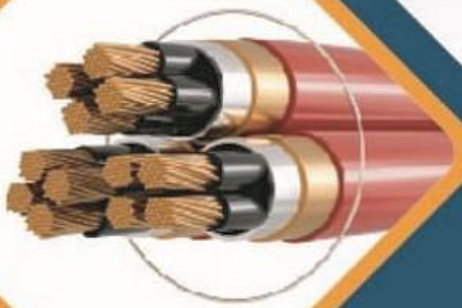
ইস্টার্ন কেবলস্ লিমিটেড
EASTERN CABLES LIMITED
(A Subsidiary Company of BSEC, Under Ministry of Industries)
North Patenga, Chattogram-4204

ANNUAL REPORT
2024 - 2025







বার্ষিক প্রতিবেদন
২০২৪-২০২৫

কেবলস্ ক্রয়ের জন্য সরাসরি যোগাযোগের ঠিকানা

বিক্রয় বিভাগীয় প্রধান
ইষ্টার্ন কেবল্‌স্ লিমিটেড, উত্তর পতেঙ্গা, চট্টগ্রাম
মোবাইলঃ ০১৩৩২-৫৫৩০৫০
হটলাইন ঃ ০১৩৩২-৫৫৩০৫২, সেলস্ ডেস্ক ঃ ০১৩৩২-৫৫৩০৬১

ওয়ানস্টপ সার্ভিস সেন্টার
ইষ্টার্ন কেবল্‌স্ লিমিটেড, ফ্যাক্টরী গেট, পতেঙ্গা, চট্টগ্রাম
মোবাইলঃ ০১৩৩২-৫৫৩০৫৩

বিক্রয় ও প্রদর্শনী কেন্দ্রঃ

বিএসইসি ভবন (নীচ তলা)
১০২, কাজী নজরুল ইসলাম এভিনিউ,
কারওয়ান বাজার, ঢাকা-১২১৫।
মোবাইলঃ ০১৩৩২-৫৫৩০৫৫

৯৫-৯৬, বায়তুল মোকাররম,
ঢাকা-১০০০
মোবাইলঃ ০১৩৩২-৫৫৩০৫৬

সুন্দরবন স্কয়ার সুপার মার্কেট,
নবাবপুর রোড, ঢাকা- ১০০০
মোবাইলঃ ০১৩৩২-৫৫৩০৫৭

৯/এফ (নিচ তলা), সেনাকল্যাণ
কমার্শিয়াল কমপ্লেক্স, হোন্ডা রোড
(টঙ্গী বাজার সংলগ্ন), টঙ্গী, গাজীপুর।
মোবাইলঃ ০১৩৩২-৫৫৩০৫৮

১০, ১০/এ, ১১ (২য় তলা),
মুসাফিরখানা মসজিদ শপিং কমপ্লেক্স
নন্দনকানন, চট্টগ্রাম।
মোবাইলঃ ০১৩৩২-৫৫৩০৫৪

Annual Report
2024-2025

বার্ষিক প্রতিবেদন
২০২৪-২০২৫

EASTERN CABLES LIMITED

Factory & Registered Office : North Patenga, Chattogram.

Phone : 02333301291, 02333301293, 02333301294, 02333301295, 02333301296, 02333301297, 02333301298, 02333301433
E-mail : md@easterncables.gov.bd, saleshead@easterncables.gov.bd
Web-site : www.easterncables.gov.bd





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BOARD OF DIRECTORS



Md. Anwarul Alam
Chairman (Additional Secretary)
Bangladesh Steel & Engineering Corporation
Ministry of Industries
Govt. of the People's Republic of Bangladesh
and ECL Company Board



Md. Jahidul Islam
Director, ECL Company Board and
Power Division, Joint Secretary,
Ministry of Power, Energy & Mineral Resources.
Govt. of the People's Republic of Bangladesh.



Apurba Kumar Mondal
Director, ECL Company Board and
Member of the NRC & Audit Committee.
Joint Secretary, Ministry of Industries,
Govt. of the People's Republic of Bangladesh.



Md. Abdur Rahim Mallik
Director, ECL Company Board and
Member (Distribution & Operation)
BREB, Dhaka.



Md. Abdul Mannan
Independent Director, ECL Company Board and
Chairman of the NRC.
Managing Director,
Bangladesh House Building Finance Corporation.

Dr. Mohammad Moniruzzaman, FCA
Independent Director, ECL Company Board and
Chairman of the Audit Committee
Associate Professor, University of Dhaka.





Engr. Abdul Malek Morol
Managing Director
and Director, ECL Company Board.



Md. Shamsur Rahman
Director, ECL Company Board
Managing Director of MRS Industries Ltd. &
Selima Medical College Hospital Limited.
Director of Lovely Housing Limited.
Director of BRB Polymer Limited.
Director of BRB Energy Limited.



Md. Habibur Rahman
Director, ECL Company Board
Managing Director
BRB Homes Ltd.



Md. Mofizur Rahman
Director, ECL Company Board and
Member of Audit Committee & NRC.
Director of Paradise Land Developent and Houseing Ltd.
Chairman of Kingfisher Cox's Bay Limited.
Chairman of Citizen Builders Limited.
Proprietor of Amity International.



Md. Emdadul Haque
Director, ECL Company Board
Member of Audit Comittee & NRC.
Managing Director of Haque Home & Builders Ltd.
Managing Director of Haque Ceramic Industries Ltd.
Managing Director of Haque Readymix Concrete Ltd.
Managing Director of Haque JSP Agro Food & Beverage Ltd.
Director of Real Estate & Housing Association of Bangladesh (REHAB)
Member of Bangladesh bar Council, Dhaka.



Nadia Islam
Company Secretary

Brief Resume Of Directors to be Retired & Re-appointed in the AGM

Md. Abdur Rahim Mallik, Director



Mr. Md. Abdur Rahim Mallik is a director of Eastern Cables Limited Company Board. Mr. Md. Abdur Rahim Mallik is a government official. He obtained B.Sc in Electrical & Electronics Engineering (EEE) from Bangladesh Institute of Technology (BIT), Khulna (Presently Khulna University of Engineering & Technology- KUET) in 1989. He further enhanced his qualifications by completing a one-year postgraduate Diploma in Electric Power System (EPS) from Norwegian University of Sicience and Technology, Norway and Masters of Engineering (Electrical Power) from Katmandu University, Nepal and participating in various professional courses in Thailand, South Korea, China, India, Indonesia, Sweden, Mexico, Germany & USA including Project Management, Public-Private Partnership, Participatory Management System in Electric Co-operative Systems, Renewable Energy and PPR-2008. Mr. Md. Abdur Rahim Mallik was born on 1967 in Tangail District. In his personal life he is happily married and blessed with two sons & one daughter.

Md. Shamsur Rahman, Director



Mr. Md. Shamsur Rahman is a Director of Eastern Cables Limited Company Board. He was born in a respected Muslim family in Kushtia District at 03 August, 1976. His father, Mr. Md. Mozibar Rahman, is one of the most prominent industrialists in Bangladesh. He obtained Bachelor of Business Administration (BBA) from North South University, Dhaka. He has 28 years long experience as industrialist of various manufacturing sectors such as Copper wire Rod, Aluminium Wire Rod, Copper Busbar, Copper Strip, Plywood, Particle Board, Melamine Board, MDF & HDF Board, PVC Sheet. Mr. Md. Shamsur Rahman is the Managing Director of MRS Industries Ltd. and Selima Medical College Hospital Limited. He is the Director of Lovely Housing Limited, BRB Polymer Limited, BRB Energy Limited, BRB Securities Limited (Dhaka), BRB Air Limited (Dhaka), BRB Hospitals Limited (Dhaka). He also acts as Secretary of Kiam-Siratunnessa Memorial Trust and acts as Vice-President of Hasib Dream School College, Kushtia. He is Honorable Member of NASCIB, Rotary Club of Bangladesh and Bangladesh Fertilizer Association.

Corporate Directory

Chairman	:	Md. Anwarul Alam
Directors	:	Md. Jahidul Islam Apurba Kumar Mondal Md. Abdur Rahim Mallik Engr. Abdul Malek Morol Md. Shamsur Rahman Md. Habibur Rahman Md. Emdadul Haque Md. Mofizur Rahman
Independent Directors	:	Md. Abdul Mannan Dr. Mohammad Moniruzzaman, FCA
Managing Director	:	Engr. Abdul Malek Morol
Company Secretary	:	Nadia Islam
Chief Financial Officer	:	Md. Mahbub Alam Sumon
Head of Internal Audit	:	Mrs. Jahanara Begum
Auditors	:	MABS & J Partners. Chartered Accountants Jahan Building 5 (Level 3), 74 Agrabad C/A, Chattogram, Bangladesh..
Corporate Governance Code Auditor	:	Marhk & Co. Chartered Accountants House # 05 (8th Floor), Block-C, Main Road, Aftabnagar, Dhaka-1212, Bangladesh.
Tax Adviser	:	MABS & J Partners Chartered Accountants SMC Tower (7th Floor) 33, Banani C/A, Road-17, Dhaka-1213, Bangladesh.
Banker's	:	Sonali Bank Limited The City Bank Limited AB Bank Ltd. United Commercial Bank Ltd. Basic Bank Ltd. Agrani Bank Ltd. Janata Bank Ltd.
Share Office	:	BSEC Bhaban (4th Floor) 102, Kazi Nazrul Islam Avenue Dhaka-1215. Phone: 02-55012578
Registered Office	:	Eastern Cables Limited North Patenga, Chattogram.









Partial View of 38th Annual General Meeting held on 08 February, 2025.



কোম্পানি বোর্ডের পক্ষ হতে চেয়ারম্যান জনাব মুঃ আনোয়ারুল আলম (অতিরিক্ত সচিব)-কে ফুল দিয়ে শুভেচ্ছা প্রদান।



ইসিএল কোম্পানি বোর্ড এর চেয়ারম্যান জনাব মুঃ আনোয়ারুল আলম (অতিরিক্ত সচিব)-কে
কারখানার শ্রমিক ও কর্মকর্তাদের পক্ষ হতে ফুল দিয়ে শুভেচ্ছা প্রদান।



চেয়ারম্যান মহোদয়ের ইসিএল কারখানা পরিদর্শন।



চেয়ারম্যান মহোদয় কর্তৃক
ইসিএল কারখানা প্রাঙ্গণে বৃক্ষরোপন



পরিচালকবৃন্দের ইসিএল কারখানা পরিদর্শন



'ইসিএল'-এর অবসরপ্রাপ্ত শ্রমিকদের বিদায় সংবর্ধনা প্রদান

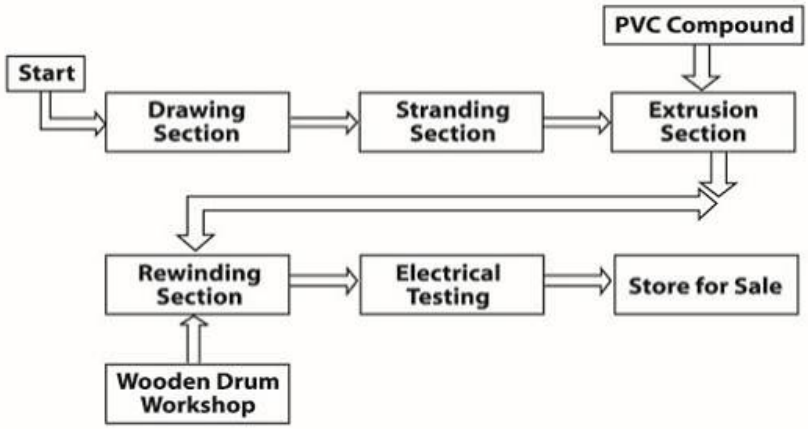


'ইসিএল'-এর অবসরপ্রাপ্ত শ্রমিকের প্রভিডেন্ট ফান্ডের চূড়ান্ত পাওনা পরিশোধ।



ইসিএল কোম্পানি বোর্ড এর চেয়ারম্যান জনাব মুঃ আনোয়ারুল আলম (অতিরিক্ত সচিব) ও পরিচালক জনাব মোঃ মফিজুর রহমান কর্তৃক
২০১৬ হতে ৩০ জুন ২০২৫ পর্যন্ত অবসরপ্রাপ্ত শ্রমিক ও কর্মচারীদের গ্র্যাচুয়িটি'র চূড়ান্ত পাওনা পরিশোধ।

Production Process Flow Diagram of ECL



ECL'S Manufactured Products:

Category	Types	No of core	Core ranges
Domestic (up to 750V)	BYA	1	1re to 2.5 re
			1rm to 25rm
	BYM	1	1re to 2.5 re
			1rm to 16rm
	BYFY	2	1re to 2.5 re
			1.3 rm to 6 rm
LT (up to 1KV)	BYA	1	25 rm t0 1000 rm
	NYY/ NYFGbY/ NYRGbY	1	1re to 2.5 re
			1rm to 1000 rm
		2	1.5 re to 2.5 re
			1rm to 35 rm
		3	1.5 re to 2.5 re
			1rm to 300 rm
		4 to 5	1.5rm to 35 rm
		3 and half core	3x25 sm/16rm to 3x300sm/150 rm
		4	35 sm to 300 sm
	Service Drop Cables	2 to 4	4rm to 25 rm
Control Cable (1KV)	NYY-I	1 to 40	1.5 re/rm to 2.5 re/rm
		1 to 12	3rm to 4rm
HT (6 KV)	NYSY	1	16 rm to 1000rm
		3	16rm to 185rm
HT (11 KV)	NYHSY	1	16 rm to 1000rm
	NYHSYFGbY	1	16 rm to 1000rm
	NYSEYFGbY	3	16rm to 185rm
Copper	Bare Conductor	1	1rm to 1000rm
		1	1.5re to 4.12re
Aluminum	AAC Bare/ AAC (Insulated)	1	WASP, ANT,GNAT etc.
	ACSR Bare/ ACSR(Insulated)	1	Merlin,Swallow,Rabit, Raven, Penguin,Dog, Grossbeak, Hawk, Mertin etc .

Company Profile:

Established	:	In 1967 under license from the world renowned cable Manufacturer Kable-Werke-Reinshangen GmbH of Germany.
Commercial Production	:	In 1971
Public Limited Company	:	In 1986
Management	:	Board of Directors
Share	:	Government- 51%, Private- 49%
No. of Shares	:	2,64,00,000 Nos@ Tk.10/= each share
Land	:	37.69 Acres
Manpower	:	102 Nos
Capital	:	Authorized Capital Tk 60.00 Crore Paid-up Capital Tk 26.40 Crore
Capacity	:	Installed Capacity 7300 MT Per Year
Major Raw Materials	:	9.5mm Aluminium Wire, 8.0mm Copper Wire, PVC Resin, DOP, Stabilizer for PVC Compound, Chalk Powder, Sooth Paste, ParaffinWax, SteelCore, Steel Flat Wire, Steel Strip etc.
Quality & Standard of the Products	:	As per Bangladesh standard (BDS), German Metric Standard (VDS), British Metric Standard (BS).
Products	:	a) PVC insulated and PVC sheathed single and multi-core tension Domestic Cable with Cu Conductor. b) Power Cables both LT & HT (Including Armoured & Screened Cables) with Cu Conductor having continuous permissible grade up to 1KV for LT & up to 12KV for HT c) Different sizes of bare & insulated all Aluminium Conductor (AAC) & Aluminium Conductor Steel Re-inforced (ACSR). Also Produces Control Cables & Flame retardant (FR) Cables.





ইষ্টার্ন কেবল্‌স্ লিমিটেড

রেজিষ্টার্ড অফিসঃ উত্তর পতেঙ্গা, চট্টগ্রাম

৩৯তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি

এ মর্মে বিজ্ঞপ্তি প্রদান করা যাচ্ছে যে, ইষ্টার্ন কেবল্‌স্ লিমিটেড (ইসিএল)-এর ৩৯তম বার্ষিক সাধারণ সভা নিম্নলিখিত বিষয়াদি সম্পাদনকল্পে আগামী ২৪ জানুয়ারি, ২০২৬, রোজ শনিবার, সকাল ১১:০০ ঘটিকায় সম্মেলন কক্ষ, বাংলাদেশ ইস্পাত ও প্রকৌশল করপোরেশন, ১০২, কাজী নজরুল ইসলাম এভিনিউ, কারওয়ান বাজার, ঢাকায় সরাসরি ও অনলাইনে (হাইব্রিড) অনুষ্ঠিত হবেঃ

১। ৩০ জুন ২০২৫ তারিখে সমাপ্ত অর্থবছরের কোম্পানির নিরীক্ষিত স্থিতিপত্র, লাভ-লোকসানের হিসাব ও নিরীক্ষকের প্রতিবেদন এবং কোম্পানির পরিচালকমন্ডলীর বার্ষিক প্রতিবেদন গ্রহণ, বিবেচনা ও অনুমোদন।

২। পরিচালকমন্ডলীর সুপারিশকৃত ২০২৪-২০২৫ অর্থবছরের জন্য নো ডিভিডেন্ড ঘোষণা।

৩। পর্যায়ক্রমে অবসরগ্রহণকারী পরিচালকদের শূন্য পদে পরিচালক মনোনয়ন/নির্বাচন।

৪। ২০২৫-২০২৬ অর্থবছরের জন্য কোম্পানির নিরীক্ষক নিয়োগ এবং তাদের ফি নির্ধারণ।

৫। ২০২৫-২০২৬ অর্থবছরের জন্য কমপ্লায়েন্স নিরীক্ষক নিয়োগ এবং তাদের ফি নির্ধারণ।

৬। সভাপতির অনুমতিক্রমে আইনানুগ আলোচনাযোগ্য অন্যান্য বিষয়াদি (যদি থাকে) সম্পাদন।

পর্ষদের আদেশক্রমে,

(নাদিয়া ইসলাম)
কোম্পানি সচিব।

তারিখঃ ০১-০১-২০২৬ খ্রিঃ।

দ্রষ্টব্যঃ

১) রেকর্ড ডেট ঃ ১৪ ডিসেম্বর ২০২৫।

২) গত ১৬ জানুয়ারি ২০২৪ তারিখে প্রকাশিত বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন এর ডিরেক্টিভ নং BSEC/ICAD/SRIC/2024/318/09 অনুযায়ী ইসিএল এর ৩৯তম বার্ষিক সাধারণ সভা হাইব্রিড সিস্টেমে অনুষ্ঠিত হবে।

৩) শেয়ারহোল্ডারগণ অনলাইনে এজিএম শুরুর ২৪ ঘন্টা পূর্ব হতে এবং এজিএম চলাকালীণ সময় তাদের যে কোন ধরণের প্রশ্ন, মন্তব্য এবং ভোট প্রদান করতে পারবেন। অনলাইন সিষ্টেমে শেয়ারহোল্ডারদের পরিচিতি নিশ্চিত করার জন্য সদস্যগণ তাদের ১৬ সংখ্যার বিও/ফলিও হিসাব নম্বর প্রদান করে অনলাইন সিষ্টেমে লগইন করতে হবে। অনলাইন সিষ্টেমের লিংক শেয়ারহোল্ডারদের-কে ই-মেইলে পাঠানো হবে এবং ইষ্টার্ন কেবল্‌স্ লিমিটেডের ওয়েবসাইটে www.easterncables.gov.bd- তে দেওয়া হবে।

৪) গ্রুপ 'বি' শেয়ারহোল্ডারদের মধ্য হতে পরিশোধিত মূলধনের নূন্যতম ২% শেয়ারধারী আগ্রহী শেয়ারহোল্ডারগণকে পরিচালক পদে নির্বাচিত/মনোনীত হতে ইচ্ছুক প্রার্থীগণকে কোম্পানির শেয়ার অফিসে বার্ষিক সাধারণ সভা অনুষ্ঠিত হওয়ার কমপক্ষে ৭(সাত) দিন পূর্বে অর্থাৎ ১৭-০১-২০২৬ বেলা ১১.০০ ঘটিকার মধ্যে নির্ধারিত ফরমে মনোনয়নপত্র দাখিল করতে হবে। মনোনয়ন ফরম কোম্পানির শেয়ার অফিস, বিএসইসি ভবন (৫ম তলা), ১০২ কাজী নজরুল ইসলাম এভিনিউ, ঢাকা-১২১৫ এ পাওয়া যাবে।

৫) শেয়ারহোল্ডারদের-কে সভা শুরুর (সকাল ১১.০০ ঘটিকার) পূর্বেই লগইন করার জন্য আমরা উৎসাহিত করছি। কারিগরী সমস্যা সমাধানের জন্য ০১৭১৯-১৪১৬১৭ মোবাইল নম্বরে যোগাযোগ করার জন্য অনুরোধ করছি।

৬) সাধারণ সভায় অংশগ্রহণের জন্য অপারগ কোন সদস্য তাঁর পক্ষে সভায় অংশগ্রহণ ও ভোট প্রদানের জন্য প্রক্সি নিয়োগ করতে পারবেন। ২০ টাকার রেভিনিউ ষ্ট্যাম্প সম্বলিত প্রক্সি ফরম যথাযথভাবে স্বাক্ষর করে তার স্ক্যান কপি ই-মেইলের মাধ্যমে ইসিএল এর শেয়ার অফিস eclshare1986@gmail.com এ এজিএম শুরুর ৪৮ ঘন্টা পূর্বেই পাঠাতে হবে।

৭) ২০২৪-২০২৫ অর্থবছরের বার্ষিক প্রতিবেদন বইয়ের সফ্‌ট কপি শেয়ারহোল্ডারগণের ই-মেইল ঠিকানায় পাঠানো হবে এবং ইসিএল এর ওয়েব সাইট www.easterncables.gov.bd - তে পাওয়া যাবে।

৮) সদস্যগণের ঠিকানা পরিবর্তন হলে সঠিক সময়ের মধ্যে কোম্পানির রেজিষ্টার্ড অফিসে জানাতে হবে।

EASTERN CABLES LIMITED

REGISTERED OFFICE : NORTH PATENGA, CHATTOGRAM.

NOTICE OF THE 39th ANNUAL GENERAL MEETING

Notice is hereby given that the 39th Annual General Meeting of Eastern Cables Limited will be held directly on Saturday, 24 January 2026 at 11:00 am held at Conference Hall of Bangladesh Steel and Engineering Corporation, 102, Kazi Nazrul Islam Avenue, Karwan Bazar, Dhaka & Online (Hybrid) through the link https://ecl.virtualagmbd.com to transact the following business:

1. To receive, consider and adopt the Audited Financial Statement for the year ended 30 June 2025 together with the reports of the Director's and the Auditor's thereon.
2. No Dividend recommended by the Board of Directors for the financial year 2024-2025.
3. To elect/nominate Directors in place of those who are retiring by rotation.
4. To appoint Auditors for the year 2025-2026 and fix their remuneration.
5. To appoint Compliance Auditors for the year 2025-2026 and fix their remuneration.
6. To transact business (if any) of the company according to law with the permission of the chair.

By order of the Board,

(Nadia Islam)
Company Secretary

Dated: 01-01-2026

Notes:

1. The Record Date: 14 December, 2025.
2. Pursuant to the Bangladesh Securities and Exchange Commission's Order No. BSEC/ICAD/SRIC/2024/318/09, Dated 16 January 2024, the AGM will be conducted by using Hybrid System.
3. The Members will be able to submit their question/comments and vote electronically 24 hours before commencement of the AGM and during the AGM. For logging into the system, the Members need to put their 16 digit Beneficial Owner (BO) ID Number/Folio Number and other credential as proof of their identity by visiting the link given to the website of the Company i.e www.easterncables.gov.bd The link also sent/be sent to the e-mail addresses of the respected shareholders.
4. The interested Shareholders having minimum 2% shares of the paid up capital of the company are eligible in contesting for the vacant post of director from Group-'B` are requested to submit their nomination papers in prescribed form available in the Share Office of the Company, BSEC Bhaban (4th floor), 102 Kazi Nazrul Islam Avenue, Dhaka-1215 at least 07 (Seven) days before the commencement of the Annual General Meeting i.e. before 11.00 A.M of 17.01.2026.
5. We encourage the Members to log into the system prior to the meeting start time of 11.00 AM (Dhaka Time). Please Contact 01719-141617 for technical difficulties in accessing the virtual meeting.
6. Members entitled to attend and vote at the Annual General Meeting (AGM) may appoint a proxy to attend and vote on his/her stead. The proxy form duly filled, signed and stamped at BDT 20 must be sent (scan copy) through e-mail to ECL share office at **eclshare1986@gmail.com** at least 48 hours before commencement of the AGM.
7. Soft copy of the Annual Report 2024-2025 will be sent to the e-mail addresses of the Shareholders. Annual Report 2024-2025 will also be available at Eastern Cables Limited website: **www.easterncables.gov.bd**
8. Change of address (if any) should be enlisted to the Registered Office of the Company in due time.

ইষ্টার্ন কেবলস্ লিমিটেড

উত্তর পতেঙ্গা, চট্টগ্রাম

পরিচালনা পর্ষদের বার্ষিক প্রতিবেদন

৩০ জুন, ২০২৫ সমাপ্ত অর্থবছরের

বিসমিল্লাহির রাহমানির রাহিম

গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের শিল্প মন্ত্রণালয়ের অধীন বাংলাদেশ ইস্পাত ও প্রকৌশল করপোরেশনের নিয়ন্ত্রণাধীন ইষ্টার্ন কেবলস্ লিঃ (ইসিএল)-এর ৩৯তম বার্ষিক সাধারণ সভায় ডিজিটাল প্ল্যাটফর্মে সংযুক্ত ও স্বশরীরে উপস্থিত সম্মানিত শেয়ারহোল্ডারবৃন্দ, কোম্পানির পরিচালকবৃন্দ, প্রতিষ্ঠানের শ্রমিক/কর্মচারী/কর্মকর্তাবৃন্দ এবং সুধীবৃন্দ, আস্সালামু আলাইকুম।

কোম্পানির পরিচালকমন্ডলী এবং আমার পক্ষ থেকে উপস্থিত সকলকে স্বাগত জানাচ্ছি। আপনাদের ভার্চুয়াল/ডিজিটাল প্ল্যাটফর্মে ও স্বশরীরে উপস্থিতি আমাদের আনন্দিত ও অনুপ্রাণিত করেছে।

০২.০০ সম্মানিত শেয়ারহোল্ডারবৃন্দ,

ইষ্টার্ন কেবলস্ লিঃ জার্মানীর M/S. Continhocar & Co. এর সহযোগিতায় এবং M/S. Kabel-Werke-Reinshagen এর সরবরাহকৃত প্রযুক্তিতে ১৯৬৭ সালে বন্দরনগরী চট্টগ্রামের পতেঙ্গায় জার্মানীর সরবরাহকৃত প্রযুক্তিতে নির্মিত হয়। ইসিএল জার্মানীর বিশ্ব বিখ্যাত Kable-Werke-Reinshagen হতে লাইসেন্স প্রাপ্ত এবং সর্বোৎকৃষ্ট গুণাগুণের নিশ্চয়তা প্রদান করে।

ইসিএল-এ পিভিসি কেবল উৎপাদন হয় প্রধানত বাংলাদেশ স্ট্যান্ডার্ড (বিডিএস), জার্মান মেট্রিক স্ট্যান্ডার্ড (ভিডিই), ব্রিটিশ মেট্রিক স্ট্যান্ডার্ড (নিউ বিএসএস) এবং ব্রিটিশ ইম্পেরিয়াল স্ট্যান্ডার্ড (ওল্ড বিএসএস) অনুযায়ী। বেয়ার এবং ইন্সুলেটেড এসিএসআর এবং এএসি কন্ডাক্টর তৈরি হয় বিএস এবং এএসটিএম স্ট্যান্ডার্ড অনুযায়ী। ইষ্টার্ন কেবলস্ লিমিটেড এর ক্রেতার চাহিদামত আন্তর্জাতিক যে কোন স্ট্যান্ডার্ড অনুযায়ী ক্যাবল ও কন্ডাক্টর তৈরির সক্ষমতা রয়েছে। এছাড়া বিভিন্ন ধরনের ও আকারের ডমেস্টিক, ফ্লেক্সিবেল, কন্ট্রোল এবং পাওয়ার ক্যাবল প্রস্তুত করে থাকে যার ভোল্টেজ রেটিং ১১ কেভি এবং ক্রস সেকশনাল এরিয়া সর্বোচ্চ ১০০০ বর্গ মিলিমিটার পর্যন্ত হয়ে থাকে, প্রধানত লেটেস্ট জার্মান স্ট্যান্ডার্ড ভিডিই ০২৭১/৩.৬৯ এবং বিএস ৬০০৪:১৯৭৫ অনুসরণে। দেশ এবং দেশের বাহিরের চাহিদা অনুযায়ী সাবেক ব্রিটিশ ইম্পেরিয়াল স্ট্যান্ডার্ড বিএস ২০০৪ অনুযায়ী ডমেস্টিক ক্যাবলও প্রস্তুত করে থাকে।

অদ্যকার বার্ষিক সাধারণ সভায় আমি এ পর্যায়ে প্রতিষ্ঠানটির ৩০-০৬-২০২৫ খ্রিঃ তারিখ পর্যন্ত সমাপ্ত অর্থবছরের নিরীক্ষিত স্থিতিপত্র, আয়-ব্যয় বিবরণী ও নিরীক্ষা প্রতিবেদনসহ পরিচালকমন্ডলীর প্রতিবেদন আপনাদের সদয় বিবেচনা ও অনুমোদনের জন্য উপস্থাপন করছি। কোম্পানির কার্যসম্পাদনের উপর আপনাদের সুচিন্তিত মতামত ও পরামর্শ ভবিষ্যতে দায়িত্ব পালনে সহায়ক হবে বলে আমি বিশ্বাস করি।

