EASTERN CABLES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 st March, 2026

Particulars	Notes	Amount in BDT	
		31 March 2026	30 June 2025
ASSETS			
Non-current Assets		**8,919,729,962**	**8,926,872,323**
Property, Plant and Equipment	5.00	8,903,463,358	8,909,784,176
Deferred Tax	6.00	16,266,604	17,088,147
Current Assets		**1,492,736,713**	**1,635,451,367**
Inventories	7.00	224,323,515	324,714,472
Trade and Other Receivable	8.00	117,174,193	150,614,174
Current Account with Projects under BSEC	9.00	12,236,574	11,207,537
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	1,103,418,098	1,127,063,676
Cash and Cash Equivalents	12.00	19,480,380	5,747,555
Total Assets		**10,412,466,675**	**10,562,323,689**
EQUITY & LIABILITIES:			
Shareholders' Equity		**8,891,480,968**	**8,958,094,012**
Share Capital	13.00	264,000,000	264,000,000
Assets Revaluation Reserve	14.00	8,798,854,852	8,798,854,852
Reserve and Surplus	15.00	304,917,809	304,917,809
Retained Earnings		(476,291,693)	(409,678,649)
Non-current Liabilities		**223,981,115**	**217,340,085**
Long Term Loans	16.00	77,436,735	77,436,735
Defined Benefit Obligations - Gratuity	17.00	146,544,380	139,903,350
Current Liabilities		**1,297,004,592**	**1,386,889,591**
Short Term Loan	18.00	482,729,835	534,545,702
Creditors and Accruals	19.00	332,157,489	389,697,364
Current Account With BSEC	20.00	65,437,184	61,967,000
Unclaimed Dividend Accounts	21.00	29,633,465	29,633,465
Advances from the Parties	22.00	36,223,203	23,518,603
Provision for Income Tax	23.00	350,823,416	347,527,458
Total Liabilities		**1,520,985,707**	**1,604,229,676**
Total Equity and Liabilities		**10,412,466,675**	**10,562,323,689**
Net Asset Value (NAV) Per Share	32.00	**336.80**	**339.32**

The annexed notes 1 to 36 form an integral part of these financial statements.

29.04.26
Md. Mahbub Alam Sumon
COMPANY SECRETARY

29/04/26
Md. Abdul Halim
CHIEF FINANCIAL OFFICER

29.04.26
Engr. Abdul Malek Morol
MANAGING DIRECTOR

29.04.26
Md Abdul Mannan
Director

29/04/26
Apurba Kumar Mondal
Director

EASTERN CABLES LIMITED

FACTORY & REGISTERED OFFICE: NORTH PATENGA, CHATTROGRAM.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THIRD QUARTER ENDED 31 MARCH'2026

Amount in BDT

Particular	Notes	01.07.25-31.03.26	01.07.24-31.03.25	01.01.26-31.03.26	01.01.25-31.03.25
Net Sales	24.00	206,005,350	231,659,223	54,443,632	85,293,783
Less: Cost of Goods sold	25.00	(203,874,607)	(208,584,323)	(65,673,258)	(65,824,088)
Gross Profit/(loss)		**2,130,743**	**23,074,900**	**(11,229,626)**	**19,469,695**
Less: Administrative, Selling & Financial Expen	26.00	(98,050,595)	(118,193,356)	(32,534,797)	(56,900,705)
Net Operating Profit /(loss)		**(95,919,852)**	**(95,118,456)**	**(43,764,423)**	**(37,431,010)**
Add: Non Operating Income	29.00	2,318,054	5,569,132	1,075,504	4,468,994
Net Profit Before Provision for WPF		**(93,601,798)**	**(89,549,324)**	**(42,688,919)**	**(32,962,016)**
Less: Contribution to WPPF and Workers Welfare Fund		-	-	-	-
Net Profit Before Tax		**(93,601,798)**	**(89,549,324)**	**(42,688,919)**	**(32,962,016)**
Less: Corporate Tax	31.00	(3,295,958)	(138,996)	(1,512,879)	739,196
Add/(Less): Deferred Tax	Annex.'B'	(821,542)	(1,330,848)	(1,659,682)	(2,288,627)
Net Profit /(loss) after Tax		**(97,719,298)**	**(91,019,168)**	**(45,861,480)**	**(34,511,447)**
Basic Earning Per Share(EPS)	33.00	**(3.70)**	**(3.45)**	**(1.74)**	**(1.31)**

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29/04/26
Apurba Kumar Mondal
Director

EASTERN CABLES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 st March 2026

Particulers	Share Capital	Assets Revaluation Reserve	Reserve and Surplus	Retained Earnings	Total Equity
Balance as at 01 July 2025	264,000,000	8,816,898,675	304,917,809	(378,572,395)	9,007,244,089
Adjusment for Revalutaion Reserve	-	(18,043,823)	-	-	(18,043,823)
Dividend (2024-2025)	-		-		-
Net Profit/(Loss) After Tax	-	-	-	(97,719,298)	(97,719,298)
Balance as at 31st March 2026	**264,000,000**	**8,798,854,852**	**304,917,809**	**(476,291,693)**	**8,891,480,968**

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31st March 2025

Particulers	Share Capital	Assets Revaluation Reserve	Reserve and Surplus	Retained Earnings	Total Equity
Balance as at 01 July 2024	264,000,000	8,816,898,675	304,917,809	(287,553,227)	9,098,263,257
Net Profit/(Loss) After Tax	-	-	-	(91,019,168)	(91,019,168)
Balance as at 30 June 2024	**264,000,000**	**8,816,898,675**	**304,917,809**	**(378,572,395)**	**9,007,244,089**

29.04.2026
Md. Mahbub Alam Sumon
COMPANY SECRETARY

29/08/25
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CHIEF FINANCIAL OFFICER

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MANAGING DIRECTOR

29.04.26
Md Abdul Mannan
Director

29/08/25
Apurba Kumar Mondal
Director

EASTERN CABLES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 st MARCH 2026

Particulars	Amount in (BDT)	
	01.07.25-31.03.26	01.07.24-31.03.25
A. Cash Flows From Operating Activities		
Cash Received from Customers	251,120,894	149,014,417
		50,000,000
Cash Received from Other Income	2,318,054	5,569,132
Cash Payment to Suppliers, Employees and Others	(146,026,205)	(196,081,130)
Cash Generated from/(used in) Operations	**107,412,743**	**8,502,419**
Income Tax Paid	(3,295,958)	(6,253,159)
Net Cash from/(used in) Operating Activities	**104,116,785**	**2,249,260**
B. Cash Flows From Investing Activities		
Purchase of Property, Plant & Equipment	(484,535)	-
Payment for Capital Work in Progress	-	-
Net Cash from/(Used in) Investing Activities	**(484,535)**	-
C. Cash Flows From Financing Activities		
Proceeds/(Repayment) of Short Term Loan	(51,815,867)	45,791,943
Financial charge paid	(50,788,159)	(65,193,345)
Dividend Paid	-	(372,441)
Net Cash from/(Used in) Financing Activities	**(102,604,025)**	**(19,773,843)**
D. Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**1,028,225**	**(17,524,583)**
E. Cash and Cash Equivalents at the Beginning of the Year	5,747,555	26,724,116
F. Effect of foreign exchange rate changes on cash and cash equivalents	-	-
Cash and Cash Equivalents at the End of the Year (D+E+F)	**6,775,780**	**9,199,533**
Net Operating Cash Flows Per Share (Note - 34)	**3.94**	**0.09**

***As more receivables has been collected than previous year so the NOCFPS has increased.

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29/08/25
Apurba Kumar Mondal
Director

EASTERN CABLES LIMITED
NOTES TO THE (UN-AUDITED) FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 31MARCH, 2026

1 Reporting Entity

1.1 Legal Form of Company

Eastern cable was an enterprise of Bangladesh Steel & Engineering Company. It was incorporated on 18th December, 1986 under the then companies Act, as a Public Limited company & took over all assets and liabilities of eastern cable limited as per vendor's agreement. It offloaded its 49% share to the general public & employees of the company in 1987. The shares of the company were listed in the Dhaka Stock Exchange limited and Chittagong Stock Exchange limited respectively on 18-12-1987 and 19-06-1997.

