

**Financial Statements (Un-Audited)
of
BBS Cables PLC.**

**Advance Noorani Tower, Level-08, Mohakhali Commercial Area, Dhaka-
1212, Bangladesh**

As at and For the period (Second Quarter) ended 31 December, 2025

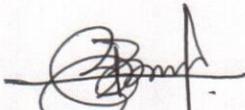
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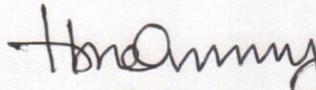
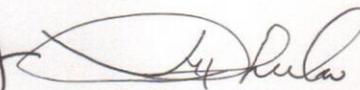
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BBS Cables PLC.
Statement of Financial Position (Un-Audited)
As at 31 December, 2025

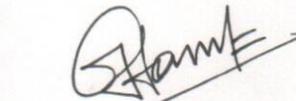
Particulars	Notes	Amount in Taka	
		31.12.2025	30.06.2025
Assets			
Non-Current Assets		1,839,925,409	1,847,333,406
Property, Plant and Equipment	4.00	1,560,813,727	1,565,208,056
Intangible Assets	5.00	1,585,403	1,711,348
Right-of-Use Assets	6.00	40,787,866	45,075,589
Capital Work-in Progress	7.00	236,738,413	235,338,413
Current Assets		7,420,105,462	7,674,145,680
Inventories	8.00	2,334,126,859	2,419,722,405
Trade and Other Receivables	9.00	2,670,954,260	2,777,126,522
Advances, Deposits and Prepayments	10.00	1,890,378,421	1,941,213,623
Cash and Cash Equivalents	11.00	524,645,922	536,083,130
Total Assets		9,260,030,871	9,521,479,087
Shareholders Equity and Liabilities			
Shareholders Equity		5,573,227,039	5,931,002,480
Share Capital	12.00	2,117,097,670	2,117,097,670
Retained Earnings	13.00	3,456,129,369	3,813,904,810
Liabilities			
Non-Current Liabilities		541,841,860	544,488,192
Long Term Loan	14.00	426,180,443	421,148,950
Lease Liabilities	15.00	17,683,647	20,480,983
Deferred Tax Liability	16.00	97,977,770	102,858,258
Current Liabilities		3,144,961,971	3,045,988,415
Current Portion of Long Term Loan	17.00	154,485,252	154,628,772
Current Portion of Lease Liabilities	18.00	5,936,337	5,312,797
Short Term Loan	19.00	2,628,551,107	2,533,524,412
Trade Payable	20.00	36,378,766	44,623,367
Liabilities For Expenses	21.00	27,551,887	25,611,730
Provision for Income Tax	22.00	282,141,237	272,331,942
Workers' Profit Participation Fund	23.00	-	-
Dividend Payable	24.00	9,917,385	9,955,395
IPO Refundable Subscription	25.00	-	-
Total Equity and Liabilities		9,260,030,871	9,521,479,087
Net Asset Value per share	26.00	26.32	28.01

The Annexed notes from 1 to 36 and Annexure A & B from integral part of these financial statements.


Managing Director

 
Director **Chairperson**


Chief Financial Officer


Company Secretary

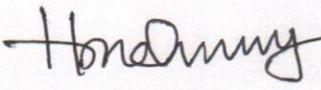
Date: 29 January, 2026
Place: Dhaka.

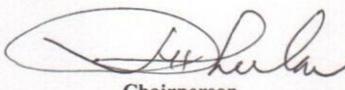
BBS Cables PLC.
Statement of Profit or Loss and other Comprehensive Income (Un-Audited)
For the period (Second Quarter) ended 31 December, 2025

Particulars	Notes	Amount In Taka			
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024	01.10.2025 to 31.12.2025	01.10.2024 to 31.12.2024
Revenue	27.00	980,929,503	1,457,799,913	456,417,539	445,870,475
Cost of Goods Sold	28.00	(834,582,026)	(1,214,625,055)	(386,260,019)	(356,592,218)
Gross Profit:		146,347,478	243,174,858	70,157,520	89,278,257
Administrative Expenses	29.00	(49,445,624)	(50,815,668)	(23,799,188)	(22,601,721)
Selling & Distribution Expenses	30.00	(140,622,059)	(131,748,474)	(79,150,276)	(56,755,990)
Profit/(Loss) from Operation:		(43,720,205)	60,610,716	(32,791,944)	9,920,546
Other Income	31.00	5,850,436	6,650,297	3,539,865	3,603,616
Financial Expenses	32.00	(314,976,864)	(201,184,521)	(144,479,445)	(102,247,536)
Profit/(Loss) Before Tax and WPPF:		(352,846,634)	(133,923,508)	(173,731,524)	(88,723,375)
Contribution of Workers Profit Participation	33.00	-	-	-	-
Profit/(Loss) Before Tax:		(352,846,634)	(133,923,508)	(173,731,524)	(88,723,375)
Income Tax Expenses:	34.00	(4,928,807)	(9,959,108)	(1,979,350)	(12,895,028)
Current Tax	34.01	(9,809,295)	(8,746,799)	(4,564,175)	(8,139,641)
Deferred Tax	34.02	4,880,488	(1,212,309)	2,584,825	(4,755,387)
Net Profit/(Loss) After Tax		(357,775,441)	(143,882,616)	(175,710,875)	(101,618,403)
Earnings Per Share (EPS)	35.00	(1.69)	(0.68)	(0.83)	(0.48)

The Annexed notes from 1 to 36 and Annexure A & B from integral part of these financial statements.


Managing Director


Director


Chairperson


Chief Financial Officer


Company Secretary

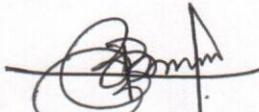
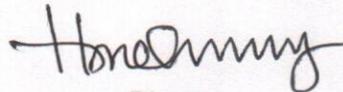
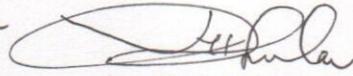
Date: 29 January, 2026
Place: Dhaka.

BBS Cables PLC.**Statement of Changes in Equity (Un-Audited)***For the period (Second Quarter) ended 31 December, 2025*

Particulars	Share Capital	Retained Earnings	Total
Balance as on 01 July, 2025	2,117,097,670	3,813,904,810	5,931,002,480
Profit/(Loss) made during the period		(357,775,441)	(357,775,441)
Balance at December 31, 2025	2,117,097,670	3,456,129,369	5,573,227,039

Statement of Changes in Equity (Un-Audited)*for the period (Second Quarter) ended 31 December, 2024*

Particulars	Share Capital	Retained Earnings	Total
Balance as on 01 July, 2024	2,117,097,670	4,691,666,494	6,808,764,164
Profit/(Loss) made during the period		(143,882,616)	(143,882,616)
Cash Dividend (1%)		(21,170,977)	(21,170,977)
Balance at December 31, 2024	2,117,097,670	4,526,612,901	6,643,710,571


Managing Director
Director
Chairperson

Chief Financial Officer

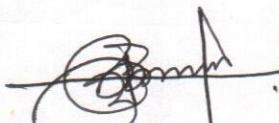
Date: 29 January, 2026

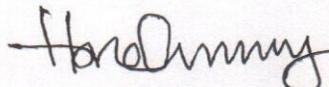
Place: Dhaka.


Company Secretary

BBS Cables PLC.
Statement of Cash Flows (Un-Audited)
For the period (Second Quarter) ended 31 December, 2025

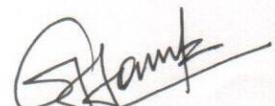
Particulars	Notes	Amount in Taka	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024
Cash Flows from Operating Activities			
Cash Collection from Customers & Others		1,092,952,201	1,558,283,576
Cash Paid to Suppliers, Employee & Others		(823,558,612)	(1,321,807,757)
Cash generated from operation		269,393,590	236,475,819
Income Tax Paid		(24,451,599)	(61,584,049)
Net Cash provided by Operating Activities (A)	Annexure-B	244,941,991	174,891,770
Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipment		(39,878,992)	(10,843,328)
Capital Work-in Progress		(1,400,000)	(260,860)
Net Cash used in Investing Activities (B)		(41,278,992)	(11,104,188)
Cash flows from Financing Activities			
Proceed/(Repayment) of Long Term Loan		4,887,973	1,900,588
Dividend Paid		(38,010)	(2,679)
Proceed from Short Term Loan		95,026,695	12,834,023
Finance Cost (interest Paid during the year)		(314,976,864)	(201,184,521)
Net Cash used in Financing Activities (C)		(215,100,206)	(186,452,589)
Net increase in Cash & cash equivalents (A+B+C)		(11,437,208)	(22,665,008)
Cash & Cash equivalents at the beginning of the year		536,083,130	782,820,302
Cash and cash equivalents at the end of the year		524,645,922	760,155,294
Net Operating Cash Flow per share (NOCFPS)	36.00	1.16	0.83


Managing Director


Director


Chairperson


Chief Financial Officer


Company Secretary

Date: 29 January, 2026
Place: Dhaka.

BBS CABLES PLC

NOTES TO THE UN-AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2025 FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

1.00 Reporting Entity

1.01 Corporate Information—Domicile, Legal Form and Country of Incorporation

BBS Cables PLC (the Company) was incorporated in Bangladesh under the Companies Act, 1994 as a Private Limited Company on the 12nd day of April, 2009 vide Registration No. C76109/09. It has started its commercial production in the year 2010. The Company has changed its status from Private Limited to Public Limited Company on the 31st day of January, 2015. **The Company's name changes BBS CABLES LIMITED to BBS CABLES PLC On the 18th day of January 2024.** The Company is listed with both the Dhaka Stock Exchange Limited (DSE) and the Chittagong Stock Exchange Limited (CSE) on the 19th day of July, 2017 and the 12th day of July, 2017 respectively and the trading of shares has been started from 31st July, 2017.

Registered and Corporate Office

The Registered Office of the Company is located at Jaina Bazar, Dhaka-Mymensingh Highway, Telehati, Sreepur, Gazipur and its Corporate Office is situated at Advance Noorani Tower, Level-08, Mohakhali Commercial Area, Dhaka-1212.

1.02 Other Corporate Information

- (i) Trade License: TRAD/DNCC/029503/2022 date: 21/08/2022
- (ii) e-TIN No.: 195285245718, date: December 15, 2013
- (iii) BIN No.: 000380307-0103, date: 17/06/2017

1.03 Nature of Business

The principal activities of the Company are to carry on the business of manufacturing, trading, selling, distributing all kinds of aluminium cables, copper cables, silicon cables, optical fibre cables, power cables, rubber cables, railway signalling cables, welding cables and jelly-filled cables, automobiles cables, submersible cables, coaxial cables, flexible and house wire cables (single and multi-core) and all other kinds of electrical, electronic, telecommunication cables and wires.

1.04 Structure, Content and Presentation of Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by IAS 1: Presentation of financial statements. The financial statements comprise of:

- ☞ Statement of Financial Position as at 31st December, 2025;
- ☞ Statement of Profit or Loss and Other Comprehensive Income for the Period ended 31st December, 2025;
- ☞ Statement of Changes in Equity for the Period ended 31st December, 2025;
- ☞ Statement of Cash Flows for the Period ended 31st December, 2025;
- ☞ Notes comprising summary of significant accounting policies and other explanatory information.

