

BANGLADESH AUTOCARS LIMITED

1st Quarter (1 July 2025 - September 30,2025)

SELECTED EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE

(1) Statement of compliance:

These financial Statements have been prepared in accordance with International Accounting Standard (IAS), International Financial Reporting Standard (IFRS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), FRC and in compliance with the requirement of the Bangladesh Securities and Exchange Rules 1987, the Companies Act 1994 and other applicable laws & regulation, assuming that the company is going concern. The accrual basis accounting concept has been followed while preparing these Financial Statement.

(2) Calculation of Net Asset Value (NAV)

	As at 30 September, 2025	As at 30 June 2025
	Taka	Taka
Total Equity for the period end	32,307,040	32,218,981
Weighted Average No. of share outstanding at period end	4,326,013	4,326,013
Net Asset Value (NAV)	7.47	7.45

Total Assets - Total Liabilities

No. of share outstanding at period end

The change of NAV and related per share value was made as a result of profit for the period.

(3) Calculation of Earning Per Share (EPS)

Basic EPS

	For 1st Quarter, 2025- 26	For 1st Quarter ,2024-25
	Taka	Taka
Earning for the period end	88,059	106,072
Weighted Average No. of share outstanding at period end	4,326,013	4,326,013
Earning Per Share	0.02	0.02

Earning attributable of ordinary shareholders

Weighted Average No. of share

Profit for the period was reduced due to reduction of sale by Tk. 34.75 lac and effect of discontinue operation of unit # 3.

(4) Calculation of Net Operating Cash Flows Per Share (NOCFPS)

Net cash generated/(used) in operation for the period	754,010	3,980,146
No. of share outstanding at period end	4,326,013	4,326,013
Net Operating Cash Flows Per Share (NOCFPS)	0.17	0.92

The NOCFPS was decreased due to increase of working capital at the period end.

(5) Reconciliation between net profit to operating cashflows

Profit/(loss) before tax	113,624	120,306
Other income	-	(73,300)
Finance cost	8,840	193
Operating profit	122,464	47,199
Adjustment:		
Depreciation	601,839	799,814
Non cash Interest income	-	-
Changes in Working capital:		
(Increase)/Decrease of Inventory	6,000	45,800
(Increase)/Decrease of Trade debt	14,034	88,253
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	(230,998)	69,800
Increase/(Decrease) of Liability for expenses	243,830	2,923,457
Increase/(Decrease) of other Liabilities	5,681	6,015
	762,850	3,980,339
Tax paid	(8,840)	(193)
Finance cost paid	754,010	3,980,146