1.2 Address of Registered Office

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

1.3Principal activities of the Company

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

2 Going Concern

The Directors 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 directors 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 Basis of Preparation

3.1 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 (IASs) and International Financial Reporting Standards (IFRSs).

3.2 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 31 March' 2026;
- A statement of profit or loss and other comprehensive income for the year ended 31 March' 2026;
- A statement of changes in equity for the year ended 31 March' 2026;
- A statement of cash flows for the year ended 31 March' 2026;and
- Notes, comprising summary of significant accounting policies and explanatory information.

3.3 Other Regulatory Compliances

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

- The Income Tax Ordinance 1984 & revised new Income Tax Act 2023;
- The Value Added Tax & Supplementary Duty Act-2012 ;
- Securities and Exchange Rules 1987 along with all related regulations;
- The Customs Act, 2006 & Rules 2015;
- |Other applicable regulations.

3.4 Statement of Cash Flows

Statement of Cash Flows is prepared principally 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.

3.5 Consistency

Unless otherwise stated, the accounting policies and methods of computation used in preparation of Financial Statements for the Third Quarter ended on 31 March, 2026 are consistent with those policies and methods adopted in preparing the Financial Statements for the year ended on 30 June, 2025.

3.6 Comparative Information

Comparative information has been disclosed in respect of the Third quarter ended on 31 March'2026 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current period financial statements.

Nadia Islam
Assistant Chief Accounts Officer
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram.

29/04/26
Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram.

29/4/26
প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

Previous period figures have been re-arranged wherever considered necessary to ensure comparability with the current period presentation as per IAS-8: Accounting Policies, "Changes in Accounting Estimates & Errors".

3.7 Reporting Period

The financial statements cover one financial year from 01st July, 2025 to 31 March, 2026.

4 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	Communication	5%
3	Expansions including installation	6%
4	Plant & Machineries (B.M.R)	6%
5	Plant & Machineries	6 - 7.5%
6	Loose Tools	6 - 10%
7	Appreciated Assets (P&M)	6%
8	Furniture & Fixture	6%
9	Office Equipment	6 - 20%
10	Refrigerators	20%
11	Intercom Telephones	15%
12	Color Television	15%
13	Crockeries & Cutleries	20%
14	Appreciated Assets (F&F)	15%
15	Transport & Vehicles	5% - 20%

A. Inventories

B. 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

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.

নাদিয়া ইসলাম
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ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

29/08/25

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC
North Patenga, Chattogram

29/8/25

প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

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.

C. 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

- Absences: Paid annual leave and sick leave, recreation leave.
- Basic Pay: Salary as per national pay scale.
- Non-monetary Benefit: Car facilities, telephone.
- Performance Pay: Profit Bonus.

(ii) Defined contributions plan

***a)* Gratuity Scheme**

i) Pension Scheme

The Company contribute to the BSEC Pension Fund for the Central Cadre i.e(9^{th} grade & above) employees. The Company contributes 35% of basic salary as contribution to the fund for the employees from the date of joining. 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 @ 10% 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

Included all branch officer and above who bear national pay scale 2015 grade nine and above. It is constituted under general provident fund rules 1979.

D. 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.

E. 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

নাদিমা ইসলাম
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29/08/25
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29/8/25
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ordinary course of business on an arm's length basis at commercial rates with related parties. Related party disclosures have given in notes–31 in notes to the financial statements.

F. 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.

G. 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 2026 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.

Corporate 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 corporate 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.

H. Earnings Per Share (EPS)

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

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29/08/25
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পতেঙ্গা, চট্টগ্রাম।

		Amount in (BDT)	
		2025-2026 (9 months)	2024-2025
5.00	**Property, Plant and Equipment:**		
	(A) Cost on the basis of Revaluation		
	Opening Balance	9,306,901,840	9,323,623,750
	Asset Revaluation	-	
	Addition/(Disposal) during the year	484,535	1,321,913
	Less: Adjustment with Revaluation reserve	-	(18,043,823)
	Closing Balance	**9,307,386,375**	**9,306,901,840**
	(B) Accumulated Depreciation		
	Opening Balance	397,117,664	388,043,860
	Charged during the year	6,805,353	9,073,804
	Closing Balance	**403,923,017**	**397,117,664**
	Carrying Amount (A-B)	**8,903,463,358**	**8,909,784,176**
	***For Details Please See Annexure - A		
6.00	**Deferred Tax:**		
	Opening Balance	(17,088,147)	(18,022,382)
	(Increase)/Decrease of Deferred Tax Assets	821,543	934,235
	Closing Balance	**(16,266,604)**	**(17,088,147)**
	***Details shown in Annexure - B		
7.00	**Inventories:**		
	Stocks of Raw Materials **7.01**	90,713,430	131,135,491
	Work-In-Process	14,640,876	39,144,260
	Intermediate Products	12,714,866	12,714,866
	Stock of Finished Goods	71,769,200	107,234,711
	Stores and Sundry Stock **7.02**	35,569,191	35,569,191
		225,407,563	**325,798,519**
	Provision for obsolute/damaged	(1,084,048)	(1,084,048)
		224,323,515	**324,714,471**

7.01 Stocks of Raw Materials:

	Quantity (MT)		Amount in (BDT)	
	2025-2026 (9 months)	2024-2025	2025-2026 (9 months)	2024-2025
Aluminum Rod	-	-	-	-
Copper Rod	5.045	29.291	6,045,545	35,100,108
Chalk Powder	43.000	57.000	1,096,070	1,452,930
Stabilizer	34.700	36.750	10,714,493	11,347,481
PVC Resin	91.500	129.500	13,686,753	19,370,869
DOP	19.600	33.600	4,530,814	7,767,110
PVC Fast (Pigment)	0.610	0.690	959,696	1,085,558
Titan Di Oxide	2.130	2.230	441,460	461,149
Cablec	2.150	3.150	1,346,741	1,973,132
Paraffin wax		0.650		170,628
Gum Cotton tape	1.520	1.520	2,865,412	2,865,412
Soft PVC Tape	8.830	8.830	1,455,869	1,455,869
Copper Tape	2.350	2.440	4,461,846	4,632,507
Steel Flat Wire & Strips	33.190	34.650	6,214,728	6,488,670
ACSR Core wire	269.620	269.620	25,357,128	25,357,128
Nilon Conducting Tape	1.320	1.350	1,641,679	1,681,477

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC
North Patenga, Chattogra

29/8/26

প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

			Amount in (BDT)	
			2025-2026 (9 months)	2024-2025
Calsind Clay N-501	2.500	2.650	504,406	534,670
Chlora Paraffin N-40		-		-
Others	5.350	5.350	265,509	265,509
	523.415	**619.271**	**81,588,147**	**122,010,208**
Packing Materials	-	-	815,214	815,214
Scrap Materials	-	-	8,310,069	8,310,069
	523.42	**619.271**	**90,713,430**	**131,135,491**

