fund: Tk. -77,225,073.43

This represents 5 % of the net profit after charging such contribution but before Tax contribution by the Company as per provisions of Bangladesh Labor Law 2006. (as amended in 2013)

25.00 Income Tax Expenses: Tk. 429,659,723

This is made-up as follows:

Particulars			
Current Tax	Note: 25.01	386,125,367	210,978,024
Deferred tax	Note: 25.02	43,534,356	45,446,266
Total:		**429,659,723**	**256,424,290**

		Amount in Taka	
		30.06.2018	30.06.2017
25.01	**Current Tax : Tk. 386,125,367**		
	This is made-up as follows:		
	Particulars		
	Profit before tax	1,544,501,469	669,771,504
	Current tax rate	25%	35%
	Tax	**386,125,367**	**234,420,027**
	Rebate at 10% as 20% IPO declared	-	(23,442,003)
	Total:	**386,125,367**	**210,978,024**
25.02	**Deferred Tax : Tk. 43,534,356**		
	This is made-up as follows:		
	Particulars		
	Depreciation charged as per 3rd Schedule of Income Tax Ordinance-1984.	302,437,106	239,785,255
	Depreciation charged as per financial statements	(128,299,681)	(109,938,781)
	Difference	**174,137,425**	**129,846,474**
	Current tax rate	25%	35%
	Deferred tax during the year	**43,534,356**	**45,446,266**
26.00	**Net Asset Value (NAV) Per Share : Tk. 24.31**		
	This is made-up as follows:		
	Particulars		
	Total Assets	6,446,868,838	5,560,236,650
	Total Liabilities	(3,091,615,688)	(3,259,825,245)
	Net Asset value (NAV)	**3,355,253,150**	**2,300,411,405**
	Weighted Average Number of Ordinary share	138,000,000	120,000,000
	Net Asset Value per Share :	**24.31**	**19.17**
	Net Asset Value (NAV)	-	2,300,411,405
	Weighted Average Number of Ordinary Shares	-	100,438,356
	Net Asset Value per Share(Weighted Average Method)	-	**22.90**
27.00	**Earnings Per Share (EPS) Per Share : Tk. 8.08**		
	This is made-up as follows:		
	Particulars		
	Net Profit after Taxes	1,114,841,746	413,347,214
	No. of Share	138,000,000	100,438,356
	Earnings per share (Reported):	**8.08**	**4.12**
27.01	**Earnings Per Share (EPS) Per Share (Re-Stated) : Tk. 8.08**		
	Net Profit after Taxes	1,114,841,746	413,347,214
	No. of Share	138,000,000	120,000,000
	Earnings per share (Re-Stated):	**8.08**	**3.44**

Weighted Average Number of Ordinary Shares outstanding:

As on 30 June, 2017:			
No. of Shares	**Days**	**Factor**	**Weighted average No. of Shares**
100,000,000	365	1.000	100,000,000
20,000,000	8	0.022	438,356
Total 120,000,000			**100,438,356**

The Paid –up capital amounting to Tk. 200,000,000 has been increased through issuance of 20,000,000 shares @ Tk. 10/- each on 22-06-2017.

28.00	**Net Operating Cash Flow per share (NOCFPS): 3.03**		
	This is made-up as follows:		
	Particulars		
	Net Operating Cash flow	418,125,964	534,864,298
	Weighted Average Number of Ordinary Shares outstanding	138,000,000	100,438,356
	Net Operating Cash Flow per share	**3.03**	**5.33**

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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 IAS-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 under audit. There are following related party transactions were made:

Related Party	Transaction during the year	Amount	Head of Accounts
BBS Metallurgic Industries Ltd.	Opening Balance As on July 01, 2017	49,211,220	Raw Material Purchases
	Add: Purchase during the period	294,521,880	
	Less: Payment during the period	(329,146,010)	
	Closing Balance As on June 30,2018	14,587,090	
Bangladesh Building System	Order for making Building during the period	120,739,191	Acquisition Non-Current Assets
	Payment during the period	(120,739,191)	
	Closing balance as on June 30,2018	-	

33.00 Claim not acknowledged as dept:
There was no claim against the company acknowledged as dept as on 30 June, 2018.

34.00 No board meeting attendance 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 supervising 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 June 30, 2018:

Salary (Monthly)	Officer & Staff		Worker		Total Employees
	Factory	Head Office			
Below Tk. 3,000/-	-	-	-		-
Above Tk. 3,000/-	63	587	257		907
Total	63	587	257		907

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	Managing Director	-	-	-
Engr. Mohammed Badrul Hassan	Chairman	-	-	-
Mr. Md. Ashraf Ali Khan	Director	-	-	-
Engr. Mohammad Ruhul Majid	Director	-	-	-
Engr. Hasan Morshed Chowdhury	Director	-	-	-
A.S.M Ali Kabir	Nominated Director	-	-	-
Md. Shafiqur Rahman	Independent Director	-	-	-
Golam Mostofa Kamal	Independent Director	-	-	-
Total		**-**	**-**	**-**

Period of payment to Directors is from 01 July, 2017 to June 30, 2018.
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
   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 7:
Details of production capacity utilization:

Particulars	License Capacity (In MT)	Installed Capacity (In MT)	Actual Production (In MT)	Capacity Utilization
Annual production capacity of cables in MT	Not mentioned in License	16,600	13,810	83.19%

D. Disclosure as per requirement of Schedule XI, Part II, Para 8:
Raw materials, spare parts, packing materials and capital machinery:

Items	Purchase (BDT)			Consumption (BDT)	% of consumption of total purchase
	Import	Local	Total		
Raw materials	4,145,830,967	240,363,454	4,386,194,421	4,225,420,792	96.33%
Spare parts	-	825,960	825,960	825,960	100.00%
Packing Materials	-	2,654,356	2,654,356	2,654,356	100.00%
Total	**4,145,830,967**	**243,843,770**	**4,389,674,737**	**4,228,901,108**	

Value of export:

Particulars	In foreign currencies (US$)	In BDT
Export	-	-
Total	-	**-**

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2017 to 30 June, 2018 on account of royalty, know-how, professional fees, consultancy fees and interest;
ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;
iii) The value of export represents for the period from 01 July, 2017 to 30 June, 2018.

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E. 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	Not Applicable
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

F. 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	30-06-2018	30-06-2017
Advances, Deposits and Pre-payments exceeding 6 months	656,753,794	453,525,906
Advances, Deposits and Pre-payments not exceeding 6 months	1,061,109,424	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	5,028,956	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 year ended June 30, 2018

Annexure- A

(Figures all in Taka)

Particulars	Cost					Depreciation				Written down value as on 30.06.18
	Balance as on 01.07.17	Addition during the year	Transfer/ Disposal during the year	Balance as on 30.06.18	Rate %	Balance as on 01.07.17	Charged during the year	Transfer/ Disposal during the year	Balance as on 30.06.18	
Land & Land Development	266,264,170	39,077,619	-	305,341,789	-	-	-	-	-	305,341,789
Factory:										
Factory Building & Other Construction	575,423,241	120,739,191	-	696,162,432	5%	65,739,903	28,502,647	-	94,242,550	601,919,882
Plant & Machinery	902,361,464	158,461,630	-	1,060,823,094	10%	305,221,486	67,637,079	-	372,858,565	687,964,529
Office Equipment	8,099,840	3,003,122	-	11,102,962	15%	3,045,266	983,420	-	4,028,686	7,074,276
Head Office:										
Office Building/Decoration	156,741,180	12,873,121	-	169,614,301	20%	79,998,595	16,635,829	-	96,634,424	72,979,877
Office Equipment	20,846,673	8,800,240	-	29,646,913	15%	7,284,778	2,694,302	-	9,979,080	19,667,833
Office Equipment-Branch	8,723,994	1,818,787	-	10,542,781	15%	2,620,554	1,051,925	-	3,672,479	6,870,302
Motor Vehicle	96,488,830	16,480,000	-	112,968,830	15%	36,315,775	10,261,958	-	46,577,733	66,391,098
Furniture & Fixtures	2,877,133	1,850,532	-	4,727,665	20%	1,139,794	532,521	-	1,672,315	3,055,351
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**
As at June 30, 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 year has been allocated as follows:

Particulars	30.06.2018	30.06.2017
Labor & Factory Overhead	97,123,146	81,073,606
Administrative Overhead	31,176,535	28,865,175
Total	**128,299,681**	**109,938,781**

BBS Cables Ltd.

Schedule of Inventories

As at June 30, 2018

Particulars	Annexure-B			
	Qty (MT/SQM/PCS)	30-06-2018 Taka	Qty (MT/SQM/PCS)	30-06-2017 Taka
Raw Materials:				
Aluminium Foil/Mylar	85,441	61,859,284	61,011	43,866,955
Aluminum Rod Soft	102,458	29,098,072	96,349	27,266,667
Aluminium Tri Hydrate (ATH)	158,994	19,556,262	141,275	17,454,566
Aluminium Tri Oxide (ATO)	4,251	10,291,671	4,164	9,682,459
Bis Phenal-A	102	42,126	84	34,567
Calcium Carbonate	116,821	1,762,880	114,223	1,723,675
Calcium Steatate (CS)	212	57,028	203	54,216
Copper Wire Rod/Cathode	195,244	159,123,860	141,223	99,562,300
Copper Tape	32,556	50,396,688	20,380	31,698,450
China Clay	1,548	86,114	1,374	76,429
Chorinated Paraffin (CPW) S-52	14,226	2,247,708	10,853	1,677,360
Di Octyl Phthalate	12,567	2,802,441	10,109	2,236,526
Di 2 Propyi Hyptyi Phthalate (DPHP)	230	108,330	210	98,426
Galvanize Steel Wire	289,556	53,857,416	231,993	43,684,325
HDPE KI-SC-0366 IN	45,218	9,592,771	36,028	7,643,240
HT Cable Core Identification Polyester Tape	46,452	30,205,413	38,228	24,857,662
LDPE KI-SC-0588 IN	1,754	344,030	1,685	330,568
Master Batch Red	2,545	790,477	2,532	786,320
Master Batch Red (Polyethylene)	1,255	298,690	1,349	325,478
Molybdeulum Tri Oxide (MTO)	452	2,967,380	563	3,698,783
Multidraw Lubricant (Cu-Rod)	4,812	986,460	3,775	765,780
Nylon Binder	7,892	7,424,299	8,066	7,587,690
Paraffin Wax	742	122,430	758	123,634
Parmacel Adhesive Tape Red	2,011	4,804,279	535	1,275,300
Polyester Tape	84,895	66,472,785	73,256	56,888,758
PP Binder Tape	389	278,323	377	269,980
PVC Comp. Red-1	145,268	26,729,312	135,823	24,855,669
PVC Resin-S-70	238,450	36,065,563	162,563	24,587,685
PVC Stabilizer KA-202	5,214	1,225,290	4,870	981,626
PVC Tape	15,224	3,790,776	13,164	3,475,477
Red Pigments	654	354,164	637	345,225
Stearic Acid	2,565	357,660	2,487	346,765
Titaniam Di Oxide	2,945	1,289,910	2,621	1,145,324
Tri Mellitate (TOTM)	2,876	1,334,464	2,468	1,127,483
XLPE Compound	220,325	59,070,027	165,043	44,569,875
Zine Borate (ZB) Grade-2355	1,895	864,120	1,727	779,631
Total Raw Materials:		**646,658,503**	-	**485,884,874**
Work-in-Process:				
Copper Finished Cables	89,245	82,462,380	62,452	57,643,027
Copper Partly Finished Cables	92,564	84,205,256	64,223	58,186,392
8 mm Copper Rod	59,546	55,080,050	44,698	41,166,445
Aluminum Finished Cables	46,385	15,167,895	37,640	12,157,662
PVC	43,624	13,828,808	28,542	8,876,443
Various Process Copper	48,524	14,605,724	32,825	10,044,365
Various Process Aluminum	66,248	8,214,752	45,505	5,733,690
Total Work-in-Process:		**273,564,865**	-	**193,808,024**

BBS Cables Ltd.
Schedule of Inventories
As at June 30, 2018

Annexure-B

Particulars	Qty (MT/SQM/PCS)		30-06-2018 Taka	Qty (MT/SQM/PCS)		30-06-2017 Taka
Finished Goods:						
Ashulia Sales Center	25,647		567,312	-		-
Amirabad Sales Center	65,426		2,384,778	-		-
Barisal Sales Center	121,523		2,427,379	503,394		10,055,120
Bogra Sales Center	28,578		1,466,051	188,419		9,665,890
Bhola Sales Center	116,541		5,261,826	-		-
Brahmanbaria Sales Center	25,681		1,624,323	-		-
Chittagong Sales Center	20,556		1,399,042	166,028		11,299,852
Chowmuhani Sales Center	75,248		7,385,711	62,616		6,145,874
Chapai Nawabgonj Sales Center	65,158		1,638,724	-		-
Chuadanaga Sales Center	65,689		7,915,525	-		-
Comilla Sales Center	15,422		1,971,542	89,438		11,433,660
Cox's Bazar Sales Center	48,913		6,664,396	-		-
Dinajpur Sales Center	45,268		4,948,236	71,253		7,788,690
Direct Sales(Ware House)	3,352,456		155,569,141	3,425,324		158,950,530
Feni Sales Center	86,562		3,035,107	252,551		8,855,152
Faridpur Sales Center	33,588		1,833,233	-		-
Gazipur Sales Center	35,265		6,400,351	55,037		9,988,770
Gaibanda Sales Center	46,416		8,456,995	-		-
Gopalgonj Sales Center	65,846		6,730,778	-		-
Hathazari Sales Center	42,158		2,720,034	-		-
Hobigonj Sales Center	5,865		310,141	-		-
Ishwardi Sales Center	65,841		6,075,807	-		-
Jessore Sales Center	99,862		4,843,122	182,422		8,847,125
Jatrabari Sales Center	114,022		4,806,027	-		-
Jamalpur Sales Center	52,254		1,685,192	-		-
Joypurhat Sales Center	28,525		2,660,527	-		-
Kaptanbazar Sales Center	70,431		12,054,360	70,431		12,054,360
Kawranbazar Sales Center	22,454		2,765,210	-		-
Keranihonj Sales Center	121,564		9,986,118	-		-
Khulna Sales Center	93,130		9,126,714	93,130		8,847,325
Kustia Sales Center	16,621		598,356	-		-
Kurigram Sales Center	25,596		1,151,820	-		-
Lalmonirhat Sales Center	115,645		14,455,625	-		-
Laksmipur Sales Center	23,654		2,010,590	-		-
Moulavibazar Sales Center	52,354		1,401,596	301,521		8,072,180
Mymenshing Sales Center	109,104		15,711,005	109,104		12,546,983
Mohammadpur Sales Center	25,621		3,228,246	-		-
Mawna Sales Center	33,258		6,052,956	-		-
Mirpur Sales Center	6,214		1,205,516	-		-
Narayanganj Sales Center	182,156		4,437,974	372,131		9,066,456
Nawabpur Sales Center	95,218		8,474,402	105,752		8,988,955
Nator Sales Center	12,542		1,605,376	-		-
Naogaon Sales Center	26,845		727,251	288,507		7,815,870
Norshingdi Sales Center	15,656		1,283,792	-		-
Nawapara Sales Center	11,544		1,685,424	-		-
Pabna Sales Center	12,548		1,656,336	-		-
Potuakhali Sales Center	21,564		3,989,340	-		-
Rajshahi Sales Center	15,426		854,987	157,427		8,725,400
Rangpur Sales Center	8,211		1,083,852	72,612		9,366,984
Rampura Sales Center	15,642		2,893,770	-		-
Savar Sales Center	98,242		13,360,912	109,740		8,826,900
Satkhira Sales Center	16,496		5,526,160	-		-
Syedpur Sales Center	26,594		4,095,476	-		-
Shirajgonj Sales Center	49,512		11,041,176	-		-
Sunamgonj Sales Center	47,912		4,072,520	-		-
Sherpur Sales Center	26,448		2,486,112	-		-
Sylhet Sales Center	32,845		1,478,025	238,797		10,745,870
Tangail Sales Center	154,658		5,609,648	278,232		9,755,580
Thakurgaon Sales Center	15,452		386,300	-		-
Tongi Sales Center	15,485		851,675	-		-
Uttara Sales Center	42,658		1,495,709	244,317		8,566,456
Total Finished Goods:			**409,625,630**	**-**		**366,409,982**
Grand Total:			**1,329,848,998**			**1,046,102,880**

Environment Friendly Cables

বিবিএস ক্যাবলস্ লিমিটেড

এর

শেয়ারহোল্ডারদের প্রতি

স্বাধীন নিরীক্ষক এর প্রতিবেদন

আমরা **বিবিএস ক্যাবলস্ লিমিটেড** এর ৩০ শে জুন ২০১৮ ইং তারিখ এর আর্থিক বিবরণী সহ আর্থিক অবস্থার বিবরণী, উক্ত তারিখের সমাপ্ত বছরের জন্য লাভ-ক্ষতি ও অন্যান্য আয়ের বিশদ বিবরণী, মালিকানাসত্ত্ব পরিবর্তন বিবরণী, নগদ প্রবাহ বিবরণী এবং গুরুত্বপূর্ণ হিসাব সারাংশ ও অন্যান্য ব্যাখ্যামূলক তথ্য বিবরণীর সারাংশ নিরীক্ষা করেছি।

আর্থিক বিবরণীতে ব্যবস্থাপকদের দায়িত্ব/কর্তব্য:

আর্থিক বিবরণী প্রস্তুত এবং ন্যায্য উপস্থাপনার দায়িত্ব হচ্ছে কোম্পানীর ব্যবস্থাপকদের যাহা আর্ন্তজাতিক আর্থিক প্রতিবেদন মানদন্ড (আইএফআরএস), কোম্পনী আইন ১৯৯৪, সিকিউরিটিজ এন্ড একসচেন্জ কমিশন ১৯৮৭ এবং অন্যান্য প্রযোজ্য নিয়ম নীতির সাথে সামঞ্জস্য। উক্ত দায়িত্বে অর্ন্তভুক্তি হচ্ছে নকশায়ন, বাস্তবায়ন, এবং আর্থিক বিবরণীর প্রস্তুত ও ন্যায্য উপস্থাপনের সাথে সম্পৃক্ত আভ্যন্তরীণ নিয়ন্ত্রণ রক্ষণাবেক্ষণ যাহা উপাদানগত ভুল (জালিয়াতি বা অনিচ্ছাকৃত) থেকে মুক্ত, হিসাব নীতি নির্ধারন ও প্রয়োগ, অবস্থার প্রেক্ষিতে যৌক্তিক আনুমানিক হিসাব তৈরী।

নিরীক্ষকের দায়িত্ব:

আমাদের দায়িত্ব হচ্ছে নিরীক্ষার উপর ভিত্তি করে উক্ত আর্থিক প্রতিবেদন এর উপর মতামত প্রকাশ করা। আর্থিক বিবরণী বস্তুগত অসঙ্গতি থেকে মুক্ত কিনা সেই মর্মে যৌক্তিক নিশ্চয়তা অর্জনের লক্ষ্যে আমরা আমাদের নিরীক্ষা কার্যক্রম পরিচালনা করিয়াছি বাংলাদেশ নিরীক্ষা মান দন্ডের নৈতিকতার প্রয়োগ ও পরিকল্পনা সাপেক্ষে।

আর্থিক বিবরণীতে উল্লেখিত অর্থের পরিমাণ ও ব্যাখ্যা সমূহের নিরীক্ষার প্রমাণাদি সংগ্রহ নিরীক্ষা কার্যপ্রণালির অর্ন্তভুক্ত। কার্যপ্রণালী নির্বাচন করা নিরীক্ষকের বিচার-বিবেচনার উপর নির্ভর যাহা আর্থিক বিবরণীতে উপাদানগত ভুলের ঝুঁকি মূল্যায়ন বিবেচনা করে করা হয়। উক্ত ঝুঁকি নির্বাচনের জন্য নিরীক্ষক আভ্যন্তরীন নিয়ন্ত্রণ বিবেচনায় আনবেন যাহা প্রতিষ্ঠানের আর্থিক বিবরণীর প্রস্তুত ও ন্যায্য উপস্থাপনের সাথে সম্পৃক্ত এবং যাহা সময় উপযোগী নিরীক্ষা কার্যপ্রণালী অনুসারে কিন্তু প্রতিষ্ঠানের অভ্যন্তরীন নিয়ন্ত্রনের কার্যকারিতার উপর মতামত প্রকাশের জন্য নয়। আর্থিক বিবরণীতে ব্যবহৃত হিসাব নীতি ও যৌক্তিক হিসাব অনুমান ব্যবস্থাপক কর্তৃক সর্বোপরি আর্থিক বিবরণীর সামগ্রীক মূল্যায়ন ও নিরীক্ষা কার্যপ্রণালীর অর্ন্তভুক্ত।

আমরা বিশ্বাস করি যে আমাদের মতামত প্রকাশের জন্য সংগৃহীত প্রমাণাদি যথেষ্ট ও যথোপযুক্ত।

মতামত:

আমাদের মতামত, **বিবিএস ক্যাবলস্ লিমিটেড** এর ৩০ শে জুন ২০১৮ ইং সালের আর্থিক বিবরণীতে আর্থিক অবস্থার সঠিক ও যথাযথ উপস্থাপন হয়েছে এবং ইহার কর্মদক্ষতা আর্ন্তজাতিক আর্থিক প্রতিবেদন মান (আইএফআরএস), কোম্পানী আইন-১৯৯৪,সিডিরিটিজ এন্ড একসচেন্জ কমিশন ১৯৮৭ এবং অন্যান্য প্রযোজ্য আইন মেনে হয়েছে।

আমরা আরও প্রতিবেদন করেছি যে,

ক) আমাদের নিরীক্ষা এবং যাচাই করণের লক্ষ্যে যত ধরনের তথ্য এবং ব্যাখ্যা আমরা প্রয়োজন মনে করিয়াছি সকল তথ্য ও ব্যাখ্যা আমরা সংগ্রহ করিয়াছি।

খ) উক্ত হিসাব পুস্তক যাচাই করে আমাদের মতামত হচ্ছে কোম্পানী আইন সম্মত উপযুক্ত হিসাব পুস্তক রক্ষণাবেক্ষণ করিয়াছেন।

গ) প্রতিষ্ঠানের আর্থিক অবস্থা বিবরণী, লাভ-ক্ষতি ও অন্যান্য প্রাসঙ্গিক আয়ের বিবরণী, মালিকানাসত্ত্ব পরিবর্তন বিবরণী এবং নগদ প্রবাহ বিবরণী হিসাব বইয়ের সাথে সংগতিপূর্ণ।

ঘ) সকল প্রদেয় ও ব্যয় প্রতিষ্ঠানের ব্যবসার উদ্দেশ্যে সংঘটিত হয়েছে।

স্বাক্ষরিত

আহমেদ জাকির এন্ড কোং

চ্যার্টার্ড একাউন্ট্যান্টস

স্থান: ঢাকা

তারিখ: ২৩ শে অক্টোবর, ২০১৮

বিবিএস ক্যাবলস্ লিমিটেড

আর্থিক অবস্থার বিবরণী

৩০ শে জুন ২০১৮ সমাপ্ত বছরের

বিবরণ	টীকা	টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
সম্পদ			
স্থায়ী সম্পদ:		**১,৭৭১,২৬৪,৯৩৬**	**১,৫৩৬,৪৬০,৩৭৫**
সম্পদ,কলকব্জা ও যন্ত্রপাতি	৩.০০	১,৭৭১,২৬৪,৯৩৬	১,৫৩৬,৪৬০,৩৭৫
চলতি সম্পদ :		**৪,৬৭৫,৬০৩,৯০২**	**৪,০২৩,৭৭৬,২৭৫**
মজুদ পণ্য	৪.০০	১,৩২৯,৮৪৮,৯৯৮	১,০৪৬,১০২,৮৮০
দেনাদার হিসাব	৫.০০	১,৭৫৮,২৮২,৭১২	১,০৯২,৪৭৬,২৮৪
অগ্রিম, জমা, এবং অগ্রিম পরিশোধ	৬.০০	১,০৫৪,৮৮৩,১২৭	১,১৭৩,৮৫২,৩৮২
নগদ এবং নগদ সমতুল্য তহবিল	৭.০০	৫৩২,৫৮৯,০৬৫	৭১১,৩৪৪,৭২৯
মোট সম্পদ		**৬,৪৪৬,৮৬৮,৮৩৮**	**৫,৫৬০,২৩৬,৬৫০**
শেয়ারহোল্ডারদের সত্ত্ব ও দায়:			
শেয়ারহোল্ডারদের সত্ত্ব		**৩,৩৫৫,২৫৩,১৫০**	**২,৩০০,৪১১,৪০৪**
শেয়ার মূলধন	৮.০০	১,৩৮০,০০০,০০০	১,২০০,০০০,০০০
অর্জিত আয়	৯.০০	১,৯৭৫,২৫৩,১৫০	১,১০০,৪১১,৪০৪
দায়:			
দীর্ঘমেয়াদী দায়		**৪৭৪,৮৭৮,০০৬**	**৪৩৫,৮৭৮,৫১৩**
দীর্ঘমেয়াদী ঋণ	১০.০০	২৮৯,২৯৯,৭৯৭	২৯৩,৮৩৪,৬৬০
বিলম্বিত কর দায়	১১.০০	১৮৫,৫৭৮,২০৯	১৪২,০৪৩,৮৫৩
চলতি দায়:		**২,৬১৬,৭৩৭,৬৮২**	**২,৮২৩,৯৪৬,৭৩৩**
দীর্ঘমেয়াদী ঋণের চলতি অংশ	১২.০০	১৭৬,০২৯,৭৭৮	১৪৭,২২৩,৭১৭
সল্পমেয়াদী ঋণ	১৩.০০	১,৯৩৬,৯৪০,৫৫১	১,৮৬৮,৮৭৮,২৯৫
পাওনাদার	১৪.০০	৪৭,৫৯৭,৭০০	৯৬,৪৩০,৩৪১
খরচের জন্য দায়	১৫.০০	১৮,৮৮৫,৬২৫	১৮,১৩৪,৭৮৪
করের জন্য সংস্থান	১৬.০০	৩৫৮,৪৭৬,৯৫৭	৬৩৫,৩৩১,৬৮১
কর্মীদের মুনাফা অংশগ্রহণ তহবিল	১৭.০০	৭৭,২২৫,০৭৩	৩৩,৪৮৮,৫৭৫
প্রদেয় লভ্যাংশ		১,৩২৫,০৩৩	-
আইপিও ফেরতযোগ্য চাঁদা		২৫৬,৯৬৫	২৪,৪৫৯,৩৩৮
মোট সত্ত্ব এবং দায় সমূহ		**৬,৪৪৬,৮৬৮,৮৩৮**	**৫,৫৬০,২৩৬,৬৫০**
শেয়ার প্রতি নিট সম্পদের মূল্য	২৬.০০	**২৪.৩১**	**১৯.১৭**