2.00 Basis of Preparation of Financial Statements

2.01 Statement of Compliance

The Financial Reporting Act, 2015 (FRA) was enacted in 2015. The Financial Reporting Council (FRC) under the FRA has been formed in 2017 but the Financial Reporting Standards (FRS) under this council are yet to be issued for public interest entities, such as listed entities.



As per provision of Section-69 of the Financial Reporting Act, 2015, the Financial Statements have not been prepared due to IFRSs are yet to be issued by FRC. The Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act, 1994, Securities and Exchange Rules, 2020 and other relevant laws as applicable. The title and format of these Financial Statements follow the requirements of IFRSs which are to some extent different from the requirements of Companies Act, 1994. However, such differences are not material and it is the view of the management that IFRS Format gives a better presentation to the shareholders.

Pursuant to recent amendment to the Companies Act, 1994 incorporating amendments, among others is to change of the word "Limited" by the word "PLC" in case of Public Limited Company including listed ones. Necessary formalities are in progress in implementing these changes.

2.02 **Other Regulatory Compliances**

The Company is also required to comply with the following major legal provisions in addition to Companies Act, 1994 and other applicable laws and regulations:

Income Tax Act, 2023;
Income Tax Rules, 1984;
The Value Added Tax and Supplementary Duty Act, 2012;
The Value Added Tax Rules, 2016;
The Stamp Act, 1899;
The Customs Act, 1969;
The Bangladesh Securities and Exchange Commission Act, 1993;
The Securities and Exchange Rules, 2020;
The Securities and Exchange Ordinance, 1969;
Bangladesh Labour Act, 2006 (as amended to 2018)
DSE/CSE Rules;
Listing Regulations, 2015.

2.03 **Basis of Measurement**

The financial statements have been prepared based on the accrual basis of accounting and prepare under the historical cost convention except for the revaluation of certain non-current assets which are stated either at revaluated amount or fair market value as explained in the accompanying notes.

2.04 **Accrual Basis of Accounting**

The Company prepares its financial statements, except for cash flow information, using the accrual basis of accounting. Since the accrual basis of accounting is used, the company recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the IFRS conceptual Framework.

2.05 **Going Concern Assumption**

The financial statements are prepared on the basis of going concern assumption. As per management assessment there is no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

2.06 **Changes in Accounting Policies**

There have been no changes in accounting policies. All policies were consistent with the practices of the previous years.

2.07 **Responsibility for Preparation and Presentation of Financial Statements**

The Board of Directors is responsible for the preparation and presentation of the financial statements as per requirements of Companies Act, 1994.



2.08 Reporting Period

The reporting period of the Company covers Three month from 1st day of October, 2025 to 31st December, 2025.

2.09 Approval of Financial Statements

The Un-Audited financial statements have been approved by the Board of Directors on the 29th day of January, 2026.

3.00 Significant Accounting Principles and Policies selected and applied for significant transactions and events

For significant transactions and events that have material effect, the Company's Directors selected and applied significant accounting principles and policies within the framework of IAS1: Presentation of Financial Statements in preparation and presentation of financial statements that have been consistently applied throughout the year and were also consistent with those use in earlier years.

For proper understanding of the financial statements, accounting policies set out below in one place as prescribed by the IAS1: Presentation of Financial Statements:

Assets and Basis of their Valuation

3.01 Property, Plant and Equipment

3.01.1 Recognition and Measurements

These are capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the benchmark treatment of *IAS 16 "Property, Plant and Equipment"*. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

In a situation where it can clearly be demonstrated that expenditure has resulted in an increase in future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an additional cost of the assets.

Cost also includes initial estimate of the costs of dismantling, removing the item and restoring this site (generally called asset retirement obligation) are recognized and measured in accordance with IAS 37: Provision, Contingent Liabilities and Contingent Assets.

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the statement of comprehensive income which is determined with reference to the net book value of assets and the net sales proceeds.

3.01.2 Maintenance Activities

Expenditure incurred after the assets have been put into operation, such as repairs & maintenance is normally charged off as revenue expenditure in the year in which it is incurred.

3.01.3 Subsequent Cost

The Cost of replacing part of an item of property, plant & equipment is recognized in the carrying amount of the item if it is possible that the future economic benefits embodied within the part will flow to the company and its cost measured reliably. The cost of the day-to-day servicing of property and equipment are recognized in the Statement of Profit or Loss and Other Comprehensive Income as repairs and maintenance where it is incurred.

3.01.4 Depreciation on Tangible Fixed Assets

As required in Paragraph 43 of IAS-16 Property and Equipment, depreciation in respect of all fixed assets is provided to depreciate the cost of the assets after commissioning, over their expected useful economic lives in accordance with the provision of IAS 16 "Property, Plant and Equipment".



Depreciation on all other fixed assets except land and land development is computed using diminishing balance method in amount sufficient to write-off depreciable assets over their estimated useful life. Depreciation has been charged on additions and when it is used. Expenditure for maintenance and repairs are expenses; major replacements, renewals and betterment are capitalized.

The cost and accumulated depreciation of depreciable assets retired or otherwise disposed off are eliminated from the assets and accumulated depreciation and any gain or loss on such disposal is reflected in the Statement of Profit or Loss Account for the year ended. The annual depreciation rates applicable to the principal categories are:

<u>Category of Fixed Assets</u>	<u>Rate of Depreciation</u>
Land & Land Development	0%
Factory:	-
Factory Building & Other Construction	5%
Plant & Machinery	10%
Office Equipment	10%
Head Office:	-
Office Building/Decoration	10%
Office Equipment	10%
Office Equipment - Branch	10%
Motor Vehicle	15%
Furniture & Fixture	10%
Intangible Assets:	
Software	15%

3.01.5 Impairment

The carrying amounts of property, plant and equipment are reviewed at each balance sheet date to determine whether there is any indication of impairment loss. If any such indication exists, recoverable amount is estimated to determine the extent of the impairment loss, if any, impairment loss is recorded on judgmental basis, for which provision may differ in the future years based on the actual experience.

3.02 Capital Work-in-Progress:

Capital work-in-progress is stated at cost. These expenditures will be capitalized and recognized as items of Property, Plant and Equipment when they are ready for intended use.

3.03 Intangible Assets

(i) Recognition and Measurement

Intangible assets are measured at cost less accumulated amortization and accumulated impairment loss if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38: Intangible Assets are met. The cost of Intangible Assets comprises its purchase price, import duty and non-refundable taxes, and any directly attributable cost of preparing the assets for intended use.

(ii) Subsequent Expenditure

Subsequent expenditure is capitalized only when it is probable that the future economic benefit embodied in the specific asset to which they relate. All other expenditures are recognized in the profit or loss when incurred.

(iii) Amortization

Amortization is recognized in profit or loss on diminishing balance method over the estimated useful lives of the intangible assets from the month they are available for use. Intangible Assets (Computer Software) is amortized at the rate of 15%.



3.04 **Right-of-Use Assets**

The company recognizes a right-of-use asset at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount, of the lease liability Adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use assets is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term.

3.05 **Investment in FDR**

Investment in FDR is stated at its cost price. The statement of profit or loss reflects the income on account of interest on investment in FDR.

3.06 **Sundry Debtors (Including Advance, Deposits and Pre-Payments)**

These are carried at original invoice amounts, which represent net realizable value.

3.07 **Other Current Assets**

Other current assets have a value on realization in the ordinary course of the company's business which is at least equal to the amount at which they are stated in the Statement of Financial Position.

3.08 **Revenue Recognition**

In compliance with the requirements of IFRS 15 "Revenue" is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. Revenue recognized when the policies are made.

The Company recognizes as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- ♦ Identify the contract with a customer;
- ♦ Identify the performance obligations in the contract;
- ♦ Determine the transaction price;
- ♦ Allocate the transaction price to the performance obligations in the contract; and
- ♦ Recognize revenue when (or as) the entity satisfies a performance obligation.

(a) **Electrical Cables, Wires and Conductor**

Revenue on sell of electrical cables, wires and conductors is recognized when products are despatched to customer that is when the significant risk and rewards of ownership have been transferred to the buyers, recovery of consideration is probable, the associated cost and possible return of goods can be estimated reliably.

(b) **Interest**

Interest on FDR is recognized when interest is accrued.

(c) **Foreign Exchange Gain**

Foreign Exchange gain is recognized when gain is accrued and realized.

(d) **Royalty Income**

Royalty income is recognized when and only where the logo/trade mark/patent of BBS Cables PLC is used by BBS Cables (Unit-2) Ltd.



(e) **Dividend**

Dividend income is recognized when the company's right to receive payment is established.

(f) **Other Revenues**

Other revenues are recognized when services are rendered and bank interests are earned.

3.09 **Inventories**

In compliance with the requirement of **IAS 2 "Inventories"**, inventories are stated at the lower of cost and net realizable value.

Inventories consisting of raw materials, work in progress, finished goods are valued at a lower of cost and net realized value. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the following basis:

Raw materials:

Purchase costs on a weighted average basis;

Finished goods and work-in-progress:

Costs of direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity;

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Provision is made if necessary, for obsolete and slow-moving items.

3.10 **Foreign Currency Transactions**

Transaction in Foreign Currencies are measured in the functional currency of the company and are recorded on initial recognition in the functional currency at the spot exchange rate ruling at the transaction date.

At the end of each reporting period in compliance with the provision of IAS 21: The Effect of Changes in Foreign Exchange Rates-

- (a) Foreign currency monetary items are translated using the closing rate;
- (b) Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the transaction;
- (c) Non-monetary items that are measured at fair value in a foreign currency is translated using the exchange rate at the date when the fair value is determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rate different from those at which they were translated on initial recognition during the period or in previous financial statements is recognized in profit or loss in the period in which they arise.

3.11 **Financial Instruments**

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(a) **Financial Assets**

On initial recognition, a financial asset is classified as measured at: amortized cost, or FVTPL. Financial Assets are not reclassified subsequent to their initial recognized unless the company changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

Financial assets include advance, deposits & prepayments, accounts receivable, investment, and cash and cash equivalents.



(i) **Advance, Deposits & Prepayments**

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit & loss account.

(ii) **Accounts Receivables/Trade and Other Receivables**

Trade & other receivables represent the amounts due from customers for delivering goods or rendering services. Trade and other receivables are initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to non-collectability of any amount so recognized.

(iii) **Investment**

Investment comprises of fixed deposit maturity of more than three months which are available for use by the company without any restriction. The company has positive intent and ability to hold investment in fixed deposit receipts-FDRs investment to maturity, and such financial assets are classified as held to maturity. These assets are initially recognized at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, they are measured at amortized cost using effective interest method.

(v) **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash in hand, cash at bank and fixed deposits having maturity of less than three months which are available for use by the company without any restriction.

(b) **Financial Liabilities**

A financial liability is recognized when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits. The company initially recognises financial liabilities on the transaction date at which the company becomes a party to the contractual provisions of the liability.

The company derecognises a financial liability when its contractual obligations are discharged or cancelled or expired.

Financial liabilities include trade payable and liabilities for expenses, interest bearing borrowings and payable and accruals.

(i) **Trade payable and liabilities for expenses**

The company recognizes trade payable and liabilities for expenses when its contractual obligation arises from past events are certain the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.

