

**Bangladesh Cable Shilpa Limited**  
**Annual Financial Statement**  
**for the year ended 30 June 2019**

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**INDEPENDENT AUDITORS' REPORT**  
**TO THE SHAREHOLDERS**  
**OF**  
**BANGLADESH CABLE SHILPA LIMITED**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of **BANGLADESH CABLE SHILPA LIMITED** which comprise the Statement of Financial Position as at 30 June 2019, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2019 and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2019, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.





### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





### Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- a) we have obtained all the information and explanation 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; and
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Dated: 31 October 2019

Place: Dhaka

  
**FAMES & R**

Chartered Accountants



**BANGLADESH CABLE SHILPA LIMITED**  
**Statement of Financial Position**  
As at 30 June, 2019

Particulars	Notes	Amounts in Taka	
		As at 30 June, 2019	As at 30 June, 2018
<b>Sources of Funds</b>			
<b>Shareholders' Funds</b>			
Share Capital	3	481,585,980	80,264,330
<b>Reserve and Surplus</b>			
General reserve	4	1,057,570,298	1,057,570,298
Retained earnings, as per Profit and Loss Statement enclosed	5	1,095,084,619	1,378,630,188
		<b>2,152,654,916</b>	<b>2,436,200,486</b>
Shareholders' Equity		<b>2,634,240,896</b>	<b>2,516,464,816</b>
<b>Long-term Liabilities</b>	6	<b>249,676,686</b>	<b>261,845,916</b>
<b>Current Liabilities:</b>			
Current accounts with customers	7	379,040,105	320,254,502
Liabilities for Supplies	8	6,492,318	4,058,978
Liabilities for Expenses	9	166,952,708	225,860,428
Liabilities for Other finance	10	12,922,116	8,466,348
		<b>565,407,246</b>	<b>558,640,255</b>
		<b>3,449,324,829</b>	<b>3,336,950,988</b>
<b>Application of Funds</b>			
<b>Fixed assets - Property, Plant and Equipment</b>	11	167,864,954	138,543,532
<b>Deferred Expenses</b>	12	-	-
<b>Current Assets</b>			
Inventories	13	486,289,510	273,767,451
Accounts receivable	14	1,697,475	6,497,064
Advances, deposits and prepayments	15	81,291,608	96,046,228
Investment in Share	16	15,127,000	15,127,000
Investment In FDR	17	2,462,928,813	2,732,760,246
Cash and bank balances	18	234,125,469	74,209,467
		<b>3,281,459,875</b>	<b>3,198,407,456</b>
		<b>3,449,324,829</b>	<b>3,336,950,988</b>

Annexed Notes 1 to 24 from an integral part of this financial statements.

  
**SECRETARY**  
**MD. ARIFUR RAHMAN**  
Company Secretary  
Bangladesh Cable Shilpa Ltd.  
Shiromoni, Khulna.

  
**DIRECTOR**  
**(Md. Ekhlesur Rahman)**  
Additional Secretary  
Ministry of Finance  
&  
Director, BCSL Board of Directors  
Signed subject to our separate report of even date annexed

  
**MANAGING DIRECTOR**  
**Jagadish Chandra Mandal**  
Managing Director  
Bangladesh Cable Shilpa Ltd.  
Khulna-9206, Bangladesh.

  
**FAMES & R**  
Chartered Accountants

Date: October 31, 2019  
Place: Dhaka





**BANGLADESH CABLE SHILPA LIMITED**  
**Statement of Profit & Loss and Other Comprehensive Income**  
for the Year ended 30 June, 2019

Amounts in Taka

Particulars	Notes	2018-2019	2017-2018
<b>Turnover</b>			
Sale of Copper Cable	Annex-4	119,097,845	195,462,273
Sale of Optical Fiber Cable	Annex-4	329,305,388	579,504,985
Sale of Duct	Annex-4	117,141,406	74,517,786
<b>Gross sales</b>		<b>565,544,639</b>	<b>849,485,045</b>
Less: Value-added tax		73,766,692	110,802,397
<b>Net sales (Annex-4)</b>		<b>491,777,947</b>	<b>738,682,647</b>
Less: Cost of goods sold	19	341,537,023	499,536,441
<b>Gross Profit</b>		<b>150,240,924</b>	<b>239,146,206</b>
Less: Operating expenses			
General and administrative expenses	20	81,675,954	91,647,801
Selling and distribution expenses	21	5,714,316	5,681,555
<b>Operating Profit/Loss</b>		<b>62,850,655</b>	<b>141,816,851</b>
Add: Non-operating income	22	143,338,841	136,729,243
		<b>206,189,496</b>	<b>278,546,094</b>
Less: Allocation for workers' profit participation fund	2.15	9,818,547	13,264,100
<b>Profit before Taxation</b>		<b>196,370,949</b>	<b>265,281,994</b>
Less: Income Tax Expense	2.9	68,729,832	92,848,698
<b>Balance transfer to Retained Earnings</b>		<b>127,641,117</b>	<b>172,433,296</b>

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Director, BCSL Board of Directors

  
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Managing Director  
Bangladesh Cable Shilpa Ltd.  
Khulna-9206, Bangladesh.

Date: October 31, 2019  
Place: Dhaka

  
FAMES & R  
Chartered Accountants



**BANGLADESH CABLE SHILPA LIMITED**  
**Statement of Change in Shareholder's Equity**  
For the Year ended 30 June, 2019

		<u>Amount in Taka</u>
Net profit after tax	Note 5	127,641,117
Less: Cash Dividend paid during the year	,,	(10,434,363)
Less: Stock Dividend paid during the year	,,	(401,321,650)
Addition/(Deduction) of Retained Earnings during the year:		<b>(284,114,896)</b>
Addition of Prior year adjustment during the year	Note 23	569,327
Addition of Stock Dividend during the year	Note 3	401,321,650
<b>Total Change in equity</b>		<b><u>117,776,081</u></b>
Opening balance of equity (as per balance sheet)		2,516,464,816
Add: change during the year		117,776,081
<b>Closing balance of equity (shown in balance sheet)</b>		<b><u>2,634,240,896</u></b>

Annexed Notes 1 to 24 from an integral part of this financial statements.

  
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Director, BCSL Board of Director's

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MANAGING DIRECTOR  
**Jagadish Chandra Mandal**  
Managing Director  
Bangladesh Cable Shilpa Ltd.  
Khulna-9206, Bangladesh.

Date: October 31, 2019  
Place: Dhaka

  
**FAMES & R**  
Chartered Accountants





**BANGLADESH CABLE SHILPA LIMITED**

**Statement of Cash Flows**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
<b>A. Cash flow from operating activities:</b>		
Cash received from customers as sales proceeds	491,777,947	738,682,647
Accounts receivable	4,799,589	(6,497,064)
Cash received from customers as advanced	58,785,602	(215,845,727)
Non-operating Income	143,338,841	136,729,243
Prior year adjustment	569,327	1,147,916
Cash payment to suppliers, employees & other expenses	(736,092,866)	(659,198,385)
<b>Net cash flow from/(used in) operating activities</b>	<b>(36,821,560)</b>	<b>(4,981,369)</b>
<b>B. Cash flow from investing activities:</b>		
Investment in FDR	269,831,433	9,115,935
Acquisition of fixed assets	(62,659,508)	(78,524,340)
Desposal of property plant & equipment	-	18,145
Deferred Expenses (incurred) Capitalized	-	358,369
<b>Net cash flow from/ (used in) investing activities</b>	<b>207,171,925</b>	<b>(69,031,891)</b>
<b>C. Cash flow from financing activities:</b>		
Cash Dividend paid for 2017-2018 and 2016-2017	(10,434,363)	(30,500,445)
<b>Net cash flow from/ (used in) financing activities</b>	<b>(10,434,363)</b>	<b>(30,500,445)</b>
<b>Net cash and cash equivalent (A+B+C)</b>	<b>159,916,002</b>	<b>(104,513,705)</b>
Cash and cash equivalent at the beginning of the year	74,209,467	178,723,173
<b>Cash and cash equivalent at the end of the year</b>	<b>234,125,469</b>	<b>74,209,467</b>

Annexed Notes 1 to 24 from an integral part of this financial statements.

  
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Khulna-9206, Bangladesh.

Signed subject to our separate report of even date annexed.

Date: October 31, 2019

Place: Dhaka

  
FAMES & R

Chartered Accountants



**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

As at and for the Year ended 30 June, 2019

**1. Legal Form and Activities of the Company**

**1.1 The Company**

Bangladesh Cable Shilpa Limited (BCSL), primarily owned by the Government of People's Republic of Bangladesh, was incorporated on 06 November 1967 as a private limited company under Companies Act 1913 with its registered office at Shiromoni Industrial Area, Khulna. The Company was formed as a joint venture with Siemens AG, Germany, with an agreement signed on 22 May 1973 between Siemens AG, BCSL and Ministry of Post and Telecommunication, Government of Bangladesh (GoB). Under this agreement, Siemens AG contributed 3 million DM equivalent to Bangladesh Taka 3.6 million acquiring owner's equity in the Company. Major portion of plant and machinery, with accessories, were initially supplied by Siemens AG under that agreement.

The authorized capital of the Company was Tk. 12,00,00,000.00 (Twelve crore) which was divided into 1,16,400 ordinary shares of Tk. 1,000.00 each and 3,600 non-cumulative preference shares of Tk. 1,000.00 each making a total of 1,20,000 shares. The paid up share capital of the company is Tk. 63221000.00. Till 28 July 2005, the Govt. of Bangladesh held 59,621 Ordinary shares while Siemens AG 3,600 preference shares. Due to Siemens AG's global strategy of disinvesting from the Cable manufacturing business, the Siemens AG proposed to transfer its 3,600 shares to the Govt. of Bangladesh in exchanges of a symbolic token value of Euro 1 (one). The above mentioned transfer took place in the 117th meeting of the Board of Directors held on 29.07.2005. As per decision by the Board of Directors in 218th meeting held on 29.04.16, number of 17,04,293 shares against CIDA grant and 40 shares against share money deposit were issued to GOB.

As per Govt. instruction, the BOD decided to convert the company from private to public limited company which was approved in the 5th EGM held on 20-10-2012 and the conversion from private to public limited company was accepted by the Registrar of Joint Stock Company (RJSC), on 29-08-2013. Now the company is wholly owned by the GOB and govern by a Board of Directors as a Public limited company under the Companies Act, 1994 and the authorized capital of the company is Tk. 200,00,00,000.00 (two hundred crore) which is divided into 20,00,00,000.00 ordinary shares of Tk. 10.00 each.

**1.2 Address of Registered Office and Principal Place of Business**

The registered office & factory of the company is situated at Shiromoni Industrial Area, Khulna-9206, Bangladesh.

**1.3 Nature of business**

Principal activities of the Company throughout the year were manufacturing and marketing of telecom cables and accessories.

**2. Significant Accounting Policies**

**2.1 Basis of preparation and presentation of financial statement**

The elements of financial statements have been measured on, "Historical Cost" convention in a going concern concept and on accrual basis in accordance with generally accepted accounting principle and practice in Bangladesh in compliance with the Company's Act 1994 and International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

**2.2 Principal Accounting Policies**

Specific accounting policies were selected and applied by the company's management for significant transactions and events that have a material effect within the framework of IAS-1 "Presentation of Financial Statements" in preparation and presentation financial statements. The previous years' figures were presented according to the same accounting principles. 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.