আর্থিক বিবরণীর অবিচ্ছেদ্য অংশের সংযুক্ত টীকা (১-৩৮)

স্বাক্ষরিত
চেয়ারম্যান

স্বাক্ষরিত
ব্যবস্থাপনা পরিচালক

স্বাক্ষরিত
কোম্পানী সচিব

একই তারিখে আমাদের পৃথক প্রতিবেদন অনুযায়ী স্বাক্ষরিত

স্বাক্ষরিত
আহমদ জাকির এন্ড কোং
চ্যার্টার্ড একাউন্ট্যান্টস

স্থান: ঢাকা

তারিখ: ২৩ শে অক্টোবর, ২০১৮

BBS Cables Environment Friendly Cables

বিবিএস ক্যাবলস্ লিমিটেড

লাভ বা ক্ষতি এবং অন্যান্য সম্মলিত আয়ের বিবরণী

৩০ শে জুন ২০১৮ তারিখ সমাপ্ত বছরের

বিবরণ	টীকা	টাকার পরিমাণ	
		০১.০৭.২০১৭ হতে ৩০.০৬.২০১৮	০১.০৭.২০১৬ হতে ৩০.০৬.২০১৭
আয়	১৮.০০	৬,৫৮৮,১০৮,৯৩৭	৩,৫১৬,৭৮৭,৬৬৪
বিক্রিত পণ্যের ব্যয়	১৯.০০	(৪,৩৬২,৭৩১,৭৯৯)	(২,৩২১,৩০৫,১৮৭)
মোট লাভ		**২,২২৫,৩৭৭,১৩৮**	**১,১৯৫,৪৮২,৪৭৭**
প্রশাসনিক খরচ	২০.০০	(১১১,৫৮৮,৪৭২)	(৮৮,৯৯১,৪৮৭)
বিক্রয় ও বন্টন ব্যয়	২১.০০	(২২৮,০৮২,৮৪১)	(১৬১,৯৯৬,০১৭)
মোট কার্যক্রম প্রসূত লাভঃ		**১,৮৮৫,৭০৫,৮২৫**	**৯৪৪,৪৯৪,৯৭৪**
অন্যান্য আয়	২২.০০	৩,৪৫৬,৫৮৯	৩,৪৭৮,০৪৭
আর্থিক ব্যয়	২৩.০০	(২৬৭,৪৩৫,৮৭২)	(২৪৪,৭১২,৯৪১)
কর এবং ডব্লিউপিপিএফ পূর্ববর্তী লাভ		**১,৬২১,৭২৬,৫৪২**	**৭০৩,২৬০,০৮০**
কর্মীদের মুনাফার অংশীদারী তহবিল	২৪.০০	(৭৭,২২৫,০৭৩)	(৩৩,৪৮৮,৫৭৫)
কর পূর্ববর্তী লাভ		**১,৫৪৪,৫০১,৪৬৯**	**৬৬৯,৭৭১,৫০৪**
আয় কর খরচ	২৫.০০	**৪২৯,৬৫৯,৭২৩**	**২৫৬,৪২৪,২৯০**
চলতি কর	২৫.০১	৩৮৬,১২৫,৩৬৭	২১০,৯৭৮,০২৪
বিলম্বিত কর	২৫.০২	৪৩,৫৩৪,৩৫৬	৪৫,৪৪৬,২৬৬
কর পরবর্তী নিট লাভ		**১,১১৪,৮৪১,৭৪৫**	**৪১৩,৩৪৭,২১৪**
শেয়ার প্রতি আয় (প্রতিবেদন)	২৭.০০	**৮.০৮**	**৪.১২**
শেয়ার প্রতি আয় (পুনরায় বর্ণিত)	২৭.০১	**৮.০৮**	**৩.৪৪**

আর্থিক বিবরণীর অবিচ্ছেদ্য অংশের সংযুক্ত টীকা (১-৩৮)

স্বাক্ষরিত	স্বাক্ষরিত	স্বাক্ষরিত
চেয়ারম্যান	**ব্যবস্থাপনা পরিচালক**	**কোম্পানী সচিব**

একই তারিখে আমাদের পৃথক প্রতিবেদন অনুযায়ী স্বাক্ষরিত

স্বাক্ষরিত

স্থান: ঢাকা

আহমদ জাকির এন্ড কোং

তারিখ: ২৩ শে অক্টোবর, ২০১৮

চ্যার্টার্ড একাউন্ট্যান্টস

বিবিএস ক্যাবলস্ লিমিটেড

মালিকানা সত্ত্ব পরিবর্তনের বিবরনী
৩০ শে জুন ২০১৮ তারিখ সমাপ্ত বছরের

বিবরণ	শেয়ার মূলধন	অর্জিত আয়	মোট
উদ্বৃত্ত ০১ জুলাই ২০১৭	১,২০০,০০০,০০০	১,১০০,৪১১,৪০৪	২,৩০০,৪১১,৪০৪
স্টক লভ্যাংশ (১৫%)	১৮০,০০০,০০০	(১৮০,০০০,০০০)	-
নগদ লভ্যাংশ (৫%)	-	(৬০,০০০,০০০)	(৬০,০০০,০০০)
চলতি বছরের মুনাফা	-	১,১১৪,৮৪১,৭৪৬	১,১১৪,৮৪১,৭৪৬
উদ্বৃত্ত ৩০ শে জুন ২০১৮	**১,৩৮০,০০০,০০০**	**১,৯৭৫,২৫৩,১৫০**	**৩,৩৫৫,২৫৩,১৫০**

মালিকানা সত্ত্ব পরিবর্তনের বিবরনী
৩০ শে জুন ২০১৭ তারিখ সমাপ্ত বছরের

বিবরণ	শেয়ার মূলধন	অর্জিত আয়	মোট
উদ্বৃত্ত ০১ জুলাই ২০১৬	১,০০০,০০০,০০০	৬৮৭,০৬৪,১৯০	১,৬৮৭,০৬৪,১৯০
চলতি বছরের শেয়ার ইস্যু	২০০,০০০,০০০	-	২০০,০০০,০০০
চলতি বছরের মুনাফা	-	৪১৩,৩৪৭,২১৪	৪১৩,৩৪৭,২১৪
উদ্বৃত্ত ৩০ শে জুন ২০১৭	**১,২০০,০০০,০০০**	**১,১০০,৪১১,৪০৪**	**২,৩০০,৪১১,৪০৪**

স্বাক্ষরিত
চেয়ারম্যান

স্বাক্ষরিত
ব্যবস্থাপনা পরিচালক

স্বাক্ষরিত
কোম্পানী সচিব

একই তারিখে আমাদের পৃথক প্রতিবেদন অনুযায়ী স্বাক্ষরিত

স্বাক্ষরিত
আহমদ জাকির এন্ড কোং
চ্যার্টার্ড একাউন্ট্যান্টস

স্থান: ঢাকা
তারিখ: ২৩ শে অক্টোবর, ২০১৮

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বিবিএস ক্যাবলস্ লিমিটেড

নগদ প্রবাহ বিবরণী

৩০ শে জুন ২০১৮ তারিখ সমাপ্ত বছরের

বিবরণ	টীকা	টাকার পরিমাণ	
		০১.০৭.২০১৭ হতে ৩০.০৬.২০১৮	০১.০৭.২০১৬ হতে ৩০.০৬.২০১৭
কার্যক্রম প্রসূত নগদ প্রবাহ:			
ক্রেতার কাছ থেকে নগদ ও অন্যান্য সংগ্রহ		৫,৯২৫,৭৫৯,০৯৮	৩,৩৬৮,৮২৭,৪৯৪
সরবরাহকারী, কর্মচারী ও অন্যান্যদের নগদ প্রদান		(৫,০৮৫,৫৯৭,৯৭২)	(২,৬১২,০১৩,৮৭১)
কার্যক্রম প্রসূত নগদ		**৮৪০,১৬১,১২৬**	**৭৫৬,৮১৩,৬২৩**
আয়কর প্রদান		(৪২২,০৩৫,১৬২)	(২২১,৯৪৯,৩২৫)
কার্যক্রম প্রসূত / ব্যবহৃত নিট নগদ:(অ)		**৪১৮,১২৫,৯৬৪**	**৫৩৪,৮৬৪,২৯৮**
বিনিয়োগ কার্যক্রম থেকে নগদ প্রবাহ			
সম্পত্তি, কলকব্জা এবং যন্ত্রপাতি অধিগ্রহন		(৩৬৩,১০৪,২৪২)	(৪৯৩,৩৮১,১৪৪)
বিনিয়োগ কার্যক্রম ব্যবহৃত নিট নগদ:(ই)		**(৩৬৩,১০৪,২৪২)**	**(৪৯৩,৩৮১,১৪৪)**
আর্থিক কার্যক্রম প্রসূত নগদ প্রবাহ			
শেয়ার মূলধন		-	২০০,০০০,০০০
দীর্ঘ মেয়াদী ঋণের অগ্রিম/পরিশোধ		২৪,২৭১,১৯৮	(১১২,৪৭৭,০২৩)
লভ্যাংশ প্রদান		(৫৮,৬৭৪,৯৬৭)	-
স্বল্প মেয়াদী ঋণের অগ্রিম/পরিশোধ		৬৮,০৬২,২৫৫	২৮৮,৫৩৩,৫৩৪
ব্যাংক সুদ প্রদান		(২৬৭,৪৩৫,৮৭২)	(২৪৪,৭১২,৯৪১)
আর্থিক কার্যক্রম প্রসূত / ব্যবহৃত নিট নগদ:		**(২৩৩,৭৭৭,৩৮৫)**	**১৩১,৩৪৩,৫৭০**
নিট নগদ বৃদ্ধি/হ্রাস এবং নগদ সমতুল্য: (অ+ই+ঈ)		**(১৭৮,৭৫৫,৬৬৩)**	**১৭২,৮২৬,৭২৪**
বছরের শুরুতে নগদ টাকা ও নগদ সমতুল্য		৭১১,৩৪৪,৭২৯	৫৩৮,৫১৮,০০৫
বছরের শেষে নগদ টাকা ও নগদ সমতুল্য		**৫৩২,৫৮৯,০৬৫**	**৭১১,৩৪৪,৭২৯**

স্বাক্ষরিত
চেয়ারম্যান

স্বাক্ষরিত
ব্যবস্থাপনা পরিচালক

স্বাক্ষরিত
কোম্পানী সচিব

একই তারিখে আমাদের পৃথক প্রতিবেদন অনুযায়ী স্বাক্ষরিত

স্বাক্ষরিত
আহমদ জাকির এন্ড কোং
চ্যার্টার্ড একাউন্ট্যান্টস

স্থান: ঢাকা
তারিখ: ২৩ শে অক্টোবর, ২০১৮

বিবিএস ক্যাবলস্ লিমিটেড

টীকা, গুরত্বপূর্ণ হিসাব নীতির সারসংক্ষেপ এবং অন্যান্য ব্যাখ্যামূলক তথ্য

৩০ জুন ২০১৮ সমাপ্ত বছরের

১ প্রতিষ্ঠান এবং এর কার্যক্রম:

১.০১ প্রতিষ্ঠানের বৈধ ফরম/গঠন:

বি বি এস ক্যাবলস্ ১২ এপ্রিল, ২০০৯ সালে প্রতিষ্ঠিত এবং ১৯৯৪ ইং সালের কোম্পানি আইনের অধীনে একটি প্রাইভেট লিমিটেড শেয়ার দ্বারা সীমিত দায় কোম্পানি হিসেবে জয়েন্ট স্টক কোম্পানিজ এবং ফার্মের সাথে নিবন্ধকৃত হয়। ইহা বানিজ্যিক কার্যক্রম শুরু করে ২০১০ ইং সালে। পরবর্তীতে গত ৩১ জানুয়ারি ২০১৫ ইং সালে প্রাইভেট থেকে পাবলিকে রূপান্তরিত হয়।

কোম্পানিটি ঢাকা স্টক-এক্সচেঞ্জ লিমিটেড এবং চিটাগাং স্টক-এক্সচেঞ্জ লিমিটেড এ যথাক্রমে ১৯শে জুলাই এবং ১২শে জুলাই ২০১৭ সালে তালিকাভুক্ত হয়েছে। কোম্পানির শেয়ারের লেনদেন শুরু হয়েছে ৩১ জুলাই ২০১৭ থেকে।

১.০২ নিবন্ধন এবং কর্পোরেট অফিসের ঠিকানা:

প্রতিষ্ঠানের নিবন্ধিত অফিস হল, জাইনা বাজার, ঢাকা ময়মনসিং মহাসড়ক, টেলেহাট, শ্রীপুর, গাজীপুর এবং এর কোর্পোরেট অফিস হল, কনফিগার ব্যাপারী টাওয়ার (৩র্থ তলা), গ-৬৪ মধ্য বাড্ডা, প্রগতিসরণি, ঢাকা-১২১২.

১.০৩ ব্যবসার ধরণ:

প্রতিষ্ঠানের মূল ব্যবসায়িক কার্যক্রম হল, সকল প্রকার এলুমিনিয়াম, তামা ইত্যাদির ক্যাবল, সিলিকন, অপটিক্যাল, ফাইবার ক্যাবল, পাওয়ার ক্যাবল, রাবার ক্যাবল, রেলওয়ে সিগনালিং ক্যাবল, ওয়েলডিং ক্যাবল, টেলিকমিউনিকেশন ক্যাবল, জেলি-ফিল্ড ক্যাবল, অটোমোবাই ক্যাবল, সাবমারসিবল ক্যাবল, কক্সসিয়াল ক্যাবল, ফ্ল্যাক্সিবল এবং হাউস ওয়ার ক্যাবল (সিঙ্গেল- এবং মাল্টি কোর) সহ সকল প্রকার বৈদ্যুতিক এবং টেলিকমিউনিকেশন ক্যাবল এর উৎপাদন, টেন্ডার, ক্রয়, বিক্রয়, আমদানি-রপ্তানী, ডিলার, বিতরণ কাজ পরিচালনা করা।

২.০০ গুরুত্বপূর্ণ হিসাব নীতিমালা:

২.০১ আর্থিক বিবরণীর উপস্থাপন এবং তৈরির ভিত্তি:

আর্থিক বিবরণীটি ১৯৯৪ সালের কোম্পানি আইনের চাহিদা অনুযায়ী তৈরি এবং প্রকাশ করা হয়েছে এবং আন্তর্জাতিক হিসাব মান (আইএএস) এবং আন্তর্জাতিক আর্থিক প্রতিবেদন মান (আইএফআরএস) হিসেবে ইন্সটিটিউট অব চ্যার্টার্ড একাউন্ট্যান্টস অব বাংলাদেশ কর্তৃক আইএএস এবং আইএফআরএস গৃহীত। আর্থিক বিবরণ এবং লাভ-ক্ষতির বিবরণ ও অন্যান্য প্রসঙ্গিক আয় এবং সমতার পরিবর্তনের বিবরণ তৈরি করা হয়েছে। বকেয়া ভিত্তিতে আইএএস-৭ "নগদ প্রবাহের বিবরণ" অনুযায়ী নগদ প্রবাহের বিবরণ প্রস্তুত করা হয়েছে।

২.০২ হিসাবরক্ষণ প্রচলন এবং ধারণা:

ঐতিহাসিক ব্যয় নীতির অধীনে অত্র আর্থিক বিবরণীটি তৈরি করা হয়েছে।

২.০৩ হিসার সংরক্ষণ:

হিসাবের জন্য প্রয়োজনীয় হিসাব খাতা স্বত্ত্বাধিকারী রক্ষণাবেক্ষণ করেছেন।

২.০৪ প্রতিবেদনের সময়:

এই প্রতিবেদন ০১ জুলাই, ২০১৭ থেকে ৩০ জুন, ২০১৮ ইং পর্যন্ত সময়ের।

২.০৫ মূল হিসাব নীতি:

গুরুত্বপূর্ণ লেনদেনের এবং ঘটনাবলীর জন্য কোম্পানীর ব্যবস্থাপনার দারা নির্দিষ্ট হিসাব নীতি নির্বাচন করা হয়েছে এবং প্রয়োগ করা হয়েছে যেখানে আর্থিক বিবরণীর উপস্থাপন এবং তৈরির জন্য কাঠামোগত উপাদানের সাথে যোক্তিক প্রভাব রয়েছে। বিএএস-১ " আর্থিক বিবরণীর উপস্থাপন" অনুসারে আর্থিক বিবরণী তৈরি এবং উপস্থাপন করা হয়েছে। একই হিসাব মূলনীতি অনুসারে পূর্বের বছরের হিসাব মূলনীতির প্রণয়ন করা হয়েছে। পূর্বের বছরের তুলনায় হিসাবের কোন গুরুত্বপূর্ণ পরিবর্তন করা হয় নি এবং আর্থিক অবস্তানের উপর মূলনীতি মূল্যয়ন, এবং কোম্পানির কার্যক্ষমতা এর কোন প্রভাব হয় নি। যাহোক, উপস্থাপনায় যে সকল গুরুত্বপূর্ণ পরিবর্তন করা হয়েছে তা ধারাবাহিকভাবে টীকা আকারে ব্যাক্ষা করা হয়েছে।

অধিক স্পস্টতার জন্য হিসাব এবং মূল্যায়ণ পদ্ধতি প্রকাশ করা হয়েছে। আইএএস-১ অনুসারে ব্যয় পদ্ধতির ধরন ব্যবহার করে কোম্পানি ঐ ব্যয়ের শেণিবিভাগ করেছেন।

২.০৫.১ বৈধ/আইনি অনুবর্তিতা:

১৯৯৪ ইং সালের কোম্পানি আইন এর চাহিদা অনুযায়ী আর্থিক বিবরনীটি তৈরি করা হয়েছে এবং তথ্যের প্রকাশক তৈরি করা হয়েছে এবং আইসিএবি কর্তৃক আইএএসএস গৃহীত হয়েছে। এই নিয়ম নীতির ভিত্তিতে আর্থিক অবস্থান তারিখের বিবরণীতে প্রর্যোজ্য মানের সাথে আন্তর্জাতিক হিসাব মান (আইএএস) এবং আন্তর্জাতিক আথিক প্রতিবেদন মান (আইএফআরএস) প্রয়োগ করা হয়েছে।

২.০৫.২ সমালেচনা মূলক হিসাব ধারণা, অনুমান এবং বিবেচনা:

আর্থিক বিবরণীটি তৈরি করা হয় বিএফআরএস অনুসারে, যাহা আর্থিক বিবরণীতে নির্দিষ্ট অনুচ্ছেদ সংক্রান্ত বিবেচনার প্রয়াজন। প্রতিষ্ঠানের হিসাব নীতিটি প্রয়োগের জন্য প্রক্রিয়াটিতে ব্যবস্থাপনার বিচার বিশ্লেষন প্রয়োজন।

২.০৬ চলমান ধারণা:

সুদুর ভবিষ্যৎ পর্যন্ত কোম্পানির পরিচালনা অব্যাহত রাখার জন্য যথেষ্ঠ সম্পদ কোম্পানির আছে। যার ফলে আর্থিক বিবরণী তৈরির ভিত্তিতে পরিচালক কোম্পানিটি দীর্ঘ দিন পরিচালনা করতে পারবেন। বিদ্যমান ব্যবসার বর্তমান চাহিদা মেটাতে কোম্পানির বর্তমান ঋণ সুবিধা এবং সম্পদ পর্যাপ্ত মূলধন রয়েছে।

২.০৭ আবেদন মান:

নিম্নে আইএএস এবং আইএফআরএসগুলো এই বছরের আর্থিক বিবরণীর পর্যালেচনর জন্য প্রয়োগযোগ্য।

আইএএস-১ : আর্থিক বিবরণীর উপস্থাপন;

আইএএস-২ : মজুদ পন্য;

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আইএএস-৭: নগদ প্রবাহ বিবরণ;
আইএএস-৮: হিসাব নীতিসমূহ, হিসাব ধারাণার পরিবর্তন এবং ভূল সমূহ;
আইএএস-১০: প্রতিবেদন প্রদর্শনের পরবর্তী ঘটনাসমূহ;
আইএএস-১২: আয়কর;
আইএএস-১৬: সম্পদ, শিল্পোৎপাদনের কলকব্জা, সরঞ্জাম ও যন্ত্রপাতি;
আইএএস-১৭: ইজারা সমূহ;
আইএএস-১৮: রাজস্বসমূহ;
আইএএস-১৯: কর্মী সুবিধাসমূহ;
আইএএস-২৩: ধার খরচসমূহ;
আইএএস-২৪: সংশ্লিষ্ট পক্ষ প্রকাশক;
আইএএস-৩৩: শেয়ার প্রতি আয়;
আইএএস-৩৬: সম্পদের গুরত;
আইএএস-৩৭: সংস্থান, সম্বাব্য দায়, সম্ভাব্য সম্পদ;
আইএএস-৩৮: অস্পর্শনীয় সম্পদ; এবং
আইএএস-৩৯: আর্থিক উপাদান; স্বীকৃতি এবং পরিমাপ।

২.০৮ সম্পদ, কলকব্জা ও যন্ত্রপাতি

ক) স্বীকৃতি ও পরিমাপ

সম্পদ, কলকব্জা ও সরঞ্জাম (জমি ছাড়া) (পিপিই) এর সাথে আইএএস-১৬ (সম্পদ, কলকব্জা ও সরঞ্জাম) এর সাথে সংগতি রেখে সঞ্চিত করা হয়। জমি খরচের ভিত্তিতে পরিমাপ করা হয়। পিপিই এর একটি দফা খরচ ইহার ক্রয়মূল্য, আমদানি খরচ এবং ব্যবসায়িক ছাড় কর্তনের পর অফেরৎযোগ্য করসমূহ প্রদান করা হয়।

খ) ঋণ খরচ মূলধনায়িত করা:

আইএএস-২৩ অনুযায়ী আর্থিক খরচসমূহ যা শিল্প উৎপাদনের কলকব্জা, সরঞ্জাম প্রতিস্থাপনের ক্ষেত্রে সরাসরি আরোপযোগ্য এবং খরচের মধ্যে নিহিত তা সরঞ্জাম মূল্যের সাথে যুক্ত।

গ) পরবর্তী ব্যয়:

সম্পদ, শিল্পোৎপাদনের সরঞ্জাম ও যন্ত্রপাতি একটি অনুচ্ছেদের অংশ প্রতিস্থাপনের ব্যয় অনুচ্ছেদটির বহন ব্যয় স্বীকৃত, যদি সম্ভব হয় যে, অত্র অংশের সাথে সংযুক্ত ভবিষ্যৎ অর্থনৈতিক লাভ কোম্পানীতে প্রবাহিত হবে এবং এর ব্যয় নিশ্চয়তার সাথে পরিমাপ করা যেতে পারে এবং সম্পদ থেকে নির্দিষ্ট স্থানে স্থানান্তরিত করা, সঠিক উপায়ে কর্মক্ষম করার ক্ষেত্রে সরাসরি আরোপযোগ্য খরচ যোগ করে উক্ত সম্পদের মূল খরচ নির্ধারণ করা হয়েছে।

ঘ) অবচয় ব্যয়:

ভূমি বা ভুমি উন্নয়নের উপর কোন প্রকার অবচয় ব্যয় ধার্য করা হয় নি।

ধারাবাহিকভাবে, লিখিত মূল্যের উপর ভিত্তি করে মূল্য হ্রাস উদ্বৃত্ত পদ্ধতির উপর অবচয় ব্যয় ধার্য করা হয়েছে এবং উক্ত অবচয় ধার্য হবে যতক্ষন না এক টাকা অবনতি না হয়। অবচয় ব্যয় ধার্য করা হয় যতখন সম্পদ ব্যবহারের জন্য সহচলভ্য হয় এবং বছরে পিপিই স্থগিতের একটি দফার উপর অবচয়ের চার্জ নেওয়া হয় যেখানে সম্পদটি নিষ্পত্তিকৃত বা অসনাক্ত।

নিম্নে অবচয়/ আমানতকরণ হার দেওয়া হল।

স্থায়ী সম্পদের শেণীবিন্যাস:	হার %
ভূমি এবং ভূমি উন্নয়ন	-
কারখানা ভবন	৫
কলকব্জা ও যন্ত্রপাতি	১০
অফিস সরঞ্জাম- কারখানা	১৫
অফিস ভবন/অলঙ্করণ	২০
অফিস সরঞ্জাম	১৫
আসবাবপত্র	২০
অফিস সরঞ্জাম- শাখা	১৫
যানবাহন	১৫

ঙ) অবসর এবং নিষ্পত্তি সমূহ:

একটি সম্পত্তি নিষ্পিত্তি হয় ইহার ব্যবহার এবং পরবর্তী নিষ্পিত্তি থেকে কোন প্রকার ভবিষ্যত আর্থিক লাভ প্রত্যাশা করা হয় না। উক্ত সম্পত্তির জেরের পরিমান এবং নিট নিষ্পিত্তি প্রত্রিয়ার মধ্যে পার্থক্য হিসেবে একটি সম্পত্তির নিষ্পত্তি বা অবসর থেকে উদ্ভুদ্ধ লাভ বা ক্ষতি নিধারিত এবং লাভ-ক্ষতির ও অন্যান্য বাড়তি আয়ের বিবরণীতে অন্যান্য আয়ের অধীনে সম্পত্তি থেকে লাভ-ক্ষতি হিসেবে স্বীকৃত।

২.০৯ মজুদ পণ্যের মূল্যায়ণ:

মজুদপণ্য (যা সম্পদ) হচ্ছে যা ব্যবসায়ের সাধারণ পদ্ধতিতে বিক্রির জন্য, উপাদানের উপকরন বা যোগান উৎপাদন প্রক্রিয়ায় ব্যয় করতে হবে। আইএএস-২ এর অনুচ্ছেদ ২১ ও ২৫ এর প্রয়োজনীযতা গুলি অনুসরণ করে সর্বনিম্ন মূল্যে বা নিট বাস্তবায়নয়োগ্য মূল্যে প্রকাশ করা হয়। নির্দিষ্ট শ্রেণীর পণ্যের জন্য উপযুক্ত পদ্ধতি অবলম্বনের মাধ্যমে নির্দিষ্ট ও পরিবর্তনশীল পরোক্ষ কারখানা খরচের উপযুক্ত অংশ নিযুক্ত করা যা পণ্যের মূল্য নির্ধারনের অন্তর্ভুক্ত।

