

BANGLADESH AUTOCARS LIMITED

2nd Quarter (July- December 31,2025)

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 2020, 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.

	As at 31 December, 2025	As at 30 June 2025
	Taka	Taka
(2) Calculation of Net Asset Value (NAV)		
Total Equity for the period end	31,814,106	32,218,981
Weighted Average No. of share outstanding at period end	4,326,013	4,326,013
Net Asset Value (NAV)	7.35	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 and recognise of dividend payable in respect of approval dividend by the shareholders in 46th AGM dated 28 December,2025.

	For 2nd Quarter ,2025- 26	For 2nd Quarter ,2024-25
	Taka	Taka

(3) Calculation of Earning Per Share (EPS)

Basic EPS

Earning for the period end	200,278	258,138
Weighted Average No. of share outstanding at period end	4,326,013	4,326,013
Earning Per Share	0.05	0.06

Earning attributable of ordinary shareholders

Weighted Average No. of share

Profit for the period was reduced due to reduction of sale.

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

Net cash generated/(used) in operation for the period	2,246,982	1,897,769
No. of share outstanding at period end	4,326,013	4,326,013
Net Operating Cash Flows Per Share (NOCFPS)	0.52	0.44

The NOCFPS was increased than comparative period due to increase of Liabilities for expenses.

(5) Reconciliation between net profit to operating cashflows

Profit/(loss) before tax	379,367	357,441
Other income	-	(94,638)
Finance cost	14,445	12,661
Operating profit	393,812	275,464
Adjustment:		
Depreciation	1,203,679	1,687,278
Changes in Working capital:		
(Increase)/Decrease of Inventory	9,000	175,548
(Increase)/Decrease of Trade debt	38,685	75,123
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	(195,000)	(2,208,963)
Increase/(Decrease) of Liability for expenses	792,283	1,951,868
Increase/(Decrease) of other Liabilities	18,968	17,281
	2,261,427	1,973,599
Tax paid	-	(63,168)
Finance cost paid	(14,445)	(12,661)
	2,246,982	1,897,769