**2.3 Reporting Period**

The financial statements cover one financial year from 01 July to 30 June.

**2.4 Transactions in foreign currencies**

Transactions in foreign currencies are translated into Bangladesh Taka at the exchange rates prevailing on the respective dates of transactions.



## 2.5 Post-balance sheet events

The Company and its management are not aware of any material events occurring after the Balance Sheet date which could affect the values in the financial statements. Post-balance sheet events use as per IAS-10.

## 2.6 Property, Plant and Equipment

All property, plant and equipment is initially accounted for at cost and depreciated over their expected useful life in accordance with IAS-16. 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 respect of major projects involving construction, related pre-operational expenses form part of the value of asset capitalised. Expenses capitalised also include applicable borrowing cost. 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 income statement which is determined with reference to the net book value of the assets and the net sales proceeds.

## 2.7 Depreciation

No depreciation is charged on Land and Land Development and on capital work-in-progress. Depreciation is charged on all other fixed assets on a reducing balance method. No depreciation has been charged on additions irrespective of date when the related assets are put into use and on assets disposed off during the year. The rates at which assets are depreciated per annum are given below:

	Normal	Initial
Factory building	20%	-
Other building	10%	-
Plant & Machinery	20%	-
Vehicles	20%	-
Furniture & Fixtures	10%	-
Equipments	10%	-
Television	10%	-
Installation	10%	-
Sundry assets	10%	-

## 2.8 Valuation of inventories

Inventories are stated at the lower of cost or net realizable value in compliance with the requirements of Para 21 & 25 of IAS-2. The cost is determined on weighted average cost basis. Net realizable value is based on estimated selling price less any further costs anticipated to be incurred to make the sale. Any obsolete stock or abnormal losses are recognized as expenses.

Inventories are valued on the following basis :

<u>Component</u>	<u>Basis of Valuation</u>
Raw materials	Weighted average cost
Spare parts and auxiliary stores	Weighted average cost
Work in process	Material cost plus proportionate conversion cost
Stores in transit	C & F value of the letters of credit
Finished goods	Production cost basis

## 2.9 Taxation

Income tax is recognized in the Statement of Comprehensive Income and accounted for in accordance with the requirements of IAS 12: Income Tax.

Current tax is the expected tax payable on the taxable income for the year, and any adjustment to tax payable in respect of previous years. The company qualifies as a "Public Limited Company", hence the applicable Tax Rate is 35%.

The total tax liability was paid off subsequently. Assessment of Income Tax have been completed and finalized upto the assessment year 2018-2019.

## 2.10 Provisions, Contingent Liabilities and Contingent Assets

Provisions were made considering risk and un-certainties at best estimate of the probable expenditure that would require to meet the current obligation at the date of Statement of Financial Position. Contingent liabilities and assets are current or possible obligations or on liabilities or assets, arising from past events and existence of which depends upon 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, they are disclosed.



## 2.11 Investments

Investments consist of principal and interest amounts against the Company's investment of its various funds, namely, gratuity fund, depreciation funds, working capital fund and reserve fund.

## 2.12 Interest on fixed deposits

Interest on fixed deposits has been taken into accounts as non operative income.

## 2.13 Gratuity scheme

The Company operates a gratuity scheme, approved by the National Board of Revenue, provision for which has been made covering all its permanent employees who meet eligibility requirements. The amount charged to Profit and Loss Statement represents the Company's annual obligation under the scheme. Adequate provision has been made in the accounts of 2018-19.

## 2.14 Employees' provident fund

The Company set up a Board of Trustees and operates a contributory provident fund scheme for all its eligible permanent employees provision for which is made as per rules.

## 2.15 Workers' profit participation fund

The company makes a regular allocation of 5% on net profit before tax to this fund and payment is made to the workers as per provisions of the Companies Profit under Labour Law 2006, Chapter-15 and revised 2013.

## 2.16 Non-operating income

Non-operating income represents income from operations not directly connected with principal activities of the Company.

## 2.17 Cash Flow Statement

Cash flow statement is prepared in accordance with IAS-7 under indirect method and as outlined in the Securities and Exchange Rule 1987.

## 2.18 Prior Year's Adjustment

Any excess provision for expenses which was created previously, recovery amount for audit objection adjusted with prior year's adjustment.

## 2.19 Basis of Allocation of Joint cost

The percentage of allocation of joint cost used in BCSL as per BCSL financial manual as follows:

<b>Basis of allocation</b>				
<b>Sl. No.</b>	<b>Head of Expenditure</b>	<b>Manufacturing Overhead (MOH)</b>	<b>Administrative Overhead (AOH)</b>	<b>Selling Overhead (SOH)</b>
1	Officers salary	50%	47%	3%
2	Production bonus	47%	51%	2%
3	Festival bonus	47%	51%	2%
4	Production Premium	74%	25%	1%
5	Uniform & Liveries	57%	40%	3%
6	Diesel, oil & fuel	86%	14%	0%
7	Electricity charges	85%	15%	0%
8	Gratuity	47%	51%	2%
9	Company's contribution to CPF	47%	51%	2%
10	Medical Expenses	50%	46%	4%
11	Telephone charges	29%	68%	3%
12	Printing & stationeries	30%	63%	7%
13	Staff income tax	48%	50%	2%
14	Rent, rates and tax	55%	33%	12%
15	Mobil, oil & lubricant	32%	64%	4%
16	Group insurance premium	55%	41%	4%
17	Customized computer software	30%	60%	10%
18	Education development	50%	50%	0%
19	Salaries to welfare staff	50%	47%	3%
20	Maintenance of school & club	45%	45%	10%
21	Canteen subsidy	56%	42%	2%
22	Cost of Horlicks	94%	4%	2%
23	Mosque expenses	40%	50%	10%
24	Games & sports	44%	47%	9%
25	Cultural function	50%	37%	13%
26	Sanitation	38%	51%	11%
27	Ceremonials	50%	48%	2%
28	Expenses for school	36%	54%	10%
29	Expenses for employees club	70%	26%	4%
30	Picnic expenses	58%	38%	4%



**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
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**3. Share Capital**

**Authorised**

20,00,00,000 ordinary shares of Taka 10 each	2,000,000,000	2,000,000,000
	<u>2,000,000,000</u>	<u>2,000,000,000</u>

Share capital modified and regularized during the year 2013-2014 as 20,00,00,000 ordinary shares of Taka 10 each.

**Issued, subscribed and paid-up**

80,26,433 ordinary shares of Taka 10 each fully paid-up	80,264,330	80,264,330
4,01,32,165 ordinary shares of Taka 10 each fully paid-up	401,321,650	-
	<u>-</u>	<u>-</u>
Total number of share issued 4,81,58,598 @ Tk. 10 each	<u>481,585,980</u>	<u>80,264,330</u>

On 29.07.2005, one share from the Government of Bangladesh has been transferred in the name of Managing Director, BCSL and there after in the same day all shares held by Siemens AG has also been transferred to the Government of Bangladesh.

As per Govt. instruction, the BOD decided to convert the company from private to public limited company which was approved in the 5th EGM held on 20-10-2012 and the conversion from private to public limited company was accepted by the Registrar of Joint Stock Company (RJSC), on 29-08-2013.

In the year 2017-2018, 500% stock dividend and 13% cash dividend declared for shareholders in the 47th annual general meeting held on 30 October 2018. As a result  $(80,26,433 \times 500\%) = 4,01,32,165$  no. share @ Tk.10 each issued to the secretary of Post & Telecommunication Division on behalf of Government.

At present shareholding position of the company on behalf of the Government are as under:

Sl.	Name & Designation of Shareholder	Number of Shares	value per share	Total Face Value (Taka)
1	Ashoke Kumer Biswas, Secretary, P&T Division and Chairman, BCSL Board	48,157,198	10	481,571,980
2	Md. Lokman Hossain Mia, Divisional Commissioner, Khulna and Director, BCSL Board	200	10	2,000
3	Md. Ekhlaur Rahman, Additional Secretary, MOF and Director, BCSL Board	200	10	2,000
4	Md. Shahadat Hossain, Additional Secretary (Telecom), P&T Division and Director, BCSL Board	200	10	2,000
5	Md. Iqbal Mahmud, Managing Director, BTCL and Director, BCSL Board	200	10	2,000
6	Md. Musleh Uddin, Joint Chief, P&T Division and Director, BCSL Board	200	10	2,000
7	Mostafa Kamal FCA, Council Member, ICAB and Director, BCSL Board	200	10	2,000
8	Jagadish Chandra Mandal, Managing Director, BCSL and Director BCSL Board	200	10	2,000
	<b>Total</b>	<b>48,158,598</b>		<b>481,585,980</b>





**BANGLADESH CABLE SHILPA LIMITED**  
**Notes to the Financial Statements**  
For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
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**4. General Reserve**

Opening balance	1,057,570,298	1,057,570,298
Add: Transferred from Income Statement for the year	-	-
Closing balance	<u>1,057,570,298</u>	<u>1,057,570,298</u>

**5. Retained Earnings**

Opening Balance	1,378,630,188	1,235,549,421
Add: Prior year adjustment (Note-23)	569,327	1,147,916
	<u>1,379,199,515</u>	<u>1,236,697,337</u>
Add: Net profit after tax	127,641,117	172,433,296
Total	<u>1,506,840,632</u>	<u>1,409,130,633</u>
Less: Cash Dividend paid for 2017-2018 & 2016-2017	(10,434,363)	(30,500,445)
Less: Stock Dividend paid for 2017-2018	(401,321,650)	-
Balance of Retained Earnings as on 30 June	<u>1,095,084,619</u>	<u>1,378,630,188</u>

**6. Long-term Liabilities - Gratuity Fund**

Opening Balance	261,845,916	272,653,337
Add: Provision during the year	4,738,000	9,700,000
Add: Interest accrued on investment of gratuity fund	15,159,113	13,287,919
Total	<u>281,743,029</u>	<u>295,641,256</u>
Less: Payment made during the year	(32,066,343)	(33,795,340)
	<u>249,676,686</u>	<u>261,845,916</u>

**7. Current Accounts with Customers**

Advance received, against orders, from-BTCL	322,065,690	315,589,085
Other parties	56,974,414	4,665,417
	<u>379,040,105</u>	<u>320,254,502</u>

**8. Liabilities for Supplies & Others**

Provision on Customs duty, etc on import of raw materials	281,247	562,495
Provision on VAT on raw material (Purchase)	288,078	585,419
Other provision -for market value decline on investment in share	5,857,000	2,869,930
VAT deducted at source (Party)	65,993	41,134
	<u>6,492,318</u>	<u>4,058,978</u>