০৩.০০ শেয়ার মূলধন

কোম্পানির ইস্যুকৃত, গৃহীত ও পরিশোধিত শেয়ার মূলধনের পরিমাণ ২৬,৪০,০০,০০০/- (ছাব্বিশ কোটি চল্লিশ লক্ষ মাত্র) টাকা, যা প্রতিটি ১০ টাকা মূল্যের ২,৬৪,০০,০০০ (দুই কোটি চৌষট্টি লক্ষ) টি শেয়ারে বিভক্ত। তন্মধ্যে ১৯৯৫-১৯৯৬ ও ২০১৭-২০১৮ অর্থবছরে ঘোষিত ৬,৪০,০০,০০০/ (ছয় কোটি চল্লিশ লক্ষ মাত্র) টাকা মূল্যের মোট ৬৪,০০,০০০ (চৌষট্টি লক্ষ) টি বোনাস শেয়ার অন্তর্ভুক্ত রয়েছে।

০৪.০০ উৎপাদন

২০২৪-২০২৫ অর্থবছরে ক্যাবল ও কন্ডাক্টর উৎপাদনের লক্ষ্যমাত্রা ২,৫০০ মেট্রিক টনের বিপরীতে প্রকৃত উৎপাদন হয়েছে ৩৪৭.৪৩ মেট্রিক টন। পক্ষান্তরে ২০২৩-২০২৪ অর্থবছরে উৎপাদন লক্ষ্যমাত্রা ৪,৫০০ মেট্রিক টনের স্থলে প্রকৃত উৎপাদন হয়েছিল ৭৮৪.৩৭ মেট্রিক টন, ২০২৩-২০২৪ অর্থবছরের তুলনায় ৫৫.৭১% কম উৎপাদন হয়েছে ।

০৫.০০ বিক্রয়

২০২৪-২০২৫ অর্থবছরে ক্যাবল ও কন্ডাক্টর বিক্রয়ের লক্ষ্যমাত্রা ২,৫০০ মেট্রিক টনের বিপরীতে ৩০৪.৫৫ মেট্রিক টন প্রকৃত বিক্রয় হয়েছে। অন্যদিকে ২০২৩-২০২৪ অর্থবছরে বিক্রয় লক্ষ্যমাত্রা ৪,৫০০ মেট্রিক টনের বিপরীতে ৮৮৮.৮০ মেট্রিক টন প্রকৃত বিক্রয় হয়েছিল, ২০২৩-২০২৪ অর্থবছরের তুলনায় ৬৫.৭৩% কম বিক্রয় হয়েছে ।

০৬.০০ লাভ-লোকসান, বিক্রিত পণ্যের খরচ, মোট লাভ/লোকসান, নিট লাভ/লোকসান এর বিশ্লেষণ

২০২৪-২০২৫ অর্থবছরে করপূর্ব মুনাফার লক্ষ্যমাত্রা ৫৮৩.৫৫ লক্ষ টাকার বিপরীতে প্রতিষ্ঠানের (১,০৫৭.৩৬) লক্ষ টাকা করপূর্ব নিট লোকসান হয়েছে। ২০২৩-২০২৪ অর্থবছরে করপূর্ব মুনাফার লক্ষ্যমাত্রা ৮৬৮.০৬ লক্ষ টাকার বিপরীতে করপূর্ব নিট লাভ ছিল ২১৩.০৮ লক্ষ টাকা। ২০২৪-২০২৫ অর্থবছরে মোট লাভ হয়েছে ২৪৭.৮২ লক্ষ টাকা এবং গত বছর মোট লাভ ছিল ১,৪৬১.৯৫ লক্ষ টাকা। ২০২৪-২০২৫ অর্থবছরে দেশের সার্বিক পরিবেশ অস্থিতিশীল থাকায় সরকারি ও বেসরকারি প্রতিষ্ঠানসমূহ হতে কাঙ্খিত কার্যাদেশ না পাওয়ায় ইষ্টার্ন কেবলস্ লিমিটেড-এর উৎপাদন ও বিক্রয় কার্যক্রম হ্রাস পেয়েছে। ফলশ্রুতিতে ২০২৪-২০২৫ অর্থবছরে কোম্পানিকে লোকসানের সম্মুখীন হতে হয়েছে।

০৭.০০ ২০২৪-২০২৫ অর্থবছরের সাথে পূর্ববর্তী অর্থবছরের বার্ষিক আর্থিক বিবরণীর তাৎপর্যপূর্ণ পার্থক্য

বিবরণ	বার্ষিক আর্থিক বিবরণী (লক্ষ টাকা)	
	২০২৪-২৫	২০২৩-২৪
নিট বিক্রয়	৩,০০৬.০২	৭,৫০৭.৭৫
বিক্রিত দ্রব্যের ব্যয়	(২,৭৫৮.২০)	(৬,০৪৫.৮০)
মোট লাভ	২৪৭.৮২	১,৪৬১.৯৫
পরিচালন ব্যয়	(১,৩০৫.১৮)	(১,২৪৮.৮৭)
করপূর্ব নিট মুনাফা/(লোকসান)	(১,০৫৭.৩৬)	২১৩.০৮
কর পরবর্তী নিট মুনাফা/(লোকসান)	(১,১৬৮.৪৪)	১৫৫.৪৪
শেয়ার প্রতি আয় (ইপিএস) (টাকা)	(৪.৪৩)	০.৫৯
শেয়ার প্রতি নিট এ্যাসেট ভ্যালু (এনএভি) (টাকা)	৩৩৯.৩২	৩৪৪.৬৩
শেয়ার প্রতি নিট অপারেটিং ক্যাশ ফ্লো (এনওসিএফপিএস) (টাকা)	১.২২	৫.৬৬
পুঞ্জিভূত লোকসান	(৪,০৯৬.৭৮)	(২,৮৭৫.৫৩)

০৮.০০ মুনাফা বন্টন বিবরণী

মুনাফার বিস্তারিত বিবরণ নিম্নে দেওয়া হলোঃ

বিবরণ	৩০.০৬.২০২৫ তারিখে (লক্ষ টাকায়)	৩০.০৬.২০২৪ তারিখে (লক্ষ টাকায়)
নিট বিক্রয়	৩,০০৬.০২	৭,৫০৭.৭৫
বাদঃ বিক্রিত পণ্যের ব্যয়	(২,৭৫৮.২০)	(৬,০৪৫.৮০)
মোট লাভ	২৪৭.৮২	১,৪৬১.৯৫
বাদঃ প্রশাসনিক, বিক্রয় ও বন্টন এবং আর্থিক খরচাদি	(১,৪১০.১৩)	(১,২৯৪.৮৯)
যোগঃ বিবিধ আয়	১০৪.৯৫	৫৭.২৩
শ্রমিক কল্যাণ তহবিল ও আয়কর পূর্ব মুনাফা	-	২২৪.২৯
আয়কর পূর্ব নিট মুনাফা	(১,০৫৭.৩৬)	২১৩.০৮
আয়কর সংস্থান	(১১১.০৯)	(৫৭.৬৩)
আয়কর পরবর্তী নিট মুনাফা	(১,১৬৮.৪৫)	১৫৫.৪৪
পূর্ববর্তী বছরের অবশিষ্ট মুনাফা/লোকসানের জের	(২,৮৭৫.৫৩)	(২,৯৫১.৭৮)
বাদঃ ২% নগদ লভ্যাংশ	(৫২.৮০)	(৭৯.২০)
	(৪,০৯৬.৭৮)	(২,৮৭৫.৫৩)
বিতরণের জন্য মুনাফা/(লোকসান)	(৪,০৯৬.৭৮)	(২,৮৭৫.৫৩)
অবশিষ্ট পুঞ্জিভূত মুনাফা/(লোকসানের) জের	(৪,০৯৬.৭৮)	(২,৮৭৫.৫৩)

০৯.০০ সংশ্লিষ্ট পার্টির লেনদেনঃ

সংশ্লিষ্ট পার্টির লেনদেন সংক্রান্ত তথ্যাদির বিবরণ আর্থিক বিবরণীর নোট নম্বর ৩৬ এর (ii) এ দেওয়া হয়েছে।

১০.০০ গণপ্রস্তাবের মাধ্যমে সংগৃহীত অর্থের ব্যবহারঃ

সংশ্লিষ্ট বছরে গণপ্রস্তাবের মাধ্যমে কোন অর্থ সংগ্রহ করা হয়নি।

১১.০০ ত্রৈমাসিক এবং বার্ষিক আর্থিক বিবরণীর মধ্যে তারতম্যঃ

এই ধরণের বিশেষ কোন তারতম্য ঘটেনি।

১২.০০ পরিচালক ও স্বতন্ত্র পরিচালকদের সম্মানীঃ

২০২৪-২০২৫ অর্থবছরে স্বতন্ত্র পরিচালকসহ পরিচালকবৃন্দের ১১টি পর্ষদ সভা, ০৫টি অডিট কমিটি সভা এবং ০২টি এনআরসি কমিটির সভার সম্মানী বাবদ ভ্যাট ও আয়কর ব্যতীত সর্বমোট ৯,২৪,০০০/ (নয় লক্ষ চব্বিশ হাজার) টাকা প্রদান করা হয়েছে। বিগত ২০২৩-২০২৪ অর্থবছরে পরিচালকবৃন্দের সম্মানি বাবদ ভ্যাট ও আয়কর ব্যতীত সর্বমোট ৬,৯৯,০০০/ (ছয় লক্ষ নিরানব্বই হাজার) টাকা পরিশোধ করা হয়েছিল।

১৩.০০ আর্থিক বিবরণীর ন্যায়পরায়ণতাঃ

হিসাব বিবরণী এবং হিসাব বিবরণীর নোট বাংলাদেশে প্রচলিত সংশ্লিষ্ট আইনসমূহের বিধান প্রতিপালন করে তৈরি করা হয়েছে। এই বিবরণীগুলো সঠিকভাবে কোম্পানির কার্যাবলি, কার্যক্রমের ফলাফল, নগদ প্রবাহ এবং মূলধনের পরিবর্তন প্রকাশ করেছে।

১৪.০০ আর্থিক হিসাবের প্রয়োজনীয় দলিলাদিঃ

কোম্পানির আর্থিক হিসাবের প্রয়োজনীয় দলিলাদি ও রেকর্ড বই সঠিকভাবে সংরক্ষণ করা হয়েছে।

১৫.০০ হিসাববিজ্ঞানের উপযুক্ত নীতিমালা ও আয়-ব্যয়ের অনুসরণঃ

হিসাববিজ্ঞানের উপযুক্ত নীতিমালা ধারাবাহিকভাবে হিসাব বিবরণী প্রস্তুতে অনুসরণ করা হয়েছে এবং হিসাববিজ্ঞানের আয় ব্যয়সমূহ যুক্তিসংগত ও বিচক্ষণতার সাথে যাচাই করা হয়েছে।

১৬.০০ সাধারণ শেয়ারহোল্ডারগনের স্বার্থরক্ষাঃ

পরিচালনা পর্ষদ সাধারণ শেয়ারহোল্ডারগনের স্বার্থরক্ষায় সচেষ্ট আছেন।

১৭.০০ IAS/IFRS এর প্রয়োগঃ

আর্থিক বিবরণী প্রস্তুতে IAS/IFRS নীতিমালাসমূহ যথাযথভাবে অনুসরণ করা হয়েছে এবং যদি কোন ধরনের বিচ্যুতি হয়ে থাকে সেটাও প্রকাশ করা হয়েছে।

১৮.০০ চলমান প্রতিষ্ঠানঃ

ভবিষ্যতের ওপর প্রাপ্ত তথ্য পর্যালোচনা করে পরিচালকবৃন্দ মনে করেন যে, নিকট ভবিষ্যতের ব্যবসা চলমান রাখার জন্য কোম্পানির যথাযথ পরিসম্পদ রয়েছে। এ ব্যাপারে বিস্তারিত ব্যাখ্যা আর্থিক বিবরণীর নোট নং-২ এ দেওয়া হয়েছে।

১৯.০০ মূল চালিকা এবং অর্থনৈতিক তথ্যঃ

একটি পাঁচ বছরের সংক্ষেপকৃত মূল চালিকা এবং অর্থনৈতিক তথ্য আর্থিক বিবরণীর সংযোজনী -এফ এ দেওয়া আছে।

২০.০০ নিয়োগ, পদোন্নতি, বদলি এবং পারিশ্রমিক নির্ধারণ এর নীতিমালাঃ

ইষ্টার্ন কেবলস্ লিমিটেড শিল্প মন্ত্রণালয়ের অধীন বাংলাদেশ ইস্পাত ও প্রকৌশল করপোরেশনের নিয়ন্ত্রণাধীন ঢাকা স্টক এক্সচেঞ্জ ও চট্টগ্রাম স্টক এক্সচেঞ্জ এর তালিকাভুক্ত একটি প্রতিষ্ঠান। উক্ত প্রতিষ্ঠানের সকল কর্মকর্তা, কর্মচারী নিয়োগ, পদোন্নতি এবং বদলি সংক্রান্ত যাবতীয় কার্যক্রম বাংলাদেশ ইস্পাত ও প্রকৌশল করপোরেশনের কর্মচারী চাকুরী প্রবিধানমালা ১৯৮৯-অনুযায়ী পরিচালিত হয়ে থাকে। শ্রমিকের নিয়োগ বাংলাদেশ ইস্পাত ও প্রকৌশল করপোরেশনের বোর্ডের সিদ্ধান্ত ও শ্রম আইন দ্বারা পরিচালিত হয়ে থাকে। সকল কর্মকর্তা-কর্মচারীর বেতন-ভাতাদি সরকার ঘোষিত জাতীয় বেতন স্কেল, ২০১৫ অনুযায়ী এবং শ্রমিকদের মজুরি ও ভাতাদি সরকার ঘোষিত জাতীয় মজুরি ও উৎপাদনশীলতা কমিশন, ২০১৫ অনুযায়ী পরিশোধ করা হয়।

২১.০০ লভ্যাংশ ঘোষণাঃ

২০২৪-২০২৫ অর্থবছরে কোম্পানির মোট (১,১৬৮.৪৫) লক্ষ টাকা কর পরবর্তী নিট লোকসান হয়েছে এবং পুঞ্জিভূত লোকসান হয়েছে (৪,০৯৬.৭৮) লক্ষ টাকা। কোম্পানির সার্বিক অবস্থা বিবেচনা করে বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন এর গত ২০-০৬-২০১৮ খ্রিঃ তারিখের নোটিফিকেশন নং-BSEC/CMRRCD/2006-158/208/Admin/81 ও গত ২৩-০৫-২০১৯ খ্রিঃ তারিখের নোটিফিকেশন নং-BSEC/CMRRCD/2009-193/222/Admin/91 যা বাংলাদেশ গেজেট অতিরিক্ত সংখ্যায় যথাক্রমে গত আগস্ট ০৮, ২০১৮ খ্রিঃ ও জুলাই ১৫, ২০১৯ খ্রিঃ তারিখে প্রকাশিত হয়েছে সে অনুযায়ী কোম্পানির পরিচালকমন্ডলী ২০২৪-২০২৫ অর্থবছরের জন্য কোন প্রকার লভ্যাংশ ঘোষণার সুপারিশ করেননি।

২২.০০ ক্রেডিট রেটিংঃ

ক্রেডিট রেটিং ইনফরমেশন অ্যান্ড সার্ভিসেস লিমিটেড বিগত ২৫ সেপ্টেম্বর, ২০২৫ তারিখে ইষ্টার্ন কেবলস্ লিঃ-এর আর্থিক এবং অন্যান্য প্রাসঙ্গিক পরিমাণগত তথ্যের ভিত্তিতে ইষ্টার্ন কেবলস্ লিঃ এর ক্রেডিট রেটিং নিশ্চিত করেছে।

২৩.০০ আয়কর ও ভ্যাট বাবদ সরকারকে পরিশোধঃ

২০২৪-২০২৫ অর্থবছরে প্রতিষ্ঠানটি জাতীয় রাজস্ব তহবিলে ৭৪৩.৭৯ লক্ষ টাকা পরিশোধ করেছে। ২০২৩-২০২৪ অর্থবছরে উক্ত খাতে পরিশোধের পরিমাণ ছিল ১,২৮৯.৩৭ লক্ষ টাকা।

বিবরণ	২০২৪-২০২৫ (লক্ষ টাকায়)	২০২৩-২০২৪ (লক্ষ টাকায়)
ক. আমদানি শুল্ক	১৩১.০৭	৪১৮.৪১
খ. ভ্যাট ও সম্পূরক শুল্ক	৫১০.৯৭	৬৮১.৪১
গ. আয়কর	১০১.৭৫	১৮৯.৫৫
সর্বমোট	**৭৪৩.৭৯**	**১,২৮৯.৩৭**

২৪.০০ করপোরেট সামাজিক দায়িত্ব (CSR)ঃ

ইষ্টার্ন কেবলস্ লিঃ পরিবেশ ও সমাজের প্রতি দায়িত্বশীল অবদান রেখে চলেছে। তন্মধ্যে বিভিন্ন প্রকার সামাজিক ও ধর্মীয় কাজে সহায়তাকরণ, কারখানা কম্পাউন্ডে বৃক্ষরোপণ, পরিষ্কার-পরিচ্ছন্নতা, রাষ্ট্রীয় সকল অনুষ্ঠান উদযাপন ইত্যাদি উল্লেখযোগ্য। কর্মক্ষেত্রকে পরিবেশবান্ধব রাখা এবং কারখানায় কর্মরত শ্রমিকদের ঝুঁকি ভাতা প্রদান করা হয়।

২৫.০০ মানবসম্পদ উন্নয়নঃ

অনুমোদিত মানবসম্পদ কাঠামো অনুযায়ী কোম্পানির কর্মকর্তা, কর্মচারী ও শ্রমিকের সংখ্যা মোট ৪১০ জন। ৩০ জুন, ২০২৫ তারিখে কর্মরতদের সংখ্যা ছিল ১০২ জন। প্রতিষ্ঠানের মানবসম্পদ উন্নয়ন কর্মসূচির অংশ হিসেবে প্রতিটি স্তরের কর্মকর্তা, কর্মচারী ও শ্রমিকদেরকে পেশাগত স্বাস্থ্য ও নিরাপত্তা বিষয়ে সচেতনতা বৃদ্ধি এবং ব্যক্তিগত সুরক্ষা সরঞ্জামাদি ব্যবহারের ওপর প্রশিক্ষণ দেওয়া হয়েছে। একইসাথে মেকানিকদের জন্য আনুষ্ঠানিক প্রশিক্ষণের উদ্যোগ গ্রহণ করা হয়েছে। এছাড়া, বিভিন্ন পর্যায়ে কর্মকর্তা ও কর্মচারীদের দেশের বিভিন্ন ইনস্টিটিউটে পেশাগত প্রশিক্ষণের ব্যবস্থা গ্রহণ করা হয়। প্রশিক্ষণপ্রাপ্ত এসকল কর্মকর্তা, কর্মচারী ও শ্রমিক পেশাগত দক্ষতা উন্নয়নের মাধ্যমে কোম্পানি তথা দেশের প্রবৃদ্ধিতে গুরুত্বপূর্ণ অবদান রাখছেন। প্রতিষ্ঠানে শ্রমিক-ব্যবস্থাপনা সম্পর্কও সৌহার্দ্যপূর্ণ এবং শিল্প বান্ধব।

২৬.০০ পরিচালক নির্বাচনঃ

কোম্পানির আর্টিকেলস অব এসোসিয়েশনের বিধান মোতাবেক ০৯ (নয়) জন পরিচালক ও Corporate Governance Code অনুযায়ী ০২ (দুই) জন স্বতন্ত্র পরিচালক দ্বারা কোম্পানি পরিচালিত হচ্ছে। কোম্পানির মেমোরেন্ডাম এন্ড আর্টিকেলস্ অব এসোসিয়েশন ও কোম্পানি আইনে এক-তৃতীয়াংশ পরিচালক পর্যায়ক্রমে অবসর গ্রহণের বিধান রয়েছে। তবে অবসর গ্রহণকারী পরিচালকগণ পুনঃমনোনয়ন/নির্বাচনের যোগ্যতা রাখেন। এ পরিপ্রেক্ষিতে অদ্যকার বার্ষিক সাধারণ সভায় গ্রুপ 'এ' ৫১% শেয়ারহোল্ডার বাংলাদেশ ইস্পাত ও প্রকৌশল করপোরেশন এর পাঁচজন পরিচালক থেকে দুইজন পরিচালক অবসর গ্রহণ করবেন ও পরিচালকগণ পুনরায় মনোনীত হবেন:

গ্রুপ 'এ'

ক্রমিক নং	পরিচালকবৃন্দ	মন্তব্য
০১	জনাব মুঃ আনোয়ারুল আলম (অতিরিক্ত সচিব), চেয়ারম্যান, বিএসইসি, ঢাকা ও ইষ্টার্ন কেবলস্ লিমিটেড।	৩৯তম বার্ষিক সাধারণ সভায় অবসর গ্রহণ করবেন।
০২	জনাব মোঃ জাহিদুল ইসলাম, যুগ্মসচিব, বিদ্যুৎ বিভাগ, বিদ্যুৎ ও জালানি খনিজ সম্পদ মন্ত্রণালয় ও পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	
০৩	জনাব অপূর্ব কুমার মন্ডল, যুগ্মসচিব, শিল্প মন্ত্রণালয় ও পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	
০৪	জনাব মোঃ আব্দুর রহিম মল্লিক, সদস্য (বিতরণ ও পরিচালন), বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড, ঢাকা ও পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	৩৯তম বার্ষিক সাধারণ সভায় অবসর গ্রহণ করবেন।
০৫	প্রকৌ. আব্দুল মালেক মোড়ল, ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত) ও পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	

গ্রুপ 'বি' চারজন পরিচালকের মধ্যে একজন পরিচালক অবসর গ্রহণ করবেন ও পরিশোধিত মূলধনের নূন্যতম ২% শেয়ারধারী একজন পরিচালক নির্বাচিত হবেন।

গ্রুপ 'বি'

ক্রমিক নং	পরিচালকবৃন্দ	মন্তব্য
০১	জনাব মোঃ শামসুর রহমান, পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	৩৯তম বার্ষিক সাধারণ সভায় অবসর গ্রহণ করবেন।
০২	জনাব মোঃ ইমদাদুল হক, পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	
০৩	জনাব মোঃ মফিজুর রহমান, পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	
০৪	জনাব মোঃ হাবিবুর রহমান, পরিচালক, ইষ্টার্ন কেবলস্ লিমিটেড।	

২৭.০০ নিরীক্ষক নিয়োগঃ

কোম্পানির নিরীক্ষক MABS & J Partners, চার্টার্ড একাউন্ট্যান্টস বিগত ২০২৪-২০২৫ অর্থবছরের ইষ্টার্ন কেবলস্ লিঃ-এর নিরীক্ষা কার্য সম্পাদন করেছে। বিগত ৩৮তম বার্ষিক সাধারণ সভায় শেয়ারহোল্ডারগণ নিয়ম-নীতি অনসুরণপূর্বক MABS & J Partners, চার্টার্ড একাউন্ট্যান্টসকে ২০২৪-২০২৫ অর্থবছরের হিসাব নিরীক্ষার জন্য নিরীক্ষক নিয়োগ করেন। বিগত বছর তাদের পারফরমেন্স সন্তোষজনক হওয়ায় =১,২৫,০০০/ (এক লক্ষ পঁচিশ হাজার) টাকা ফি'তে ২০২৫-২০২৬ অর্থবছরের হিসাব নিরীক্ষার জন্য তাদের আগ্রহের পরিপ্রেক্ষিতে কোম্পানির পরিচালনা পর্ষদ কর্তৃক তাদেরকে পুনরায় নিয়োগের জন্য সুপারিশ করা হয়। পরিচালনা পর্ষদ কর্তৃক সুপারিশকৃত MABS & J Partners, চার্টার্ড একাউন্ট্যান্টসকে ২০২৫-২০২৬ অর্থবছরের জন্য বহিঃনিরীক্ষক নিয়োগের বিষয়টি ৩৯তম বার্ষিক সাধারণ সভায় সম্মানিত শেয়ারহোল্ডারগণের সদয় বিবেচনা ও অনুমোদনের জন্য উপস্থাপন করা হলো।

২৮.০০ নিরীক্ষকের মতামত ঃ

কোম্পানির নিরীক্ষক MABS & J Partners, চার্টার্ড একাউন্ট্যান্টস ২০২৪-২০২৫ অর্থবছরের ইসিএল-এর নিরীক্ষা কার্য সম্পাদন করেছে এবং তারা বিভিন্ন বিষয়ে মতামত ও পরামর্শ প্রেরণ করেছে। নিরীক্ষকের মতামত ও পরামর্শ অনুযায়ী ইসিএল প্রয়োজনীয় ব্যবস্থা গ্রহণ করছে।

২৯.০০ করপোরেট গভর্নেন্স কোড নিরীক্ষক

কর্পোরেট গভর্নেন্স কোড-এর ৯(১) শর্তানুযায়ী কমপ্লায়েন্স সার্টিফিকেট গ্রহণের জন্য পেশাদার একাউন্ট্যান্ট/সেক্রেটারী নিয়োগের নিয়ম বিদ্যমান আছে। নিরীক্ষা প্রতিষ্ঠান মার্ক এন্ড কোং (MARHK & CO), চার্টার্ড একাউন্ট্যান্টস ফার্ম এর নিকট থেকে কর্পোরেট গভর্নেন্স কোড পরিপালনে সার্টিফিকেট বার্ষিক প্রতিবেদনে সংযুক্ত করা হয়েছে। ২০২৫-২০২৬ অর্থবছরের কর্পোরেট গভর্নেন্স কোড-এর কমপ্লায়েন্স সার্টিফিকেট গ্রহণের জন্য Ahmed Zaker & Co, চার্টার্ড একাউন্টেন্টস, ৭৪, শেখ মুজিব রোড রোড (৩য় তলা), আগ্রাবাদ সি/এ, চট্টগ্রাম-৪১০০ কে আয়কর ও ভ্যাটসহ =২২,৫০০/ (বাইশ হাজার পাঁচশত) টাকা পেশাগত ফি-তে নিয়োগের লক্ষ্যে কোম্পানি বোর্ডের সুপারিশের পরিপ্রেক্ষিতে অদ্যকার বার্ষিক সাধারণ সভায় সম্মানিত শেয়ারহোল্ডারগণের বিবেচনা ও অনুমোদনের জন্য পেশ করা হলো।

৩০.০০ কর্পোরেট গভর্নেন্সঃ

ইসিএল প্রচলিত আইন ও বিধি-বিধান অনুসরণের মাধ্যমে সু-ব্যবস্থাপনার প্রয়োজনীয় পদক্ষেপ গ্রহণে বদ্ধপরিকর। কোম্পানি করপোরেট ব্যবস্থাপনার মান উন্নয়নকল্পে প্রয়োজনীয় ব্যবস্থা গ্রহণে সচেষ্ট আছে। কোম্পানিটি ঢাকা ও চট্টগ্রাম স্টক এক্সচেঞ্জ লিঃ এ তালিকাভুক্ত বিধায় বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের বিধি-বিধান অনুযায়ী আর্থিক বিবরণী ও শেয়ার মালিকানার বিষয়ে প্রতিবেদন যথাসময়ে কর্তৃপক্ষের নিকট দাখিল করে থাকে। বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নম্বরঃ BSEC/CMRRCD/2006-158/207/Admin/80 dated: 03 June 2018 মোতাবেক আর্থিক তথ্যাদি ও গুরুত্বপূর্ণ পরিচালন এবং অন্যান্য শর্তাদি প্রতিবেদনে বর্ণনা করা হয়েছে।

৩১.০০ ভবিষ্যৎ পরিকল্পনাঃ

ইষ্টার্ন কেবলস্ লিমিটেড (ইসিএল) শুরু থেকে বিভিন্ন ধরনের বৈদ্যুতিক ক্যাবল ও কন্ডাক্টর উৎপাদনপূর্বক বাজারজাত করে আসছে। ইসিএল কর্তৃক পন্যবহুমূখীকরণ এবং বর্তমান প্রতিযোগিতামূলক বাজারের সাথে সামঞ্জস্য রেখে নিম্নোক্ত ভবিষ্যৎ পরিকল্পনা হাতে নেয়া হয়েছে/হবে;

ক. ইষ্টার্ন কেবলস লিমিটেড এ Cross-linkd polyethylene (XLPE) প্রকল্প গ্রহণের নিমিত্ত গৃহীত স্থানীয়ভাবে সম্ভাব্যতা যাচাই/Feasiblity Study মূল্যায়ন সম্পন্ন করা হবে।

খ. ডোমেস্টিক ক্যাবলস উৎপাদন ও বিক্রয় বৃদ্ধির জন্য নতুন মেশিন স্থাপনের বিষয়ে নতুন প্লান্ট/উন্নয়ন প্রকল্প প্রস্তাব প্রস্তুতের কাজ জোরদার করা হবে।

গ. প্রতিষ্ঠানের উৎপাদনের গতি স্বাভাবিক রাখতে পর্যায়ক্রমে মেশিনারিজের মেরামত ও রক্ষণাবেক্ষণের কাজ গতিশীল করা হবে।

ঘ. ইসিএল-এর বিদ্যমান মেশিনারীজ ব্যবহার করে Fire retardant low moke (FRLS) এবং Low smoke zero halogen (LSZH) ইন্সুলেটেড কেবল বাণিজ্যিকভাবে উৎপাদনের ব্যবস্থা বেগবান করা হবে।

ঙ. বিদ্যমান কারখানা ভবন ও মেশিনারিজের Balancing, modernization, rehabiliatation, and expansion (BMRE) করণের পরিকল্পনা গ্রহণ করা হবে।

চ. Optical Fiber ক্যাবল প্ল্যান্ট স্থাপনের বিষয়ে প্রাথমিকভাবে পরিকল্পনা গ্রহণ করা হবে।