মজুদ পণ্যেও শ্রেণীবিন্যাস	মূল্য নির্ধারণের ভিত্তি
কাঁচামাল ও মোড়কীকরণ উপাদান	ভারযুক্ত গড় খরচ
কাজ চলমান	মানদন্ডের মূল্য
তৈরি পণ্য	মানদন্ডের মূল্য

মানদন্ডের মূল্যে সরাসরি উপকরণ মূল্য, সরাসরি শ্রম, নির্ধারিত কার্যক্রম মূল্য এবং উপরি ব্যয় অর্ন্তভূক্ত।

২.১০ নগদ ও নগদ সমতুল্য:

নগদ ও নগদ সমতুল্যের মধ্যে হাতে নগদ, ব্যাংক জমা, মেয়দি আমানত অন্তর্ভুক্ত যা কোন বিধিনিষেধ ছাড়াই প্রতিষ্ঠানের ব্যবহার যোগ্য। এখানে নগদ ও নগদ সমতুল্য মানের পরিবর্তনে গুরুত্বপূর্ণ ঝুঁকি আছে।

২.১১ পাওনাদার ও বকেয়া খরচ:

২.১১.১ বাণিজ্য ও অন্যন্য প্রদেয়:

কোম্পানি কর্তৃক গৃহীত পন্য এবং পরিসেবা গুলির ক্ষেত্রে নিষ্পত্তিযোগ্য অর্থের পরিমাণ দায়বদ্ধতা প্রদান করা হয়।

২.১১.২ বিধান:

আন্তজাতিক হিসাবরক্ষন মানের সাথে সামঞ্জস্যপূর্ণ আর্থিক বিবরণী প্রস্তুত করার জন্য আইএএস-৩৭ সংস্থান, সম্ভাব্য দায় ও সম্ভাব্য সম্পদের সাথে মিল রেখে সেই বিষয় গুলো অনুমান করা যা প্রতিবেদিত রাজস্ব এবং ব্যয়, সম্পদ ও দায়কে প্রভাবিত করে। আর্থিক বিবরনিতে বিবৃত সময়কাল ও তারিখে উল্লেখিত সম্ভাব্য সম্পদ ও দায়ের বিবরণ উল্লেখযোগ্য।

২.১২ আর্থিক বিবরণীতে প্রকাশের জন্য তারিখের অনুমেদন:

২৩ অক্টোবর ২০১৮ তারিখে পূর্ণবিবেচনা সাপেক্ষে পরিচালক পর্ষদ আর্থিক বিবরণীতে প্রকাশের অনুমোদন করেছিলো।

২.১৩ আয়কর:

২.১৩.১ চলমান/বর্তমান কর:

অর্থ আইন ২০১৫ এবং আয়কর অধ্যাদেশ ১৯৮৪ অনুযায়ী প্রতিষ্ঠানটি লভ্যাংশের উপর আয়করের জন্য সংস্থান করেছে। প্রতিষ্ঠানটি করযোগ্য আয় করায় আইএএস-১২ অসুসারে, আয়কর সংস্থান করছে।

২.১৩.২ বিলম্বিত কর:

সম্পদের পরিমাণ এবং দায়সমূহের জের এর পার্থক্য যা সংশ্লিষ্ট করের ভিত্তিতে এবং আর্থিক অবস্থার বিবরণীতে উল্লেখ থাকে তাকে বিলম্বিত কর বলে বিবেচনা করা হয়, যা কর্তনযোগ্য লাভ গুণন এবং দায়বদ্ধতা পদ্ধতিতে তৈরীকৃত আর্থিক অবস্থার বিবরণী ব্যবহারে দায়বদ্ধ। বিলম্বিত করের দায়সমূহ সাধারণত বিবেচনা করা হয় সকল করযোগ্য অস্থায়ী পার্থক্য নির্ধরনে এবং বিলম্বিত কর সম্পদসমূহ সাধারণত বিবেচনা করা হয় সকল বিয়োগযোগ্য অস্থায়ী পার্থক্যসমূহ যাতে করে এটি সম্ভাব্য যে, ঐ বিয়োগযোগ্য অস্থায়ী পার্থক্য সমূহের জন্য করযোগ্য লভ্যাংশ থাকে এবং তা ব্যবহার করা যায়। বিবিএস ক্যাবলস লিমিটেড করযোগ্য অস্থায়ী পার্থক্যের জন্যে বিলম্বিত করদায় শনাক্ত করেছে।

২.১৪ সম্ভাব্য দায় ও সম্পদ:

সম্ভাব্য দায় ও সম্পদ হচ্ছ বর্তমান অথবা সম্ভাব্য দায় বা সম্পত্তি যা পরবর্তি কোন ঘটনা থেকে উৎপন্ন এবং যাহার স্থিতি প্রতিষ্ঠানের আওতা বহির্ভূত কোন ঘটনা, এক বা একের আধিক অনিশ্চিত ভবিষ্যৎ ঘটনার কারণে আর্থিক বিবরণীতে আইএএস-৩৭, সংস্থান সম্ভাব্য দায় এবং সম্ভাব্য সিম্পত্তি অনুযায়ী প্রকাশ করা মন্তব্যের আওতাভুক্ত।

২.১৫ রাজস্ব শনাক্ত করন

আইএএস-১৮ রাজস্ব অনুসারে, বিক্রয় বাবদ ক্রেতার নিকট গ্রহণ হতে রাজস্ব শনাক্ত করা হয় যখন পণ্য ক্রেতার নিকট প্রেরিত হয় এবং নিকট প্রেরিত হয় এবং গুরুত্বপূর্ণ ঝুঁকি ও উপযোগের মালিকানা ক্রেতার নিকট প্রবর্তিত হয়।

২.১৬ সম্পদের ক্ষয়:

আইএএস-৩৬ (সম্পদের ক্ষয়) সম্পদ ছাড়া অ-আর্থিক সম্পদসমূহ পর্যালোচনা করতে হবে যদি সম্পদের ক্ষয়ের নির্দেশনা থাকে। আমাদের নিরিক্ষার সময় পর্যন্ত এরূপ কোনো সম্পদ ক্ষয়ের নির্দেশনা ছিলো না।

২.১৭ আর্থিক উপাদান:

অমৌলিক:

আইএফআরএস-০৭ (আর্থিক উপাদানের প্রকাশ) অনুযায়ী আর্থিক বিবরণী তারিখে প্রতিষ্ঠানটি কোনো অমৌলিক চুক্তি যেমন অগ্রবর্তী বিনিময় চুক্তি অথবা আমদানি কৃত যন্ত্রাংশের ইজারা এবং ভবিষ্যতে ইজারার জন্য সম্পর্কিত প্রতিবন্ধক মুদ্রা প্রকাশ চুক্তি সম্পাদন করে নি।

মৌলিক:

আইএএস- ৩৯ (আর্থিক উপাদান: নিশ্চিতকরণ এবং পরিমাপ) অনুসারে হিসাব এবং অন্যান্য দেনা, ঋণ এবং অন্যান্য পাওনা কার্য পরিচালনা খরচে দেখানো হয় যা মৌলিক আর্থিক উপাদানের অন্তর্ভুক্ত।

২.১৮ বৈদেশিক মুদ্রার রুপান্তর:

লেনদেনের তারিখে বৈদেশিক মুদ্রা পরিবর্তন মান অনুসারে বৈদেশিক মুদ্রা বাংলাদেশী টাকায় রুপান্তর করা হয়। আর্থিক অবস্থানের তারিখের বিবৃতিতে সম্পদ ও দায়গুলি বিদ্যামান মুদ্রানীতিতে রুপান্তরিত হয়। লেনদেনের তারিখে অ-আর্থিক সম্পদ ও দায়সমূহ ঐতিহাসিক খরচে বিবৃত করা হয় এবং বাংলাদেশী টাকায় রুপান্তরিত করা হয়।

২.১৯ ঋণ খরচ:

আইএএস-২৩ অনুযায়ী প্রয়োজনীয়তার সংগতি রেখে "ঋণ খরচ" পরিচালিনার সময় সংক্ষিপ্ত ঋণ এবং বাণিজিক ব্যাংক এবং আর্থিক প্রতিষ্ঠান হতে অতিরিক্ত অর্থ বের করার সুবিধাসমূহ রাজস্ব খরচের জন্য ব্যয় করা হয়।

২.২০ নিয়োগকৃত কর্মচারীদের লাভ:

কোম্পানী কর্তৃক নিয়োগকৃত কর্মচারীগণ নিম্নলিখিত আর্থিক সুবিধা লাভ করবেন:

ক) উৎসব বোনাস: কোম্পানীর স্থায়ী নিয়োগকৃত কর্মীরা দুটি উৎসব বেনাস পেয়ে থাকে।
খ) কর্মীদের মুনাফার তহবিল গঠনে অংশগ্রহণ:
বাংলাদেশ শ্রম আইন, ২০০৬ এর বিধান অনুযায়ী প্রতিষ্ঠানের কর প্রদান এর পূর্বে এই ধরনের অবদান চার্জ করার পরে নিট লাভের ৫% উক্ত কর্মিদের সঞ্চিতি প্রদান করা হয়।

২.২১ মালিকানা সত্ত্ব পরিবর্তনের বিবৃতি:
মালিকানা সত্ত্ব পরিবর্তনের বিবৃতিতে তথ্য প্রদান করে অর্থ/সম্পদের বৃদ্ধি বা হ্রাস পরিবর্তন বুঝায়।

২.২২ নগদায়নের বিবৃতি:
নগদায়নের বিবৃতি বুঝাবে আইএএস-৭ অনুযায়ী নগদায়ন এবং সরাসরি নগদ প্রবাহ কার্যক্রমের আওতায় পরিচালিত হয়েছে।

২.২৩ শেয়ার প্রতি আয়:
কোম্পানীকতৃর্ক আইএএস-৩৩ অনুযায়ী "প্রতি শেয়ারে অর্জন" লাভ লোকসান এবং অন্যান্য সম্প্রসারিত আয়ের বিবরণীতে দেখানো হয়েছে, এবং ইপিএস টীকা-২৭ এ বর্ণনা করা হয়েছে।

২.২৩.১ মূল অর্জন:
এই শেয়ার সাধারণ শেয়ারহোল্ডারদের অর্জনকে বুঝায়। যেহেতু এখানে অগ্রাধিকার লভ্যাংশ, ছোট বা অতি বড় দফা নাই, কর দেওয়ার পর প্রকৃত মুনাফা সাধারণ শেয়ারহোল্ডারদের মাঝে সম্পূর্ণ মুনাফা বিবেচিত হয়েছে।

২.২৩.২ বছর জুড়ে বকেয়া শেয়ারের গড় সংখ্যা:
গড় ভিত্তিতে সাধারণ শেয়ারের সংখ্যার সাথে ঐ বছর জারিকৃত সাধারণ শেয়ার যোগ করে অতিরিক্ত সময় সংখ্যা দারা ভাগ করা হয়েছে।

২.২৩.৩ শেয়ার প্রতি মূল অর্জন:
ঐ বছরের মূল অর্জনকে গড় শেয়ার দ্বারা ভাগ করে শেয়ার প্রতি মূল অর্জন নির্ধারন করা হয়েছে।

২.২৩.৪ প্রতি শেয়ারে মিশ্রঅর্জন:
বছরে কোন মিশ্রঅর্জন হিসাব করা হয়নি যেহেতু আলোচিত পর্যায়ে কোন মিশ্র শেয়ারের সুযোগ ছিল না।

২.২৪ আর্থিক বিবরণের উপাদান:
আন্তর্জাতিক হিসাব বিজ্ঞানের মানদন্ডে (আইএএস-১) আর্থিক বিবরণ উপস্থাপন: সম্পূর্ণ আর্থিক বিবরণীতে নিম্ন লিখিত উপাদানগুলো অন্তর্ভুক্ত:
জুন ৩০, ২০১৮ এর আর্থিক অবস্থানের বিবরনী:

- ৩০ জুন, ২০১৮ সমাপনী বছরের লাভ অথবা লোকসান এবং অন্যান্য সার্বিক আয়ের বিবরণী;
- ৩০ জুন, ২০১৮ সমাপনী বছরের মূলধন সমহারের বিবরণী;
- ৩০ জুন, ২০১৮ সমাপনী বছরের নগদ অর্থ প্রবাহ বিবরণী;
- হিসাব রক্ষণ নীতিমালা এবং ব্যাখ্যামূলক টীকাসমূহ।

২.২৫ বিভাগ অনুযায়ী প্রতিবেদন বিবরণ:
আইএফআরএস-৮ প্রয়োজন অনুসারে কোম্পানীর বিভাগ ওয়ারী বিবরণ প্রযোজ্য নয় কোন ভৌগলিক অঞ্চলের মধ্যে এবং কোন শিল্প খাতে কোম্পানী হিসেবে পরিচালনা করে।

২.২৬ সংশ্লিষ্ট পক্ষের লেনদেন:
আইএএস-২৪ সংশ্লিষ্ট পক্ষের প্রকাশের উদ্দেশ্য নিশ্চিত করা যে, কোন প্রতিষ্ঠানের আর্থিক বিবরণী সম্ভাব্য অবস্থায় দৃষ্টি আর্কষণ করতে প্রয়োজনীয় প্রকাশ ধারন করে যে উহার আর্থিক অবস্থা ও লাভ-লোকসান সংশ্লিষ্ট পক্ষের অস্তিত্ব লেনদেন এবং এ ধরনের পক্ষগণের সাথে বকেয়া স্থিতি দ্বারা ক্ষতিগ্রস্ত হতে পরে। আর্থিক সিদ্ধান্ত গ্রহণে ও পরিচালনায় অন্য কোন পক্ষের উপর যৌথ নিয়ন্ত্রন অথবা তাৎপর্যপূর্ণ প্রভাব খাটানো অথবা অন্য কোন পক্ষকে নিয়ন্ত্রন করতে কোন পক্ষের সামর্থ্য থাকে তবে পক্ষগন সংশ্লিষ্ট বলে বিবেচিত হয়। একাধিকার আন্ত মধ্যস্থতাকাররি মাধ্যমে পরোক্ষ ও প্রত্যেক্ষভাবে কোন প্রতিষ্ঠানের সাথে একটি পক্ষ সংশ্লিষ্ট থাকে এবং নিয়ন্ত্রিত হয় অথবা কোন প্রতিষ্ঠানের দ্বারা সাধারণত প্রতিষ্ঠানে নিয়ন্ত্রনে থাকে এবং প্রতিষ্ঠানের স্বার্থ থাকে যা একে অপরের সাথে প্রভাব খাটায় এবং যৌথ নিয়ন্ত্রন থাকে, পক্ষ প্রতিষ্ঠানের কর্মচারী ব্যবস্থাপনার মূল সদস্য ও চাবিকাঠি হয়ে থাকে, উক্ত পক্ষ কোন ব্যক্তির পরিবারের ঘনিষ্ট সদস্য হলে, পক্ষ বা পার্টি স্বত্ত্বা হলে যিনি একক অথবা যৌথভাবে নিয়ন্ত্রিত হলে অথবা প্রভাবিত হলে যার জন্য প্রত্যক্ষ ও পরোক্ষভাবে এ ধরনের বাড়তি স্বত্বার তাৎপর্যপূণ ভোট দেওয়ার ক্ষমতা, কোন ব্যক্তি অথবা পার্টি প্রতিষ্ঠানের কর্মচারীর সুবিধার জন্য নিযুক্ত উত্তর কর্মসংস্থান সুবিধা পরিকল্পনা হয়ে থাকে। সংশ্লিষ্ট পক্ষগনের সাথে কোম্পানীর লেনদেন এবং সংশ্লিষ্ট পার্টির প্রকাশ সংক্রান্ত আইএএস-২৪ অনুসারে স্বীকৃতি প্রদান করে। সংশ্লিষ্ট পক্ষের লেনদেন টীকা-৩২ অধীনে প্রকাশিত হয়েছে।

২.২৭ পরিশোধিত সুদ ও অন্যান্য ব্যয়:
পরিশোধিত সুদ ও অন্যান্য ব্যয় বকেয়া ভিত্তিতে স্বীকৃত।

২.২৮ মেরামত ও সংরক্ষণ ব্যয়:
খরচ ব্যয় হলে রাজস্ব চার্জ হিসেবে সাধারনত ধার্য করা হয়ে থাকে।

২.২৯ তুলনামূলক:
আর্থিক বিবরণীতে সকল সংখ্যাবাচক তথ্যের জন্য পূর্ববর্তী বছরের ব্যপারে তুলনামূলক তথ্য প্রকাশ হয়েছে এবং চলতি বছরের আর্থিক বিবরণী বুঝর জন্য বর্ণনামূলক তথ্য প্রকাশ করা হয়েছে।

২.৩০ রিপোর্ট করার পরের ঘটনা:
লভ্যাংশ ঘোষনা,
বোর্ড পরিচালক গন শেয়ার হোল্ডাদের জন্য সুপারিশ করেছেন ১০% নগদ এবং ১৫% শেয়ার আগামী বাৎসরিক সভায় সকল শেয়ার হোল্ডাদের অনুমতির জন্য প্রস্তাব রাখা হবে।

২.৩১ সাধারণ:
তুলনার উদ্দেশ্যে যেখানে প্রয়োজন মনে করা হয়েছে সেখানে পূর্ববতী বছরের সংখ্যা পুনর্বিন্যাস করা হয়েছে। টাকার পার্শ্বে আর্থিক বিবরণীর বিদ্যমান সংখ্যা টাকার সু-সম্পন্ন করে দেয়া হয়েছে।

নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭

৩.০০ সম্পত্তি,কলকব্জা ও সরঞ্জাম: টাকা ১,৭৭১,২৬৪,৯৩৬

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

প্রারম্ভিক স্থিতি (খরচ)	২,০৩৭,৮২৬,৫২৫	১,৫৪৪,৪৪৫,৩৮১
যোগ: এই বছর তৈরী সংযোজন	৩৬৩,১০৪,২৪২	৪৯৩,৩৮১,১৪৪
সমাপনী স্থিতি	২,৪০০,৯৩০,৭৬৭	২,০৩৭,৮২৬,৫২৫
বাদ:সঞ্চিত অবচয়	৬২৯,৬৬৫,৮৩১	৫০১,৩৬৬,১৫০
অলিখিত মূল্য	১,৭৭১,২৬৪,৯৩৬	১,৫৩৬,৪৬০,৩৭৫

সম্পত্তির বিবরণ, কলকব্জা ও সরঞ্জাম এবং অবচয় সংযুক্তি (সংযোজন-ক) দেখানো হয়েছে।

৪.০০ মজুদ পণ্য: টাকা ১,৩২৯,৮৪৮,৯৯৮

এই হিসাব নিম্নরুপে গঠিত হয়

কাচাঁমাল	৬৪৬,৬৫৮,৫০৩	৪৮৫,৮৮৪,৮৭৪
কার্য প্রক্রিয়া	২৭৩,৫৬৪,৮৬৫	১৯৩,৮০৮,০২৪
সমাপ্ত পণ্য	৪০৯,৬২৫,৬৩০	৩৬৬,৪০৯,৯৮২
মোট	১,৩২৯,৮৪৮,৯৯৮	১,০৪৬,১০২,৮৮০

মূল্য নির্ধারনের ভিত্তিতে উল্লেখ্য-২.০৯

মজুদ পণ্যের বিবরণ সংযোজনে দেখানো হয়েছে (সংযোজন-খ)

বছর শেষে কোম্পানীর কর্মকর্তা কতৃক মজুদ পণ্যের আনুষঙ্গিক যাচাইকরণ এবং প্রমাণপত্র নিরীক্ষকদের কাছে সরবরাহ করা হয়েছে।

৫.০০ দেনাদার হিসাব: টাকা ১,৭৫৮,২৮২,৭১২

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

দেনাদার হিসাব	টীকা ৫.০১	১,৭৫৮,২৮২,৭১২	১,০৯২,৪৭৬,২৮৪
মোট		১,৭৫৮,২৮২,৭১২	১,০৯২,৪৭৬,২৮৪

৫.০১ দেনাদার হিসাব: টাকা ১,৭৫৮,২৮২,৭১২

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

আশুলিয়া বিক্রয় কেন্দ্র	৩,৭৮৮,৫৪০	৩,৩৬২,১৫০
আমিরাবাদ বিক্রয় কেন্দ্র	৩,৪২৫,৭৮০	-
বরিশাল বিক্রয় কেন্দ্র	৪৫,৪৯২,২২২	৩৯,২৯৭,৩৯৭
বাগের হাট বিক্রয় কেন্দ্র	৪,০১৫,৬৮৪	
বগুড়া বিক্রয় কেন্দ্র	৫৭,৬১৫,৪৮১	৪৮,৭৮৭,৪১৭
ভোলা বিক্রয় কেন্দ্র	৩,৬২৫,৫৬৯	-
ব্রাহ্মন বাড়ীয়া বিক্রয় কেন্দ্র	৪,০৪৫,৬৭০	-
বাংলাদেশ রুরাল ইলেক্ট্রিফিকেশন বোর্ড	৮,৯৪২,২৯৮	-
চট্টগ্রাম বিক্রয় কেন্দ্র	৯৮,২৫৪,৪৮৯	৮৯,২৮৭,৪৫৪
চৌমুহনি বিক্রয় কেন্দ্র	১৫,১৫৫,৮৯৪	৬,৯৫৬,২৬৭
চাপাই নবাব গঞ্জ বিক্রয় কেন্দ্র	১০,২৯৯,৬৮৪	৭,০৬৫,৩০২
চুয়াডাঙ্গা বিক্রয় কেন্দ্র	২,৯৭৬,৭৭৬	
কুমিল্লা বিক্রয় কেন্দ্র	২৮,১১৫,৪৮৮	২১,৮৫২,৩৯৬
কক্সবাজার বিক্রয় কেন্দ্র	৮,৩৫৫,৬৮৭	-
প্রত্যক্ষ বিক্রয় (গুদাম)	৬৩৫,৬৫৯,৮৬১	৪৯৯,২০১,৬১৭
দিনাজপুর বিক্রয় কেন্দ্র	২৪,৩৬৫,৯৭৪	১৭,৮৫৬,৫০৯
ফেনী বিক্রয় কেন্দ্র	১৯,৭৩৬,৫৯১	১৫,৯২৩,৯৮২

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নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
	ফরিদপুর বিক্রয় কেন্দ্র	৩৩,৭৯২,৯৯১	-
	গাজীপুর বিক্রয় কেন্দ্র	১৮,৯৯৯,৮৫৬	১৬,৮৪৮,৯৬১
	গাইবান্ধা বিক্রয় কেন্দ্র	৪,৯৪৬,৯৭৮	-
	গোপাল গঞ্জ বিক্রয় কেন্দ্র	১৩,৭০৬,৫৯৫	-
	হাট হাজারী বিক্রয় কেন্দ্র	৯,৮৫৪,৮০০	-
	হবিগঞ্জ বিক্রয় কেন্দ্র	১৪,২৩৩,৮৭০	-
	ইশ্বরদী বিক্রয় কেন্দ্র	৩,৭৮৬,৯৯০	-
	যশোর বিক্রয় কেন্দ্র	১৬,৪৫৬,৮৯০	৯,২৩৫,৮৪৪
	যাত্রাবাড়ী বিক্রয় কেন্দ্র	৪,০৬৯,৯৮৪	-
	জামালপুর বিক্রয় কেন্দ্র	৪,১৩৪,৫৬০	-
	জয়পুর হাট বিক্রয় কেন্দ্র	৪,২৬৬,২৪৯	-
	কাপতান বাজার বিক্রয় কেন্দ্র	১৭,৬৭১,২৩০	১১,৫১৪,৬৭৯
	কাওরান বাজার বিক্রয় কেন্দ্র	৫,৬৪২,২৩৪	-
	কেরানী গঞ্জ বিক্রয় কেন্দ্র	৭,৩৮৬,৪৮৫	-
	খুলনা বিক্রয় কেন্দ্র	২৬,১২৩,৭৮৮	৯,২৪১,১৪৭
	কুষ্টিয়া বিক্রয় কেন্দ্র	৫,৩৯০,৬৮০	-
	কুড়িগ্রাম বিক্রয় কেন্দ্র	৪,০৯৫,৪১২	-
	লালমনির হাট বিক্রয় কেন্দ্র	১২,১৪৫,৬০০	-
	লক্ষীপুর বিক্রয় কেন্দ্র	৬,৫৩৪,৬৭৮	-
	ময়মনসিং বিক্রয় কেন্দ্র	১৫,০৭৬,২৩৪	৩,৯৯১,৮৩১
	মৌলোবী বাজার বিক্রয় কেন্দ্র	১৫,৬৭৫,৫১২	৫,৬৭০,৭৪১
	মোহাম্মদপুর বিক্রয় কেন্দ্র	১২,৭৩৪,৯৭০	৪,৫১৮,৬২২
	মাওনা বিক্রয় কেন্দ্র	৭,৮৫৬,৪৪৪	-
	মিরপুর বিক্রয় কেন্দ্র	৩০,১৮৯,৪৫০	-
	নারায়ন গঞ্জ বিক্রয় কেন্দ্র	৪৫,৩৭৬,৮৯০	৩১,৯৯৫,০৯২
	নওয়াব পুর বিক্রয় কেন্দ্র	৬৮,১২৩,৪৭৭	৫০,৯১৬,৫৩২
	নাটোর বিক্রয় কেন্দ্র	৪,৪৫২,১৪৮	-
	নওগাঁ বিক্রয় কেন্দ্র	২৫,৭৬৩,৪৪৫	১০,৩৬১,৩৭১
	নরসিংদী বিক্রয় কেন্দ্র	৭,০৯৮,৫৬৭	-
	নয়াপারা বিক্রয় কেন্দ্র	৫,৩৪৭,৮৫৫	-
	পাবনা বিক্রয় কেন্দ্র	১৫,৯৫৭,৩৪০	৭,৮৪৫,১২৫
	পটুয়াখালী বিক্রয় কেন্দ্র	৪,৪৬৪,৯৮৯	-
	রাজশাহী বিক্রয় কেন্দ্র	৪৬,২৮৭,৩৫৯	৩৩,৯৬৫,৩৪৬
	রংপুর বিক্রয় কেন্দ্র	৩৯,৩২৫,৭৮৯	৩১,৪৭৪,৫৭০
	রামপুরা বিক্রয় কেন্দ্র	৭,৮৪৬,৮০০	২,৯৪৫,১০০
	সাভার বিক্রয় কেন্দ্র	৫৬,১৬৭,৫৪০	৪২,২৫৯,৫৩৬
	সাতক্ষীরা বিক্রয় কেন্দ্র	৭,১৬৫,২৩০	২,৪৬৫,৯১৩
	সৈয়দপুর বিক্রয় কেন্দ্র	৪,৫৭০,১৫৮	-
	সিরাজ গঞ্জ বিক্রয় কেন্দ্র	৫,২৬৪,৮৯১	-
	সুনাম গঞ্জ বিক্রয় কেন্দ্র	৫,৬৮৭,৩২১	-
	শেরপুর বিক্রয় কেন্দ্র	৪,৩৩২,৫৮৯	-
	সিলেট বিক্রয় কেন্দ্র	৫৫,২৩৪,৯৮০	৩৯,৪১৭,৪৬৮
	টাংগাইল বিক্রয়কেন্দ্র	২৮,৮৭৬,২৪০	১০,৩১৭,৯১৮
	ঠাকুরগাও বিক্রয় কেন্দ্র	১০,৬৫৪,৮২০	-
	টংগী বিক্রয় কেন্দ্র	১২,৭৬৪,৮৮৬	-
	উত্তরা বিক্রয় কেন্দ্র	২৮,৮৭৫,২৩০	১৭,২১৯,৭০২
	অন্যান্য প্রাপ্য হিসাব	-	৬৮০,২৯৫
	মোট	**১,৭৫৮,২৮২,৭১২**	**১,০৯২,৪৭৬,২৮৪**