**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
<b>9. Liability for expenses &amp; Provision-</b>		
Union subscription payable	40	-
Misc. bills payable to ex-employees	2,592,339	1,472,518
Provision for income tax	72,383,094	96,613,510
Leave salary	49,756,258	49,962,770
Insentive Bonus	9,468,760	18,416,576
Workers' profit participation fund	9,818,547	13,264,100
Payable for works done	60,000	60,000
Telephone - Accrued for May & June'19	42,747	46,390
Electricity - Accrued for June'19	1,261,848	628,362
Audit fee Accrued for 2018-19	99,425	90,900
Miscellaneous Bill Payable	21,469,649	45,305,302
	<b>166,952,708</b>	<b>225,860,428</b>
 * Total Tax Payable	 72,383,094	 96,613,510
Income Tax paid as advance during the year: (Note-15)		
Quarterly advance tax paid through cheque	17,500,000	50,000,000
10% Tax deduct at source by bank	13,333,067	12,525,451
5% Income Tax deduct for Imported Materials	15,556,134	15,349,308
Prepaid Income Tax (TDS deducted by various parties)	19,282,502	10,143,908
<b>Total Advance Income Tax paid during the year</b>	<b>65,671,703</b>	<b>88,018,667</b>
 <b>10. Liability for Other Finance</b>		
Vat payable at sales point	3,782,327	917,980
Security and earnest money	9,104,318	7,527,700
Income tax deduction at source	35,352	20,668
Employees' welfare trust fund	120	-
	<b>12,922,116</b>	<b>8,466,348</b>
 <b>11. Fixed Assets</b>		
Details of fixed assets and depreciation are shown in Annex -1.		
	<b>167,864,954</b>	<b>138,543,532</b>
 <b>12. Deferred Expenses</b>		
The details as follows:		
Company conversion & Share issue related cost	-	171,604
Feasibility Study for power cable project	-	186,765
Total expenses as deferred (opening balance)	-	<b>358,369</b>
Less: adjusted during the year as deferred expenses (Note-20)	-	358,369
Balance	-	-



**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
<b>13. Inventories</b>		
<b>Raw materials</b>		
On Factory Floor	6,927,582	7,511,958
In store (schedule attached as annex-2)	139,654,359	142,462,671
	<b>146,581,941</b>	<b>149,974,629</b>
Packing materials	1,648,932	373,548
Working in process (Note - 13.1)	5,782,652	5,723,348
Finished goods (Annex-3)	69,411,242	29,344,661
<b>Other stores</b>		
In store	5,286,969	4,579,289
<b>Spare parts</b>		
In store	84,662,488	83,147,542
Scrapped inventories	1,047,424	997,092
Miscellaneous stocks	8,035	8,035
	<b>314,429,683</b>	<b>274,148,143</b>
Less : Provision for obsolescence*	23,247,301	23,247,301
<b>Total inventory excluding in-transit</b>	<b>291,182,382</b>	<b>250,900,842</b>
<b>Materials and Parts &amp; Machineries in Transit</b>		
Raw materials in transit	109,759,501	8,101,534
Parts & Machinery in transit (Power cable plant)	85,347,627	14,765,075
<b>Total in transit</b>	<b>195,107,128</b>	<b>22,866,609</b>
<b>Total Inventory as on 30-06-2019</b>	<b>486,289,510</b>	<b>273,767,451</b>

\* Provision of Tk. 2,32,47,301 was made as obsolescence for future loss coverage against inventory of spare parts, store materials etc. No provision made during the year.

**13.1 Work - in - process, in**

60-extruder machine & Tendem Machine	858,585	1,231,485
Quad machine	733,186	20,535
Basic Unit Section	137,156	396,024
MU & Core	783,240	736,072
90 & 150 Extr. Section	154,178	401,785
Drawing machine	504,851	517,322
Work-in-process for copper cable	<b>3,171,196</b>	<b>3,303,223</b>
Work-in-process for Optical Fiber Cable	2,479,423	2,333,452
Work-in-process for DUCT	132,033	86,673
<b>Total Work-in-process</b>	<b>5,782,652</b>	<b>5,723,348</b>

**14. Accounts Receivable**

The details as follows:

Opening Balance	6,497,064	-
Add: Receivable from BTCL during the year	75,506,653	5,622,449
Add: Receivable from Other Party during the year	1,532	874,615
<b>Total</b>	<b>82,005,249</b>	<b>6,497,064</b>
Less: Received during the year	80,307,774	-
<b>Total Receivable as on 30-06-19</b>	<b>1,697,475</b>	<b>6,497,064</b>

**14.1 Break up of Balance of Accounts Receivable**

Receivable from BTCL	1,695,943	5,622,449
Receivable from Other Party	1,532	874,615
<b>Total</b>	<b>1,697,475</b>	<b>6,497,064</b>



**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
<b>15. Advances, Deposits and Prepayments</b>		
<b>Advances against:</b>		
Corporate Income Tax	17,500,000	51,700,000
10% Tax deduct at source by bank	13,333,067	12,525,451
House Building loan to employees	12,636,000	1,732,000
Motorcycle and Bicycle loan to employees	1,182,452	1,966,004
Value added Tax on Sales	1,743,269	2,556,562
Supplies	28,683	34,238
TA/DA	-	8,000
Postage	-	1,257
5% Income Tax deduct for Imported Materials	15,556,134	15,349,308
Prepaid Income Tax	19,282,502	10,143,908
Others	-	-
	<b>81,262,108</b>	<b>96,016,728</b>
<b>Deposits and Prepayments</b>		
Linde Bangladesh (Formerly BOC Bangladesh Limited)	28,500	28,500
Collector of Customs and Excise	1,000	1,000
	<b>29,500</b>	<b>29,500</b>
	<b>81,291,608</b>	<b>96,046,228</b>
<b>16. Investment in Share</b>		
In Shares of Bangladesh Commerce bank Ltd.	9,270,000	9,270,000
In Shares of ICB Islamic (Oriental) bank Ltd.	5,857,000	5,857,000
	<b>15,127,000</b>	<b>15,127,000</b>
16.1 BCBL and ICB Islamic bank issued their share against BCSL deposit as per reconstruction scheme. Details are shown in page no.20		
<b>17. Investment in FDR</b>		
Investment against Gratuity fund	272,775,909	292,512,916
Investment against Depreciation fund	211,755,158	199,627,661
Investment against Reserve fund	1,032,951,529	1,069,364,670
Investment against working capital	945,446,218	1,171,254,999
	<b>2,462,928,813</b>	<b>2,732,760,246</b>
Details of the above amount has been shown under Annexure-A (page-20-22)		
<b>18. Cash and Bank Balance</b>		
Cash in hand	<b>422,742</b>	<b>90,467</b>
Cash at banks with		
Sonali Bank, Shiromoni, Khulna	109,402,301	29,786,832
Sonali Bank, Bazme Kaderia, Dhaka	187,923	177,644
Janata Bank, Khulna Corporate Branch, Khulna	4,581,166	2,819,152
Janata Bank, Ramna Corporate Branch, Dhaka	36,791,130	7,593,630
Jamuna Bank, Khulna	513,351	505,865
Agrani Bank, Fulbarigate Branch, Khulna	70,141,664	10,462,891
Pubali bank Limited, Mirerdanga, Khulna	2,816,957	13,515,517
IFIC Bank Limited, Khulna	624,252	610,757
The ICB Islamic Bank (former Oriental Bank Ltd), Khulna *	8,643,982	8,646,712
Total Cash at Banks	<b>233,702,727</b>	<b>74,119,000</b>
<b>Closing Cash and Bank Balance</b>	<b>234,125,469</b>	<b>74,209,467</b>

\* As per reconstruction scheme of the ICB Islamic Bank former The Oriental Bank Ltd. Under ref # BRPD (R1)251/9(10)/2007-446 dated August 2007, during the year no amount has been received from the bank.



**BANGLADESH CABLE SHILPA LIMITED**  
**Notes to the Financial Statements**  
For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
<b>19 Cost of Goods Sold</b>		
Opening Stock of Raw Materials		
Direct	7,511,958	1,102,971
Packing	373,548	59,035
	7,885,506	1,162,006
Issued during the year		
Raw Materials (schedule attached as annex)	236,623,368	375,644,047
Direct Packing Materials	6,542,393	6,860,520
	243,165,761	382,504,567
Less : Closing stock of raw materials		
Direct	6,927,582	7,511,958
Packing	1,648,932	373,548
	8,576,514	7,885,506
Less : Scrapped materials	792,279	1,169,210
Raw Materials Consumed	241,682,475	374,611,857
Direct Wages	27,209,715	26,577,615
Repair and maintenance		
Plant & Machinery	6,936,153	5,476,349
Factory building	817,452	5,052,201
Depreciation		
Plant & Machinery	20,819,744	22,925,685
Factory building	7,783,209	4,560,959
	28,602,953	27,486,644
Electricity	9,533,276	9,059,212
Indirect wages	12,067,226	13,409,931
Indirect Materials	1,587,824	1,955,631
Production bonus	4,454,000	8,655,790
Gratuity	2,227,000	4,559,000
Officer's salary	15,312,690	14,065,397
Consumption of Spare parts	7,561,426	7,239,473
Festival bonus	4,857,504	4,911,266
Contribution to providend fund	3,079,557	3,132,803
Subsidy to canteen	1,967,087	2,082,513
Overtime	1,146,465	1,934,364
Diesel, Fuel and lubricants	3,249,664	7,159,207
Salary to welfare staff	1,708,117	2,058,396
Factory fire insurance premium	494,727	481,379
Uniform and liveries	435,180	498,737
Cost of milk/Horlicks	380,858	430,174
Medical expenses	9,100	21,129
Telephone	88,383	101,760
Group insurance premium	381,825	368,658
School expenses	517,123	493,083
Printing and stationery	126,675	134,932
Mobile, Oil and lubricants	157,922	170,287
Rates and taxes	153,717	150,340
Sports and games	56,787	48,400
Sanitation	117,430	100,916
Picnic expenses	86,910	86,733
Ceremonial expenses	107,134	164,145
Employees Club expenses	14,504	12,614
Cultural Function expenses	12,375	-
Mosque expenses	20,264	17,785
Maintenance of School & Club	53,850	375,056
Foreign Visit & Inspection	1,573,723	262,388
Education development/training	45,212	35,150
WASA Bill	61,607	-



**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
Computer softwar, accessories etc.	57,289	50,992
Honorarium for various committee	461,288	663,708
Technical consultancy	13,440	-
leave salary expenses	2,227,000	2,266,000
Miscellaneous expenses	8,000	72,435
Manufacturing Expenses	139,980,433	151,822,592
Works cost (Materials+Mfg Expenses)	381,662,908	526,434,449
Opening work in process	5,723,348	525,816
Closing work in process	(5,782,652)	(5,723,348)
Cost of production	381,603,604	521,236,917
Opening stock of finished goods	29,344,661	7,644,185
Closing stock of finished goods (annex-3)	(69,411,242)	(29,344,661)
Cost of goods sold	<b>341,537,023</b>	<b>499,536,441</b>
<b>19.1 Cost of goods sold</b>		
For Copper Cable (Page-28)	63,511,237	100,986,574
For Optical Fiber Cable (OFC) (Page-28)	194,843,871	341,868,637
For Duct (Page-28)	83,181,915	56,681,230
<b>Total Cost of goods sold</b>	<b>341,537,023</b>	<b>499,536,441</b>