ছ. পর্যায়ক্রমে বিভাগীয় শহর ও গুরুত্বপূর্ণ জেলা শহরে বিক্রয় প্রদর্শনী কেন্দ্র স্থাপন করা হবে।

জ. দেশব্যাপী ইসিএল এর পণ্যের প্রসার ও বিক্রয় বৃদ্ধির জন্য যে সকল জেলায় এবং প্রত্যন্ত অঞ্চলে ডিলার নিয়োগ করা হয়নি সেখানে ডিলার নিয়োগ করার ব্যবস্থা গ্রহণ করা হবে।

ঝ. গ্রাহকদের চাহিদা মোতাবেক ক্যাবলের বহুমুখীকরণ ও বাজার সম্প্রসারন করা হবে।

ঞ. প্রিন্ট ও ইলেক্ট্রনিক এবং সামাজিক যোগাযোগের মাধ্যমে ইসিএল পণ্যের ব্র্যান্ড পরিচিতি সম্প্রসারণের জন্য বিজ্ঞাপনের ব্যবস্থা গ্রহণ করা হবে।

ট. উৎপাদন ও বিক্রয় লক্ষ্যমাত্রা অর্জনের জন্য কর্মকর্তা ও কর্মচারীদের মধ্যে নির্দিষ্ট পরিমানে বিক্রয় লক্ষ্যমাত্রা নির্ধারণ করে দেওয়া হয়েছে।

ঠ. গ্যাস, বিদ্যুৎ, অধিকাল ভাতা নিয়ন্ত্রণ এবং কর্মঘন্টা যথাযথ ব্যবহারপূর্বক ওভারহেড ব্যয় হ্রাস করা হচ্ছে।

ড. বিভিন্ন মেলায় অংশগ্রহণ, ডিলার সম্মেলন আয়োজন, লিফলেট বিতরণ, প্রিন্ট ও সামাজিক যোগাযোগের মাধ্যমে পণ্যের প্রচার এবং সরকারি-বেসরকারি বিভিন্ন প্রতিষ্ঠানে প্রত্যক্ষ ও পরোক্ষভাবে যোগাযোগ স্থাপনের মাধ্যমে বিক্রয় বৃদ্ধির প্রচেষ্টা করা হচ্ছে।

সম্মানিত শেয়ারহোল্ডারবৃন্দ,

ইষ্টার্ন কেবলস্ লিমিটেড পুঁজিবাজারে তালিকাভুক্ত হওয়ার পর থেকে আপনাদের স্টক ও নগদ লভ্যাংশ প্রদান করে আসছে। ২০২৪-২০২৫ অর্থবছরে দেশের সার্বিক পরিবেশ অস্থিতিশীল থাকায় সরকারি ও বেসরকারি প্রতিষ্ঠানসমূহ হতে কাঙ্খিত কার্যাদেশ না পাওয়ায় প্রতিষ্ঠানের উৎপাদন ও বিক্রয় হ্রাস পেয়েছে। যার ফলে প্রতিষ্ঠান লোকসানের সম্মুখীন হওয়ায় আপনাদের লভ্যাংশ প্রদান করা সম্ভব হচ্ছে না। ইসিএল কর্তৃক যে সকল ভবিষ্যত পরিকল্পনা হাতে নেওয়া হয়েছে, তা বাস্তবায়ন করা সম্ভব হলে আশা করা যায় প্রতিষ্ঠানটি লাভজনক হবে এবং সে মোতাবেক আপনাদের সন্তোষজনক লভ্যাংশ প্রদান করাও সম্ভব হবে। প্রতিষ্ঠানের আরও উন্নতির স্বার্থে আমি পরিচালনা পর্ষদের সম্মানিত সকল সদস্য, কোম্পানির কর্মকর্তা-কর্মচারী, শ্রমিক, সম্মানিত শেয়ারহোল্ডার এবং ডিলারদের একান্ত সহযোগিতা ও সুচিন্তিত পরামর্শ কামনা করছি। অদ্যকার বার্ষিক সাধারণ সভায় উপস্থিত এবং ডিজিটাল প্ল্যাটফর্মে সংযুক্ত হয়ে ধৈর্য্য সহকারে আমার বক্তব্য শোনার জন্য আন্তরিক ধন্যবাদ জানাচ্ছি।

এখন আমি কোম্পানির ২০২৪-২০২৫ অর্থবছরের নিরীক্ষিত হিসাব ও নিরীক্ষকদের প্রতিবেদন এবং পরিচালনা পর্ষদের বার্ষিক প্রতিবেদন সদয় বিবেচনা ও অনুমোদনের জন্য উপস্থাপন করছি।

পরম করুণাময় সর্বশক্তিমান আল্লাহ আমাদের সহায় হোন।

পরিচালনা পর্ষদের পক্ষে,

(মুঃ আনোয়ারুল আলম)
চেয়ারম্যান
ইষ্টার্ন কেবলস্ লিমিটেড পরিচালনা পর্ষদ

STATUS OF COMPLIANCE WITH THE CORPORATE GOVERNANCE CODE (CGC) OF EASTERN CABLES LIMITED FOR THE FINACIAL YEAR 2024-2025

[As per condition No. 1(5) (xxvii)]

Status of compliance with the conditions imposed by the Commission's Notification No. BSEC/CMRRCD /2006-158/207/Admin/80, dated 3 June 2018.

(Report under Condition No. 9.0)

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
1.00	**Board of Directors(BoD)**			
1(1)	Board Size shall not be less than 5(five) and more than 20(twenty)	✓		There are 11(Eleven) member in the board.
1(2)	**Independent Director :**			
1(2)(a)	At least one-fifth (1/5) of the total number of board of directors shall be Independent Directors (ID);	✓		There are 2(Two) Independent Directors in the board.
1(2) (b) (i)	IDs do not hold any share or holds less than 1% shares of the total paid-up shares of the Company	✓		Does not hold any Shares
1(2) (b) (ii)	ID is not a sponsor and not connected with any sponsor or director or nominated director or shareholder or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares and his or her family members shall not hold above mentioned shares;	✓		
1(2) (b)(iii)	ID has not been an executive of the company in immediately preceding two financial years;	✓		
1(2) (b)(iv)	ID does not have any relationship whether pecuniary or otherwise relationship with the company or its subsidiary/associated companies;	✓		Independent Directors have no relationship.
1(2) (b)(v)	ID is not a member or TREC holder, director or officer of any stock exchange;	✓		
1(2) (b)(vi)	ID is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	✓		
1(2) (b)(vii)	ID is/was not a partner or an executive of company's audit firms engaged in Statutory Audit or Internal Audit or Special Audit or Compliance Certification of the Codes during preceding three years;	✓		
1(2) (b)(viii)	ID shall not be independent director in more than five listed companies;	✓		
1(2) (b)(ix)	ID has not been convicted by a court of competent jurisdiction as a defaulter in payment of any loan or any advance to a bank or NBFI;	✓		
1(2) (b)(x)	ID has not been convicted for a criminal offence involving moral turpitude;	✓		
1(2) (c)	Appointment of ID shall be done by Board and approved by the shareholders in AGM.	✓		
1(2) (d)	The Post of ID cannot remain vacant more than 90 days.	✓		No Vacancy arose
1(2) (e)	The tenure of office of an ID shall be for three(3) years, which may be extended for one(1) tenure only;	✓		
1(3)	**Qualification of Independent Director:**			
1(3)(a)	Independent Director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial, corporate laws, regulatory requirements and can make meaningful contribution to the business;	✓		

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
1(3) (b)	Independent director shall have the following qualification:			
1(3) (b)(i)	ID is a Business Leader who is/was a promoter or director of an unlisted company having minimum paid-up capital of One Hundred million or any listed company or a member of any national or international chamber of commerce or business association; or			No such catagory ID appointed
1(3)(b)(ii)	ID is/was a Corporate Leader as top level executive as adopted by the code and a candidate with equivalent position of an unlisted company having minimum paid up capital of Tk. 100.00 million or of a listed company; or			No such catagory ID appointed
1(3)(b)(iii)	ID was Former official of government in the position not below 5th Grade of the national pay scale and educational background of bachelor degree in economics or commerce or business or law; or	✓		
1(3)(b)(iv)	ID is/was University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or	✓		
1(3)(b)(v)	ID is/was a professional or an advocate practicing in the HCD of Bangladesh Supreme Court or a CA,CMA, CFA, CCA, CPA and CS or equivalent qualification;	✓		
1 (3) (c)	The ID shall have at least Ten (10) years of experiences in any field mentioned in clause (b);	✓		
1 (3) (d)	Special cases for relaxing qualifications or experiences with prior approval of the Commission;			No such issue arose
1(4)	**Duality of Chairperson of the Board of Directors and Managing Director or CEO:**			
1(4)(a)	The Position of the Chairman of the Board and the Managing Director (MD) and/or the Chief Executive Officer (CEO) of the Company shall be filled by different Individuals;	✓		
1(4)(b)	MD and/or CEO of a listed Company shall not hold the same position in another listed Company;	✓		
1(4)(c)	The Chairperson of the Board shall be elected from among the non-executive directors;	✓		
1(4)(d)	The Board shall clearly define respective roles and responsibilities of the Chairperson and the Managing Director and/or CEO;	✓		
1(4)(e)	In absence of Chairman, the remaining members may elect one from non-executive directors as Chairperson for that particular Board's meeting; the reason of absence shall be duly recorded in the minutes.			No such issue arose
1(5)	**The Directors' Report to Shareholders :**			
1(5)(i)	Industry outlook and possible future developments in the industry;	✓		Stated in the Directors Report
1(5)(ii)	Segment-wise or product-wise performance;	✓		DO
1(5)(iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	✓		DO
1(5)(iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable;	✓		DO
1(5)(v)	A discussion on continuity of any extraordinary activities and their implications (gain or loss);			No such issue arose
1(5)(vi)	A detailed discussion and statement on related party transactions;	✓		DO

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
1(5)(vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or any other instruments;			Not applicable
1(5)(viii)	Explanation if the financial results deteriorate after the company goes for IPO, RPO, Rights Offer, Direct Listing, etc.;			Not applicable
1(5)(ix)	Explanation by the Management if significant variance occurs between Quarterly Financial Performance and Annual Financial Statements;	✓		
1(5)(x)	A statement of Remuneration to Directors including Independent Director;	✓		Independent Directors has not taken any remuneration except meeting fee
1(5)(xi)	Statement that financial statements prepared by the management of the issuer present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	✓		
1(5)(xii)	Proper books of account of the issuer company have been maintained;	✓		
1(5)(xiii)	Appropriate accounting policies have been consistently applied in preparation to the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	✓		
1(5)(xiv)	International Accounting Statement (IAS) Bangladesh Accounting Standard (BAS) /International Financial Reporting standard (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there-from has been adequately disclosed;	✓		
1(5)(xv)	The system of internal control is sound in design and has been effectively implemented and monitored;	✓		
1(5)(xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	✓		
1(5)(xvii)	There are no significant doubts upon the issuer company's ability to continue as a going concern. If the issuer company is not considered to be a going concern, the fact along with reasons thereof should be disclosed;	✓		
1(5)(xviii)	Significant deviations from the last year's operation results of the issuer company shall be highlighted and the reasons there of should be explained;	✓		
1(5)(xix)	Key operating and financial data of at least preceding 5 (Five) years shall be summarized;	✓		
1(5)(xx)	Reason for non declaration of dividend (cash or stock) for the year;			Did not declare any dividend due to regulatory requirements imposed by BSEC.
1(5)(xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;			Not applicable
1(5)(xxii)	The number of Board meetings held during the year and attendance by each Director;	✓		11(Eleven) Borad Meetng were held
1(5)(xxiii)	A report on the pattern of shareholding disclosing the aggregate (name wise details);	✓		
1(5)(xxiii)(a)	Parent/Subsidiary/Associated Companies and other related parties (name wise details);	✓		
1(5)(xxiii)(b)	Directors, CEO, Company Secretary, CFO, HIAC and their spouses and minor children (name wise details).	✓		
1(5)(xxiii)(c)	Executives. &	✓		
1(5)(xxiii)(d)	Shareholders holding ten percent (10%) or more voting interest in the company (name wise details);	✓		Stated in the Annual Report

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
1(5)(xxiv)	**In case of the appointment/re-appointment of a director the company shall disclose the following information to the shareholders:**			
1(5)(xxiv)(a)	A brief resume of the director.	✓		Stated in theAnnual Report
1(5)(xxiv)(b)	Nature of his/her expertise in specific functional areas;	✓		DO
1(5)(xxiv)(c)	Names of the companies in which the person also holds the directorship and the memberships of committees of the Board;	✓		DO
1(5)(xxv)	**Management discussion and analysis signed by CEO/MD presenting detail analysis of the company's position and operations along with a brief discussion of changes in the financial statements, among others, focusing on:**			
1(5)(xxv)(a)	Accounting policies and estimation for preparation of financial statements;	✓		Stated in theAnnual Report
1(5)(xxv)(b)	Presenting detailed Changes in accounting policies and estimation as well as cash flows on absolute figure for such changes;	✓		DO
1(5)(xxv)(c)	Comparative analysis (including effects of inflation) of financial performance and position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof;	✓		DO
1(5)(xxv)(d)	Compare such financial performance or results and financial position as well as cash flows with the peer industry scenario;	✓		DO
1(5)(xxv)(e)	Briefly explain the financial and economic scenario of the country and globe;	✓		DO
1(5)(xxv)(f)	Risks and concerns issues related to the financial statements, explaining such risk and concerns mitigation plan of the company;	✓		DO
1(5)(xxv)(g)	Future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e., actual position shall be explained to the shareholders in the next AGM;	✓		DO
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per **Annexure-A;**	✓		DO
1(5)(xxvii)	The report as well as certificate regarding compliance of conditions of this Code as required under condition No. 9 shall be disclosed as per **Annexure -B** and as per **Annexure-C.**	✓		DO
1(6)	**Meeting of the Board of Directors:** Conducting Board meetings and recording the minutes of the meetings and keeping required books and records in line BSS as adopted by the ICSB;	✓		
1(7)	**Code of Conduct for the Chairperson, other Board members and Chief Executive Officer:**	✓		
1(7)(a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee(NRC);	✓		
1(7)(b)	The code of conduct as determined by the NRC shall be posted on the website of the company including, among others, prudent conduct and behavior;	✓		
2	**Governance of Board of Directors of Subsidiary Company:**			
2(a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary Company;			Not applicable

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
2(b)	At least 1 (One) Independent Director of holding company shall be a director on the Board of subsidiary company;			Not applicable
2(c)	Minutes of subsidiary to be placed in the meeting of holding company;			Not applicable
2(d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;			Not applicable
2(e)	The Audit Committee of the holding company shall also review the financial statements in particular the investments made by the subsidiary company.			Not applicable
3.0	**Managing Director (MD) or Chief Executive Officer(CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance (HIAC) and Company Secretary(CS):**			
3(1)	**Appointment:**			
3(1)(a)	The Board shall appoint a MD or CEO, CS, CFO and HIAC;	✓		
3(1)(b)	The positions of the MD or CEO, CS, CFO and HIAC shall be filled by different individuals;	✓		
3(1)(c)	The MD or CEO, CS, CFO, and HIAC of a listed company shall not hold any executive position in any other company at the same time;	✓		
3(1)(d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	✓		
3(1)(e)	MD or CEO, CS, CFO, and HIAC shall not be removed from their position without approval of the Board and be disseminated to the commission and stock exchange(s).	✓		
3 (2)	**Requirement to attend Board of Directors' Meetings:** MD or CEO, CS, CFO and HIAC shall attend the meetings of the Board;	✓		
3(3)	**Duties of Managing Director (MD) or Chief Executive Officer (CEO) and CFO:**			
3(3)(a)	The MD or CEO and CFO shall certify to the Board that they have reviewed financial statements for the year and theat to the best of their knowledge and belief.	✓		Certify by CEO or MD and CFO
3(3)(a)(i)	The statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;	✓		
3(3)(a)(ii)	The statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	✓		
3(3)(b)	Certification of CEO and CFO that to the best of their knowledge and belief there was no fraudulent, illegal transactions during the year;	✓		
3(3)(c)	The certification of the MD/CEO and CFO shall be disclosed in the Annual Report.			
4.	**Board of Directors' Committee:**			
4 (i)	Audit Committee	✓		
4 (ii)	Nomination and Remuneration Committee	✓		
5	**Audit Committee:**			
5(1)	**Responsibility to the Board of Directors**			
5(1) (a)	Company shall have an Audit Committee as a sub-committee of the Board.	✓		
5(1) (b)	Audit Committee shall assist the Board in ensuring that the financial statements reflect true and fair view of the state of affairs of the Company and in ensuring a good monitoring system within the business;	✓		

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
5(1) (c)	Audit Committee shall be responsible to the Board. The duties of Audit Committee shall be clearly set forth in writing.	✓		
5(2)	**Constitution of the Audit committee:**			
5(2) (a)	The Audit Committee shall be composed of at least 3 (three) members.	✓		
5(2) (b)	Board shall appoint members of the Audit Committee who shall be non-executive directors of the company excepting Chairperson of the Board and shall include at least one Independent director(ID);	✓		
5(2) (c)	All members of the Audit Committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 years of such experience;	✓		
5(2) (d)	When the term of service of the Committee members expires or there is any circumstance causing any Committee member to be unable to hold office until expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board of Directors shall appoint the new Committee member(s) to fill up the vacancy(ies) immediately or not later than 1 (one) month from the date of vacancy(ies) in the Committee to ensure continuity of the performance of work of the Audit Committee;			No such instance created
5(2) (e)	The Company Secretary shall act as the Secretary of the Audit Committee;	✓		
5(2)(f)	The quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director;	✓		
5(3)	**Chairperson of the Audit Committee:**			
5(3)(a)	The Board of Directors shall select 1 (one) member of the Audit Committee to be Chairman of the Audit Committee, who shall be an independent director;	✓		
5(3)(b)	Election of Chairman of the particular meeting in absence of regular Chairperson of Audit Committee recording the reasons of such absence in the minutes.			No such sitution occurred
5(3)(c)	Chairperson of the Audit Committee shall remain present in the AGM.	✓		
5(4)	**Meeting of the Audit Committee:**			
5(4)(a)	The Audit Committee shall conduct at least 4 meetings in a financial year.	✓		
5(4)(b)	Quorum of Audit Committee, presence of 2 or 2/3 members whichever is higher, where presence of an ID is a must.	✓		
5(5)	**Role of Audit Committee:**			
5(5)(a)	Oversee the financial reporting process;	✓		
5(5)(b)	Monitor choice of accounting policies and principles;	✓		
5(5)(c)	Internal Audit and Compliance process to ensure that it is adequately resourced;	✓		
5(5)(d)	Oversee hiring and performance of external auditors;	✓		
5(5)(e)	Hold meeting with the auditors, review the annual financial statements before submission to the Board for approval or adoption;	✓		
5(5)(f)	Review along with the management, the annual financial statements before submission to the board for approval;	✓		
5(5)(g)	Review along with the management, the quarterly and half yearly financial statements before submission to the board for approval;	✓		

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
5(5)(h)	Review adequacy of internal audit function;	✓		
5(5)(i)	Review the management's discussion and analysis before disclosing in the Annual Report;	✓		
5(5)(j)	Review statement of all related party transactions submitted by the management;	✓		
5(5)(k)	Review management letters or letter of Internal Control weakness issued by statutory auditors;	✓		
5(5)(l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors;	✓		
5(5)(m)	Oversee whether the proceeds raised IPO or RPO or Rights Share Offer have been utilized per the purposes stated in relevant offer document or prospectus approved by the Commission;			Not Applicable
5(6)	**Reporting of the Audit Committee:**			
5(6) (a)	**Reporting to the Board of Directors**			
5(6)(a)(i)	The Audit Committee shall report on its activities to the Board.	✓		
5(6)(a)(ii)	The audit committee shall immediately report to the board on the following findings, if any:-			
5(6)(a)(ii)(a)	Report on conflicts of interests;			No such even occurred
5(6)(a)(ii)(b)	Suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process;			No such even occurred
5(6)(a)(ii)(c)	Suspected infringement of laws, regulatory compliance including securities related laws, relies and regulation;			No such even occurred
5(6)(a)(ii)(d)	Any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;			No such even occurred
5(6) (b)	Reporting to the Authorities: If any material impact on the financial condition and results of operation, unreasonably ignored by the management;			No such reportable incidence occurred
5(7)	Reporting to the Shareholders and General Investors: Report on the activities carried out by the Audit Committee, including any report made to the Board of Directors under condition 5(6)(a)(ii);	✓		
6	**Nomination and Remuneration Committee (NRC):**			
6(1)	**Responsibility to the Board of Directors**			
6(1)(a)	The company shall have a NRC as a sub-committee of the Board.	✓		
6(1)(b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive;	✓		
6(1)(c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No. 6(5)(b);	✓		
6(2)	**Constitution of the NRC**			
6(2)(a)	The Committee shall comprise of at least three members including an independent director (ID);	✓		
6(2)(b)	All members of the Committee shall be non-executive directors;	✓		
6(2)(c)	Members of the Committee shall be nominated and appointed by the Board;	✓		

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
6(2)(d)	Board shall have authority to remove and appoint any member of the committee;	✓		
6(2)(e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;			Not Applicable
6(2)(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;			Not Applicable
6(2)(g)	The company secretary shall act as the secretary of the committee;	✓		
6(2)(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	✓		
6(2)(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium form the company;	✓		
6(3)	**Chairperson of the NRC**			
6(3)(a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	✓		
6(3)(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	✓		
6(3)(c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders;	✓		
6(4)	**Meeting of the NRC**			
6(4)(a)	The NRC shall conduct at least one meeting in a financial year;	✓		2 (two) meetings were held in the financial year.
6(4)(b)	The Chairperson of the NRC, may convene any emergency meeting upon request by any member of the NRC;			No such meeting coveyed
6(4)(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition No. 6(2)(h);	✓		
6(4)(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC;	✓		
6.(5)	**Role of NRC**			
6(5)(a)	NRC shall be independent and responsible/accountable to the Board and to the shareholders;	✓		
6(5)(b)(i)(a)	NRC shall oversee, formulate & recommend to the Board regarding the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	✓		
6(5)(b)(i)(b)	Relationship of remuneration to performance is clear and meets appropriate performance benchmarks;	✓		

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
6(5)(b)(i)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the company and its goals;	✓		
6(5)(b)(ii)	Devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	✓		
6(5)(b)(iii)	Identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;	✓		
6(5)(b)(iv)	Formulating criteria for evaluation of performance of independent directors and the Board;	✓		
6(5)(b)(v)	Identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria;	✓		
6(5)(b)(vi)	Developing recommending and reviewing annually the company's human resources and training policies.	✓		
6(5)(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC at a glance in its annual report.	✓		
7	**External or Statutory Auditors**			
7(1)	**The issuer company shall not engage its external or statutory auditors to perform the following services of the company, namely:-**			
7(1)(i)	Appraisal or valuation services or fairness opinions;	✓		
7(1)(ii)	Financial information systems design and implementation;	✓		
7(1)(iii)	Book-keeping or other services related to the accounting records or financial statements;	✓		
7(1)(iv)	Broker-dealer services;	✓		
7(1)(v)	Actuarial services;	✓		
7(1)(vi)	Internal audit services or special services;	✓		
7(1)(vii)	Any other service that the Audit Committee determines;	✓		
7(1)(viii)	Audit or certification services on compliance of corporate governance as required under condition No. 9(1);	✓		
7(1)(ix)	Any other service that may create conflict of interest.	✓		
7(2)	No partner or employees of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company; his or her family shall not hold any shares in the said company.	✓		
7(3)	Representative of external or statutory auditors shall remain present in the Shareholders' Meeting (Annual General Meeting or Extraordinary General Meeting) to answer the queries of the shareholders;	✓		
8	**Maintaining a website by the company**			
8(1)	The company shall have an official website linked with the website of the stock exchange.	✓		
8(2)	The company shall keep the website functional from the date of listing.	✓		
8(3)	The company shall make available the detailed disclosures on its website as required under the listing regulations of the concerned stock exchange(s).	✓		

Condition No.	Title	Compliance Status		Remarks (if Any)
		Complied	Not Complied	
9	**Reporting and Compliance of Corporate Governance**	✓		
9(1)	The company shall obtain a certificate from a practicing Professional Accountant/Secretary (Chartered Accountant/ Cost and Management Accountant / Chartered Secretary) other than its statutory auditor or audit firm on yearly basis regarding compliance of conditions of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	✓		
9(2)	The professional who will provide the certificate on compliance of Corporate Governance shall be appointed by the Shareholders in the AGM.	✓		
9(3)	The directors of the company shall state, in accordance with the Annexure-C attached, in the directors' report whether the Company has complied with these conditions or not.	✓		

The Directors also report that:

* The financial statement of the company present true and fair view of the company's state of affairs, result of its operations, cash flows and changes in equity;
* Proper books of accounts required by the prevailing law have been maintained;
* Appropriate accounting policies have been followed in formulating the financial statements and accounting estimates were based on reasonable and prudent judgment;
* The financial statement was prepared in accordance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh;
* The internal control system is sound in design and is effectively implemented and monitored;
* There is no significant doubt about the company's ability to continue as a going concern;
* Key operating and financial data of last 5(five) years have been presented in summarized form in Page no- 96

Annexure-II

(a) The number of Board Meeting and the attendance of directors during the year 2024-2025 are as follows:

Name of Directors	Positions	Meeting held	Attended	Percentage
Mr. Md. Anwarul Alam	Chairman	01	01	100%
Mr. Md. Moniruzzaman	Chairman	5	5	100%
Mr. M. A. Kamal Billah	Chairman	5	5	100%
Mr. Md. Shafiqul Islam	Director	5	5	100%
Mr. Md. Jahidul Islam	Director	5	5	100%
Shamoly Nabi	Director	7	7	100%
Mr. Debasish Chakrabortty	Director	5	5	100%
Md. Abdul Mannan	Independent Director	10	10	100%
Dr. Mohammad Moniruzzaman FCA	Independent Director	10	8	80%
Engr. Abdul Malek Morol	Director	11	11	100%
Mr. Md. Shamsur Rahman	Director	11	10	91%
Mr. Md. Mofizur Rahman	Director	11	10	91%
Mr. Md. Habibur Rahman	Director	11	10	91%
Mr. Md. Emdadul Haque	Director	11	10	91%

b) The Audit committee met 5 (five) times during the financial year 2024-2025. The details of attendance of each Member of the audit committee meetings during 2024-2025 are as follows:

Name of the Director	Position	Meeting Held	Attended	%
Dr. Mohammad Moniruzzaman, FCA	Chairman	5	5	100
Md. Abdul Mannan	Member	5	5	100
Shamoly Nabi	Member	3	3	100
Md. Shafiqul Islam	Member	2	2	100
Md. Mofizur Rahman	Member	3	3	100
Md. Emdadul Haque	Member	3	2	67
Nadia Islam	Member Secretary	5	5	100

The Managing Director, Chief Financial officer and Head of Internal Audit of Eastern Cables Limited attended meetings upon invitation by the audit committee.

c) The Nomination and remuneration committee (NRC) met 02 (two) times during the financial year 2024-2025. The details of attendance of each Member of the NRC meeting during 2024-2025 are as follows:

Name of the Director	Position	Meeting Held	Attended	%
Md. Abdul Mannan	Chairman	2	2	100
Dr. Mohammad Moniruzzaman, FCA	Member	2	2	100
Md. Shafiqul Islam	Member	2	2	100
Debasish Chakrabortty	Member	2	2	100
Md. Emdadul Haque	Member	2	1	50
Nadia Islam	Member Secretary	2	2	100

Annexure- III

The pattern of Shareholding as required by clause 1.5 (XXIII) of the Corporate Governance Code 2018 BSEC Notification dated 03 June 2018. As on 30 June 2025.

Present Board of Directors & Position	No. of Shareholding (@ Tk. 10.00 per share)	Percentage	Remarks
Parent Company: Bangladesh Steel & Engineering Corporation, Dhaka Directors, CEO, CS, CFO, HIAC and their spouses and minor children			
Md. Anwarul Alam, Additional Secretary, Govt. of the Peoples Republic of Bangladesh, Chairman, Bangladesh Steel & Engineering Corporation and Chairman, ECL Company Board.	Nil		
Md. Jahidul Islam, Director, ECL Company Board, Power Division, Joint Secretary, Ministry of Power, Energy & Mineral Resources.	Nil		
Md. Abdur Rahim Mallik, Director, ECL Company Board and Member (Distribution & Operation), BREB, Dhaka.	Nil		
Md. Abdul Mannan, Managing Director, Bangladesh House Building Finance Corporation and Mineral Resources and Independent Director, ECL Company Board.	Nil		
Dr. Mohammad Moniruzzaman FCA, Associate Professor, University of Dhaka and Independent Director, ECL Company Board.	Nil		
Shamoly Nabi, Joint Secretary, Ministy of Industries, Govt of the People's Republic of Bangladesh and Director, ECL Company Board.	Nil		
Engr. Abdul Malek Morol, Managing Director & Director, ECL Company Board.	Nil		
Md. Shamsur Rahman, Director	5,37,301	2.04	
Md. Emdadul Haque, Director	5,30,830	2.01	
Md. Mofizur Rahman, Director	5,30,853	2.01	
Md. Habibur Rahman, Director	5,33,903	2.02	
Nadia Islam, Company Secretary, Eastern Cables Limited	Nil		
Md. Mahbub Alam Sumon, Chief Financial Officer	Nil		
Mrs. Jahanara Begum, Head of Internal Audit & Compliance	Nil		
Executive: Md. Habibur Rahman, Deputy Chief Engineer (Mech.) Engr. Md. Abu Taher, Deputy Chief Engineer Mohammad Mosharraf Hossain, Manager (Sales) Engr. Abdul Mannan, Engineer (Mechanical) Engr. Abdun Noor, Engineer (Mechanical)	 Nil Nil Nil Nil Nil		
Shareholders holding 10% more voting interest, Bangladesh Steel & Engineering Corporation	1,34,64,000	51.00	
Others	1,08,03,113	40.92	
Total	2,64,00,000	100.00	

Eastern Cables Limited
North Patenga, Chattogram
Management Discussion and Analysis
For the year ended June 30, 2025

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

Accounting Policies and estimation for preparation of Financial Statements:

Basis of Measurement

The financial statements have been prepared, except cash flow information using the accrual basis of accounting.