(i) **Interest bearing borrowings**

Principal amounts of the loans and borrowings are stated at their amortized amount. Borrowings repayable after twelve months from the date of statement of financial position are classified as non-current liabilities whereas the portion of borrowings repayable within twelve months from the date of statement of financial position, unpaid interest and other charges are classified as current liabilities.

(ii) **Payables and Accruals**

Payables and accruals are recognized at the amount payable for settlement in respect of goods and services received by the Company.

3.12 **Equity Instruments**

Ordinary shares are classified as equity. Investment costs directly attributable to the issue of ordinary shares are recognized as expenses. Paid up share capital represents total amount contributed by the shareholders and bonus shares issued by the Company.



3.13 **Derivatives**

The company is not a party to any derivative contract at the statement of financial position date, such as forward exchange contract, currency swap agreement or interest rate option contract to hedge currency exposure related to import of raw materials and others or principal and interest obligations of foreign currency loans.

3.14 **Share Capital**

Paid up capital represents total amount contributed by the shareholders and bonus shares, issued by the Company to the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

3.15 **Dividend to the Equity Holders**

The Company recognizes a liability to make cash dividend when the distribution is authorized and the distribution is no longer at the discretion of the Company. As per the corporate laws in Bangladesh, a distribution is authorized when it is approved by the shareholders. A corresponding amount is recognized directly in equity.

3.16 **Finance and Other Costs**

Finance cost and other cost are recognized on accrual basis.

3.17 **Lease Liability**

The Company recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of use asset is initially measured at cost, and subsequently at cost less any accumulated depreciation and impairment losses, and adjusted for certain re-measurements of the lease liabilities.

3.18 **Taxation**

Income Tax expense comprises current and deferred taxes. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity in accordance with IAS 12: Income Tax.

(a) **Current Tax:**

Current Tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The tax rate used for the reporting period was 1% based on Turnover as per Income Tax Rules.

(b) **Deferred Tax:**

Deferred tax is recognized on temporary 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. BBSCPLC recognized deferred tax liabilities for all taxable temporary differences.



(c) **Value Added Tax:**

Revenues, expenses and assets are recognized net of the amount of Value Added Tax except:

Where the value added tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the value added tax is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and

Receivable and payables that are stated with the amount of value added tax included.

The net amount of value added tax recoverable from, or payable to, taxation authority is included as part of receivables or payables in the statement of financial position.

3.19 **Earnings Per Shares**

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 Profit or Loss and other Comprehensive Income, and the computation of EPS is stated in the note no. 35.00.

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

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.

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.

Basic Earnings per Share:

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

3.20 **Capitalization of Borrowing Costs**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds as per IAS 23: Borrowing Costs.

3.21 **Accruals, Provisions and Contingencies**

(a) **Accruals**

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. Accruals are reported as part of trade and other payables.

(b) **Provisions**

A provision is recognised in the statement of financial position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. Where the company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain.



(c) **Contingencies**

Contingent Liability:

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognized in the statement of financial position of the Company. Moreover, contingencies arising from claims, litigations, assessments, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

Contingent Asset:

Contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. The Company does not recognize contingent asset and has a single business line of products i.e., manufacturing and selling of cables & wires.

3.22 **Operating Segments**

No geographical segment reporting is applicable for the company as required by IFRS 08: Operating Segments as the Company Operates in a single geographical area.

3.23 **Cash and Cash Equivalents**

For the purposes of the Statement of Financial Position and Cash Flows, cash in hand and bank balances represents cash and cash equivalents considering the *IAS 1 "Presentation of Financial Statements"* and *IAS 7 "Cash Flow Statement"* which provide, that cash and cash equivalents are readily convertible to known amounts of cash and are subject to an in significant risks of changes in value and are not restricted as to use.

3.24 **Statement of Cash Flows**

The Statement of Cash Flow has been prepared in accordance with the requirements *IAS 7: Statement of Cash Flows*. The cash generated from operating activities has been reported using the Direct Method as prescribed by the Securities and Exchange Rules, 2020 and considering the provisions of *Paragraph 19 of IAS 7* which provided that "*Enterprises are Encouraged to Report Cash Flow from Operating Activities Using the Direct Method*".

3.25 **Related Party Disclosure**

As per International Accounting Standard, IAS-24: 'Related Party Disclosures', parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties. Related party disclosures have been given in **Note 28.00**

3.26 **General**

- (a) All shares have been fully called and paid up;
- (b) There are no preference shares issued by the company;
- (c) The company has not incurred any expenditure in foreign currency against royalties and technical fees;
- (d) Auditors are paid only the statutory audit fees;
- (e) No foreign currency was remitted to the shareholders during the year under audit;
- (f) No money was spent by the company for compensating any member of the board for rendering special services;
- (g) No brokerage was paid against sales during the year under audit.



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
4.00	Property, Plant and Equipment		
	Opening Balance (at cost)	2,983,856,752	2,961,531,064
	Add: Addition made during the year	34,455,156	22,325,688
	Closing Balance	3,018,311,908	2,983,856,752
	Accumulated Depreciation	(1,457,498,182)	(1,418,648,696)
	Written Down Value	1,560,813,727	1,565,208,056
	Details of Property, Plant & Equipment and Depreciation are shown in the annexed (Annexure- A).		
5.00	Intangible Assets		
	Opening Balance (at cost)	6,696,519	6,696,519
	Add: Addition made during the year	-	-
	Closing Balance	6,696,519	6,696,519
	Less: Accumulated Amortization	(5,111,116)	(4,985,171)
	Written Down Value	1,585,403	1,711,348
	Details of Intangible Assets and Amortization are shown in the annexed (Annexure- A).		
6.00	Right-of-Use assets		
	Opening Balance (at cost)	134,752,267	122,443,072
	Add: Addition made during the year	5,423,836	12,309,195
	Closing Balance	140,176,103	134,752,267
	Less: Accumulated Depreciation	(99,388,237)	(89,676,678)
	Written Down Value	40,787,866	45,075,589
	Details of Right-of-Use assets and Depreciation are shown in the annexed (Annexure- A).		
7.00	Capital Work-in Progress :		
	This is made-up as follows		
	Opening Balance	235,338,413	235,247,018
	Add : Addition made during the year	1,400,000	91,395
		236,738,413	235,338,413
	Less: Adjusted during the year	-	-
	Closing Balance	236,738,413	235,338,413
	Capital Work-in-progress comprises interior decoration of Corporate Office premises of the Company		
8.00	Inventories		
	This is made-up as follows		
	Raw Material	566,682,135	596,997,335
	Work-in-Process	573,938,589	592,583,202
	Finished Goods	1,036,697,382	1,058,798,630
	Goods in Transit & Others	156,808,753	171,343,238
	Total	2,334,126,859	2,419,722,405
9.00	Trade and other Receivable		
	This is made-up as follows		
	Particulars		
	Trade Receivable Note: 9.01	2,669,458,287	2,775,430,598
	Other Receivable Note: 9.02	1,495,973	1,695,924
	Total	2,670,954,260	2,777,126,522



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
9.01	Trade Receivable		
	Ashulia Sales Center	7,671,407	8,289,376
	Amirabad Sales Center	8,442,314	8,492,746
	Barishal Sales Center	61,864,710	63,523,480
	Bashabo Sales Center	457,522	374,957
	Basundhara Sales Center	2,711,675	3,831,975
	Bagerhat Sales Center	17,036,329	18,257,035
	Barguna Sales Center	405,567	408,586
	Bogura Sales Center	63,657,270	63,001,214
	Bhola Sales Center	18,092,831	18,887,797
	Bhabanigonj Sales Center	10,894	86,121
	Brahman Baria Sales Center	19,069,646	18,805,735
	Tender Sale (BREB, BPDB,PGCB Etc.)	25,905,241	25,905,241
	Birampur Sales Centre	19,296,252	20,016,022
	Chittagong Metro Sales Centre	424,892	3,446,296
	Chittagong Sales Center	38,831,342	43,847,814
	Chowmuhuni Sales Center	6,104,862	11,744,346
	Chapai Nawabgonj Sales Center	18,335,205	18,716,491
	Chuadanga Sales Center	15,083,055	15,198,386
	Comilla Sales Center	29,931,922	38,931,967
	Cox's Bazar Sales center	42,410,187	42,553,891
	Chokoria Sales Centre	7,054,661	9,273,764
	Direct Sales (Warehouse)	820,120,600	805,737,704
	Dinajpur Sales Center	39,872,770	40,327,599
	Dakshinkhan Sales Centre	9,023,501	12,516,139
	Debirdwar Sales Centre	9,835,853	10,632,725
	Feni Sales Center	31,790,332	32,404,023
	Faridpur Sales Center	38,275,063	39,044,680
	Gazipur Sales Center	33,585,861	33,914,860
	Gaibandha Sales center	12,387,366	12,595,550
	Gopalganj Sales Center	11,536,095	12,578,221
	Gouripur Sales Centre	6,588,292	7,222,714
	Gulshan Sales Center	1,208,568	823,965
	Hathazari Sales Center	17,058,987	17,246,722
	Hobigonj Sales Center	17,939,584	20,115,636
	Hajiganj Chandpur Sales Centre	953,147	1,069,162
	Ishwardi Sales Center	8,718,454	10,023,850
	Jessore Sales Center	26,205,772	26,648,390
	Jatrabari Sales Center	25,887,197	27,451,537
	Jamalpur Sales center	13,874,775	15,794,619
	Joypurhat Sales Center	24,536,175	25,669,252
	Jhenaidah Sales Center	7,667,372	8,632,829
	Kaptanbazar Sales Center	28,020,940	32,888,669
	Kawran Bazar Sales Center	7,801,278	10,568,945
	Kachukhet Sales center	115,437	3,749,917
	Keranigonj Sales Center	15,524,527	16,564,893
	Khulna Sales Center	42,858,559	44,059,918
	Kustia Sales Center	9,155,855	9,363,663
	Kurigram Sales Center	11,165,297	11,457,978
	Kaliakair Sales Centre	5,694,908	8,557,078
	Kashinatpur Sales Center	316,354	661,524
	Kishoreganj Sales Centre	11,999,327	11,675,223