উপরোক্ত পরিমাণ গুলো অসুরক্ষিত কিন্তু যর্থার্থ এবং পরবর্তীকালের জন্য উপলব্ধি করা হয়েছে।এ বছরে কোন প্রদেয় ছিল না দেনাদারদের জন্য । কোম্পানীর পরিচালক (ব্যবস্থাপনা পরিচালক সহ) বা প্রতিষ্ঠানের অন্যান্য কার্যালয় কর্তৃক কোন পরিমাণ বাকি ছিল না।

নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
	উপরোক্ত দেনাদারদের লেনদেন নীচে দেওয়া হল:		
	বিবরণ		
	বাকি তিন মাসের মধ্যে	১,২০৫,৫৫২,৪৭৫	৭৪৩,৫০৯,৮৮৭
	বাকি ছয় মাসের মধ্যে	৫৫২,৭৩০,২৩৭	৩৪৮,৯৬৬,৩৯৬
	ছয় মাস ও এর উপরে	-	-
	মোট	**১,৭৫৮,২৮২,৭১২**	**১,০৯২,৪৭৬,২৮৪**

৬.০০ অগ্রিম,জমা ও পূর্ব পরিশোধ: টাকা ১,০৫৪,৮৮৩,১২৭

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ			
কর্মীদের এবং অন্যান্যদের অগ্রিম প্রদান	টীকা: ৬.০১	৫,০২৮,৯৫৬	৪,৮৮৭,২১৫
অগ্রিম আয় কর	টীকা:৬.০২	৪১৭,৯৪০,৪৪৫	৬৫৮,৮৮৫,৩৭৪
পাওনাদারকে অগ্রিম	টীকা:৬.০৩	৩৬০,০২৬,২৯৮	৩১৬,৬১৬,৮৬৩
শো-রুমের বিপরীতে অগ্রিম		৩৬,৫২৬,৮৫৪	২২,০৫৫,৬৭৪
ভ্যাট চলতি হিসাব		৩৬,৯০০,৭৯১	৮,০৩০,৯৫৯
এল/সি মার্জিন/ব্যাংক নিশ্চয়তা		১৯৮,৪৫৯,৭৮৩	১৬৩,৩৭৬,২৯৭
মোট		**১,০৫৪,৮৮৩,১২৭**	**১,১৭৩,৮৫২,৩৮২**

৬.০১ কর্মীদের এবং অন্যান্যদের অগ্রিম প্রদান : টাকা ৫০২৮৯৫৬

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ		
জনাব জহুরুল ইসলাম	১৩২,৯০০	-
জনাব আব্দুর রসিদ	-	৫৫,০০০
জনাব আবু নূর তারিক	৭৬,০০০	-
জনাব আলিম	-	৪২,৫০০
জনাব গোলাম হাবিব	১৫৬,৪০০	৪০,০০০
জনাব জামাল-ক্রয় ব্যবস্থাপক	৮৭৬,০০০	৯৯২,১৫০
জনাব মতিন	৬০,০০০	৫৬,২১০
জনাব মারুফুল ইসলাম	৭০,০০০	-
জনাব মেশকাতুল আমিন	৪০০,০০০	৩১৫,২০০
জনাব মেজবাহ-উল-বারি	২৪০,৩০০	২১০,০০০
জনাব মেহেদী হাসান	৯২,০০০	২৩৩,০০০
জনাব মহিউদ্দীন	৪২,০০০	-
জনাব মনোয়ার	-	৮৭,০০০
জনাব মনোয়ার হোসেন	৯২,৮৯০	১২৪,৩১৬
জনাব মনির হোসেন	৩৪৪,০০০	২৮৭,০০০
জনাব মহছিনুর রহমান	৭০,৩০০	৪৫,০০০
জনাব মল্লিক আবু সাইদ	৫০,০০০	৯২,০০০
জনাব মিজানুর রহমান	৩৮৭,০০০	২১০,৫০০
জনাবা নিলুফার ইয়াসমিন	-	১৭,২৪২
জনাব রফিকুল ইসলাম	৩৩,৪৫০	১৮৬,৪৫০
জনাব রাজিবুল ইসলাম	২৩০,০০০	৪৫,২১৯
জনাব রাশেদুল হাসান	১৪৫,০০০	৪২,০৪০
জনাব রাজ্জাক	৪৩,৯০০	১৪৮,২০০
জনাব রেজাউল হাসান	২০,০০০	৮০,০০০
জনাব রুহুল আমিন	৪৫৫,০০০	২৩২,১০০
জনাব সাব্বির	-	৮,৮৫২
জনাব সাকাওয়াত হোসেন	-	৮৮,৫২৩
জনাব সাহেদ	২১২,৮০০	১০৪,৬২১
জনাব সাজ্জাদ হোসেন	১৭৩,৯০০	১৮২,৪৫০
জনাব সিদ্দিকুর	৭০,৩৪০	২৮,১২২

Environment Friendly Cables

নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
	জনাব সরুপ কুমার চৌধুরী	-	৮৮,০০০
	জনাব শাহজালাল-আইটি	৩৭৬,৫৭৬	২৮৯,১০০
	জনাব শেখ আব্দুল হাফিজ	৩৪,০০০	১৭৪,২২০
	জনাব জাকির হোসেন	৫০,০০০	৮৮,০০০
	জনাব জাকিরুল্ল ইসলাম	৯৪,২০০	২৯৪,২০০
	মোট	**৫,০২৮,৯৫৬**	**৪,৮৮৭,২১৫**

৬.০২ অগ্রিম আয় কর: টাকা ৪১৭,৯৪০,৪৪৫

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

	প্রারম্ভিক স্থিতি	৬৫৮,৮৮৫,৩৭৪	৪৩৬,৯৩৬,০৪৯
	যোগ: পক্ষ হতে অগ্রিম আয় কর	৬০,৬৮৫,০৬৫	৪২,৭১২,৫৭১
	টেন্ডার হতে অগ্রিম আয় কর	২৩২,০৬৪,১৩৫	১০১,৭৭৫,৯৩০
	অগ্রিম পত্র হতে অগ্রিম আয়	১২৯,২৮৫,৯৬২	৭৭,৪৬০,৮২৪
		১,০৮০,৯২০,৫৩৬	**৬৫৮,৮৮৫,৩৭৪**
	বাদ: অগ্রিম আয়ের সমন্বয়	৬৬২,৯৮০,০৯১	-
	মোট	**৪১৭,৯৪০,৪৪৫**	**৬৫৮,৮৮৫,৩৭৪**

৬.০৩ পাওনাদারকে অগ্রিম: টাকা ৩৬০,০২৬,২৯৮

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

	এএস শিপিং (প্রাঃ) লিঃ	২,১২২,৫৪৩	১,৪৪৫,৫৬০
	অগ্রিম ইআরপি (বাং) লিঃ	৪৫৬,৮৯০	-
	আগ্রাবাদ এসিসিএম কনসোরিয়াম লিঃ	৭৫৪,০০০	-
	আর্টসাইন (প্রাঃ) লিঃ	৩০,০০০	৫৫,২৫০
	বাংলাদেশ ডেভালপমেন্ট রির্পোট	১১৫,০০০	৯৫,০০০
	বসুন্ধরা কনভেনসন সেন্টার	১,৯৬৫,০০০	-
	বিডি রিপোর্টস ২৪.কম	-	৪৬,০০০
	বিশ্বাস এন্টারপ্রাইজ	৫৭,২৩৪,৫৭১	৩৯,০৬৪,৫২১
	চট্টলা এডভারটাজিং	২৩,০০০	-
	সিটিসান ওয়াচ কোং.লিঃ	-	৯,৩১৫
	কর্পোরেট প্রিন্টারস	১২০,০০০	৫৭,৫০০
	কুমিল্লা পরিক্রমা	৬৪৫,৮৯০	-
	ক্রিস্টাল ইন্সুরেনস কোং লিঃ	১,০২৮,৭৬০	৭৩৩,৮৮৫
	ডেস্ক টাচ ইন্টারন্যাশনাল	৫৬,০০০	৮২,৫১০
	একাত্তুর মিডিয়া লিঃ	১৪৭,৩৮৭	৪৫,৬০০
	এনার্জিপ্যাক ইনজিনারিং লিঃ	৫০,০০০	৭৪২,৬২০
	এক্সপোনেট এক্সিবিসন প্রাঃ লিঃ	২৫৪,৫২১	২২,৭০০
	ইম্প্যাক্ট এডভারটাইজিং	৫৬৩,০৮০	৩৭৫,৬২০
	কে এম এন্টারপ্রাইজ	৪৫,৬৭৮,৯২০	২৮,০৫৫,৩৬০
	এম/এস আটলান্টিক ট্রেডারস	৯৮,৭৬৫,৩০০	৮১,২৫৯,৮০৫
	এম/এস পাটোয়ারী স্টেশনারী	২৩৪,০০০	-
	এম/এস রাসেল এন্টারপ্রাইজ	৭০,৮৯০	১০৭,৬৪০
	মেরুবেনী কর্পোরেশন	৩৩,০৬৭,২৩০	৪২,৮৪২,৬৫৯
	মেলোডি এন্টারপ্রাইজ	-	২৫০,০০০
	মেঘনা ইন্সুরেনস কোং লিঃ	২৩৪,০০০	৯৮,৫২২
	মিশন আনলিমিটেড	২০০,০০০	১৩৮,০০০
	মমি এড প্রিন্টারস	১৫৪,৪০০	৯৮,৫০০
	মুননু সিরামিক ইন্ডাসট্রিজ লিঃ	৭১৩,৩৯০	৯১২,৩৬৫

	নোট নং	টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
মুক্তিযোদ্ধ সংসদ ক্রিড়া চক্র		-	১৩৫,০০০
নাহার এন্টারপ্রাইজ		১০,৪৩০,৮৭০	২০৯,০০০
ন্যাশনাল ক্রেডিট রেটিং লিঃ		৭৫,০০০	১৭৫,০০০
নিউ ঢাকা অটো ই.কার এ/সি কর্ণার		৮০,০৯০	২৬,৭০০
নিলয় ইন্টারন্যাশনাল		৪৩০,০০০	-
নর্দান জেনারাল ইন্সুরেন্স কোং লিঃ		-	৩২০,৫১২
অটোবি লিঃ		২০০,০০০	৩৩৬,২৯৫
পার্ক এড এন্ড ইভেন্ড ম্যানেজমেন্ট		৫৪,৮০০	-
প্রোভাতি ইন্সুরেন্স কোং লিঃ		১৫,০০০	৫২,১৬০
পাওয়ার ট্রেড এন্ড ইনজিনারিং		৩২১,৮৭০	৮১,৫০০
রেডিও ব্রডকাস্টিং এফএম(বিডি) কোং লিঃ		২২২,৮৯০	-
রিলান্স ইন্সুরেন্স লিঃ		৬৬০,১৪০	৪১,৫৬০
রিপাবলিক ইন্সুরেন্স কোং লিঃ		৮৬০,০০০	৬১৯,৫২২
আরএন টিম্বার		৫,২৩১,৫৫৬	-
সাধনা ইনজিনারিং ওর্য়াক		১০০,০০০	১৬৫,০০০
সেনজেন জনতু ইন্ডাসট্রিজ লিঃ		৫৬,৩০০,৯০০	৬৩,২৫৬,৮১০
সাইন বিডি		৩২২,৮০০	-
সফটওয়ার সপ লিঃ		৬০,০০০	৩৬,২০০
সফিটস আর্কিটেকচার		৩,৪৩৩,৯৭০	২,৬৫০,০০০
স্পর্টস ক্রেজ		৩০,০০০	-
সোমা এডভারটাজিং		৫১,৮৯০	৪০,০০০
সিমফোনি সফ্ট টেক লিঃ		৩৩,৬০০	-
টেকনো এইচ এ ভি সি সিস্টেম লিঃ		৩২৭,৬৯০	১৪৪,০০০
দি নিলসন কোং (বিডি) লিঃ		৩৩,০০০	-
তিশা এড		১২২,০০০	২৬০,০০০
ইউনিয়ন ইন্সুরেন্স কোং লিঃ		৯৮৭,৫৬০	৭৬৮,২৫৪
ইউনিএক্সেল গ্রুপ হোল্ডিং কোং লিঃ		৩৪,৫২৩,৮৯০	৪৯,৮০২,৬৫৮
উডস ইলেক্ট্রিক		৪৩২,০১০	৯৪৫,২৬০
জুম পাওয়ার টেকনোলজি		-	১২,৫০০
মোট		**৩৬০,০২৬,২৯৮**	**৩১৬,৬১৬,৮৬৩**

অগ্রিম: এই অগ্রিম গুলো অ-সুরক্ষিত কিন্তু যর্থার্থ এবং পরবর্তীতে সমন্বয় বা নিষ্পন্ন করা হয় । পরিচালকদের মতে সকল চলতি সম্পদ,বিনিয়োগ,ঋণ এবং অগ্রগতি ব্যবসার সাধারণ পদ্ধতিতে আদায় করা হয় কমপক্ষে একটি সমমানের পরিমাণ যা কোন বিবরণে শুরু হয় পরিচালক (ব্যবস্থাপনা পরিচালক সহ) এবং কোম্পানীর প্রতিনিধি এবং তাদের মধ্যে যে কোন ব্যক্তির সাথে যৌথ ভাবে।

৭.০০ নগদ ও নগদ সমতুল্য: টাকা ৫৩২,৫৮৯,০৬৫

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরন

হাতে নগদ		৩৬,২১৮,৬২০	৩১,০২০,১৫৯
ব্যাংক নগদ	টীকা:৭.০১	৪৬৭,৯২২,৬৭৫	৫৮১,৭৮৪,১০২
এফডিআর	টীকা:৭.০২	২৮,৪৪৭,৭৭০	৯৮,৫৪০,৪৬৮
মোট		**৫৩২,৫৮৯,০৬৫**	**৭১১,৩৪৪,৭২৯**

Environment Friendly Cables

নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
৭.০১	ব্যাংক নগদ: টাকা ৪৬৭,৯২২,৬৭৫		
	এই হিসাব নিম্নরুপে গঠিত হয়		
	বিবরণ		
	এবি ব্যাংক লিঃ গুলশান শাখা হিসাব নং. ৪০১৯-৭৭৭১১৮৪৩০	১,৩৯৫,০৫৫	৮,৪৩০,২৭৫
	এবি ব্যাংক লিঃ রংপুর শাখা হিসাব নং. ৪২০৫৭৯২৮৬৩৪৩০	৬,৭৯৪,৩৩৯	৩,৯২০,২৪৩
	ব্যাংক এশিয়া লিঃ ফেনী শাখা হিসাব নং. ০৭৩৩৬০০০০৫৪	২,০৯০,০৮০	৩,৪০০,০৬৫
	ব্রাক ব্যাংক লিঃ বনানী শাখা হিসাব নং ১৫০৭২০২১১৭১৩১০০১	৪,৩০৫,৫০২	৪,৭৪৩,৩৫৬
	ব্রাক ব্যাংক লিঃ মতিঝিল শাখা হিসাব নং-১৫০৫১০২১১৭১৩১০০১	২৫৯,৬০৪	৪০,০১৩,১৩০
	ঢাকা ব্যাংক লিঃ বনানী শাখা হিসাব নং-২০৬১৫০২০১২	১,৬০২,৯৬০	১,২০৯,০১৯
	ঢাকা ব্যাংক লিঃ দিনাজপুর শাখা. ০৪৩৭১৫০০০০০০০১৯৭	২,১৪৮,৩৭০	৪,০৬৫,১০০
	ডাচ বাংলা ব্যাংক লিঃ বনানী শাখা হিসাব নং. ০১০৩১২০০০০০০১৪৪০	১০৫,৭৮৫,৬৭২	৫৪,১০৯,৪৫৫
	ডাচ বাংলা ব্যাংক লিঃ বনানী শাখা হিসাব নং-০১০৩১১০০০০০২০৪৭৩	৬৬,২১৩,২১২	১০,২৭৭,৮৫০
	ডাচ বাংলা ব্যাংক লিঃ যশোর শাখা হিসাব নং-১৬৩.১২০.২৮৬৩	৬,৬৭৮	৩,৯৬৬,২৫৫
	ডাচ বাংলা ব্যাংক লিঃ নওয়াবপুর শাখা হিসাব নং-১০৪.১২০.৩৫৮৪	২২,৩৬০	৩,৭২৬,৩৮৬
	ডাচ বাংলা ব্যাংক লিঃ সিলেট শাখা হিসাব নং-১২১.১২০.৩২৮০	১৩,০০৪	৯,৭৪৬,০১৩
	ডাচ বাংলা ব্যাংক লিঃচট্টগ্রাম শাখা হিসাব নং-১৪২.১২০.২৮৮৮	২৯,৩৫৪	৮,৭৮৭,১২৭
	ডাচ বাংলা ব্যাংক লিঃ নারায়নগঞ্জ শাখা হিসাব নং-১১১.১২০.৩৯৭৮	৬,১০২	২,৪২৮,৫২৪
	ডাচ বাংলা ব্যাংক লিঃ আশুলিয়া শাখা হিসাব নং-২১৬.১২০.১২৪৭	৬,২৩৭	১,১৭৯,৮২৭
	ডাচ বাংলা ব্যাংক লিঃ চাপাই নবাব গঞ্জ শাখা হিসাব নং-২৪০.১২০.২৮০	৭,৪৮৩	৩,০২৯,৫৩৫
	ডাচ বাংলা ব্যাংক লিঃ কক্স বাজার শাখা হিসাব নং-১৪৫.১২০.২২৪৬	৫,৫৪১	১,৪৫৯,৩১৬
	ডাচ বাংলা ব্যাংক লিঃ ফরিদপুর শাখা হিসাব নং. ১৮৯ ১২০০০০২০৫৭	৪,৩৩৫	-
	ডাচ বাংলা ব্যাংক লিঃ রামপুরা শাখা হিসাব নং. ১৭৮ ১২০০০০১৮৪০	৫,৮৪৫	-
	ডাচ বাংলা ব্যাংক লিঃ লোহাগারা শাখা হিসাব নং-১৪৬১২০০০০১৪৬৫	১০,৫০১	-
	ডাচ বাংলা ব্যাংক লিঃ" সুনামগঞ্জ শাখা হিসাব নং. ২০৪ ১২০০০০৩৬৪০	৫,০৯৭	-
	ডাচ বাংলা ব্যাংক লিঃ নরসিংদি শাখা হিসাব নং. ১৭০ ১২০০০০২৮৫১	৪,৯০১	-
	ইষ্টার্ন ব্যাংক লিঃ গুলশান শাখা হিসাব নং. ১০৪১০৬০১৩৩৯৩৮	১১০,০৯৯	১,৯৮১,৩২১
	ইষ্টার্ন ব্যাংক লিঃ মতিঝিল শাখা হিসাব নং. ১০১১২২০৩৩৭৬৩৯	৪১৮,১৯০	৪১৬,৮৯৩
	ইসলামী ব্যাংক লিঃ গুলশান শাখা হিসাব নং. ৩৭২৮	৫,৯০৬,১৩৫	২,৯৪৬,৬৩১
	ইসলামী ব্যাংক লিঃ চৌমুহনী শাখা হিসাব নং-২০৫০১২৬০৯০০০০২৬১২	৬,৩৪৭,৩২৪	৫,৯০৫,২৯৮
	ইসলামী ব্যাংক লিঃ হাটহাজারী শাখা হিসাব নং. ২০৫ ০১৭০০৯০০০০১৪০৮	৩,৪৬০,১০৫	-
	ইসলামী ব্যাংক লিঃ সিতাকুন্ড শাখা হিসাব নং. ২০৫০২২১০৯০০০০১৪০৫	১,০৭৯,৯৬০	-
	যমুনা ব্যাংক লিঃ বনানী শাখা হিসাব নং. ০০৩০০২১০০০৬২৬৩	৪,৩০৫,৬০৫	৫৫০,৪৭০
	মারকেন্টাইল ব্যাংক লিঃ মৌলোভী বাজার শাখা হিসাব নং: ১১৩২১৩১২১৪৭৯৯৭৪	৫,১৯৬,১২৪	১,৩৯৯,৫০৮
	মারকেন্টাইল ব্যাংক লিঃ পটুয়াখালী শাখা হিসাব নং: ১১৫ ৪১৩১২২১৭৮৬৩৭	১,৮৪৪,১৯৬	-
	মারকেন্টাইল ব্যাংক লিঃ দিলকুশা শাখা হিসাব নং: ১১০১১৩১১৮৭৪২৯৫২	১২,৬১৭	-
	মিডল্যান্ডব্যাংক লিঃ বগুড়া শাখা হিসাব নং ০০০২০-১০৯০০০০১৬৮	১৮,১৮৪,০৭৯	৭,২০২,৬৭৭
	মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ বনানী শাখা . ০২১০০০৫১২৬	৩,৮১৬,৯৪৬	৪,১৪৯,২৯৪
	মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ টাঙ্গাইল শাখা হিসাব নং ০০৮০-০৩২০০০০১৪০	৩,৬৫২,৩৫০	৫,০৪৭,৫৮৫
	মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ কুষ্টিয়া শাখা ০০৩৫-০৩২০০০০৫৭৪	১,৩২১,৬৯৯	-
	ওয়ান ব্যাংক লিঃ গুলশানশাখা হিসাব নং ০০২৩০০০০০০৭১৫	১৫০,৫৫৯,৪৫৭	৪৭,০০৮,৪০৬
	প্রাইম ব্যাংক লিঃ বনানী শাখা হিসাব নং-১৩২১১০৮০০১৭২৩২	৪,৮৪৬,৭৯৪	৩,৬১৩,৩৫৩
	শাহজালাল ব্যাংক লিঃ মতিঝিল শাখা হিসাব -১৩৯২	-	৮,৩৯৮
	শাহজালাল ব্যাংক লিঃ মৌলোভী বাজার ঢাকা-২১৩১০০০০১৩৯২	৪৮০,৫২৪	-
	সোসাল ইসলামী ব্যাংক লিঃ বনানী শাখা হিসাব নং-০২৭১৩৩০০০৩৫০৫	৩,১৭৯,৭৩২	৮,৮০৭,৯৯১
	সোসাল ইসলামী ব্যাংক লিঃ গুলশান শাখা-০০৮১৩৩০০১৪২১৫	৩,৩৮১,৩০৯	২,৩২৪,৮৫২
	সোসাল ইসলামী ব্যাংক লিঃ বনানী শাখা হিসাব নং-০২৭১৩৬০০০০৪৫৯	৬২,৫৯৮	৬০,৮৮২,৮৪৭
	সোসাল ইসলামী ব্যাংক লিঃ রাজশাহী শাখা হিসাব নং-০৭১৩৬০০০০৩৮৯	৪,৫৮২,৯৫৬	৪,৬০১,০১৫
	সোসাল ইসলামী ব্যাংক লিঃ সাভার শাখা হিসাব নং-০৩০১৩৬০০০০৩০৬	২,১৬১,২১৮	১,৬০৯,৯৩০
	সোসাল ইসলামী ব্যাংক লিঃ বনানী শাখা হিসাব নং-০২৭১৩৬০০০০৫৬২	৯১,৭৫৭	১,৪৫৬,৮০৪
	সোসাল ইসলামী ব্যাংক লিঃ গুলশান শাখা হিসাব নং: ০০৮১৬৮০০০০০১৫	১৯২,১৪০	২১৫,৭২৭,৯১৮
	সোসাল ইসলামী ব্যাংক লিঃ গুলশান শাখা হিসাব নং: ০০৮১৩৬০০০০৭৬৩	-	৮,৭৩১,৪২১
	সোসাল ইসলামী ব্যাংক লিঃ গুলশান শাখা হিসাব নং ০০৮১৬৯০০০০০১৬	২৯,৫৭৮	-
	সোসাল ইসলামী ব্যাংক গুলশান শাখা হিসাব নং: ০০৮১৭০ ০০০০০১৭	১৫,৫৩৯	-
	সোসাল ইসলামী ব্যাংক গাজীপুর শাখা-১২৩১৩৬০০০০০২৮	২,৮৩৩,৩৫২	৩,৬৩৭,৩৪২
	সোসাল ইসলামী ব্যাংক লিঃ মোহাম্মদপুর শাখা. ,০৩১১ ৩৩০০০৭৪৪৭	১,৮৯৬,৩২৫	-

নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
	সোসাল ইসলাশী ব্যাংক লিঃ মাওনা শাখা. ,১০১-১৩৬০০০০০৪৬	৩,৮৮১,৫৭৮	-
	সোনালী ব্যাংক লিঃ বাড্ডা শাখা হিসাব নং-০১০৩২০২০০০৫১২	৮০৬,৮২৬	৬,২৮৩,১৩৩
	সাউথইস্ট ব্যাংক বনানী শাখা-০০২৪১৩১০০০০১৩৪৯	১০,৩০৬,১০০	৩,১৯২,৪২৭
	সাউথইস্ট ব্যাংক বনানী শাখা হিসাব নং. -০০২৪১১১০০০০৭২৯৭	৩,৩৫৮,২৮০	১,২৩৮,২৮৩
	সাউথইস্ট ব্যাংক লিঃ ময়মনসিং শাখা হিসাব নং. -০১৩১০০০০০০৫	৫,৭৭১,৫০২	২,৫৯৭,০১১
	সাউথইস্ট ব্যাংক লিঃ বরিশাল শাখা. -০৪৯১৩১০০০০০০৬১	৩,২৬৯,৫১৯	৪,০১১,৭৮৯
	সাউথইস্ট ব্যাংক লিঃ খুলনা শাখা হিসাব নং-০১৩১০০০০০০৭০	৩,৫৩০,৭৯৩	৩,৫১১,৩০৫
	সাউথইস্ট ব্যাংক লিঃ,ইশ্বরদী শাখা. ০১০৩ ১৩১০০০০০০২৪	২,৬৭৮,৫৬১	-
	এসবিএসি ব্যাংক লিঃ বনানী শাখা হিসাব নং-০১১৩০০০০০৪১৮৯৮	-	১,০৩৬,২৭৪
	এসবি্এসি ব্যাংক লিঃ বনানী শাখা. '০০২৬১৩০০০০০২৩	১১০,৬৯৩	-
	স্টান্ডার্ড চ্যাটার্ড ব্যাংক লিঃ বনানী শাখা. ২১১৩৪১২২০১	-	৫২২,৮৫৫
	স্টান্ডার্ড চ্যাটার্ড ব্যাংক লিঃ গুলশান শাখা. ০১-১৩০৮২৬১-০১	১৯৪,২৪৬	-
	ইউনাইটেডকর্মাসিয়াল ব্যাংক লিঃ উত্তরা শাখা. ০৮৩১৩০১০০০০০০০৭৩	৫,০৫৭,৯২৯	৬,১৯৮,৬৫৪
	ইউনাইটেডকর্মাসিয়াল ব্যাংক লিঃ ভোলা শাখা. ১৩০১০০০০০০০৪১	১,৮৩৯,২০৭	-
	ইউনাইটেডকর্মাসিয়াল ব্যাংক লিঃ কুমিল্লা শাখা. ০২৯১৩০১০০০০০০০৮৮	৫,৬৩৫,৮৮২	-
	ইউনাইটেডকর্মাসিয়াল ব্যাংক লিঃ মহাখালি শাখা. ৭৮১৩০১০০০০০০০৩৭৮	২৪৯,০১১	-
	ইউনাইটেডকর্মাসিয়াল ব্যাংক লিঃ মহাখালি শাখা. ০৭৮১৩০১০০০০০০০২৬৭	৫৪১,৬০৮	৬৯০,৯৪১
	মোট:	**৪৬৭,৯২২,৬৭৫**	**৫৮১,৭৮৪,১০২**

ব্যাংকের ভারসাম্য নিশ্চিত করা হয়েছে এবং সংশ্লিষ্ট ব্যাংক বিবরণী সঙ্গে মিল রয়েছে।

৭.০২ এফডিআর টাকা: ২৮,৪৪৭,৭৭০

	সোসাল ইসলামী ব্যাংক লিঃ গুলশান শাখা হিসাব নং.এফডিআর-০৮৫৩১০০২৪৭৩৫	১৬,১৩০,৪৫৭	১৫,২৭১,০৮৩
	সোসাল ইসলামী ব্যাংক লিঃ গুলশান শাখা হিসাব নং.এফডিআর-০৮৫৩১০০৪০৭২২	১২,৩১৭,৩১৩	১১,৫৯৬,৭২৮
	সোসাল ইসলামী ব্যাংক লিঃ বনানী শাখা হিসাব নং.এফডিআর-০২৭৫৩১০০২৮৬৬৩	-	৫১,২৪৫,১৫৭
	পিপুল লিজিং কোং লিঃ	-	২০,৪২৭,৫০০
	মোট:	**২৮,৪৪৭,৭৭০**	**৯৮,৫৪০,৪৬৮**

ব্যাংকের ভারসাম্য নিশ্চিত করা হয়েছে এবং সংশ্লিষ্ট ব্যাংক বিবরণী সঙ্গে মিলিত হয়েছে।

ব্যবস্থাপনা কতৃক বছরের শেষে হাতে নগদ যাচাইকরণ করা হয়েছে এবং নিরীক্ষকের তত্ত্বধানে নগদ সজ্জিত হয়েছে।

৮.০০ শেয়ার মূলধন: টাকা ১,৩৮০,০০০,০০০

	অনুমোদিত মূলধন		
	৩০০,০০০,০০০ সাধারন শেয়ার প্রতি ১০ টাকা	৩,০০০,০০০,০০০	৩,০০০,০০০,০০০
	ইস্যুকৃত,সমন্বিত এবং পরিশোধিত মূলধন		
	শেয়ার সংখ্যা	১,৩৮০,০০০,০০০	১,২০০,০০০,০০০
	পরিশোধিত মূলধন		
	১৩৮,০০০,০০০ সাধারন শেয়ার প্রতি ১০ টাকা ২০১৬-২০১৭ ১৫% স্টক ডেভিডেন্ট ২০১৬-২০১৭ যথাক্রমে.	১,৩৮০,০০০,০০০	১,২০০,০০০,০০০

Environment Friendly Cables

নোট নং	টাকার পরিমাণ	
	৩০.০৬.২০১৮	৩০.০৬.২০১৭

হোল্ডিং শেয়ার	শেয়ার হোল্ডারের সংখ্যা	শেয়ারের সংখ্যা	হোল্ডিং %	৩০ শে জুন ২০১৮ টাকার পরিমাণ
স্পনসর পরিচালক	৫	৪৬,০০০,০০০	৩৩.৩৩%	৪৬০,০০০,০০০
সাধারন শেয়ার হোল্ডার	১১,৭৩৪	৯২,০০০,০০০	৬৬.৬৭%	৯২০,০০০,০০০
মোট:	**১১,৭৩৯**	**১৩৮,০০০,০০০**	**১০০.০০%**	**১,৩৮০,০০০,০০০**

স্পনসর পরিচালকের নাম	শেয়ার সংখ্যা	হোল্ডিং %	টাকায় মূল্য
ইঞ্জি. আবু নোমান হাওলাদার	৪,৬০০,০০০	৩.৩৩%	৪৬,০০০,০০০
ইঞ্জি.মোহাম্মদ বদরুল হাসান	৪,৬০০,০০০	৩.৩৩%	৪৬,০০০,০০০
জনাব মো:আশরাফ আলী খান	৪,৬০০,০০০	৩.৩৩%	৪৬,০০০,০০০
ইঞ্জি. মো: রুহুল মজিদ	৪,৬০০,০০০	৩.৩৩%	৪৬,০০০,০০০
ইঞ্জি. হাসান মোরশেদ চৌধুরী	৪,৬০০,০০০	৩.৩৩%	৪৬,০০০,০০০
এ এস এম আলী কবির (বাংলাদেশ বিল্ডিং সিস্টেম লিঃ এর মনোনীত পরিচালক	২৩,০০০,০০০	১৬.৬৭%	২৩০,০০০,০০০
মোট	**৪৬,০০০,০০০**	**৩৩.৩৩%**	**৪৬০,০০০,০০০**

পরিশোধিত মূলধনের %

	৩০/০৬/২০১৮
স্পনসর/ প্রবর্তক/এবং পরিচালক গণ	৩৩.৩৩%
সরকারী	০.০০%
প্রতিষ্ঠান	১১.১০%
বিদেশী	০.০৮%
জনগন	৫৫.৪৯%
মোট	**১০০.০০%**

হোল্ডিং দ্বারা শেয়ার হোল্ডারদের শ্রেণীবিভাগ ৩০শে জুন ২০১৮

শেয়ার হোল্ডারদের শ্রেণীবিভাগ	শেয়ারহোল্ডারদের সংখ্যা	শেয়ার সংখ্যা	হোল্ডিং %	টাকায় মূল্য
১-৪৯৯	৪,৩৩২	৭১৩,৯১৩	০.৫২%	৭,১৩৯,১৩০
৫০০-৫০০০	৬,০৮৭	১০,০৭৫,৮১০	৭.৩০%	১০০,৭৫৮,১০০
৫০০১-১০০০০	৬৪৮	৪,৬৮৮,৭০১	৩.৪০%	৪৬,৮৮৭,০১০
১০০০১-২০০০০	৩২৮	৪,৬৩৮,৯১৮	৩.৩৬%	৪৬,৩৮৯,১৮০
২০০০১-৩০০০০	৯৫	২,৩৬৭,১৯৩	১.৭২%	২৩,৬৭১,৯৩০
৩০০০১-৪০০০০	৫৫	১,৯৪২,৬৬৬	১.৪১%	১৯,৪২৬,৬৬০
৪০০০১-৫০০০০	৩০	১,৩৫৩,৪৪০	০.৯৮%	১৩,৫৩৪,৪০০
৫০০০১-১০০০০০	৫৬	৪,২৩০,৬৭৯	৩.০৭%	৪২,৩০৬,৭৯০
১০০০০১-১০০০০০০	৮৫	২২,৭৬৩,৯২২	১৬.৫০%	২২৭,৬৩৯,২২০
১০০০০০১-১০০০০০০০০	২৩	৮৫,২২৪,৭৫৮	৬১.৭৬%	৮৫২,২৪৭,৫৮০
মোট	**১১,৭৩৯**	**১৩৮,০০০,০০০**	**১০০%**	**১,৩৮০,০০০,০০০**

নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
৯.০০	**অর্জিত আয়: টাকা ১,৯৭৫,২৫৩,১৫০**		
	এই হিসাব নিম্নরুপে গঠিত হয়		
	বিবরণ		
	প্রারম্ভিক স্থিতি	১,১০০,৪১১,৪০৪	৬৮৭,০৬৪,১৯০
	যোগ: এই বছরের নীট লাভ/ লোকসান	১,১১৪,৮৪১,৭৪৫	৪১৩,৩৪৭,২১৪
	বাদ: ১৫% স্টক ডেভিডেন্ট	(১৮০,০০০,০০০)	-
	বাদ: ৫% নগদ ডেভিডেন্ট	(৬০,০০০,০০০)	-
	মোট	**১,৯৭৫,২৫৩,১৫০**	**১,১০০,৪১১,৪০৪**
১০.০০	**দীর্ঘ মেয়াদি ঋণ: টাকা ২৮৯,২৯৯,৭৯৭**		
	এই হিসাব নিম্নরুপে গঠিত হয়		
	বিবরণ		
	ইউনাইটেড কমারশিয়াল ব্যাংক লিঃ	-	২৮৪,৪৪০
	মেয়াদি ঋণ-আইডি এলসি ফিন্যান্স লিঃ	২,৯৫৯,২৮৯	৬০,৬৪৬,০১২
	মেয়াদি ঋণ-আইআইডিএফসি	৯৮,৮৫৫,৫০৫	৭০৯,৪১২
	মেয়াদি ঋণ-আইপিডিসি	৩৫,৮৬৪,৩৩৬	৪৭,২১৭,৯৫১
	মেয়াদি ঋণ-লংকা বাংলা ফিন্যান্স লিঃ	১৩১,৪৭৮,৫৮৭	৭৬,১২৫,০৩৬
	মেয়াদি ঋণ-মার্কেন্টাইল ব্যাংক লিৎ	১২৫,২৪৩,৬৯৪	১৬২,৮৩৬,৫০৩
	মেয়াদি ঋণ-মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ	৭০,৯২৮,১৬৫	৯৩,২৩৯,০২৩
		৪৬৫,৩২৯,৫৭৫	৪৪১,০৫৮,৩৭৭
	বাদ: দীর্ঘ মেয়াদি ঋণের চলতি অংশ	১৭৬,০২৯,৭৭৮	১৪৭,২২৩,৭১৭
	মোট	**২৮৯,২৯৯,৭৯৭**	**২৯৩,৮৩৪,৬৬০**

ঋণের বিবরণ নিম্নরুপ:

ক **ব্যাংকের নাম: ইউনাইটেড কমার্শিয়াল ব্যাংক লিঃ**
ধরন: গাড়ীর ঋণ
অনুমোদন সীমা:টাকা ৫,৩৫৫,০০০
উর্ত্তীণ তারিখ: ০৮-০১-২০১৯
সুদের হার: ১২.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, ইউসিবিএল এর পক্ষে সরঞ্জাম বীমা,অঙ্গিকারপূর্ণ চাহিদা, টীকা ইউসিবিএল ধরন অনুযায়ী প্রতিশ্রুতি এবং ৪৮টি ভবিষ্যৎ প্রদেয় চেক।

খ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: আইডিএলসি ফাইনান্স লি:**
ধরন: লিজ ফিন্যান্স
অনুমোদন সীমা:টাকা ৮০৫০০০০০
উর্ত্তীণ তারিখ: ২২-০৮-২০১৮
সুদের হার: ১২.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, আইডিএলসিল এর পক্ষে এবং ৭২টি ভবিষ্যৎ প্রদেয় চেক ও গাড়ির বীমা।

গ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: আইডিএলসি ফাইনান্স লি:**
ধরন: লিজ ফিন্যান্স
অনুমোদন সীমা:টাকা ৫,০০,০০,০০০
উর্ত্তীণ তারিখ: ১৫-১২-২০২০
সুদের হার: ১২.০০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, আইডিএলসি এর পক্ষে এবং ৬০টি ভবিষ্যৎ প্রদেয় চেক এবং জমি ও বিবিএস ক্যাবলস্ লিমিটেড এর প্রধান অফিসের ভবন বন্ধক্

ঘ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: আইআইডি্এফসি ফাইনান্স লি:**
ধরন: লিজ ফিন্যান্স
অনুমোদন সীমা:টাকা. ১,৬৪,০০,০০০
উর্ত্তীণ তারিখ: ১১-০৫-২০২৩
সুদের হার: ১২.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, আইআইডি্এফসি এর পক্ষে সরঞ্জাম বীমা,অঙ্গিকারপূর্ণ চাহিদা, টীকা আইআইডি্এফসি ধরন অনুযায়ী প্রতিশ্রুতি এবং ১২ টি ভবিষ্যৎ প্রদেয় চেক

ঙ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: আইপিডিসি**
ধরন: লিজ ফিন্যান্স
অনুমোদন সীমা:টাকা.. ৪,০০,০০,০০০
উর্ত্তীণ তারিখ: ৩০-০৬-২০২২
সুদের হার:: ১২.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, আইপিডিসি এর পক্ষে এবং ৬০ টি ভবিষ্যৎ প্রদেয় চেক ও গাড়ীর বীমা।

চ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: আইপিডিসি**
ধরন: লিজ ফিন্যান্স
অনুমোদন সীমা:টাকা. ৬,০০,০০,০০০
উর্ত্তীণ তারিখ: ২৩-০২-২০২১
সুদের হার:: ১২.০০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, আইপিডিসি এর পক্ষে এবং ৬০টি ভবিষ্যৎ প্রদেয় চেক ও গাড়ীর বীমা।

ছ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: লংকা বাংলা ফিন্যান্স লিঃ.**
ধরন: লিজ ফিন্যান্স
অনুমোদন সীমা:টাকা ৯,৫০,০০,০০০
উর্ত্তীণ তারিখ: ২০-০৩-২০২০
সুদের হার: ১২.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, লংকা বাংলা ফিন্যান্স লিঃ.এর পক্ষে এবং ৭২টি ভবিষ্যৎ প্রদেয় চেক ও গাড়ীর বীমা।

জ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: লংকা বাংলা ফিন্যান্স লিঃ.**
ধরন: মেয়াদি ঋণ
অনুমোদন সীমা:টাকা. ১৮০,০০০,০০০
উর্ত্তীণ তারিখ: ১৫/০৯/২০২০
সুদের হার: ১১.০০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, কর্পোরেট নিশ্চয়তা, কারখানার জমি এবং লংকা বাংলা ফিন্যান্স লিঃ.এর পক্ষে এবং ০১ টি তারিখ বিহিন চেক।

ঝ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: মার্কেন্টাইল ব্যাংক লিঃ.**
ধরন: মেয়াদি ঋণ
অনুমোদন সীমা:টাকা ১৮,০০,০০,০০০
উর্ত্তীণ তারিখ: ৩০-১১-২০২০
সুদের হার: ১০.৫০%
জামানত:কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, মার্কেন্টাইল ব্যাংক লিঃ পক্ষ থেকে নিরাপত্তা চেক,এল/সি মার্জিন,শিপিং দলিলাদি এবং গ্রহনযোগ্যতা, কাচাঁমালের দায় বন্ধন, স্টক, ডব্লিউ আইপি, তৈরী পণ্য, যন্ত্রংশ, ১ম র‍্যাংকিং প্যারি পাসু এবং ভাসমান সম্পদের প্র-রাতার ভিত্তিতে ।

ঞ **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ.**
ধরন: মেয়াদি ঋণ
অনুমোদন সীমা:টাকা ২০,০০,০০,০০০
উর্ত্তীণ তারিখ: ৩০-১১-২০২০
সুদের হার: ১১.০০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, কর্পোরেট নিশ্চয়তা, কারখানার জমি এবং মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ.এর পক্ষে এবং ০১ টি তারিখ বিহিন চেক ।

AMAR STOCK

নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭

১১.০০ বিলম্বিত কর দায়:টাকা ১৮৫,৫৭৮,২০৯

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

প্রারম্ভিক স্থিতি		১৪২,০৪৩,৮৫৩	৯৬,৫৯৭,৫৮৭
যোগ: এ বছরের সংযোজন	টীকা:২৫.০২	৪৩,৫৩৪,৩৫৬	৪৫,৪৪৬,২৬৬
সমাপনী উদ্বৃত্ত		১৮৫,৫৭৮,২০৯	১৪২,০৪৩,৮৫৩

১২.০০ মেয়াদি ঋণের চলতি অংশ: টাকা ১৭৬,০২৯,৭৭৮

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

ইউনাইটেড কমারশিয়াল ব্যাংক লিঃ	-	২৮৪,৪৪০
মেয়াদি ঋণ-আইডি এলসি ফিন্যানস লিঃ	২,৯৫৯,২৯৮	৩১,৮৮৩,২২১
মেয়াদি ঋণ-আইআইডিএফসি	২৮,২৩৩,৯৩৬	৭০৯,৪১২
মেয়াদি ঋণ-আইপিডিসি	১৬,০৭৫,৪০৪	১৬,০৭৮,৯৩০
মেয়াদি ঋণ-লংকা বাংলা ফিন্যান্স লিঃ	৪৪,৩৭৮,০০০	২১,২৭৯,১৮০
মেয়াদি ঋণ-মার্কেন্টাইল ব্যাংক লিৎ	৪৪,৮০০,০০০	৪৪,৮০০,০০০
মেয়াদি ঋণ-মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ	৩৯,৫৮৩,১৪০	৩২,১৮৮,৫৩৪
মোট	**১৭৬,০২৯,৭৭৮**	**১৪৭,২২৩,৭১৭**

এই আর্থিক বছরে প্রদেয় পরিমাণ বর্ণনা করা হয়েছে ধারা ৬০ (বি) ও আইএএস-১ এর "আর্থিক বিবরণীর উপস্থাপন" অনুযায়ী ।

১৩.০০ স্বল্প মেয়াদি ঋণ: টাকা ১,৯৩৬,৯৪০,৫৫১

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

সোসাল ইসলামী ব্যাংক-ওডি	-	-
মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ ওডি	২৩৫,৫১২,১০০	২২৮,৬২২,৮৯৯
ইউনাইটেড কমারশিয়াল ব্যাংক লিঃ ওডি	৮৯,০৩০,৭০৩	৪২,৩৯০,৭৪০
র্মাকেন্টাইল ব্যাংক লিঃ-ওডি	৩৫৯,৮৬৮,৫১৭	৩৬৩,৬৭৪,৬২০
আইআইডিএফসি-ওডি	-	১৭৫,৯২৫,৭২৬
ইউনাইটেড কমারশিয়াল ব্যাংক লিঃ-আমদানি ঋণ	২৩৪,৯৫৪,৭৩১	২০৬,৭৫৩,১০০
মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ -আমদানি ঋণ	৩৮৮,৫৪৮,৮২০	৩২০,২৪২,৭৫১
র্মাকেন্টাইল ব্যাংক লিঃ-আমদানি ঋণ	২৯১,৯৫৩,১৯৬	২০১,১৩৯,৭৮০
সোসাল ইসলামী ব্যাংক-আমদানি ঋণ	৩৩৭,০৭২,৪৮৪	৩৩০,১২৮,৬৭৭
লংকা বাংলা ফিন্যান্স লিঃ-স্বল্প মেয়াদি ঋণ	-	-
মোট	**১,৯৩৬,৯৪০,৫৫১**	**১,৮৬৮,৮৭৮,২৯৫**

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ঋণের বিবরণ নিম্নরুপ:

ক. ব্যাংকের নাম: সোসাল ইসলামী ব্যাংক লিঃ
ধরন: ওডি ঋণ
অনুমোদন সীমা: টাকা ৫০,০০০,০০০
উর্ত্তীণ তারিখ: ১ বছর ঘূর্ণায়মান ভিত্তিতে
সুদের হার: ১১.০০%(পরিবর্তনশীল)
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, এবং ০১ টি তারিখ বিহিন চেক ।

খ. ব্যাংকের নাম: মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ
ধরন: ওডি ঋণ
অনুমোদন সীমা: টাকা ২৫০,০০০,০০০
উর্ত্তীণ তারিখ:০১.০২.২০২১
সুদের হার: ১১.০০%(পরিবর্তনশীল)
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, এবং ০১ টি তারিখ বিহিন চেক।

গ. ব্যাংকের নাম: ইউনাইটেড কর্মাশিয়াল ব্যাংক লিঃ
ধরন: ওডি ,এলটিআর, টাইম ঋণ
অনুমোদন সীমা: টাকা. ৯০,০০,০০,০০০
উর্ত্তীণ তারিখ: ১ বছর ঘূর্ণায়মান ভিত্তিতে
সুদের হার:: ৯.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, কোম্পানীর দেনাদারদের দায়বন্ধ।

ঘ. ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: মার্কেন্টাইল ব্যাংক লিঃ.
ধরন: ওডি
অনুমোদন সীমা: টাকা ৩৬০,০০,০০,০০০
উর্ত্তীণ তারিখ: ১ বছর ঘূর্ণায়মান ভিত্তিতে
সুদের হার: ১০.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, মার্কেন্টাইল ব্যাংক লিঃ পক্ষ থেকে নিরাপত্তা চেক,এল/সি মার্জিন,শিপিং দলিলাদি এবং গ্রহনযোগ্যতা, কাচাঁমালের দায় বন্ধন, স্টক, ডব্লিউ আইপি, তৈরী পণ্য,যন্ত্রংশ,১ম র‍্যাংকিং প্যারি পাসু এবং ভাসমান সম্পদের প্র-রাতার ভিত্তিতে ।

ঙ. ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: আইআইডিএফসি লিঃ.
ধরন: ওডি ঋণ
অনুমোদন সীমা: টাকা. ১০,০০,০০,০০০
উর্ত্তীণ তারিখ: ১৭-০৮-২০২২
সুদের হার: ১১.৫০% (পরিবর্তনশীল)
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, ইফসিবিএল এর পক্ষে সরঞ্জাম বীমা,অঙ্গিকারপূর্ণ চাহিদা, টীকা আইআইডিএফসি লিঃ ধরন অনুযায়ী প্রতিশ্রুতি এবং ১২ টি তারিখ বিহিন চেক।

চ. ব্যাংকের নাম: মিউচুয়াল ট্রাস্ট ব্যাংক লিঃ
ধরন: এলটিআর (কার্যকরী মূলধন)
অনুমোদন সীমা: টাকা. ৫০০,০০০,০০০
উর্ত্তীণ তারিখ: ০১.০২.২০২১
সুদের হার: ১১.০০%
জামানত: শিপিং দলিলাদি এবং নির্দিষ্ট আমদানি পণ্য।

ছ ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: মার্কেন্টাইল ব্যাংক লিঃ.
ধরন: আমদানি ঋণ
অনুমোদন সীমা: টাকা. ৩০,০০,০০,০০০
উর্ত্তীণ তারিখ: ১ বছর ঘূর্ণায়মান ভিত্তিতে
সুদের হার: ১০.৫০%
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, মার্কেন্টাইল ব্যাংক লিঃ পক্ষ থেকে নিরাপত্তা চেক,এল/সি মার্জিন,শিপিং দলিলাদি এবং গ্রহনযোগ্যতা, কাচাঁমালের দায় বন্ধন, স্টক, ডব্লিউ আইপি,তৈরী পণ্য,যন্ত্রংশ,১ম র‍্যাংকিং প্যারি পাসু এবং ভাসমান সম্পদের প্র-রাতার ভিত্তিতে ।

জ. ব্যাংকের নাম: সোসাল ইসলামী ব্যাংক লিঃ
ধরন: আমদানি ঋণ (এল টি আর)
অনুমোদন সীমা: টাকা. ৫০০,০০০,০০০
উর্ত্তীণ তারিখ: ১১.০২.২০১৯
সুদের হার: ১১.০০% (পরিবর্তনশীল)
জামানত: শিপিং দলিলাদি এবং নির্দিষ্ট আমদানি পণ্য।

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নোট নং	টাকার পরিমাণ	
	৩০.০৬.২০১৮	৩০.০৬.২০১৭

ঝ. **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: লংকা বাংলা ফিন্যান্স লিঃ.**
ধরন: ওডি ঋণ
অনুমোদন সীমা: ২৫০,০০০,০০০
উত্তীর্ণ তারিখ: বছরে পুনরাম্ভ
সুদের হার: ১১.২৫%(পরিবর্তনশীল)
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, কর্পোরেট নিশ্চয়তা, কারখানার জমি এবং লংকা বাংলা ফিন্যান্স লিঃ.এর পক্ষে এবং ০৬ টি ভবিষ্যৎ প্রদেয় চেক ।