Going Concern:

The financial statements of the company have been prepared on the assumption that the entity is a going concern and will continue its business for the foreseeable future. Hence it is assumed that the entity has neither intention nor need to liquidate or curtail materially the scale of its operation.

Statement of Compliance:

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh and other applicable laws, rules and regulations.

Other regulatory Compliance:

The Company is also required to comply with the following status:

Income Tax Act, 2023;

The Value Added Tax and Supplementary Duty Act, 2012;

Securities and Exchange Rules 2020 along with all related regulations;

The Customs Act, 2023; and

The Labor Act, 2006 and rules 2015

Other applicable regulations

Use of estimates and judgments:

The preparation of financial statements of the company requires management to make and apply consistently judgments, estimates and assumptions for records and balances that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenditures. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an on going basis. Revision to accounting estimates are recognized in the period in which the estimates are revised and any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes (note no.3.6):

Significant Accounting Policies:

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

Financial performance and financial position 2024-2025 key highlights as compared to the previous year are as follows:

Revenue: **Taka in Lac**

Particulars	2024-2025	2023-2024	Changes(%)Increase/(Decrease)
Revenue	3006.02	7507.75	(55.71)%

During the year under review, sale of Cables & Conductors is lower than the previous year due to decrease in sales. Due to decrease in sales orders from various parties and others government organizations compare to previous year.

Cost of goods sold: **Taka in Lac**

Particulars	2024-2025	2023-2024	Changes (%)Increase/(Decrease)
Cost of goods sold	2758.20	6045.79	(54.37)%

During the year under review, production cost/overhead is also lower than the previous year because of reduction in sales revenue.

Other Expenses: **Taka in Lac**

Particulars	**2024-2025**	**2023-2024**	**Changes (%) Increase/(Decrease)**
Administrative expenses	467.78	508.25	(7.96)
Selling & distribution expenses	212.77	222.06	(4.18)
Net Finance cost	729.58	564.58	29.23
Income tax expenses	101.75	47.94	112.24
Total	**1511.88**	**1342.83**	**12.58**

During the year under review, Administrative cost and Selling cost all expenses has decreased but Financial cost has increased abruptly because of less sales revenue. Income tax increased because tax is considered the highest amount between the turnover tax and minimum tax paid.

Analysis of Financial Position:

Fixed assets: During the year the company invested Tk. 13.22 lac in fixed assets where previous there is no investment.

Current Assets: The company's total current assets of Tk. 16354.51 Lac in financial year 2024-2025 which comprises inventory 19.85%, Trade & other receivable 9.21%, advance deposit & prepayments 68.95% and others 2.02%. The company maintains adequate inventory to ensure uninterrupted operations and to urgently meet the customers demand.

Shareholders equity: Shareholders equity in financial year 2024-2025 of Tk. 89580.94 Lac which included paid up capital of Tk. 2640.00 Lac, Assets revaluation reserve Tk. 87988.55 Lac, reserve & surplus Tk. 3049.17 Lac and Tk. (4096.79) Lac retained earnings.

Current Liabilities: The company's total current liabilities of Tk. 13868.90 Lac in financial year 2024-2025 which comprises short term loans Tk. 5345.46 Lac i.e. 38.54%. Trade & other payable 28.10%, provision for income tax 25.06% and others 8.3%.

Analysis of Cash flows: The Company has cash received from customers lower than the previous year. On the other hand cash paid to suppliers, employees & others, dividend paid and interest paid are also decline substantially as compared to the earlier year. Resulted net operating cash flow per share decreased i.e. Tk. 1.22 in 2024-2025 financial year. Moreover net cash used in investing activities for addition of fixed assets.

Risk and Concern related to the financial statements: Inadequate working capital, dependency on bank loan for working capital, difficulties in international procurement of raw materials sudden decline of govt. development project after 5th august 2024 impose unfavorable impact on the growth of the business. Eastern Cables Ltd (ECL) is always careful to identify the key business risk and ensures the mitigation plans are in place. Continuous reviewing and adopting of the best practices enable Eastern Cables Ltd to achieve its objective efficiently and effectively.

However, now some positive steps has taken by the board so that the company mitigate it's risk. In connection with this the company has planned to setup a XLPE plant, Domestic cable plant, BMRE etc. As a Government organization the government should give preference ECL to its ongoing mega project, large number of exclusive economic zones etc. We regularly monitor the enterprise risk and take corrective measures. We also export our products.





Comparative analysis of financial performance, financial position and cash flows: Key areas of financial performance, financial position as well as cash flows (including effects of inflation) with immediate preceding five years are as follows:

SL. No	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Financial performance:							
1	Revenue	5770.15	6786.99	3849.52	4907.18	7507.75	3006.02
2	Cost of sales	6030.02	6749.12	2678.17	3697.87	6045.79	(2758.14)
3	Gross profit	(259.86)	37.86	1171.35	1209.31	1461.95	247.82
4	Operating Profit/(Loss)	(1128.04)	(741.09)	488.96	394.95	731.64	(432.73)
5	Net Profit/(Loss) Before Tax	(1692.52)	(1219.94)	85.83	133.54	213.07	(1057.36)
6	Net Profit/(Loss) After Tax	(1705.65)	(1236.51)	90.61	128.27	155.44	(1168.45)
9	Earnings Per Share(EPS)(Taka)	(6.46)	(4.68)	0.34	0.49	0.59	(4.43)
Financial position:							
1	Authorized Capital	6000.00	6000.00	6000.00	6000.00	6000.00	6000.00
2	Paid-up Capital	2640.00	2640.00	2640.00	2640.00	2640.00	2640.00
3	Retained Earnings	(2940.63)	(3117.85)	(3027.25)	(2951.78)	(2875.53)	(4096.79)
4	Shareholders Equity	3988.27	2751.76	90830.92	90906.39	90982.63	89580.94
5	Deferred Tax	122.29	146.52	168.47	189.91	180.22	170.88
6	Fixed Assets	1670.25	1641.61	89540.54	89446.96	89355.79	89097.84
7	Current Assets	16600.27	13944.15	14579.34	16522.80	16613.49	16354.51
8	Current liabilities	12609.13	11060.39	11490.28	13164.07	13032.33	9922.47
9	Short term Loan	6007.18	4394.10	4832.06	5709.97	5085.67	5345.46
10	Long term loan	774.37	774.77	774.37	774.37	774.37	774.37
11	Net Asset Value(NAV) per Share(Taka)	15.11	10.42	344.06	344.34	344.63	339.32
Cash Flows:							
1	Cash flow from Operating activities	(947.71)	2150.15	118.66	(386.10)	1493.17	323.15
2	NOCFPS	(3.59)	8.14	0.45	(1.46)	5.66	1.22
Financial ratios:							
1	Current Ratio	1.32:1	1.26:1	1:27:10	1.26:1	1.28:1	1.18:1
2	Acid Test ratio	0.88:1	1.07:1	1.07:1	0.93:1	1.05:1	0.94:1
3	Debt equity ratio	3.62:1	4.71:1	0.15:1	0.17:1	0.17:1	0.18:1

Comparison of financial performance, financial position and cash flows with the peer industry scenario:

Eastern Cables limited (ECL) is the only listed & Govt. owned Cables & Conductors manufacturing company in Bangladesh. Information about financial performance, financial position and cash flows of other major operators in the sector are not publicly available. So, comparative analysis with the peer industry could not be presented.

Future Planning:

Eastern Cables Limited is planning to sell 2500 metric ton Cables & Conductors in 2025-2026 financial year. Our production target of 2500 metric ton included all sizes of Cables & Conductors. We hope we will achieve the target and successfully run the business.

Engr. Abdul Malek Morol
Managing Director

Report of the Audit Committee

For the Year ended 30 June, 2025

Dear Shareholder(s)

As the Chairman of Audit Committee, I am pleased to place its report for the year ended 30 June, 2025. This report provides an overview of how the committee operated, an insight into the committee's activities and an understanding of the committee's role in assisting the board objectively in discharging its statutory and other responsibilities relating to the company's published financial information , as well as ensuring the effectiveness of its risk management system, internal controls(including information technology controls), financial and accounting matters, compliance and related process.

The Audit Committee is appointed by the board of directors, as per the requirements of Bangladesh Securities and Exchange Commission (BSEC) notification. The Committee carried out the duties & responsibilities as per Article 5(6), (7) SEC's notification BSEC/CMRRCD/2006-158/207/Admin/80 dated 3 June,2018 on corporate governance code as follows:

Composition of Audit Committee of ECL:

Name	Designation
Dr. Mohammad Moniruzzaman, FCA, ACMA,-Independent Director	Chairman of Audit Committee
Shamoli Nobi - Director	Member of Audit Committee
Md. Abdul Mannan - Independent Director	Member of Audit Committee
Md. Mofizur Rahman - Director	Member of Audit Committee
Md. Emdadul Haque - Director	Member of Audit Committee
Nadia Islam - Company Secretary	Member Secretary of Audit Committee

Major Activities of the Audit Committee:

The Audit Committee assists the Board in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business. Some of the major responsibilities of the Audit Committee are as follows:

- Review the annual, half-yearly and quarterly Financial Statements and financial results, and upon its satisfaction of the review, recommend the same to the board for approval.
- Review the adequacy and effectiveness of the financial reporting process, internal control system, risk management, auditing matters, and the company's processes for monitoring compliance with laws and regulations and the code of conduct.
- Oversee and recommend appointment, termination, and determination of audit fees for statutory auditors. Consider the scope of work and evaluate the works performed by statutory auditors. Review permitted non-audit services performed by statutory auditors.
- Exercise its surveillance of the work of Eastern Cables Limited Internal Audit. Monitor the effectiveness of internal audit functions including performance, structure, adequacy of resources, and compliance with professional standards. Examine audit findings and material implementation of action plan.
- Exercise its oversight on ethics and compliance.
- Evaluate related party transactions to ensure compliance with relevant statutory rules and regulations.
- Reviewed Management letter issued by the External Auditors in their presence.

Reporting of the Audit Committee

The Audit Committee reports to the Board of Directors on its activities. The Audit Committee considered significant issues and judgments in respect of the 2024-2025 financial statements and auditing procedures were as follows:

- Approved 2025 yearly report to the shareholders from the Audit Committee.
- Reviewed and recommended the quarterly Financial Statements for the year 2025.
- Reviewed the Managements' Discussion & Analysis 2025.
- These statements together present a transparent picture of the company's affairs and are in compliance with existing accounting standards and applicable laws.
- These statements don't contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
- Compliance of IFRS and the disclosure of its financial information under IFRS have been maintained and the interim financial statements are dependable and judicious.
- The frequent related party transactions entered into by the Company during 2024-2025 are scrutinized carefully.
- Conflict of interest among different parties are examined and reported.
- The state of compliance with Corporate Governance and other regulations as per the requirements of Bangladesh Securities and Exchange Commission(BSEC), Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) were ensured.

For and on behalf of the Committee

(Dr. Mohammad Moniruzzaman, FCA, ACMA)
IndependentDirector, ECL Company board &
Chairman, Audit Committee
20 November, 2025

Report of the Nomination & Remuneration Committee

For the year ended on 30 June 2025

Dear Shareholder(s)

Assalamu Alaikum Wa-Rahmatullah

The Nomination & Remuneration Committee was constituted by the Board of Directors of Eastern Cables Limited to fulfill the requirements of Bangladesh Securities and Exchange Commission (BSEC) notification i,e Corporate Governance code.

The Nomination & Remuneration Committee Meetings were attended by the Members of the Committee and the Managing Director, Chief Financial Officer and Head of Internal Audit of the company on invitation. The Company Secretary performed the secretarial function of the Committee. The Committee carried out the duties & responsibilities for Nomination & Remuneration policy, and the evaluation criteria as per BSEC's corporate governance code clause no.6(5)(C).

Composition of Nomination & Remuneration Committee of ECL is as follows:

The Nomination & Remuneration Committee consists of the following members of the Board of Directors:

1. Md. Abdul Mannan, Independent Director, ECL Company board & Chairman of NRC.
2. Shamoly Nobi, Director, ECL Company board & Member of NRC.
3. Dr. Mohammad Moniruzzaman (FCA), Independent Director, ECL Company board & Member of NRC.
4. Md. Mofizur Rahman, Director, ECL Company board & Member of NRC.
5. Md. Emdadul Haque, Director, ECL Company board & Member of NRC.
6. Nadia Islam, Company Secretary & Member Secretary of NRC.

Major Activities of the Nomination & Remuneration Committee in 2024-2025:

The committee held 02 (Two) meeting during the financial year 2024-2025. The major activities of the Nomination & Remuneration committee in 2024-2025 are stated below:

(1) Reviewed Nomination & Remuneration policy of the Company and made recommendations thereon.

2) The Committee had reviewed various activities of the ECL about the following matter of nomination & remuneration policy of the company considering to Government rules and regulations.

(a) To oversee that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate the employees.

(b) Remuneration to directors, top level executives and incentive related matters which are appropriate to the working of the company and its goals.

(c) To identify the company's need for different levels/hierarchy of employees and determine their selection, transfer or replacement and promotion criteria.

(d) To review annual development, recommend and review the company's human resources and training policies.

On behalf of the Nomination & Remuneration Committee

(Md. Abdul Mannan)
Independent Director, ECL Company board &
Chairman, Nomination & Remuneration Committee
20 November, 2025

MARHK & CO.
Chartered Accountants
Affiliated firmof MRH Business Accountants, Australia

House # 05 (08th Floor)
Block-C, Main Road
Aftabnagar, Dhaka-1212
Bangladesh.

Mob : +88 01759-577701
E-mail : satya.marhk@gmail.com
satyada1977@gmail.com
Website : www.marhk.com

Certificate as per condition no. 1(5)(xxvii)

CORPORATE GOVERNANCE COMPLIANCE CERTIFICATION

Report to the Shareholders
of
EASTERN CABLES LIMITED
On Compliance on the Corporate Governance Codes
For the year ended on 30 June, 2025

We have examined the compliance status to the corporate governance Code by **Eastern Cables Limited** for the year ended on June 30, 2025. This code relates to the Notification No. BSEC/CMRRCD/2006/158/207/Admin/80, Dhaka, Dated : 03 June 2018 Notification No. BSEC/CMRRCD/2009-193/66/PRD/148, Dated : 16 October 2023 & Notification No. BSEC/CMRRCD/2009-193/76/PRD/151, Dated : 04 April 2024 of the Bangladesh Securities and Exchange Commission.

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

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

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

(a) The Company has complied with the condition of the Corporate Governance Code as stipulated in the above mentioned Corporate Governance Code issued by the Commission (See attached checklist).

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

(c) Proper books and records have been kept by the company as required under the Companies Acts, 1994, the securities laws and other relevant laws, and

(d) The Governance of the company is satisfactory.

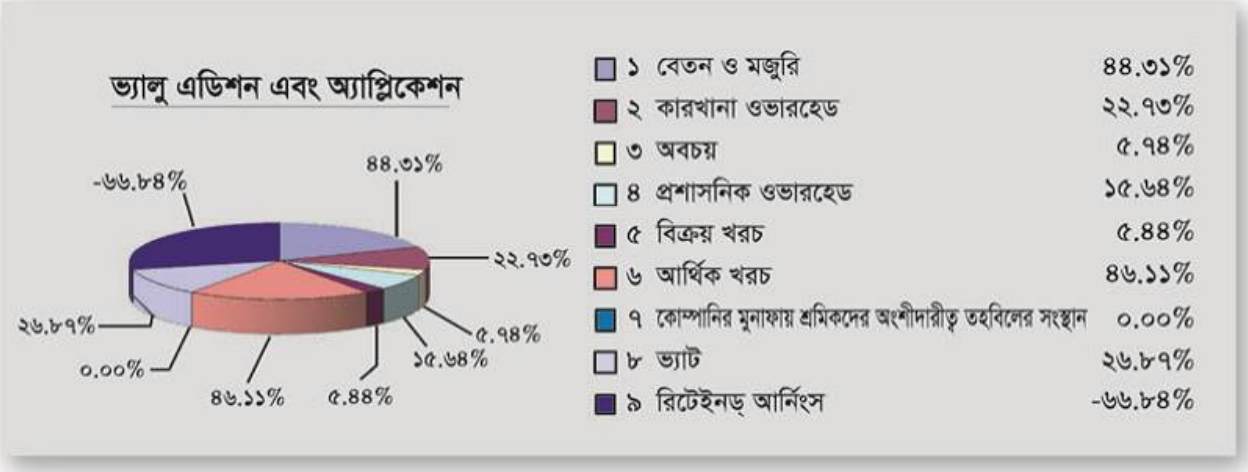
Dated : 06 November 2025
Place : Dhaka, Bangladesh

Satyajit Roy ACA
ICAB Enrollment No: 2087
Partner
MARHK & Co.
Chartered Accountants

ইষ্টার্ন কেবল্‌স্ লিমিটেড

ভ্যালু এডিশন এবং অ্যাপ্লিকেশন
২০২৪-২০২৫

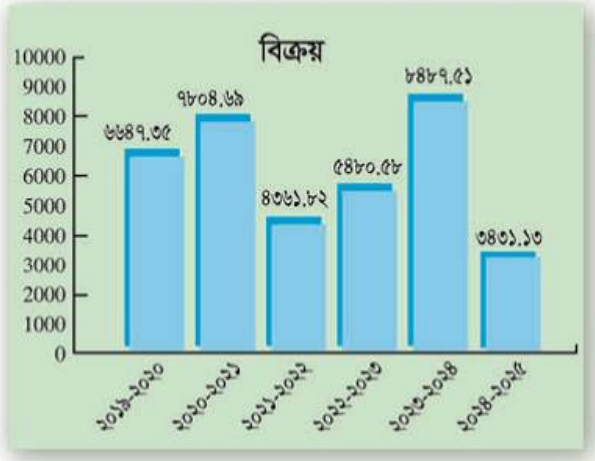
ভ্যালু এডিশন	লক্ষ টাকায়	হার%
টার্ন ওভার	৩,৪৩১.১৩	
অন্যান্য আয়	১০৪.৯৫	
মোট	৩,৫৩৬.০৮	১০০%
কাঁচামাল, প্যাকিং এবং অন্যান্য খরচ	১,৯৫৪.১৯	৫৫.২৬%
ভ্যালু এডিশন	১,৫৮১.৮৯	৪৪.৭৪%
অ্যাপ্লিকেশন		
১. বেতন ও মজুরি	৭০০.৮৬	৪৪.৩১%
২. কারখানা ওভারহেড	৩৫৯.৫১	২২.৭৩%
৩. অবচয়	৯০.৭৪	৫.৭৪%
৪. প্রশাসনিক ওভারহেড	২৪৭.৪৬	১৫.৬৪%
৫. বিক্রয় খরচ	৮৫.৯৯	৫.৪৪%
৬. আর্থিক খরচ	৭২৯.৫৮	৪৬.১১%
৭. কোম্পানীর মুনাফায় শ্রমিকদের অংশীদারীত্ব তহবিলের সংস্থান	-	০.০০%
৮. ভ্যাট	৪২৫.১১	২৬.৮৭%
৯. রিটেইনড্ আর্নিংস	১০৫৭.৩৬	-৬৬.৮৪%
মোট	১,৫৮১.৮৯	১০০%

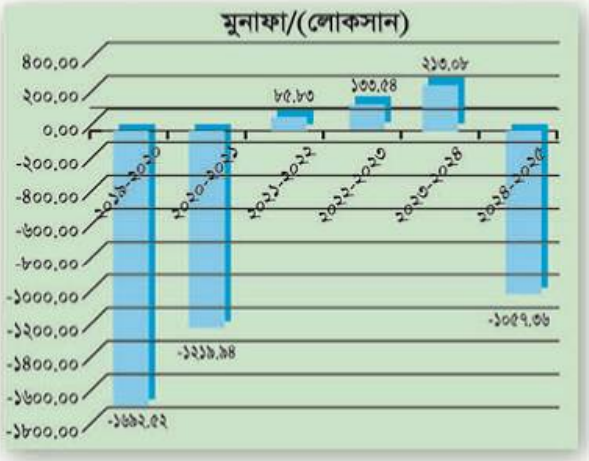


ইষ্টার্ন কেবলস্ লিমিটেড

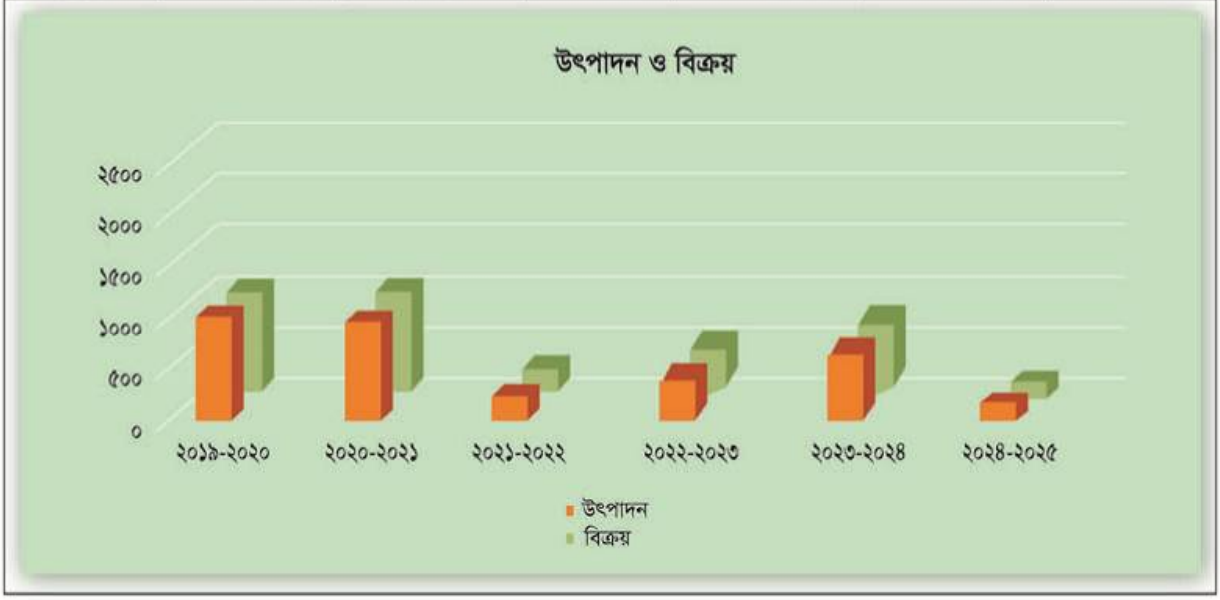
বিষয়	বাৎসরিক বিক্রয় লক্ষ টাকায় (২০১৯-২০২০ থেকে ২০২৪-২০২৫)					
	অর্থবছর					
	২০১৯-২০২০	২০২০-২০২১	২০২১-২০২২	২০২২-২০২৩	২০২৩-২০২৪	২০২৪-২০২৫
বিক্রয়	৬৬৪৭.৩৫	৭৮০৪.৬৯	৪৩৬১.৮২	৫৪৮০.৫৮	৮৪৮৭.৫১	৩৪৩১.১৩

বিষয়	বাৎসরিক মুনাফা/(লোকসান) লক্ষ টাকায় (২০১৯-২০২০ থেকে ২০২৪-২০২৫)					
	অর্থবছর					
	২০১৯-২০২০	২০২০-২০২১	২০২১-২০২২	২০২২-২০২৩	২০২৩-২০২৪	২০২৪-২০২৫
মুনাফা/লোকসান	(১৬৯২.৫২)	(১২১৯.৯৪)	৮৫.৮৩	১৩৩.৫৪	২১৩.০৮	(১০৫৭.৩৬)





বাৎসরিক উৎপাদন এবং বিক্রয় - মেট্রিক টন (২০১৯-২০২০ থেকে ২০২৪-২০২৫)						
বিষয়	অর্থ বৎসর					
	২০১৯-২০২০	২০২০-২০২১	২০২১-২০২২	২০২২-২০২৩	২০২৩-২০২৪	২০২৪-২০২৫
উৎপাদন	২০২৩.০৫	১৯৪১.০০	৪৯৩.০৯	৭৫৬.৭৪	৭৮৪.৩৭	৩৪৭.৪৩
বিক্রয়	২০৫১.১৬	২০৭২.৮৩	৫৫০.৯৮	৭৬৬.৬৯	৮৮৮.৮	৩০৪.৫৫



[As per condition No. 1(5)(xxvi) of Notification No. BSEC/CMRRCD/2006-158/207/ Admin/80 dated 03 June 2018]

Declaration by CEO and CFO

The Board of Directors
Eastern Cables Limited
North Patenga, Chattogram.

Subject: Declaration on Financial Statements for the year ended on 30 June, 2025

Dear Sirs,

Pursuant to the condition No. 1(5)(xxvi) imposed vide the Commission's Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 Dated 03 June 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

(1) The Financial Statements of Eastern Cables Limited for the year ended on 30 June, 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;

(2) The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal a true and fair view;

(3) The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;

(4) To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;

(5) Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the company were consistently followed; and

(6) The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that:-

(i) We have reviewed the financial statements for the year ended on 30 June, 2025 and that to the best of our knowledge and belief:

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

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

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

Sincerely yours,

(Md. Mahbub Alam Sumon)
Chief Financial Officer (CFO)

(Engr. Abdul Malek Morol)
Chief Executive Officer (CEO)

MABS & J Partners
CHARTERED ACCOUNTANTS
Jahan Building 5 (Level 3), 74 Agrabad C/A,
Chattogram, Bangladesh.

Independent Auditor'sReport To The Shareholders of Eastern Cables Limited

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Eastern Cables Limited, which comprise the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for effect of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly in all material respects of the statement of financial position of Eastern Cables Limited as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994., the Securities and Exchange Rules-2020 and other applicable laws and regulations.

Basis for Qualified Opinion

1. Reference to note no. 5.00 - Property, Plant and Equipment to the financial statements, the company disclosed the cost of Property, Plant and Equipment amounting to BDT 8,909,784,176 as on 30 June 2025. We could not verify the physical existence of the company's property, plant and equipment (except land) due to the absence of tag/identification number in the assets and incomplete fixed assets register. As per IAS 16- Property, Plant and Equipment, which requires entity to maintain adequate records to identify and verify each item of property, Plant and Equipment (paragraph 73-39, relating to discloser and asset identification). Consequently, we are unable to satisfy ourselves as to the existence and completeness of property, plant and equipment. Additionally, the Company has not carried out an impairment assessment of its Property, Plant and Equipment in accordance with IAS 36.

2. Reference to note no. 6.00 of its financial statements, the company's deferred tax has not been correctly estimated in accordance with paragraph 17 of IAS 12 and the complete computation of income tax has not been disclosed in the notes to the financial statements in accordance with paragraphs 46 and 81(g) of IAS 12 Income Tax.

3. Reference to note no. 7.00 of its the financial statements, the Company did not measured inventory in accordance with para 9 of IAS 2 at the lower of cost and net realizable value (NRV). Furthermore, in note no. 7.02 Stores and Sundry Stocks of its financial statements, it observed that the company has reported a balance of BDT 32,284,801. During our physical verification, we noted that most of these items have been carried forward for several years and could not be properly identified or traced.

4. Reference to note no. 8.00 of the financial statements, trade and other receivables amount to BDT 150,614,174 of which BDT 64,053,996 has remained unchanged for several years and the company has also not maintained any aging analysis or recognized any Expected Credit Loss (ECL) as required by IFRS 9, paragraph 5.5. Sixteen confirmation letters were sent to various parties for verification of these balances; however, all were returned as undelivered. Moreover, the company has not provided any subsequent information or documentation to verify the recoverability of these balances or to evaluate subsequent events relating to them.

5. Reference to note no. 10.00 of its financial statements, an amount of BDT 16,103,953 has been reported under current assets as "Current Account with Projects under BSEC Dis-invested by Government," has remained outstanding for a prolonged period. The company has not maintained an aging analysis of this account, and due to the unavailability of relevant data, we were unable to obtain independent confirmations or other sufficient appropriate audit evidence to verify its accuracy, existence, and recoverability. Accordingly, we were unable to determine whether any adjustments to this balance might be necessary.

6. Reference to note no. 17.00of its financial statements, Defined Benefit Obligations - Gratuity& note no. 19.04 Other Financial Liabilities & Provisions (claim against Gratuity fund), we noted that the company's gratuity liability as per the Gratuity Fund amounts to BDT 236,588,598, whereas the company has recorded BDT 178,721,714 in its financial statements. Consequently, the gratuity liability appears to be understated by BDT 57,866,884 and hence the profit will be reduced by same. Additionally, as per Para 59 of IAS 19, the company needs to conduct actuarial valuation of the gratuity obligation before the end of the reporting period. But actuary valuation regarding gratuity is yet to be conducted.Furthermore, the entity has a gratuity fund approved by the NBR. As per clause -03 of the condition of the approval, the gratuity fund should be audited for every financial year. The company does not comply with this clause.

7. With reference to note no. 19.04 to the financial statements, BDT 17,725,109 has been shown as liability for Provident Fund in the Statement of Financial Position of the company as at 30 June 2025. As per section 250(b) of Bangladesh Labor Rules 2015 every company shall pay or transfer the contribution to the provident fund account within 15 days in the following month of the month. Furthermore, the company has recovered BDT 44,066,303 from its provident fund loan, which has yet to be repaid to the provident fund. This amount has not been confirmed through the provident fund account, as no audit was conducted for the provident fund after the most recent one was finished in 2022.