7.02 Stores and Sundry Stocks:

	Amount in (BDT)	
	2025-2026 (9 Months)	2024-2025
Construction Materials	139,833	120,913
Iron, Steel & Others Metal	178,474	178,474
Pipe, Tubes & Fittings	64,670	76,898
Fuel, Oil & Lubricants	626,604	938,688
Process Materials	1,996,995	1,979,670
Prints & Varnishes	105,178	107,950
General Hardware	177,637	177,685
Loose Tools	96,852	96,852
Domestic Equipments	560,053	248,122
Furniture & Fixture	62,883	271,705
Cord, Rope & Chains	19,683	19,683
Packing Gasket & Ins. Materials	23,754	23,754
Medicine	32,490	34,910
Stationery	845,648	783,898
Mechanical Spares	21,950,171	21,959,183
Electrical Spares	7,946,673	5,023,059
Office Equipment		41,121
Miscellaneous	172,829	202,237
	35,000,426	**32,284,801**

8.00 Trade and Other Receivable:

Trade Receivable	8.01	117,174,193	150,614,174
		117,174,193	**150,614,174**

8.01 Trade and Other Receivable:

M/S. Amin Enterprise	1,668,656	3,345,181
M/S Ahmedia Traders	958	958
Habib Brothers, Chittagong	3,500	3,500
Kustia Electric, Dhaka	148,567	148,567
Light Corner	-	87,387
The New Electric Co. Dhaka	9,978	9,978
Nurani Traders	15,874	
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	119,303
Gazi Oirs Ltd.	1,621,397	1,621,397
Adex Corporation Ltd., Dhaka	92,731	92,731

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram.

24/8/26
প্রকৌ. আব্দুল মালেক মোল্লা
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

	Amount in (BDT)	
	2025-2026 (9 months)	2024-2025
New Somonbag Cha Bagan Molovibazar, Sylhet	2,217	2,217
Admjee EPZ (BEPZA) Narayangonj	50	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. Cement Clinker Co. Ltd.	13,199	
Ctg. Dry Dock Ltd. Ctg	500,502	381,702
Commanding Officer (Navy), Chittagong	1,330,857	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	2,020,178	1,727,680
Export sales	234,306	234,306
Export Processing Zone Authority, Ctg	48,814	27,118
General Electric Mfg.Co.Ltd. (GEMCO)	1,466,061	1,228,081
Jalalabad Gas Fields Ltd.	491,663	491,663
Jamuna Oil Co. Ltd Ctg	187,347	187,347
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	23,844,145	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
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	167,170
Toya Eng. Works	73,864	73,864
WASA, Dhaka	5,989,169	9,324,212
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	551,970
Sylhet Gas Fields	459,510	459,510
Ctg. Urea Fertilizer	444,810	498,829
North Bengal Sugar Mill	12,822	4,836
A.S.M Shadhudul Hoque Bulbul, director, ECL	419	419
Progati Industries Ltd.	307,861	307,111
Pacific Accesories Ltd/Pacifice Jeanes Ltd	1,443,780	3,744,113
Chittagong Engineering University	7,740	7,740
Chittagong WASA	53,390	53,390
Chittagong University	12,384	16,924

নাদিয়া ইসলাম
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ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

29/8/25
প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভোরসাড)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

	Amount in (BDT)	
	2025-2026 (9 months)	2024-2025
Meghna Petroleum Ltd., Chittagong	38,348	114,665
Palash Urea Fertilizer	10,107,422	6,403,760
Sattar Electrical & Abonite	2,460	2,460
Mishuk Electric Co., Chittagong	2,444	2,444
National Tubes LTD	155,080	155,080
KEPZ, Chittagong	3,571,153	5,651
Ctg City Corporation	56,708	56,708
Urea Fertilizer Factory Ltd., Gorashal	-	171,752
Faridpur Sugar Mills Ltd.	3,610	
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	2,778
M/s. Gas Transmission Co. Ltd.	24,206	24,206
Adamjee EPZ (BEPZA), Narayangonj.	-	-
Jamuna Fertilizer Co.Ltd	175,954	175,954
Trainning Institute Chemical Industries, Palash	8,984	
BITAK, Dhaka	323,074	301,530
Postal Department of Bangladesh, Directorate of Postal, D	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.	494,727	414,054
Atlas BD Ltd.	352	352
Rajshahi Sugar Mill Ltd. Rajshahi	494	494
Mubarakgonj Sugar Mills Ltd., Jhenidha	457,541	19,483
Concred Engr. & Construction (WTC)	3,847	3,847
Telephone Shilpa Sangsta Ltd., Gazipur	42,237	42,237
Bangladesh Forest Research Institute, Chittagong	52,625	52,625
SALES & DISPLAY CENTRE,BSEC BHAVAN	-	-
The Cresent Jute Mills Company Limited,Khulna	59,156	59,156
Zeal Bangla Sugar Mill's Ltd. Jamalpur	98,763	71,466
West Zone Power Dist. Khulna	606,807	606,807
CUET	119,595	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	-	-
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	13,830,941
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.I	142,921	142,921
210, Megawatt shiddirgonj, biddut kendro, Shirajgonj.	128,333	128,333

সাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইস্টার্ন কেবলস লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram.

প্রণালী, আব্দুল মালেক মোড়ল
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

	Amount in (BDT)	
	2025-2026 (9 months)	2024-2025
Noakhali Palli Bidyut	282,612	282,612
Rajshahi Jute Mills	2,235	2,235
Tangail Palli Bidyut Samity	574,407	574,407
Noakhali Science & Technology	47,662	47,662
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	-	-
Public Private Partnership Authority	1,815	1,815
Sharanarti Tran O Prattabashon Commission, Cox's Bazar	373	373
Sales Center at Nababpur,Dhaka	-	-
Star Jute Mills	10,091	10,091
Bepza ,Dhanmondi, dhaka	-	3,866
Sales Center Rangpur	-	-
BITAC	3,268	3,268
Sales Center at Tongi, Dhaka	-	-
Essential Drugs Co.Ltd.	155,158	155,158
Bangladesh Forest Development Corporation	14,173	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,	11,723	11,723
Barishal Pallibidduth Samity	7,626	7,626
BRAC	33,624	33,624
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)	360,654	59,823,101
Meridian Foods	4,256,348	505,818
Popular pharmacitical	325,440	325,440
sikder enterprise	65,475	65,475
Sathi Electric	24	24
Denmark Refrizaration Works.	674	674
Natore Sugar Mills Limited	23,703	11,968
Nabhan Limited	248	248
USTC , CTG	879,305	879,305
France Tower	60,486	60,486
Fazra Power Engineering	180,158	180,158
Jagonnath University	442,785	442,785
Bangladesh Shilpokola Academy	655,495	655,495
Sharjeel Enterprise	87,649	87,649
A k engineering & services	1,538,356	155
BD. Bridge Authority	993,890	993,890
Tusher Enterprise, Savar	1,150,934	1,150,934
Chttogram SILO,Khalpar,Chattogram	42,287	42,287
Omi electric,Dhaka	918,554	757,753
BD.Blade factory	258,885	259,885
	136,053,205	**169,493,186**
Amount Considered Bad & Doubtful	(18,879,012)	(18,879,012)
	117,174,193	**150,614,174**

