

BANGLADESH AUTOCARS LIMITED

3rd Quarter (July- March 31,2026)

SELECTED EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE 3rd QUARTER ENDED MARCH 31, 2026.

(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.

(2) Calculation of Net Asset Value (NAV)

	As at 31 March, 2026	As at 30 June 2025
	Taka	Taka
Total Equity for the period end	31,985,246	32,218,981
Weighted Average No. of share outstanding at period end	4,326,013	4,326,013
Net Asset Value (NAV)	7.39	7.45

Total Assets - Total Liabilities

No. of share outstanding at period end

The NAV of the company was decreased by Tk. 233,735 at the period end as a result of payment of cash dividend of Tk. 605,153/-and profit for the period of Tk. 371,418/- .

(3) Calculation of Earning Per Share (EPS)

Basic EPS

	For 3rd Quarter, 2025- 26	For 3rd Quarter ,2024-25
	Taka	Taka
Earning for the period end	371,418	513,656
Weighted Average No. of share outstanding at period end	4,326,013	4,326,013
Earning Per Share	0.09	0.12

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	1,856,922	(54,129)
No. of share outstanding at period end	4,326,013	4,326,013
Net Operating Cash Flows Per Share (NOCFPS)	0.43	(0.01)

During the period operating cash flow was stood Tk. 1856922 which is materials increment from comparative period as result of depreciation adjustment and others. In contrast, comparative period operating cash flows had experienced for materials advance payment relating to the operation that was reduced the operating cash flows.

(5) Reconciliation between net profit to operating cashflows

Profit/(loss) before tax	655,316	687,140
Other income	-	-
Finance cost	19,205	22,791
Operating profit	674,521	709,931
Adjustment:		
Depreciation	1,805,518	2,474,130
Changes in Working capital:		
(Increase)/Decrease of Inventory	13,000	334,902
(Increase)/Decrease of Trade debt	76,685	82,871
(Increase)/Decrease of Advance, deposit & Prepayment except AIT	131,000	(2,903,400)
Increase/(Decrease) of Liability for expenses	(857,363)	(703,492)
Increase/(Decrease) of other Liabilities	32,766	36,888
	1,876,127	31,830
Tax paid	-	(22,791)
Finance cost paid	(19,205)	(63,168)
	1,856,922	(54,130)