ঞ. **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: লংকা বাংলা ফিন্যান্স লিঃ.**
ধরন: লিজ ফিন্যান্স
অনুমোদন সীমা. ১০০,০০০,০০০
উত্তীর্ণ তারিখ: বছরে পুনরাম্ভ
সুদের হার: ১১.২৫%(পরিবর্তনশীল)
জামানত: শিপিং দলিলাদি এবং নির্দিষ্ট আমদানি পণ্য।

ট. **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: লংকা বাংলা ফিন্যান্স লিঃ.**
ধরন: এল/সি
অনুমোদন সীমা ২০০,০০০,০০০
উত্তীর্ণ তারিখ: বছরে পুনরাম্ভ
সুদের হার: ১১.২৫%(পরিবর্তনশীল)
জামানত: শিপিং দলিলাদি এবং নির্দিষ্ট আমদানি পণ্য।

ঠ. **ফিন্যানশিয়াল প্রতিষ্ঠানের নাম: লংকা বাংলা ফিন্যান্স লিঃ.**
ধরন: স্বল্প সময়ের ঘূর্ণায়মান ঋণ
অনুমোদন সীমা ২০০,০০০,০০০
উত্তীর্ণ তারিখ: বছরে পুনরাম্ভ
সুদের হার: ১১.২৫%(পরিবর্তনশীল)
জামানত: কোম্পানীর পরিচালকগণের ব্যক্তিগত নিশ্চয়তা, লংকা বাংলা ফিন্যান্স লিঃ.এর পক্ষে এবং ০৬টি ভবিষ্যৎ প্রদেয় চেক।

১৪.০০ পাওনাদার হিসাব :টাকা ৪৭,৫৯৭,৭০০

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ		
অগ্নি সিস্টেম লিঃ	৫৬,৭৯৯	৩৭,৫০০
আহমেদ ফিলিং এন্ড সিএনজি রিফুয়েলিং স্টেশন	৪২০,০০০	৬৫২,১০০
আহমেদ হোসেন আরকিটেক্টস এন্ড এসোসিয়েটস	৮০,০০০	৫০,০০০
বাংলাদেশ লিফট ইন্ডসট্রিজ লিঃ	-	৪৭০,০০০
বাংলাদেশ সিভিল কনস্ট্রাকসন	২৭০,০০০	৮৯০,৭২০
বিবিএস ম্যাটারোলজিক ইন্ড্রাস্ট্রিজ লিঃ	১৪,৫৮৭,০৯০	৪৯,২১১,২২০
বিসমিল্লাহ জেড এম এন্টারপ্রাইজ	৯,২৮৯,০০০	১৭,৮৬২,৭০০
ব্রেনটেগ বাংলাদেশ লিঃ	-	৯৩,২০০
চারুতা (প্রাঃ) লিঃ	৬৭৫,৪৯০	৩৩,৬০০
একাত্তর মিডিয়া লিঃ	-	১৯০,০০০
ই-ভিশন	৮৫৬,৭০০	৪০০,০০০
এক্সপ্রেসন লিঃ	৪৫,৭৬০	-
ফেইথ এন্টারপ্রাইজ	১৭৬,৫৪৮	২৩৩,৫০০
ফ্লোরা লিঃ	৮,০০০	-
গিগা পাওয়ার কর্পোরেশন	৬৫,০০০	-
গ্লোবাল প্রিন্টারস প্রেস	১৩২,৯৯০	-
গোধুরী মার্কেটিং কমিউনিকেশন	-	২৯,০০০
হাওলাডার ট্রেডারস	৪৫৬,৯৮০	১,১১২,৩০০
ইন্ডিপেনডেন্টস টেলিভিশন লিঃ	৫০,০০০	-
ইমপ্রেশন আনলিমিটেড	-	৬১৪,২০০
জয় এন্টারপ্রাইজ	-	১৬২,৫৪০
কেএম এন্টারপ্রাইজ	৪৫৩,৮৮০	৭৬৩,০০০
লিং ৩ টেকনোলজি লিঃ	৪৫,০০০	-
মওনা সি এন জি ফিলিং স্টেশন এন্ড কনভারশন সেন্টার	২৩০,০০০	২৮৯,২০০

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নোট নং		টাকার পরিমাণ	
		৩০.০৬.২০১৮	৩০.০৬.২০১৭
	মনা অপটিকেল ফাইবার নেটওর্য়াক	-	-
	এম.আই.এস. ইন্টারপ্রাইজ	৫৪০,০৮৮	২১০,০০০
	এম/এস এন ইসলাম ট্রান্সপোর্ট	৬৫৬,৯৮০	৯১০,০০০
	এম/এস জামানট্রেডারস এন্ড সো মিল	৮৫৬,০০০	১,৪৮৩,৭২৭
	ন্যাশনাল টেলিভিশন লিঃ আরটিভি	৮,০০০	১২৮,৪৫০
	নাহার এন্টারপ্রাইজ	৩,০৬০,৮৯০	৪,৮৫০,০০০
	নেক্সট অনলাইন লিঃ	৬৫,০০০	-
	এনআইটিএস সার্ভিস প্রাঃ লিঃ	১৪,০০০	২৭,৫০০
	অর্ক এডভর্টাইজিং	২০০,০০০	১৮৭,৫০০
	পার্ক এড এন্ড ইভেন্ট ম্যানেজমেন্ট	৫০,০০০	১৭০,০০০
	পার্টেক্স ফার্নিচার ইন্ডাস্ট্রিজ	৪৩০,০০০	১২৮,০০০
	পাওয়ার ব্রিজ ইনজিনারিং লিঃ	-	৪২,৫০০
	প্রিন্ট ডট	৮০,০০০	৩২,০০০
	রহমান ইলেক্ট্রিকেল ইঞ্জিনিয়ারিং	১২৩,৯০০	৩৭,৫০০
	রিজেন্ট এড	৮৭,৫০০	১৩২,৫০০
	রুপালি ইন্সুরেন্স কোং লিঃ	-	২৩,০০০
	আরএন টিম্বার	৮,৮৯১,৮০৮	১১,০২০,১০০
	ছামুদা কেমিকেল কম্পেলেক্স লিঃ	৫৫৫,৫৮০	৪২৩,০০০
	শাওন প্রিন্টারস	৪৪,৮০০	-
	সিনকস ইঞ্জিনিয়ার লিঃ	৩২০,০০০	৩৪২,২৫০
	সাইন বিডি প্রিন্টার	৬৫,০০০	৩০৮,০০০
	সফটওয়ার সপ লিঃ	৫০,০০০	-
	এসটি থাই এ্যালুমিনিয়াম	১২,০০০	-
	সুপার থাই প্লস্টিক লিঃ	২৩০,০০০	৬২,১০০
	টাক কেমিকেল ইন্ড্রাসট্রিজ লিঃ	১,৮৯৯,১১৭	১,৪২২,৬০০
	টেকনো এইচভিএসি সিস্টেম লিঃ	৮৬৭,৯০০	৫৪৪,৬৩৪
	টোকাই পাওয়ার প্রডাক্টস লিঃ	৫০,০০০	১৫০,০০০
	ট্রিডেন্ট এজেন্সি	২৬৫,০০০	৩৬৪,২০০
	উড মারক ফার্নিচার লিঃ	২৪,০০০	-
	ভিরগো মিডিয়া	২৫০,৯০০	৩৩৬,০০০
	মোট	**৪৭,৫৯৭,৭০০**	**৯৬,৪৩০,৩৪১**

১৫.০০ খরচের জন্য দায়: টাকা ১৮,৮৮৫,৬২৫

এই হিসাব নিম্নরুপে গঠিত হয়

বিবরণ

বেতন ও ভাতা	১২,৩০৮,৫৬৪	১২,১২০,৩২০
অফিস ভাড়া	১৪২,৫০০	-
শো-রুম ভাড়া	৩২৫,০০০	২২১,০০০
কারখানা বিদ্যুৎ বিল	৫,২৮০,১২৫	৫,০২৬,২১৫
নিরীক্ষা খরচ	৩৫০,০০০	৩৫০,০০০
উপযোগ খরচ	১৯৮,১২৪	১৫৭,৫০০
অন্যান্য খরচ	২৮১,৩১২	২৫৯,৭৪৯
মোট	**১৮,৮৮৫,৬২৫**	**১৮,১৩৪,৭৮৪**

বেশির ভাগ বকেয়া দায় গুলি পরবর্তীতে পরিশোধ করা হয়েছে।আর্থিক অবস্থার বিবরনীতে কোন দায় কম গুরুত্বপূর্ণ নয় যা আর্থিক অবস্থার বিবরণীতে পরিশোধ্য।

১৬.০০ আয় কর সঞ্চিতি:টাকা ৩৫৮,৪৭৬,৯৫৭

প্রারম্ভিক স্থিতি	৬৩৫,৩৩১,৬৮১	৪২৪,৩৫৩,৬৫৭
যোগ: এই বছরে পরিবর্তন	৩৮৬,১২৫,৩৬৭	২১০,৯৭৮,০২৪
	১,০২১,৪৫৭,০৪৮	**৬৩৫,৩৩১,৬৮১**
বাদ: এই বছরে সমন্বয়	৬৬২,৯৮০,০৯১	-
সমাপনী স্থিতি	**৩৫৮,৪৭৬,৯৫৭**	**৬৩৫,৩৩১,৬৮১**

১৭.০০ কর্মীদের মুনাফা অংশগ্রহন তহবিল: টাকা ৭৭,২২৫,০৭৩

প্রারম্ভিক স্থিতি	৩৩,৪৮৮,৫৭৫	২০,৭৯৯,৮০০
যোগ: এই বছরের অংশ	৭৭,২২৫,০৭৩	৩৩,৪৮৮,৫৭৫
	১১০,৭১৩,৬৪৯	**৫৪,২৮৮,৩৭৫**
বাদ:এই বছরে সমন্বয়	(৩৩,৪৮৮,৫৭৫)	(২০,৭৯৯,৮০০)
সমাপনী স্থিতি	**৭৭,২২৫,০৭৩**	**৩৩,৪৮৮,৫৭৫**

		নোট নং	টাকার পরিমাণ	
			০১.০৭.২০১৭- ৩০.০৬.২০১৮	০১.০৭.২০১৬- ৩০.০৬.২০১৭
১৮.০০	**রাজস্ব: টাকা ৬,৫৮৮,১০৮,৯৩৭**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	স্থানীয় বিক্রয়		৭,৫৭২,০৮৯,০২৯	৪,০৪৪,৩০৫,৮১৪
	বাদ: ভ্যাট		৯৮৩,৯৮০,০৯২	৫২৭,৫১৮,১৫০
	স্থানীয় বিক্রয় (নিট)		**৬,৫৮৮,১০৮,৯৩৭**	**৩,৫১৬,৭৮৭,৬৬৪**
১৯.০০	**বিক্রিত পণ্যের ব্যয় : টাকা ৪,৩৬২,৭৩১,৭৯৯**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	কাচাঁমাল খরচ	টীকা: ১৯.০১	৪,২২৫,৪২০,৭৯২	২,১৭৫,৭৭৫,৫৭৯
	উৎপাদন উপরি ব্যয়	টীকা: ১৯.০২	২৬০,২৮৩,৪৯৬	২০৯,৯৭৯,৪৬৭
	মোট উৎপাদন খরচ		**৪,৪৮৫,৭০৪,২৮৮**	**২,৩৮৫,৭৫৫,০৪৬**
			(৭৯,৭৫৬,৮৪১)	**(২২,২৯৬,৪৯৮)**
	প্রারম্ভিক চলমান প্রক্রিয়া		১৯৩,৮০৮,০২৪	১৭১,৫১১,৫২৬
	সমাপনী চলমান প্রক্রিয়া		২৭৩,৫৬৪,৮৬৫	১৯৩,৮০৮,০২৪
			(৪৩,২১৫,৬৪৮)	**(৪২,১৫৩,৩৬১)**
	প্রারম্ভিক উৎপাদিত পণ্য		৩৬৬,৪০৯,৯৮২	৩২৪,২৫৬,৬২১
	সমাপনী উৎপাদিত পণ্য		৪০৯,৬২৫,৬৩০	৩৬৬,৪০৯,৯৮২
	মোট বিক্রিত পণ্যের ব্যয়		**৪,৩৬২,৭৩১,৭৯৯**	**২,৩২১,৩০৫,১৮৭**
১৯.০১	**ব্যবহৃত কাচাঁমাল: টাকা ৪,২২৫,৪২০,৭৯২**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	প্রারম্ভিক মজুদ পণ্য		৪৮৫,৮৮৪,৮৭৪	৪২৯,৯৮৬,৬১৪
	যোগ: বছরের শুরুতে ক্রয়		৪,৩৮৬,১৯৪,৪২১	২,২৩১,৬৭৩,৮৩৯
			৪,৮৭২,০৭৯,২৯৫	**২,৬৬১,৬৬০,৪৫৩**
	বাদ: সমাপনী মজুদ		৬৪৬,৬৫৮,৫০৩	৪৮৫,৮৮৪,৮৭৪
	মোট		**৪,২২৫,৪২০,৭৯২**	**২,১৭৫,৭৭৫,৫৭৯**
১৯.০২	**উৎপাদন উপরি ব্যয়: টাকা ২৬০,২৮৩,৪৯৬**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	বেতন ও মজুরি		৫৬,৮৩৯,২৪৭	৪৫,০৯৬,৫৮৯
	উৎসব বোনাস		১০,৩৫৬,৫৫৫	৯,৬৫৯,২৪১
	পরিবহন খরচ		৩,৫০৪,০৩১	২,৮৬৮,৯৪৫
	গাড়ী রক্ষণাবেক্ষণ		২,৫২০,৯৯৭	২,৬৫৫,৫৩৪
	কম্পিউটারও আনুষঙ্গিক		১৯৩,৯৩৫	৬৩,৫০০
	দৈনিক শ্রম		২,৩৪৪,১৬৫	১,৮১৮,৭৮৩
	বৈদ্যুতিক সামগ্রী		২,৮৯১,১৭১	১,৬৯০,১৯০
	বিদ্যুৎ বিল		৫১,০৬৩,০৮২	৪৫,৫১৯,১৭০
	বিনোদন		১,১৮৯,১০৪	৭২২,৫০৬
	জ্বালানী ও সিএনজি বিল		২,৯৬২,২১৮	২,৬৯৫,৩৬০
	ইফতার বিল		১৪৪,৮৬৭	১৪৮,৩৬২
	পরোক্ষ কাচামাল সামগ্রী		১৫,৬৯৩,৭৫৭	৭,৬৯৬,২৫১
	ইন্টারনেট বিল		৪০৮,৯৪৮	২৭৮,৯৪১
	বোঝাই ও খালাস করণ খরচ		৪৩১,৫০৯	১৯৬,৫৬৪
	টেলিফোন ও ডাকযোগ		১৩,২৫৬	১১,০৫৭

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নোট নং		টাকার পরিমাণ	
		০১.০৭.২০১৭-৩০.০৬.২০১৮	০১.০৭.২০১৬-৩০.০৬.২০১৭
	যন্ত্র রক্ষণাবেক্ষণ(অতিরিক্ত যন্ত্রংশ)	৫,৩৪৭,৫৮৫	৫,১৬৮,৩১৫
	মেডিকেল খরচ	১০৬,১১৩	৩৬,৬৯৩
	মোবাইল বিল	৫১৭,৩০৪	২৬১,২৫৩
	বিবিধ ব্যয়	৫৫২,০৪৭	২২১,৭৪০
	অফিস তত্ত্বাবধান	৩০১,২৫৪	১০৭,৬৬৪
	মেরামত ও পরিচর্যা	৮২৫,৯৬০	৪৩২,১৯৯
	কর্মী কল্যাণ খরচ	৩৩৯,৯৯০	৪১২,৩৪০
	স্টেশনারী	১,১২৬,২৮১	৬৫১,৫৩৯
	উপ স্টেশন খরচ	৩,০৫০,৩৩৯	১১২,৯৫০
	কর্মীদের দুপুরের খাবার ও নাস্তা	৪৩৬,৬৩৫	৩৮০,১৭৫
	অবচয়	৯৭,১২৩,১৪৬	৮১,০৭৩,৬০৬
	মোট	**২৬০,২৮৩,৪৯৬**	**২০৯,৯৭৯,৪৬৭**
২০.০০	**প্রশাসনিক ব্যয়: টাকা ১১১,৫৮৮,৪৭২**		
	এই হিসাব নিম্নরুপে গঠিত হয়		
	বিবরণ		
	বেতন ও ভাতা	৩৩,৯১৪,৭৪৩	২২,৫৭৮,০১৪
	উৎসব বোনাস	৪,৯৮১,৮৩৬	৪,২০২,১৬৫
	গাড়ী রক্ষণাবেক্ষণ	৪৯৫,৬২৪	-
	কম্পিউটারও আনুষঙ্গিক	৭৯৫,৯১৫	৬৮৯,৩১৯
	কোকারিজ	৯৫,৯৬৭	৮৭,৪৫১
	ক্রেডিট রেটিং ফি	৭২,০০০	-
	সিএসআর কার্যক্রম ব্যয়	৭৯৪,০০০	-
	দান	২,২১৪,২১৪	১,৩৫০,১২৮
	বৈদ্যুতিক সামগ্রী	৪১৯,৩৪৫	১৩১,২৫০
	বিদ্যুৎ বিল	১,৮৮৫,৩০৯	১,৪০৮,২৭৮
	বিনোদন	১,০২৬,৫০৭	৮৬২,৩৮০
	এজিএম ব্যয়	১৭১,৮০৮	
	জ্বালানী ও গ্যাস বিল	৪৯৩,৬৫৮	-
	ইফতার বিল	২২০,০০০	২৩৬,১০৫
	ইন্সুরেন্স ব্যয়	৩,৩৪০,৮৫০	৩,৪৯২,৪৩০
	ইন্টারনেট বিল	৬৯১,৯৬৬	৪৩০,৬২০
	আইপিও ব্যয়	৪,৭৪৭,৭৫০	১২,৬৪২,২৫০
	ভূমি কর ব্যয়	১০০,৯০০	৮৫,৪৪২
	আইনী খরচ	১,৬৩০,২১৫	২০৩,৫৬৯
	লাইসেন্স ও নবায়ন ব্যয়	২,২২৪,৫৬১	৭০২,১৫৩
	দুপুরের খাবার বিল	৪৯৬,২৫৯	৩৮২,৪৮০
	তালিকাকরণ ফি	১,৮৯৫,৯৪৫	-
	মেডিকেল খরচ	২৩৩,৩৩৩	১২৫,৩৫০
	সভা খরচ	২৫৫,৩১০	১১৪,৬৩০
	মোবাইল খরচ	৭২২,৪৭৫	৪৯২,৮২৬
	বিবিধ ব্যয়	১,২৫০,৭৪২	৮৩০,৭৩৬
	অফিস রক্ষনাবেক্ষন	১,৩৮৮,৪০০	৯২২,৯১০
	অফিস ভাড়া	২,২৪২,০০০	১,৭০৭,০০০
	পোস্টেজ ও কুরিয়ার	৯৩৩,০৭২	৭০১,২০০
	পেপার বিল	৯,৫৫০	৮,৪৬১
	প্রিন্টিং	২,২৮৭,৩৫৯	১,৬১৫,৪২২
	মেরামত ও পরিচর্যা	১,৩৮৩,৯৩২	৬৩৪,০৫৮
	স্টেশনারী ও ফটোগ্রাফি	১,২৮৮,৯০০	৯৯৫,১৫৪
	প্রশিক্ষণ ও উন্নয়ন	৮৭৪,৮৪৪	৯৮,২৬২
	ভ্রমন ও যাতায়াত	১,২৭৫,২১০	৯৯৬,২১১
	টেলিফোন ও ফ্যাক্স	১০১,২১৫	৪৯,৫৬৮
	যানবাহন ট্র্যাকিং ব্যয়	৪৮৪,২৫৬	৩৯৮,৬০০
	সামাজিক দান	৭৫২,০০০	৪১১,০০০
	নিরীক্ষা ব্যয়	৩৭৭,৫০০	৫৪০,৮৯০
	উপযোগ খরচ	১,৮৪২,৪৬৭	-
	অবচয়	৩১,১৭৬,৫৩৫	২৮,৮৬৫,১৭৫
	মোট	**১১১,৫৮৮,৪৭২**	**৮৮,৯৯১,৪৮৭**

নোট নং		টাকার পরিমাণ	
		০১.০৭.২০১৭- ৩০.০৬.২০১৮	০১.০৭.২০১৬- ৩০.০৬.২০১৭
২১.০০	**বিক্রয় ও বিতরণ ব্যয়: টাকা ২২৮,০৮২,৮৪১** এই হিসাব নিম্নরুপে গঠিত হয়		
	বিবরণ		
	বেতন ও ভাতা	১১২,১১৪,২৮৫	৭৪,৫২১,৫৪৬
	উৎসব বোনাস	২০,৮২১,৬০০	১৭,৯২৫,৬৯০
	যাতায়াত	৩,৫৫৫,৪৬৭	৩,১৪২,১৯৬
	বিতরণ খরচ	৩,২৭৪,০৬৮	২,৪৫৫,৬২৫
	বিদ্যুৎ বিল	১,১৯১,৬৪৮	৯৭২,১৬৫
	বিনোদন	৬৯৭,৯৩৭	৪৬৫,৪৮৬
	জ্বালানী ও গ্যাস বিল	২,১১২,৭২০	১,২২০,৩৬০
	ইফতার বিল	৪৪,৫৯০	৩৭,৫০২
	ইন্টারনেট বিল	৪২৩,০১৬	২৮৮,২৩৬
	ইন্সুরেন্স ব্যয়	৬০৩,৮৮৩	-
	বোঝাই ও খালাস করণ খরচ	২০১,১১৭	৯৮,৩০২
	দুপুরের খাবার বিল	১,৬০৯,৪৯২	১,২৫১,৬২৩
	মোবাইল বিল	২,৮১১,৫০২	১,৮৭৮,৫২৭
	অফিস রক্ষনাবেক্ষন	৯৭৬,৪৬৭	৭৫৪,২০০
	আউট স্টেশন ভাতা	১,৩২৫,৪৮১	১,২৪৩,২৫৬
	প্যাকেজিং ও লেবেল	২,৬৫৪,৩৫৬	১,৩২৭,৬৮৯
	পেপার ও সাময়িক পত্র	১১২,৫৫৫	৮১,৩৭১
	প্রিন্টিং ও স্টেশনারি	৬৮৫,৪৫৩	৩৫৭,৪৫৬
	পোস্টেজ ও স্টেম্প	২০৮,৪৪১	১৩৩,৯১৭
	নমুনা পরিক্ষা খরচ	৮,২৫১,২৬৫	৬,২৬০,৫২৬
	বিক্রয় অনুপ্রেরনা কর্মী	৬,৩৬৫,৮৮২	৭,৫৯৯,৯৯২
	বিক্রয় উন্নয়ন খরচ	৪,০৬৬,৮০৯	২,৫৪৪,২৬৬
	শো-রুম শোভা খরচ	২,৮৭২,৯৫৬	২,৩১৬,৪২০
	শো-রুম ভাড়া	৩,৩৮৬,২৪৮	২,৮০৪,১৫৫
	বিজ্ঞাপন	৪২,১১৪,২৮৫	২৭,৯৪৯,৮৫২
	দরপত্র ক্রয়	৬০৮,৬১৭	১৬২,১৫০
	টেলিফোন ও পোস্টেজ	২০৩,২০০	৯৯,৮৬০
	পরিবহন	৩,৮৭৩,০৩৪	৩,৫৫১,৪৮০
	বিবিধ ব্যয়	৯১৬,৪৬৭	৫৫২,১৬৯
	মোট	**২২৮,০৮২,৮৪১**	**১৬১,৯৯৬,০১৭**
২২.০০	**অন্যান্য আয়: টাকা ৩,৪৫৬,৫৮৯** এই হিসাব নিম্নরুপে গঠিত হয়		
	বিবরণ		
	এফডিআর সুদ	৩,৪৫৬,৫৮৯	৩,৪৭৮,০৪৭
	মোট	**৩,৪৫৬,৫৮৯**	**৩,৪৭৮,০৪৭**
	অন্যান্য আয় এফডিআর ব্যাংক সুদ হিসাবে অর্ন্তভুক্ত		
২৩.০০	**আর্থিক ব্যয়: টাকা ২৬৭,৪৩৫,৮৭২** এই হিসাব নিম্নরুপে গঠিত হয়		
	বিবরণ		
	ব্যাংক কমিশন, সুদের হার ও চার্জ	৪২,৭৬৫,৬৯৪	৩৭,৯৪১,৮৯১
	জমাতিরিক্ত সুদ	৬৬,০৬২,৮১১	৪৯,৯৬৫,১৬০
	আমদানি ঋণের সুদ	১২২,৫১৪,০২৬	১০২,৯১৪,১১২
	মেয়াদি ঋণ সুদ	৩৬,০৯৩,৩৪০	৫৩,৮৯১,৭৭৮
	মোট	**২৬৭,৪৩৫,৮৭২**	**২৪৪,৭১২,৯৪১**

২৪.০০ **শ্রমিকের মুনাফা অংশ গ্রহন তহবিল এর অবদান: টাকা ৭৭,২২৫,০৭৩.৪৩**

বাংলাদেশ শ্রম আইন, ২০০৬ এর বিধান অনুযায়ী প্রতিষ্ঠানের কর প্রদান এর পূর্বে এই ধরনের অবদান চার্জ করার পরে নিট লাভের ৫% উক্ত কর্মীদের সঞ্চিতি তহবিলে প্রদান করা হয়।