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

29/8/26

প্রকৌ. আব্দুল মালেক মোল্লা
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

		Amount in (BDT)	
		2025-2026 (9 months)	2024-2025
9.00	**Current Account With Project Under BSEC:**		
	G. E. M. Co. Ltd.	7,470,114	6,413,029
	Chittagong Dry Dock Ltd.	2,133,189	2,044,089
	National Tube Ltd.	338,847	366,847
	Eastern Tubes Ltd.	733,586	755,760
	Bangladesh Blade Factory Ltd.	1,534,898	1,545,872
	Dhaka Steel Workshop	134,187	145,387
	Atlas (BD) Ltd.	890,452	935,252
	Prantik Traders	2,170	2,170
		13,237,444	**12,208,407**
	Amount Considered Bad & Doubtful	(1,000,870)	(1,000,870)
		12,236,574	**11,207,537**
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**	1,084,611,777	1,096,097,611
	Deposit **11.02**	5,907,583	6,369,533
	Pre-payments (Prepaid VAT) **11.03**	12,898,738	24,596,532
		1,103,418,098	**1,127,063,676**
11.01	**Advances:**		
	Advance against Expenses	11,146,369	9,461,657
	Advance against T.A./D.A.	756,803	760,404
	Advances against wages Commission	15,011	15,011
	Officers Mess.	59,225	59,225
	Advance to Cement Clinker against Housing Colony	1,327,293	1,287,693
	Advance to T.S.P. against Housing Colony	2,237,303	2,126,423
	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	35,077	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**	1,066,543,359	1,064,845,748
		1,084,736,149	**1,096,221,983**
	Amount Considered Bad & Doubtful	(124,372)	(124,372)
		1,084,611,777	**1,096,097,611**

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

29/8/25
প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

	Amount in (BDT)	
	2025-2026 (9 months)	2024-2025

11.01A Advance Income Tax:

Opening Balance	1,064,845,748	1,054,671,033
Deducted at source during the year	3,295,958	10,174,715
	1,068,141,706	**1,064,845,748**
Tax deducted at source provision during the year	(1,598,347)	
	1,066,543,359	**1,064,845,748**
Adjusted during the year	-	-
	1,066,543,359	**1,064,845,748**

Details break-up as follows:

Cash	35,146,617	35,112,356
Bill of Entry	389,516,068	389,431,604
TDS -Govt. Organization	634,314,293	632,787,252
TDS- Bank L/C	59,285	59,688
TDS-Bank interest	7,507,096	7,454,848
	1,066,543,359	**1,064,845,748**

11.02 Deposits:

Security Deposits	4,833,013	4,833,013
Margin against Bank Guarantee	1,074,570	1,536,520
	5,907,583	**6,369,533**

11.03 Pre-payments (Pre-paid VAT):

Opening Balance	24,596,532	16,010,309
Deposit during the year	16,755,066	51,097,418
	41,351,598	**67,107,727**
Adjusted during the year	(28,452,860)	(42,511,195)
	12,898,738	**24,596,532**

12.00 Cash and Cash Equivalents:

Cash in Hand		25,729	8,165
Cash at Bank	12.01	19,452,651	5,737,390
Stamp		2,000	2,000
		19,480,380	**5,747,555**

12.01 Cash at Bank:

Bank & Branch Name	Account Type & No	Amount in (BDT)	
		2025-2026 (9 months)	2024-2025
Sonali Bank PLC, North Pa	STD 0802004000021	91,535	94,100
Agrani Bank PLC, Steel Mil	STD -0200006329747	266,000	262,912
Agrani Bank PLC, Thatari E	STD-0200002599847	210,000	1,137,395
Sonali Bank PLC, Baitul Mc	STD 0104240000247-(312)	734,696	1,380,713
Janata Bank PLC, Kawran I	Current A/C No.-200020463	15,494	15,839
Agrani Bank PLC, WASA Br	Current A/C-0200000797623	41,417	215,907
Janata Bank PLC, Patenga	STD-0100021100794	65,442	65,106
Sonali Bank PLC, North Pa	Current A/C No. 001003129	10,377,000	131,224
AB Bank PLC, Kawran Baza	Current A/C-4002776270-430	1,757,927	1,415,264
The City Bank PLC, Jubilee	STD 3101066054001	5,400,000	812,041
AB Bank PLC, Kawran Baza	Current A/C-4002-538388-000	365,000	78,750
UCB PLC . Agrabad Branch	SND 41301000000682	81,730	81,730
UCB PLC . Agrabad Branch	CD 41101000002062	3,408	3,408
AB Bank PLC, Anderkilla Bi	C/D 4125-796698-000	285	285
Sonali Bank PLC, SND A/c,	Agrabad Branch, Ctg	10,535	10,535
Janata Bank PLC, EPZ Br.,(		6,277	6,277
Midland Bank PLC		25,905	25,905
		19,452,651	**5,737,390**

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

প্রকৌ. আবুল মালেক মোল্লা
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

	Amount in (BDT)	
	2025-2026 (9 months)	2024-2025
13.00 Share Capital:		
13.01 Authorised Capital:		
60,000,000 Ordinary Shares @ 10/- each	**600,000,000**	**600,000,000**
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	2025-2026 (9 months)		
	Number of Holders	Number of Shares	% of Share Holding
Less than or equal 500 shares	11,504	1,120,404	4.24
501 to 5,000 shares	1,487	1,882,536	7.13
5,001 to 10,000 shares	56	399,954	1.51
10,001 to 20,000 shares	39	543,182	2.06
20,001 to 30,000 shares	7	163,127	0.62
30,001 to 40,000 shares	-	-	-
40,001 to 50,000 shares	2	85,943	0.33
500,001 to 100,000 shares	8	480,663	1.82
100,001 to 1000,000 shares	8	2,671,981	10.12
Over 1000,001 shares	5	19,052,210	72.17
	13,116	**26,400,000**	**100**

13.04 Position of Shareholdings:

Name of Holdings	Number of Shareholder	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%**

14.00 Assets Revaluation Reserve:		
Opening Balance	**8,798,854,852**	**8,816,898,675**
Revaluated During the year	-	-
	8,798,854,852	8,816,898,675
Less: Adjustment overstatement of Property, Plant and Equipment:	-	(18,043,823)
Closing Balance	**8,798,854,852**	**8,798,854,852**
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**

নাদিমা ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

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North Patenga, Chattogram

29/8/25

ড. মো. আবুল মালেক মোঃ
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড

			Amount in (BDT)	
			2025-2026 (9 months)	2024-2025
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**
16.03	**Govt. Loan for Manpower Equalization (Interest Free):**			
	Closing Balance		**8,717,121**	**8,717,121**
17.00	**Defined Benefit Obligations - Gratuity:**			
	Opening Balance		139,903,350	136,018,744
	Provision made during the year		7,347,914	9,815,128
			147,251,264	**145,833,872**
	Paid during the year		(706,884)	(5,930,522)
			146,544,380	**139,903,350**
18.00	**Short Term Loan:**			
	Sonali Bank PLC, North patenga, CTG, A/C# 201000017		284,896,975	248,902,655
	UCBL Agrabad Br. CTG. A/C No. # 0041749000000/354		94,522,000	92,792,079
	Basic Bank PLC,Agrabad, CTG, CC A/C # 0850-05-0000381		103,310,860	102,149,591
	Security Over Draft Loan		-	90,701,377
			482,729,835	**534,545,702**
19.00	**Creditors and Accruals:**			
	Accounts Payable to BSEC	**19.01**	54,004,025	52,372,722
	Liabilities for Goods Supplied	**19.02**	66,478,141	138,140,826
	Liabilities for Expenses	**19.03**	40,461,925	38,388,080
	Other Financial Liabilities and Provisions	**19.04**	167,282,960	157,874,615
	Workers' Profit Participation Fund and Workers' Welfare Fund	**19.05**	3,930,438	2,921,121
			332,157,489	**389,697,364**
19.01	**Accounts Payable to BSEC:**			
	Projects under BSEC	**19.01A**	53,997,400	52,366,097
	Projects under BSEC Dis-Invested by Govt.	**19.01B**	6,625	6,625
			54,004,025	**52,372,722**
19.01A	**Projects under BSEC:**			
	Pragati Industries Ltd.		50,009,720	48,436,602
	Gazi Wires Ltd.		3,986,065	3,927,881
	Bangladesh Diesel Plant Ltd.		1,615	1,615
			53,997,400	**52,366,097**

