

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

Particulars	Notes	Amount in Taka	
		31.03.2025	30.06.2024
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,853,150,958</b>	<b>1,918,459,294</b>
Property, Plant and Equipment	5.00	1,571,126,686	1,626,477,341
Intangible Assets	6.00	1,786,848	2,013,350
Right-of-Use Assets	7.00	44,729,546	54,721,585
Capital Work-in Progress		235,507,878	235,247,018
<b>Current Assets</b>		<b>8,362,018,096</b>	<b>8,421,226,699</b>
Inventories	8.00	2,255,636,894	2,284,361,717
Trade and Other Receivables	9.00	3,115,787,577	3,214,325,371
Advances, Deposits and Prepayments	10.00	2,256,262,679	2,139,719,309
Cash and Cash Equivalents	11.00	734,330,946	782,820,302
<b>Total Assets</b>		<b>10,215,169,054</b>	<b>10,339,685,993</b>
<b>Shareholders Equity and Liabilities</b>			
<b>Shareholders Equity</b>		<b>6,440,414,134</b>	<b>6,808,764,164</b>
Share Capital	12.00	2,117,097,670	2,117,097,670
Retained Earnings	13.00	4,323,316,464	4,691,666,494
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>		<b>706,773,556</b>	<b>610,338,069</b>
Long Term Loan	14.00	432,582,600	333,407,812
Lease Liabilities	15.00	16,274,826	20,837,617
Deferred Tax Liability	16.00	257,916,130	256,092,640
<b>Current Liabilities</b>		<b>3,067,981,365</b>	<b>2,920,583,760</b>
Current Portion of Long Term Loan	17.00	127,497,348	166,974,256
Current Portion of Lease Liabilities	18.00	6,025,648	5,219,901
Short Term Loan	19.00	2,583,175,971	2,404,568,980
Trade Payable	20.00	51,684,663	56,915,153
Liabilities For Expenses	21.00	24,891,565	25,984,127
Provision for Income Tax	22.00	261,978,194	251,284,373
Workers' Profit Participation Fund	23.00	-	-
Unclaimed Dividend Account	24.00	12,489,059	9,398,053
IPO Refundable Subscription	25.00	238,917	238,917
<b>Total Equity and Liabilities</b>		<b>10,215,169,054</b>	<b>10,339,685,993</b>
<b>Net Asset Value per share</b>	26.00	<b>30.42</b>	<b>32.16</b>

The Annexed notes from 1 to 49 and Annexure A & B from integral part of these financial statements.

  
**Managing Director**

  
**Director**

  
**Chairperson**

  
**Chief Financial Officer**

  
**Company Secretary**

Date: 29 April, 2025  
Place: Dhaka.

**BBS Cables PLC**  
**Statement of Profit or Loss and other Comprehensive Income (Un-Audited)**  
*for the period (Third Quarter) ended March 31, 2025*

Particulars	Notes	Amount In Taka			
		01.07.2024 to 31.03.2025	01.07.2023 to 31.03.2024	01.01.2025 to 31.03.2025	01.01.2024 to 31.03.2024
Revenue	27.00	1,782,303,475	3,072,870,228	324,503,562	894,655,939
Cost of Goods Sold	28.00	(1,480,579,604)	(2,530,618,921)	(265,954,549)	(716,092,452)
<b>Gross Profit:</b>		<b>301,723,870</b>	<b>542,251,306</b>	<b>58,549,013</b>	<b>178,563,486</b>
Administrative Expenses	29.00	(87,992,922)	(124,438,030)	(37,177,254)	(44,303,479)
Selling & Distribution Expenses	30.00	(198,737,219)	(227,284,523)	(66,988,745)	(81,814,822)
<b>Profit from Operation:</b>		<b>14,993,730</b>	<b>190,528,754</b>	<b>(45,616,986)</b>	<b>52,445,186</b>
Other Income	31.00	10,711,663	9,415,224	4,061,366	3,727,635
Financial Expenses	32.00	(360,367,135)	(287,876,334)	(159,182,614)	(107,416,005)
<b>Profit Before Tax and WPPF:</b>		<b>(334,661,742)</b>	<b>(87,932,356)</b>	<b>(200,738,234)</b>	<b>(51,243,184)</b>
Contribution of Workers Profit Participation Fund	33.00	-	-	-	-
<b>Profit Before Tax:</b>		<b>(334,661,742)</b>	<b>(87,932,356)</b>	<b>(200,738,234)</b>	<b>(51,243,184)</b>
<b>Income Tax Expenses:</b>	34.00	<b>(12,517,311)</b>	<b>(14,471,539)</b>	<b>(2,497,517)</b>	<b>(6,588,345)</b>
Current Tax	34.01	(10,693,821)	(18,437,221)	(1,947,021)	(5,367,936)
Deferred Tax	34.02	(1,823,490)	3,965,682	(550,496)	(1,220,409)
<b>Net Profit After Tax</b>		<b>(347,179,053)</b>	<b>(102,403,895)</b>	<b>(203,235,751)</b>	<b>(57,831,529)</b>
<b>Earnings Per Share (EPS)</b>	35.00	<b>(1.64)</b>	<b>(0.48)</b>	<b>(0.96)</b>	<b>(0.27)</b>