**20. General and Administrative Expenses**

Office staff salary	25,323,985	24,674,979
Production bonus	4,833,000	9,392,454
Festival bonus	5,270,908	5,329,246
Depreciation	4,735,133	4,878,493
Land tax	1,010,661	1,010,661
Repair and maintenance Office building	317,077	1,709,738
Repair and maintenance Residential building	1,798,686	3,165,175
Repair and maintenance Roads, culverts, etc.	-	2,049,128
Repair and maintenance Office equipment	141,088	75,224
Repair and maintenance Other assets	69,638	42,917
Repair and maintenance Vehicles	809,298	1,111,079
Overtime	382,155	560,989
Uniform and liveries	305,389	349,991
Travelling and daily allowance	1,295,652	930,144
Vehicle insurance premium	11,242	27,696
Advertisement	939,141	1,520,052
Conveyance	54,725	45,044
Entertainment	459,889	546,383
Carrying and handling charges	39,500	44,100
Bank charges	47,564	33,650
Audit fee	85,000	80,000
Directors' fee	337,349	360,350
Postage and telegrams	57,779	56,099
Human resource development and training	45,213	35,150
Gardening and plantation	41,910	78,896
Newspaper and periodicals	13,050	14,205
Cost of milk / Horlicks	16,207	18,305
Legal charges	72,200	270,240
Officer's Salary	14,373,449	13,310,749
Power & Electricity	759,012	876,960
Gratuity	2,416,000	4,947,000
Canteen subsidy	1,475,315	1,561,885
contribution to provident fund	3,341,643	3,399,425
Salary to welfare staff	1,650,750	1,934,892
Telephone charges	207,176	238,610
Diesel, oil and fuel	529,015	1,165,452



**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
Mobil, oil and lubricants	315,843	340,574
Maintenance of School & Club	53,850	375,056
Printing and stationery	266,017	283,890
Group insurance premium	284,634	274,818
Sports and games	60,552	51,700
Rates and taxes	92,230	90,204
Sanitation	157,605	135,440
Picnic expenses	56,941	56,825
Ceremonial expenses	102,848	157,579
Employee's club expenses	5,387	4,685
Officer's Club expenses	27,330	20,610
Cultural Function	9,158	-
Mosque expenses	25,330	22,231
School expenses	775,685	739,626
Security Expenses	5,890	2,310
Computer softwar, accessories etc.	114,578	101,983
leave salary Expenses	2,416,000	2,459,000
Web Page & Internet Expenses	284,116	62,919
Deffered Expenses	-	358,369
Market value decline on Invetment in Share	2,987,070	-
Purification & Morality Expenses	109,440	138,920
Rent for Dhaka City Office	240,000	-
Miscellaneous expenses	19,650	125,701
	<b>81,675,954</b>	<b>91,647,801</b>

**21. Selling and Distribution Expenses**

Staff salary	2,488,014	2,353,480
Production bonus	190,000	368,332
Officer's salary	918,761	849,622
Gratuity	95,000	194,000
Festival bonus	206,702	208,990
Contribution to provident fund	131,042	133,311
Canteen subsidy	70,253	74,375
Export & Sales promotion	913,215	730,300
Telephone charges	9,140	10,527
Salary to welfare staff	105,366	123,504
Painting Cost	-	6,180
School expenses	143,645	136,968
Printing and stationery	29,557	31,796
Uniform and liveries	22,904	26,250
Rates and taxes	33,538	32,802
Mobile, oil and lubricants	19,740	21,286
Sports and games	11,495	9,900
Sanitation	33,993	29,213
Cost of milk / Horlicks	8,103	9,153
Group insurance premium	27,769	26,811
Cultural Function	3,217	4,446
Mosque expenses	5,066	5,981
Picnic expenses	5,994	6,566
Ceremonial expenses	4,285	-
Employees Club expenses	829	721
Maint. of School & Club	11,966	83,345
Advertisement	110,625	90,700
Computer softwar, accessories etc.	19,097	16,997
Leave Salary	95,000	96,000
Miscellaneous Expenses	-	-
	<b>5,714,316</b>	<b>5,681,555</b>





**BANGLADESH CABLE SHILPA LIMITED**

**Notes to the Financial Statements**

For the year ended 30 June, 2019

Amounts in Taka

Particulars	2018-2019	2017-2018
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**22. Non-Operating Income**

Interest income on Short-term deposits - Note 22.1	2,288,514	2,758,967
Fixed deposits	130,239,167	121,725,249
Staff loans	452,528	603,394
	<b>132,980,209</b>	<b>125,087,611</b>
House rent	1,970,697	1,957,874
Sales proceeds of tender forms	295,311	397,770
Miscellaneous income - Note 22.2	8,092,624	9,285,989
	<b>143,338,841</b>	<b>136,729,243</b>

**22.1 Interest on short-term deposits**

<u>Name of Bank &amp; STD Account no.</u>	<u>Amount</u>	<u>Amount</u>
Janata Bank, Dhaka # STD-4#000536000035	164,455	846,582
Janata Bank, Khulna # STD-7#000436000077	68,690	54,559
Pubali Bank, Khulna # STD-3#0573102000031	109,857	194,491
Sonali Bank, Khulna # STD-1#004000019	1,559,358	1,435,626
Sonali Bank, Bazme Kaderia, Dhaka #110000002	6,355	6,188
IFIC Ltd. Khulna # STD-433#4060237463041	15,550	12,222
Agrani Bank, Khulna # STD-1#8736000013	354,098	199,299
Jamuna Bank, Khulna # 0084-0320000146	10,151	10,000
	<b>2,288,514</b>	<b>2,758,967</b>

**22.2 Miscellaneous Income**

Sales proceeds of scrap copper	1,907,975	4,355,743
Sales proceeds of misc. scrap, wood, drum, coconut etc.	3,573,589	2,906,896
Insurance claims & forfeiture of earnest money	1,026,869	1,325,603
Others-(Application fees, fine, rent of rest house & canteen, bus-ticket, training fees etc)	1,584,191	697,747
	<b>8,092,624</b>	<b>9,285,989</b>

**23. Prior Year's Adjustment**

569,327 1,147,916

Prior Year adjustment represents the excess provision of custom duty and VAT which was started from the financial year 2010-2011 as per decision of BOD. It has been adjusted gradually year to year from the balance figure. Due to not adjusted entire amount, it is still running.

The details are as follows:

Adjustment on Excess provision of custom duty (5,62,495 x 50%)	281,248	562,496
Adjustment on Excess provision of VAT(during the year balance 5,76,157 x 50%)	288,079	585,420
	<b>569,327</b>	<b>1,147,916</b>

**24. Others**

24.1 Wherever considered necessary, previous year's figures have been rearranged for the purpose of comparison.

24.2 These notes from an integral part of annexed financial statements and are to be read in conjunction therewith.

24.3 Separate Income statement for Copper Cable, Optical Fiber Cable and Duct attached herewith as annex-4.



**BANGLADESH CABLE SHILPA LIMITED, KHULNA**

**STATEMENT OF INVESTMENT OF FUND**

AS ON 30-06-2019

**A. Gratuity Fund:**

Sl. No.	Name of Address of Fund Bank / Postoffice	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2018	Addition During the year 2018-2019			Encashed/ Transferred During the year	Closing Balance as on 30-06-2019	Remarks
1	2	3	4	5	Fresh Investment	Interest treated as principal	Total Principal	9	10 = (8-9)	11
1	Sonali Bank, Sheromoni, Kln.	808812	19-02-05	25,376,345.00	-	1,337,744.00	26,714,089.00	-	26,714,089.00	
2	"	808827	9/1/2005	48,120,893.00	-	2,547,505.00	50,668,398.00	-	50,668,398.00	
3	"	808828	9/1/2005	33,156,554.00	-	1,739,566.00	34,896,120.00	34,896,120	-	encashment
4	"	808833	12/15/2005	17,934,635.00	-	941,926.00	18,876,561.00	-	18,876,561.00	dt.05-03-19
5	"	808844	7/24/2006	68,221,503.00	-	3,428,607.00	71,650,110.00	-	71,650,110.00	
6	"	808845	8/2/2006	44,937,031.00	-	2,378,158.00	47,315,189.00	-	47,315,189.00	
7	"	857019	1/15/2007	31,141,797.00	-	1,564,505.00	32,706,302.00	-	32,706,302.00	
8	"	857605	12/11/2007	1,663,412.00	-	85,976.00	1,749,388.00	-	1,749,388.00	
9	"	0455501	6/29/2016	21,960,746.00	-	1,135,126.00	23,095,872.00	-	23,095,872.00	
<b>Total Gratuity Fund Investment</b>				<b>292,512,916.00</b>	<b>-</b>	<b>15,159,113.00</b>	<b>307,672,029.00</b>	<b>34,896,120</b>	<b>272,775,909.00</b>	

**B. INVESTMENT IN SHARE**

Sl. No.	Company's Name	Folio No	Date	Certificate No / BOLD	Opening		Addition during the year		Encashed during the year	Balance
					Number of share	Total Value	Number of share	Total Value		
1	Bangladesh Commerce Bank	02 21 000003459	2/16/2000	00003369	46,900	4,690,000.00	-	-	-	4,690,000
	Total investment in BCBL	02 21 000003460	2/16/2000	00003370	45,800	4,580,000.00	-	-	-	4,580,000
					92,700	9,270,000.00	-	-	-	9,270,000
2	ICB Islamic (Oriental) Bank	-	5/15/2008	BO-1203880017107291	585,700	5,857,000.00	-	-	-	5,857,000
<b>Total Investment In Share</b>						<b>15,127,000.00</b>				<b>15,127,000</b>

Note: BCBL and ICB Islamic bank issued their share against BCSL deposit as per reconstruction scheme. The market value of ICB Islamic Bank at 30 June 2019 is Tk. 4.00 against the cost of Tk. 10.00 per share. Bangladesh Commerce Bank Ltd. (BCBL) is not yet enlisted in the Stock Exchange. Tk. 28,69,930 provision was made against loss on investment in share in 2016-2017 and the balance of Tk. 29,87,070/- provision has been made during the year 2018-2019, shown in note-8.