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Kalshi Sales Centre	1,014,659	1,219,157
	Lalmonirhat Sales Center	15,766,060	16,663,138
	Laxmipur Sales Center	2,745,383	6,631,250
	Laksham Sales Centre	3,199,315	2,611,979
	Mymensingh Sales Center	17,105,485	20,240,285
	Moulovibazar Sales Center	31,493,287	32,325,968
	Mohammadpur Sales Center	33,056,994	36,845,277
	Mawna Sales Center	21,106,497	18,192,601
	Mirpur-1 Sales Center	35,923,252	40,165,734
	Mirpur -10 Sales Center	41,038,534	42,628,622
	Madaripur Sales Centre	7,849,320	8,313,066
	Madhupur Sales Centre	7,664,019	8,245,290
	Maijdee Sales center	5,783,096	6,246,016
	Manikgonj Sales Centre	13,118,078	13,666,983
	Meherpur Sales Center	2,902,376	3,424,319
	Narayangonj Sales Center	68,170,682	68,183,370
	Nawabpur Sales Center	34,514,559	45,483,042
	Nawabpur-02 Sales Center	1,418,818	3,849,396
	Netrokona Sales center	3,954,506	4,018,785
	Natore Sales Center	8,475,110	8,942,077
	Naogaon Sales Center	45,596,228	46,455,199
	Narsingdi Sales Center	17,381,210	17,678,911
	Nazipur Sales Center	90,112	99,020
	Nilphamari Sales Center	275,911	297,649
	Noapara-Ctg Sales Center	17,831,383	18,566,355
	Pabna sales Center	34,332,321	34,632,695
	Potuakhali Sales Center	8,522,285	8,941,126
	Panchagarh Sales Centre	8,406,300	8,384,835
	Potiya Sales Centre	9,086,526	9,689,134
	Pirgonj Sales Center	1,736,855	1,741,705
	Rajbari Sales Center	522,731	388,415
	Rajshahi Sales Center	46,674,719	50,499,979
	Rangpur Sales Center	38,530,331	39,270,690
	Rampura Sales Center	24,605,099	25,160,032
	Savar Sales Center	73,529,865	74,157,487
	Satkhira Sales Center	20,770,726	21,932,883
	Saidpur Sales Center	10,454,834	10,808,953
	Sirajgonj Sales Center	19,924,099	21,323,245
	Sunamgonj Sales Center	17,112,272	18,441,330
	Sherpur Sales Center	15,566,929	18,903,132
	Sherpur (Bogura) Sales Center	564,758	967,280
	Sylhet Sales Center	42,931,974	39,373,322
	Sreemangal Sales Center	3,624,426	7,995,676
	Sitakundo Sales Centre	23,824,719	25,681,302
	Tangail Sales Center	38,290,425	39,363,248
	Thakurgaon Sales Center	30,218,182	30,166,806
	Tongi Sales Center	28,838,303	29,716,356
	Uttara Sales Center	34,935,510	35,683,316
	Ullapara Sales Center	14,254	450,211
	Valuka Sales Centre	5,741,227	6,009,316
	Zigatola Sales Center	707,712	1,163,410
	Total	2,669,458,287	2,775,430,598



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	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		
	Ageing of the above receivables is given below:		
	Due within three months	667,364,572	1,248,943,769
	Due within six months	1,067,783,315	832,629,180
	Six months & above	934,310,400	693,857,650
	Total	2,669,458,287	2,775,430,599
9.02	Other Receivables		
	Accrued Interest	1,495,973	1,695,924
	Total	1,495,973	1,695,924
10.00	Advances, Deposits & Prepayments		
	This is made-up as follows		
	Advance to Employees & Others	16,199,155	18,414,218
	Advance Income Tax	1,123,153,963	1,098,702,364
	Advance to Suppliers	344,797,578	392,631,957
	VAT Current Account	401,619	6,113,668
	Advance against office Space purchase	255,451,800	255,451,800
	Advance against Land & Land Development	62,273,474	62,273,474
	Margin on LC & Bank Guarantee	88,100,832	107,626,142
	Total	1,890,378,421	1,941,213,623
10.01	Advance to Employees & Others		
	This is made-up as follows		
	Mr. Afzal Hossain	47,440	47,440
	Mr. Ahsanul Alam ID # 1291	750,000	1,000,000
	Mr. Akkas ID # 0011	4,000	4,000
	Mr. Akram Hossain - 2 ID # 1261	3,537	3,537
	Mr. Alimur Rashed Khan (ID # 446)	205,401	205,401
	Mr. AL-Jabed ID # 2223 Transport ADV	9,000	9,000
	Mr. Amir Ali ID # 0078	6,565	6,565
	Mr. Ashraful Alam (Bogra)	906,850	906,850
	Mr. Ashraf UI Alam - CTG	162,660	312,660
	Mr. Anamul Kabir	15,000	15,000
	Mr. Arif Hossain	5,064	5,064
	Mr. Ashadul Islam	4,000	4,000
	Mr. Azhar Uddin-Dhakkinkhan SC	-	51,487
	Mr. Azad ID # 0023 (Commercial)	-	9,030
	Mr. Badal Hossain ID # 1238	4,000	4,000
	Mr. Billal ID # 798	-	3,712
	Mr. Engr.Md. Rafiqul Islam	193,025	193,025
	Mr. Faruk Hossain ID # 1806	4,000	4,000
	Mr. Foysal Ahmed	116,638	116,638
	Mr. Gazi Shabbir Hasan	122,247	122,247
	Mr. Golam Habib	1,259,446	1,259,446
	Mr. Golam Rakib Sr. Exe. ID 1217	-	55,000
	Mr. Habibur Rahman Ripon	114,376	189,376
	Mr. Harun Hossain	-	40,000



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Mr. HM Samsuzzaman ID 1016	81,651	81,651
	Mr. Hasnat Ali	6,913	6,913
	Mr. Humayun Kabir-land	1,173,012	1,173,012
	Mr. Iftakher Hasan Rony - Brand	-	3,280
	Mr. Istiak Ahmed Brand ID # 2009	-	10,130
	Mr. Ikbal Hossain	2,000	2,000
	Mr. Jamal-Procurement	5,232,140	5,232,140
	Mr. Jamal Talukder - ID # 1067	-	4,927
	Mr. Jahid	-	23,000
	Mr. Jahirul Islam	1,733,604	1,733,604
	Mr. Jashim Uddin	-	3,890
	Mr. Kabir Hossain ID # 679	-	3,000
	Mr. Kamal Uddin ID # 1593	-	4,000
	Mr. Kamruzzaman-Sales	-	145,252
	Mr. Mofiz Uddin Shikder- Sr. AGM- ID # 54- Adv.	-	250
	Mr. Mohammad Gulam Ershad(Id No-1231)	-	660
	Mr. Mahadi Hassan ID # 664	-	47,405
	Mr. Mahfuzur Rahman-Sales	-	4,275
	Mr. Mahiuddin -Finance-ID# 857	111,900	111,900
	Mr. Makchudur Rahman(Law Officer)	140,000	140,000
	Mr. Malek	-	11,533
	Mr. Masud-factory a/c	121,903	121,903
	Mr. Masudul Alam	-	4,000
	Mr. Matin Chowdury - DGM	47,700	97,700
	Mr. Meskatul Amin	159,771	159,771
	Mr. Mehedi Hasan ID # 1694	-	1,867
	Mr. Mehedi Hasan (Dy.Manager)	54,000	104,000
	Mr. Mithun Mustafiz	350,000	500,000
	Mr. Mizan (Sr.Ex Rampur S/C)	22,932	22,932
	Mr. Milan ID # 1735	4,000	4,000
	Mr. Mirza Abdul Malek ID-1568	91,671	91,671
	Mr. Miznur Rahman ID # 57	-	33,969
	Mr. Mohiuddin-Purchase	-	19,772
	Mr. Monowar Hossain AM Faridpur	-	14,942
	Mr. Monowar Hossain (Manager Procurement)	124,316	124,316
	Mr. Monowar Hossain-Picnic	85,432	85,432
	Mr. Mostafizur Rahman Id #0048	49,000	49,000
	Mr. Mostafa Driver ID # 2177	4,000	4,000
	Mr. Mofiz Uddin Sikder-Bagura	7,760	7,760
	Mr. Mohammad Hasan Masud AGM Audit	35,880	35,880
	Mr. Mohammad Masum Audit	-	240
	Mr. Mallick Abu Sayeed-Sr.-AGM-ID-0027	30,000	30,000
	Mr. Moniruzzaman	-	3,577
	Mr. Motiar Rahman ID # 1155	-	4,040
	Mr. Md. Mostafa Hossain ID # 1382	-	1,006
	Mr. Ojiullah	8,884	8,884
	Mr. Nazrul Islam-061	89,900	264,900
	Mr. Nazmol Sheikh ID#2161	3,000	3,000
	Mr. Niaj	6,354	6,354
	Mr. Nasir Uddin-215	-	17,000
	Mr. Nilufar Yesmin	-	29,036



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Mr. Nurul Haque	29,500	29,500
	Mr. Nur Mohammed Id No. BBSC001932	23,632	23,632
	Mr. Qyum	18,110	18,110
	Mr. Rafiqul Islam	41,600	41,600
	Mr. Rafiqul Islam, Brand	107,259	107,259
	Mr. Rafiqul Islam,-ID-685	296,200	446,200
	Mr. Rabiul Islam-Savar	-	4,453
	Mr. Rabiul Kamal	10,042	10,042
	Mr. Rakibuzzaman	-	4,210
	Mr. Rasel ID # 1921	-	4,000
	Mr. Rayhan-Commercial	-	116,985
	Mr. Razzak-Commercial	250,250	250,250
	Mr. Selim Hossain-Govt.	50,970	125,970
	Mr. Saidar	3,191	3,191
	Mr. Sanaul Haque	923	923
	Mr. Shahadat Hossain ID # 1252	4,000	4,000
	Mr. Shahidul Islam	8,048	8,048
	Mr. Siddiqur Rahman	25,098	25,098
	Mr. Shakhayat	485,449	485,449
	Mr. Shahjalal-IT	72,720	72,720
	Mr. Samsul Arefin ID # 92011	100,000	100,000
	SM Munir Hossain (AGM-Bogra)- ID # 67-Adv.	900	900
	Mr. Shamsuzzaman (ID # 372)	-	200,000
	Mr. Shibrul Hassan	2,000	2,000
	Mr. Tazjul ID #779	10,029	10,029
	Mr. Torikul Islam	254,442	254,442
	Mr. Tasdirul Haque Brand ID#825	1,300	1,300
	Mr. Tushar	3,000	3,000
	Mr.Waliul Azim Anando- Transport- ID # 1710-Adv.	188,046	108,181
	Mr. Yunus Ali	40,000	80,000
	Mr. Yousuf - 0056	250,000	500,000
	Mr. Zakir Hossain (Manager S&M) Govt.	36,798	36,798
	Mr. Zakir ID #	1,000	1,000
	Mr. Ziaur Rahman S & M ID#1717	27,500	27,500
	Mr. Zakiul Islam (Chowmuhuni Br.)	146,176	146,176
	Total	16,199,155	18,414,218

10.02 Advance Income Tax

This is made-up as follows

Opening Balance	1,098,702,364	971,151,932
Add: AIT from Customers	18,623,426	75,689,067
AIT from Export	461,576	171,704
AIT from Tender	-	17,171,693
AIT from Bill of Entry	3,561,480	31,127,348
AIT from Other Source	1,805,117	3,390,620
	1,123,153,963	1,098,702,364
Less: AIT Adjustment during the year		-
Total	1,123,153,963	1,098,702,364