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নোট নং			টাকার পরিমাণ	
			০১.০৭.২০১৭-৩০.০৬.২০১৮	০১.০৭.২০১৬-৩০.০৬.২০১৭
২৫.০০	**আয় কর খরচ: টাকা ৪২৯,৬৫৯,৭২৩**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	চলতি কর	টিকা: ২৫.০১	৩৮৬,১২৫,৩৬৭	২১০,৯৭৮,০২৪
	বিলম্বিত কর	টিকা: ২৫.০২	৪৩,৫৩৪,৩৫৬	৪৫,৪৪৬,২৬৬
	মোট		**৪২৯,৬৫৯,৭২৩**	**২৫৬,৪২৪,২৯০**
২৫.০১	**চলতি কর: টাকা ৩৮৬,১২৫,৩৬৭**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	কর পূর্ববর্তী মুনাফা		১,৫৪৪,৫০১,৪৬৯	৬৬৯,৭৭১,৫০৪
	চলতি কর হার		২৫%	৩৫%
	কর		৩৮৬,১২৫,৩৬৭	২৩৪,৪২০,০২৭
	১০% থেকে ২০% আইপিও ঘোষিত ছাড়		-	(২৩,৪৪২,০০৩)
	মোট		**৩৮৬,১২৫,৩৬৭**	**২১০,৯৭৮,০২৪**
২৫.০২	**বিলম্বিত কর: টাকা ৪৩,৫৩৪,৩৫৬**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	আয় কর অধ্যাদেশ-১৯৮৪ এর ৩য় তফসিল অনুযায়ী অবচয় ধার্যকৃত		৩০২,৪৩৭,১০৬	২৩৯,৭৮৫,২৫৫
	আর্থিক বিবরনী অনুযায়ী অবচয় ধার্যকৃত		(১২৮,২৯৯,৬৮১)	(১০৯,৯৩৮,৭৮১)
	পার্থক্য		**১৭৪,১৩৭,৪২৫**	**১২৯,৮৪৬,৪৭৪**
	চলতি কর হার		২৫%	৩৫%
	এই বছরের বিলম্বিত কর		**৪৩,৫৩৪,৩৫৬**	**৪৫,৪৪৬,২৬৬**
	মোট			
২৬.০০	**শেয়ার প্রতি নিট সম্পদ মূল্য : টাকা ২৪.৩১**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	মোট সম্পদ		৬,৪৪৬,৮৬৮,৮৩৮	৫,৫৬০,২৩৬,৬৫০
	মোট দায়		(৩,০৯১,৬১৫,৬৮৮)	(৩,২৫৯,৮২৫,২৪৫)
	নিট সম্পদ মূল্য		**৩,৩৫৫,২৫৩,১৫০**	**২,৩০০,৪১১,৪০৫**
	সাধারন শেয়ারের গড় মূল্য সংখ্যা		১৩৮,০০০,০০০	১২০,০০০,০০০
	শেয়ার প্রতি নিট সম্পদ মূল্য		**২৪.৩১**	**১৯.১৭**
	নিট সম্পদ মূল্য		-	২,৩০০,৪১১,৪০৫
	সাধারন শেয়ারের গড় মূল্য সংখ্যা		-	১০০,৪৩৮,৩৫৬
	শেয়ার প্রতি নিট সম্পদ মূল্য (গড় ভার পদ্ধতি)			**২২.৯০**
২৭.০০	**শেয়ার প্রতি আয় :টাকা ৮.০৮**			
	এই হিসাব নিম্নরুপে গঠিত হয়			
	বিবরণ			
	কর পরবর্তী নিট মুনাফা		১,১১৪,৮৪১,৭৪৬	৪১৩,৩৪৭,২১৪
	শেয়ার সংখ্যা		১৩৮,০০০,০০০	১০০,৪৩৮,৩৫৬
	শেয়ার প্রতি আয় (প্রতিবেদিত)		**৮.০৮**	**৪.১২**
২৭.০১	**শেয়ার প্রতি আয় (পুনঃ-বিবৃত): টাকা ৮.০৮**			
	কর পরবর্তী নিট মুনাফা		১,১১৪,৮৪১,৭৪৬	৪১৩,৩৪৭,২১৪
	শেয়ার সংখ্যা		১৩৮,০০০,০০০	১২০,০০০,০০০
	শেয়ার প্রতি আয় (পুনঃ-বিবৃত)		**৮.০৮**	**৩.৪৪**

নোট নং		টাকার পরিমাণ	
		০১.০৭.২০১৭- ৩০.০৬.২০১৮	০১.০৭.২০১৬- ৩০.০৬.২০১৭

সাধারন শেয়ারের গড় ভার মূল্য:

৩০ জুন ২০১৭ অনুযায়ী

শেয়ার সংখ্যা	দিন	গুণক	শেয়ারের গড় সংখ্যা
১০০,০০০,০০০	৩৬৫	১.০০০	১০০,০০০,০০০
২০,০০০,০০০	৮	০.০২২	৪৩৮,৩৫৬
মোট	**১২০,০০০,০০০**		**১০০,৪৩৮,৩৫৬**

২২-০৬-২০১৭ তারিখে শেয়ার প্রতি ১০ টাকা হারে ২০,০০০,০০০ শেয়ার হিসাবে ২০০,০০০,০০০ পরিশোধিত মূলধন বৃদ্ধি পেয়েছে।

২৮.০০ শেয়ার প্রতি পরিচালন কার্যক্রম থেকে নগদ প্রবাহ: ৩.০৩

এই হিসাবে নিম্নরুপ গঠিত হয়

বিবরণ

পরিচালন কার্যক্রম হতে নগদ প্রবাহ	৪১৮,১২৫,৯৬৪	৫৩৪,৮৬৪,২৯৮
সাধারন শেয়ারের গড় মূল্য সংখ্যা	১৩৮,০০০,০০০	১০০,৪৩৮,৩৫৬
শেয়ার প্রতি পরিচালন কার্যক্রম থেকে নগদ প্রবাহ	**৩.০৩**	**৫.৩৩**

২৯.০০ কমিশন, দস্তুরি এবং ছাড়:

এই বছর বিক্রি বাবদ কোন দস্তুরি বা ছাড় দেওয়া হয় নাই॥

৩০.০০ বৈদেশিক মুদ্রার মান অনুযায়ী পরিশোধ:

রয়েলটি সহ ,কারিগরি দক্ষ এবং উপদেষ্টা ফি এবং সুদ ইত্যাদি এবং বৈদেশিক মুদ্রায় এই বছর কোন খরচ বকেয়া বা পরিশোধিত করা নাই।

৩১.০০ ঋণ চুক্তি:

কোম্পানীর চুক্তিতে (সাধারন ব্যবসায়িক সহজলভ্য ঋণ) ঋণ সুবিধা সহজলভ্য নয়,আর্থিক অবস্থার বিবৃতি অনুযায়ী।

৩২.০০ সর্ম্পকিত দলের ব্যাখ্যা:

আইএএস-২৪ "সর্ম্পকিত দলের ব্যাখ্যা" অনুযায়ী কোম্পানির সাথে সর্ম্পকিত অংশীদার যদি উপরের বিষয়ে তাৎপর্যপূর্ণ প্রভাব রাখে এবং কোম্পানির ব্যবসায়িক প্রশাসনের উপর নিয়ন্ত্রন ক্ষমতা রাখে এবং কোন ধরনের লেনদেন করে যেটি সর্ম্পকিত দল হিসেবে এই বছর প্রকাশ পায় ।কোম্পানি কিছু সংখক দলের সাথে খুব ঘনিষ্ঠ ভাবে লেনদেন করেছে। সর্ম্পকিত দলের সাথে সবরকম লেনদেন স্থানীয় মুদ্রায় বর্তমান বাজার অনুযায়ী করা হয়েছে ।নিরীক্ষার সময় তাদের লেনদেন নিম্নরুপ:

সর্ম্পকিত দল	এই বছরের আর্থিক লেনদেন	পরিমাণ	লেনদেনর ধরন
বিবিএস ম্যাটালার্জিক ইন্ড্রাস্ট্রিজ লিঃ	প্রারম্ভিক স্থিতি ০১ জুলাই ২০১৭ অনুযায়ী	৪৯,২১১,২২০	কাচাঁমাল ক্রয়
	যোগ: এই বছরের ক্রয়	২৯৪,৫২১,৮৮০	
	বাদ:এই বছরের পরিশোধ	(৩২৯,১৪৬,০১০)	
	সমাপনী স্থিতি	১৪,৫৮৭,০৯০	
বাংলাদেশ বিল্ডিং সিস্টেম লিঃ	দালান প্রস্তুতকালে আদেশ	১২০,৭৩৯,১৯১	অর্জিত স্থায়ী সম্পদ
	এই বছরের পারিশ্রমিক	(১২০,৭৩৯,১৯১)	
	সমাপনী স্থিতি	-	

৩৩.০০ দাবি হিসেবে স্বীকৃত নয়:

৩০ জুন,২০১৮ তারিখে স্বীকৃত কোম্পানির বিরুদ্ধে কোন দাবি ছিল না।

৩৪.০০ বোর্ড সভা অংশগ্রহনের জন্য বোর্ড পরিচালকদের কোন খরচ দেওয়া হয় নাই।

৩৫.০০ আইএএস-১০ এর অধীনে আর্থিক অবস্থার বিবৃতি পরবর্তী ঘটনাবলি ব্যাখ্যা:

আর্থিক অবস্থার ঘটনাবলি অসমন্বিত নয় যা গুরুত্বপূর্ণ,গুরুত্বহীন, ব্যাখ্যাহীন এবং ব্যবহারকারীদের সিদ্ধান্ত নিতে কোন প্রকার প্রভাব ফেলবে না।

৩৬.০০ অভ্যন্তরীন নিয়ন্ত্রন:

নিম্নোক্ত পদক্ষেপ নেওয়া হয়েছে কোম্পানীর অভ্যন্তরীন কার্যক্রম বাস্তবায়নের লক্ষ্যে।

ক. একটি শক্তিশালী নিয়ন্ত্রণ এবং অনুগত বিভাগ তৈরী করা হয়েছে যা মনোনীত অভ্যন্তরীণ নিয়ন্ত্রণ প্রণালরি উদ্দেশ্যে।

খ.অভ্যন্তরীণ কলাকৌশলের উপর নির্ভর করে অভ্যন্তরীণ পরির্দশকদের পরামর্শ গুলো প্রয়োগের লক্ষ্যে প্রতিবেদন নিয়মিত চর্চা করা হয়।

গ. এমন একটি কার্যকর ব্যবস্থাপনা প্রণালী সৃষ্টি করা হয়েছে যা পরিকল্পনা, ব্যবস্থাপনা এবং পরিদর্শনের অনুশীলন করা হয় যেটি প্রধান দপ্তর দ্বারা নিয়ন্ত্রিত হয়।

৩৭.০০ আংশিক প্রতিবেদন:

কোম্পানীর মধ্যে একক ব্যবসায় এবং আংশিক ভৌগোলিক যা কোন বিভাগের প্রতিবেদন হিসাবে প্রয়োজনীয় মনে হয় না।

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তফসিল ১১,২য় অধ্যায় কোম্পানির প্রযোজ্য আইন, ১৯৯৪ অনুযায়ী:

৩৮.০০ **তফসিল ১১, ২য় অধ্যায় ৩ নম্বর অনুচ্ছেদের ৫ নম্বর টিকা অনুযায়ী:**

অ. ৩০ জুন,২০১৮ তারিখের কোম্পানীর কর্মচারীর অবস্থা

বেতন (মাসিক)	দপ্তর ও কর্মচারী		কর্মচারী	মোট কর্মচারী
	কারখানা	প্রধান অফিস		
৩,০০০/- টাকার নীচে	-	-	-	-
৩,০০০/-টাকার উপরে	৬৩	৫৮৭	২৫৭	৯০৭
মোট	৬৩	৫৮৭	২৫৭	৯০৭

আ. তফসিল ১১, ২য় অধ্যায়, ৪ নম্বর অনুচ্ছেদের প্রযোজ্য আইন অনুযায়ী ব্যাখ্যা:

পরিচালকের নাম	পদবি	পারিশ্রমিক	উৎসব বোনাস	মোট প্রদেয়
ইঞ্জি: আবু নোমান হাওলাদার	ব্যবস্থাপনা পরিচালক	-	-	-
ইঞ্জি: মো: বদরুল হাসান	চেয়ারম্যান	-	-	-
জনাব:মো: আশরাফ আলী খান	পরিচালক	-	-	-
ইঞ্জি: মো: রুহুল মজিদ	পরিচালক	-	-	-
ইঞ্জি: হাসান মোরশেদ চৌধুরী	পরিচালক	-	-	-
এএসএম আলী কবির	মনোনীত পরিচালক	-	-	-
মো: সফিকুর রহমান	স্বাধীন পরিচালক	-	-	-
গোলাম মোস্তফা কামাল	স্বাধীন পরিচালক	-	-	-
মোট		-	-	-

পরিচালকদের পারিশ্রমিক প্রদানের সময় ০১ জুলাই,২০১৭ হতে ৩০ জুন ২০১৮
উপরোক্ত পরিচালক গণ কোম্পানির কোন লভ্যাংশ পায় নি এবং নিচে উল্লেখ্য:
ক. ব্যবস্থাপকদের প্রতিনিধির খরচাদি পরিশোধ করা হয় - নাই।
খ. কমিশন বা অন্যান্য পারিশ্রমিক আলাদাভাবে ব্যবস্থাপকের প্রতিনিধির বা তার সহযোগীদের প্রদান করা হয়-নাই।
গ. ব্যবস্থাপকের প্রতিনিধি অথবা তার সহযোগী ক্রয় বা বিক্রয় কমিশন এই কোম্পানীর চুক্তিবদ্ধ উদ্যোক্তা গ্রহন করে-নাই
ঘ. চুক্তিবদ্ধ টাকার মূল্য মালামাল ও আনুষঙ্গিক যন্ত্রাদি ক্রয় বা বিক্রয়ের জন্য বা সেবা প্রদানের জন্য কোম্পানির মধ্যে ব্যবস্থাপকের প্রতিনিধি ও সহযোগি এই আর্থিক বছরের মধ্যে প্রবেশ করে নাই।
ঙ.অন্যান্য কোন উপরি ভাতাদি অথবা লভ্যাংশ টাকায় বা চিঠিতে দেওয়া হয়- নাই।
চ.অন্যান্য কোন উপরি ভাতা এবং কমিশন ,নিশ্চয়তা কমিশন - নাই

১) পেনশন- নাই
২) বকশিশ-নাই
৩) ভবিষ্যৎ তহবিলে প্রদান-নাই
৪) অফিসের ক্ষতিপূরণ-নাই
৫) অবসর গ্রহন বিবেচনা-নাই

ই তফসিল ১১, ২য় অধ্যায় , ৭ নম্বর অনুচ্ছেদের প্রযোয্য আইন অনুযায়ী প্রকাশ।

উৎপাদন ক্ষমতা ব্যবহারের বিস্তারিত

বিবরন	বৈধ সক্ষমতা (এম)টি	স্থাপিত সক্ষমতা	প্রকৃত উৎপাদন	ধারণ ক্ষমতা
প্রকৃত উৎপাদন ক্ষমতা	লইসেন্স উল্লেখ নাই	১৬,৬০০	১৩,৮১০	৮৩.১৯%

ঈ তফসিল ১১, ২য় অধ্যায় , ৮ নম্বর অনুচ্ছেদের প্রযোয্য আইন অনুযায়ী প্রকাশ।

কাচাঁমালের উপকরণ, খুচরা যন্ত্রাংশ, প্রক্রিয়াকরণ উপকরণ:

উপাদান	ক্রয় (টাকায়)			খরচ	ক্রয় খরচের শতাংশ
	আমদানী	স্থানীয়	মোট		
কাচাঁমাল	৪,১৪৫,৮৩০,৯৬৭	২৪০,৩৬৩,৪৫৪	৪,৩৮৬,১৯৪,৪২১	৪,২২৫,৪২০,৭৯২	৯৬.৩৩%
খুচরা যন্ত্রাংশ	-	৮২৫,৯৬০	৮২৫,৯৬০	৮২৫,৯৬০	১০০.০০%
প্রক্রিয়াকরণ উপকরণ	-	২,৬৫৪,৩৫৬	২,৬৫৪,৩৫৬	২,৬৫৪,৩৫৬	১০০.০০%
মোট	৪,১৪৫,৮৩০,৯৬৭	২৪৩,৮৪৩,৭৭০	৪,৩৮৯,৬৭৪,৭৩৭	৪,২২৮,৯০১,১০৮	

রপ্তানি মূল্য

বিবরণ	বৈদেশিক মুদ্রায়	টাকায়
রপ্তানি	-	-
মোট	-	-

১.রয়েলটি হিসাব, পেশাদারি খরচ এবং সুদ ০১ জুলাই ২০১৭ হতে ৩০ জুন ২০১৮ পর্যন্ত বৈদেশিক মুদ্রায় যথাযোগ্য কোন ব্যয় নেই।
২.রয়েলটি হিসাব, পেশাদারি খরচ এবং সুদ বৈদেশিক মুদ্রায় যথাযোগ্য কোন ব্যয় নেই।
৩. ০১ জুলাই ২০১৭ হতে ৩০ জুন ২০১৮ পর্যন্ত রপ্তানি মূল্যের বর্ণনা করা হয়।

উ তফসিল ১১, ২য় অধ্যায় , ৩ নম্বর অনুচ্ছেদের প্রযোজ্য আইন অনুযায়ী প্রকাশ।

শর্তবলী অনুযায়ী প্রযোজ্য নাম্বার	তফসিল ১১, ২য় অধ্যায় , ৩ নম্বর অনুচ্ছেদের মন্তব্য
৩(র)(ক) বাৎসরিক আয়	প্রযোজ্য
৩ (র)(খ) বিক্রয় প্রতিনিধির কমিশন প্রদান করা	প্রযোজ্য নয়
৩(র)(গ) দস্তুরি,বিক্রয় ও অন্যান্য ব্যবসায়িক ছাড়	প্রযোজ্য নয়
৩(র)(ঘ)(১) উপাদান হিসাবে যতটা সম্ভব কাচাঁমাল উপকরণাদির মূল্য দেওয়া	প্রযোজ্য
৩(র)(ঙ)(২) উৎপাদিত মালামলের প্রারম্ভিক ও সমাপনি জের	প্রযোজ্য
৩(র)(চ) ব্যবসায়িক কোম্পানীর ক্ষেত্রে ক্রয় এবং প্রারম্ভিক ও সমাপনী জের	প্রযোজ্য
৩(র)(ছ) কোন কারনে কোন কোম্পানি সেবা সমূহ সরবরাহ করে আয় করে তবে তা সর্বমোট আয় দেখানো হয়	প্রযোজ্য নয়
৩(র)(জ) প্রারম্ভিক ও সমাপনী মজুদ, ক্রয়-বিক্রয় ও কাচাঁমালের ভোগের মূল্য ও পরিমাণ আলাদা করা হয়েছে যা এক বা তার অধিক উৎপাদন বা ব্যবসায়ের অধীনে	প্রযোজ্য
৩(র)(ঞ) অন্য কোম্পানির ক্ষেত্রে সর্বমোট আয় বিভিন্ন ভাগে বিভক্ত করা হয়	প্রযোজ্য নয়
৩(র)(ট) হিসাব কালের শেষ পর্যন্ত নির্দিষ্ট কার্যের অগ্রগতি করা হয়েছে	প্রযোজ্য
৩(র)(ঢ) অবচয়ের সংস্থান নির্দিষ্ট সম্পত্তির মূল্য পুনর্নবীকরন বা হ্রাস করা হয়েছে	প্রযোজ্য
৩(র)(ড) ঋণ পত্রের সুদ যা ব্যবস্থাপক পরিচালকদেও, ব্যবস্থাপক প্রতিনিধি এবং ব্যবস্থাপককে প্রদান করা হয়েছে	প্রযোজ্য নয়
৩(র)(ঠ) আয়কর এবং মুনাফার উপর অন্যান্য ধার্য	প্রযোজ্য
৩(র)(ণ) শেয়ার মূলধন ফেরত এবং ঋণ পরিশোধের জন্য সংশোধিত	প্রযোজ্য
৩(র)(ত)(১) আর্থিক বিবরনী তৈরীর তারিখে সম্ভাব্য অথবা প্রতিশ্রুত কোন দায় নিষ্পন্ন করার প্রস্তাব রাখা হয় নি	প্রযোজ্য নয়
৩(র)(থ)(২) উপরে উল্লেখিত সংরক্ষণ থেকে টাকা উত্তোলন	প্রযোজ্য নয়
৩(র)(দ)(১) সম্ভাব্য অথবা প্রতিশ্রুত কোন নির্দিষ্ট দায় সঞ্চিতি রাখা	প্রযোজ্য নয়
৩(র)(ধ)(৩) উপরে উল্লেখিত সঞ্চিতি থেকে টাকা উত্তোলনের প্রয়োজন নেই	প্রযোজ্য নয়
৩(র)(ন) আলাদাভাবে প্রত্যেকটি উপাদানের জন্য ব্যয়কৃত মূল্যঃ ক) সঞ্চয় এবং খুচরা যন্ত্রাংশ খ) শক্তি ও জ্বালানী গ) ভাড়া ঘ) ভবন মেরামত ঙ) যন্ত্রাংশের মেরামত চ)(১) বেতন, মজুরি ও বোনাস ২) ভবিষ্যৎ ও অন্যান্য তহবিলে অবদান ৩) শ্রমিক ও কল্যাণ ব্যয় পূর্ববর্তী বিধান বা সংরক্ষণ থেকে সমন্বয় করা হয় নি।	প্রযোজ্য

উ কোম্পানি আইন, ১৯৯৪ এর তফসিল ১১ এর অগ্রিম, জমা ও পূর্বপরিশোধঃ

কোম্পানি আইন, ১৯৯৪ এর তফসিল ১১ এর অগ্রিম, জমা ও পূর্বপরিশোধ সমূহের বিস্তারিত বিবরনঃ

বিবরণ	৩০-০৬-২০১৮	৩০-০৬-২০১৭
অগ্রিম,আমানত এবং পূর্ব পরিশোধ যাহা ছয় মাস অতিক্রম করেএমন	৪২১,৯৫৩,২৫১	৪৫৩,৫২৫,৯০৬
অগ্রিম,আমানত এবং পূর্ব পরিশোধ যাহা ছয় মাস অতিক্রম করে না এমন	৬,৩২৯,২৯৮,৭৬১	৭২০,৩২৬,৪৭৬
অগ্রিম,আমানত এবং পূর্ব পরিশোধ হইতে সঞ্চিতি কর্তন	নাই	নাই
অগ্রিম,আমানত এবং পূর্ব পরিশোধ সমূহ ভাল এবং নিরাপদ হিসেবে বিবেচিত	নাই	নাই
অগ্রিম,আমানত এবং পূর্ব পরিশোধ সমূহ সুরক্ষা ছাড়া বিবেচিত	নাই	নাই
অগ্রিম,আমানত এবং পূর্ব পরিশোধ সন্দেহজনক বা খারাপ হিসাবে বিবেচিত	নাই	নাই
অগ্রিম,আমানত এবং পূর্ব পরিশোধ সমূহ পরিচালক কর্তৃক বকেয়া	নাই	নাই
কর্মচারী ও অন্যান্যদেও অগ্রিম,আমানত এবং পূর্ব পরিশোধ	৫,০২৮,৯৫৬	৪,৮৮৭,২১৫
কোম্পানির পরিচালনার অধীনে অগ্রিম,আমানত এবং পূর্ব পরিশোধ সমূহ	-	-
পরিচালক কর্তৃক সর্বোচ্চ অগ্রিম, আমানত এবং পূর্ব পরিশোধ সমূহ	নাই	নাই
কর্মকর্তাদের যে কোন সময়ে সর্বোচ্চ অগ্রিম, আমানত এবং পূর্ব পরিশোধ সমূহ	নাই	নাই

BBS Cables Environment Friendly Cables

বিবিএস ক্যাবলস্ লিমিটেড

সম্পত্তি, কলকব্জা ও যন্ত্রপাতির তালিকা

৩০ শে জুন ২০১৮ তারিখ সমাপ্ত বছরের

											সংযোজন–ক
											(টাকার পরিমান)
বিবরন	খরচ					অবচয়					
	উদ্ধত্ত হিসাব ০১লা জুলাই ২০১৭	বছরের মধ্যে সংযোজন	বছরে রুপান্তর / নিষ্পত্তি	উদ্ধত্ত হিসাব ৩০শে জুন ২০১৮	হার %	উদ্ধত্ত হিসাব ০১লা জুলাই ২০১৭	বছরের মধ্যে সংযোজন	বছরে রুপান্তর / নিষ্পত্তি	উদ্ধত্ত হিসাব ৩০শে জুন ২০১৮	অবলোপনকৃিত মূল্য জুন,৩০, ২০১৮
ভূমি এবং ভূমি উন্নয়ন	২৬৬,২৬৪,১৭০	৩৯,০৭৭,৬১৯	-	৩০৫,৩৪১,৭৮৯	-	-	-	-	-	৩০৫,৩৪১,৭৮৯
কারখানা:										
কারখানা ভবন	৫৭৫,৪২৩,২৪১	১২০,৭৩৯,১৯১	-	৬৯৬,১৬২,৪৩২	৫%	৬৫,৭৩৯,৯০৩	২৮,৫০২,৬৪৭	-	৯৪,২৪২,৫৫০	৬০১,৯১৯,৮৮২
কলকব্জা ও যন্ত্রপাতি	৯০২,৩৬১,৪৬৪	১৫৮,৪৬১,৬৩০	-	১,০৬০,৮২৩,০৯৪	১০%	৩০৫,২২১,৪৮৬	৬৭,৬৩৭,০৭৯	-	৩৭২,৮৫৮,৫৬৫	৬৮৭,৯৬৪,৫২৯
অফিস সরঞ্জাম- কারখানা	৮,০৯৯,৮৪০	৩,০০৩,১২২	-	১১,১০২,৯৬২	১৫%	৩,০৪৫,২৬৬	৯৮৩,৪২০	-	৪,০২৮,৬৮৬	৭,০৭৪,২৭৬
প্রধান অফিস:										
অফিস ভবন/অলঙ্করণ	১৫৬,৭৪১,১৮০	১২,৮৭৩,১২১	-	১৬৯,৬১৪,৩০১	২০%	৭৯,৯৯৮,৫৯৫	১৬,৬৩৫,৮২৯	-	৯৬,৬৩৪,৪২৪	৭২,৯৭৯,৮৭৭
অফিস সরঞ্জাম	২০,৮৪৬,৬৭৩	৮,৮০০,২৪০	-	২৯,৬৪৬,৯১৩	১৫%	৭,২৮৪,৭৭৮	২,৬৯৪,৩০২	-	৯,৯৭৯,০৮০	১৯,৬৬৭,৮৩৩
অফিস সরঞ্জাম - শাখা	৮,৭২৩,৯৯৪	১,৮১৮,৭৮৭	-	১০,৫৪২,৭৮১	১৫%	২,৬২০,৫৫৪	১,০৫১,৯২৫	-	৩,৬৭২,৪৭৯	৬,৮৭০,৩০২
মটর ঘাড়ি	৯৬,৪৮৮,৮৩০	১৬,৪৮০,০০০	-	১১২,৯৬৮,৮৩০	১৫%	৩৬,৩১৫,৭৭৫	১০,২৬১,৯৫৮	-	৪৬,৫৭৭,৭৩৩	৬৬,৩৯১,০৯৮
আসবাবপত্র	২,৮৭৭,১৩৩	১,৮৫০,৫৩২	-	৪,৭২৭,৬৬৫	২০%	১,৩৯,৭৯৪	৫৩২,৫২১	-	১,৬৭২,৩১৫	৩,০৫৫,৩৫১
৩০শে জুন ২০১৮	**২,০৩৭,৮২৬,৫২৫**	**৩৬৩,১০৪,২৪২**	**-**	**২,৪০০,৯৩০,৭৬৭**		**৫০১,৩৬৬,১৫০**	**১২৮,২৯৯,৬৮১**	**-**	**৬২৯,৬৬৫,৮৩১**	**১,৭৭১,২৬৪,৯৩৬**
৩০শে জুন ২০১৭	**১,৫৪৪,৪৪৫,৩৮১**	**৪৯৩,৩৮১,১৪৪**	**-**	**২,০৩৭,৮২৬,৫২৫**		**৩৯১,৪২৭,৩৬৯**	**১০৯,৯৩৮,৭৮১**	**-**	**৫০১,৩৬৬,১৫০**	**১,৫৩৬,৪৬০,৩৭৫**