**STATEMENT OF INVESTMENT OF FUND**

AS on 30 June 2019

C DEPRECIATION FUND.																
Sl. No	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2018		Gross Interest earned During the period for 18-19	Deducted by Bank		Closing Balance as on 30-06-2019	Remarks						
				Principal amount TK.	Total Interest Up to 01-07-2018		U.T.	Excise Duty								
1	2	3	4	5	6	7 = (5+6)	8	9	10	11 = (9+10)	12 = (8-11)	13	14 = (7+12+13)	15	16 = (14+15)	17
1	JFC Bank, Khulna.	111944/1953	7/4/2004	10,000,000.00	22,334,128.06	32,334,128.06	2,436,962.96	243,696.30	12,000.00	255,696.30	2,181,266.66	-	34,535,394.72	-	34,535,394.72	-
2	JFC Bank, Khulna.	111945/011961	7/4/2004	10,000,000.00	22,334,130.95	32,334,130.95	2,436,963.18	243,696.32	12,000.00	255,696.32	2,181,266.86	-	34,535,397.81	-	34,535,397.81	-
3	Pabai Bank, Phul.	736662/11783	7/9/2015	30,000,000.00	4,826,741.00	34,826,741.00	2,484,429.00	248,429.00	-	248,429.00	2,235,860.00	-	37,062,601.00	-	37,062,601.00	-
4	Pabai Bank, Phul.	736663/11796	7/9/2015	30,000,000.00	4,826,741.00	34,826,741.00	2,484,289.00	248,429.00	-	248,429.00	2,235,860.00	-	37,062,601.00	-	37,062,601.00	-
5	Basia Bank, Khulna	629920/16	6/29/2016	15,000,000.00	1,311,461.30	16,311,461.30	913,756.16	91,375.62	12,000.00	103,375.62	810,380.54	-	17,121,841.84	-	17,121,841.84	-
6	Basia Bank, Khulna	4218-01-001-3189	6/29/2016	15,000,000.00	1,311,461.30	16,311,461.30	913,756.16	91,375.62	12,000.00	103,375.62	810,380.54	-	17,121,841.84	-	17,121,841.84	-
7	Aganti Bank, Phul.	099823/3969	6/29/2016	30,000,000.00	2,642,997.38	32,642,997.38	1,871,647.42	187,164.75	12,000.00	199,164.75	1,672,482.67	-	34,315,480.05	-	34,315,480.05	-
	Total			140,000,000.00	59,627,668.99	199,627,668.99	13,541,663.86	1,354,166.61	60,000.00	1,414,166.61	12,127,497.27	-	211,755,158.26	-	211,755,158.26	-

D RESERVE FUND.																
Sl. No	Name of Bank	FDR No. / Account No.	Date of Opening	Opening Balance as on 01-07-2018		Gross Interest earned During the period for 18-19	Deducted by Bank		Closing Balance as on 30-06-2019	Remarks						
				Principal amount TK.	Total Interest Up to 01-07-2018		U.T.	Excise Duty								
1	2	3	4	5	6	7 = (5+6)	8	9	10	11 = (9+10)	12 = (8-11)	13	14 = (7+12+13)	15	16 = (14+15)	17
1	Sonali Bank, Khulna	857024	4/22/2007	20,000,000.00	22,648,580.00	42,648,580.00	2,223,650.00	222,366.00	12,000.00	234,366.00	1,989,284.00	-	44,637,864.00	-	44,637,864.00	-
2	Sonali Bank, Khulna	857025	4/22/2007	20,000,000.00	22,648,580.00	42,648,580.00	2,223,650.00	222,366.00	12,000.00	234,366.00	1,989,284.00	-	44,637,864.00	-	44,637,864.00	-
3	Sonali Bank, Khulna	857026	4/22/2007	20,000,000.00	22,648,580.00	42,648,580.00	2,223,650.00	222,366.00	12,000.00	234,366.00	1,989,284.00	-	44,637,864.00	-	44,637,864.00	-
4	Sonali Bank, Khulna	857027	4/22/2007	20,000,000.00	22,648,580.00	42,648,580.00	2,223,650.00	222,366.00	12,000.00	234,366.00	1,989,284.00	-	44,637,864.00	-	44,637,864.00	-
5	Sonali Bank, Khulna	455523	6/15/2017	20,000,000.00	833,440.00	20,833,440.00	1,086,148.00	108,615.00	12,000.00	120,615.00	965,533.00	-	21,798,973.00	-	21,798,973.00	-
6	Sonali Bank, Khulna	455524	6/15/2017	20,000,000.00	833,440.00	20,833,440.00	1,086,148.00	108,615.00	12,000.00	120,615.00	965,533.00	-	21,798,973.00	-	21,798,973.00	-
7	Sonali Bank, Khulna	455525	6/15/2017	20,000,000.00	833,440.00	20,833,440.00	1,086,148.00	108,615.00	12,000.00	120,615.00	965,533.00	-	21,798,973.00	-	21,798,973.00	-
8	Sonali Bank, Khulna	455526	6/15/2017	10,000,000.00	410,652.00	10,410,652.00	542,675.00	54,268.00	12,000.00	66,268.00	476,407.00	-	10,887,059.00	-	10,887,059.00	-
9	Janata Bank Khulna	633225/0907	7/20/1993	5,000,000.00	21,297,231.00	26,297,231.00	1,405,103.00	140,510.00	12,000.00	152,510.00	1,252,593.00	-	27,549,824.00	-	27,549,824.00	-
10	Janata Bank Khulna	633226/0908	7/20/1993	5,000,000.00	21,297,231.00	26,297,231.00	1,405,103.00	140,510.00	12,000.00	152,510.00	1,252,593.00	-	27,549,824.00	-	27,549,824.00	-
11	Janata Bank Khulna	894971/6204	8/5/2007	20,000,000.00	33,257,560.00	43,257,560.00	1,142,217.00	114,222.00	12,000.00	126,222.00	1,015,995.00	-	44,273,555.00	-	44,273,555.00	-
12	Janata Bank Khulna	894972/6204	8/5/2007	20,000,000.00	33,257,560.00	43,257,560.00	1,142,217.00	114,222.00	12,000.00	126,222.00	1,015,995.00	-	44,273,555.00	-	44,273,555.00	-
13	Janata Bank Khulna	894911/6180	7/8/2004	30,000,000.00	46,370,483.00	76,370,483.00	2,038,968.00	408,072.00	25,000.00	433,072.00	3,647,654.00	-	80,018,137.00	-	80,018,137.00	-
14	Janata Bank Khulna	894911/6180	7/8/2004	15,000,000.00	23,159,026.00	38,159,026.00	2,038,968.00	408,072.00	12,000.00	215,897.00	1,833,071.00	-	39,982,097.00	-	39,982,097.00	-
15	Janata Bank Khulna	894965/6232	4/22/2007	20,000,000.00	23,891,571.00	43,891,571.00	2,345,302.00	234,531.00	12,000.00	246,531.00	2,098,771.00	-	45,990,342.00	-	45,990,342.00	-
16	Janata Bank Khulna	894966/6234	4/22/2007	20,000,000.00	23,891,571.00	43,891,571.00	2,345,302.00	234,531.00	12,000.00	246,531.00	2,098,771.00	-	45,990,342.00	-	45,990,342.00	-
17	Janata Bank Khulna	894948/6217	7/23/2006	20,000,000.00	25,996,299.00	45,996,299.00	2,457,773.00	245,777.00	12,000.00	257,777.00	2,199,996.00	-	48,196,295.00	-	48,196,295.00	-
18	Janata Bank Khulna	894965/6232	4/22/2007	15,000,000.00	17,691,589.00	32,691,589.00	1,746,802.00	174,681.00	12,000.00	186,681.00	1,560,121.00	-	34,251,710.00	-	34,251,710.00	-
19	Janata Bank Khulna	894965/6232	4/22/2007	15,000,000.00	17,691,589.00	32,691,589.00	1,746,802.00	174,681.00	12,000.00	186,681.00	1,560,121.00	-	34,251,710.00	-	34,251,710.00	-
20	Janata Bank Khulna	894965/6232	4/22/2007	15,000,000.00	17,691,589.00	32,691,589.00	1,746,802.00	174,681.00	12,000.00	186,681.00	1,560,121.00	-	34,251,710.00	-	34,251,710.00	-
21	Janata Bank Khulna	344874/6287	5/22/2012	20,000,000.00	11,170,616.00	31,170,616.00	1,665,525.00	166,553.00	12,000.00	178,553.00	1,486,972.00	-	32,657,588.00	-	32,657,588.00	-
22	Janata Bank Khulna	344875/6279	5/22/2012	20,000,000.00	11,170,616.00	31,170,616.00	1,665,525.00	166,553.00	12,000.00	178,553.00	1,486,972.00	-	32,657,588.00	-	32,657,588.00	-
23	JFC Bank, Khulna	100420/00716	2/20/2003	10,000,000.00	25,994,697.46	35,994,697.46	2,701,576.89	270,157.70	12,000.00	282,157.70	2,419,419.19	-	38,324,116.65	-	38,324,116.65	-
24	JFC Bank, Khulna	1127011	5/22/2012	15,000,000.00	8,686,432.67	23,686,432.67	1,758,429.92	175,843.00	12,000.00	187,843.00	1,570,586.92	-	25,257,039.59	-	25,257,039.59	-
25	JFC Bank, Khulna	1227012	5/22/2012	15,000,000.00	8,686,432.67	23,686,432.67	1,758,429.92	175,843.00	12,000.00	187,843.00	1,570,586.92	-	25,257,039.59	-	25,257,039.59	-
26	JFC Bank, Khulna	11/172005	6/13/2013	10,000,000.00	7,333,126.01	17,333,126.01	1,371,724.39	137,172.44	12,000.00	149,172.44	1,402,551.95	-	18,737,677.96	-	18,737,677.96	-
27	JFC Bank, Khulna	1020395/48379	5/9/2008	15,000,000.00	20,099,565.09	35,099,565.09	2,640,777.25	264,077.74	24,000.00	288,077.74	2,352,699.51	-	37,452,264.60	-	37,452,264.60	-
28	Pabai Bank, Khulna	467726/192	4/7/2007	5,000,000.00	7,242,398.00	12,242,398.00	873,285.00	87,328.00	12,000.00	99,328.00	785,957.00	-	13,028,335.00	-	13,028,335.00	-
29	Aganti Bank, Khulna	88383/840	6/13/2013	20,000,000.00	7,333,126.01	27,333,126.01	1,571,724.39	157,172.44	12,000.00	169,172.44	1,402,551.95	-	28,737,677.96	-	28,737,677.96	-
30	Aganti Bank, Khulna	88387/844	7/8/2013	20,000,000.00	7,389,468.99	27,389,468.99	1,564,749.00	156,474.90	12,000.00	168,474.90	1,396,274.17	-	28,685,743.16	-	28,685,743.16	-
31	Basia Bank, Khulna	54194New-0414	4/7/2007	10,000,000.00	12,521,620.30	22,521,620.30	1,332,497.40	132,449.75	12,000.00	144,449.75	1,097,247.65	-	23,618,867.95	-	23,618,867.95	-
32	BASIC Bank Khulna	0410641-----8564	6/13/2013	20,000,000.00	7,846,419.82	27,846,419.82	1,606,052.86	160,605.28	12,000.00	172,605.28	1,392,047.52	-	29,238,467.34	-	29,238,467.34	-
	Total			555,000,000.00	534,764,669.98	1,089,764,669.98	56,367,752.00	5,846,964.74	37,000.00	6,216,964.74	52,133,769.66	-	1,21,000,638.64	-	1,21,000,638.64	-