10.03 Advances to suppliers

ACI Ltd.	7,000	7,000
Abu Taher Laskar (Erector)	-	60,000



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	360 Degree	20,000	20,000
	Advance ERP (BD) Ltd.	186,119	186,119
	Architect's	986,000	2,386,000
	Agrabad Accm-Consortium Ltd.	100,000	100,000
	Amin Traders	1,334,008	1,356,854
	Annex Printing & Packaging	234,439	234,439
	A R Fashion	7,200	7,200
	A S Shipping (Pvt.) Ltd.	1,872,807	1,872,807
	Arthosuchak	337,550	340,400
	Autocraft	-	16,670
	Bangladesh Developments Report	-	25,000
	Bangladesh Electrical Association	-	100,000
	Bashundhara Convention Center	782,528	782,528
	BBS Distribution Ltd.	300,000	800,000
	Bdreports24.com	121,000	121,000
	Bismillah Automobiles	139,430	154,980
	Britto Communication & Logistic Service	355,000	355,000
	BTL Zone	3,718,982	3,747,728
	Bristi Advertising	-	-
	Biswas Enterprise	9,212,328	9,471,479
	Bureau Veritas (Bangladesh) Pvt. Ltd	9,260	9,260
	Car Selection	2,350,000	2,350,000
	Chittagong Stock Exchange PLC.	-	-
	Comilla Legents Ltd.	2,512,950	4,012,950
	Central Depository Bangladesh	-	67,913
	Colocity Ltd.	88,125	88,125
	Core Essence Event Communication	100,000	100,000
	Comilla Poricroma	110,000	110,000
	Churashian Uttara -Cr	200,000	200,000
	Crystal Insurance Co. Ltd.	488,431	1,460,052
	Desh Media	170,177	170,177
	Daily Sahrabazar	100,000	100,000
	Dot Pixel Communication	-	87,989
	Digital Equipment	71,325	71,325
	Digital Communication	400,000	400,000
	Dream Weaver Advertising	510,000	510,000
	Ekattar Media Ltd.	1,756,051	1,756,051
	Ekushey Television	298,000	298,000
	Energypac Engineering Ltd	665,000	665,000
	Enamul haque Enterprise	106,000	106,000
	Easy Go & Communication Limited	8,409,564	8,409,564
	Easy Go	1,169,673	2,775,000
	Expression Ltd.	140,000	140,000
	Exel Intelligent Solution Ltd.	9,990	9,990
	Excl Technologies Ltd.	34,500	34,500
	Facecard	1,060,336	1,060,336
	Fair Distribution Limited	2,267,038	2,267,038
	Faith Enterprise	8,732	8,732
	Fast Communication	500,000	500,000
	Global Insurance Ltd.	141,060	141,060
	Headlight	676,211	676,211



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Ifad Auto Service Ltd.-Cr.	388,500	388,500
	Innovative Creation Ltd.	4,221,223	4,221,223
	Institute of Chartered Secretaries of Bangladesh	-	500,000
	Impression Unlimited	174,900	174,900
	Impact Advertising	398,236	398,236
	Intergraphic Limited	108,640	108,640
	ICM Freight	30,847,418	30,847,418
	ITS Lab Test Bangladesh	70,518	70,518
	ITW Consulting Bd. Ltd.	800,000	800,000
	Isports Limited	16,232,785	16,232,785
	Jahangir Alam	25,000	25,000
	K M Enterprise	18,556,427	36,129,427
	Kazi Motor	23,490	23,490
	Lampost Events & Communications	1,083,611	1,083,611
	MAA Engineering & Works(Nasir Uddin)	214,000	214,000
	M/S Atlantic Traders	96,707,443	96,707,443
	Melody Entertainment	540,000	540,000
	Maatrik Architects	1,455,400	1,455,400
	Matrix Architects	1,878,264	1,878,264
	Megatek	2,000	2,000
	Mattra	20,000,000	20,000,000
	Mission Unlimited	100,000	100,000
	M M Advertising	2,054,527	2,054,527
	Mohammad Enterprise	229,311	229,311
	Momi AD Printers	75,000	75,000
	Monno Ceramic Industries Ltd.	166,251	166,251
	MSI Technology	5,000	5,000
	MJL Bangladesh	517,287	517,287
	Maona CNG Filling Station & Conversion Center	2,291	4,859
	M/s Joy Enterprise	172,557	172,557
	M/s N. Islam Transport Agency	1,047,195	1,576,205
	M/s Jahid printers	2,283,662	2,283,662
	M/s Bismillah ZM Enterprise	2,713,414	2,713,414
	Muktijoddha Shangshad Krira Chakra	800,000	800,000
	Need Speed Ltd.	6,842,627	6,842,627
	New Dhaka Auto E. Car A/c Corner	175,000	175,000
	NIT Creative Solution (PSPL)	70,092	70,092
	Nitol Motors Ltd.	4,584,720	4,584,720
	Noor Refrigeration & Electronis	83,650	83,650
	Optimise IT	6,050	6,050
	Otobi Ltd.	-	292,215
	Praasad Paradise	1,352,328	1,352,328
	Property Lift	7,400	7,400
	Priniti International	2,500,000	2,500,000
	Print Age Ltd.	720,090	720,090
	Provati Insurance Co. Ltd.	321,752	321,752
	Power Trade & Engineering	-	70,000
	PQS Marketing Ltd.	4,000	4,000
	Regent Ad	3,929,839	3,929,839
	Radio Broadcasting FM Bangladesh	34,236	34,236
	RFL Plastic Ltd.	9,504,348	19,004,348



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Reliance Insurance Ltd.	137,587	137,587
	Republic Insurance Co. Ltd.	495,313	495,313
	RN Timber	8,414,568	8,414,568
	Sadhona Engineering Works	34,397	34,397
	Sanji Automobiles Ltd	2,000	2,000
	Satcom IT Ltd.	70,000	70,000
	Shenzhen-Zhuntu Industries Ltd	20,254,460	20,254,460
	Shoukin Furniture & Timbers	-	498,085
	Sharebiz Pvt.	1,593,700	1,593,700
	Sharif and Co. Ltd.	6,720	6,720
	Star Procelain	218,644	218,644
	Shamay Purbapar	105,000	105,000
	Silva Advertising	655,251	655,251
	Smart Printing Solution Ltd.	1,100	1,100
	Sophits Architecture	1,375,868	1,375,868
	Sports Craze	521,683	521,683
	Sujon CC Camera	-	515,000
	Sunbd24.Com	14,500	14,500
	Supersign Industries Ltd.	18,700,000	18,700,000
	Shoukin Furniture & Timber Traders	-	337,807
	Suma Advertising	69,100	69,100
	Symphony Softech Ltd.	135,872	135,872
	System Solution & Development Technologies	13,434	13,434
	Tasnim Chemical Complex Ltd.	7,457,200	15,457,200
	The Investors	70,000	70,000
	Tisa Ad	1,340,000	1,340,000
	Tilottoma	2,413,570	3,913,570
	Tissu Enterprise	865	865
	The Merchants Ltd.	428,857	428,857
	Touch Communication	753,922	753,922
	Union Insurance Company Ltd.	1,051,375	1,051,375
	Uniexcel Group Holdings Co. Ltd.	359,496	359,496
	Virtual ERP Bd. Co.	-	1,000,000
	World Art Gallery	-	68,200
	Woods Electric	-	784,831
	Ztech Computers	5,800	5,800
	Total	344,797,578	392,631,957

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.

11.00 Cash and Cash Equivalents

This is made-up as follows

Cash in Hand		60,665,480	61,651,286
Cash at Bank	Note: 11.01	379,477,685	390,331,680
Fixed Deposit Repecties (FDR)	Note: 11.02	84,502,757	84,100,164
Total		524,645,922	536,083,130



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
11.01	Cash at Bank		
	AB Bank Ltd., Rangpur Branch., A/c. # 4205792863430	2,535,597	2,088,826
	Bank Asia Ltd., Feni Branch, CD A/c. # 07336000054	17,302	542,913
	Brac Bank Ltd., Banani Branch, CD A/c. # 150 720211 7131001	653,936	1,391,581
	Basic Bank Ltd., Jamalpur Branch, CD A/c. # 7116 01 0000046	669,515	417,833
	Bengal Commercial Bank PLC, Banani A/c # 1011301000016	354,700	352,170
	Bengal Commercial Bank PLC-Dividend, Banani A/c # 1001301000885	446,997	444,095
	Bengal Commercial Bank PLC-Dividend-24, Banani A/c # 1001301000999	539,934	557,342
	Commercial Bank of Ceylon PLC Bangladesh, C-D A.C # 1818005412	5,879	6,224
	Community Bank Ltd., Gulshan Branch, A/c. # 0010310196301	1,619,186	49,829
	Dhaka Bank Ltd., Banani Branch, SND A/c. # 206 1500002012	464,607	635,285
	Dhaka Bank Ltd., Dinajpur Branch, STD A/c. # 4371500000197	397,517	370,860
	Dutch-Bangla Bank Ltd., Banani Branch, STD A/c. # 1031200001440	104,605,804	151,435,401
	Dutch-Bangla Bank Ltd., Banani Branch, CD A/c. # 1031100020473	17,952,164	1,802,317
	Dutch-Bangla Bank Ltd., Ctg Branch, STD A/c. # 1421200002888	91,722	169,198
	Dutch-Bangla Bank Ltd., Narayangonj Br., STD A/c. # 111120000397	1,489	1,476
	Dutch-Bangla Bank Ltd., Ashulia Branch, STD A/c. # 2161200001247	583	213
	Dutch-Bangla Bank Ltd., Sunamganj Branch, A/c. # 204 1200003640	2,098	1,476
	Dutch Bangla Bank Ltd. Progati Sharoni Br., STD A/c. # 19312000035	49,755,146	7,231,877
	Dutch Bangla Bank Ltd. Progati Sharoni Br., USD A/c. # 10312700121	285,219	662,198
	Eastern Bank Ltd., Gulshan Branch, CD A/c. # 1041060133938	200,556	151,280
	Islami Bank Ltd., Gulshan Branch, A/c. # 20501770100372803	888,968	1,404,258
	Islami Bank Ltd., Chowmuhani Branch, STD A/c. # 205012609000026	35,069	35,922
	Islami Bank Ltd., Sitakunda Branch, A/c. # 20502210900001405	82,660	82,293
	Jamuna Bank Ltd., Banani Branch, CD A/c. # 10010000382765	801,577	1,265,213
	Meghna Bank Ltd., Principal Branch, CD A/c. # 110111100001251	96,545	97,020
	Mercantile Bank Ltd, Moulovi Bazar Br., SND A/c # 113213121479974	199,088	199,425
	Mercantile Bank Ltd, Patuakhali Branch, SND A/c. # 1131000015083	56,786	466,132
	Mercantile Bank Ltd, Dilkhusha Branch, SND A/c. # 113100000523	3,184,902	251,858
	Midland Bank Ltd., Bogra Branch, SND A/c. # 00020-1090000168	149,668	214,946
	Mutual Trust Bank Ltd., Banani Branch, CD A/c. # 00340210005126	611,838	16,880
	Mutual Trust Bank Ltd., Banani Branch, A/c. # 00340320000735	347,229	386,080
	NRB Commercial Bank Ltd. Gulshan Branch, A/c. # 0102 333000005	94,410	660,126
	One Bank Ltd., Gulshan Branch, SND A/c. # 0023000000715	59,091,365	75,134,477
	Padma Bank Ltd., Paogoti Sharoni Branch, CD A/c. # 112900463173	481,719	77,611
	Premier Bank Ltd. Dilkhusha Branch, SND A/c. # 101131100001032	218,400	212,176
	Prime Bank Ltd., Banani Branch, CD A/c. # 2132118006607	1,211,084	261,192
	Pubali Bank Ltd., Principal Branch, SND A/c. # 3555102003337	100,303,477	125,264,510
	Social Islami Bank Ltd., Gulshan Branch, STD A/c. # 0081330014215	3,392,408	3,399,576
	Social Islami Bank Ltd., Gulshan Branch, SND A/c. # 0081360001314	9,150,256	7,434,322
	Social Islami Bank Ltd., Rajshahi Branch, STD A/c. # 0071360000389	67,744	67,412
	Social Islami Bank Ltd., Gulshan Branch, FC A/c. # 0081680000015	181,454	180,803
	Social Islami Bank Ltd., Gulshan Br., IPO Account # 008169 0000016	48,533	48,310
	Social Islami Bank Ltd., Gulshan Br., IPO Act A/c. # 008170 0000017	-	24,412
	Social Islami Bank Ltd., Gazipur Branch, STD # 1231360000028	34,317	34,709
	Social Islami Bank Ltd., Mawna Branch, A/c. # 101-1360000046	13,478	13,478
	Social Islami Bank, Gulshan Branch, FC A/c. # 81560000394	124	111
	Sonali Bank Ltd., Badda Branch, CD A/c. # 0103202000512	254,658	88,119