8. As disclosed in note no. 21.00 to the financial statements, the company reported Unclaimed Dividend of BDT 29,633,465as on 30 June 2025, though the balance of the bank account for dividend are maintained in separate bank account (AB Bank PLC. No. 4002-538388-000) was BDT 78,749.77 which is the noncompliance of BSEC Directive No. BSEC/CMRRCD/2021-386/03 Dated: 14 January 2021, states that if any cash dividend remains unpaid or unclaimed or unsettled including accrued interest (after adjustment of bank charge, if any) thereon for a period of 3 (three) years from the date of declaration or approval or record date, as the case may be, shall be transferred by the issuer to the fund as directed or prescribed by the Commission. Furthermore, the company did not disclose year wise unclaimed dividend amount to its notes to financial statements.

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 International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirements' 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 qualified opinion.

Key audit matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters are addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Risk	Our Response to the risk
Tax positions The Company reported total income tax expense of BDT 10,174,715. The Company is subject to periodic review by local tax authorities on a range of tax matters during the normal course of business including indirect taxes and transaction related tax matters that could eventually require payments of taxes and possible additional charges. The assessment of uncertainty and risk of one or more unfavorable outcomes involve judgement from management.	○ Use of our own tax specialists to assess the company's tax computation. Our tax specialists were also used to evaluate tax strategies that the company expects will hardly enable the successful recovery of the recognized deferred tax liability taking into account the Company's tax position and our knowledge and experience of the application of relevant tax legislation; ○ To analyses and challenge the assumptions used to determine tax provisions based on our knowledge and experiences of the application of the local legislation; ○ Evaluating the adequacy of the financial statement disclosures, including disclosures of key assumptions, judgments and sensitivities related to tax and deferred tax.

This was a key audit matter because of the amounts involved and because of the estimation of the likely impact and the final outcome of these matters. The Company records provisions for uncertain liabilities, including tax contingencies, when it is more likely than not that a liability has been incurred, and the amount can be reliably estimated.	○ Assess the tax provision calculation with reference to Income Tax Act 2023.
Note no. 31.00 to the financial statements	
Revenue Recognition Revenue of BDT 300,602,055is recognized in the statement of profit or loss and other comprehensive income for the year ended 30 June 2025 by the company. This material item is subject to considerable inherent risk due to the complexity of the system necessary for proper recognition, measurement, and substantive audit procedures, including: recording considering the complexity of the standard on revenue recognition, International Financial Reporting Standard 15 "Revenue from Contracts with Customers". Therefore, there is a risk of revenue being misstated as a result of faulty recognitions.	In light of the fact that the high degree of complexity and estimates and assumptions give rise to and increased risk of accounting misstatements, we assessed the Company's processes and controls for recognizing revenue as part of our audit. Furthermore, in order to mitigate the inherent risk in this audit area, our audit approach included testing of the controls and substantive audit procedures, including: Assessing the environment of the measurement as well as other relevant systems supporting the accounting of revenue. Assessing controls for systems and procedures supporting revenue recognition. Assessing the invoicing and measurement system up to entries in the general ledger.Examining customer invoices and receipts of payment on a test basis in accordance with contract. Testing the revenue recognition in line with contract and reporting standard. Furthermore, we assessed the accounting effects of new business and price models. We assured ourselves of the appropriateness of the systems, Processes, a Controls in place and that the estimates assumptions made by management are sufficient documented and substantiated to ensure that revenue is properly recognized.
See Note No-24 to the financial Statement.	

Other matters

The financial statements of Eastern Cables Limited for the year ended 30th June 2024, were audited by another auditor who expressed a modified opinion on those statements on 10th November, 2024.

Other information included in the Company's 2025 Annual Report

Other information consists of the information included in the Company's 2025 Annual Report other than the financial statements and our auditor's report thereon. We obtained Director's Report, Management Discussion and Analysis, five years financial information, and Corporate Governance report prior to the date of our auditor's report, and we expect to obtain the remaining reports of the Annual Report after the date of our auditor's report. Management is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations 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.

Auditor's 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 auditor's 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 financials statements, whether due to fraud or error, designand 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 achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with the mall relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules 2020 and relevant notifications issued by Bangladesh Securities and Exchange Commission, 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 there of;

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

c) The 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; and

d) The expenditure incurred was for the purpose of the Company's business.

Chattogram, Bangladesh
Dated: 11 November, 2025

MABS & J Partners
CHARTERED ACCOUNTANTS

Md. Sultan Mahmood, FCA
Partner, ICAB Enrollment No: 2024
DVC: 2511112024AS131961

EASTERN CABLES LIMITED

Statement of Financial Position
As at 30 June 2025

PROPERTIES & ASSETS	Notes	Amount in BDT	
		30.06.2025	30.06.2024
ASSETS			
Non-current Assets		**8,926,872,323**	**8,953,602,271**
Property, Plant and Equipment	5.00	8,909,784,176	8,935,579,889
Deferred Tax	6.00	17,088,147	18,022,382
Current Assets		**1,635,451,366**	**1,661,349,940**
Inventories	7.00	324,714,471	284,161,481
Trade and Other Receivable	8.00	150,614,174	235,802,377
Current Account with Projects under BSEC	9.00	11,207,537	11,056,619
Current Account with Projects under BSEC Dis-invested By Government	10.00	16,103,953	16,103,953
Advances, Deposits and Pre-payments	11.00	1,127,063,676	1,087,501,394
Cash and Cash Equivalents	12.00	5,747,555	26,724,116
Total Assets		**10,562,323,689**	**10,614,952,210**
EQUITY & LIABILITIES:			
Shareholders' Equity		**8,958,094,012**	**9,098,263,257**
Share Capital	13.00	264,000,000	264,000,000
Assets Revaluation Reserve	14.00	8,798,854,852	8,816,898,675
Reserve and Surplus	15.00	304,917,809	304,917,809
Retained Earnings		(409,678,649)	(287,553,227)
Liabilities			
Non-current Liabilities		**217,340,085**	**213,455,479**
Long Term Loans	16.00	77,436,735	77,436,735
Defined Benefit Obligations - Gratuity	17.00	139,903,350	136,018,744
Current Liabilities		**1,386,889,592**	**1,303,233,473**
Short Term Loan	18.00	534,545,702	508,567,438
Creditors and Accruals	19.00	389,697,364	340,503,348
Current Account With BSEC	20.00	61,967,000	61,892,000
Unclaimed Dividend Accounts	21.00	29,633,465	29,343,123
Advances from the Parties	22.00	23,518,603	25,574,822
Provision for Income Tax	23.00	347,527,458	337,352,743
Total Liabilities		**1,604,229,677**	**1,516,688,952**
Total Equity and Liabilities		**10,562,323,689**	**10,614,952,210**
Net Asset Value (NAV) Per Share	**32.00**	**339.32**	**344.63**

The annexed notes 1 to 43 form an integral part of these consolidated financial statements.

Nadia Islam	Engr. Abdul Malek Morol	Mohammad Moniruzzaman	Md. Jahidul Islam
Company Secretary	Managing Director	Independent Director	Director

Chattogram, Bangladesh
Dated: 11 November, 2025

MABS & J Partners
CHARTERED ACCOUNTANTS

Md. Sultan Mahmood, FCA
Partner, ICAB Enrollment No: 2024
DVC: 2511112024AS131961

EASTERN CABLES LIMITED

Statement of Profit or Loss and other Comprehensive Income
For the year ended 30 June 2025

PARTICULARS	Notes	Amount in BDT	
		2024-2025	2023-2024
Revenue (Net of VAT)	24.00	300,602,055	750,775,035
Cost of Goods Sold	25.00	(275,819,901)	(604,579,735)
Gross Profit/(Loss)		**24,782,154**	**146,195,300**
Operating Expenses			
Administrative Expenses	26.00	(46,778,274)	(50,825,161)
Selling and Distribution Expenses	27.00	(21,276,913)	(22,205,835)
Operating Profit/(Loss)		**(43,273,034)**	**73,164,304**
Other Income	29.00	10,494,816	5,723,330
Financial Expenses	30.00	(72,958,256)	(56,458,356)
Profit/(Loss) Before WPPF and Tax		**(105,736,474)**	**22,429,278**
Contribution to WPPF and Workers Welfare Fund		-	(1,121,464)
Net Profit/(Loss) Before Tax		**(105,736,474)**	**21,307,814**
Income Tax Expenses			
Current Tax	31.00	(10,174,715)	(4,794,258)
Deferred Tax	31.00	(934,235)	(969,128)
Net Profit/(Loss) After Tax		**(116,845,424)**	**15,544,429**
Total Comprehensive Income for the Year		**(116,845,424)**	**15,544,429**
Basic Earning Per Share (EPS)	33.00	(4.43)	0.59

The annexed notes 1 to 43 form an integral part of these consolidated financial statements.

Nadia Islam	Engr. Abdul Malek Morol	Mohammad Moniruzzaman	Md. Jahidul Islam
Company Secretary	Managing Director	Independent Director	Director

Chattogram, Bangladesh
Dated: 11 November, 2025

MABS & J Partners
CHARTERED ACCOUNTANTS
Md. Sultan Mahmood, FCA
Partner, ICAB Enrollment No: 2024
DVC: 2511112024AS131961

EASTERN CABLES LIMITED

Statement of Changes in Equity
For the year ended 30 June, 2025

2024-2025

Particulars	Share Capital (Taka)	Assets Revaluation Reserve (Taka)	Reserve and Surplus (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Balance as at 01 July 2024	264,000,000	8,816,898,675	304,917,809	(287,553,225)	9,098,263,259
Adjusment for Revalutaion Reserve	-	(18,043,823)	-	-	(18,043,823)
Dividend (2023-2024)	-	-	-	(5,280,000)	(5,280,000)
Net Profit/(Loss) After Tax	-	-	-	(116,845,424)	(116,845,424)
Balance as at 30 June 2025	**264,000,000**	**8,798,854,852**	**304,917,809**	**(409,678,649)**	**8,958,094,012**

2023-2024

Particulars	Share Capital (Taka)	Assets Revaluation Reserve (Taka)	Reserve and Surplus (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Balance as at 01 July 2023	264,000,000	8,816,898,675	304,917,809	(295,177,655)	9,090,638,829
Dividend (2022-2023)	-	-	-	(7,920,000)	(7,920,000)
Net Profit/(Loss) After Tax	-	-	-	15,544,429	15,544,430
Balance as at 30 June 2024	**264,000,000**	**8,816,898,675**	**304,917,809**	**(287,553,226)**	**9,098,263,259**

These financial statements should be read in conjunction with annexed notes

Nadia Islam
Company Secretary

Engr. Abdul Malek Morol
Managing Director

Mohammad Moniruzzaman
Independent Director

Md. Jahidul Islam
Director

Chattogram, Bangladesh
Dated: 11 November, 2025

MABS & J Partners
CHARTERED ACCOUNTANTS

Md. Sultan Mahmood, FCA
Partner, ICAB Enrollment No: 2024
DVC: 2511112024AS131961

EASTERN CABLES LIMITED

Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Amount in Taka	
	2024-2025	2023-2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	383,583,121	606,367,304
Cash Received from Other Income	10,494,816	5,723,330
Cash Payment to Suppliers, Employees and Others	(351,588,220)	(443,818,044)
Cash Generated from/(used in) Operations	**42,489,717**	**168,272,590**
Income Tax Paid	(10,174,715)	(18,955,511)
Net Cash from/(used in) Operating Activities	**32,315,002**	**149,317,079**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant & Equipment	(1,321,913)	-
Net Cash from/(Used in) Investing Activities	**(1,321,913)**	**-**
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds/(Repayment) of Short Term Loan	25,978,264	(62,429,891)
Financial charge paid	(72,958,256)	(56,458,356)
Dividend Paid	(4,989,658)	(12,441,799)
Net Cash from/(Used in) Financing Activities	**(51,969,650)**	**(131,330,046)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**(20,976,561)**	**17,987,033**
Cash and Cash Equivalents at the Beginning of the Year	**26,724,116**	**8,737,083**
Effect of foreign exchange rate changes on cash and cash equivalents	-	-
Cash and Cash Equivalents at the End of the Year (D+E+F)	**5,747,555**	**26,724,116**
Net Operating Cash Flows Per Share (Note - 34)	**1.22**	**5.66**

These financial statements should be read in conjunction with annexed notes

Nadia Islam
Company Secretary

Engr. Abdul Malek Morol
Managing Director

Mohammad Moniruzzaman
Independent Director

Md. Jahidul Islam
Director

Chattogram, Bangladesh
Dated: 11 November, 2025

MABS & J Partners
CHARTERED ACCOUNTANTS

Md. Sultan Mahmood, FCA
Partner, ICAB Enrollment No: 2024
DVC: 2511112024AS131961

EASTERN CABLES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2025

1.00 Reporting Entity

1.01 Legal Form of Company

Eastern Cables Limited is an enterprise of Bangladesh Steel & Engineering Corporation. It was incorporated on 18th December, 1986 under the Companies Act 1913 (Amended in 1994), as a Public Limited company & took over all assets and liabilities of Eastern Cables as per vendor's agreement. Its offloaded 49% share to the general public in 1987. The company listed with Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited respectively on 18-12-1987 and 19-06-1997.

1.02 Address of Registered Office

The Registered office of the Company is situated at North Patenga, Chattogram.

1.03 Principal activities of the Company

The Company is primarily engaged in production and sales of electrical cables & conductors.

2.00 Going Concern

The management have a reasonable expectation, through internal and external assessment, that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the management continue to be on going concern basis in preparing the financial statements based on the current revenue generation and resources of the company provide sufficient fund to meet the present requirement of its existing business and operation. A long-term planning has been undertaken for business expansion and diversification.

3.00 Basis of Preparation

3.01 Statement of Compliance

The financial statements of the company under reporting have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRSs).

3.02 Basis of Reporting

The financial statements are prepared and presented for external users by the company in accordance with identified financial reporting framework. Presentation has been made in compliance with the requirements of IAS 1 - "Presentation of Financial Statements". The financial statements comprise of:

- A statement of financial position as at 30th June, 2025;
- A statement of profit or loss and other comprehensive income for the year ended 30th June,2025;
- A statement of changes in equity for the year ended 30th June, 2025;
- A statement of cash flows for the year ended 30th June, 2025; and
- Notes, comprising summary of significant accounting policies and explanatory information.

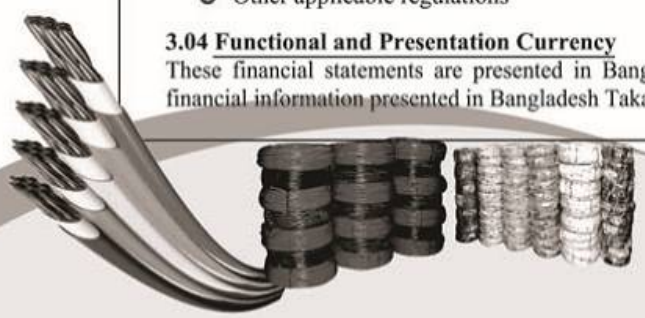
3.03 Other Regulatory Compliances

The company is also required to comply with the following major laws and regulations along with the Companies Act 1994.

- Income Tax Act 2023;
- The Value Added Tax and Supplementary Duty Act,2012;
- Securities and Exchange Rules 2020 along with all related regulations
- The Customs Act, 2023; and
- The Labor Act, 2006 and rules 2015
- Other applicable regulations

3.04 Functional and Presentation Currency

These financial statements are presented in Bangladesh Taka (BDT) which is the company's functional currency. All the financial information presented in Bangladesh Taka has been rounded off to the nearest Taka except when otherwise indicated.





3.05 Statement of Cash Flows

Statement of Cash Flows is prepared in accordance With IAS7 - "Statement of Cash Flows" and the cash flows from operating activities have been presented under direct method. A reconciliation of net income or net profit with cash flows from operating activities making adjustments for non-cash items, for non-operating items and for the net changes in operating accruals as per requirement of Securities and Exchange Rules 1987.

3.06 Use of Estimates and Judgments

The preparation of the financial statements in conformity with IFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Estimates and assumptions are ongoing Basis.

The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. Revisions to accounting estimates are recognized in the year in which the estimate is revised if the revision affects only that year, in the year of revision and future years if the revision affects both current and future years.

Estimates and assumptions

Key estimates and assumptions used in preparation of these financial statements are:

- Applicable tax rate for Income Year 2024-2025 will be declared by Finance Act 2025. For the purpose of these financial statements, management has assumed that the existing current tax rate (20%) will be applicable for Income Year 2024-2025 as well.
- Appropriate financial and demographic assumptions have been used in consultation with a certified actuary to measure defined benefit obligation as at 30th June, 2025.
- Key assumptions about the likelihood and magnitude of outflow of resources have been used to recognize and measure provisions and contingencies.

3.07 Consistency

Unless otherwise stated, the accounting policies and methods of computation used in preparation of Financial Statements for the year ended on 30th June, 2025 are consistent with those policies and methods adopted in preparing the Financial Statements for the year ended on 30th June, 2024.

3.08 Comparative Information

Comparative information has been disclosed in respect of the year ended 30th June, 2025 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year presentation. Figures for the year ended 30th June, 2024 have been re-arranged wherever considered necessary to ensure better comparability with the current year.

3.09 Reporting Period

The financial statements cover one financial year from 01st July, 2024 to 30th June, 2025.

General

i) Figures appearing in these accounts have been rounded off to the nearest taka.

ii)Previous year's phrases and amounts have been re-arranged, wherever considered necessary, to conform to the presentation for the year under review.

4.00 Significant accounting policies:

The company has consistently applied the following accounting policies to all periods presented in these financial statements. Set out below is an index of the significant accounting policies, the details of which are available on the following:

Section	Description	Page
4.01	Property, plant and equipment	53
4.02	Inventories	54
4.03	Financial Assets	54
4.04	Impairment of Assets	55
4.05	Employee benefits	55
4.06	Creditors and Accruals	56
4.07	Provisions	56
4.08	Related Party Disclosure	56
4.09	Revenue from contract with customers	56
4.10	Finance income and finance costs	56
4.11	Borrowing Costs	57
4.12	Income taxes	57
4.13	Earnings per share	57
4.14	Contingencies	58
4.15	Financial Risk Management	58
4.16	Export	58
4.17	Significant Daviations	58

A. Property, plant and equipment

Recognition and measurement

In accordance with "IAS 16: Property, Plant and Equipment" items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses, if any.

The cost of an item of property, plant and equipment comprises of its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates. The cost of self-constructed asset includes the cost of material, direct labor and any other cost directly attributable to bringing the assets to a working condition for their intended use. It also includes any costs directly attributable to the asset to the location and condition necessary.

Any gain or loss on disposal of an item or property, plant and equipment are recognized in profit or loss, if any.

Subsequent costs

The costs of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its costs can be measured reliably. The cost of the day-to-day servicing of property, plant and equipment are recognized in profit or loss as incurred.

Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment over their estimated useful lives and is generally recognized in profit or loss.

Items of property, plant and equipment are depreciated using the straight-line method over the estimated useful lives.Depreciation on addition of property, plant and equipment are charged from available for use.

The estimated useful lives of property, plant and equipment for current and comparative periods are as follows:

SL No.	Nature	Depreciation rate
1	Building & Other Constructions	2.5 - 7.5%
2	Roads and Communication	5%
3	Expansions including installation	5 - 6%
4	Plant & Machineries (B.M.R)	6%
5	Plant & Machineries	7.50%
6	Loose Tools	6 - 10%
7	Furniture & Fixture	6%
8	Office Equipment	6 - 20%
9	Refrigerators	-
10	Intercom Telephones	15%
11	Color Television	15%
12	Crockeries & Cutleries	-
13	Transport & Vehicles	5% - 20%

Retirement and disposals

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined by the difference between the net disposal proceeds and the carrying amount of an asset and is recognized in profit or loss.

Capital work in progress

Property, plant and equipment that is in the process of acquisition/import is accounted for as capital work in progress until acquisition/import is completed and measured at cost.

Revaluation of Property, Plant and Equipment

The company revalued its property, plant and equipment for the first time on 31st March, 1987. The Revalaution work has been done by the valuation firm Ahmed Zaker & Co., Chartered Accounts for the Second time. (with Effect from 30.06.2022).

B. Inventories

Inventories are carried at the lower of cost and net realizable value as prescribed by "IAS 2: Inventories". Cost is determined on weighted average cost basis. The cost of inventories comprises of expenditure incurred in the normal course of business in bringing the inventories to their present location and condition. Net realizable value is based on estimated selling price less any further costs expected to be incurred to make the sale. The following assumption in case of valuation of closing inventories:

Category of Stocks		Basis of Valuation
Stocks of Raw Materials	:	Weighted Average Cost
Work-In-Process	:	Weighted Average Cost
Intermediate Products	:	Net Realizable Value
Stock of Finished Goods	:	Net Realizable Value
Stores and Sundry Stock	:	Weighted Average Cost
Goods in Transit	:	Cost Value i.e. cost so far incurred

C. Financial Assets

The Company initially recognizes receivables and deposits on the date that they are originated. All Other financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the instrument.

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expires, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial assets are transferred. Financial assets are classified into the following categories: financial assets at fair value through profit or loss, held to maturity, loans and receivables and available-for-sale financial assets.

At fair value through profit or loss

A financial asset is classified as at fair value through profit or loss if it is classified as held for trading or is designated as such on initial recognition. Financial assets are designated as at fair value through profit or loss if the company manages such investment and makes purchase or sale decisions based on their fair value in accordance with the company's documented risk management or investment strategy. Attributable transactions costs are recognized in profit and loss as incurred.

(a) Trade and Other Receivable

Trade receivable 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, if any, due to un-collectability of any amount so recognized. If any receivables are not realized within the credit period. It has been dealt with on case to case Basis. Company policy is to provide for impairment loss on debtors, except Government Organizations, if any receivables are not realized within three years from due date.

(b) Advances, Deposits and Prepayments

Advances are initially measured at Cost. After initial recognition, advances are carried at Cost less deductions, adjustments or charges to other account heads Such as Property, Plant and Equipment, Inventory or Expenses. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit or loss.

(c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand and demand deposits, together with short-term, highly liquid investments that are readily convertible to a known amount of cash, and that are subject to an insignificant rise of changes in value.

Financial Liabilities

The company initially recognizes all financial liabilities on the trade date which is the date the company becomes a party to the contractual provisions of the instrument. The company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired. The company classifies non-derivative financial liabilities into the other financial liability's category, such financial liabilities are recognized initially at fair value less directly attributable transaction cost. Subsequent to initial recognition, these financial liabilities are measured at amortized cost: Other financial liabilities comprise loans and borrowings, bank overdrafts and creditors and accruals.

(a) Creditors and Accruals

The company recognizes a financial liability 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.

D. Impairment of Assets

The carrying amount of the company's assets are revalued at each reporting date to determine whether there is any indication of impairment's any such indication exists then the assets recoverable amount is estimated. An impairment loss is recognized if the carrying amount of an asset or its cash generating unit exceed its recoverable amount.

E. Employee benefits

(i) Short-term benefits

Short term employee benefit obligations are measured on an undiscounted basis and are expensed as the related services are provided. A liability is recognized for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably. Following benefits are provided as short-term benefits

(ii) Defined contributions plan

a) Gratuity Scheme

i) Pension Scheme

The Company contribute to the BSEC Pension Fund for the Central cadre i.e (9th grade & above) employees. The Company contributes 35% of basic salary as contribution to the fund for the employees every year. The fund is managed by a Board of Trustees under BSEC. Members of this fund become eligible to receive pension as par Govt. rules.

ii) Employee Gratuity Scheme

The Company operates funded gratuity scheme for the non-management employees whereby the Company contributes 25% of basic salary as contribution to the fund for the non-management employees from the date of joining. The Fund is managed by a Board of Trustees. Members of this fund become eligible to receive gratuity on completion of 5 years of continuous services with the Company.

b) Provident Fund

The company operates two types of provident funds:

i) Contributory provident fund

Contributory provident fund for its all staff, workers and junior officers which were recognized on 30th June, 1967 under the Income Tax Ordinance 1984. Contribution to the fund is made equally by employee and employer @ 8.33% of basic pay for eligible permanent employees. The said fund is managed by a duly constituted four-member board of trustees. Assets of provident fund are held in a separate trustee fund as per the relevant rules and is funded by payments from employee and by the company. The company's contributions to the provident fund is charged as revenue expenditure in the period to which the contributions relate.

ii) General provident funds

All Central Cader officer who is under national pay scale 2015 grade nine and above. It is constituted under general provident fund rules 1979.

c) Workers' Profit Participation Fund

The Company operates fund for workers as "Workers' Profit Participation Fund" and 5% of the net profit before charging such expense has been transferred to this fund as per section 234 of Bangladesh Labor Act 2006 (amended in 2013).

d) Share Based Payment

No Share based payment has been made during the year.

F. Creditors and Accruals

Creditors

The company has recognized creditors as expenses that have already been incurred by the company for goods and services received and which are going to be due for payment in the future.

Accruals

Accruals are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost.

G. Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When 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. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is probable that an outflow of resources embodying economic benefits are required to settle the obligation, the provisions are reversed.

H. Related Party Disclosure

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 related parties. Related party disclosures have given in notes – 37 in notes to the financial statements.

I. Revenue from contract with customers

Eastern Cables Limited has applied IFRS 15 using the cumulative effect method and therefore the comparative information has not been restated and continues to be reported under IAS 18. Under IFRS 15, revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties. The company recognizes revenue when it satisfies a performance obligation by transferring control over services/goods to a customer.

The company considers the terms of the contract and its customary business practices to determine the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

In the comparative period, revenue was measured at the fair value of the consideration received or receivable. Revenue was recognized when good or services rendered, to the extent it was probable that the economic benefits from the transactions would flow to the company and the revenue could be reliably measured.

Nature of Services

The following is a description of the principal activities from which the company generates its revenue.

Local Sales of Wire

Sales are recognized at the time of actual delivery to the users and dealers from factory godown, Chattogram and Dhaka Sales Center.

J. Finance income and finance costs

The Eastern Cables Limited finance income and finance costs include:

- Interest income;
- Interest expense;

Interest income or expense is recognized using the effective interest method.

The "effective interest rate" is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- The gross carrying amount of the financial asset; or
- The amortized cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortized cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross Basis.

K. Borrowing Costs

Interest and other costs incurred by the company in with the borrowing of funds are recognized as expense in the year in which they are incurred, unless such borrowing cost relates to acquisition/construction of assets in progress that are capitalized as per IAS 23 "Borrowing Costs". Borrowing Cost incurred against short term loan has been capitalized under effective interest rate method.

L. Income taxes

The income tax expense represents the sum of the tax currently payable and deferred tax.

Corporate tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in profit or loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Company's liability for corporate tax is calculated using tax rates (20%) that have been enacted or substantively enacted by Finance Act 2025 and applicable at the end of the reporting period.

A provision is recognized for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgment of tax professionals within the company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Deferred tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realized based on tax laws and rates that have been enacted or substantively enacted at the reporting date.

Current tax and deferred tax for the year

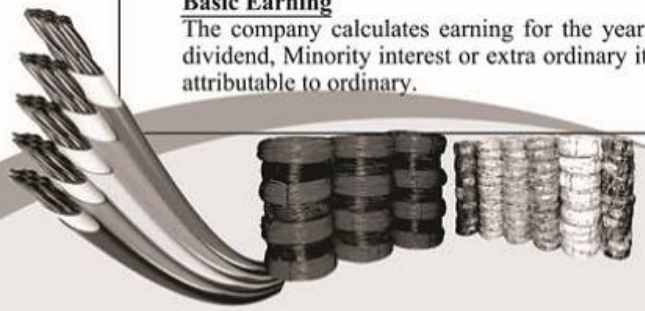
Corporate and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively. Where corporate tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

M. Earnings Per Share (EPS)

The company calculates Earning/ (Loss) per share (EPS) in accordance with IAS-33 "Earning per Share".

Basic Earning

The company calculates earning for the year attributable of the ordinary shareholders. As there is no preference dividend, Minority interest or extra ordinary items. The net profit after tax for the year has been considered or fully attributable to ordinary.





Basic Earnings Per Share

This has been calculated by divided the basic earning by the weighted average number of ordinary share outstanding during the year.

Diluted Earnings Per Share

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

N. Contingencies

Contingent assets

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.

Contingent liabilities

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 entity.

O. Financial Risk Management

Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. The company has exposure to the following risks from its use of financial instruments.

- Credit risk
- Liquidity risk
- Market risk

a) Credit Risk

Credit risk is the risk of a financial loss to the company if a customer or counter party to a financial instrument fails to meet its contractual obligation and arise principally from the company's debtors. Management has a credit policy in place and exposure to credit risk is monitoring ongoing basis. Risk exposure from financial assets, i.e., cash at bank and other external receivables are nominal.

b) Liquidity Risk

Liquidity risk is the risk at the company will not be able to meet the financial obligation as they fall due. The company approach to management liquidity (Cash & Cash Equivalent) is to ensure as per as possible, that it will always has sufficient liquidity to meets its liabilities when, due under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the company reputation. Typically, the company ensure that it has sufficient cash & cash equivalents to meet the expected operational expenses, including financial obligation through preparation of cash flow. Forecast, prepared base on timeline of payment of the financial obligations and accordingly arranged for sufficient liquidity/fund to make the expected payment within due date.

In extreme stressed conditions, the company may get support from the related company in the form of short-term financing.

c) Market Risk

Market risk is the risk that change in market prices such as foreign exchange rates and interest that affect the company income or values of its holding of financial instrument. The objectives of the market risk management are to manage and control market risk exposures within acceptable parameters.

i) Currency Risk:

As on 30th June, 2025 there was no exposure to currency risk as there were no foreign currency transactions made during year under review.

ii) Interest rate risk:

Interest rate risk is the risk that arises due to change in interest rate on borrowing. There was no loan which to subject floating rates of interest. The company has not entered into any type of derivate instruments in order to hedge interest rate as at the reporting date.