নাদিয়া ইসলাম
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Md. Abdul Halim
Head of Accounts Department
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29/6/26

মো. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
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পতেঙ্গা, চট্টগ্রাম।

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)	30,124,403	65,132,104
Supplier Current Accounts (LC Liability)	36,353,738	73,008,722
	66,478,141	**138,140,826**

19.03 Liabilities for Expenses:

Sundry outstanding Expenses	338,948	338,948
Accrued Expenses	40,122,977	38,049,132
	40,461,925	**38,388,080**

19.04 Other Financial Liabilities & Provisions:

Details break-up are as follows:

Payable to Provident Fund (Contribution)	19,892,660	17,725,109
Provident fund Loan (PF loan Recovery)	46,800,355	44,066,303
BSEC PF Loan	798,385	68,459
BSEC Provident Fund	231,206	15,666
Progati PF Contribution	112,153	112,153
CDDL PF Contribution	11,206	11,206
Workers Union(97)	24,778	24,778
Workers Union(841)	3,934	3,514
BSEC Accounts Forum	700	700
Officers Forum	31,319	36,219
Diploma Association	46,771	31,771
Insurance Group Term	56,660	34,660
EKECHIS	145	145
VAT Payable on Party	2,890,099	2,727,662
Source Tax	429,622	421,384
Income Tax Payable (Customers Payable)	4,346,749	3,762,625
Gas Bill (Karnofuli Gas/Bakhrabad Gas Systems Ltd)	3,458,035	2,848,285
Loan with Interest	1,487	1,487
Interest Free Loan	202,134	202,134
Revenue Stamp	23,761	27,961
Amount against Canteen contractor	3,480	3,480
Earnest Money	398,730	398,730
Security Money	6,882,610	6,127,610
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	40,083,236	38,796,263
Salary Income Tax	667,737	550,304
BSEC Loan (House loan,Moto cycle, Computer, House)	68,000	59,000
Insurance Claim (Not paid to Bank)	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

নাদিম ইসলাম
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29/8/24

ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

Creditor for advances against Expenses	114,252	114,252
Creditor for advances against TA/DA	142,635	142,635
Advance against salary	75,187	75,187
House Rent	2,000	2,000
D.A with bonus	245,972	245,972
ECL Welfare Fund	377	377
ECL Co-operative Society	6,585	6,585
House Building,Motor cycle & computer Loan	42,500	42,500
X L P E Project	7,012,827	7,012,827
Laboratory Chemical	-	-
Miscellaneous stores	-	-
Stores Issued on loan	28,554	28,554
Salaries Payables	3,203,619	3,203,619
	167,282,960	**157,874,615**

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:

Workers Profit Participation Fund	**19.05A**	1,120,445	1,082,469
Workers Welfare Fund	**19.05B**	2,173,800	2,224,721
Workers Welfare Fund (Government)	**19.05C**	636,194	748,339
		3,930,438	**4,055,529**

19.05A Workers' Profit Participation Fund:

Opening Balance	1,120,445	1,120,445
Provision made during the year	-	-
	1,120,445	**1,120,445**
Paid during the year	-	(1,009,317)
Adjustment during the year	-	-
	1,120,445	**111,128**

19.05B Workers' Welfare Fund:

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

19.05C Workers' Welfare Fund (Government):

Opening Balance	636,194	636,194
Provision made during the year	-	-
	636,194	**636,194**
Paid during the year	-	-
	636,194	**636,194**

20.00 Current Account with BSEC:

Bangladesh Steel & Engineering Corporation (BSEC)	**20.01**	65,437,184	61,967,000
		65,437,184	**61,967,000**

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram.

29/8/25

এস. এম. আবুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড

20.01	**Bangladesh Steel & Engineering Corporation (BSEC):**		
	Opening Balance	61,967,000	61,892,000
	Addition during the year	4,844,884	75,000
		66,811,884	**61,967,000**
	Adjustment during the year	(1,374,700)	-
	Closing Balance	**65,437,184**	**61,967,000**
21.00	**Unclaimed Dividend Accounts:**		
	Opening Balance	29,633,465	29,343,123
	Dividend for the year (23-24)	-	5,280,000
		29,633,465	**34,623,123**
	Dividend Transferred to Bangladesh Steel & Engineering Corp(BSEC) & paid other Shareholders	-	(4,989,658)
		29,633,465	**29,633,465**
22.00	**Advances from the Parties:**		
	Closing Balance	36,223,203	23,518,603
		36,223,203	**23,518,603**
23.00	**Provision for Income Tax:**		
	Opening Balance	347,527,458	337,352,743
	Provision made during the year	3,295,958	10,174,715
		350,823,416	**347,527,458**
	Paid/Adjusted during the year	0	-
		350,823,416	**347,527,458**

নাদিয়া ইসলাম
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উত্তর পতেঙ্গা, চট্টগ্রাম।

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28/9/26

প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

24.00 Revenue (Net of VAT):

	Sales Quantity (in M. Ton)		Amount in (BDT)	
	2025-2026 (9 months)	2024-2025 (9 months)	2025-2026 (9 months)	2024-2025 (9 months)
Local Sales	161.70	185.13	234,290,200	249,884,106
Export Sales		51.15		16,516,500
Total Sales	**161.70**	**236.28**	**234,290,200**	**266,400,606**
Value Added Tax			(28,284,850)	(34,741,383)
Net Sales	**161.70**	**236.28**	**206,005,350**	**231,659,223**

24.01 Production and Sales (Quantity):

Particulars	Quantity (in MT)			
	Opening Stock	Production	Sales	Closing Stock
Domestic Cables	85.73	44.51	80.63	49.61
H.T./ L.T. Power Cables	44.81	75.41	79.12	41.10
A.C.S.R. Conductor	1.56	0.52	-	2.08
A. AC. Insulated Wasp Ant	15.57	2.22	1.95	15.84
	147.67	**122.65**	**161.70**	**108.62**

		Amount in (BDT)	
		2025-2026 (9 months)	2024-2025 (9 months)
25.00 Cost of Goods Sold:			
Raw Materials Consumption	**25.02**	100,474,850	194,142,962
Production Overhead	**25.04**	43,430,862	59,721,322
Cost of Goods Manufacturing		**143,905,712**	**253,864,285**
Opening Stock of Work-in-Process		39,144,260	49,356,956
Closing Stock of Work-in-Process		(14,640,876)	(64,557,821)
Cost of Production		**168,409,096**	**238,663,420**
Opening Stock of Finished Goods		107,234,711	70,922,254
Closing Stock of Finished Goods		(71,769,200)	(101,001,350)
Cost of Goods Sold		**203,874,607**	**208,584,324**

নাদিয়া ইসলাম
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ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

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২৭/৪/২৬

প্রকৌ. আবুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

25.01 Raw Material Purchase/ Adjustment

Particulars	Material (Quantity in MT)		Amount in (BDT)	
	2025-2026 (9 months)	2024-2025 (9 months)	2025-2026 (9 months)	2024-2025 (9 months)
Aluminum Rod		50.00		22,950,000
Copper Rod	50.00	119.91	59,916,200	144,903,080
PVC Resin		48.00		9,080,880
Steel Flat Wire & Strips		14.07		4,789,608
XLPE Compound	0.28		74,164	
Graphite powder	0.08		17,325	
Cyclohexanon	0.10		45,100	
Others		2.00		1,266,800
	50.45	**233.98**	**60,052,789**	**182,990,368**
Packing Materials	-	-		-
	50.45	**233.98**	**60,052,789**	**182,990,368**