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Sonali Bank Ltd., Local Office Branch, CD A/c. # 2602005460	12,275,525	786,043
	Southeast Bank Ltd., Banani Branch, STD A/c. # 002413100001349	32,767	18,279
	Southeast Bank Ltd., Banani Branch, CD A/c. # 002411100007297	370,262	624,706
	Southeast Bank Ltd., Mymensingh Branch, STD A/c. # 01310000005	33,693	34,199
	Southeast Bank Ltd., Ishwardi Branch, A/c. # 0103 13100000024	923,233	149,111
	Southeast Bank Ltd., Dilkhusa Branch, A/c. # 000211100048936	120,673	31,133
	Southeast Bank Ltd., Principal Branch, A/c. # 11100049393	445,641	451,101
	Standard Chartered, Gulshan Branch, A/c. # 01-1308261-01	466,162	466,507
	Shahjalal Islami Bank, Mohakhali Branch A/c. # 403813100000176	1,286,497	338,994
	United Commercial Bank Ltd., Mohakhali Branch, A/c. # 78130100378	103,461	627,147
	United Commercial Bank Ltd., Mohakhali Branch, A/c. # 07813010002	15,142	-
	Woori Bank (CDA), Uttara Sub Branch, A/c. # 1509640003585	1,622,869	986,495
	Woori Bank (NDD), Uttara Sub Branch, A/c. # 3009640000065	184,051	184,202
		379,477,685	390,331,680

11.02 Fixed Deposit Repecties (FDR)

Social Islami Bank Ltd.	57,152,881	54,933,436
One Bank Ltd.	15,516,242	17,333,095
IPDC FDR	11,833,634	11,833,634
Total:	84,502,757	84,100,164

12.00 Share Capital

Authorized Capital		
300,000,000 ordinary Shares of Tk. 10 each	3,000,000,000	3,000,000,000
Issued, Subscribed & Paid-up Capital		
Numbers of Shares	211,709,767	211,709,767
Paid-up Capital		
21,17,09,767 ordinary Share of Tk.10 each	2,117,097,670	2,117,097,670

Holding of the Share	No. of Shareholder	No. of Share	% of Holding	Amount in Taka as on 30.09.2025
Sponsor Directors	9	63,777,171	30.12%	637,771,710
General Shareholders	17,141	147,932,596	69.88%	1,479,325,960
Total:	17,150	211,709,767	100.00%	2,117,097,670

Name of Sponsor Directors	No. of Share	% of Holding	Value in Taka
Engr. Md. Abu Noman Howlader	8,821,984	4.17%	88,219,840
Engr. Mohammad Badrul Hassan	8,820,992	4.17%	88,209,920
Engr. Mohammad Ruhul Majid	8,820,992	4.17%	88,209,920
Engr. Hasan Morshed Chowdhury	8,820,992	4.17%	88,209,920
Major Md Sabir Ahmed (Retd.) PSC (Nominated Director of Bangladesh Building Systems Ltd.)	28,492,211	13.46%	284,922,110
Total:	63,777,171	30.12%	637,771,710

% of Paid -up Capital Held by	As on 31.12.2025	As on 30.06.2025
	Sponsors/Promoters and Directors	30.125%
Govt.	0.12%	0.12%
Institution	22.49%	23.12%
Foreign	0.08%	0.09%
Public	47.20%	46.55%
Total	100.00%	100.00%



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025

Classification of Shareholder by holding: On Date- 31 December 2025

Classification of shareholders		No. of Shareholde	No. of Share	% of Holding	Value in Taka
0000000001	0000000499	5,140	934,407	0.441%	9,344,070
0000000500	0000005000	6,791	12,017,236	5.676%	120,172,360
0000005001	0000010000	1,192	8,571,556	4.049%	85,715,560
0000010001	0000020000	769	10,802,786	5.103%	108,027,860
0000020001	0000030000	282	6,900,879	3.260%	69,008,790
0000030001	0000040000	126	4,393,652	2.075%	43,936,520
0000040001	0000050000	74	3,379,208	1.596%	33,792,080
0000050001	0000100000	155	10,863,956	5.132%	108,639,560
0000100001	0001000000	159	43,794,453	20.686%	437,944,530
0001000001	1000000000	26	110,051,634	51.982%	1,100,516,340
Total:		14,714	211,709,767	100%	2,117,097,670

13.00 Retained Earnings

This is made-up as follows

Opening Balance

Add: Net profit/(Loss) during the year

Less: 0% Stock Dividend

Less: 1% Cash Dividend

Total

3,813,904,810	4,691,666,494
(357,775,441)	(856,590,708)
-	-
-	(21,170,977)
3,456,129,369	3,813,904,810

14.00 Long Term Loan

This is made-up as follows

Term Loan-IIDFC

Term Loan-IPDC

Term Loan-Lankabangla Finance Ltd.

Term Loan-United Commercial Bank Ltd.

Term Loan-Sonali Bank Ltd.

Less: Current Portion of Long Term Loan Note:17

Total

14.01	39,257,055	43,782,367
14.02	57,476,116	60,999,532
14.03	13,905,669	13,264,627
14.04	235,608,188	228,862,055
14.05	234,418,667	228,869,140
	580,665,695	575,777,722
	(154,485,252)	(154,628,772)
	426,180,443	421,148,950

14.01 The details of the loan is as under :

Name of the Financial Institute: Industrial and Infrastructure Development Finance Company Ltd (IIDFC)

Nature: Lease Finance

Sanction Limit: Tk. 10,00,00,000

Expiry Date: 30.06.2026

Interest Rate: 16.50%

Security: Personal guarantee of the Directors of the Company and Corporate Guarantee.

14.02 Name of the Financial Institute: IPDC Finance Ltd (IPDC).

Nature: Lease Finance

Sanction Limit: Tk. 10,00,00,000

Expiry Date: 17-03-2031

Interest Rate: 16.00%

Security: Personal guarantee of the Directors of the Company and Corporate Guarantee.

14.03 Name of the Financial Institute: Lankabangla Finance Ltd.

Nature: Lease Finance



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Sanction Limit: Tk. 25,00,00,000 Expiry Date: 07-12-25 Interest Rate: 15% Security: Personal guarantee of the Directors of the Company and Corporate Guarantee.		
14.04	Name of the Financial Institute: United Commercial Bank Ltd. Nature: Term Loan Sanction Limit: Tk. 25,64,00,000 Expiry Date: 25-06-28 Interest Rate: 14.5% Security: Land, Personal guarantee of the Directors of the Company and Corporate Guarantee.		
14.05	Name of the Financial Institute: Sonali Bank Ltd. Nature: Term Loan Sanction Limit: Tk. 22,00,00,000 Expiry Date: 27-12-28 Interest Rate: 14.25% Security: Land, Personal guarantee of the Directors of the Company and Corporate Guarantee.		
15.00	Lease Liabilities		
	Opening Balance	25,793,780	26,057,518
	Add: Addition during the period	2,117,836	4,359,195
		27,911,617	30,416,713
	Less: Adjustment during the year	(4,291,632)	(4,622,933)
		23,619,984	25,793,780
	Less: Current Portion of lease liabilities Note: 18	(5,936,337)	(5,312,797)
	Closing Balance	17,683,647	20,480,983
16.00	Deferred Tax Liability		
	This is made up as follows:		
	Opening Balance	102,858,258	256,092,640
	Add: Adjustment during the period	(4,880,488)	(153,234,382)
	Closing Balance	97,977,770	102,858,258
16.01	Details of deferred tax liabilities/(Assets) :		
	Carrying amount on 31 December 2025 :		
	Property, plant & equipment	1,601,601,593	1,611,994,993
		1,601,601,593	1,611,994,993
	Tax base Carrying amount on 31 December 2025 :		
	Property, plant & equipment	(1,166,144,838)	(1,154,847,179)
		(1,166,144,838)	(1,154,847,179)
	Taxable/(deductible)Temporary Difference	435,456,755	457,147,815
	Applicable Tax Rate	22.50%	22.50%
	Closing balance of deferred tax(Assets)/Liability	97,977,770	102,858,258
	Opening balance of deferred tax(Assets)/Liability	102,858,258	256,092,640
	Changes in deferred tax(Assets)/Liability	(4,880,488)	(153,234,382)
	Adjustment for deferred tax on revaluation surplus	-	-
	Deferred Tax (Income)/Expenses	(4,880,488)	(153,234,382)



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025

17.00 Current Portion of Term Loan

This is made up as follows

Particulars

Term Loan-IIDFC	7,106,736	7,106,736
Term Loan-IPDC	16,648,200	16,648,200
Term Loan-Lankabangla Finance Ltd.	6,173,492	6,317,012
Term Loan-United Commercial Bank Ltd.	89,356,824	89,356,824
Term Loan-Sonali Bank Ltd.	35,200,000	35,200,000
Total	154,485,252	154,628,772

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".

18.00 Current Portion of Lease Liabilities

Opening Balance	5,312,797	5,219,901
Addition during the year	623,540	92,896
Adjustment during the year	-	-
Closing Balance	5,936,337	5,312,797

19.00 Short Term Loan

This is made up as follows

Particulars

United Commercial Bank Ltd., OD	19.01	153,677,066	143,653,953
Social Islami Bank Ltd., Import Loan	19.02	156,450,421	146,099,385
Sonali Bank Ltd. Import Loan	19.03	83,950,672	76,031,698
Sonali Bank Ltd., OD	19.04	1,953,294,803	1,893,245,614
Community Bank, Import Loan	19.05	94,875,116	92,388,156
Community Bank, OD	19.06	119,602,110	119,507,478
Woori Bank, Short Term Loan	19.07	58,115,628	54,663,038
Lankabangla Finance Ltd., Short Term Loan	19.08	8,585,291	7,935,090
Total		2,628,551,107	2,533,524,412

The details of the loan is as under

19.01 Name of the Financial Institute: United Commercial Bank Ltd.

Nature : OD Loan
Sanction Limit : Tk. 10,000,000
Expiry Date : 30-08-2026
Interest Rate : 14.5%
Security : Flat, Personal guarantee of the Directors of the Company and Corporate Guarantee.

19.02 Name of the Financial Institute: Social Islami Bank Ltd.

Nature : Import Loan
Sanction Limit : Tk. 50,00,00,000
Expiry Date : 01-08-26
Interest Rate : 14.5%
Security : FDR, Land, Personal guarantee of the Directors of the Company and Corporate Guarantee.