P. Export :

The Company export to China National Tecnical Export & Import Corporation.(CNTIC) as like as previous year. The amount of Export is $ 1,47,000 against 140 km Insulated Wasp Conductor.

Q. Significant Daviations:

a) Due to net loss the EPS has decreased.

b) As Sales decrease than previous year so the NOCFPS has decreased abruptly.





Note No.	Particulars	Amount in (BDT) 2024-2025	2023-2024
5.00	**Property, Plant and Equipment:**		
	(A) Cost on the basis of Revaluation		
	Opening Balance	9,323,623,749	9,323,623,749
	Asset Revaluation	-	-
	Addition/(Disposal) during the year	1,321,913	-
	Less: Adjustment with Revaluation reserve	(18,043,823)	-
	Closing Balance	**9,306,901,839**	**9,323,623,749**
	(B) Accumulated Depreciation		
	Opening Balance	388,043,860	378,927,788
	Charged during the year	9,073,804	9,116,072
	Closing Balance	397,117,663	388,043,860
	Carrying Amount (A-B)	**8,909,784,176**	**8,935,579,889**
	***For Details Please See Annexure - A		
6.00	**Deferred Tax:**		
	Opening Balance	(18,022,382)	(18,991,510)
	(Increase)/Decrease of Deferred Tax Assets	934,235	969,128
	Closing Balance	**(17,088,147)**	**(18,022,382)**
	***Details shown in Annexure - B		
7.00	**Inventories:**		
	Stocks of Raw Materials 7.01	131,135,491	105,078,187
	Work-In-Process	39,144,260	49,356,956
	Intermediate Products	12,714,866	25,076,122
	Stock of Finished Goods	107,234,711	70,922,254
	Stores and Sundry Stock 7.02	35,569,191	34,812,010
	Goods in Transit	-	-
		325,798,519	**285,245,529**
	Provision for obsolute/damaged	(1,084,048)	(1,084,048)
		324,714,471	**284,161,481**

7.01 Stocks of Raw Materials:

Particulars	2024-2025		2023-2024	
	Quantity (in MT)	Amount in (BDT)	Quantity (MT)	Amount in (BDT)
Aluminum Rod	-	-	-	-
Copper Rod	29.291	9.672	35,100,108	11,962,117
Chalk Powder	57.000	90.000	1,452,930	2,294,100
Stabilizer	36.750	41.750	11,347,481	12,891,356
PVC Resin	129.500	160.500	19,370,869	22,106,949
DOP	33.600	68.200	7,767,110	15,765,385
PVC Fast (Pigment)	0.690	0.850	1,085,558	1,337,282
Titan Di Oxide	2.230	2.600	461,149	538,871
Cablec	3.150	0.900	1,973,132	545,630
Paraffin wax	0.650	1.750	170,628	459,382
Gum Cotton tape	1.520	1.670	2,865,412	3,142,528
Soft PVC Tape	8.830	8.890	1,455,869	1,466,097
Copper Tape	2.440	1.580	4,632,507	2,470,953
Steel Flat Wire & Strips	34.650	17.880	6,488,670	2,118,074
ACSR Core wire	269.620	269.620	25,357,128	25,357,128
Nilon Conducting Tape	1.350	1.380	1,681,477	1,721,275
Calsind Clay N-501	2.650	3.150	534,670	635,551
Chlora Paraffin N-40	-	-	-	-
Others	5.350	5.350	265,509	265,509
	619.271	**685.742**	**122,010,208**	**105,078,187**
Packing Materials	-	-	815,214	-
Scrap Materials	-	-	8,310,069	-
	619.27	**685.742**	**131,135,491**	**105,078,187**

	Amount in (BDT)	
	2024-2025	2023-2024
7.02 Stores and Sundry Stocks:		
Construction Materials	120,913	138,113
Iron, Steel & Others Metal	178,474	179,764
Pipe, Tubes & Fittings	76,898	75,675
Fuel, Oil & Lubricants	938,688	1,223,671
Process Materials	1,979,670	89,489
Prints & Varnishes	107,950	107,885
General Hardware	177,685	402,859
Loose Tools	96,852	95,066
Domestic Equipments	248,122	207,964
Furniture & Fixture	271,705	62,883
Cord, Rope & Chains	19,683	19,683
Packing Gasket & Ins. Materials	23,754	23,755
Medicine	34,910	38,099
Stationery	783,898	1,658,201
Mechanical Spares	21,959,183	22,383,472
Electrical Spares	5,023,059	8,244,706
Office Equipment	41,121	41,141
Miscellaneous	202,237	-
	32,284,801	**34,992,425**





Note No.	Particulars	Amount in (BDT) 2024-2025	2023-2024
8.00	**Trade and Other Receivable:**		
	Trade Receivable 8.01	150,614,174	235,802,377
		150,614,174	235,802,377
8.01	**Trade and Other Receivable:**		
	M/S. Amin Enterprise	3,345,181	849,878
	M/S Ahmedia Traders	958	958
	Habib Brothers, Chittagong	3,500	3,500
	Kustia Electric, Dhaka	148,567	148,875
	Light Corner	87,387	57,242
	The New Electric Co. Dhaka	9,978	9,978
	New Moon Light, Chittagong	700	700
	Purbanchol Electric, Dhaka	76,466	76,466
	S. K. Electric Engineers, Dhaka	325,545	325,545
	T.F.C Electric center	6,774	6,774
	Faruque engineering, Dhaka	119,303	-
	Gazi Oirs Ltd.	1,621,397	9,122
	Adex Corporation Ltd., Dhaka	92,731	92,731
	New Somonbag Cha Bagan Molovibazar, Sylhet	2,217	2,217
	Admjee EPZ (BEPZA) Narayangonj	50	-
	Latif Bawany Jute Mills	1,192	1,192
	Admjee Jute Mills Ltd. Narayangonj	2,345	2,345
	Bangladesh Railways, Chittagong	1,285,533	1,285,533
	Barind Multipurpose Dev. Project, Rajshahi	197,957	197,957
	Bd Sugar & Food Mills Corp.Dhaka	507,752	507,752
	Ctg. Dry Dock Ltd. Ctg	381,702	270,931
	Commanding Officer (Navy), Chittagong	698,304	698,304
	Carpetting Jute Mills, Jessore	1,002	1,002
	Dhaka Electric Supply Co. (Local)	615,415	615,415
	Dhaka Electric Supply Authority	2,082,671	2,082,671
	Eastern Electric	1,177	1,177
	Eastern Enterprise	1,010	1,010
	Eastern Refinery Limited, Ctg	1,727,680	-
	Export sales	234,306	234,306
	Export Processing Zone Authority, Ctg	27,118	27,118
	General Electric Mfg.Co.Ltd. (GEMCO)	1,228,081	755,254
	Jalalabad Gas Fields Ltd.	491,663	252,800
	Jamuna Oil Co. Ltd Ctg	187,347	326,984
	Osmania Glass Sheet Factory Ltd.	6,793	6,793
	REB, Dhaka Export	705,106	705,106
	REB, Dhaka Local	20,557,737	20,557,737
	PDB, Dhaka (AAC/ACSR)	5,062,204	5,062,204
	PDB, Dhaka (11 KVA-Cables)	2,940,122	2,940,122
	PDB, (Insulated, WASP), Dhaka	99,492	99,492
	PDB Central Purchase	4,809,145	4,809,145
	PDB, Chittagong	1,211,186	1,211,186
	PDB, Chittagong Hill Tract Electrication Project	997,654	997,654
	PDB, 18-Town Power Dist. Project	37,619	37,619

Note No.	Particulars	Amount (In Taka)	
		2024-2025	2023-2024
	PDB, 09-Town Power Dist. Project	292,036	292,036
	GR PDP, Rajshahi (Local)	33,483	33,483
	Ashugong Electric Supply	883,595	883,595
	Rangamati Power Distribution Project-II	608	608
	Pabna Sugar Mills	247	247
	TSP Complex	167,170	7,711
	Toya Eng. Works	73,864	73,864
	WASA, Dhaka	9,324,212	4,977,174
	BD. Atomic Energee Corp., Dhaka	87,120	87,120
	Bangladesh Textile Mills Ltd.	498	498
	Cemex Cement (BD) Ltd.	204	204
	BSEC Head Office, Dhaka	551,970	324,316
	Sylhet Gas Fields	459,510	449,900
	Ctg. Urea Fertilizer	498,829	209,356
	North Bengal Sugar Mill	4,836	4,835
	A.S.M Shadhudul Hoque Bulbul, director, ECL	419	419
	Progati Industries Ltd.	307,111	295,089
	Pacific Accesories Ltd/Pacifice Jeanes Ltd	3,744,113	1,851,696
	Chittagong Engineering University	7,740	7,740
	Chittagong WASA	53,390	53,390
	Chittagong University	16,924	16,924
	Meghna Petroleum Ltd., Chittagong	114,665	38,349
	Palash Urea Fertilizer	6,403,760	6,403,760
	Sattar Electrical & Abonite	2,460	2,461
	Mishuk Electric Co., Chittagong	2,444	2,444
	National Tubes LTD	155,080	155,080
	KEPZ, Chittagong	5,651	5,651
	Ctg City Corporation	56,708	56,708
	Urea Fertilizer Factory Ltd., Gorashal	171,752	171,752
	Dhaka City Corporation, Dhaka	12,132	12,132
	The Security Printing Corporation	83,766	83,766
	Standard Asiatic Oil Co. Ltd., Guptakhlal	54,116	54,116
	Suveccha Engineering,Pahartali Chittagong.	2,778	2,780
	M/s. Gas Transmission Co. Ltd.	24,206	24,206
	Adamjee EPZ (BEPZA), Narayangonj.	-	179,983
	Jamuna Fertilizer Co.Ltd	175,954	175,954
	BITAK, Dhaka	301,530	27,993
	Postal Department of Bangladesh, Directorate of Postal, Dhaka	26,517	26,517
	The Light House, Chittagong	99,868	99,868
	Derms Electric Island	457	457
	Bakhrabad Gas System Ltd., Comilla	2,131	2,131
	Comilla Export Proccesing Zone,Comilla.	293	293
	Mymensingh Polli Biddut Shamiti-2	583,684	583,684
	Ashugonj Fertilizer & Chemical Company Limited.	414,054	414,054
	Atlas BD Ltd.	352	168
	Rajshahi Sugar Mill Ltd. Rajshahi	494	494
	Mubarakgonj Sugar Mills Ltd., Jhenidha	19,483	20,489
	Concred Engr. & Construction (WTC)	3,847	3,847
	Telephone Shilpa Sangsta Ltd., Gazipur	42,237	42,237

Note No.	Particulars	Amount (In Taka)	
		2024-2025	2023-2024
	Bangladesh Forest Research Institute, Chittagong	52,625	2,625
	SALES & DISPLAY CENTRE,BSEC BHAVAN	-	2,339,202
	The Cresent Jute Mills Company Limited,Khulna	59,156	59,156
	Zeal Bangla Sugar Mill's Ltd. Jamalpur	71,466	64,618
	West Zone Power Dist. Khulna	606,807	606,807
	CUET	73,280	73,280
	Eastern Tubes Ltd	177,091	177,091
	Power Grid Co. of Bangladesh Ltd., Dhaka	7,025	7,025
	Dhaka North City Corporation	3,206,121	3,206,121
	TeleTalk Bangladesh Limited,Dhaka.	49,050	49,050
	Karnaphully Gas Distribution Co. Ltd.	1,219	1,219
	BD Petroleum Exploration & Pord Co.(Bapex)	878,825	878,825
	Bangladesh Technical Education board	-	378,300
	Hajigonj Pourashava, Chandpur	6,808	6,808
	Galfa Habib Ltd. Ctg.	16,399	16,399
	Electricity Generation Co. Bangladesh	729	729
	Bangladesh Cable Industries Limited, Khulna	586	586
	Bangladesh Jute Mills Ltd.Gorashal,Norshingdi.	127,596	127,596
	Hafiz Jute Mills Ltd.Ctg.	10,370	10,370
	Chittagong Power Station, Rowjan	13,830,941	263,985
	Bangladesh Standard & Testing Institution(BSTI)	224,735	224,735
	Dhaka University Of Engineering & Technology (D.U.E.T)	91,390	91,390
	Bangladesh University Of Engineering & Technology (B.U.E.T)	142,921	36,697
	210, Megawatt shiddirgonj, biddut kendro, Shirajgonj.	128,333	128,333
	Noakhali Palli Bidyut	282,612	282,612
	Rajshahi Jute Mills	2,235	2,235
	Tangail Palli Bidyut Samity	574,407	574,406
	Noakhali Science & Technology	47,662	18,148
	Palli Bidut Shamity-3, Dhaka	205,804	205,804
	Chittagong Port Authority	4,594,933	4,594,933
	UMC, Jute mills Ltd.	47,089	47,089
	SALES & DISPLAY CENTRE, ECL Factory Gate	-	19,368,508
	Public Private Partnership Authority	1,815	1,815
	Sharanarti Tran O Prattabashon Commission, Cox's Bazar	373	373
	Sales Center at Nababpur,Dhaka	-	4,002,229
	Star Jute Mills	10,091	10,091
	Bepza ,Dhanmondi, dhaka	3,866	3,866
	Sales Center Rangpur	-	75,650
	BITAC	3,268	3,268
	Sales Center at Tongi, Dhaka	-	3,461,933
	Essential Drugs Co.Ltd.	155,158	289,935
	Bangladesh Forest Development Corporation	14,173	-
	National poet Kazi Najrul Islam University, Maymansing	206,342	206,342
	Bangladesh milk producer's co-operative union Ltd.	16,732	16,732
	Shobhan Builders, Paikpara Power House, Muslim Nagor, Narayanganj.	11,723	11,723
	Barishal Pallibidduth Samity	7,626	7,626
	BRAC	33,624	33,624

Note No.	Particulars	Amount (In Taka)	
		2024-2025	2023-2024
	Dhaka steel Work Ltd	13,860	13,860
	Reliance Traders	393	393
	Four H Group	44,025	44,025
	Chaina National technical Import & Construction(CNTIC)	59,823,101	105,651,000
	Meridian Foods	505,818	291,949
	Popular pharmacitical	325,440	-
	sikder enterprise	65,475	-
	Sathi Electric	24	217,973
	Denmark Refrizaration Works.	674	674
	Natore Sugar Mills Limited	11,968	11,968
	Nabhan Limited	248	-
	USTC , CTG	879,305	215,156
	France Tower	60,486	332,514
	Fazra Power Engineering	180,158	611,754
	Jagonnath University	442,785	442,785
	Bangladesh Shilpokola Academy	655,495	125,962
	Sharjeel Enterprise	87,649	87,805
	A k engineering & services	155	-
	BD. Bridge Authority	993,890	-
	Tusher Enterprise, Savar	1,150,934	-
	Chttogram SILO,Khalpar,Chattogram	42,287	-
	Omi electric,Dhaka	757,753	-
	BD.Blade factory	259,885	-
	Bagha Bari power Station	-	10,300,025
	Bangladesh Textiles	-	14,750,000
	Poultry project development	-	5,089,638
	BD Postal Department	-	11,089,639
		169,493,186	**254,681,389**
	Amount Considered Bad & Doubtful	(18,879,012)	(18,879,012)
		150,614,174	**235,802,377**

		Amount in (BDT)	
		2024-2025	2023-2024
9.00 Current Account With Project Under BSEC:			
G. E. M. Co. Ltd.		6,413,029	6,396,972
Chittagong Dry Dock Ltd.		2,044,089	1,798,460
Gazi Wires Ltd.		-	802,379
National Tube Ltd.		366,847	205,425
Eastern Tubes Ltd.		755,760	614,549
Bangladesh Blade Factory Ltd.		1,545,872	1,469,230
Dhaka Steel Workshop		145,387	80,818
Atlas (BD) Ltd.		935,252	676,977
Progoti Industries		-	0,508
Prantik Traders		2,170	2,170
		12,208,407	**12,057,489**
Amount Considered Bad & Doubtful		(1,000,870)	(1,000,870)
		11,207,537	**11,056,619**
10.00 Current Accounts With Projects Under BSEC Dis-Invested by Government:			
Chittagong Steel Mills Ltd.		11,435,199	11,435,199
Dock Yard & Eng. Works Ltd.		984,936	984,936
Bangladesh Cycle Industries Ltd.		2,374,932	2,374,932
Metalex Corporation Ltd.		313,802	313,802
Ispahani Marshal Ltd.		995,084	995,084
		16,103,953	**16,103,953**
11.00 Advances, Deposits and Pre- payments:			
Advances	11.01	1,096,097,611	1,065,093,813
Deposit	11.02	6,369,533	6,397,272
Pre-payments (Prepaid VAT)	11.03	24,596,532	16,010,309
		1,127,063,676	**1,087,501,394**

Note No.	Particulars	Amount in (BDT) 2024-2025	2023-2024
11.01	**Advances**		
	Advance against Expenses	9,461,657	4,087,812
	Advance against T.A./D.A.	760,404	803,144
	Advances against wages Commission	15,011	15,011
	Officers Mess.	59,225	47,725
	Advance to Cement Clinker against Housing Colony	1,287,693	1,168,892
	Advance to T.S.P. against Housing Colony	2,126,423	1,793,783
	Advance against Pre-Liberation (BTOB advertising Ltd.)	11,000	11,000
	North Bangel Papers Mill	1,394	1,394
	Advance against Flood & Cyclone	163,002	163,002
	Eid Advance	19,188	19,188
	Advance to Supplies	1,650,681	1,650,681
	Advance to BOC	15,077	15,077
	Advance to Railway	122,978	122,978
	Advance to Sales center	15,035,036	
	RAB-7	647,467	647,467
	Advance Income Tax (Note - 11.01A) 11.01A	1,064,845,748	1,054,671,033
		1,096,221,983	1,065,218,185
	Amount Considered Bad & Doubtful	(124,372)	(124,372)
		1,096,097,611	1,065,093,813

***All advances except advance to Railway & North Bengal Paper Mills are considered good. No amount was due by the directors (including managing director) of the company.

11.01A	**Advance Income Tax**		
	Opening Balance	1,054,671,033	1,035,715,522
	Deducted at source during the year	10,174,715	18,955,511
		1,064,845,748	1,054,671,033
	Tax deducted at source provision during the year	-	
		1,064,845,748	1,054,671,033
	Adjusted during the year	-	-
		1,064,845,748	1,054,671,033
	Details break-up as follows:		
	Cash	35,112,356	35,112,356
	Bill of Entry	389,431,604	384,867,121
	TDS -Govt. Organization	632,787,252	627,344,964
	TDS- Bank L/C	59,688	58,392
	TDS-Bank interest	7,454,848	7,288,200
		1,064,845,748	1,054,671,033

Note No.	Particulars	Amount in (BDT) 2024-2025	2023-2024
11.02	**Deposits**		
	Security Deposits	4,833,013	5,012,213
	Margin against Bank Guarantee	1,536,520	1,385,059
		6,369,533	6,397,272
11.03	**Pre-payments (Pre-paid VAT):**		
	Opening Balance	16,010,309	45,831,813
	Deposit during the year	51,097,418	68,140,725
		67,107,727	113,972,538
	Adjusted during the year	(42,511,195)	(97,962,229)
		24,596,532	16,010,309
12.00	**Cash and Cash Equivalents:**		
	Cash in Hand	8,165	214,019
	Cash at Bank 12.01	5,737,390	26,508,097
	Stamp	2,000	2,000
		5,747,555	26,724,116

12.01 Cash at Bank:

Bank & Branch Name	Account Type No.	Amount in (BDT) 2024-2025	2023-2024
Sonali Bank PLC, North Patenga Br., Ctg.	STD 0802004000021	94,100	1,383,150
Agrani Bank PLC, Steel Mill Br, Ctg.	STD -0200006329747	262,912	246,920
Agrani Bank PLC, Thatari Bazar Br. Dhaka	STD-0200002599847	1,137,395	2,189,612
Sonali Bank PLC, Baitul Mokarram Br.	STD 0104240000247-(312)	1,380,713	10,848,557
Janata Bank PLC, Kawran Bazar Br.,Dhaka	Current A/C No.-200020463	15,839	17,219
Agrani Bank PLC, WASA Br. Dhaka	Current A/C-0200000797623	215,907	216,747
Janata Bank PLC, Patenga Road Br.,Ctg	STD-0100021100794	65,106	63,849
Sonali Bank PLC, North Patenga Br., Ctg.	Current A/C No. 001003129	131,224	16,952
AB Bank PLC, Kawran Bazar Br.	Current A/C-4002776270-430	1,415,264	3,858,730
The City Bank PLC, Jubilee Road Br.	STD 3101066054001	812,041	7,468,749
AB Bank PLC, Kawran Bazar Br.,Dhaka	Current A/C-4002-538388-000	78,750	33,188
UCB PLC . Agrabad Branch Ctg	SND 41301000000682	81,730	82,710
UCB PLC . Agrabad Branch Ctg	CD 41101000002062	3,408	13,758
AB Bank PLC, Anderkilla Branch Ctg	C/D 4125-796698-000	285	285
Sonali Bank PLC, SND A/c, Agrabad Branch, Ctg		10,535	10,299
Janata Bank PLC, EPZ Br.,Ctg		6,277	8,609
Midland Bank PLC		25,905	48,763
		5,737,390	**26,508,097**

Note No.	Particulars	Amount in (BDT) 2024-2025	2023-2024
13.00	**Share Capital**		
13.01	**Authorised Capital**		
	60,000,000 Ordinary Shares @ 10/- each	**600,000,000**	**600,000,000**

***Pursuant to the order No-SEC/CMRRCD/2009-193/109 Dated 15th September, 2011 of Securities Exchange Commission (SEC) to change the denomination of Share (face value) of Eastern Cables Limited from existing Tk.100.00 to Tk.10.00. Decision has been taken in an Extra Ordinary General Meeting (EGM) of the Company held on 24th November, 2011.

13.02	**Issued, Subscribed and Paid-up Capital:**	**264,000,000**	**264,000,000**
	Details break-up are as follows:		
	"10,200,000 Ordinary shares of Tk 10 each (fully paid-up for consideration otherwise than in cash)"	102,000,000	102,000,000
	"9,800,000 Ordinary shares of Tk 10 each (fully paid-up for consideration in cash)"	98,000,000	98,000,000
	"4,000,000 Ordinary shares of Tk 10 each (fully paid-up as bonus share for the year 1996-1997)"	40,000,000	40,000,000
	"2,400,000 Ordinary shares of Tk 10 each (fully paid-up as bonus share for the year 2017-2018)"	24,000,000	24,000,000
		264,000,000	**264,000,000**

13.03 Classification of Shareholders by Holding

Range of Holdings	2024-2025		
	Number of Shareholders	Number of Shares	% of Share Holding
Less than or equal 499 shares	11,200	1,075,977	4.08
500 to 5,000 shares	1,373	1,752,515	6.64
5,001 to 10,000 shares	52	370,742	1.40
10,001 to 20,000 shares	42	573,285	2.17
20,001 to 30,000 shares	9	200,423	0.76
30,001 to 40,000 shares	1	39,945	0.15
40,001 to 50,000 shares	3	137,311	0.52
50,001 to 100,000 shares	6	362,906	1.37
1,00,001 to 10,00,000 shares	8	2,692,008	10.20
Over 10,00,001 shares	5	19,194,888	72.71
	12,699	**26,400,000.00**	**100.00**

13.04 Position of Shareholdings:

Name of Holdings	Number of Shareholders	Number of Shares	% of Share Holding
Bangladesh Steel & Engineering Corporation	1	13,464,000	51%
General Public (Instituion and Individual)	13115	12,936,000	49%
	13116	26,400,000	100%

Particulars	Amount in (BDT)	
	2024-2025	2023-2024
14.00 Assets Revaluation Reserve:		
Opening Balance	**8,816,898,675**	**8,816,898,675**
Revaluated During the year	-	-
	8,816,898,675	8,816,898,675
Less: Adjustment overstatement of Property, Plant and Equipment:	(18,043,823)	-
Closing Balance	**8,798,854,852**	**8,816,898,675**
15.00 Reserve and Surplus:		
Reserve for XLPE (High Voltage Insulated Cables)	42,000,000	42,000,000
Redemption Reserve	22,500,000	22,500,000
Reserve for Replacement of Machinery	109,870,739	109,870,739
Dividend Equalization Reserve	130,547,070	130,547,070
	304,917,809	**304,917,809**

Note No.	Particulars		Amount in (BDT) 2024-2025	2023-2024
16.00	**Long Term Loans**			
	A.D.P Loan	16.01	1,467,614	1,467,614
	Quasi-Equity Loan (Interest. free)	16.02	67,252,000	67,252,000
	Govt. Loan for Manpower Equalization	16.03	8,717,121	8,717,121
			77,436,735	77,436,735
16.01	**A.D. P Loan**			
	Opening Balance		1,467,614	1,467,614
	Addition During the Year		-	-
			1,467,614	1,467,614
	Paid/Adjusted during the year		-	-
	Closing Balance		1,467,614	1,467,614
16.02	**Quasi-Equity Loan (Interest Free):**			
	Closing Balance		**67,252,000**	**67,252,000**

***This is an Interest Free Loan and is payable to the Vendors in 20 Half Yearly Equal Installments after 6th years from the date of share issued, i.e. 01st July, 1993. During the year no amount was paid against this loan.

16.03	**Govt. Loan for Manpower Equalization (Interest Free):**		
	Closing Balance	**8,717,121**	**8,717,121**

***The above amount has been received under Mostafiz Commission through BSEC on account of voluntary retirement. It is an interest free Loan. During the year no amount has been paid from this account.

17.00	**Defined Benefit Obligations - Gratuity:**		
	Opening Balance	136,018,744	131,485,436
	Provision made during the year	9,815,128	11,199,787
		145,833,872	142,685,223
	Paid during the year	(5,930,522)	(6,666,480)
		139,903,350	**136,018,744**

Particulars	Account No.	Amount in (BDT) 2024-2025	2023-2024
18.00 **Short Term Loan:**			
Sonali Bank PLC, North patenga, CTG,	A/C# 201000017	248,902,655	212,428,925
UCBL Agrabad Br. CTG.	A/C No. # 0041749000000/354	92,792,079	105,480,445
Basic Bank PLC,Agrabad, CTG,	CC A/C # 0850-05-0000381	102,149,591	100,654,044
Security Over Draft Loan		90,701,377	90,004,024
		534,545,702	**508,567,438**

Note No.	Particulars		Amount in (BDT) 2024-2025	Amount in (BDT) 2023-2024
19.00	**Creditors and Accruals:**			
	Accounts Payable to BSEC	19.01	52,372,722	320,077
	Liabilities for Goods Supplied	19.02	138,140,826	167,164,980
	Liabilities for Expenses	19.03	38,388,080	25,203,235
	Other Financial Liabilities and Provisions	19.04	157,874,615	143,759,526
	Workers' Profit Participation Fund and Workers' Welfare Fund	19.05	2,921,121	4,055,530
			389,697,364	**340,503,348**
19.01	**Accounts Payable to BSEC:**			
	Projects under BSEC	19.01A	52,366,097	313,451
	Projects under BSEC Dis-Invested by Govt.	19.01B	6,625	6,625
			52,372,722	**320,077**
19.01A	**Projects under BSEC:**			
	Pragati Industries Ltd.		48,436,602	311,837
	Gazi Wires Ltd.		3,927,881	-
	Bangladesh Diesel Plant Ltd.		1,615	1,615
			52,366,097	**313,451**
19.01B	**Projects under BSEC Dis-Invested by Government:**			
	General Iron & Steel Industries Ltd.		3,096	3,096
	National Iron & Steel Industries Ltd.		300	300
	Petro Synthetic Products Ltd.		1,894	1,894
	Khulna Industrial & Trading Co. Ltd.		1,335	1,335
			6,625	**6,625**
19.02	**Liabilities for Goods Supplied:**			
	Supplier Current Accounts (Local)		65,132,104	42,181,985
	Supplier Current Accounts (LC Liability)		73,008,722	124,982,995
			138,140,826	**167,164,980**
19.03	**Liabilities for Expenses:**			
	Sundry outstanding Expenses		338,948	338,948
	Accrued Expenses		38,049,132	24,864,287
			38,388,080	**25,203,235**

19.04 Other Financial Liabilities & Provisions	Amount in (BDT)	
Details break-up are as follows:	**2024-2025**	**2023-2024**
Payable to Provident Fund (Contribution)	17,725,109	16,430,959
Provident fund Loan (PF loan Recovery)	44,066,303	39,173,775
BSEC PF Loan	68,459	624,786
BSEC Provident Fund	15,666	394,963
Progati PF Contribution	112,153	64,822
CDDL PF Contribution	11,206	11,206
Workers Union(97)	24,778	24,778
Workers Union(841)	3,514	2,614
BSEC Accounts Forum	700	700
Officers Forum	36,219	48,819
Diploma Association	31,771	34,971
Insurance Group Term	34,660	7,860
EKECHIS	145	145
VAT Payable on Party	2,727,662	2,739,244
Source Tax	421,384	1,829,335
Income Tax Payable (Customers Payable)	3,762,625	4,138,619
Gas Bill (Karnofuli Gas/Bakhrabad Gas Systems Ltd)	2,848,285	1,910,665
Loan with Interest	1,487	1,487
Interest Free Loan	202,134	202,134
Revenue Stamp	27,961	101,693
Amount against Canteen contractor	3,480	3,480
Earnest Money	398,730	398,730
Security Money	6,127,610	6,327,480
Power Development Board	170,690	170,690
Outstanding Wages of Labour	191,981	191,981
Interest on TA/DA	14,420	14,420
Interest on CSM	13,756,519	13,756,519
Claim against Gratuity fund	38,796,263	38,796,263
Salary Income Tax	550,304	551,137
BSEC Loan (Moto cycle, Computer, House)	59,000	140,500
Insurance Claim Received { 34.000)	13,774,628	13,774,628
Salary & Wages Commission (15.000)	53,609	53,609
Freedom fighters benefit	760,410	760,410
Loan of KEPZ	292	292
Advance for Washing Allowance	219,951	219,951
Creditor for advances against Expenses	114,252	59,771
Creditor for advances against TA/DA	142,635	115,635
Advance against salary	75,187	21,596
House Rent	2,000	2,000
D.A with bonus	245,972	245,972
ECL Welfare Fund	377	230,248
ECL Co-operative Society	6,585	225
House Building,Motor cycle & computer Loan	42,500	-
X L P E Project	7,012,827	-
Laboratory Chemical	-	600
Miscellaneous stores	-	151,261
Stores Issued on loan	28,554	28,554
Salaries Payables	3,203,619	-
	157,874,615	**143,759,526**

19.05 Workers' Profit Participation Fund & Workers' Welfare Fund:

Net profit of the company (including the adjustment of last year) as per the Bangladesh Gazette published on 11th October, 2006 is based on the calculation @ 5%.Workers profit participation Fund & Workers welfare Fund is in the proportion of 80 : 10 : 10.