এই বছরের ধার্যকৃত অবচয় নিম্ন রূপ:

বিবরন	৩০.০৬.২০১৮	৩০.০৬.২০১৭
শ্রমিক ও কারখানা উপরি ব্যয়	৯৭,১২৩,১৪৬	৮১,০৭৩,৬০৬
প্রশাসনিক উপরি ব্যয়	৩১,১৭৬,৫৩৫	২৮,৮৬৫,১৭৫
মোট	**১২৮,২৯৯,৬৮১**	**১০৯,৯৩৮,৭৮১**

বিবিএস ক্যাবলস্ লিমিটেড
মজুদ পণ্যের তালিকা
৩০ জুন ২০১৮ হিসাবের

সংযোজন–খ

বিবরণাদি	পরিমান (এম/টি/এস.কিউ. এম/পি.সি.এস)	৩০-০৬-২০১৮ টাকা	পরিমান (এম/টি/এস.কিউ. এম/পি.সি.এস)	৩০-০৬-২০১৭ টাকা
কাচাঁমাল উপকরণ:				
অ্যালুমিনিয়াম ফয়েল/মাইলার	৮৫,৪৪১	৬১,৮৫৯,২৮৪	৬১,০১১	৪৩,৮৬৬,৯৫৫
অ্যালুমিনিয়াম নরম দন্ড	১০২,৪৫৮	২৯,০৯৮,০৭২	৯৬,৩৪৯	২৭,২৬৬,৬৬৭
অ্যালুমিনিয়াম ট্রাই হাইড্রেট (এ.টি.এইচ)	১৫৮,৯৯৪	১৯,৫৫৬,২৬২	১৪১,২৭৫	১৭,৪৫৪,৫৬৬
অ্যালুমিনিয়াম ট্রাই অক্রাইট (এ.টি.ও)	৪,২৫১	১০,২৯১,৬৭১	৪,১৬৪	৯,৬৮২,৪৫৯
বি.আই.এস ফেনাল-এ	১০২	৪২,১২৬	৮৪	৩৪,৫৬৭
ক্যালসিয়াম কার্বোনেট	১১৬,৮২১	১,৭৬২,৮৮০	১১৪,২২৩	১,৭২৩,৬৭৫
ক্যালসিয়াম স্টিটেট	২১২	৫৭,০২৮	২০৩	৫৪,২১৬
কপার তার দন্ড	১৯৫,২৪৪	১৫৯,১২৩,৮৬০	১৪১,২২৩	৯৯,৫৬২,৩০০
কপার টেপ	৩২,৫৫৬	৫০,৩৯৬,৬৮৮	২০,৩৮০	৩১,৬৯৮,৪৫০
চাইনা ক্লো	১,৫৪৮	৮৬,১১৪	১,৩৭৪	৭৬,৪২৯
কোরিনেটেড প্যারাফিন (সি পি ডাব্লিউ) এস-৫২	১৪,২২৬	২,২৪৭,৭০৮	১০,৮৫৩	১,৬৭৭,৩৬০
ডাই অক্টাইল পাথালিন	১২,৫৬৭	২,৮০২,৪৪১	১০,১০৯	২,২৩৬,৫২৬
ডিপিএইচ	২৩০	১০৮,৩৩০	২১০	৯৮,৪২৬
গ্যালভানাইজ স্টিল ওয়াইর	২৮৯,৫৫৬	৫৩,৮৫৭,৪১৬	২৩১,৯৯৩	৪৩,৬৮৪,৩২৫
এইচ.ডি.পি.ই. কে আই এস সি-০৩৬৬ আই এন	৪৫,২১৮	৯,৫৯২,৭৭১	৩৬,০২৮	৭,৬৪৩,২৪০
এইচ টি কেবল কোর আইডিন্টিফিকেশন পলেস্টার ট্যাপ	৪৬,৪৫২	৩০,২০৫,৪১৩	৩৮,২২৮	২৪,৮৫৭,৬৬২
এল ডি পি ই কে আই এন	১,৭৫৪	৩৪৪,০৩০	১,৬৮৫	৩৩০,৫৬৮
মাস্টার রেড বেছ (পলিথিলিন)	২,৫৪৫	৭৯০,৪৭৭	২,৫৩২	৭৮৬,৩২০
মাস্টার রেড বেছ (পলিথিলিন)	১,২৫৫	২৯৮,৬৯০	১,৩৪৯	৩২৫,৪৭৮
মলিবিডোলাম ট্রাই অক্সাইড (এম টি ও)	৪৫২	২,৯৬৭,৩৮০	৫৬৩	৩,৬৯৮,৭৮৩
মাল্টিড্র লুব্রিক্যান্ট (সি ই-রড)	৪,৮১২	৯৮৬,৪৬০	৩,৭৭৫	৭৬৫,৭৮০
নাইলন বাইন্ডার	৭,৮৯২	৭,৪২৪,২৯৯	৮,০৬৬	৭,৫৮৭,৬৯০
প্যারাফিন ওয়াক্স	৭৪২	১২২,৪৩০	৭৫৮	১২৩,৬৩৪
পারমাসেল এডহেসিভ ট্যাপ রেড	২,০১১	৪,৮০৪,২৭৯	৫৩৫	১,২৭৫,৩০০
পলিস্টার ট্যাপ	৮৪,৮৯৫	৬৬,৪৭২,৭৮৫	৭৩,২৫৬	৫৬,৮৮৮,৭৫৮
পি.পি বাইন্ডার ট্যাপ	৩৮৯	২৭৮,৩২৩	৩৭৭	২৬৯,৯৮০
পি ভি সি কম্প রেড-১	১৪৫,২৬৮	২৬,৭২৯,৩১২	১৩৫,৮২৩	২৪,৮৫৫,৬৬৯
পি ভি সি রেজিন এস-৭০	২৩৮,৪৫০	৩৬,০৬৫,৫৬৩	১৬২,৫৬৩	২৪,৫৮৭,৬৮৫
পি ভি সি স্ট্যাবিলাইজার কে এ-২০২	৫,২১৪	১,২২৫,২৯০	৪,৮৭০	৯৮১,৬২৬
পি ভি সি ট্যাপ	১৫,২২৪	৩,৭৯০,৭৭৬	১৩,১৬৪	৩,৪৭৫,৪৭৭
রেড পিগমেন্টস	৬৫৪	৩৫৪,১৬৪	৬৩৭	৩৪৫,২২৫
স্টেরিক অ্যাসিড	২,৫৬৫	৩৫৭,৬৬০	২,৪৮৭	৩৪৬,৭৬৫
টাইটানিয়াম ডাই অক্সাইড	২,৯৪৫	১,২৮৯,৯১০	২,৬২১	১,১৪৫,৩২৪
ট্রই মালিটেট (টি ও টি এম)	২,৮৭৬	১,৩৩৪,৪৬৪	২,৪৬৮	১,১২৭,৪৮৩
এক্স এল পি ই কম্পাউন্ড	২২০,৩২৫	৫৯,০৭০,০২৭	১৬৫,০৪৩	৪৪,৫৬৯,৮৭৫
জাইর বোরেট (জেড বি) গ্রেড-২৩৫৫	১,৮৯৫	৮৬৪,১২০	১,৭২৭	৭৭৯,৬৩১
মোট কঁচামাল উপকরণ		**৬৪৬,৬৫৮,৫০৩**	-	**৪৮৫,৮৮৪,৮৭৪**

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বিবরণাদি	পরিমান (এম/টি/এস.কিউ. এম/পি.সি.এস)	৩০-০৬-২০১৮ টাকা	পরিমান (এম/টি/এস.কিউ. এম/পি.সি.এস)	৩০-০৬-২০১৭ টাকা
কার্যক্রম চলছে:				
কপার ফিনিশড কেবল	৮৯,২৪৫	৮২৪৬২৩৮০	৬২,৪৫২	৫৭,৬৪৩,০২৭
কপার পাটিলি ফিনিশিড কেবল	৯২,৫৬৪	৮৪২০৫২৫৬	৬৪,২২৩	৫৮,১৮৬,৩৯২
৮ এম এম কপার রড	৫৯,৫৪৬	৫৫০৮০০৫০	৪৪,৬৯৮	৪১,১৬৬,৪৪৫
অ্যলুমিনিয়াম ফিনিশড কেবলস	৪৬,৩৮৫	১৫১৬৭৮৯৫	৩৭,৬৪০	১২,১৫৭,৬৬২
পি ভি সি	৪৩,৬২৪	১৩৮২৮৮০৮	২৮,৫৪২	৮,৮৭৬,৪৪৩
ভ্যারিয়াস প্রসেস কপার	৪৮,৫২৪	১৪৬০৫৭২৪	৩২,৮২৫	১০,০৪৪,৩৬৫
ভ্যারিয়াস প্রসেস অ্যালুমিনিয়াম	৬৬,২৪৮	৮২১৪৭৫২	৪৫,৫০৫	৫,৭৩৩,৬৯০
মোট চলমান প্রক্রিয়া		**২৭৩,৫৬৪,৮৬৫**	-	**১৯৩,৮০৮,০২৪**
সমাপ্ত পণ্য				
আশুলিয়া বিক্রয় কেন্দ্র	২৫,৬৪৭	৫৬৭,৩১২	-	-
আমিরাবাদ বিক্রয় কেন্দ্র	৬৫,৪২৬	২,৩৮৪,৭৭৮	-	-
বরিশাল বিক্রয় কেন্দ্র	১২১,৫২৩	২,৪২৭,৩৭৯	৫০৩,৩৯৪	১০,০৫৫,১২০
বগুড়া বিক্রয় কেন্দ্র	২৮,৫৭৮	১,৪৬৬,০৫১	১৮৮,৪১৯	৯,৬৬৫,৮৯০
ভোলা বিক্রয় কেন্দ্র	১১৬,৫৪১	৫,২৬১,৮২৬	-	-
ব্রাহ্মন বাড়ীয়া বিক্রয় কেন্দ্র	২৫,৬৮১	১,৬২৪,৩২৩	-	-
চট্টগ্রাম বিক্রয় কেন্দ্র	২০,৫৫৬	১,৩৯৯,০৪২	১৬৬,০২৮	১১,২৯৯,৮৫২
চৌমুহনি বিক্রয় কেন্দ্র	৭৫,২৪৮	৭,৩৮৫,৭১১	৬২,৬১৬	৬,১৪৫,৮৭৪
চাপাই নবাব গঞ্জ বিক্রয় কেন্দ্র	৬৫,১৫৮	১,৬৩৮,৭২৪	-	-
চুয়াডাঙ্গা বিক্রয় কেন্দ্র	৬৫,৬৮৯	৭,৯১৫,৫২৫	-	-
কুমিল্লা বিক্রয় কেন্দ্র	১৫,৪২২	১,৯৭১,৫৪২	৮৯,৪৩৮	১১,৪৩৩,৬৬০
কক্সবাজার বিক্রয় কেন্দ্র	৪৮,৯১৩	৬,৬৬৪,৩৯৬	-	-
দিনাজপুর বিক্রয় কেন্দ্র	৪৫,২৬৮	৪,৯৪৮,২৩৬	৭১,২৫৩	৭,৭৮৮,৬৯০
সরাসরি বিক্রি (গুডাউন)	৩,৩৫২,৪৫৬	১৫৫,৫৬৯,১৪১	৩,৪২৫,৩২৪	১৫৮,৯৫০,৫৩০
ফেনী বিক্রয় কেন্দ্র	৮৬,৫৬২	৩,০৩৫,১০৭	২৫২,৫৫১	৮,৮৫৫,১৫২
ফরিদপুর বিক্রয় কেন্দ্র	৩৩,৫৮৮	১,৮৩৩,২৩৩	-	-
গাজীপুর বিক্রয় কেন্দ্র	৩৫,২৬৫	৬,৪০০,৩৫১	৫৫,০৩৭	৯,৯৮৮,৭৭০
গাইবান্ধা বিক্রয় কেন্দ্র	৪৬,৪১৬	৮,৪৫৬,৯৯৫	-	-
গোপাল গঞ্জ বিক্রয় কেন্দ্র	৬৫,৮৪৬	৬,৭৩০,৭৭৮	-	-
হাট হাজারী বিক্রয় কেন্দ্র	৪২,১৫৮	২,৭২০,০৩৪	-	-
হবিগঞ্জ বিক্রয় কেন্দ্র	৫,৮৬৫	৩১০,১৪১	-	-
ইশ্বরদী বিক্রয় কেন্দ্র	৬৫,৮৪১	৬,০৭৫,৮০৭	-	-
যশোর বিক্রয় কেন্দ্র	৯৯,৮৬২	৪,৮৪৩,১২২	১৮২,৪২২	৮,৮৪৭,১২৫
যাত্রাবাড়ী বিক্রয় কেন্দ্র	১১৪,০২২	৪,৮০৬,০২৭	-	-
জামালপুর বিক্রয় কেন্দ্র	৫২,২৫৪	১,৬৮৫,১৯২	-	-
জয়পুর হাট বিক্রয় কেন্দ্র	২৮,৫২৫	২,৬৬০,৫২৭	-	-
কাপতান বাজার বিক্রয় কেন্দ্র	৭০,৪৩১	১২,০৫৪,৩৬০	৭০,৪৩১	১২,০৫৪,৩৬০

বিবরণাদি	পরিমান (এম/টি/এস.কিউ. এম/পি.সি.এস)	৩০-০৬-২০১৮ টাকা	পরিমান (এম/টি/এস.কিউ. এম/পি.সি.এস)	৩০-০৬-২০১৭ টাকা
কাওরান বাজার বিক্রয় কেন্দ্র	২২,৪৫৪	২,৭৬৫,২১০	-	-
কেরানী গঞ্জ বিক্রয় কেন্দ্র	১২১,৫৬৪	৯,৯৮৬,১১৮	-	-
খুলনা বিক্রয় কেন্দ্র	৯৩,১৩০	৯,১২৬,৭১৪	৯৩,১৩০	৮,৮৪৭,৩২৫
কুষ্টিয়া বিক্রয় কেন্দ্র	১৬,৬২১	৫৯৮,৩৫৬	-	-
কুড়িগ্রাম বিক্রয় কেন্দ্র	২৫,৫৯৬	১,১৫১,৮২০	-	-
লালমনির হাট বিক্রয় কেন্দ্র	১১৫,৬৪৫	১৪,৪৫৫,৬২৫	-	-
লক্ষীপুর বিক্রয় কেন্দ্র	২৩,৬৫৪	২,০১০,৫৯০	-	-
মৌলোবী বাজার বিক্রয় কেন্দ্র	৫২,৩৫৪	১,৪০১,৫৯৬	৩০১,৫২১	৮,০৭২,১৮০
ময়মনসিং বিক্রয় কেন্দ্র	১০৯,১০৪	১৫,৭১১,০০৫	১০৯,১০৪	১২,৫৪৬,৯৮৩
মোহাম্মদপুর বিক্রয় কেন্দ্র	২৫,৬২১	৩,২২৮,২৪৬	-	-
মাওনা বিক্রয় কেন্দ্র	৩৩,২৫৮	৬,০৫২,৯৫৬	-	-
মিরপুর বিক্রয় কেন্দ্র	৬,২১৪	১,২০৫,৫১৬	-	-
নারায়ন গঞ্জ বিক্রয় কেন্দ্র	১৮২,১৫৬	৪,৪৩৭,৯৭৪	৩৭২,১৩১	৯,০৬৬,৪৫৬
নওয়াব পুর বিক্রয় কেন্দ্র	৯৫,২১৮	৮,৪৭৪,৪০২	১০৫,৭৫২	৮,৯৮৮,৯৫৫
নাটোর বিক্রয় কেন্দ্র	১২,৫৪২	১,৬০৫,৩৭৬	-	-
নওগাঁ বিক্রয় কেন্দ্র	২৬,৮৪৫	৭২৭,২৫১	২৮৮,৫০৭	৭,৮১৫,৮৭০
নরসিংদী বিক্রয় কেন্দ্র	১৫,৬৫৬	১,২৮৩,৭৯২	-	-
নয়াপারা বিক্রয় কেন্দ্র	১১,৫৪৪	১,৬৮৫,৪২৪	-	-
পাবনা বিক্রয় কেন্দ্র	১২,৫৪৮	১,৬৫৬,৩৩৬	-	-
পটুয়াখালী বিক্রয় কেন্দ্র	২১,৫৬৪	৩,৯৮৯,৩৪০	-	-
রাজশাহী বিক্রয় কেন্দ্র	১৫,৪২৬	৮৫৪,৯৮৭	১৫৭,৪২৭	৮,৭২৫,৪০০
রংপুর বিক্রয় কেন্দ্র	৮,২১১	১,০৮৩,৮৫২	৭২,৬১২	৯,৩৬৬,৯৮৪
রামপুরা বিক্রয় কেন্দ্র	১৫,৬৪২	২,৮৯৩,৭৭০	-	-
সাভার বিক্রয় কেন্দ্র	৯৮,২৪২	১৩,৩৬০,৯১২	১০৯,৭৪০	৮,৮২৬,৯০০
সাতক্ষীরা বিক্রয় কেন্দ্র	১৬,৪৯৬	৫,৫২৬,১৬০	-	-
সৈয়দপুর বিক্রয় কেন্দ্র	২৬,৫৯৪	৪,০৯৫,৪৭৬	-	-
সিরাজ গঞ্জ বিক্রয় কেন্দ্র	৪৯,৫১২	১১,০৪১,১৭৬	-	-
সুনাম গঞ্জ বিক্রয় কেন্দ্র	৪৭,৯১২	৪,০৭২,৫২০	-	-
শেরপুর বিক্রয় কেন্দ্র	২৬,৪৪৮	২,৪৮৬,১১২	-	-
সিলেট বিক্রয় কেন্দ্র	৩২,৮৪৫	১,৪৭৮,০২৫	২৩৮,৭৯৭	১০,৭৪৫,৮৭০
টাংগাইল বিক্রয়কেন্দ্র	১৫৪,৬৫৮	৫,৬০৯,৬৪৮	২৭৮,২৩২	৯,৭৫৫,৫৮০
ঠাকুরগাও বিক্রয় কেন্দ্র	১৫,৪৫২	৩৮৬,৩০০	-	-
টংগী বিক্রয় কেন্দ্র	১৫,৪৮৫	৮৫১,৬৭৫	-	-
উত্তরা বিক্রয় কেন্দ্র	৪২,৬৫৮	১,৪৯৫,৭০৯	২৪৪,৩১৭	৮,৫৬৬,৪৫৬
মেট সমাপ্ত পণ্য		**৪০৯,৬২৫,৬৩০**	-	**৩৬৬,৪০৯,৯৮২**
সর্বমোট:		**১,৩২৯,৮৪৮,৯৯৮**		**১,০৪৬,১০২,৮৮০**

BBS Cables Environment Friendly Cables

SHARE INFORMATION

General Information

Authorized Capital : Tk. 3,000,000,000

Issued and Paid Up Capital : Tk. 1,380,000,000

Classes of Shares: Ordinary Shares of Tk. 10 each.

Stock Exchange Listing

The issued ordinary shares of BBS Cables Ltd. are listed with the Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd.

Classification of Shareholdings

Classification of Shareholder by holding: On Date- 30 June 2018.

Classification of shareholders	No. of Shareholder	No. of Share	% of Holding	Value in Taka
1-499	4,332	713,913	0.52%	7,139,130
500-5000	6,087	10,075,810	7.30%	100,758,100
5001-10000	648	4,688,701	3.40%	46,887,010
10001-20000	328	4,638,918	3.36%	46,389,180
20001-30000	95	2,367,193	1.72%	23,671,930
30001-40000	55	1,942,666	1.41%	19,426,660
40001-50000	30	1,353,440	0.98%	13,534,400
50001-100000	56	4,230,679	3.07%	42,306,790
100001-1000000	85	22,763,922	16.50%	227,639,220
1000001-100000000	23	85,224,758	61.76%	852,247,580
Total:	**11,739**	**138,000,000**	**100.00%**	**1,380,000,000**

% of Paid -up Capital Held by

Categories	As on 30/06/2018
Sponsors/Promoters and Directors	33.33%
Government	0.00%
Institution	11.10%
Foreign	0.08%
Public	55.49%
Total	**100.00%**

Dividend

The Board of Directors of the Company declared 15% Stock Dividend and 10% Cash Bonus during the period for the Shareholders.

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AGM INVITATION
for our shareholders



AGM Helpline:
Md. Golam Habib

Tel : +88 02 9854475
Fax : +88 02 9854476
Email : habib@bbscables.com.bd



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BBS CABLES LTD.

Registered Office: Factory Premises, Jaina Bazar, Telehati, Sreepur, Gazipur, Bangladesh.
Corporate Office: Configure Bapari Tower (3rd Floor), Ga-64, Middle Badda, Progoti Swarani, Dhaka 1212 Bangladesh.

PROXY FORM

I/We……..
of……being of a Member of BBS Cables Limited, do hereby appoint Mr./ Mrs ……..
of……..
either of them may, in writing, appoint anyone to act as my proxy at the 10th Annual General Meeting of the Company to be held on Sunday, 23rd December 2018 and at any adjournment there of
As witness my/ our hand this…….. day of……..…….…….....…….....…….....

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বি বি এস কেবলস্ লিমিটেড

নিবন্ধিত অফিসঃ জৈনা বাজার, তেলিহাটি, শ্রীপুর, গাজিপুর, বাংলাদেশ।
প্রধান কার্যালয়ঃ কনফিগার বেপারি টাওয়ার, গ/৬৪, মধ্য বাড্ডা , ঢাকা ১২১২, বাংলাদেশ।

প্রতিনিধি পত্র

আমি / আমার.....
ঠিকানা.....
বি বি এস কেবলস্ লিমিটেড এর সদস্য হিসাবে
জনাব / বেগম.....
ঠিকানা.....
কে বা তাদের যেকোন একজনকে আমার / আমাদের প্রতিনিধি হিসাবে আমার / আমাদের অনুপস্থিতিতে ২৩শে ডিসেম্বর, ২০১৮ রোজ রবিবার কোম্পানির ১০ম বার্ষিক সাধারন সভায় এবং তার মুলতবি ঘোষিত সভায় উপস্থিত হওয়া ও ভোট দানের জন্য নিযুক্ত করলাম।

.....
(প্রতিনিধির স্বাক্ষর)

রেভিনিউ
স্ট্যাম্প
২০/=

.....
(শেয়ারহোল্ডারের স্বাক্ষর)

ফোলিও / বিও নম্বর ঃ | | | | | | | | | – | | | | | | | | |

শেয়ার সংখ্যা ঃ .....

দ্রষ্টব্যঃ

১. অনিবার্য কারণবশতঃ কোন সদস্য তার অনুপস্থিতিতে মনোনিত প্রতিনিধিকে তার পক্ষ থেকে ভোট প্রদানের জন্য পাঠাতে পারবেন।

২. প্রতিনিধিপত্র সঠিকভাবে পূরণ ও স্ট্যাম্প সংযুক্ত করে কোম্পানির নিবন্ধিত অফিসে ১৯শে ডিসেম্বর, ২০১৮ সকাল ১০.৩০ ঘটিকার মধ্যে জমা দিতে হবে।

৩. কোম্পানির নথিভুক্ত নমুনা স্বাক্ষর ও সদস্যের স্বাক্ষর একই হতে হবে।

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বি বি এস কেবলস্ লিমিটেড

নিবন্ধিত অফিসঃ জৈনা বাজার, তেলিহাটি, শ্রীপুর, গাজিপুর, বাংলাদেশ।
প্রধান কার্যালয়ঃ কনফিগার বেপারি টাওয়ার, গ/৬৪, মধ্য বাড্ডা , ঢাকা ১২১২, বাংলাদেশ।

উপস্থিতি পত্র

আমি/ আমরা আগামী ২৩শে ডিসেম্বর, ২০১৮ , রোজ রবিবার সকাল ১০:০০ ঘটিকা জৈনা বাজার, তেলিহাটি, শ্রীপুর, গাজিপুর, বাংলাদেশ এর ফ্যাক্টরী প্রাঙ্গণে অনুষ্ঠিতব্য কোম্পানির ১০ম বার্ষিক সভায় আমার/আমাদের উপস্থিতি লিপিবদ্ধ করছি।
শেয়ারহোল্ডারের / প্রতিনিধির নামঃ. . . . . .

বিও/ফোলিও আইডি নং ঃ | | | | | | | | | – | | | | | | | | |

শেয়ারের সংখ্যাঃ .....

(শেয়ারহোল্ডারের স্বাক্ষর)

দ্রষ্টব্যঃ - অনুগ্রহপূর্বক, এজিএম এর দিন সকাল ১০.০০ ঘটিকা বা তার আগে রেজিস্ট্রেশন কাউন্টারে এই উপস্থিতিপত্র দেখাবেন।

AMARSTOCK

AMAR STOCK

BBS Cables Ltd.

Configure Bepari Tower (3rd Floor)
Ga-64, Middle Badda, Progati Swarani
Dhaka 1212, Bangladesh
Factory: Jaina Bazar, Telehate
Sreepur, Gazipur, Bangladesh

info@bbscables.com.bd
www.bbscables.com.bd
+88 02 9859915-17, 9850771
+88 02 9850772