25.02 Raw Material Consumption (Actual)

Particulars	Material (Quantity in MT)		Amount in (BDT)	
	2025-2026 (9 months)	2024-2025 (9 months)	2025-2026 (9 months)	2024-2025 (9 months)
Aluminum Rod		46.56		21,371,040
Copper Rod	74.25	127.45	88,970,764	151,882,381
Chalk Powder	14.00	27.00	356,860	688,230
Stablizer	2.05	4.00	632,989	1,235,100
PVC Resin	38.00	62.00	5,684,116	7,684,963
DOP	14.00	27.40	3,236,296	6,333,893
PVC Fast (Pigment)	0.08	0.12	125,862	188,793
Soot Paste		-		-
Titan Di Oxide	0.10	0.30	19,690	62,177
Cablec	1.00	0.75	626,391	454,692
Parafin Wax	0.65	1.10	170,628	288,754
Gum Cotton Tape	-	0.15		277,116
Soft PVC Tape	-	0.06		10,228
Copper Tape	0.09	0.16	170,661	250,223
Steel Flat Wire & Strips	1.46	9.09	273,942	3,200,517
ACSR Core wire	-	-		
Nilon Conducting Tape	0.03	0.03	39,798	39,798
Calsind Clay N-501	0.15	0.50	30,264	100,881
Chlora Parafin N-40		-		-
XLPE Compound	0.28		74,164	
Graphite powder	0.08		17,325	
Cyclohexanon	0.10		45,100	
Others				74,177
	146.31	**306.67**	**100,474,850**	**194,142,962**
Packing Materials	-	-	-	
	146.3130	**306.6700**	**100,474,850**	**194,142,962**

নাদিয়া ইসলাম
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উত্তর পতেঙ্গা, চট্টগ্রাম।

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29/8/25

প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

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

25.04 Production Overhead:

Factory Salary,Wages and Allowance	**25.04A**	21,916,499	28,770,930
Other Factory Overhead Expenses	**25.04B**	21,514,363	30,950,393
		43,430,862	**59,721,322**

25.04A Factory Salary,Wages and Allowance

Basic Salary & Wages	9,944,180	13,271,577
Leave Pay & Gratuity	2,707,859	3,598,023
Provident Fund	708,881	953,028
Conveyance Allowance	77,402	111,594
House Rent Allowances	4,582,356	6,116,595
Medical Allowance	575,485	795,217
Festival Bonus	1,835,696	2,900,799
Boishakh Allowance	183,576	289,179
Washing Allowance	20,580	24,386
Education Allowance	160,229	177,500
Recreation Allowances	272,150	-
Special Incentive Allowance	769,448	436,288
Workers' Risk Allowance	78,657	96,744
	21,916,499	**28,770,930**

25.04B Others Factory Overhead Expenses

Electricity expenses	2,713,312	6,827,470
Gas & Fuel Expenses	1,500,222	470,957
Consumable Stores & Tools	44,622	901,734
Daily Basis Employee Wages	5,794,787	8,415,735
Factory Clearing & Sanitation	6,500	9,250
Bond office Expenses (Entertainment)	-	-
Water Bill (Fact.)	14,880	-
Repair & Maintenance	2,291,850	3,746,925
License & Renewal	17,622	249,629
Insurance Premium (Group Term & General)	2,115,955	2,136,445
Depreciation (Annexure - A)	5,580,389	5,515,051
Canteen Subsidy	820,627	1,394,486
Medical Expenses	-	591
Milk Expenses	-	-
Training Expenses	28,000	-
Uniform and kits	58,800	-
Washing expenses	-	-
Advertisement & Publicity	114,026	352,197
Travelling & Conveyance	227,958	372,299
Entertainment Expenses	23,453	146,467
Stationeries	10,912	7,755
Telephone	9,328	-
Books & newspaper	-	-
Scholarship & Award	-	-
Photocopy	-	2,688
Carrying Charge	-	-

নাদিরা ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

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Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram.

29/8/22

প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

Testing Expenses (BSTI & ISO)		4,140	336,000
Computer			9,153
Custom Bond expenses		-	17,760
Honorium of Tender Valuation Committee		136,980	37,800
		21,514,363	**30,950,393**

26.00 Administrative Expenses:

Administrative Salary and Allowance	**26.01**	16,571,446	16,352,000
Other Administrative Expenses	**26.02**	13,691,524	19,458,928
Managing Director's Remuneration & Allowance	**26.03**	1,387,430	1,301,230
Directors' Remuneration & Allowances		779,742	784,523
Legal Expenses	**26.04**	231,098	164,799
Audit Fee		112,125	93,500
		32,773,366	**38,154,980**

26.01 Administrative Salary and Allowance:

Basic Salary	7,503,018	7,629,632
Leave Pay & Gratuity	2,175,519	2,251,233
Provident fund	329,811	302,227
Conveyance allowance	48,660	49,800
House Rent allowance	3,386,881	3,415,793
Medical allowance	444,354	450,000
Festival Bonus	1,093,440	1,455,200
Charge Allowance	32,070	73,050
Boishakh Allowance	109,344	152,659
Washing Allowance	6,630	7,100
Shifting Entertainment allowance	5,400	5,800
Education Allowance	172,504	175,000
Special Incentive Allowance	932,986	347,237
Recreation Allowances	330,830	37,270
	16,571,446	**16,352,000**

26.02 Other Administrative Expenses:

Contract Labor Wages	3,563,618	3,335,270
Daily Basis Employee Wages	6,600	232,155
Electricity Bill for Housing Colony	703,932	577,929
Gas,Oil, Fuel & Lubricants	1,016,670	1,259,251
Consumable Stores		-
Repair & Maintenance	291,645	223,424
Gardening Expenses	61,350	8,500
Licenses & Renewal	425,087	303,412
Tax Expenses(Municipal & Other)	1,428,000	2,881,950
Insurance Premium (Fidelity, Group Term & Vehicles etc.)	134,118	305,673
Depreciation (Annexure - A)	1,020,803	1,027,800
Canteen Subsidy	535,867	665,885
Medical Expenses	2,420	10,017
Recreation & Sports		-
Training expenses	30,000	-
Social Amenities (Picnic, Eid-E-Miladunnabi & Other)	130,846	270,556
Uniform and kits	14,700	-
Washing expenses	31,043	4,570
Advertisement & Publicity	26,620	163,908
Travelling & Conveyance	1,220,859	800,098
Entertainment Expenses	135,813	152,917
Transport Rent	126,018	5,000
Stationeries	16,668	13,499
Postage & Telegram	13,856	47,680

নাদিয়া ইসলাম
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ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

29/8/25
প্রকৌ. আবদুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

Telephone Bill		3,393	-
Books & newspaper		-	5,410
Subscription(DSE,CSE,BAPL,CDBL)		-	239,000
Photocopy Expenses		3,000	4,592
Computer Repair, Internet & Software Expenses		117,486	1,005,903
BSEC Overhead		1,600,000	4,375,000
Share Office Expenses		424,883	283,075
Committee Meeting Expenses		210,530	48,438
Annual General Meeting Expenses		203,507	950,540
Company Board Meeting Expenses		192,192	231,196
Honorarium of Tender Valuation Committee			26,280
		13,691,524	**19,458,928**