E WORKING CAPITAL FUND																
Sl. No.	Name of Bank	FDR No. / Account No.	Date of Opening	Principal amount Tk.	Interest Up to 01/07/2018	Total	Gross Interest earned During the period for 18-19	J.T.	Exercise Duty	Total Deducted	Net Interest earned	Accrued / Provision Interest	Total	Encaused/Transferred During the year	Closing Balance as on 30-06-2019	Remarks
1	2	3	4	5	6	7 = (5+6)	8	9	10	11=(9+10)	12 = (8-11)	13	14=(7+12+13)	15	16=(14-15)	17
1	South Bank Ltd., Kln	455462	7/9/2015	30,000,000.00	4,278,459.00	34,278,459.00	428,481.00	42,848.00	12,000.00	54,848.00	373,633.00	-	34,652,092.00	34,652,092.00	-	Encaush at 15-07-18
2	South Bank Ltd., Kln	455463	7/9/2015	30,000,000.00	4,278,459.00	34,278,459.00	428,481.00	42,848.00	12,000.00	54,848.00	373,633.00	-	34,652,092.00	34,652,092.00	-	-
3	South Bank Ltd., Kln	455464	7/9/2015	30,000,000.00	4,278,459.00	34,278,459.00	428,481.00	42,848.00	12,000.00	54,848.00	373,633.00	-	34,652,092.00	34,652,092.00	-	-
4	South Bank Ltd., Kln	455425	11/13/2014	500,000.00	-	500,000.00	-	-	-	-	-	-	500,000.00	-	500,000.00	-
5	Jamuna Bank, Kln	5044226969	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
6	Jamuna Bank, Kln	5044226970	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
7	Jamuna Bank, Kln	5044226971	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
8	Jamuna Bank, Kln	5044226972	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
9	Jamuna Bank, Kln	5044226973	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
10	Jamuna Bank, Kln	5044226974	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
11	Jamuna Bank, Kln	5044226975	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
12	Jamuna Bank, Kln	5044226976	7/8/2015	30,000,000.00	4,248,606.00	34,248,606.00	1,830,162.00	183,016.00	-	183,016.00	1,647,146.00	-	35,895,752.00	35,895,752.00	-	-
13	Jamuna Bank, DHA	3869385502742	7/9/2013	25,000,000.00	9,023,410.00	34,023,410.00	898,389.00	89,839.00	31,500.00	121,339.00	777,050.00	-	34,800,460.00	34,800,460.00	-	Encaush at 16-10-18
14	Jamuna Bank, DHA	3869385502743	7/9/2013	25,000,000.00	9,023,410.00	34,023,410.00	898,389.00	89,839.00	31,500.00	121,339.00	777,050.00	-	34,800,460.00	34,800,460.00	-	-
15	Jamuna Bank, DHA	55281355028164	7/12/2015	30,000,000.00	4,240,312.00	34,240,312.00	904,117.00	90,411.00	12,000.00	102,411.00	801,706.00	-	35,042,018.00	35,042,018.00	-	Encaush at 30-10-18
16	Jamuna Bank, DHA	55281355028172	7/12/2015	30,000,000.00	4,240,312.00	34,240,312.00	904,117.00	90,411.00	12,000.00	102,411.00	801,706.00	-	35,042,018.00	35,042,018.00	-	-
17	Jamuna Bank, DHA	55281355028189	7/12/2015	30,000,000.00	4,240,312.00	34,240,312.00	904,117.00	90,411.00	12,000.00	102,411.00	801,706.00	-	35,042,018.00	35,042,018.00	-	-
18	Jamuna Bank, DHA	55281355028197	7/12/2015	30,000,000.00	4,240,312.00	34,240,312.00	1,829,562.00	182,955.00	12,000.00	194,955.00	1,634,607.00	-	35,874,919.00	35,874,919.00	-	-
19	Jamuna Bank, DHA	55281355028206	7/12/2015	30,000,000.00	4,240,312.00	34,240,312.00	1,829,562.00	182,955.00	12,000.00	194,955.00	1,634,607.00	-	35,874,919.00	35,874,919.00	-	-
20	Jamuna Bank, DHA	55281355028214	7/12/2015	30,000,000.00	4,240,312.00	34,240,312.00	1,829,562.00	182,955.00	12,000.00	194,955.00	1,634,607.00	-	35,874,919.00	35,874,919.00	-	-
21	Jamuna Bank, DHA	55281355028222	7/12/2015	30,000,000.00	4,240,312.00	34,240,312.00	1,829,562.00	182,955.00	12,000.00	194,955.00	1,634,607.00	-	35,874,919.00	35,874,919.00	-	-
22	Agarwal Bank, Kln	0259431428	2/2/1994	1,000,000.00	3,922,567.39	4,922,567.39	27,594.96	2,759.49	2,500.00	30,094.49	245,850.47	-	5,168,417.86	5,168,417.86	-	-
23	BASIC Bank LTD Kln	259-New-0330	7/24/2006	10,000,000.00	13,637,289.99	23,637,289.99	1,292,464.40	129,246.45	12,000.00	141,246.45	1,151,217.95	-	24,788,477.94	24,788,477.94	-	-
24	BASIC Bank LTD Kln	0518-01-4219	5/22/2012	5,000,000.00	16,285,334.89	21,285,334.89	1,164,832.54	116,483.25	12,000.00	128,483.25	1,036,349.29	-	22,321,684.18	22,321,684.18	-	-
25	BASIC Bank LTD Kln	0518-01-4219	5/22/2012	10,000,000.00	5,638,759.94	15,638,759.94	876,065.12	87,606.52	12,000.00	99,606.52	776,438.60	-	16,415,218.54	16,415,218.54	-	-
26	BASIC Bank LTD Kln	0518-01-4224	5/22/2012	10,000,000.00	5,638,759.94	15,638,759.94	876,065.12	87,606.52	12,000.00	99,606.52	776,438.60	-	16,415,218.54	16,415,218.54	-	-
27	BASIC Bank, Kln	880784 /11691	7/9/2015	30,000,000.00	4,338,365.74	34,338,365.74	1,880,350.93	188,035.09	12,000.00	200,035.09	1,680,315.84	-	36,038,681.58	36,038,681.58	-	-
28	BASIC Bank, Kln	880794 /11709	7/9/2015	30,000,000.00	4,338,365.74	34,338,365.74	1,880,350.93	188,035.09	12,000.00	200,035.09	1,680,315.84	-	36,038,681.58	36,038,681.58	-	-
29	BASIC Bank, Kln	4218-01-4242	6/12/2013	20,000,000.00	7,846,419.82	27,846,419.82	1,500,952.80	150,095.28	12,000.00	168,095.28	1,392,947.52	-	29,238,467.34	29,238,467.34	-	-
30	Pobahi Bank, Pte Kln	4077575223	4/27/2008	5,000,000.00	6,366,721.00	11,366,721.00	810,640.00	81,064.00	12,000.00	93,064.00	717,576.00	-	12,084,297.00	12,084,297.00	-	-
31	Pobahi Bank, Pte Kln	073666011761	7/9/2015	30,000,000.00	4,826,741.00	34,826,741.00	2,484,289.00	248,429.00	-	248,429.00	2,235,860.00	-	37,062,601.00	37,062,601.00	-	-
32	Pobahi Bank, Pte Kln	073666011774	7/9/2015	30,000,000.00	4,826,741.00	34,826,741.00	2,484,289.00	248,429.00	-	248,429.00	2,235,860.00	-	37,062,601.00	37,062,601.00	-	-
33	Jamuna Bank Ltd, Kln	0178295084-0930	7/6/2014	20,000,000.00	5,807,128.00	25,807,128.00	1,781,385.00	178,139.00	12,000.00	190,139.00	1,591,246.00	-	27,398,374.00	27,398,374.00	-	-
34	Jamuna Bank Ltd, Kln	0178295084-0949	7/6/2014	20,000,000.00	5,807,128.00	25,807,128.00	1,781,385.00	178,139.00	12,000.00	190,139.00	1,591,246.00	-	27,398,374.00	27,398,374.00	-	-
35	Jamuna Bank Ltd, Kln	019645711346	7/9/2015	30,000,000.00	5,637,016.00	35,637,016.00	2,459,981.00	245,997.00	12,000.00	257,997.00	2,201,984.00	-	37,839,000.00	37,839,000.00	-	-
36	Jamuna Bank Ltd, Kln	019645801355	7/9/2015	30,000,000.00	5,637,016.00	35,637,016.00	2,459,981.00	245,997.00	12,000.00	257,997.00	2,201,984.00	-	37,839,000.00	37,839,000.00	-	-
37	Jamuna Bank Ltd, Kln	019645901364	7/9/2015	30,000,000.00	5,637,016.00	35,637,016.00	2,459,981.00	245,997.00	12,000.00	257,997.00	2,201,984.00	-	37,839,000.00	37,839,000.00	-	-
38	Jamuna Bank Ltd, Kln	019646011573	7/9/2015	30,000,000.00	5,637,016.00	35,637,016.00	2,459,981.00	245,997.00	12,000.00	257,997.00	2,201,984.00	-	37,839,000.00	37,839,000.00	-	-
39	Jamuna Bank Ltd, Kln	0084-0330002269	8/11/2016	30,000,000.00	3,373,421.00	33,373,421.00	2,301,122.00	230,112.00	12,000.00	251,112.00	2,140,010.00	-	35,513,431.00	35,513,431.00	-	-
Total				961,580,000.00	209,754,999.45	1,171,334,999.45	59,132,749.80	5,912,263.09	346,000.00	62,593,263.09	52,873,486.11	-	1,224,178,485.56	278,692,268.00	945,486,217.56	-
Grand Total (C+D+E)				1,636,480,000.00	801,247,330.42	2,437,727,330.42	131,042,166.58	13,104,214.54	803,000.00	13,907,214.54	117,114,982.64	-	2,557,382,282.46	367,279,378.00	2,190,102,904.46	-



**Bangladesh Cable Shilpa Limited, Khulna**

**Schedule of Fixed Assets**

**Property, Plant and Equipment**

For the Year Ended 30 June, 2019

Annexure- 1  
Amount in Taka

Asset category	C				O				S				D				E				P				R				E				C				I				A				T				I				O				N				Net Book Value at 30 June 2019																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
	Balance at 01 July 2018				Additions	Transfer	Disposals / Adjustments	Balance at 30 June 2019	To 01 July 2018	Transfer	Charge for the year	On disposals / Adjustments	Total to 30 June 2019																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					

**Method of Allocation of Depreciation**

	% of Allocation	Amount in Taka
Factory Overhead	86%	28,602,953
Administrative Overhead	14%	4,735,133
<b>Total</b>	<b>100%</b>	<b>33,338,086</b>

Factory Building	7,783,209
Plant & Machinery	20,819,744
<b>Total Depreciation for Manufacturing Overhead</b>	<b>28,602,953</b>