19.03 Name of the Financial Institute: Sonali Bank Limited

Nature : Import Loan
Sanction Limit : Tk. 50,00,00,000
Expiry Date : 28-12-28



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Interest Rate : 13.25%		
	Security : Land, Personal guarantee of the Directors of the Company and Corporate Guarantee.		
19.04	Name of the Financial Institute: Sonali Bank Limited		
	Nature : OD Loan		
	Sanction Limit : Tk. 183,00,00,000		
	Expiry Date : 28-12-28		
	Interest Rate : 14.25%		
	Security : Land, Personal guarantee of the Directors of the Company and Corporate Guarantee.		
19.05	Name of the Financial Institute: Community Bank		
	Nature : Import Loan		
	Sanction Limit : Tk. 25,00,00,000		
	Expiry Date : 09-01-30		
	Interest Rate : 14.5%		
	Security : Personal guarantee of the Directors of the Company and Corporate Guarantee.		
19.06	Name of the Financial Institute: Community Bank		
	Nature : OD		
	Sanction Limit : Tk. 25,00,00,000		
	Expiry Date : 09-01-30		
	Interest Rate : 14.5%		
	Security : Personal guarantee of the Directors of the Company and Corporate Guarantee.		
19.07	Name of the Financial Institute: Woori Bank		
	Nature : Import Loan		
	Sanction Limit : Tk. 35,00,00,000		
	Expiry Date : 24-05-30		
	Interest Rate : 11%		
	Security : Personal guarantee of the Directors of the Company and Corporate Guarantee.		
19.08	Name of the Financial Institute: Lankabangla Finance Ltd.		
	Nature : Short Term Revolving Loan		
	Sanction Limit : Tk. 22,00,00,000		
	Expiry Date : 28-12-26		
	Interest Rate : 15%		
	Security : Personal guarantee of the Directors of the Company and Corporate Guarantee.		
20.00	Trade Payable		
	This is made up as follows:		
	Particulars		
	Ad Frame	96,000	96,000
	Ad Age	824,531	1,324,531
	ATN News Ltd.	378,500	41,000
	Arthosuchak	-	9,500
	Add Valley Limited	190,000	190,000
	Agni Systems Ltd	58,761	192,900
	ARS Technology	-	16,000
	Bangladesh Association of Publicly Listed Co.	-	50,000
	Bangladesh Protidin	-	29,341
	BBS Metallurgic Industries Ltd.	7,070,942	6,612,172
	Bengla Media Corporation	1,884,800	1,884,800
	BGMEA	38,800	38,800
	Bismillah Enterprise	24,000	24,000
	Bristi Advertising	18,540	168,540
	Bros Ingredients Limited	-	563
	BBS Cables (Unit-2) Ltd.	8,741,306	10,173,846



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Central Depository Bangladesh Ltd.	-	190,800
	Central Insurance Company Ltd.	-	131,311
	Dhaka Stock Exchange Ltd.	1,753,000	1,893,000
	Dahmashi Trading Company Ltd.	236,578	236,578
	Dorpan Ad	-	7,285
	Dot Pixel Communication	238,893	-
	Durable Plastic Ltd.	-	69,124
	Dynamic Cars Limited	90,000	90,000
	Eastern Insurance Co Ltd	19,643	19,643
	Ekushey Songbad.com	157,000	157,000
	Ekushey Television Ltd	-	29,500
	Electors	549,860	549,860
	Easy Go & Communication Limited	-	25,000
	E-Vision	138,500	138,500
	Fair Electronics Ltd.	46,000	76,000
	Federal Insurance Co. Limited	-	975,122
	Glass Point	-	82,957
	Global Insurance Limited	-	33,044
	Grameen Phone Ltd.	68,992	68,992
	Helix Wire & Cable Ind. Ltd.	7,526,472	8,552,702
	Horizon Media & Publication Ltd.	-	44,887
	Howlader Traders (Monir)	-	182,639
	Images Ltd.	-	322,930
	Indigo Marble and Granite Ltd.	-	217,370
	Innovern Engineering	-	14,930
	Ismart Bd. Ld.	-	10,000
	Jadoo Media Ltd.	-	16,000
	Media Word Ltd.	-	343,267
	Metronet Bangladesh Ltd.	-	60,619
	M/s Bismillah ZM Enterprise	-	105,207
	M/s Bismillah ZM Poultry	-	1,884
	M/S Mazumder Enterprise	-	300,000
	MJS Enterprise	-	2,823
	Marks Automation Ltd.	-	85,000
	MID Enterprise	-	42,500
	Movilink	-	916,103
	Mahfel Haque & Company	-	64,129
	M M Cargo Company (C & F)	377,985	311,078
	Monico Technologies Ltd.	-	8,027
	MNA Associates - CR	-	47,917
	New Tokyo A/C & Electric Works-Cr.	-	7,100
	Nahar Enterprise	-	12,227
	Navana Toyota Service Center	-	24,036
	Next Online Ltd.	-	27,600
	New Engineering Ltd	-	1,137,856
	Paramount Insurance Co. Ltd.	28,089	28,089
	Partex Furniture Industries	29,258	29,258
	Property Development Ltd.	8,700	8,700
	Premium Connectivity Limited	12,667	12,667
	Powerbreeze Engineering Ltd.	1,339,227	1,339,227
	NITS Service Pvt. Ltd.	81,029	81,029
	Orko	36,012	36,012
	Ortho Sangbad	4,800	4,800
	Regent Ad.	-	44,557
	Rahman Thai & Steel House	184,021	241,617
	Refined Computer	59,900	34,600
	Royal Blue Advertising	80,597	80,597



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025
	Satata Enterprise	-	10,290
	Sabuz Traders	-	31,500
	Samuda Chemical Complex Ltd.	231,354	739,113
	Sazon Enterprise	-	8,410
	Shaluk Advertising	349,415	940,283
	Shamol Bangla Media Ltd.	13,887	13,887
	Sincos Engineers Ltd.	290,018	9,317
	Sincos Automation Technology	280,375	280,375
	Speed Motors	14,300	14,300
	Speed Road Motors	176,954	176,150
	ST Thai Aluminum	27,382	27,382
	SS Rent A Car	-	43,000
	Stock News Bd	-	4,800
	Sundarban Courier Service Pvt. Ltd.	16,383	6,491
	Super Thai Plastic Ltd.	51,820	51,820
	TAK Chemical Industries Ltd.	2,051,240	1,360,705
	The New Nation	-	8,550
	The Investor	-	30,000
	The Financial Express	-	656
	Techno HVAC Systems Ltd.	34,286	34,286
	Time Trading Corporation	153,217	106,782
	Triple S Communicating	41,369	41,369
	Wood Marc Furniture Ltd.	55,783	55,783
	Virgo Media Ltd.	197,580	197,580
	Yellow Communication	-	4,845
	Total:	36,378,766	44,623,367

21.00 Liabilities for Expenses

This is made up as follows

Particulars

Salary & Allowances	25,305,176	23,021,839
Remuneration Payable	600,000	600,000
Electricity Bill-Factory	1,514,970	1,317,028
Audit Fees	-	517,500
Utility	130,072	153,828
Other Expenses	1,669	1,535
Total	27,551,887	25,611,730

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.

22.00 Provision for Income Tax

Opening Balance	272,331,942	251,284,373
Add: Charged during the year	9,809,295	21,047,569
	282,141,237	272,331,942
Less: Adjustment during the year	-	-
Closing Balance	282,141,237	272,331,942

Note:33.01

23.00 Workers' Profit Participation Fund

Opening Balance	-	-
Add: Charged during the year	-	-
	-	-
Less: Paid during the year	-	-
Closing Balance	-	-



Note No.	Particulars	Amount in Taka	
		31.12.2025	30.06.2025

24.00 Unclaimed Dividend Account

This represents dividend issued in different times against provision for dividend for earlier years, which were not cashed within 31 December 2025. The detailed are as under:

Opening Balance	9,955,395	9,398,053
Add: Dividend Declared	-	21,170,977
	9,955,395	30,569,030
Less: Dividend paid from outstanding balance	(38,010)	(20,613,635)
Closing Balance	9,917,385	9,955,395

25.00 IPO Refundable Subscription

Opening Balance	-	238,917
Paid During the year	-	(238,917)
Closing Balance	-	-

26.00 Net Asset Value (NAVPS) per Share:

The Computation of NAVPS is given below

Particulars

Total Assets	9,260,030,871	9,521,479,087
Total Liabilities	(3,686,803,832)	(3,590,476,607)
Net Asset value (NAV)	5,573,227,039	5,931,002,480
Weighted Average Number of Ordinary shares	211,709,767	211,709,767
Net Asset Value per Share :	26.32	28.01

Net asset value per share (NAV) has been computed by dividing the net assets value by the number of ordinary shares outstanding as on 31 December 2025 as per Notification of Bangladesh Securities & Exchange Commission (BSEC). Previous year's actual NAV for 31 December 2024 was Taka 31.38 per share.



Note No.	Particulars	Amount in Taka	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024

27.00 Revenue

This is made-up as follows:

Particulars

Sales	1,121,044,676	1,674,940,117
Less: VAT	(140,115,172)	(217,140,205)
Net Sales	980,929,503	1,457,799,913

28.00 Cost of Goods Sold

This is made-up as follows:

Particulars

Raw Material Consumption	Notes: 28.01 698,180,156	1,082,628,586
Manufacturing Overhead	Notes: 28.02 95,656,009	109,675,232
Total Manufacturing Cost	793,836,165	1,192,303,818
	18,644,613	1,007,712
Opening Work-in Process	592,583,202	589,401,389
Closing Work-in Process	573,938,589	588,393,677
	22,101,248	21,313,525
Opening Finished Goods	1,058,798,630	1,078,227,544
Closing Finished Goods	1,036,697,382	1,056,914,019
Total Cost of Goods Sold	834,582,026	1,214,625,055

28.01 Raw Material Consumption

This is made up as follows:

Particulars

Opening Inventory	596,997,335	616,732,784
Add: Purchased during the year	667,864,956	1,080,962,032
	1,264,862,291	1,697,694,816
Less: Closing Inventory	566,682,135	615,066,230
Total	698,180,156	1,082,628,586

28.02 Manufacturing Overhead:

This is made-up as follows:

Particulars

Salary & Wages	42,723,047	41,423,119
Carries Inword	33,871	78,280
Vehicle Fuel & Maintenance	740,134	716,058
Computer & Accessories	9,801	16,080
Daily Labour	1,015,141	1,066,133
Electric Goods	36,720	36,460
Electricity Bill	11,179,348	22,849,547
Entertainment	287,474	350,369
Insurance Premium Fire	1,100,879	2,722,129
Fuel & CNG Bill	3,361,559	2,780,151
Indirect Raw Materials	110,831	150,355
Internet Bill	120,000	154,636
Loading & Unloading Cost	72,043	41,690
Machine Maintainance	402,714	504,837
Medical Expenses	5,140	15,580
Mobile Bill	158,118	156,684
Miscellaneous Expenses	19,990	27,200



Note No.	Particulars	Amount in Taka	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024
	Office Maintenances	10,097	48,735
	Overtime (Staff & Worker)	24,226	-
	Repair & Maintenances	331,897	561,112
	Printing & Stationary	256,164	182,635
	Workers Lunch & Tiffin	152,774	159,532
	Depreciation	33,504,041	35,633,910
	Total	95,656,009	109,675,232