26.03 Managing Director's Remuneration & Allowances:

Basic Salary	640,800	640,800
Leave Pay & Gratuity	224,280	224,280
House Rent Allowance	256,320	256,320
Medical Allowance	13,500	13,500
Festival Bonus	71,200	71,200
Boishakh Allowance	-	-
Education Allowance	9,000	9,000
Felicitation/Charge & others Allowance	172,330	86,130
	1,387,430	**1,301,230**

26.04 Legal Expenses:

Case operating	231,098	164,799
	231,098	**164,799**

27.00 Selling and Distribution Expenses:

Salary & allowance	27.01	9,007,784	9,133,031
Distribution Expenses	27.02	5,481,287	5,712,001
		14,489,071	**14,845,032**

27.01 Salary and allowance:

Basic Salary	4,257,455	4,415,670
Leave Pay & Gratuity	1,355,188	1,390,982
Provident fund	113,432	122,448
Conveyance allowance	17,400	18,300
House rent Allowance	1,916,016	2,002,181
Medical allowance	196,452	213,000
Festival Bonus	696,096	835,776
Boishakh Allowance	69,608	83,574
Washing Allowance	3,900	4,100
Education Allowance	43,506	47,000
Recreation Allowances	325,560	-
Special Incentive Allowance	11,972	-
Workers' Risk allowance	1,200	-
	9,007,784	**9,133,031**

নাদিয়া ইসলাম
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ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

২৭/৪/২৬
প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

27.02 Distribution Expenses:

Daily Basis Employee		282,030	354,630
Repair on office Equipment			-
License & Trade Mark		32,915	1,250
Insurance Premium			-
Depreciation (Annexure - A)		204,161	205,200
Canteen Expenses		276,821	366,718
Medical Expenses			-
Training Expenses			-
Maintenance		2,509	2,902
Washing Expenses			-
Advertisement & Publicity		795,973	93,377
Travelling Expenses		241,875	276,670
Entertainment Expenses		186,108	67,460
Stationeries		360,287	232,531
Postage & Parcel		7,200	7,210
Telephone		1,789	343
Book/Newspaper			-
Scholarship			-
Books & Newspapers		2,010	2,100
Photostat Expenses,Computer Expenses			-
Sales Promotion		1,418,251	1,665,279
Transportation Expenses		385,354	722,140
Software Expenses			-
Contract Labor			
Sales Centre Expenses (Baitul Mukarom Market,Dhaka)		12,781	94,301
Sales Center Expenses (Sundarbon Square Market, Dhaka)			-
Sales Center Expenses (Nandonkanon,Chittagong)		214,249	218,225
Sales Centre Expenses (BSEC Bhaban, Dhaka)		370,186	281,356
Sales center expenses (Main Gate, ECL)		11,800	17,460
Sales Center Expenses (Nobabpur Road, Dhaka)		231,000	199,500
Sales Center Expenses (Rangpur)			-
Sales Center Expenses (Rajshahi)			-
Sales Center Expenses (Maymansingh)			406,105
Sales Center Expenses (Tongi)		443,988	497,245
		5,481,287	**5,712,001**

29.00 Other Income:

Recovery from House Rent		785,969	845,970
Received from Vehicle facilities		33,282	5,400
Sales of Schedules & Tender Forms		393,700	96,600
Bank Interest on Short Term Deposits		32,863	
Lease of Land, Pond etc.		1,072,240	658,050
Empty drum,Bags & Scraps			3,963,112
		2,318,054	**5,569,132**

30.00 Financial Expenses:

Bank Charges		884,965	1,755,186
Interest on Bank Overdraft / CC Loan		49,903,194	63,438,159
		50,788,159	**65,193,345**

31.00 Income Tax Expenses:

Current Tax	23.00	3,295,958	138,996
Deferred Tax	6.00	821,543	1,330,848
		4,117,501	**1,469,844**

নাদিয়া ইসলাম
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ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

29/8/25

32.00 Net Assets Value Per Share (NAVPS):

	32.01		
i) Net Assets Value (NAV)		8,891,480,968	8,958,094,012
ii) Number of Ordinary Shares Outstanding		26,400,000	26,400,000
iii) **Net Assets Value per Share (NAVPS)**		**336.80**	**339.32**

32.01 Net Assets Value (NAV):

i) Total Assets	10,412,466,675	10,562,323,689
ii) Total Liabilities	(1,520,985,707)	(1,604,229,676)
	8,891,480,968	**8,958,094,013**

নাদিমা ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
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উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC
North Patenga, Chattogram

29/8/24
প্রকৌ. আব্দুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

	Amount in (BDT)	
	01.07.2025-31.03.2026	01.07.2024-31.03.2025

33.00 Basic Earning Per Share:

i) Net Profit/(Loss) After Tax	(97,719,298)	(91,019,168)
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)	**(3.70)**	**(3.45)**

33.01 Calculation of Weighted Average Number of Ordinary Shares:

Particulars	Number of Share	Days Outstanding	Weighted average no. of Shares at June 30, 2025	Weighted average no. of Shares at June 30, 2024
Opening Ordinary Share	26,400,000	274/274	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	104,116,785	2,249,260
ii) Weighted Average Number of Ordinary Shares Outstanding (Note - 33.01)	26,400,000	26,400,000
Net Operating Cash Flows per Share (NOCFPS)	**3.94**	**0.09**

***As more receivables has been collected than previous year so the NOCFPS has increased.

	01.07.2025-31.03.2026	01.07.2024-31.03.2025

35.00 Reconciliation of Net Income with Cash Flows from Operating Activities:

Net Profit/(Loss) Before Tax	(93,601,798)	(89,549,325)
Adjustments for:		
Depreciation Expense	6,805,353	6,748,053
Financial Expenses	50,788,159	65,193,345
	(36,008,286)	**(17,607,928)**
Changes In Working Capital:		
Inventories	100,390,957	(39,473,171)
Trade and Other Receivable	33,439,981	(60,431,273)
Current Account with Projects under BSEC	(1,029,037)	(43,582)
Advances, Deposits & Pre-payments	45,343,189	17,081,808
Defined Benefit Obligations - Gratuity	6,641,030	1,853,743
Creditors and Accurals	(57,539,875)	74,961,356
Current Account With BSEC	3,470,184	4,375,000
Advances from the Parties	12,704,600	27,786,466
Cash Generated from/(used in) Operations	**107,412,743**	**8,502,419**
Income Tax Paid	(3,295,958)	(6,253,159)
Net Cash from/(used in) Operating Activities	**104,116,785**	**2,249,260**

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

29/8/25
প্রকৌ. আবুল আলোক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

৪6.00 Related Party Transaction:

i) Transactions with key management personnel

Key management personnel compensation comprised the following:

	Amount in (BDT)	
	01.07.2025-31.03.2026	01.07.2024-31.03.2025
Meeting Attendance Fee	990,272	1,394,342
Meeting Expense	192,192	192,455
Retirement Benefit Scheme	224,280	299,040
Medical and Welfare	13,500	18,000
Housing	256,320	341,760
	1,676,564	**2,245,597**