Details are given below:	Amount in (BDT) 2024-2025	2023-2024
Workers Profit Participation Fund 19.05A	111,128	1,082,469
Workers Welfare Fund 19.05B	2,173,800	2,224,721
Workers Welfare Fund (Government) 19.05C	636,194	748,339
	2,921,121	**4,055,529**

19.05A Workers' Profit Participation Fund:

Opening Balance	1,120,445	631,516
Provision made during the year	-	897,171
	1,120,445	**1,528,687**
Paid during the year	(1,009,317)	(446,218)
Adjustment during the year	-	-
	111,128	**1,082,469**

19.05B Workers' Welfare Fund:

Opening Balance	2,112,579	2,112,575
Provision made during the year	67,921	112,146
	2,180,500	**2,224,721**
Paid during the year	6,700	-
	2,173,800	**2,224,721**

19.05C Workers' Welfare Fund (Government):

Opening Balance	636,194	636,193
Provision made during the year	-	112,146
	636,194	**748,339**
Paid during the year	-	-
	636,194	**748,339**

20.00 Current Account with BSEC:

Bangladesh Steel & Engineering Corporation (BSEC) 20.01	61,967,000	61,892,000
	61,967,000	**61,892,000**

20.01 Bangladesh Steel & Engineering Corporation (BSEC):

Opening Balance	61,892,000	57,918,896
Addition during the year	75,000	4,600,000
	61,967,000	**62,518,896**
Adjustment during the year	-	(626,896)
Closing Balance	**61,967,000**	**61,892,000**

		Amount in (BDT)	
		2024-2025	2023-2024
21.00	**Unclaimed Dividend Accounts:**		
	Opening Balance	29,343,123	33,864,922
	Dividend for the year (23-24)	5,280,000	7,920,000
		34,623,123	**41,784,922**
	Dividend Transferred to Bangladesh Steel & Engineering Corp(BSEC) & paid other Shareholders	(4,989,658)	(12,441,799)
		29,633,465	**29,343,123**
22.00	**Advances from the Parties:**		
	Closing Balance	**23,518,603**	**25,574,822**
		23,518,603	**25,574,822**
23.00	**Provision for Income Tax:**		
	Opening Balance	337,352,743	332,558,485
	Provision made during the year	10,174,715	4,794,258
		347,527,458	**337,352,743**
	Paid/Adjusted during the year	-	-
		347,527,458	**337,352,743**

Year wise analysis of income tax is given below:

Note No.	Particulars	Amount in (BDT)	
		Advance Income Tax	Provision for Income Tax
	Financial Year - 2024-2025	10,174,715	10,174,715
	Financial Year - 2023-2024	18,955,511	4,794,258
	Financial Year - 2022-2023	20,888,015	2,670,706
	Financial Year - 2021-2022	22,744,276	1,716,552
	Financial Year - 2020-2021	37,125,594	4,079,940
	Financial Year - 2019-2020	34,293,747	3,473,856
	Financial Year - 2018-2019	30,934,257	30,934,257
	Financial Year - 2017-2018	102,933,052	102,933,052
	Financial Year - 2016-2017	82,721,988	82,721,988
	Financial Year - 2015-2016	73,093,070	73,093,070
	Financial Year - 2014-2015	90,612,308	90,612,308
	Financial Year - 2013-2014	80,218,547	80,218,547
	Financial Year - 2012-2013	79,023,001	79,023,001
	Financial Year - 2011-2012	92,124,760	92,124,760
	Financial Year - 2010-2011	73,770,142	73,770,142
	Financial Year - 2009-2010	14,289,337	14,289,337
	Financial Year - 2008-2009	26,307,117	26,307,117
	Financial Year - 2007-2008	36,057,857	36,057,857
	Financial Year - 2006-2007	22,869,545	22,869,545
	Financial Year - 2005-2006	17,606,531	17,606,531
	Financial Year - 2004-2005	23,535,991	23,535,991
	Financial Year - 2003-2004	13,371,817	13,371,817
	Financial Year - 2002-2003	18,042,503	18,042,503
	Financial Year - 2001-2002	34,202,141	34,202,141
	Financial Year - 2000-2001	16,990,267	16,990,267
	Financial Year - 1999-2000	12,605,347	12,605,347
	Before	20,154,672	20,154,672
		1,105,646,108	**988,374,277**
	Adjustment made during the year	(40,800,360)	(40,800,360)
		1,064,845,748	**947,573,917**

Particulars	Sales Quantity (M. Ton)		Amount in (BDT)	
	2024-2025	2023-2024	2024-2025	2023-2024
24.00 Revenue (Net of VAT):				
Local Sales	250.09	554.26	325,919,164	746,897,196
Export Sales	54.46	334.54	17,194,086	101,853,406
Total Sales	304.55	888.80	343,113,250	848,750,602
Value Added Tax			(42,511,195)	(97,975,567)
Net Sales	**304.55**	**888.80**	**300,602,055**	**750,775,035**

24.01 Production and Sales (Quantity):

Particulars	Quantity (in MT)			
	Opening Stock	Production	Sales	Closing Stock
Domestic Cables	55.41	129.34	99.02	85.73
H.T./ L.T. Power Cables	48.18	135.62	138.99	44.81
A.C.S.R. Conductor	0.20	1.36	-	1.56
A. AC. Insulated Wasp Ant	1.00	81.11	66.54	15.57
	104.79	**347.43**	**304.55**	**147.67**

Add: Physically Excess Quantity Found

Particulars	Quantity (in MT)			
Domestic Cables	-	-	-	-
H.T./ L.T. Power Cables	-	-	-	48.37
A.C.S.R. Conductor	-	-	-	-
A. AC. Insulated Wasp Ant	-	-	-	95.34
	-	-	-	143.71
				291.38

Note No.	Particulars		Amount in (BDT)	
			2024-2025	2023-2024
25.00	**Cost of Goods Sold:**			
	Raw Materials Consumption	25.02	225,883,839	487,941,341
	Production Overhead	25.04	80,437,399	76,764,461
	Cost of Goods Manufacturing		**306,321,238**	**564,705,802**
	Opening Stock of Work-in-Process		49,356,956	37,726,653
	Closing Stock of Work-in-Process		(39,144,260)	(49,356,956)
	Closing Scraps		(8,310,069)	-
	Packing Materials consumption		3,908,493	-
	Cost of Production		**312,132,358**	**553,075,499**
	Opening Stock of Finished Goods		70,922,254	122,426,490
	Closing Stock of Finished Goods		(107,234,711)	(70,922,254)
	Cost of Goods Sold		**275,819,901**	**604,579,735**

25.01A Raw Materials Purchase/Adjustment:

Particulars	Materials Quantity (M. Ton)		Amount (in BDT)	
	2024-2025	2023-2024	2024-2025	2023-2024
Aluminum Rod	50.00	-	22,950,000	-
Copper Rod	160.00	324.00	191,360,000	390,420,000
Chalk Powder	-	-	-	-
Stablizer	-	-	-	-
PVC Resin	48.00	-	9,080,880	-
DOP	-	-	-	-
PVC Fast (Pigment)	-	-	-	-
Soot Paste	-	5.00	-	1,845,000
Titan Di Oxide	-	-	-	-
Cablec	3.00	-	1,897,294	-
Parafin Wax	-	-	-	-
Gum Cotton Tape	-	-	-	-
Soft PVC Tape	-	-	-	-
Copper Tape	1.02	-	2,464,573	-
Steel Flat Wire & Strips	25.38	-	5,982,879	-
ACSR Core wire	-	-	-	-
Nilon Conducting Tape	-	-	-	-
Calsind Clay N-501	-	-	-	-
Chlora Parafin N-40	-	-	-	-
Others	3.21	-	770,165	-
	290.61	**329.00**	**234,505,791**	**392,265,000**
Packing Materials	-	-	4,723,707	-
	290.61	**329.00**	**239,229,498**	**392,265,000**

25.02 Raw Materials Consumption (Actual):

Particulars	Material Quantity (M. Ton)		Amount in (BDT)	
	2024-2025	2023-2024	2024-2025	2023-2024
Aluminum Rod	50.00	75.06	22,950,000	46,055,628
Copper Rod	140.38	324.35	173,222,009	390,426,539
Chalk Powder	33.00	48.00	841,170	1,223,520
Stablizer	5.00	9.00	2,443,875	2,778,975
PVC Resin	79.00	163.50	14,227,029	22,520,163
DOP	34.60	59.60	7,998,274	13,777,374
PVC Fast (Pigment)	0.16	0.02	251,724	31,465
Soot Paste	-	7.00	-	2,397,988
Titan Di Oxide	0.38	0.35	77,722	72,540
Cablec	0.75	0.90	469,793	545,631
Parafin Wax	1.10	1.70	288,754	446,257
Gum Cotton Tape	0.15	0.47	277,115	891,671
Soft PVC Tape	0.06	-	10,228	
Copper Tape	0.16	0.28	303,019	437,890
Steel Flat Wire & Strips	8.61	15.61	1,612,282	1,847,807
ACSR Core wire	-	-	-	73,412
Nilon Conducting Tape	0.03	0.02	39,798	94,521
Calsind Clay N-501	0.50	0.68	100,881	137,198
Chlora Parafin N-40	-	3.74	-	175,705
Others	3.21	1.53	770,166	2,565,236
	357.09	**711.81**	**225,883,839**	**486,499,520**
Packing Materials	-	-	3,908,493	2,620,910
	357.0900	**711.8090**	**229,792,332**	**489,120,430**

25.03 Comparative analysis of Raw Materials Consumption:

Particulars	Copper Rod (%)	P.V.C & Other (%)	Aluminum Rod (%)	Core Wire (%)
Domestic Cables	62.60	37.40	-	-
LT Power Cables	71.75	28.25	-	-
HT Power Cables	28.20	71.80	-	-
ACSR	-	-	67.90	32.10





			Amount in (BDT)	
			2024-2025	2023-2024
25.04	**Production Overhead:**			
	Factory Salary,Wages and Allowance	25.04A	37,011,217	46,650,447
	Other Factory Overhead Expenses	25.04B	43,426,182	30,114,014
			80,437,399	**76,764,461**
25.04A	**Factory Salary, Wages and Allowances:**			
	Basic Salary & Wages		17,277,777	21,731,186
	Leave Pay & Gratuity		4,700,113	5,813,156
	Provident Fund		1,228,837	1,528,335
	Conveyance Allowance		142,887	230,207
	House Rent Allowances		7,960,144	9,922,284
	Medical Allowance		1,029,917	1,277,144
	Festival Bonus		3,317,800	3,522,190
	Boishakh Allowance		288,214	392,204
	Washing Allowance		32,233	34,971
	Education Allowance		233,000	292,603
	Recreation Allowances		125,790	1,004,850
	Special Incentive Allowance		547,575	769,830
	Workers' Risk Allowance		126,931	131,486
			37,011,217	**46,650,447**
25.04B	**Others Factory overhead Expenses**			
	Electricity expenses		8,378,992	9,032,240
	Gas & Fuel Expenses		1,044,337	269,016
	Consumable Stores & Tools		587,414	357,515
	Daily Basis Employee Wages		10,655,495	6,307,420
	Factory Clearing & Sanitation		9,250	3,910
	Water Bill (Fact.)		4,500	4,000
	Repair & Maintenance		9,131,888	2,618,873
	License & Renewal		249,629	329,879
	Insurance Premium (Group Term & General)		2,136,445	-
	Depreciation (Annexure - A)		7,432,911	7,475,179
	Canteen Subsidy		1,720,690	2,327,756
	Medical Expenses		591	10,000
	Training Expenses		-	5,000
	Uniform and kits		83,829	11,197
	Advertisement & Publicity		752,197	107,791
	Travelling & Conveyance		459,639	342,283
	Entertainment Expenses		192,479	88,150
	Stationeries		297,665	24,838
	Books & newspaper		-	800
	Scholarship & Award		-	4,500
	Photocopy		1,368	1,296

		Amount in (BDT)	
		2024-2025	2023-2024
Carrying Charge		-	1,350
Testing Expenses (BSTI & ISO)		116,000	106,873
Computer		35,653	2,668
Custom Bond expenses		17,760	-
Honorium of Tender Valuation Committee		117,450	681,480
		43,426,182	**30,114,014**

26.00 Administrative Expenses:

Administrative Salary and Allowance	26.01	20,668,938	23,302,394
Other Administrative Expenses	26.02	22,795,866	24,758,569
Managing Director's Remuneration & Allowances	26.03	1,753,959	1,660,364
Directors' Remuneration & Allowances		1,201,887	833,284
Legal Expenses	26.04	208,124	121,550
Audit Fee		149,500	149,000
		46,778,274	**50,825,161**

26.01 Administrative Salary and Allowance:

Basic Salary	10,115,803	11,016,221
Leave Pay & Gratuity	2,958,666	3,169,259
Provident fund	409,580	518,674
Conveyance allowance	67,945	95,177
House Rent allowance	4,556,159	5,006,957
Medical allowance	603,823	664,096
Festival Bonus	880,240	1,575,677
Charge Allowance	89,400	11,097
Boishakh Allowance	126,638	186,419
Washing Allowance	9,500	12,539
Shifting Entertainment allowance	7,900	9,600
Education Allowance	225,500	264,878
Special Incentive Allowance	502,124	605,550
Recreation Allowances	115,660	166,250
	20,668,938	**23,302,394**

26.02 Other Administrative Expenses:	Amount in (BDT)	
	2024-2025	2023-2024
Contract Labor Wages	4,544,757	2,132,934
Daily Basis Employee Wages	336,260	254,140
Electricity Bill for Housing Colony	786,962	1,438,263
Gas,Oil, Fuel & Lubricants	1,719,483	1,699,138
Consumable Stores	23,572	7,813
Repair & Maintenance	601,750	284,408
Gardening Expenses	32,087	18,852
Licenses & Renewal	598,091	333,275
Tax Expenses(Municipal & Other)	4,835,150	4,776,125
Insurance Premium (Fidelity, Group Term & Vehicles etc.)	594,696	1,168,764
Depreciation (Annexure - A)	1,367,411	1,410,674
Canteen Subsidy	792,805	1,016,346
Medical Expenses	13,207	4,000
Recreation & Sports	22,912	98,529
Training expenses	48,450	119,581
Social Amenities (Picnic, Eid-E-Miladunnabi & Other)	519,557	391,963
Uniform and kits	-	-
Washing expenses	4,570	800
Advertisement & Publicity	421,208	74,130
Travelling & Conveyance	1,140,755	975,707
Entertainment Expenses	267,562	249,187
Transport Rent	5,000	197,229
Stationeries	319,059	72,295
Postage & Telegram	64,417	57,901
Telephone Bill	11,932	65,829
Books & newspaper	49,560	-
Subscription(DSE,CSE,BAPL,CDBL)	371,000	370,000
Photocopy Expenses	8,803	3,560
Computer Repair, Internet & Software Expenses	1,152,434	117,679
BSEC Overhead	75,000	6,600,000
Share Office Expenses	598,760	249,364
Committee Meeting Expenses	192,455	92,702
Annual General Meeting Expenses	972,429	188,710
Company Board Meeting Expenses	272,632	267,611
Honorarium of Tender Valuation Committee	31,140	21,060
	22,795,866	**24,758,569**

			Amount in (BDT)	
			2024-2025	2023-2024
26.03	**Managing Director's Remuneration & Allowances:**			
	Basic Salary		854,400	821,520
	Leave Pay & Gratuity		299,040	287,532
	House Rent Allowance		341,760	328,608
	Medical Allowance		18,000	18,000
	Festival Bonus		142,400	136,920
	Boishakh Allowance		14,240	13,692
	Education Allowance		12,000	11,000
	Felicitation/Charge & others Allowance		72,119	43,092
			1,753,959	**1,660,364**
26.04	**Legal Expenses:**			
	Recruitment Case		-	-
	Custom Audit Case		-	10,350
	Case operating		208,124	111,200
			208,124	**121,550**
27.00	**Selling and Distribution Expenses:**			
	Salary & allowance	27.01	12,405,818	13,245,749
	Distribution Expenses	27.02	8,871,095	8,960,086
			21,276,913	**22,205,835**
27.01	**Selling Salary and allowance:**			
	Basic Salary		5,880,930	6,185,160
	Leave Pay & Gratuity		1,857,310	1,929,840
	Provident fund		159,807	228,404
	Conveyance allowance		23,700	34,500
	House rent Allowance		2,670,704	2,837,906
	Medical allowance		280,500	327,000
	Festival Bonus		1,049,880	1,057,783
	Boishakh Allowance		109,734	111,352
	Washing Allowance		5,300	7,600
	Education Allowance		58,500	70,000
	Recreation Allowances		-	145,550
	Special Incentive Allowance		309,454	298,654
	Workers' Risk allowance		-	12,000
			12,405,818	**13,245,749**

		Amount in (BDT)	
		2024-2025	2023-2024
27.02	**Distribution Expenses:**		
	Daily Basis Employee	475,580	526,150
	License & Trade Mark	1,250	80,000
	Depreciation (Annexure - A)	273,482	273,482
	Canteen Expenses	524,314	527,486
	Training Expenses	-	2,000
	Maintenance	8,182	-
	Advertisement & Publicity	443,377	433,470
	Travelling Expenses	377,814	180,631
	Entertainment Expenses	99,243	80,174
	Stationeries	497,920	9,764
	Postage & Parcel	7,210	2,780
	Telephone	733	2,550
	Books & Newspapers	2,100	-
	Photostat Expenses,Computer Expenses	-	8,300
	Sales Promotion	1,928,475	2,994,834
	Transportation Expenses	1,959,802	2,488,150
	Sales Centre Expenses (Baitul Mukarom Market,Dhaka)	199,786	108,273
	Sales Center Expenses (Nandonkanon,Chittagong)	263,898	193,449
	Sales Centre Expenses (BSEC Bhaban, Dhaka)	479,521	128,891
	Sales center expenses (Main Gate, ECL)	19,080	13,140
	Sales Center Expenses (Nobabpur Road, Dhaka)	199,500	357,458
	Sales Center Expenses (Maymansingh)	406,105	23,683
	Sales Center Expenses (Tongi)	703,724	525,422
		8,871,095	**8,960,086**
29.00	**Other Income:**		
	Recovery from House Rent	1,104,655	1,222,140
	Received from Vehicle facilities	7,200	7,200
	Sales of Schedules & Tender Forms	112,600	57,000
	Bank Interest on Short Term Deposits	351,966	1,646
	Miscellaneous Received	-	5,000
	Lease of Land, Pond etc.	986,450	632,750
	Exchange Gain	-	3,797,594
	Empty drum,Bags & Scraps	7,931,945	-
		10,494,816	**5,723,330**

			Amount in (BDT)	
			2024-2025	2023-2024
30.00	**Financial Expenses:**			
	Bank Charges		1,360,230	1,755,186
	Interest on Bank Overdraft / CC Loan		71,598,027	54,703,171
			72,958,256	**56,458,356**
31.00	**Income Tax Expenses:**			
	Current Tax	23.00	10,174,715	4,794,258
	Deferred Tax	6.00	934,235	969,128
			11,108,950	**5,763,386**
32.00	**Net Assets Value Per Share (NAVPS):**			
	i) Net Assets Value (NAV)	32.01	8,958,094,012	9,098,263,258
	ii) Number of Ordinary Shares Outstanding		26,400,000	26,400,000
	iii) Net Assets Value per Share (NAVPS)		339.32	344.63
32.01	**Net Assets Value (NAV):**			
	i) Total Assets		10,562,323,689	10,614,952,210
	ii) Total Liabilities		(1,604,229,677)	(1,516,688,952)
			8,958,094,012	**9,098,263,258**
33.00	**Basic Earning Per Share:**			
	i) Net Profit/(Loss) After Tax		(116,845,424)	15,544,429
	ii) Weighted Average Number of Ordinary Shares Outstanding (Note - 33.01)		26,400,000	26,400,000
	iii) Number of Ordinary Shares Outstanding		26,400,000	26,400,000
	iv) Basic Earnings Per Share (EPS)		(4.43)	0.59

*** Due to profit the EPS has increased.

33.01 Calculation of Weighted Average Number of Ordinary Shares:

Particulars	Number of Share	Days Outstanding	Weighted average no. of Shares at 30 June, 2024	Weighted average no. of Shares at 30 June, 2023
Opening Ordinary Share	26,400,000	365/365	26,400,000	26,400,000
	26,400,000		**26,400,000**	**26,400,000**

34.00	**Net Operating Cash Flows Per Share (NOCFPS):**			
	i) Net Operating Cash Flows		32,315,002	149,317,079
	ii) Weighted Average Number of Ordinary Shares Outstanding (Note - 33.01)		26,400,000	26,400,000
	Net Operating Cash Flows per Share (NOCFPS)		1.22	5.66

***As more liabilities has been paid than previous year so the NOCFPS has decreased.

		Amount in (BDT)	
		2024-2025	2023-2024
35.00	**Reconciliation of Net Income with Cash Flows from Operating Activities:**		
	Net Profit/(Loss) Before Tax	(105,736,474)	21,307,814
	Adjustments for:		
	Depreciation Expense	9,073,804	9,116,072
	Financial Expenses	72,958,256	56,458,356
		(23,704,414)	**86,882,242**
	Changes In Working Capital:		
	Inventories	(40,552,990)	144,562,193
	Trade and Other Receivable	85,188,203	(145,176,826)
	Current Account with Projects under BSEC	(150,918)	(858,447)
	Advances, Deposits & Pre-payments	(29,387,567)	29,345,850
	Defined Benefit Obligations - Gratuity	3,884,606	4,533,308
	Creditors and Accurals	49,194,016	44,242,069
	Current Account With BSEC	75,000	3,973,104
	Advances from the Parties	(2,056,219)	769,095
	Cash Generated from/(used in) Operations	42,489,717	168,272,588
	Income Tax Paid	(10,174,715)	(18,955,511)
	Net Cash from/(used in) Operating Activities	32,315,002	149,317,077

36.00 Related Party Transaction:

i) Transactions with key management personnel compensation comprised the following:

Particulars	Amount in (BDT)	
	2024 - 2025	2023-2024
Meeting Attendance Fee	1,394,342	757,072
Meeting Expense	192,455	92,702
Retirement Benefit Scheme	299,040	287,532
Medical and Welfare	18,000	18,000
Housing	341,760	328,608
	2,245,597	**1,483,914**

ii) Other related party transaction

During the year, the company carried out a number of transaction with related parties in the normal course of business and on arms length basis . The name of these related parties, nature of transaction and balance as at 30th June, 2025 in accordance with the provision of IAS-24 are presented below:

Name of the Related Parties	Relationship	Nature of the Transaction	Transaction During the Year		Balance as at 30 June, 2025		Balance as at 30 June, 2024	
Chittagong Steel Mills Limited	Subsidiary Company of BSEC	Multiple Business	-	-	11,435,198	(Dr)	11,435,198	(Dr)
G. E. M Company Limited	Subsidiary Company of BSEC	Multiple Business	16,057	-	6,413,029	(Dr)	6,396,972	(Dr)
Eastern Tubes Ltd. S	ubsidiary Company of BSEC	Multiple Business	141,211	-	755,761	(Dr)	614,550	(Dr)
Bangladesh Blade Factory Ltd.	Subsidiary Company of BSEC	Multiple Business	76,642		1,545,872	(Dr)	1,469,230	(Dr)
Prantik Traders	Subsidiary Company of BSEC	Multiple Business			2,170	(Dr)	2,170	(Dr)
Gazi Wires Ltd.	Subsidiary Company of BSEC	Multiple Business	-	4,730,259	(3,927,880)	(Dr)	802,379	(Dr)
Pragati Industries Ltd.	Subsidiary Company of BSEC	Multiple Business	-	48,447,110	(48,436,602)	(Cr)	10,508	(Cr)
National Tubes Limited	Subsidiary Company of BSEC	Multiple Business	161,422	-	366,847	(Dr)	205,425	(Dr)
Bangladesh Diesel Plant Ltd.	Subsidiary Company of BSEC	Multiple Business			1,615	(Cr)	1,615	(Cr)
Atlas (BD) Ltd.	Subsidiary Company of BSEC	Multiple Business	258,275	-	935,252	(Dr)	676,977	(Dr)
Dhaka Steel Works Ltd.	Subsidiary Company of BSEC	Multiple Business	64,569		145,387	(Dr)	80,818	(Dr)
BSEC Current	Parents Concern	Multiple Business	-	75,000	61,967,000	(Cr)	61,892,000	(Cr)

37.00 Debt and Claim:

There was no other debt of the company except ADP Loan, Quasi Equity Loan and Govt. Loan for Manpower Equalization (Interest Free).

38.00 Production and Sales:

Particulars	Quantity (in MT)	
	2024-2025	2023-2024
Production capacity	4,500.00	4,500.00
Production target	2,500.00	4,500.00
Actual production	**347.43**	**784.37**
Sales target	2,500.00	4,500.00
Actual sales	**304.55**	**888.80**

40.00 National Exchequer Payment:

Note No.	Particulars	Amount in (BDT)	
		2024-2025	2023-2024
	Import Duty	13,106,751	41,840,972
	Advance Payment of Vat	51,097,418	68,140,725
	Advance Payment of Income Tax	10,174,715	18,955,511
		74,378,884	**128,937,208**

41.00 Salary & Allowances of Staff & Officers (Para-3 Schedule XI, Part II):

Number of Employee

Salary Range (Monthly)	Head Office/Factory			Dhaka Share Office and Sales Canter		
	Officer	Staff	Worker	Officer	Staff	Worker
Bellow - BDT 3000	-	-	-	-	-	-
Above - BDT 3000	36	23	59	1	1	-
30 June 2025	35	22	43	1	1	-
30 June 2024	31	25	72	6	4	-

42.00 Payment Information to Director: Para-4 of Schedule XI, Part II of Companies Act 1994:

i) Aggregate Amount Of Remuneration Paid to all Directors

Particulars	Payment Type	Amount in (BDT)	
		2024-2025	2023-2024
Directors	Board Meeting	1,201,887	833,284
Directors	Conveyance & Other Expenses	69,155	69,155
		1,271,042	**902,439**

ii) Attendance Status of Director in Board Meetings

During the year ended 30 June'2025, Eleven (11) board meetings were held. The attended status of all meetings are as follows :

Name of the Director	Position	Meeting Held	Attendance
Mr. Md. Anwarul Alam	Chairman(ECL Board)	1	1
Mr. M. A. Kamal Billah.	Ex-Chairman(ECL Board)	5	5
Mr. Md. Moniruzzaman	Ex-Chairman(ECL Board)	5	5
Mr. Md. Shofiqul Islam	Ex- Director	5	5
Mr. Md. Jahedul Islam	Director	5	5
Mrs. Shamoli Nobi	Director	7	7
Mr. Debasis Chakroborti	Ex- Director	5	5
Mr. Md. Abdul Mannan	Independent Director	10	10
Dr. Mohammad Moniruzzaman, FCA	Independent Director	10	8
Enggr. Abdul Malek Morol	Director	11	11
Mr. Md. Shamsur Rahman	Director	11	10
Mr. Md. Mofizur Rahman	Director	11	10
Mr. Md. Habibur Rahman	Director	11	10
Mr. Md. Emdadul Haque	Director	11	10

43.00 Other Disclosure:

43.01 Number of Employees:

	Balance (in No.)	
	2024-2025	2023-2024
Number of Employees	102	120
	102	**120**

43.02 Credit Facilities:

The following maximum credit facilities are availed by the company (in Crore)

Particulars	Sonali Bank	UCBL, Agrabad	BASIC Bank Ltd. Agrabad
Cash Credit	30	10	10
LC	30	30	30
Bank Guarantee	20	20	20
LTR	-	20	20
Total	**80**	**80**	**80**

43.03 Capital Expenditure Commitment:

There was no capital expenditure commitment as on 30th June, 2025 of the company.

43.04 Contingent Liabilities and Contingent Assets:

i) Contingent Liabilities and Commitments		
Claim of income tax against the company	3,473,856	3,473,856

43.05 Budget:

Budget has been prepared during the year.

43.06 Event After the Reporting Period:

As per IAS-10 "Events after the Reporting Period", events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of event can be identified:

i. Adjusting events after the reporting period:

Adjusting events after the reporting period which provide evidence of conditions which existed at the end of the reporting period. During the year, there was no adjusting events.

ii. Non-adjusting events after the reporting period:

Non-adjusting events after the reporting period are those that are indicative of conditions that arose after the reporting period. However, during the year there is no-adjusting events during the year.

The detail of the events after the reporting date are as follows

In its 451th meeting held on November 11, 2025, the Board of Directors of the Company have not recommended any dividend for the year ended 30th June, 2025. The dividend is subject to final approval by the shareholders at the forthcoming annual general meeting of the Company.