29.00 Administrative Expenses:

This is made-up as follows:

Particulars

Salary & Allowances	26,484,686	27,615,413
Directors's Remuneration	3,600,000	4,410,000
Board Meeting Fee	785,000	340,000
Vehicle Fuel & Maintenance	2,250,331	1,042,125
Computer Accessories	9,440	15,500
Crockeries	-	-
Expenses for CSR Activities	-	150,000
Donation	131,160	706,313
Electric Goods	4,010	4,760
Electricity Bill	1,037,232	1,022,939
Entertainment	560,320	623,461
Fuel & Gas Bill	35,700	66,398
Insurance Expenses	-	-
Internet Expenses	259,673	188,969
Land & Holding Tax Expenses	279,374	518,650
Legal Expenses	388,200	330,000
License & Renewal Fees	1,569,518	543,836
Lunch Bill	100,840	93,000
Meeting Expenses	-	-
Mobile Bill	243,483	291,647
Miscellaneous Expenses	1,223,460	1,521,445
Office Maintenances	931,376	522,800
Office Rent	890,000	1,104,000
Postage & Courier	213,088	17,059
Paper, Periodicals & Books	-	350
Printing & Stationery	667,275	991,367
Repair & Maintenances	269,332	281,025
Staff Welfare Expenses	938,848	967,500
Travelling & Conveyance	386,100	714,940
Telephone & Fax	9,629	11,687
Vehicle Tracking Expense	481,079	490,726
Audit Fees	-	-
Advertisement Expenses	30,000	34,600
Utility Expenses	195,080	183,687
Depreciation	5,471,390	6,011,471
Total	49,445,624	50,815,668



Note No.	Particulars	Amount in Taka	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024

30.00 Selling & Distribution Expenses:

This is made-up as follows:

Particulars

Salary & Allowances	82,654,581	72,536,670
Conveyance	3,357,083	3,347,533
Distribution Expenses	331,392	1,147,397
Utility Expenses	1,795,255	2,003,333
Entertainment	401,631	462,732
Vehicle fuel & Maintenance	4,655,868	1,894,155
Internet Bill	523,789	880,648
Loading & Unloading	611,585	240,009
Lunch & Tiffin Bill	4,963,531	4,436,435
Mobile Bill	1,680,288	1,315,725
Office Maintanances	767,786	657,448
Out Station Allowance	1,053,780	856,286
Packaging & Labeling	2,156,270	4,082,922
Papers & Periodicals	6,330	6,442
Printing & Stationery	489,984	330,956
Postage & Stamp	10,140	12,120
Sample Testing	-	-
Cash Incentive Sales	7,780,686	-
Sales Promotion Expenses	11,723,945	8,633,717
Advertisement	4,574,255	6,616,576
Tender Expenses	-	9,626,518
Insurance Premium - Tender	-	-
Telephone & Postage	-	-
Transportation	1,139,311	1,286,306
Amortization	9,711,559	10,673,683
Miscellaneous Expenses	233,010	700,863
Total	140,622,059	131,748,474

31.00 Other Income :

Interest income from FDR's	2,295,097	3,496,676
Accrued Interest	2,835,339	2,433,621
Royalty Income	720,000	720,000
Total	5,850,436	6,650,297

Other income includes bank interest on FDR Accounts & Tk 720,000 Included as Royalty Income as per Management Sharing Agreement with BBS Cables (Unit-2) Ltd. For using the goodwill (logo/Trademark/Patents) of BBS Cables Ltd.as per decision of the Board.

32.00 Finance Cost :

This is made-up as follows:

Particulars

Bank Commission, Lease Interest & Charges	3,636,849	4,997,963
Overdraft Interest	191,836,521	128,896,331
Import Loan Interest	28,280,128	23,974,176
Loss arisen from foreign currency transaction	85,680	3,246,715
Term Loan Interest	50,263,998	35,626,353
Lease/Short Term Loan	2,379,254	4,442,983
Bank Guarantee Encashment	38,494,434	-
Total	314,976,864	201,184,521



Note No.	Particulars	Amount in Taka	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024

33.00 Contribution of Workers' Profit Participation Fund:

This represents 5% of the net profit after charging such contribution but before Tax contribution by the Company as per provisions of Bangladesh Labor Law 2006, (as amended in 2018). But during the period company incurred loss so no contribution was made to WPPF.

34.00 Income Tax Expenses:

In completion with the requirements of para 79 of IAS-12:Income Tax, the major components of tax expenses are given

Current Tax	Note: 34.01	9,809,295	8,746,799
Deferred tax	Note: 34.02	(4,880,488)	1,212,309
Total		4,928,807	9,959,108

34.01 Current Tax :

On net profit before tax @ 22.5%	-	-
Turnover Tax 1%	9,809,295	8,746,799
Under Section (163,102)	-	-
Whichever is higher	9,809,295	8,746,799

34.02 Deferred Tax :

Carrying amount on 31 December 2025 :

Property, plant & equipment	1,601,601,593
	1,601,601,593

Tax base Carrying amount on 31 December 2025 :

Property, plant & equipment	(1,166,144,838)
	(1,166,144,838)

Taxable/(deductible)Temporary Difference	435,456,755
Applicable Tax Rate	22.50%
Closing balance of deferred tax(Assets)/Liability	97,977,770
Opening balance of deferred tax(Assets)/Liability	102,858,258
Deferred Tax (Income)/Expenses during the year	(4,880,488)

For 31 December 2024 :

Depreciation charged as per tax department	47,033,422
Depreciation charged as per financial statements	41,645,381
Difference	5,388,041
Current tax rate	22.50%
Deferred tax during the period	1,212,309

35.00 Earnings per Share:

Earning Per Share (EPS) has been computed by dividing the basic earning by the weighted average number of ordinary shares outstanding at the end of the year as per IAS 33 Earnings Per Share.

Weighted average number of ordinary shares outstanding during the year

This represents the number of ordinary shares outstanding at the beginning of the year plus the number of ordinary shares issued during the year multiplied by the weighted factor. For a bonus issue weighted average number of shares is to assume that the shares have always been in issue.



Note No.	Particulars	Amount in Taka	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024

Diluted earnings per share

The objective of diluted earnings per share is consistent with that of basic earning per share; that is, to provide a measure of the interest of each ordinary shares in the performance of an entity taking into account dilutive potential ordinary shares outstanding during the year. Diluted earnings per share and Basic Earning per Share is same for the entity.

This is made-up as follows:

Particulars

Net Profit After Taxes	(357,775,441)	(143,882,616)
Weighted Average Number of Ordinary share	211,709,767	211,709,767
Earnings per share(EPS):	(1.69)	(0.68)

Earnings per share (EPS) has been calculated in accordance with IAS - 33 : "Earnings per share (EPS)". Actual EPS for 31 December 2024 was Taka (0.68) per share.

36.00 Net Operating Cash Flows per Share (NOCFPS):

The Computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	244,941,991	174,891,770
Weighted Average Number of Ordinary Shares	211,709,767	211,709,767
Net Operating Cash Flows per Share (NOCFPS)	1.16	0.83

Net operating cash flow per share (NOCFPS) has been computed by dividing the net cash provided by operating activities by the number of ordinary shares outstanding as on 31 December 2025 as per Notification of Bangladesh Securities & Exchange Commission (BSEC). Actual NOCFPS for 31 December 2024 was Taka 0.83 per share.



BBS Cables PLC.
Schedule of Property, Plant & Equipment
For the Period ended December 31, 2025

Particulars	Cost						Depreciation				Annexure-A (Figures all in Taka)	
	Balance as on 01.07.2025	Addition during the year	Transfer/ Disposal during the year	Balance as on 31.12.2025	Rate %	Balance as on 01.07.2025	Charged during the year	Transfer/ Disposal during the year	Balance as on 31.12.2025	Written down value as on 31.12.2025		
	Land & Land Development	550,721,590		-	550,721,590	-	-	-	-	-	550,721,590	
Factory:												
Factory Building & Other Construction	813,052,845	865,031	-	813,917,876	5%	303,099,399	12,674,711	-	315,774,110	498,143,766		
Plant & Machinery	1,182,934,268	30,927,180	-	1,213,861,448	10%	778,662,440	20,555,146	-	799,217,586	414,643,863		
Office Equipment	16,177,495	716,600	-	16,894,095	10%	10,900,995	274,184	-	11,175,179	5,718,916		
Head Office:												
Office Building/Decoration	222,930,254	47,520	-	222,977,774	10%	182,176,758	2,013,360	-	184,190,118	38,787,656		
Office Equipment	42,557,716	252,445	-	42,810,161	10%	27,650,504	740,030	-	28,390,534	14,419,627		
Office Equipment-Branch	23,467,999	1,646,380	-	25,114,379	10%	13,121,862	531,420	-	13,653,282	11,461,097		
Motor Vehicle	121,887,448		-	121,887,448	15%	95,880,579	1,913,943	-	97,794,522	24,092,926		
Furniture & Fixtures	10,127,137		-	10,127,137	10%	7,156,159	146,692	-	7,302,851	2,824,286		
Total	2,983,856,752	34,455,156	-	3,018,311,908		1,418,648,696	38,849,486	-	1,457,498,182	1,560,813,727		
Intangible Assets												
Software	6,696,519	-	-	6,696,519	15%	4,985,171	125,945	-	5,111,116	1,585,403		
Total	6,696,519	-	-	6,696,519		4,985,171	125,945	-	5,111,116	1,585,403		
Right of Use Assets												
Right of Use (RoU) Assets	134,752,267	5,423,836	-	140,176,103	-	89,676,678	9,711,559	-	99,388,237	40,787,866		
Total	134,752,267	5,423,836	-	140,176,103		89,676,678	9,711,559	-	99,388,237	40,787,866		
As at December 31, 2025	3,125,305,538	39,878,992	-	3,165,184,530		1,513,310,545	48,686,990	-	1,561,997,535	1,603,186,996		

Depreciation charged during the year has been allocated as follows:

Particulars	31.12.2025
Labour & Factory Overhead	33,504,041
Administrative Overhead	5,471,390
Selling & Distribution Expenses	9,711,559
Total	48,686,990



BBS Cables PLC.

Reconciliation of Net Profit with Cash Flow from Operating Activities

Annexure-B

Particulars	Amount in BDT	
	01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024
Net Profit After Tax	(357,775,441)	(143,882,616)
Income Tax Expense	4,928,807	9,959,108
Contribution to WPPF	-	-
Financial Expense	314,976,864	201,184,521
Depreciation	48,686,990	52,319,064
(Increase) / Decrease in Inventories	85,595,546	23,487,791
(Increase) / Decrease in Accounts Receivable	106,172,262	93,833,366
(Increase) / Decrease in Advances, Deposits & Pre-payments excluding AIT	75,286,801	4,147,951
Increase/ (Decrease) in Accounts payables	(8,244,601)	1,298,300
Increase/ (Decrease) in liability for expense	1,940,157	(2,114,621)
Increase/ (Decrease) in IPO Refundable Subscription	-	-
Increase/ (Decrease) in lease liability	(2,173,796)	(3,757,045)
Paid from profit participation fund	-	-
Cash Generated from Operating Activities	269,393,590	236,475,819
Income Tax paid	(24,451,599)	(61,584,049)
Net cash flows from Operating Activities	244,941,991	174,891,770