**BANGLADESH CABLE SHILPA LIMITED, KHULNA.**

Raw Materials Schedule  
for the financial year 2018-2019

Annexure-2

SL.NO	NAME OF MATERIALS	CODE NO.	OPENING BALANCE		PURCHASE		TOTAL		ISSUE		CLOSING BALANCE	
			Quantity(Kg)	VALUE (TAKA)	Quantity	Rate per unit	VALUE (Tk.)	Quantity	Rate per Unit	Value (Tk.)	Quantity (Kg/Km)	VALUE (TK.)
1	Copper Rod, 8 mm	101101	25,542.00	16,113,894.94	50,359.00	602.34	30,333,004.06	75,901.00	611.94	46,446,899.00	51,323.00	31,406,624.39
2	Polylar Foil-Different Sizes		8,303.06	2,843,252.15	-	-	-	8,303.06	342.43	2,843,252.15	240.55	82,621.31
3	Aluminium Foil/Tape-Different Sizes		21,018.99	5,424,744.69	10,797.60	224.86	2,427,932.14	31,816.59	246.81	7,852,676.83	3,869.33	938,330.00
4	Alu-Kasche Foil-Different Sizes		624.12	214,471.06	-	-	-	624.12	343.64	214,471.06	-	-
5	PE Granules(Solid PE)-HDPE	103043	13,625.00	2,191,904.87	30,550.00	157.15	4,800,903.08	44,175.00	138.30	6,092,807.95	14,950.00	2,366,553.00
6	Cellular Insulation(Foam P.E)	103015	10,404.80	1,977,991.38	-	-	-	10,404.80	190.10	1,977,991.38	1,600.00	304,165.98
7	PVC Granules -Different Color		6,552.50	704,493.81	-	-	-	6,552.50	107.52	704,493.81	225.00	30,106.97
8	Polyester Foil- Different Sizes		21,169.11	3,811,183.59	4,992.00	247.74	1,236,708.95	26,161.11	192.95	5,047,892.54	1,299.90	269,805.06
9	Steel Tape-Different Sizes		25,323.26	2,553,624.79	-	-	-	25,323.26	100.84	2,553,624.79	234.00	41,905.59
10	Steel Rope -Different Sizes		7,398.10	757,973.45	24,938.00	172.33	4,297,543.53	32,336.10	156.34	5,055,516.98	1,605.00	276,588.23
11	Petroleum Jelly	112003	3,350.00	473,101.81	15,000.00	185.21	2,778,147.79	18,350.00	177.18	3,251,249.60	13,210.00	2,340,545.35
12	Colour Master Batch-Different color		6,513.66	1,567,263.28	-	-	-	6,513.66	240.61	1,567,263.28	925.00	331,060.82
13	Black PE (MDPE)	119429	-	-	25,000.00	127.22	3,180,479.23	25,000.00	127.22	3,180,479.23	25,000.00	3,180,479.23
14	Drawing Emulsion	120001	-	-	386.00	522.09	201,527.07	386.00	522.09	201,527.07	193.00	100,763.54
	<b>A) Total for Copper Cable</b>		<b>149,824.60</b>	<b>38,633,901.83</b>	<b>162,022.60</b>		<b>49,256,245.85</b>	<b>311,847.20</b>		<b>87,890,147.68</b>	<b>114,674.78</b>	<b>41,673,349.47</b>
	<b>OFC</b>											
1	Galvanizing Steel Rope-Different Sizes		-	-	61,160.00		11,905,316.52	61,160.00		11,905,316.52	43,956.00	8,516,713.05
2	Phosphated Steel Wire-Diff Dia		5,143.50	578,867.34	-	-	-	5,143.50	112.54	578,867.34	-	-
3	Polyester Foil- Different Sizes		12,391.30	4,374,868.57	-	-	-	12,391.30	353.06	4,374,868.57	1,101.20	453,147.62
4	Color Master Batch-Different color		4,728.00	3,965,988.83	-	-	-	4,728.00	838.83	3,965,988.83	325.00	283,635.54
5	Water blocking Tape - Different size		12,395.41	4,218,487.47	11,138.80	300.17	3,343,303.29	23,534.21	321.32	7,561,990.76	6,325.70	2,038,906.26
6	Color Optical Fiber-Different Color		55,868.40	47,546,647.69	69,905.40	755.71	52,827,952.86	125,773.80	798.06	100,374,600.55	86,738.40	68,583,032.73
7	FRP Rod for CSM SM-Different Dia		6,643.00	5,990,167.44	1,506.00	708.90	1,067,609.21	8,149.00	866.09	7,057,776.65	3,513.20	2,919,451.44
8	Fiber Jel for Loose Tube/Licensing,jel	119428	5,600.00	815,632.37	-	-	-	5,600.00	145.65	815,632.37	5,600.00	815,632.37
9	P.E. Coated Alum-Tape-Different Size		19,005.36	3,971,455.64	17,014.00	221.35	3,766,130.84	36,019.36	214.82	7,737,586.48	6,358.92	1,338,012.81
10	PBT Granules for loose tube	119440	1,068.00	154,477.12	35,000.00	179.81	6,293,459.53	36,068.00	178.77	6,447,936.65	33,300.00	5,953,096.66
11	Co-Polymer coated steel tape-Diff Size		131,920.27	15,483,623.64	121,514.20	124.91	15,178,117.04	233,434.47	120.98	30,661,740.68	81,960.30	10,241,891.59
12	OFC Core Filling Compound	119500	1,375.40	200,615.56	8,000.00	163.07	1,304,582.11	9,375.40	160.55	1,505,197.67	5,000.00	802,737.84
13	Granules for Jacket (MDPE)		-	-	234,755.00	127.22	29,865,336.06	234,755.00	127.22	29,865,336.06	216,055.00	27,486,337.60
14	Polyester Binder Yam for OFC	119426	5,281.14	1,370,639.49	-	-	-	5,281.14	259.53	1,370,639.49	2,024.00	525,298.39
15	Rip Cord Yam	119519	887.90	389,842.58	-	-	-	887.90	439.06	389,842.58	-	-
16	Aramid Yam	108338	2,142.20	4,539,443.32	-	-	-	2,142.20	2,119.06	4,539,443.32	-	-
17	Hot Marking Foil	39009/A	2,600.00	453,646.90	-	-	-	2,600.00	174.48	453,646.90	2,100.00	366,407.11
	<b>B) Total for Optical Fiber Cable</b>		<b>267,049.88</b>	<b>94,054,403.96</b>	<b>559,993.40</b>		<b>125,552,007.46</b>	<b>827,043.28</b>		<b>219,606,411.42</b>	<b>494,357.72</b>	<b>130,324,301.02</b>
	<b>Duct</b>											
1	HDPE Natural colour	106101	38,728.00	4,729,620.69	464,030.00	127.15	59,001,983.65	502,758.00	126.76	63,731,604.34	502,758.00	63,731,604.34
2	Colour Master Batch-Different color		13,595.00	3,800,056.46	-	-	-	13,595.00	279.52	3,800,056.46	1,200.00	335,422.42
3	PET (Strapping Belt-Pipe)	114015	980.00	151,900.00	-	-	-	980.00	155.00	151,900.00	345.00	53,475.00
4	Packing Belt	114017	-	-	30.00	118.67	3,560.00	30.00	118.67	3,560.00	30.00	3,560.00
5	Steel Clip	114018	-	-	10.00	126.00	1,260.00	10.00	126.00	1,260.00	-	-
6	Silicon Master Batch	108134	3,322.00	1,092,787.68	-	-	-	3,322.00	328.95	1,092,787.68	1,525.00	501,656.00
	<b>C) Total For DUCT</b>		<b>56,625.00</b>	<b>9,774,364.83</b>	<b>464,070.00</b>		<b>59,006,803.65</b>	<b>520,695.00</b>		<b>68,781,168.48</b>	<b>505,858.00</b>	<b>64,625,717.75</b>
	<b>Grand Total (D=A+B+C)</b>		<b>473,499.48</b>	<b>142,462,670.62</b>	<b>1,186,086.00</b>		<b>233,815,056.96</b>	<b>1,659,585.48</b>		<b>376,277,727.58</b>	<b>1,114,890.50</b>	<b>236,623,308.25</b>
											<b>544,694.98</b>	<b>139,654,359.34</b>





**BANGLADESH CABLE SHILPA LIMITED. KHULNA.**  
**Schedule of Quantity reconciliation of finished goods**  
 As on 30 June, 2019

Annexure-3

**A. Copper Cable**

Sl. No.	Types of Cable	Pair of Cable	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'19	Ex-factory price	Production cost
1	CC-J/ 0.4	10	12.587	140.964	153.551	77.333	76.218	4,509,468	2,705,681
		20	11.073	55.931	67.004	56.243	10.761	895,587	537,352
		30	20.511	18.649	39.160	16.976	22.184	2,367,265	1,420,359
		40	3.288	16.233	19.521	3.315	16.206	2,113,550	1,268,130
		50	1.169	40.485	41.654	19.380	22.274	3,312,563	1,987,538
		70	5.507	2.155	7.662	4.320	3.342	626,651	375,991
		100	9.641	16.401	26.042	20.302	5.740	1,404,320	842,592
		150	2.454	-	2.454	0.956	1.498	481,264	288,759
		200	1.657	9.755	11.412	5.306	6.106	2,534,913	1,520,948
		250	0.170	-	0.170	-	0.170	83,414	50,048
		300	0.921	9.706	10.627	1.557	9.070	5,065,938	3,039,563
		400	0.742	0.627	1.369	0.999	0.370	266,231	159,738
		600	-	0.274	0.274	0.200	0.074	74,956	44,974
		900	-	0.013	0.013	0.013	-	-	-
1000	-	0.850	0.850	0.850	-	-	-		
2	CC-J/ 0.6	1200	-	0.425	0.425	0.425	-	-	-
		6	0.170	-	0.170	-	0.170	8,546	5,128
		10	0.487	7.955	8.442	4.568	3.874	311,084	186,651
		20	4.016	10.475	14.491	9.227	5.264	638,783	383,270
		30	1.573	1.817	3.390	0.499	2.891	469,512	281,707
		40	1.158	0.870	2.028	1.036	0.992	201,455	120,873
		50	4.125	6.154	10.279	5.622	4.657	1,105,869	663,522
		70	1.327	-	1.327	0.500	0.827	257,200	154,320
		100	0.597	6.822	7.419	7.075	0.344	144,235	86,541
		200	-	2.890	2.890	2.890	-	-	-
		250	-	0.300	0.300	0.300	-	-	-
		300	0.054	0.510	0.564	0.564	-	-	-
		400	0.046	-	0.046	0.046	-	-	-
		500	0.150	-	0.150	0.150	-	-	-
600	0.128	0.290	0.418	0.368	0.050	99,741	59,844		
3	CC-J/ 0.8	700	0.199	-	0.199	-	0.199	459,973	275,984
4	CC-J/ 0.9	500	-	-	-	-	-	-	-
5	BC-JA/ 0.4	10	0.819	-	0.819	0.819	-	-	-
		10	-	1.500	1.500	1.500	-	-	-
		20	-	1.000	1.000	1.000	-	-	-
		50	-	0.500	0.500	0.500	-	-	-
		200	0.127	-	0.127	0.127	-	-	-
		400	0.085	-	0.085	0.063	0.022	17,377	10,426
		500	0.877	-	0.877	0.150	0.727	698,839	419,303
6	BC-JA/ 0.5	1400	0.102	-	0.102	-	0.102	247,243	148,346
		30	1.127	-	1.127	1.127	-	-	-
		70	0.946	-	0.946	-	0.946	259,500	155,700
7	BC-JA/ 0.6	150	0.655	-	0.655	-	0.655	305,648	183,389
		10	-	0.067	0.067	0.067	-	-	-
		20	-	0.200	0.200	0.200	-	-	-
8	BC-JA/ 0.9	40	-	0.600	0.600	0.600	-	-	-
9	Aerial/ 0.4	10	6.544	-	6.544	6.347	0.197	24,879	14,927
		10	0.050	-	0.050	-	0.050	3,327	1,996
		20	4.490	1.150	5.640	1.150	4.490	408,594	245,156
		40	0.143	-	0.143	-	0.143	19,875	11,925
10	T.I.P/ 0.4	50	0.234	-	0.234	-	0.234	37,441	22,464
11	T.I.P/ 0.5	2	1.495	-	1.495	-	1.495	16,553	9,932
		30	0.690	-	0.690	-	0.690	85,673	51,404
		50	0.658	-	0.658	-	0.658	133,916	80,350
		100	11.026	-	11.026	7.674	3.352	1,370,900	822,540
12	T.I.P/ 0.6	2	13.462	-	13.462	6.000	7.462	100,087	60,052
		5	0.076	-	0.076	-	0.076	2,181	1,308
		6	-	7.130	7.130	7.000	0.130	4,377	2,626
		10	0.495	2.730	3.225	2.995	0.230	12,250	7,350
13	H.Wire/0.6	50	0.998	-	0.998	-	0.998	245,628	147,377
14	J. Wire	2 con	1.330	-	1.330	-	1.330	9,552	5,731
15	Drop Wire	2X0.5 con	319.815	-	319.815	70.440	249.375	1,110,358	666,215
		2x0.6 con	961.432	923.909	1,885.341	1,282.296	603.045	3,563.833	2,138,300
		2x0.9 con	1,423.928	10.000	1,433.928	91.105	1,342.823	13,816.628	8,289.977
A. Total Copper Cable			2,835.354	1,299.337	4,134.691	1,722.180	2,412.511	49,927,180	29,956,308