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, 2026 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 31 st MArch, 2026		Balance as at 30 June, 2025	
			DR	CR				
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		2,030,415	7,470,113	(Dr)	9,500,528	(Dr)
Eastern Tubes Ltd.	Subsidiary Company of BSEC	Multiple Business	-	22,174	733,587	(Dr)	755,761	(Dr)
Bangladesh Blade Factory Ltd	Subsidiary Company of BSEC	Multiple Business		10,974	1,534,898	(Dr)	1,545,872	(Dr)
Prantik Traders	Subsidiary Company of BSEC	Multiple Business			2,170	(Dr)	2,170	(Dr)
Gazi Wires Ltd.	Subsidiary Company of BSEC	Multiple Business	-	27,096	(3,954,977)	(Dr)	(3,927,881)	(Dr)
Pragati Industries Ltd.	Subsidiary Company of BSEC	Multiple Business	-	487,696	(52,011,797)	(Cr)	(51,524,101)	(Cr)
National Tubes Limited	Subsidiary Company of BSEC	Multiple Business		28,000	338,847	(Dr)	366,847	(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		44,800	890,452	(Dr)	935,252	(Dr)
Dhaka Steel Works Ltd.	Subsidiary Company of BSEC	Multiple Business	-	11,200	134,187	(Dr)	145,387	(Dr)
BSEC Current	Parents Concern	Multiple Business	-	3,470,184	65,437,184	(Cr)	61,967,000	(Cr)

নাদিমা ইসলাম
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উত্তর পতেঙ্গা, চট্টগ্রাম।

Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

24/8/25
প্রকৌ. আবুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

EASTERN CABLES LIMITED

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (Cost & Revalued Price)

FOR THE YEAR ENDED 31st March,2026

Annexure - A

Particulars	Historical Cost				Rate of Depreciation (%)	Accoumulated Depreciation			Carrying Amount As On 31 st March, 2026
	Opening Balance As On 01st July, 2025	Addition During the Year	Disposal During the Year	Closing Balance As On 31 st March, 2026		Opening Balance As On 01st July, 2025	Charged During the Year	Closing Balance As On 31st March , 2026	
Land & Land Development	8,816,800,677	-	-	8,816,800,677	-	-	-	-	8,816,800,677
Roads	3,445,132	-	-	3,445,132	-	-	-	-	3,445,132
Communication	292,090	-	-	292,090	5%	102,232	10,953	113,185	178,905
Building & Other Constructions	113,517,691	-	-	113,517,691	2.5 - 7.5%	77,278,731	1,861,416	79,140,147	34,377,544
Sub-Total (A)	**8,934,055,590**	**-**	**-**	**8,934,055,590**	-	**77,380,963**	**1,872,369**	**79,253,332**	**8,854,802,258**
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%	154,118,766	4,714,362	158,833,128	46,092,082
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**	-	**297,458,292**	**4,714,362**	**302,172,654**	**46,092,182**
Furniture & Fixture	3,270,831	455,770	-	3,726,601	6%	2,226,134	68,593	2,294,727	1,431,874
Office Equipments	9,476,062	28,765	-	9,504,827	15%	8,217,783	150,029	8,367,812	1,137,015
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)	**13,446,593**	**484,535**	**-**	**13,931,128**	-	**11,143,593**	**218,622**	**11,362,215**	**2,568,913**
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 31 March 2026	**9,306,901,839**	**484,535**	**-**	**9,307,386,374**	-	**397,117,663**	**6,805,353**	**403,923,016**	**8,903,463,358**
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**

Allocation of Depreciation	Notes	Amount in (BDT)	
		2025-2026	2024-2025
Manufacturing Expenses	25.04B	5,580,389	7,440,519
Administrative Expenses	26.02	1,020,803	1,361,071
Selling Expenses	27.02	204,161	272,214
Total		**6,805,353**	**9,073,804**

29/8/25

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইষ্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

29/08/25
Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC)
North Patenga, Chattogram

প্রধান হিসাবরক্ষণ কর্মকর্তা
ব্যবস্থাপনা পরিচালক (ডেইরাল)
ইষ্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

EASTERN CABLES LIMITED
DEFERRED TAX
FOR THE YEAR ENDED March 31, 2026

Annexure - B

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

	Amount in (BDT)	
	2025-2026 (9 months)	2024-2025
Opening Balance	**(17,088,147)**	**(18,022,382)**
(Increase)/Decrease of Deferred Tax Assets	821,543	934,235
Closing Balance	**(16,266,604)**	**(17,088,147)**

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

Deferred Tax Liability/(Assets)	Carrying Amount at	Tax Base	Temporary Differences
At 31 March, 2026			
Property, Plant & Equipment (Except land)	6,805,353	2,697,639	**4,107,713**
Net Temporary Differences	**6,805,353**	**2,697,639**	**4,107,713**
Applicable Tax Rate			20.00%
Deferred Tax Liability/(Assets)			**821,543**

Deferred Tax Liability/(Assets)	Carrying Amount at	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**

নাদিয়া ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

29/08/25
Md. Abdul Halim
Head of Accounts Department
Eastern Cables Ltd. (BSEC
North Patenga, Chattogra

29/8/25
বোর্ড, আবদুল মালেক মোড়ল
ব্যবস্থাপনা পরিচালক (চীফ)
ইস্টার্ন কেবলস লিমিটেড
পতেঙ্গা, চট্টগ্রাম।

EASTERN CABLES LIMITED

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT

FOR THE YEAR ENDED 31st March, 2026

Depreciation allowance as per 3rd Schedule of Income Tax Act 2023:

Income Year 2025 - 2026

Annexure - C

Particulars	Historical Cost			Rate	Depreciation			Carrying Amount as on 31st March, 2026
	Opening Balance As On 01st July, 2025	Addition During the year	Closing Balance As On 31st March, 2026		Opening Balance As On 01st July, 2025	Depreciation	Closing Balance As On 31st March, 2026	
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%	87,628	10,953	98,581	193,509
Sub-Total	24,082,995	-	24,082,995	-	23,878,533	10,953	23,889,486	193,509
Plant & Machineries								
Plant & Machineries	69,855,768	-	69,855,768	20%	69,855,768	2,156,102	72,011,870	(2,156,101)
Furniture, Fixture & Office Equipments								
Furniture & Fixture	1,525,567	455,770	1,981,337	10%	519,547	148,600	668,147	1,313,190
Office Equipments	5,025,261	28,765	5,054,026	10%	2,466,093	379,052	2,845,145	2,208,881
Refrigerators	4,954	-	4,954	10%	2,477	372	2,849	2,106
Intercom Telephones	33,128	-	33,128	10%	16,564	2,485	19,049	14,080
Colour Television	-	-	-	0%	-	-	-	-
Others	480	-	480	10%	240	36	276	204
Crockeries & Cutleries	534	-	534	10%	266	40	306	228
Furniture, Fixture & Office Equipments	6,589,925	484,535	7,074,460	10%	3,005,187	530,585	3,535,772	3,538,689
Vehicles								
Vehicles	4,271,149	-	4,271,149	20%	4,271,149	-	4,271,149	-
Appreciated Assets	-	-	-					
Vehicles	4,271,149	-	4,271,149	20%	4,271,149	-	4,271,149	-
Total	**104,799,837**	**484,535**	**105,284,372**	-	**101,010,637**	**2,697,639**	**103,708,276**	**1,576,096**

নাজিমা ইসলাম
সহ-প্রধান হিসাবরক্ষণ কর্মকর্তা
ইস্টার্ন কেবলস্ লিঃ (বিএসইসি)
উত্তর পতেঙ্গা, চট্টগ্রাম।

29/08/25

Md. Abdul H...
Head of Accounts Depart...
Eastern Cables Ltd. (BSE...
North Patenga, Chattogra...

29/8/25

প্রকৌ. আব্দুস ছালেক মোল্লা
ব্যবস্থাপনা পরিচালক (ভারপ্রাপ্ত)
ইস্টার্ন কেবলস্ লিমিটেড
পতেঙ্গা, চট্টগ্রাম।