The Annexed notes from 1 to 49 and Annexure A & B from integral part of these financial statements.

  
**Managing Director**

  
**Director**

  
**Chairperson**

  
**Chief Financial Officer**

  
**Company Secretary**

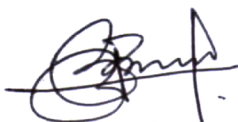
Date: 29 April, 2025  
Place: Dhaka.

**BBS Cables PLC**  
**Statement of Changes in Equity (Un-Audited)**  
*for the period ended March 31, 2025*

Particulars	Share Capital	Retained Earnings	Total
Balance as on 01 July, 2024	2,117,097,670	4,691,666,494	6,808,764,164
Cash Dividend (1%)		(21,170,977)	(21,170,977)
Profit/ (Loss) made during the period		(347,179,053)	(347,179,053)
<b>Balance at March 31, 2025</b>	<b>2,117,097,670</b>	<b>4,323,316,464</b>	<b>6,440,414,134</b>

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

Particulars	Share Capital	Retained Earnings	Total
Balance as on 01 July, 2023	2,117,097,670	4,867,432,866	6,984,530,536
Cash Dividend (2%)		(42,341,953)	(42,341,953)
Profit/ (Loss) made during the period		(102,403,895)	(102,403,895)
<b>Balance at March 31, 2024</b>	<b>2,117,097,670</b>	<b>4,722,687,018</b>	<b>6,839,784,688</b>

  
**Managing Director**

  
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**Company Secretary**

Date: 29 April, 2025  
Place: Dhaka.

**BBS Cables PLC**  
**Statement of Cash Flows (Un-Audited)**  
For the period ended March 31, 2025

Particulars	Notes	Amount in Taka	
		01.07.2024 to 31.03.2025	01.07.2023 to 31.03.2024
<b>Cash Flows from Operating Activities</b>			
Cash Collection from Customers & Others		1,891,552,931	3,095,930,875
Cash Paid to Suppliers, Employee & Others		(1,693,130,956)	(2,835,770,188)
<b>Cash generated from operation</b>		<b>198,421,975</b>	<b>260,160,687</b>
Income Tax Paid		(93,546,404)	(154,527,678)
<b>Net Cash provided by Operating Activities (A)</b>	Annexure-B	<b>104,875,571</b>	<b>105,633,009</b>
<b>Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant & Equipment		(12,961,832)	(9,468,206)
Capital Work-in Progress		(260,860)	(6,934,312)
<b>Net Cash used in Investing Activities (B)</b>		<b>(13,222,692)</b>	<b>(16,402,518)</b>
<b>Cash flows from Financing Activities</b>			
Proceed/(Repayment) of Long Term Loan		59,697,880	(63,333,276)
Dividend Paid		(18,079,971)	(37,541,268)
Proceed from Short Term Loan		178,606,991	189,427,776
Finance Cost (interest Paid during the year)		(360,367,135)	(287,876,334)
<b>Net Cash used in Financing Activities (C)</b>		<b>(140,142,235)</b>	<b>(199,323,102)</b>
<b>Net increase in Cash &amp; cash equivalents (A+B+C)</b>		<b>(48,489,356)</b>	<b>(110,092,611)</b>
Cash & Cash equivalents at the beginning of the year		782,820,302	936,803,006
<b>Cash and cash equivalents at the end of the year</b>		<b>734,330,946</b>	<b>826,710,393</b>
<b>Net Operating Cash Flow per share (NOCFPS)</b>	36.00	<b>0.49</b>	<b>0.50</b>

  
**Managing Director**

  
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**Company Secretary**

Date: 29 April, 2025  
Place: Dhaka.