There are no other events identified after the date of the statement of financial position which require adjustment or disclosure in the accompanying financial statements.

EASTERN CABLES LIMITED

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (Coct & Revaluatin Price)

FOR THE YEAR ENDED JUNE 30, 2025

Annexure - A

Particulars	Historical Cost				Rate of Depreciation (%)	Accoumulated Depreciation			Carrying Amount As On 30th June, 2025
	Opening Balance As On 01st July, 2024		Addition During the Year	Balance As On 30th June, 2025		Opening Balance As On 01st July, 2024	Charged During the Year	Closing Balance As On 30th June, 2025	
Land & Land Development	8,834,844,500	-	(18,043,823)	8,816,800,677	-	-	-	-	8,816,800,677
Roads	3,445,132	-	-	3,445,132	-	-	-	-	3,445,132
Communication	292,090	-	-	292,090	5%	87,627	14,605	102,232	189,859
Building & Other Constructions	113,517,691	-	-	113,517,691	2.5- 7.5%	74,796,843	2,481,888	77,278,731	36,238,960
Sub-Total (A)	**8,952,099,413**	**-**	**(18,043,823)**	**8,934,055,590**	**-**	**74,884,470**	**2,496,493**	**77,380,963**	**8,856,674,627**
Expansions including installation	118,068,350	-	-	118,068,350	6%	118,068,310	-	118,068,310	40
Plant & Machineries (B.M.R)	17,898,632	-	-	17,898,632	6%	17,898,612	-	17,898,612	20
Plant & Machineries	204,925,210	-	-	204,925,210	6-7.5%	147,832,950	6,285,816	154,118,766	50,806,444
Loose Tools	486,644	-	-	486,644	10%	486,616	-	486,616	28
Appreciated Assets (P&M)	6,886,000	-	-	6,886,000	6%	6,885,988	-	6,885,988	12
Sub-Total (B)	**348,264,836**	**-**	**-**	**348,264,836**	**-**	**291,172,476**	**6,285,816**	**297,458,292**	**50,806,544**
Furniture & Fixture	3,038,248	232,583	-	3,270,831	6%	2,134,677	91,457	2,226,134	1,044,697
Office Equipments	8,386,732	1,089,330	-	9,476,062	15%	8,017,745	200,038	8,217,783	1,258,279
Refrigerators	25,643	-	-	25,643	20%	25,641	-	25,641	2
Intercom Telephones	428,229	-	-	428,229	20%	428,227	-	428,227	2
Colour Television	55,324	-	-	55,324	20%	55,322	-	55,322	2
Crockeries & Cutleries	54,504	-	-	54,504	20%	54,492	-	54,492	12
Appreciated Assets (F&F)	136,000	-	-	136,000	20%	135,994	-	135,994	6
Sub-Total(C)	**12,124,680**	**1,321,913**	**-**	**13,446,593**	**-**	**10,852,098**	**291,496**	**11,143,594**	**2,302,999**
Vehicles	11,038,821	-	-	11,038,821	20%	11,038,817	-	11,038,817	4
Appreciated Assets (Vehicles)	96,000	-	-	96,000	20%	95,998	-	95,998	2
Sub-Total (D)	**11,134,821**	**-**	**-**	**11,134,821**	**-**	**11,134,815**	**-**	**11,134,815**	**6**
Balance as on 30 June 2025	**9,323,623,749**	**1,321,913**	**(18,043,823)**	**9,306,901,839**	**-**	**388,043,859**	**9,073,804**	**397,117,663**	**8,909,784,176**
Balance as on 30 June 2024	**9,323,623,749**	**-**	**-**	**9,323,623,749**	**-**	**378,927,788**	**9,116,072**	**388,043,860**	**8,935,579,889**

Allocation of Depreciation	Notes	Amount in (BDT)	
		2024-2025	2023-2024
Manufacturing Expenses	25.04B	7,432,911	7,475,179
Administrative Expenses	26.02	1,367,411	1,367,411
Selling Expenses	27.02	273,482	273,482
Total		**9,073,804**	**9,116,072**

Annexure - A/1

Particulars	Revaluation				Rate of Depreciation (%)				Carrying Amount As On 30 June, 2025
	Opening Balance As On 01st July, 2024	Revaluation as at 27.06.2023	Addition During the Year	Balance As On 30 June, 2025		Opening Balance As On 01st July, 2024	Charged During the Year	Closing Balance As On 30 June, 2025	
Land & Land Development	8,834,844,500	-	(18,043,823)	8,816,800,677	-	-	-	-	8,816,800,677
Roads	3,445,132	-	-	3,445,132	-	-	-	-	3,445,132
Communication	292,090	-	-	292,090	5%	87,627	14,605	102,232	189,859
Building & Other Constructions	113,517,691	-	-	113,517,691	2.5 - 7.5%	74,796,843	2,481,888	77,278,731	36,238,960
Sub-Total (A)	**8,952,099,413**	**-**	**(18,043,823)**	**8,934,055,590**	**-**	**74,884,470**	**2,496,493**	**77,380,963**	**8,856,674,627**
Expansions including installation	118,068,350	-	-	118,068,350	6%	118,068,310	-	118,068,310	40
Plant & Machineries (B.M.R)	17,898,632	-	-	17,898,632	6%	17,898,612	-	17,898,612	20
Plant & Machineries	204,925,210	-	-	204,925,210	6-7.5%	147,832,951	6,285,816	154,118,767	50,806,443
Loose Tools	486,644	-	-	486,644	10%	486,616	-	486,616	28
Appreciated Assets (P&M)	6,886,000	-	-	6,886,000	6%	6,885,988	-	6,885,988	12
Sub-Total (B)	**348,264,836**	**-**	**-**	**348,264,836**	**-**	**291,172,477**	**6,285,816**	**297,458,293**	**50,806,543**
Furniture & Fixture	3,038,248	232,583	-	3,270,831	6%	2,134,677	91,457	2,226,134	1,044,697
Office Equipments	8,386,732	1,089,330	-	9,476,062	15%	8,017,745	200,038	8,217,783	1,258,279
Refrigerators	25,643	-	-	25,643	20%	25,641	-	25,641	2
Intercom Telephones	428,229	-	-	428,229	20%	428,227	-	428,227	2
Colour Television	55,324	-	-	55,324	20%	55,322	-	55,322	2
Crockeries & Cutleries	54,504	-	-	54,504	20%	54,492	-	54,492	12
Appreciated Assets (F&F)	136,000	-	-	136,000	20%	135,994	-	135,994	6
Sub-Total(C)	**12,124,680**	**1,321,913**	**-**	**13,446,593**	**-**	**10,852,098**	**291,496**	**11,143,594**	**2,302,999**
Vehicles	11,038,821	-	-	11,038,821	20%	11,038,817	-	11,038,817	4
Appreciated Assets (Vehicles)	96,000	-	-	96,000	20%	95,998	-	95,998	2
Sub-Total (D)	11,134,821	-	-	11,134,821	-	11,134,815	-	11,134,815	6
Balance as on 30 June 2025	9,323,623,749	1,321,913	(18,043,823)	9,306,901,839	-	388,043,860	9,073,804	397,117,664	8,909,784,176
Balance as on 30 June 2024	9,323,623,749	46,467	-	9,323,623,749	-	378,927,788	9,116,072	388,043,860	8,935,579,889

Allocation of Depreciation	Notes	Amount in (BDT)	
		2024-2025	2023-2024
Manufacturing Expenses	25.04B	7,440,519	7,475,179
Administrative Expenses	26.02	1,361,071	1,367,411
Selling Expenses	27.02	272,214	273,482
Total		**9,073,804**	**9,116,072**

EASTERN CABLES LIMITED

DEFERRED TAX

Annexure - B

FOR THE YEAR ENDED 30 JUNE, 2025

Deferred tax (Assets)/Liability recognized in accordance with the provision of IAS-12, is arrived as follows:

	Amount in (BDT)	
	2024-2025	**2023-2024**
Opening Balance	**(18,022,381)**	**(18,991,508)**
(Increase)/Decrease of Deferred Tax Assets	934,235	969,127
Closing Balance	**(17,088,146)**	**(18,022,381)**

Reconciliation of Deferred Tax Liabilities/(Assets) are as follows:

Deferred Tax Liability/(Assets)	**Carrying Amount at Reporting Date**	**Tax Base**	**Temporary Differences**
At 30 June, 2025			
Property, Plant & Equipment (Except land)	9,073,804	4,402,629	**4,671,175**
Net Temporary Differences	**9,073,804**	**4,402,629**	**4,671,175**
Applicable Tax Rate			20.00%
Deferred Tax Liability/(Assets)			**934,235**

Deferred Tax Liability/(Assets)	**Carrying Amount at Reporting Date**	**Tax Base**	**Temporary Differences**
At 30 June, 2024			
Property, Plant & Equipment (Except land)	9,116,072	4,270,437	4,845,635
Net Temporary Differences	**9,116,072**	**4,270,437**	**4,845,635**
Applicable Tax Rate			20.00%
Deferred Tax Liability/(Assets)			**969,127**

EASTERN CABLES LIMITED

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT

FOR THE YEAR ENDED 30 JUNE, 2025

Depreciation allowance as per 3rd Schedule of ITA 2023:

Annexure - C

Income Year 2024 - 2025

Particulars	Historical Cost			Depreciation Rate	Depreciation			Carrying Amount as on 30th June, 2025
	Opening Balance As On 01st July, 2024	Addition During the year	Closing Balance As On 30th June, 2025		Opening Balance As On 01st July, 2024	Depreciation	Closing Balance As On 30th June, 2025	
Land & Land Development								
Land & Land Development								
Roads		-	-			-		-
Building & Other Constructions	23,790,905	-	23,790,905	20%	23,790,905	-	23,790,905	-
Communication	292,090	-	292,090	5%	73,023	14,605	87,628	204,463
Sub-Total	**24,082,995**	**-**	**24,082,995**	**-**	**23,863,928**	**14,605**	**23,878,533**	**204,463**
Plant & Machineries :								
Plant & Machineries	69,855,768	-	69,855,768	20%	66,980,966	2,874,802	69,855,768	-
Furniture, Fixture & Office Equipments:								
Furniture & Fixture	1,292,984	232,583	1,525,567	10%	366,990	152,557	519,547	1,006,020
Office Equipments	3,935,931	1,089,330	5,025,261	10%	1,963,567	502,526	2,466,093	2,559,168
Refrigerators	4,954	-	4,954	10%	1,982	495	2,477	2,477
Intercom Telephones	33,128	-	33,128	10%	13,251	3,313	16,564	16,565
Colour Television	-	-	-	0%	-	-	-	-
Others	480	-	480	10%	192	48	240	240
Crockeries & Cutleries	534	-	534	10%	213	53	266	267
Furniture, Fixture & Office Equipments	5,268,012	1,321,913	6,589,925	10%	2,346,195	658,993	3,005,188	3,584,738
Vehicles :								
Vehicles	4,271,149	-	4,271,149	20%	3,416,919	854,230	4,271,149	-
Appreciated Assets	-	-	-					
Vehicles	4,271,149	-	4,271,149	20%	3,416,919	854,230	4,271,149	-
Total	**103,477,924**	**1,321,913**	**104,799,837**	**-**	**96,608,008**	**4,402,629**	**101,010,637**	**3,789,200**

EASTERN CABLES LIMITED

RATIO ANALYSIS

FINANCIAL YEAR 2024-2025

ANNEXURE-D

		FORMULA	AMOUNT	STANDARD	RATIO 2024-2025	RATIO 2023-2024
A)	**Liquidity and Solvency Ratios:**					
i)	Current Ratio	Current Assets / Current Liabilities	1,635,451,366 / 1,386,889,592	2:1	1.18:1	1.26:1
ii)	Quick Ratio	Liquid Assets / Current Liabilities	1,310,736,895 / 1,386,889,592	1:1	.95:1	1.05:1
iii)	Debt to Equity Ratio	Total Debt / Total Equity	1,604,229,667 / 8,958,094,012	-	.18:1	4.77:1
iv)	Earning Per Share(EPS)	Net Profit / Weighted Average Number of Ordinary Shares	(111,845,424) / 26,400,000	-	-4.43	0.59
v)	Net Asset Value (NAV) Per Share	Net Assets Value(NAV) / Number of Ordinary Shares	8,958,094,012 / 26,400,000	-	339.32	344.63
B)	**Activity Ratios:**					
i)	Inventory Turnover Ratio	Cost of Goods sold / Average Inventories	604,579,735 / 356,442,578	-	.91 Times	1.73 Times
ii)	Finished Inventory Turnover Ratio	Cost of Goods Sold / Average Finished Stock	604,579,735 / 96,674,372	-	3.09 Times	17.95 Times
iii)	Raw Material Inventory Turnover Ratio	Raw Materials used / Average raw Material Stock	487,941,341 / 160,168,507	-	1.95 Times	2.04 Times
iv)	Ratio of Inventories to Current Assets	Inventories / Current Assets	284,161,481 / 1,661,349,940	-	19.85%	17.10%
v)	Advance, Deposits & Pre-payment to Current Assets	Advance, Deposit & Pre Payments / Current Assets	1,087,504,394 / 1,661,349,940	-	68.91%	65.46%

		FORMULA	AMOUNT	STANDARD	RATIO	
C)	**Cost Break Down Ratio:**				2024-2025	2023-2024
i)	Raw Materials to Cost of Sales	Material Used	199,784,078	-	50.47%	71.90%
		Cost of Sales	395,843,713			
ii)	Production Overhead to Cost of Sales	Production Overhead	80,437,399	-	20.32%	10.46%
		Cost of Sales	395,843,713			
iii)	Packing Material to Cost of Sales	Packing Material	3,908,493	-	0.99%	0.36%
		Cost of Sales	395,843,713			
iv)	Administrative Overhead to Cost of Sales	Administrative Overhead	46,338,529	-	11.82%	6.92%
		Cost of Sales	395,843,713			
v)	Selling & Distribution Overhead to Cost of Sales	Selling & Distribution Overhead	21,276,913	-	5.38%	3.03%
		Cost of Sales	395,843,713			
vi)	Financial Expenses to Cost of Sales	Financial Expenses	72,958,256	-	18.43%	7.69%
		Cost of Sales	395,843,713			
D)	**Profit Ratio:**					
1)	Gross Profit	Gross Profit	24,782,154	**20%-30%**	8.24%	19.47%
		Net Sales	300,602,055			
2)	Profit Before WPPF and Tax	Profit Before WPPF and Tax	(105,736,474)	-	-35.17%	2.99%
		Net Sales	300,602,055			
3)	Net Profit/(Loss) Before Tax	Net Profit Before Tax	(105,736,474)	-	-35.17%	2.84%
		Net Sales	300,602,055			
4)	Net Profit/(Loss) After Tax	Net Profit After Tax	(116,845,424)	-	-38.87%	2.84%
		Net Sales	300,602,055			

ANNEXURE-E

EASTERN CABLES LIMITED

NORTH PATENGA, CHATTOGRAM

Schedule of Year Wise Dividend Payable

For the year ended June 30, 2025

SL No.	Financial Year	Balance of unclaimed dividend at the end of the each year
01	Up to 2000-01	39,890,687
02	2001-02	44,077,455
03	2002-03	37,454,640
04	2003-04	39,366,181
05	2004-05	22,040,903
06	2005-06	40,886,433
07	2006-07	49,243,251
08	2007-08	55,019,435
09	2008-09	64,367,056
10	2009-10	60,227,013
11	2010-11	72,539,442
12	2011-12	75,888,770
13	2012-13	66,006,013
14	2013-14	34,516,792
15	2014-15	32,614,420
16	2015-16	33,643,381
17	2016-17	35,001,219
18	2017-18	34,957,668
19	2018-19	36,445,236
20	2019-20	43,104,989
21	2020-21	37,702,575
22	2021-22	32,702,575
23	2022-23	33,864,922
24	2023-24	29,343,123
25	2024-25	29,633,465





ANNEXURE-F

EASTERN CABLES LIMITED

NORTH PATENGA, CHATTOGRAM

Five Years Performances at a Glance

For the year ended June 30, 2025

SL No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
1	Authorised Capital	6,000.00	6,000.00	6,000.00	6,000.00	6000.00
2	Paid-up Capital	2,640.00	2,640.00	2,640.00	2640.00	2640.00
3	Retained Earnings	(3,117.85)	(3,027.24)	(2,951.77)	(2875.53)	(4096.79)
4	Shareholders' Equity	2,751.76	90,830.92	90,906.38	90982.63	89580.94
5	Total Assets	15,732.30	104,288.35	106,159.67	106149.52	105623.29
6	Fixed Assets (W.D.V.)	1,641.61	89,540.54	89,446.95	89355.79	89097.84
7	Long-Term Liabilities	1,920.15	1,967.15	2,089.22	2134.55	2173.40
8	Gross Sales	7,804.69	4,361.82	5,480.58	8487.51	3431.13
9	Total Expenses	9,037.51	(3,786.24)	(5,035.67)	7351.91	(4488.49)
10	Operating Profit/(Loss)	(741.09)	488.96	394.94	731.64	(432.73)
11	Net Profit/(Loss) Before Tax	(1,219.94)	85.83	133.53	213.08	(1057.36)
12	Net Profit/(Loss) After Tax	(1,236.51)	90.61	128.26	155.44	(1168.45)
13	Number of Shares	26,400,000	26,400,000	26,400,000	26400,000	26400,000
14	Face Value per Share (Taka)	10.00	10.00	10.00	10.00	10.00
15	Earning per Share (EPS)-Taka	(4.68)	0.34	0.49	0.59	(4.43)
16	Cash Dividend	-	2%	3%	2%	-
17	Bonus Share	-	-	-	-	-
18	Number of Employees	179	159	138	120	102
19	Number of Shareholders	12,956	12,728	12,956	13,117	12699
20	Net Asset Value (NAV) per Share -Taka	10.42	344.06	344.34	344.63	339.32

EASTERN CABLES LIMITED

North Patenga, Chattogram.

Proxy Form

I/We .....
of ..... being shareholder(s) of Eastern Cables Limited entitled to vote hereby appoint Mr./Ms ..... as my/our proxy to attend and vote for me/us and on my/our behalf at the 39th Annual General Meeting of the company to be held on Saturday, 24 January 2026 at 11.00 a.m through Hybrid System.

Signed this ..... day of 2026

Signature of Shareholder(s)

Revenue Stamp
20

Signature of witness

Folio/Bo. No _____

No. of Shares held on Record data (14 December, 2025) .....

EASTERN CABLES LIMITED

North Patenga, Chattogram.

Attendance

I/We hereby record my/our presence at the 39th Annual General Meeting of Eastern Cables Limited will be held on Saturday, 24 January, 2026 at 11.00 a.m through Hybrid System.

Full name of the Shareholder(s) ....
(In Block Letter) Signature

Folio/Bo. No.....

No. of Share held .....

"বিঃ দ্রঃ কোন প্রকার আপ্যায়নের ব্যবস্থা থাকিবে না"





ইষ্টার্ন কেবল্‌স্ লিমিটেড

কারখানা ও রেজিষ্টার্ড অফিস ঃ উত্তর পতেঙ্গা, চট্টগ্রাম

প্রক্সি ফরম

আমি/আমরা
ইষ্টার্ন কেবল্‌স্ লিমিটেড এর সদস্য ও সদস্যবৃন্দ
এতদ্বারা জনাব/বেগম ..... কে আমার/আমাদের প্রক্সি হিসাবে ২৪ জানুয়ারি, ২০২৬ খ্রিঃ তারিখে অনুষ্ঠিতব্য কোম্পানির ৩৯তম বার্ষিক সাধারণ সভায় এবং ঐ সভার কোন মূলতবী সভায় উপস্থিত থাকার জন্য এবং আমার / আমাদের পক্ষে ভোটদানের জন্য নিয়োগ করছি।

রেভিনিউ ষ্ট্যাম্প
২০.০০

প্রক্সির স্বাক্ষর

সদস্যের স্বাক্ষর

ফলিও/বিও নং

ফলিও/বিও নং

বিঃ দ্রঃ

১। এই প্রক্সি ফরম স্বাক্ষর প্রদান এবং প্রতিষ্ঠানের ক্ষেত্রে সীলমোহর দিয়ে কোম্পানির ঢাকাস্থ শেয়ার অফিসে সাধারণ সভার ৪৮ (আটচল্লিশ) ঘন্টা পূর্বে অবশ্যই জমা দিতে হবে।
২। শুধু মাত্র কোম্পানির সদস্যকেই প্রক্সি নিবার্চন করা যাবে।

ইষ্টার্ন কেবল্‌স্ লিমিটেড

কারখানা ও রেজিষ্টার্ড অফিস ঃ উত্তর পতেঙ্গা, চট্টগ্রাম

৩৯তম বার্ষিক সাধারণ সভা
তারিখঃ ২৪ জানুয়ারি, ২০২৬ খ্রিঃ
সময়ঃ সকাল ১১.০০ ঘটিকা

উপস্থিতির রেজিষ্ট্রেশন ফরম

শেয়ারহোল্ডারের নাম ঃ

ফলিও/বিও নং ঃ

শেয়ার সংখ্যা ঃ

শেয়ারহোল্ডারের স্বাক্ষর

ইসিএল এর সম্মানিত ডিলারবৃন্দের তালিকা

অগ্নিকান্ডের ঝুঁকি এড়াতে ইষ্টার্ন কেবল্‌স্ লিঃ এর তৈরি কেবল্‌স্ ব্যবহার করুন।

ঢাকা বিভাগ

মেসার্স আমিন এন্টারপ্রাইজ
পাহলোয়ান ইলেকট্রিক মার্কেট
১৬৪/১ নবাবপুর রোড
ঢাকা-১১০০। মোবাইলঃ ০১৭১৫-৪৫৬২৪৬

মেসার্স এভারগ্রীন এন্টারপ্রাইজ
৪৮/৪৯, সেঞ্চুরী আর্কেড
মগবাজার, ঢাকা- ১২১৭।
মোবাইলঃ ০১৭১১-৫২২১৫৪

মেসার্স ফারুক ইঞ্জিনিয়ারিং
৭৬, পুরানা পল্টন লাইন (বিজয় নগর, বটতলা মসজিদের পার্শ্বে),
ঢাকা- ১০০০। মোবাইলঃ ০১৭১১-৯৪৯১৭৯

মেসার্স লাইট কর্ণার
চিন্তিয়া ইলেকট্রিক মার্কেট
১৩৪/১ নবাবপুর রোড ঢাকা- ১১০০।
মোবাইলঃ ০১৭১১-৫৩৩৬৮৫

মেসার্স টেকনোট্রেড ইন্টারন্যাশনাল লিঃ
২২৭/বি, তেঁজগাও আই/এ,
ঢাকা-১২০৮।
ফোনঃ ৯৮৮২৩০০, ৯৮৪৮০৯১

মেসার্স এস, কে, ইলেকট্রিক ইঞ্জিনিয়ার্স
৩১৭/১, টঙ্গী ডাইভারশন রোড
মগবাজার, ঢাকা-১২১৭।
মোবাইলঃ ০১৭১১-৫২২১৫৩

মেসার্স দি নিউ ইলেকট্রিক কোং
দীপা মার্কেট, ১৫৮, নবাবপুর
রোড, ঢাকা- ১১০০।
মোবাইলঃ ০১৭১১-৫৩২৯০৪

মেসার্স আহম্মদীয়া ট্রেডার্স
১৮, ভবন মার্কেট, গুলশান- ২,
ঢাকা- ১২১২।
মোবাইলঃ ০১৬৭০-২৪৮০৬৫

মেসার্স কুষ্টিয়া ইলেকট্রিক
চিশতিয়া ইলেকট্রিক মার্কেট
১৩৪, নবাবপুর রোড
ঢাকা-১১০০। মোবাইলঃ ০১৭১১-৬৯৫৩৫৭

ঢাকা গ্রীন ওয়ার্ল্ড
মুক্তিযোদ্ধা শপিং কমপ্লেক্স, আশকোনা
হাজী ক্যাম্প, ঢাকা।
মোবাইলঃ ০১৭২০-৫৪৪৯০৫

মেসার্স অমি ইলেকট্রিক
সিটি ইলেকট্রিক মার্কেট, দোকান নং-
ডি-৩, ১৩০/১, বি.সি.সি রোড,
নবাবপুর, ঢাকা-১১০০।

মেসার্স মাহমুদ এন্টারপ্রাইজ
দোকান # ১৯৪, সুন্দরবন স্কোয়ার সুপার
মার্কেট (নীচ তলা), গেইট #৩, নবাবপুর
রোড, গুলিস্তান, ঢাকা-১১০০।

সেইফমার্ক ট্রেড ইন্টারন্যাশনাল
দোকান # ১০৭, লেভেল # ২,
নূরানী সেন্টার, ১৬/১৭, ইমামগঞ্জ,
ঢাকা-১১০০।

চট্টগ্রাম জেলা

মেসার্স আর. এস. এন্টারপ্রাইজ
১২, মুসাফিরখানা মসজিদ শপিং
কমপ্লেক্স, নন্দনকানন, চট্টগ্রাম।
মোবাইলঃ ০১৮১৯-৩২২১৬৮

মেসার্স নুরানী ট্রেডার্স
গুহ রোড, নন্দনকানন,
চট্টগ্রাম- ৪০০০।
মোবাইলঃ ০১৮২৪-৫২১৪৯২

মেসার্স আরকো ইলেকট্রিক
এ-এনেক্স- ১, কাদের প্লাজা
গোলাপ সিং লেইন, নন্দনকানন চট্টগ্রাম-
৪০০০। মোবাইলঃ ০১৮২৮-৬৮২৫৪০

মেসার্স ড্রিমস ইলেকট্রিক আইল্যান্ড
দোকান নং- ৫৯, কাদের টাওয়ার
জুবিলী রোড, চট্টগ্রাম।
মোবাইলঃ ০১৯১২-৭৮০৯৫৩

মেসার্স মিশুক ইলেকট্রিক কোং
১১৯/২৩, ফয়েজ ইলেকট্রিক মার্কেট
নন্দনকানন, চট্টগ্রাম।
মোবাইলঃ ০১৫৫৪-৭৭৭৫৪৭

মেসার্স টি, এফ, সি, ইলেকট্রিক সেন্টার
১৮১/১০, গুলশান প্লাজা ইলেকট্রিক
মার্কেট, নন্দনকানন, চট্টগ্রাম।
মোবাইলঃ ০১৮১৭-৭০৮৭০৫

সিকদার এন্টারপ্রাইজ
৩০৯, শেখ মুজিব রোড, ভেন্ডর মার্কেট,
(৫ম তলা), আগ্রাবাদ, চট্টগ্রাম।
মোবাইলঃ ০১৮১৯-৯৪৮৮৪০

ডেনমার্ক রেফিজারেশন ওয়ার্ক
৪০৮ সিডিএ মার্কেট, পাহাড়তলী,
চট্টগ্রাম-৪২০৭।
মোবাইলঃ ০১৭১১-৩৭৪৭৮০

জি আই ট্রেডিং
গাজী কমপ্লেক্স (৩য় তলা), সিইপিজেড
মোড়, বন্দর, চট্টগ্রাম।
মোবাইলঃ ০১৬১৩-২৫৩৫৯৫

মেসার্স শুভেচ্ছা ইঞ্জিনিয়ারিং
বি-২৪, হানিমুন টাওয়ার (নীচ তলা)
ডি.টি রোড, পাহাড়তলী, চট্টগ্রাম।
মোবাইলঃ ০১৮১৯-৩২১২৬৬৯

ফরচুন পাওয়ার ইঞ্জিনিয়ারিং,
আমিন আর্কেড (৩য় তলা), ৪১
সদরঘাট রোড, কোতোয়ালী, চট্টগ্রাম।

মেসার্স নাবহান এন্টারপ্রাইজ
আলহাজ্ব এস,এম ইউনুচ চেয়ারম্যান
প্লাজা, মেখল রোড, বাস ষ্ট্যান্ড,
হাটহাজারী পৌরসভা, চট্টগ্রাম।

সিলেট জেলা

মেসার্স আলী ইলেকট্রিক
৪ নং রাজা ম্যানশন, জিন্দাবাজার,
সিলেট। মোবাইলঃ ০১৭১১-০৫৯৭৩৯

মেসার্স সাত্তার ইলেকট্রিক্যাল এন্ড এ্যাবোনাইট
৬ নং লিয়াকত ভবন, জল্লার পাড়,
সিলেট। মোবাইলঃ ০১৭১১৩০১০৮৩

মেসার্স সাথী ইলেকট্রিক, কাকলী শপিং
সেন্টার, জিন্দাবাজার, সিলেট-৩১০০
মোবাইলঃ ০১৭১১-৯৭৫৪৪৯

ফেনী জেলা

মেসার্স কে, আলম ইলেকট্রিক
ডাক্তার পাড়া, ফেনী।
মোবাইলঃ ০১৭১৫-০৭২৮৬২

যশোর জেলা

হেলাল ইলেকট্রিক
পূর্ব লাল দিঘীরপাড়, কোতোয়ালী, যশোর।
মোবাইলঃ ০১৯১৪-০২৬৬৪৪

চুয়াডাঙ্গা জেলা

ডিলিংস মটরস,
হোল্ডিং নং-০১, দোকান নং-০১,
কেদারগঞ্জ, চুয়াডাঙ্গা।
মোবাইলঃ ০১৭১৬-৭৪৬১৭৫

শর্ট সার্কিট জনিত দুর্ঘটনা / অগ্নিকাণ্ডের ঝুঁকি এড়াতে আন্তর্জাতিকভাবে স্বীকৃত,
গুণেমানে অনন্য ইষ্টার্ন কেবল্‌স্ লিঃ এর তৈরী কেবল্‌স্ ব্যবহার করুন













ইষ্টার্ন কেবল্‌স্ লিমিটেড

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