**B. Optical Fiber Cable**

Sl. No.	Types of Optical Fiber Cable	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'19	Ex-factory price	Production cost
1	4 Fiber Uni-Tube Armoured	8.355	81.661	90.016	83.591	6.425	99,415	59,649
2	6 Fiber Uni-Tube Armoured	39.331	76.957	116.288	105.953	10.335	172,266	103,360
3	12 Fiber Uni-Tube Armoured	15.510	1,011.918	1,027.428	928.512	98.916	2,003,365	1,202,019
4	2 Fiber Uni-Tube Non-Armoured with two parallel FRP	-	51.825	51.825	51.825	-	-	-
5	4 Fiber Uni-Tube Non-Armoured with two parallel FRP	8.430	744.592	753.022	639.469	113.553	967,975	580,785
6	6 Fiber Uni-Tube Non-Armoured with two parallel FRP	80.382	163.284	243.666	93.611	150.055	1,459,304	875,582
7	8 Fiber Uni-Tube Non-Armoured with two parallel FRP	1.272	2.000	3.272	2.000	1.272	15,480	9,288
8	12 Fiber Uni-Tube Non-Armoured with two parallel FRP	156.313	71.900	228.213	195.463	32.750	499,887	299,932
9	4 Fiber Uni-Tube Armoured with two parallel FRP	0.600	-	0.600	-	0.600	10,709	6,426
10	6 Fiber Uni-Tube Armoured with two parallel FRP	10.531	8.916	19.447	13.730	5.717	108,600	65,160
11	8 Fiber Uni-Tube Armoured with two parallel FRP	1.870	-	1.870	-	1.870	37,713	22,628
12	12 Fiber Uni-Tube Armoured with two parallel FRP	2.409	-	2.409	0.420	1.989	45,430	27,258
13	4 Fiber Uni-Tube Armoured with two parallel Steel Wire	1.170	3.913	5.083	1.500	3.583	66,561	39,937
14	6 Fiber Uni-Tube Armoured with two parallel Steel Wire	2.710	-	2.710	2.000	0.710	14,064	8,438
15	12 Fiber Uni-Tube Armoured with two parallel Steel Wire	3.175	14.229	17.404	12.000	5.404	131,566	78,940
16	12 Fiber Unittube Arial Non Armoured-Figure-8	-	50.016	50.016	50.016	-	-	-
17	4 Fiber Uni-Tube Arial Armoured	3.874	840.354	844.228	371.500	472.728	12,170,389	7,302,233
18	6 Fiber Uni-tube Arial Armoured	4.260	32.705	36.965	31.440	5.525	150,210	90,126
19	8 Fiber Uni-tube Arial Armoured	1.195	82.665	83.860	65.845	18.015	508,162	304,897
20	12 Fiber Uni-tube Arial Armoured	38.635	233.894	272.529	187.187	85.342	2,714,677	1,628,806
21	24 Fiber Looes Tube Stranded Arial Armoured	34.950	116.624	151.574	147.516	4.058	285,360	171,216
22	48 Fiber Looes Tube Stranded Arial Armoured	-	1.000	1.000	1.000	-	-	-
23	48 Fiber Looes Tube Stranded Non-Armoured CSM of FRP	7.797	-	7.797	-	7.797	613,732	368,239
24	12 Fiber Looes Tube Stranded Armoured -S-Sh-CSM of FRP	0.778	2.500	3.278	2.500	0.778	30,180	18,108
25	24 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	4.931	207.369	212.300	102.770	109.530	5,865,590	3,519,354
26	32 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	-	32.652	32.652	32.652	-	-	-
27	48 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	2.777	96.676	99.453	77.781	21.672	1,725,656	1,035,394
28	72 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	-	45.085	45.085	29.416	15.669	1,652,230	991,338
29	96 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	-	45.033	45.033	30.998	14.035	1,968,613	1,181,168
30	144 Fiber Looes Tube Stranded Armoured S-Sh, CSM of FRP	-	5.570	5.570	5.470	0.100	20,680	12,408
31	24 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	268.304	654.976	923.280	693.059	230.221	18,773,709	11,264,225
32	48 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	6.046	45.959	52.005	52.005	-	-	-
33	48 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	40.109	111.993	152.102	115.531	36.571	3,975,813	2,385,488
34	72 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP-SP	33.870	1.619	35.489	28.210	7.279	897,708	538,625
35	96 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	10.332	68.661	78.993	78.993	-	-	-
36	144 Fiber Looes Tube Stranded Alu-Tape,D-Sh,Armd, CSM of FRP	-	11.936	11.936	11.936	-	-	-
37	48 Fiber Looes Tube Stranded armd, SS & CSM of FRP (8 Tube)	-	242.337	242.337	164.990	77.347	6,573,031	3,943,819
38	48 Fiber Looes Tube Stranded Multi sheed tripple armd, CSM of s. rope (river cable)	0.675	-	0.675	0.675	-	-	-
39	24 Fiber Looes Tube Stranded dry core, Aramyd Yarn, Single Sheath, Self Supporting (ADSS)	2.270	-	2.270	0.160	2.110	135,318	81,191
<b>B. Total OFC</b>		<b>792.861</b>	<b>5,160.819</b>	<b>5,953.680</b>	<b>4,411.724</b>	<b>1,541.956</b>	<b>63,693,394</b>	<b>38,216,037</b>



**C. HDPE Silicon Duct**

Sl. No.	Types of Duct	Opening Balance (Km)	Production Quantity (Km)	Total Production Quantity (Km)	Total Sales Quantity (Km)	Balance (Km) as on 30 June'19	Ex-factory price	Production cost
1	HDPE Silicon Duct- 40/33 mm (1000 U)	19.026	303.831	322.857	304.957	17.900	482,691	386,153
2	HDPE Silicon Duct- 40/33 mm ( UPz)	27.305	37.055	64.360	64.360	-	-	-
3	HDPE Silicon Duct- 40/33 mm ( Regular-BTCL)	222.707	913.835	1,136.542	1,098.221	38.321	1,065,931	852,745
4	HDPE Silicon Duct- 40/33 mm ( Regular-Other)	-	7.236	7.236	7.236	-	-	-
<b>C. Total Duct</b>		<b>269.038</b>	<b>1,261.957</b>	<b>1,530.995</b>	<b>1,474.774</b>	<b>56.221</b>	<b>1,548,622</b>	<b>1,238,898</b>
<b>D. Grand Total (A+B+C)</b>		<b>3,897.253</b>	<b>7,722.113</b>	<b>11,619.366</b>	<b>7,608.678</b>	<b>4,010.688</b>	<b>115,169,197</b>	<b>69,411,242</b>

Value of Closing Finished goods:

Ex-factory price of finished goods as on 30-06-19 (4,99,27,180+6,36,93,394+ 15,48,622) 115,169,197

Production cost of finished goods as on 30-06-19 ( 2,99,56,307 + 3,82,16,037 + 12,38,898) 69,411,242

which ever is lower

So, value of finished goods as on 30-06-19

69,411,242



**Bangladesh Cable Shilpa Limited, khulna**  
**Segment report for Copper cable, OFC and Duct**  
For the year ended 30 June, 2019

Annexure-4

Particulars	Total			Coper Cable			OFC			Duct		
	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%	Qnt	Amount	%
Sales (quantity page-25-27)	7,608.68	491,777,947.00	100%	1,722.18	103,563,343.23	100%	4,411.72	286,352,511.51	100%	1,474.77	101,862,092.26	100%
Less: Cost of goods sold												
Raw Materials issued (Page-16)		244,135,326.25			43,625,058.47			135,699,421.02			64,810,846.75	
Drum Materials (50% for copper & 50% for OFC)		6,915,941.00			3,457,970.50			3,457,970.50			-	
Less: Unused & Scrap of raw materials (Note-14)		(9,368,792.72)			(4,773,736.65)			(4,278,459.51)			(316,595.73)	
Raw materials consumed		241,682,474.53			42,309,292.32			134,878,932.01			64,494,251.02	
Direct Wages (page-16)		27,209,715.35			6,802,428.84			17,686,314.98			2,720,971.54	
Manufacturing Overhead (Page-17)		112,770,717.76			28,192,679.44			73,300,966.54			11,277,071.78	
Production Cost (Quantity page-26)	7,722.11	381,662,907.64		1,299.34	77,304,400.60		5,160.82	225,866,213.53		1,261.96	78,492,294.33	
Add. Opening work-in-process		5,723,348.00			3,303,223.00			2,333,452.00			86,673.00	
Add. Opening finished goods (page-16)	3,897.25	29,344,661.00		2,835.35	16,031,118.00		792.86	7,339,665.00		269.04	5,973,878.00	
Less: Closing Work in process (Page-14, note-13.1)		(5,782,652.00)			(3,171,196.00)			(2,479,423.00)			(132,033.00)	
Less: Closing finished goods (Page-25-27)	4,010.69	(69,411,242.00)		2,412.51	(29,956,308.27)		1,541.96	(38,216,036.56)		56.22	(1,238,897.64)	
<b>Cost of Goods Sold</b>		<b>341,537,022.64</b>	<b>69%</b>		<b>63,511,237.34</b>	<b>61%</b>		<b>194,843,870.97</b>	<b>68%</b>		<b>83,181,914.69</b>	<b>82%</b>
<b>Gross Profit</b>		<b>150,240,924.36</b>	<b>31%</b>		<b>40,052,105.89</b>	<b>39%</b>		<b>91,508,640.54</b>	<b>32%</b>		<b>18,680,177.57</b>	<b>18%</b>
Less: Administrative Overhead (page-18-19)		81,675,954.29			20,418,988.57			53,089,370.29			8,167,595.43	
Less: Selling Overhead (Page-18)		5,714,315.50			1,428,578.88			3,714,305.08			571,431.55	
Total Administrative & Selling Overhead		87,390,269.79			21,847,567.45			56,803,675.36			8,739,026.98	
<b>Operating Profit</b>		<b>62,850,654.57</b>	<b>13%</b>		<b>18,204,538.45</b>	<b>18%</b>		<b>34,704,965.18</b>	<b>12%</b>		<b>9,941,150.59</b>	<b>10%</b>

